

**EXECUTIVE SUMMARY ADOPTED BUDGET
FISCAL YEAR 2019-2020**



ED KELLEY, COUNTY CHAIR

BEN JOHNSON, AT-LARGE

DR. FRED LOWRY, VICE CHAIR, DISTRICT 5

BARBARA GIRTMAN, DISTRICT 1

BILLIE WHEELER, DISTRICT 2

DEBORAH DENYS, DISTRICT 3

HEATHER POST, DISTRICT 4



**GEORGE RECKTENWALD
COUNTY MANAGER**

**DONNA DE PEYSTER
DEPUTY COUNTY MANAGER/
CHIEF FINANCIAL OFFICER**

**TAMMY J. BONG
BUDGET AND ADMINISTRATIVE
SERVICES, DEPARTMENT DIRECTOR**

VOLUSIA.ORG

ACKNOWLEDGMENTS

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

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

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Images provided in this document are courtesy of the Daytona Beach Area
Convention & Visitors Bureau

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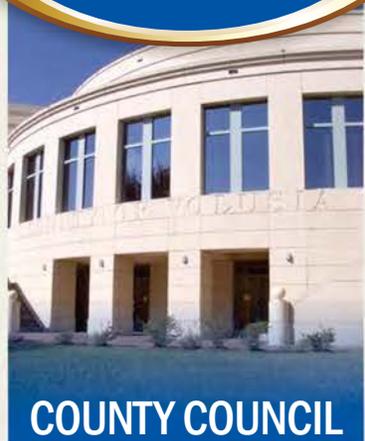
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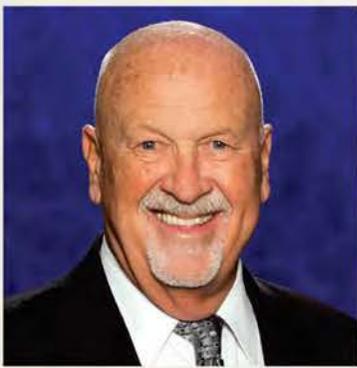
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COUNTY COUNCIL



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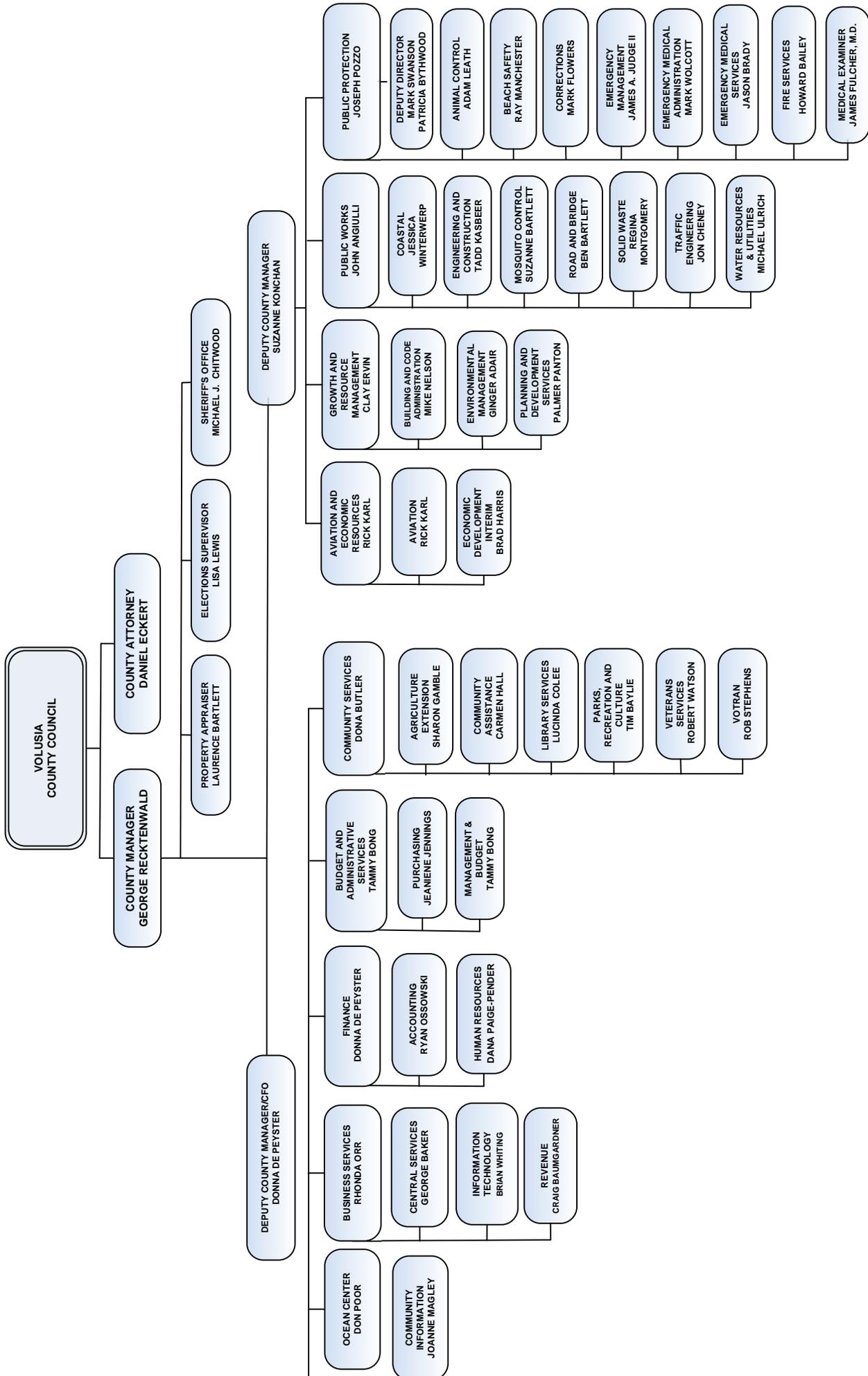
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VOLUSIA COUNTY GOVERNMENT





County Manager

ED KELLEY
COUNTY CHAIR

October 1, 2019

DR. FRED LOWRY
VICE CHAIR, DISTRICT 5

Honorable Members of the County Council:

BEN JOHNSON
AT-LARGE

As your County Manager, in compliance with provisions of the County Charter and State of Florida Statutes, I am pleased to submit the adopted budget for fiscal year 2019-20.

BARBARA GIRTMAN
DISTRICT 1

Using our multi-year forecast as a foundation, we quantified our budget challenges and developed strategies to meet our immediate needs, as well as positioning us to address future concerns. Future financial impacts of Sunrail, Amendment 10, and “pay as you go” capital improvement funding requires staying focused on available resources to meet these needs. Keeping all taxing funds at the current millage rate, with the exception of the General Fund which was reduced to 5.5900, would allow the growth in the tax base to address increased service levels for public safety, along with critical infrastructure improvements.

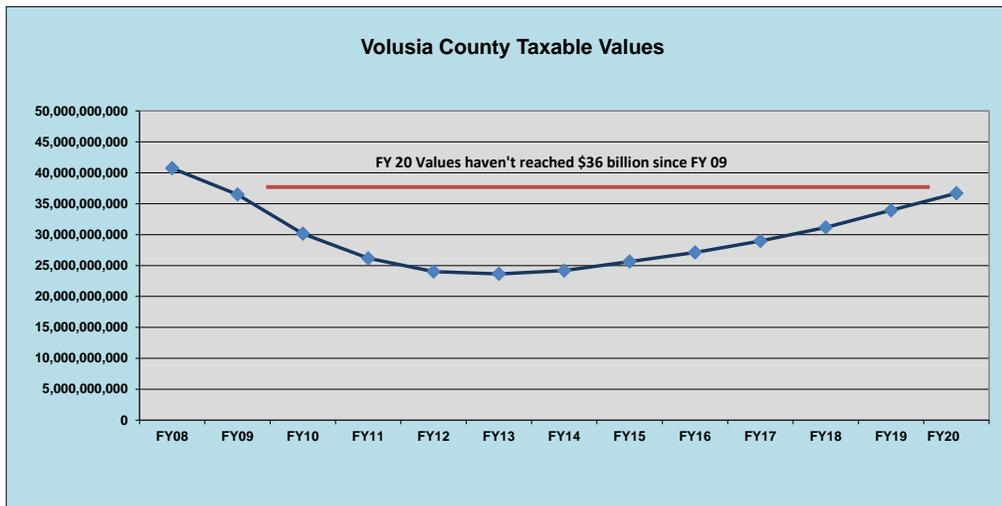
BILLIE WHEELER
DISTRICT 2

DEBORAH DENYS
DISTRICT 3

HEATHER POST
DISTRICT 4

GEORGE RECKTENWALD
COUNTY MANAGER

The countywide taxable value increased by 8.8% to \$36.7 billion which includes a 6.9% increase from reassessments and 1.9% from new construction. While the taxable values have not recovered to the “pre-bubble” levels of 2007, it has recovered to 2009 levels.



Millage Rates

The General Fund is the primary operating fund of the County and is heavily dependent on property taxes, which represent nearly two-thirds of its revenue. While going to the rolled-back rate last year allowed the homeowners to benefit in “no new taxes”, the five-year

forecast had a potential loss of revenue estimated to be over \$66 million. The table below shows a multi-year look back at the taxing funds' millage rates and recommended rates:

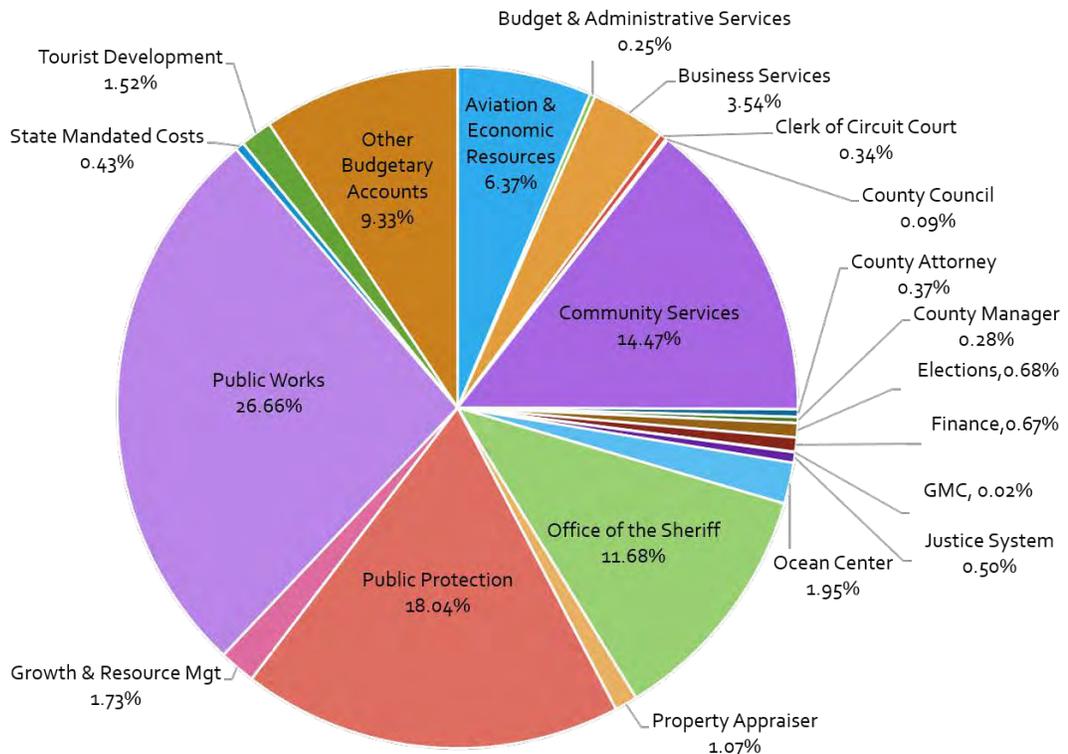
Fiscal Year	General	Library	Volusia ECHO	Volusia Forever	Volusia Forever Voted Debt	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District
FY 2007-08	3.89564	0.04370	0.18306	0.09711	0.09055	0.17856	0.06750	1.21825	0.01172	2.78361
FY 2008-09	4.50310	0.50064	0.20000	0.10223	0.09776	0.20556	0.07771	1.40228	0.01281	3.20577
FY 2009-10	5.36829	0.60605	0.20000	0.08187	0.11813	0.20966	0.09360	1.87829	0.01732	3.66510
FY 2010-11	5.30050	0.60200	0.20000	0.06320	0.13680	0.20800	0.09290	1.86100	0.01630	3.63150
FY 2011-12	5.77710	0.60200	0.20000	0.05350	0.14650	0.20800	0.09290	2.01550	0.01630	3.63150
FY 2012-13	5.87890	0.60200	0.20000	0.05130	0.14870	0.20800	0.09290	2.03990	0.01540	3.63150
FY 2013-14	6.31890	0.55200	0.20000	0.05470	0.14530	0.20800	0.09290	2.23990	0.01500	3.63150
FY 2014-15	6.31890	0.55200	0.20000	0.06270	0.13730	0.18800	0.09290	2.23990	0.01500	3.63150
FY 2015-16	6.31890	0.55200	0.20000	0.07390	0.12610	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2016-17	6.10000	0.55200	0.20000	0.09300	0.10700	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2017-18	6.10000	0.55200	0.20000	0.09050	0.10950	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2018-19	5.69440	0.55200	0.20000	0.09940	0.10060	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2019-20	5.59000	0.55200	0.20000	0.11220	0.08780	0.18800	0.09290	2.23990	0.01500	4.08150

Millage rates @ rolled-back

Millage rates below rolled-back

Operating Budget

The fiscal year 2019-20 adopted operating budget totals \$809,626,376 for 60 funds. The chart below is the distribution of the budget by department. Public safety has the largest share of the budget at 29.7% for functions of the Public Protection department and Office of the Sheriff. Community Services department totals 14.4% and consists of programs with the library, veterans, community assistance, Volusia ECHO and Votran. Public Works department totals 26.7% which includes major infrastructure from roadways to water quality and business activities such as utilities and landfill services. Other budgetary accounts primarily include items not specific to a department such as debt service and general fund and municipal service district reserves.



Revenues & Expenditures

The adopted budget and its underlying assumptions are based on an optimistic, yet realistic outlook for the future. Our local economy demonstrates sustained improvement in tourist related revenues, sales tax revenue growth, along with continued improvement in the real estate market, increased activity in building permits, and impact fees. The buying power of \$100 in 2009 is now reduced to \$84. As a result, the buying power of the taxes generated is substantially less when compared to 2009. The cost of goods, has continued to rise at an average of 2% per year.

Operating Revenues	FY2018 19	FY2019 20	Dollar Change	% Change
Taxes	\$320,470,339	\$339,936,951	\$19,466,612	6.1%
Permits, Fees, Special Assessment	24,154,938	30,516,613	6,361,675	26.3%
Intergovernmental	58,528,431	60,324,030	1,795,599	3.1%
Charges for Services	105,510,811	106,043,204	532,393	0.5%
Judgements, Fines & Forfeitures	2,677,298	2,500,659	(176,639)	-6.6%
Miscellaneous	14,715,607	15,958,049	1,242,442	8.4%

The organization continues to maintain its financial stability by continual monitoring of costs and resources, as well as deferring the use of fund balance to fund ongoing operating expenditures. Rather, fund balance is primarily used for one-time expenditures ranging from capital infrastructure to grants and aids for community projects. Below is a highlight of the operating budget, by category, with a high level variance explanation.

Operating Budget by Category	FY2018 19	FY2019 20	Dollar Change	% Change
Personnel Services	\$262,368,691	\$273,225,145	\$11,188,332	4.3%
Operating Expenses	195,748,316	205,211,853	9,463,537	4.8%
Reimbursements	(23,035,398)	(24,076,682)	(1,041,284)	4.5%
Capital Outlay	16,876,037	22,113,651	5,239,324	31.0%
Capital Improvements	71,146,659	65,073,653	(5,923,006)	-8.3%
Debt Service	37,192,872	21,543,915	(15,648,957)	-42.1%
Grants and Aids	38,375,521	29,402,936	(8,972,585)	-23.4%

The personnel services category reflects expenditures for pay adjustments and compression, and increased rates for Florida Retirement System offset by a reduction in health insurance rates due to medical cost savings. Major changes in operating expenditures reflect increases in garbage collection, janitorial services, library digitization project, carryforward balance of economic incentives, and fire gear replacement. Capital Outlay includes one-time purchases associated with breathing apparatus for fire/rescue, a compactor for solid waste, and replacement of mosquito control helicopter. Debt Service reduction is associated with completing the “go to zero” initiative of the prior year. Expenditures in the Capital Improvement category is programmed to be lower because projects in the airport and solid waste funds began in fiscal year 2018-19 and the expenditures will not reoccur in fiscal year 2019-20. Grants and Aids reduction is primarily due to a shift of Volusia ECHO funds from grants and aids to ECHO reserves.

Capital Improvement

The county has a history of using remaining funds from prior years to pay for one-time, long-term assets such as technology improvements or towards pay-as-you-go financing of major capital improvement projects. They are not used for new operational or program initiatives as those must be self-sustaining; meaning a dedicated revenue source must be identified since depending on one-time monies to fund ongoing expenditures is not sustainable.

The general fund continues to allocate one-time funding for public safety infrastructure. The planning for these projects starts early allowing us to take advantage of “pay-as-you-go” financing. For the fiscal year 2019-20 budget, an interfund transfer of one-time funds from the general fund to the corresponding capital project fund for the public safety related projects below is recommended:

Project Name	FY2019 20 Transfer	Funding Started
Sheriff CAD/Records Mgmt.	\$1,400,000	FY2017-18
Sheriff E911 Technology	\$500,000	FY2018-19
Corrections Infrastructure	\$2,868,000	FY2017-18
Medical Examiner Facility	\$3,000,000	FY2017-18

Along with public safety related projects, the county continues to move forward with water quality projects. Many of the priority water quality projects are being driven by mandated regulatory requirements. The capital improvement plans for stormwater and water resources and utilities demonstrate our commitment to implement these projects, as evidenced by the \$3 million requested for fiscal year 2019-20. To maximize project funding, we continue to pursue grant opportunities that would leverage local funding with possible grants from the Department of Environmental Protection and St. Johns River Water Management District, along with partnerships with other municipalities. The table below shows projects we are able to fund with projected available resources:

Water Quality Projects

	FY 2020	FY 2021	FY 2022	FY 2023
Fund 159 – Stormwater Utility				
N Peninsula SW Improvements	\$300,000	\$300,000	\$0	\$0
Ariel Canal	\$79,215	\$775,000	\$0	\$0
Gabordy Basin Improvements	\$675,000	\$500,000	\$0	\$0
Mosquito Lagoon Reasonable Assurance	\$0	\$0	\$300,000	\$300,000
Lakeside Dr. Storm Water Treatment Facility	\$200,000	\$150,000	\$0	\$0
Thornby Park Water Quality	\$400,000	\$0	\$0	\$0
Fund: 457 – Water & Sewer Utilities				
Sanitary Sewer Extensions	\$3,000,000	\$3,000,000	\$2,850,000	\$1,400,000

Debt Service

Consistent with past practice, the County continues its planned approach to issuing and managing its debt. This allows us to maintain fiscal sustainability and stability. Our efforts have been recognized by the debt rating agencies, most recently Moody’s who upgraded the county’s issuer rating from Aa3 to Aa2. As discussed in the five-year forecast in May, 2019, the County will have no debt being funded by the general fund in the fiscal year 2019-20 budget. The table on the following page illustrates the recommended budget and three years of future debt payments, allocated by fund. Even in those funds, debt payments will be significantly lower, beginning in fiscal year 2022-23, allowing the county the flexibility to borrow funds for future major capital projects, should the need arise.

Snapshot of Debt Service Schedule				
Debt Category	FY 2020	FY 2021	FY 2022	FY 2023
Tourist Development Debt	4,977,570	4,975,060	4,973,026	4,985,719
Trails Debt	515,023	510,339	507,371	0
Transportation Debt	5,530,802	5,523,463	5,519,058	5,526,852
Airport Debt	3,962,917	4,623,482	1,013,720	1,012,107
Sheriff Evidence Facility (MSD)	460,457	462,565	464,385	465,241
Water & Sewer Debt	1,899,189	601,267	601,142	601,017
Forever Debt Service	3,288,246	3,286,824	0	0
Parking Garage Debt	867,375	868,968	875,037	885,465
Total Debt Payments	21,501,579	20,851,968	13,953,739	13,476,401

Staffing

During fiscal year 2018-19, 16 full-time equivalent positions (8 Paramedics and 8 EMT's) were added to Emergency Medical Services to improve response times throughout Volusia County. Other position count changes included: library services converted four part-time positions into two full-time positions for better coverage at the Ormond Library and Office of the Sheriff converted four Office Assistants and an Administrative Coordinator into a Staff Assistant II to support the Warrants Unit moving to 12 hour shifts and a Supervisor IV to become the new Evidence Manager. In preparation for Amendment 10, the Office of the Sheriff also converted two Deputies for a Budget Manager and Human Resources Manager.

With unemployment rates in Volusia County down to 3.1% as of April 2019, there are increased challenges with workforce recruitment and retention as higher salaries are offered elsewhere in the market. Still, we are fortunate to have a dedicated and experienced group of employees who share in the vision of moving Volusia County forward and, therefore, I have included a 3% pay adjustment and compression in the fiscal year 2019-20 budget.

The fiscal year 2019-20 recommended budget includes 23 new full-time equivalent positions, of which the majority are related to public safety, bringing the total number of authorized positions to 3,421.81. During the previous months, presentations for emergency medical services and fire/rescue divisions identified 14 positions required to address service level demands. The Office of the Sheriff has requested 6 new positions for the Information Technology Division. A position has been added to the Court Administration and two to the Property Appraiser's office as per their requests. For further information, a detail listing is included within the appendix of this document.

Fund Balance and Reserves

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

For budget purposes, fund balance is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. Adequate fund balance translates into sustainable reserve levels. It is essential that sustainable levels are maintained to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. In order to prepare for the possible budget impacts of

Amendment 10, transition reserves of \$2.6 million in the general fund and \$2 million in the municipal service district fund are being recommended.

The availability of reserves for use in a financial emergency is one indication that a government is financially strong. For the taxing funds, the County's goal to achieve emergency reserves of 5% to 10% of budgeted current revenues has been attained. By using these funds for emergency situations only, our fiscal health has remained strong and the County has received favorable comments from both the external independent auditor and the bond rating agencies. Through cost saving measures, the General Fund, Library, and the Municipal Service District funds' emergency reserves have been fully or partially restored. The chart below details the emergency reserve balances and associated percentages to budgeted current revenues:

Budgeted Emergency Reserves	FY2018-19	% of Revenues	FY2019-20	% of Revenues
General Fund	\$20,478,868	8.7%	\$23,247,395	9.5%
Library	1,914,031	10.0%	2,076,269	10.0%
East Volusia Mosquito Control	496,790	10.0%	488,119	10.0%
Ponce De Leon Inlet & Port District	327,256	10.0%	343,700	10.0%
Municipal Service District	3,191,067	7.0%	4,809,146	10.0%
Fire Rescue District	2,950,641	10.0%	3,176,304	10.0%

Closing

In closing, I would like to thank council members for your consistent fiscal and policy leadership, and guidance throughout this era of unprecedented challenges. I would also like to thank our experienced department heads, division heads, and elected officials for their diligence and commitment to run efficient and effective operations. Finally, I need to thank our innovative and dedicated budget team as they constantly improve the annual budget process. Despite economic challenges, Volusia County has positioned itself to remain fiscally viable and responsible to its citizens. In closing, I am confident the budget presented will provide the resources necessary to allow Volusia County to continue to set the highest standards in delivering essential services to its citizens, and for you to continue to fulfill your vision for the community.

Sincerely,



George Recktenwald
County Manager

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VOLUSIA COUNTY, FLORIDA AN INTRODUCTION



VOLUSIA COUNTY OVERVIEW

Volusia County Overview

From the 1500s to the mid-1800s the entire east coast of Florida, which includes the present area of Volusia County, was known as “Los Mosquitos” — or Mosquito County. In 1844, Mosquito County was cut in half, and the northern half was renamed Orange County. In 1854, Volusia County was carved from Orange County by the Florida Legislature; it became the 30th of 67 counties in the state. Geographically, it is located in the eastern part of Florida, bordered by the Atlantic Ocean on the east, Flagler and Putnam counties to the north, Marion and Lake counties to the west, and Seminole and Brevard counties to the south.

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

The county’s most recognizable city is Daytona Beach, known for its beaches, car racing, and motorcycle events. Volusia County has 48.5 miles of beach on its eastern side, with both driving and traffic-free zones. Daytona International Speedway is home to the world-famous Daytona 500 stock car race, an event to rival the Super Bowl. The scenic St. Johns River, famed for its bass fishing, links magnificent parks with wildlife preserves along the county’s western border. Volusia County is also headquarters of the Ladies Professional Golf Association (LPGA) and the U.S. Tennis Association. The county is the winter refuge of the endangered Florida manatee and nesting habitat for four species of threatened/endangered sea turtles.

More than a half million residents call Volusia County home. As a bedroom community for Orlando, which is inland to the west, it has experienced an increased suburban development and sprawl, growing at a rate of 1% to 2% annually between 1990 and 2007. From 2007 through 2013, the county’s growth rate halted, and growth only returned to the historic 1% rate in 2014 and 2015. If existing conditions and trends continue, the population is projected to increase 1% annually through 2040. Apart from full-time residents, the county’s population swells with seasonal residents coupled with tourists from January through April, and again in the fall.

In June 1970, the electorate adopted a Home Rule Charter, which was implemented on January 1, 1971. The Home Rule Charter abolished the commission form of government and instituted a council/manager form of government. The Volusia County Council is responsible for the promulgation and adoption of policy, and the execution of such policy is the responsibility of the Council-appointed county manager. Under Volusia County’s Council/Manager form of government, voters elect a County Council consisting of seven members who serve four-year terms. Five are elected by district; the county chair and the at-large representative are elected countywide. The County Council makes broad policy decisions much like the board of directors of a major corporation. It also reviews and approves the annual budget and passes ordinances as necessary. The County Council appoints a county manager who is the county’s chief executive officer and oversees the county’s day-to-day operations.

Volusia County Government is akin to a large company; it consists of more than 40 different sectors and interfaces with 16 different municipalities located within the county. County services include public safety, social services, culture and recreation, planning, zoning, environmental management, mosquito control, public works, utilities, and solid waste. Many county services – such as the beaches, parks, and libraries – are open to all residents. A smaller number of services are provided to residents who live outside of cities in the unincorporated areas. Some municipalities contract for services from the county, most notably for law enforcement services from the Volusia County Sheriff’s Office. Some county functions cover service areas, such as Mosquito Control Districts. Other county services involve operations that cross boundaries, such as transportation planning and transit (e.g., SunRail, Votran).

STRATEGIC PLANNING AND GOAL SETTING

Dynamic Master Planning

Volusia County Council engaged in workshops in March 2006, and again in September 2007 to evaluate its status and set a future direction. Following goal setting, county staff tied department programs, initiatives, and budgeting plans to accomplish the direction set by the Volusia County Council. In August 2013, the county manager provided a report to the County Council that detailed the progress made toward achieving the plan developed five years earlier. In April 2014, the County Council again discussed future goals. This report continues the effort to chart how county staff has carried out the direction set 10 years ago. In February 2015, the county manager initiated this review. Volusia County employs a dynamic approach to its future planning. The county has adopted the Dynamic Master Plan, which emphasizes core themes, but they are not time or person bound. Rather, the core themes guide both current and future activity, and are expressed in a way that can be easily understood. While their application does and will reflect nuances of different County Council perspectives, the principles are bedrocks – they consistently have been the bases for Volusia County Council activity. In addition, there is an emphasis on systems development to guide decisions and actions, instead of achievement of one or more milestones. A dynamic master plan is part road map and part report card. As a road map, the dynamic master plan is the direction set by the policy makers – the County Council. The county manager and staff are charged with aligning programs, budgets, and strategies to proceed along the pathway set. As a report card, the dynamic master plan informs the degree to which goals and objectives were accomplished. Organization need a measuring tool to assess their program and determine whether they have achieved the results they desired, or merely engaged in a lot of activity, but substantively little more. This report discusses the twin perspectives of dynamic master planning processes. The mission, goals, and objectives set by the County Council are then presented. An overview of Volusia County government and services comes next. The report card discussion follows. It is a retrospective look at how county government has worked to meet the specified mission, goals, and objectives during the past decade.

What a Dynamic Master Plan Does

For Volusia County officials, managers, and employees, a master plan:

- Aligns county employees, services, and programs with high-level goals.
- Informs policy, operations, and budget decisions.
- Provides an oversight and management framework for assessing progress in serving citizens and achieving results
- Creates a countywide framework to guide subsequent plans

Pathway to the Future – The Vision and the Mission

The Dynamic Master Plan emphasizes core themes that are the basis for Volusia County Government activity. These bedrocks are not time- or person-bound. Rather, they are timeless expressions of what is desired for our community, why and/or how to do it, and the intended and achieved outcomes of activity.

Volusia’s *Vision:* To be a community rich with resources and opportunities today and for generations to come

Volusia’s *Mission:* To provide responsive and fiscally responsible services for the health, safety, and quality of life for our citizens

Volusia’s Bedrocks – Goals & Objectives



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

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

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

DEPARTMENTAL MISSION STATEMENTS

<p>Aviation and Economic Resources Divisions: Airport, Economic Development</p>	<p>To ensure Daytona Beach International Airport provides and promotes safe, efficient, convenient, and economically self-sustaining air transportation facilities responsive to airline and community needs while supporting and promoting the area’s economic growth and development</p>
<p>Budget and Administrative Services Divisions: Management and Budget, Purchasing</p>	<p>To provide guidance, support, and assistance as staff makes recommendations for the development and allocation of resources to meet citizen, County Council, and department priorities in a legal, fair, innovative manner for effective, efficient delivery of services to instill public trust and the well-being of citizens</p>
<p>Business Services Divisions: Central Services, Information Technology, Revenue</p>	<p>To provide excellent customer service by striving for the highest level of professionalism, technical expertise, innovation and accountability while providing secure, reliable information technology and communications infrastructure; cost-effective repair and maintenance of county facilities and vehicles; and in the collection and distribution of public funds</p>
<p>Community Information</p>	<p>To increase the public’s awareness and knowledge of county services, programs, and issues being confronted by county government leaders; to assist departments with publication and video needs; to coordinate the county’s emergency public information; and to coordinate the county’s marketing advertising, and public relations programs</p>
<p>Community Services Divisions: Community Assistance, Extension, Florida Department of Health in Volusia County; Library Services; Parks, Recreation and Culture; Veterans Services, Votran</p>	<p>To improve the quality of life for all Volusia County citizens by coordinating access to and providing resources that will lead to a healthy self-sufficient and strong community</p>
<p>Finance Divisions: Accounting, Human Resources</p>	<p>To oversee all financial and human resource matters pertaining to the county and provide a comprehensive financial and human resource management system that properly accounts for all the financial transactions and human resource activities of the County</p>
<p>Growth and Resource Management Divisions: Building and Code Administration, Environmental Management, Planning and Development Services</p>	<p>To facilitate sustainable, safely built communities and conserve nature resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes</p>
<p>Ocean Center</p>	<p>To generate economic impact for the community, improve the quality of life, operate efficiently, and provide a positive experience</p>
<p>Public Protection Divisions: Animal Control, Beach Safety Ocean Rescue, Corrections, Emergency Management, emergency Medical Administration, Emergency Medical Services/EVAC, Medical Examiner</p>	<p>To deliver proactive and responsive public safety services that promote a safe and secure community for citizens and visitors</p>
<p>Public Works Divisions: Coastal, Engineering and Construction, Mosquito Control, Road and Bridge, Solid Waste, Traffic Engineering, Water Resources and Utilities</p>	<p>To ensure and enhance the basic quality of life, general welfare and growth of Volusia County by properly managing the County’s infrastructure and related support services</p>

Volusia County Responsibilities

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

Services

For all Volusia County Residents

Affordable housing Programs	Legal records for property
Airport (DBIA)	Library Services
Beach Management	Medical Examiner (death investigation)
Boat ramps and coastal reef management	Mental health and substance abuse treatment services
Civic center (Ocean Center)	Mosquito control (eastside full service)
Clerk of the Court (all court records)	Parking garage
Economic development	Parks and trails, including regional interfaces
Elections	Pretrial services/alternative to jail detention for adults
Emergency 911 telephone system	Property assessment and relief
Emergency management	Public health, including disease control/prevention and
Emergency medical services (ambulance)	Environmental health
Environmental education and outreach	Public safety radio system
Environmental management planning	Road, bridge, sidewalk maintenances and replacement
Flood mitigation	Solid waste management, including landfill and recycling
Growth management planning	Sustainability planning
Homeland security initiatives	Tag and title services (titling and registering vehicles, mobile homes, and vessels)
Human services for children and low income families	Tax collection
Jail (adult secure detention for crimes)	Traffic engineering and control
Judicial (criminal, civil, and juvenile court operations)	Transit system (Votran bus and metro rail)
Land management for conservation	Transportation Planning
Veterans services	

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

Animal care and control	Mosquito control (westside contracts, MSD funds)
Building & land use code enforcement	Roads and bridges
Building permits inspections	Sheriff services, including search and rescue
Environmental permitting	Surface water and stormwater management
Fire inspections	Water Utility Services
Land use and zoning	Wastewater treatment

MISCELLANEOUS STATISTICAL DATA

Date of Charter
 Form of Government
 Number of Employees (Full Time and Part Time)

January 1, 1971
 Council/Manager
 3,432.81

Government Facilities and Services:

Aviation and Economic Resources	
Airline Activities	Aircraft movements
Number of commercial airlines: 3	Air carrier: 6,920
Enplanement Passengers: 375,934	Air taxi: 129,494
Deplanement Passengers: 372,039	Civil: 131,007
Air freight: 150,222 Pounds	General Aviation: 44,784
Air express: 82,885 Pounds	Military: 1,495



Volusia Transportation Authority (VOTRAN)	
Fixed Route	
Passengers	3,202,754
Revenue Miles	3,014,556
Gold Paratransit	
Passengers	326,810
Revenue Miles	2,449,573



Road and Bridge	
State Bridges	County Bridges
St. Johns River: 2	Halifax River: 3
Lake Monroe: 2	Miles of streets
Halifax River: 4	Paved: 969
Indian River, New Smyrna Beach: 2	Unpaved: 86
Bike Paths and Sidewalks (Paved): 276	



MISCELLANEOUS STATISTICAL DATA (Cont'd)

Parks, Recreation, and Culture	
Beaches, Lakes and Rivers	Parks
Atlantic Ocean: 47 Miles	County: 56
Lakes (large): 2	State: 6
Springs: 4	Federal: 1
Rivers: 3	Trail Miles Maintained: 59



Elections	
Registered Voters (as of 2/7/2019)	398,047
Number of votes cast in last County-wide general election (11/8/2016)	231,004



EMS (Emergency Medical Services)	
EVAC Medical Transports	51,383



Fire Protection	
Dependent	
Number of stations	21
Number of career fire personnel	193
Number of volunteer certified fire personnel	10



Water Resources and Utilities		
Water System	Number of plants: 9	Number of customers: 15,315
Reclaimed Water System	Number of plants: 2	Number of customers: 1,801
Sewer System	Number of plants: 7	Number of customers: 11,470

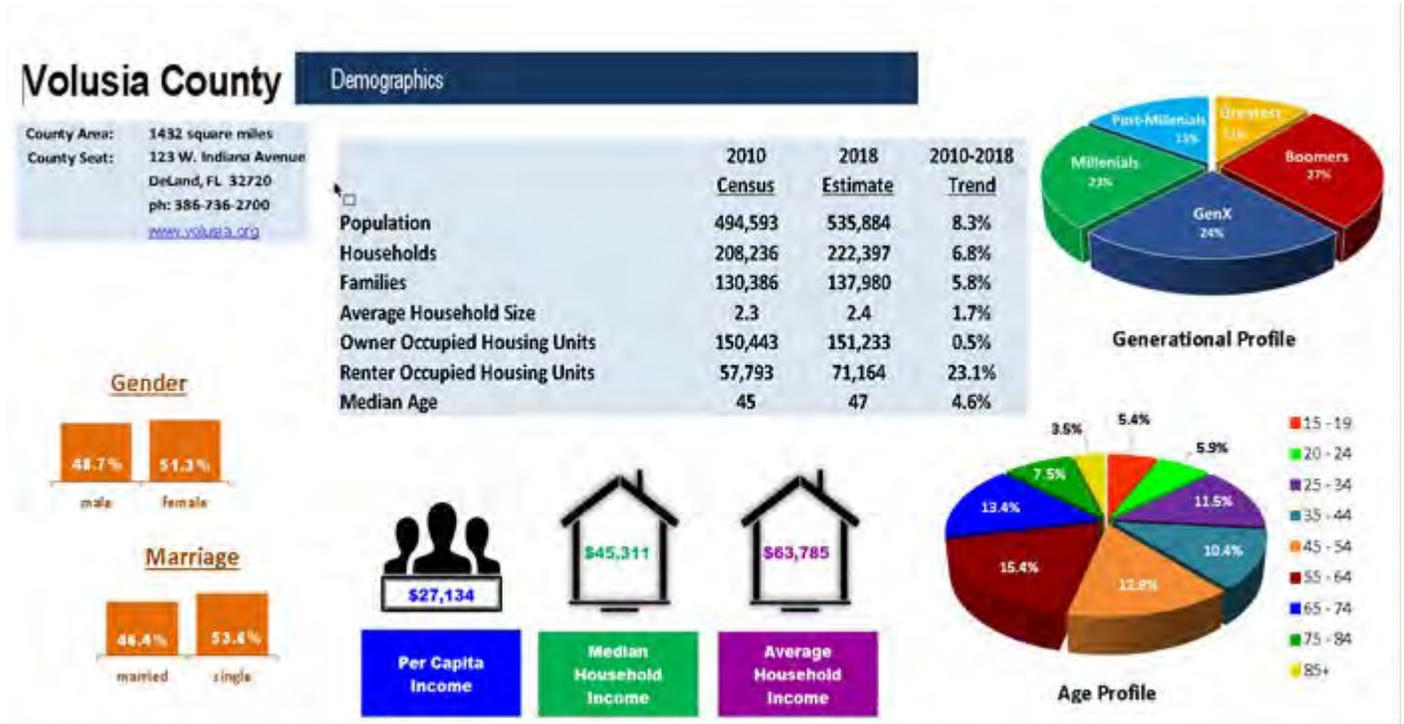


Solid Waste and Recycling	
Tomoka Landfill	Transfer Station
Tons: 386,682	Tons: 213,746
Cubic Yards: 1,546,728	Cubic Yards: 854,984



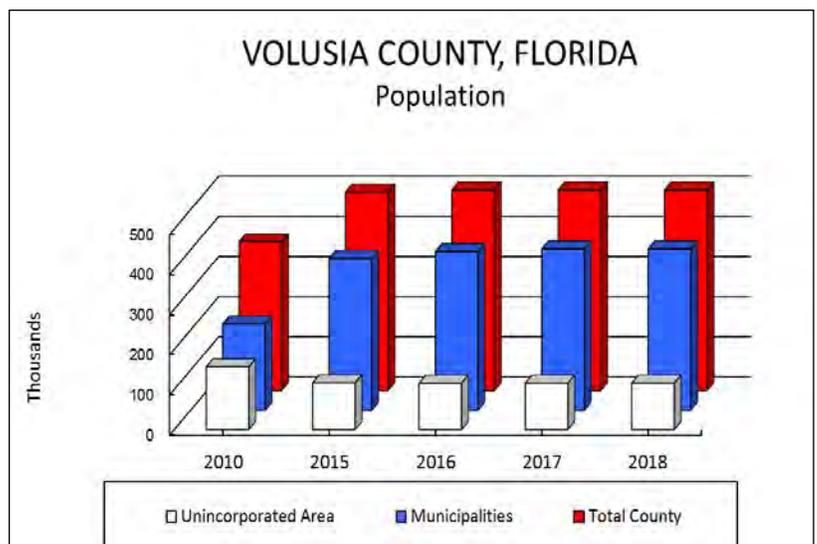
MISCELLANEOUS STATISTICAL DATA (Cont'd)

Volusia County Taxable Sales	
Florida Department of Revenue (http://dor.myflorida.com/dor/taxes/colls from 7 2003.html) Sales Tax by County (Form 9)	
Fiscal Year 2018	8,506,054,529
Fiscal Year 2017	8,103,562,810
Fiscal Year 2016	7,703,823,594



Source: Esri Business Analyst / Economic Development

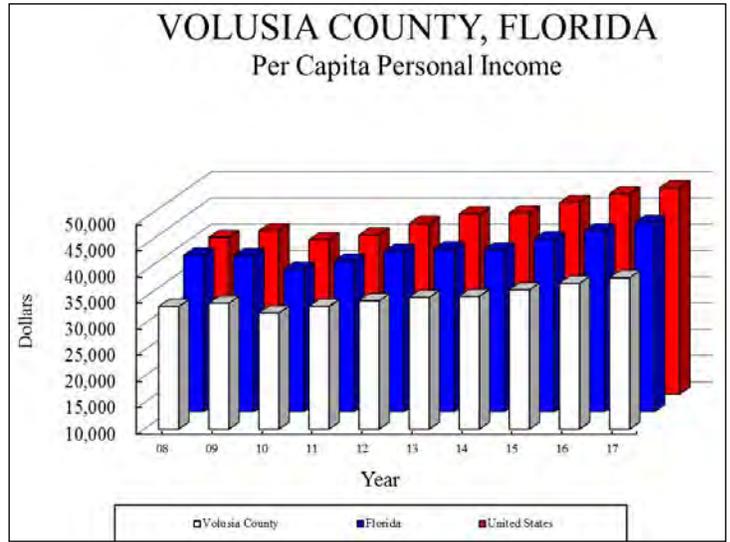
Area	Population Estimate
April 1, 2018	
Volusia County	531,062
Daytona Beach	66,267
Daytona Beach Shores	4,294
DeBary	20,774
DeLand	34,106
Deltona	91,007
Edgewater	23,319
Flagler Beach (part)	60
Holly Hill	11,958
Lake Helen	2,752
New Smyrna Beach	26,407
Oak Hill	1,997
Orange City	11,720
Ormond Beach	41,140
Pierson	1,760
Ponce Inlet	3,111
Port Orange	61,009
South Daytona	12,703
Unincorporated	116,678



Source: Bureau of Economic and Business Research (BEER)

	Volusia	Percent Change	Florida	Percent Change	U.S.	Percent Change
2008	33,964	1.80%	39,655	-0.30%	41,082	3.20%
2009	32,115	-5.40%	37,065	-6.50%	39,376	-4.20%
2010	33,386	4.00%	38,624	4.20%	40,277	2.30%
2011	34,475	3.30%	40,476	4.80%	42,453	5.40%
2012	35,092	1.80%	40,983	1.30%	44,267	4.30%
2013	35,296	0.60%	40,771	-0.50%	44,462	0.40%
2014	36,546	3.50%	42,868	5.10%	46,414	4.40%
2015	37,802	3.40%	44,429	3.60%	48,112	3.70%
2016	38,807	2.70%	45,953	3.40%	49,246	2.40%
2017	40,658	4.80%	47,684	3.80%	51,640	4.90%

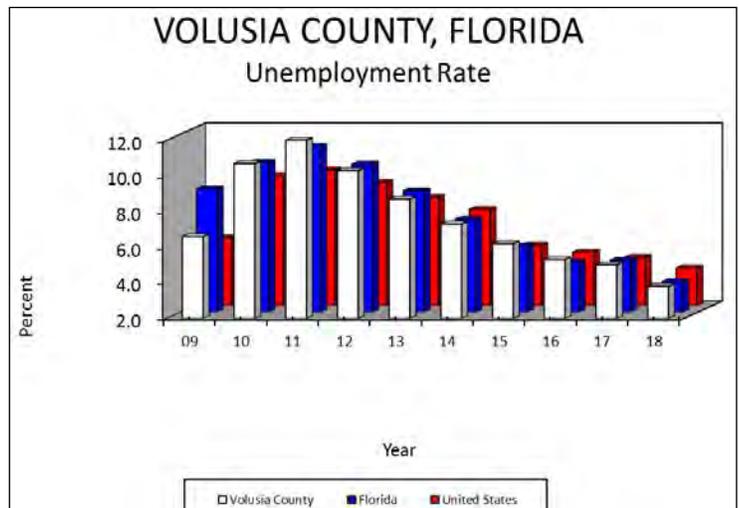
Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business; Regional Economic Information System, Bureau of Economic Analysis



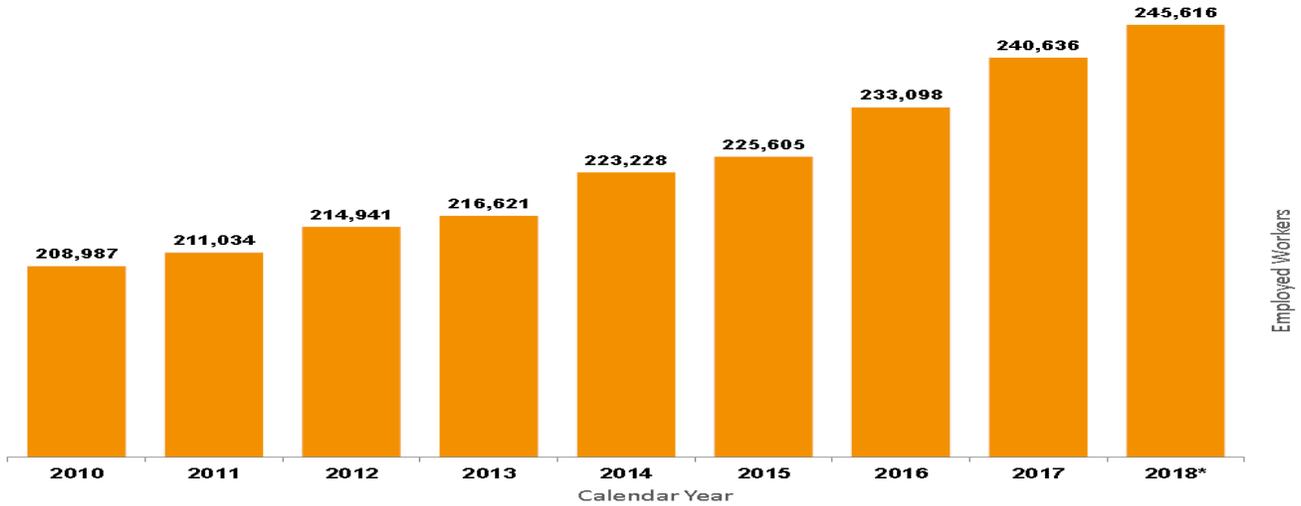
- ### TOP PUBLIC SECTOR EMPLOYERS
- 1 Volusia County Schools
 - 2 Volusia County
 - 3 Daytona State College
 - 4 City of Daytona Beach
 - 5 United States Postal Service
 - 6 City of Port Orange
 - 7 Florida Dept of Transportation
 - 8 Florida Dept of Corrections
 - 9 City of Deland
 - 10 City of New Smyrna Beach

- ### TOP PRIVATE SECTOR EMPLOYERS
- 1 Florida Hospital Memorial System
 - 2 Halifax Medical System
 - 3 Wal Mart Associates
 - 4 Publix Super Markets
 - 5 Citizens Telecom Services
 - 6 Embry Riddle Aeronautical University
 - 7 Stetson University
 - 8 Florida Health Care Plan
 - 9 Winn Dixie
 - 10 SMA Behavioral Health Services

Unemployment Rate			
Year	Volusia County	Florida	United States
2009	10.7	10.4	9.3
2010	12.7	11.3	9.6
2011	10.3	10.3	8.9
2012	8.7	8.8	8.1
2013	7.3	7.2	7.4
2014	6.2	5.7	5.4
2015	5.3	4.8	5.0
2016	5.0	4.9	4.7
2017	3.8	3.7	4.1
2018	3.2	3.3	3.7



Volusia County Average Employment



(* Year-to-date average)

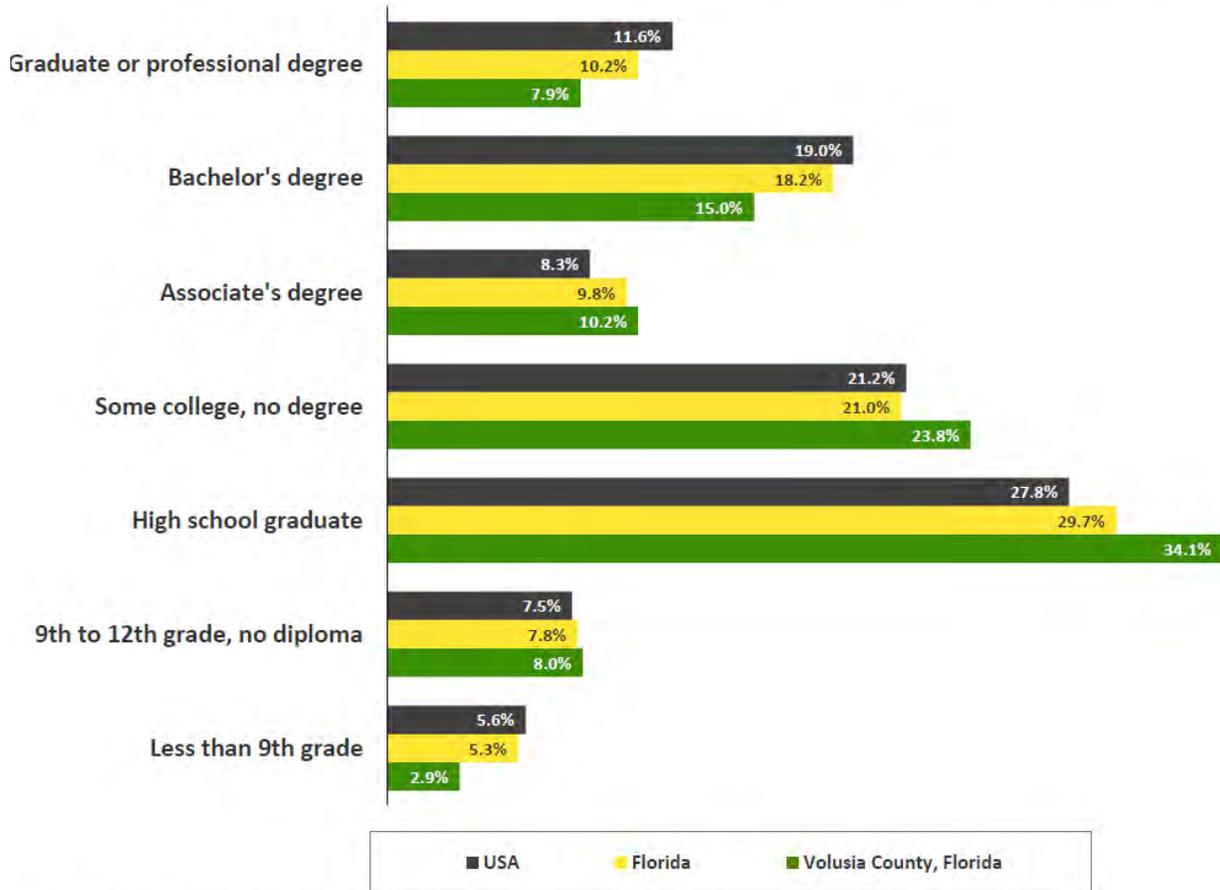
Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics (LAUS) program.

U.S. Consumer Price Index	
Year	Inflation Percent
2009	-0.4%
2010	1.6%
2011	3.2%
2012	2.1%
2013	1.5%
2014	1.6%
2015	1.1%
2016	2.5%
2017	2.1%
2018	1.9%

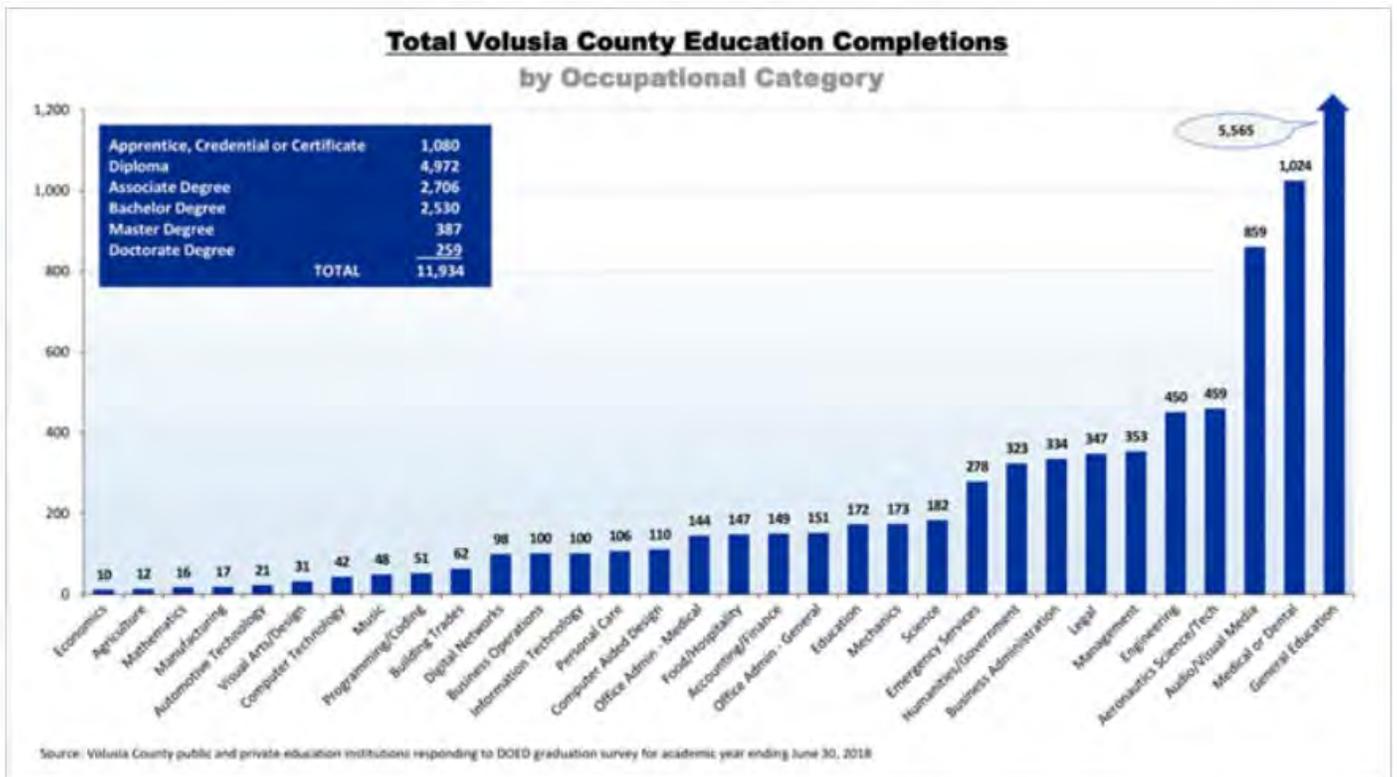


Schools & Universities	
Elementary Schools	46
Middle Schools	13
High Schools	10
Alternative Education Schools	7
Charter Schools	8
Universities and Colleges (9)	<ul style="list-style-type: none"> • Bethune Cookman University • Daytona State College • Embry-Riddle Aeronautical University • FSU College of Medicine • Keiser University • Palmer College of Chiropractic • Stetson University • University of Central Florida • University of Phoenix

Education Attainment Comparison - Ages 25 Years and Older



Source: American Community Survey 2016 5-year



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Millage Rates & Taxable Values

A millage rate is a tax rate assessed against taxable property values for the collection of ad valorem taxes. A mill is a monetary unit equivalent to \$1 per \$1,000 of assessed taxable property value. Millage rates are adopted pursuant to Florida Statutes, Chapter 200.065, which also governs Truth In Millage (TRIM) compliance. The rolled-back rate is the millage rate that generates the same amount of ad valorem taxes as the previous year, adjusted for new construction, annexations, and amounts paid to Community Redevelopment Areas (CRAs).

Calculating Ad Valorem Revenue:

$$\begin{aligned} &\text{Current Year Adjusted Taxable Value} \\ &\quad \times \text{Millage Rate} / 1000 \times 96\% \\ &= \text{Total Ad Valorem Revenue Budgeted} \end{aligned}$$

Fiscal Year	General	Library	Volusia ECHO	Volusia Forever	Volusia Forever Voted Debt	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District
FY 2007-08	3.89564	0.04370	0.18306	0.09711	0.09055	0.17856	0.06750	1.21825	0.01172	2.78361
FY 2008-09	4.50310	0.50064	0.20000	0.10223	0.09776	0.20556	0.07771	1.40228	0.01281	3.20577
FY 2009-10	5.36829	0.60605	0.20000	0.08187	0.11813	0.20966	0.09360	1.87829	0.01732	3.66510
FY 2010-11	5.30050	0.60200	0.20000	0.06320	0.13680	0.20800	0.09290	1.86100	0.01630	3.63150
FY 2011-12	5.77710	0.60200	0.20000	0.05350	0.14650	0.20800	0.09290	2.01550	0.01630	3.63150
FY 2012-13	5.87890	0.60200	0.20000	0.05130	0.14870	0.20800	0.09290	2.03990	0.01540	3.63150
FY 2013-14	6.31890	0.55200	0.20000	0.05470	0.14530	0.20800	0.09290	2.23990	0.01500	3.63150
FY 2014-15	6.31890	0.55200	0.20000	0.06270	0.13730	0.18800	0.09290	2.23990	0.01500	3.63150
FY 2015-16	6.31890	0.55200	0.20000	0.07390	0.12610	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2016-17	6.10000	0.55200	0.20000	0.09300	0.10700	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2017-18	6.10000	0.55200	0.20000	0.09050	0.10950	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2018-19	5.69440	0.55200	0.20000	0.09940	0.10060	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2019-20	5.59000	0.55200	0.20000	0.11220	0.08780	0.18800	0.09290	2.23990	0.01500	4.08150

Millage rates @ rolled-back

Millage rates below rolled-back



The chart below demonstrates the average residential taxable value multiplied by the approved or proposed general fund millage rate to calculate the average amount of taxes paid into the general fund for a particular fiscal year. The average residential taxable value is calculated by adding together residential categorical property values which is then divided by the total number of residential parcels calculated by the Property Appraiser. This calculated number is your average residential taxable value.

Residential Taxable Values Source: Volusia County Property Appraiser DR-489PC

	FY2019-20	FY2018-19	FY2017-18	FY2016-17	FY2015-16	FY2014-15
Residential Taxable Value	\$ 120,195	\$ 112,102	\$ 103,549	\$ 96,767	\$ 90,909	\$ 85,652
General Fund Millage Rate	5.5900	5.6944	6.1000	6.1000	6.3189	6.3189
Taxes	\$ 645.01	\$ 612.82	\$ 606.39	\$ 566.67	\$ 551.47	\$ 519.58

(General Fund Taxes shown at 96% collection)

Millage Rates & Taxable Values

Rolled-Back Rate Mandates

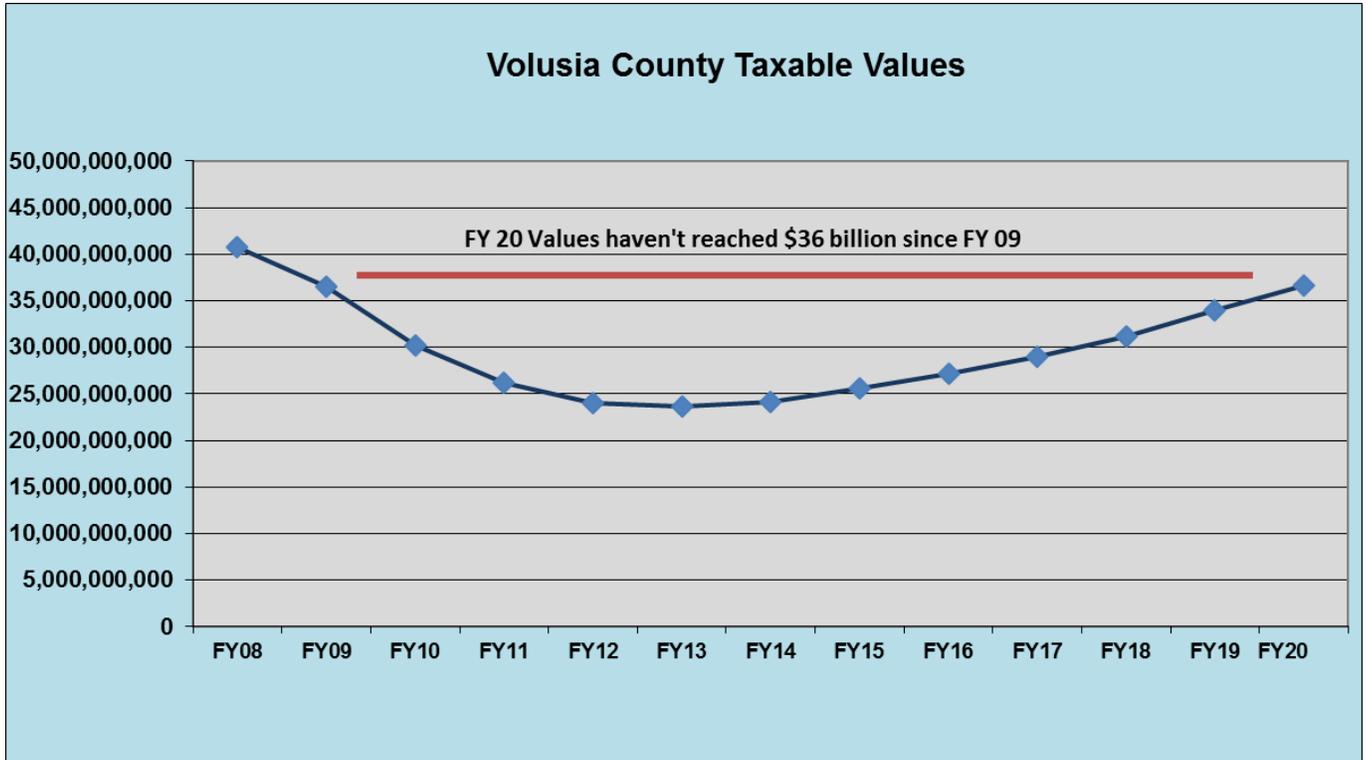
The rolled-back rate is the millage rate that generates the same amount of ad valorem taxes as the previous year, adjusted for new construction, annexations, and amounts paid to the Community Redevelopment Areas (CRAs). During the Florida Legislature’s 2007 session, the legislature mandated reductions in rolled-back rates and corresponding tax revenues. For Volusia County, this meant a required 5% reduction in the fiscal year 2007-08 rate. This reduction was less than 5% because of the offsetting growth in new construction. Beginning in 2009, local governments are required to conform to the maximum millage limitation as set forth in section 200.065(5), Florida Statutes.

What is a Mill Worth at FY20 Values

	<u>Value of 1 Mill @ 100%</u>	<u>Value of 1 Mill @ 96%</u>	<u>Value of .50 Mill @ 96%</u>	<u>Value of .25 Mill @ 96%</u>	<u>Value of .10 Mill @ 96%</u>
Volusia County General Fund	\$ 36,695,497	\$ 35,227,677	\$ 17,613,839	\$ 8,806,919	\$ 3,522,768
Volusia County Library	\$ 36,695,497	\$ 35,227,677	\$ 17,613,839	\$ 8,806,919	\$ 3,522,768
Volusia Forever	\$ 36,695,497	\$ 35,227,677	\$ 17,613,839	\$ 8,806,919	\$ 3,522,768
Volusia Echo	\$ 36,695,497	\$ 35,227,677	\$ 17,613,839	\$ 8,806,919	\$ 3,522,768
Volusia Forever (Voted Debt) I&S	\$ 36,695,497	\$ 35,227,677	\$ 17,613,839	\$ 8,806,919	\$ 3,522,768
Volusia County MSD	\$ 7,570,574	\$ 7,267,751	\$ 3,633,875	\$ 1,816,938	\$ 726,775
Silver Sands-Bethune Beach MSI	\$ 1,017,935	\$ 977,218	\$ 488,609	\$ 244,304	\$ 97,722
Fire District	\$ 7,742,907	\$ 7,433,191	\$ 3,716,595	\$ 1,858,298	\$ 743,319
Mosquito Control	\$ 26,319,425	\$ 25,266,648	\$ 12,633,324	\$ 6,316,662	\$ 2,526,665
Ponce Inlet Port Authority	\$ 26,319,517	\$ 25,266,736	\$ 12,633,368	\$ 6,316,684	\$ 2,526,674

Florida Statute stipulates a 10-mill cap; Applicable funds under this statute are the general fund, library fund, Volusia ECHO, Volusia Forever, Mosquito Control fund, Ponce De Leon Port District fund, and the Silver Sands/Bethune Beach fund. The voted debt service millage (Volusia Forever Voted Debt) is approved through referendum and is not part of the 10-mill cap set by Florida law. The Municipal Service District and Fire Rescue District are also not part of the 10-mill cap calculation.

Millage Rates & Taxable Values



Under Florida Law, the status of a property on January 1 is the criteria for establishing value for the entire year. Each year's value stands alone and is based on market information including sales of comparable property from prior years. Value is a reflection of the market. When sale prices decline, so do values, and conversely when sale prices increase, so do values.

There are **three different** values used in the ad valorem process:

Just/Market Value: The first value established each year is the Just/Market Value, based on market information including sales. Two truly identical properties would have the same Just/Market Value.

Assessed Value: The second value, the Assessed Value (aka School Assessed Value), is the value that has been capped by an assessment cap, such as the Save Our Homes Cap, which was voted into law effective January 1, 1995, limiting the annual increase in assessed value of property with homestead exemption to 3 percent or the Consumer Price Index (CPI), whichever is less. It could also be affected by the Agricultural Classification.

Beginning in 2009, the assessed value of non-homestead real property cannot be increased more than 10% over the prior year's assessed value. If the property is sold, the cap is removed and the new owner establishes a new base-year for the cap to be applied. The 10% cap does not apply to school tax levies. Therefore, this created what is known as the Non School Assessed Value.

Taxable Value: Finally, any exemptions (like the \$50,000 homestead exemption) are subtracted from the assessed value to reach the third value, the Taxable Value. Because of the 10% cap and the Low Income Senior exemption you could have a different taxable value for the School, County and City authorities.

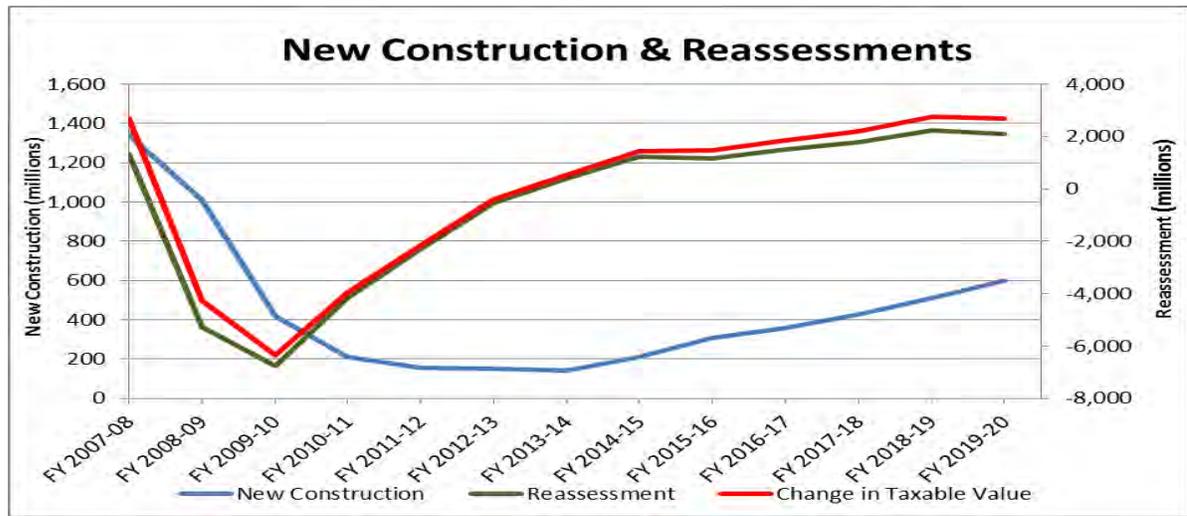
Because of the Save Our Homes and the 10% Cap, it is not possible to compare taxes or assessed values with your neighbors. For example, if one of your neighbors has homestead exemption and has had the cap for several years, then his or her assessed value- and thus, taxes could be lower than yours, even if the market value of your neighbor's property is identical or higher than yours.

Millage Rates & Taxable Values

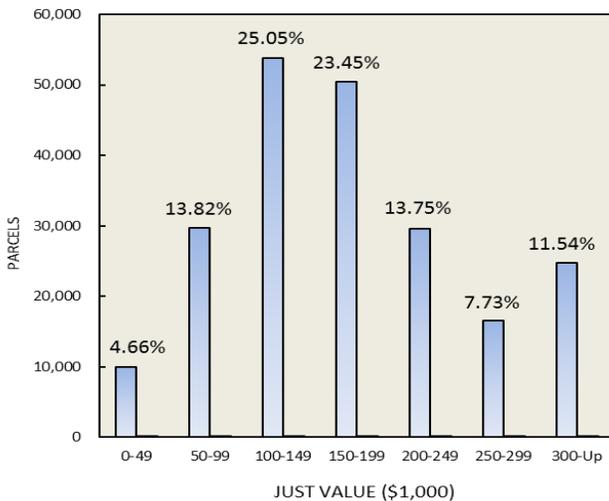
General Fund

Fiscal Year	Taxable Value	New Construction	GROWTH % = New Const / Tax Value	Reassessment	Change in Taxable Value
FY 2007-08	40,749,421,560	1,340,448,837	3.3%	1,342,003,705	2,682,452,542
FY 2008-09	36,494,978,332	1,009,197,414	2.8%	-5,263,640,642	-4,254,443,228
FY 2009-10	30,151,455,638	416,927,555	1.4%	-6,760,450,249	-6,343,522,694
FY 2010-11	26,182,716,383	212,192,435	0.8%	-4,180,931,690	-3,968,739,255
FY 2011-12	24,030,945,998	156,017,155	0.6%	-2,307,787,540	-2,151,770,385
FY 2012-13	23,649,569,861	149,669,240	0.6%	-531,045,377	-381,376,137
FY 2013-14	24,187,235,399	140,484,401	0.6%	397,181,137	537,665,538
FY 2014-15	25,642,046,638	212,574,195	0.8%	1,242,237,044	1,454,811,239
FY 2015-16	27,086,366,250	309,927,355	1.1%	1,134,392,257	1,444,319,612
FY 2016-17	28,944,117,042	359,495,069	1.2%	1,498,255,723	1,857,750,792
FY 2017-18	31,084,395,502	428,760,701	1.4%	1,711,517,759	2,140,278,460
FY 2018-19	33,742,311,553	509,036,506	1.5%	2,148,879,545	2,657,916,051
FY 2019-20	36,695,497,248	575,563,610	1.6%	2,377,622,085	2,953,185,695

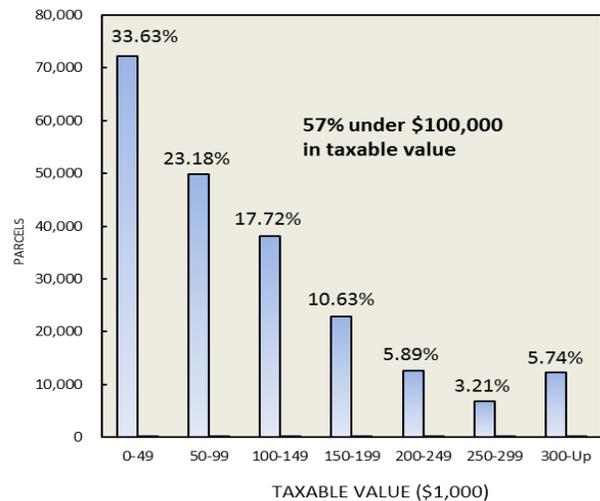
Reassessments – A periodic reevaluation of a property’s value for tax purposes. Reassessment generally takes place every five years or when a property changes hands. Included in these reassessments are the changes in exemptions on the property.



JUST VALUE RESIDENTIAL IMPROVED PROPERTIES

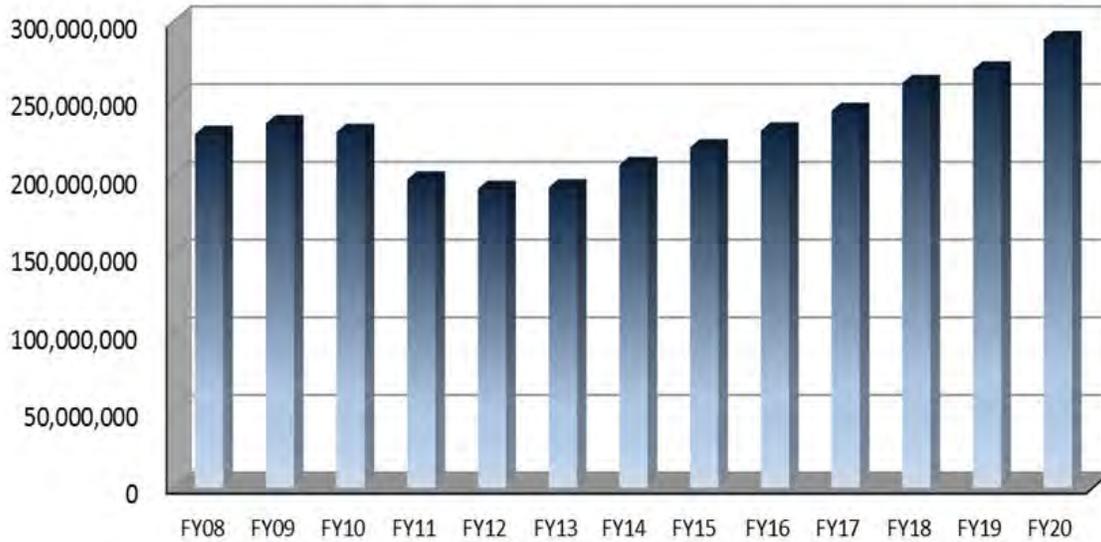


TAXABLE VALUE RESIDENTIAL IMPROVED PROPERTIES



Millage Rates & Taxable Values

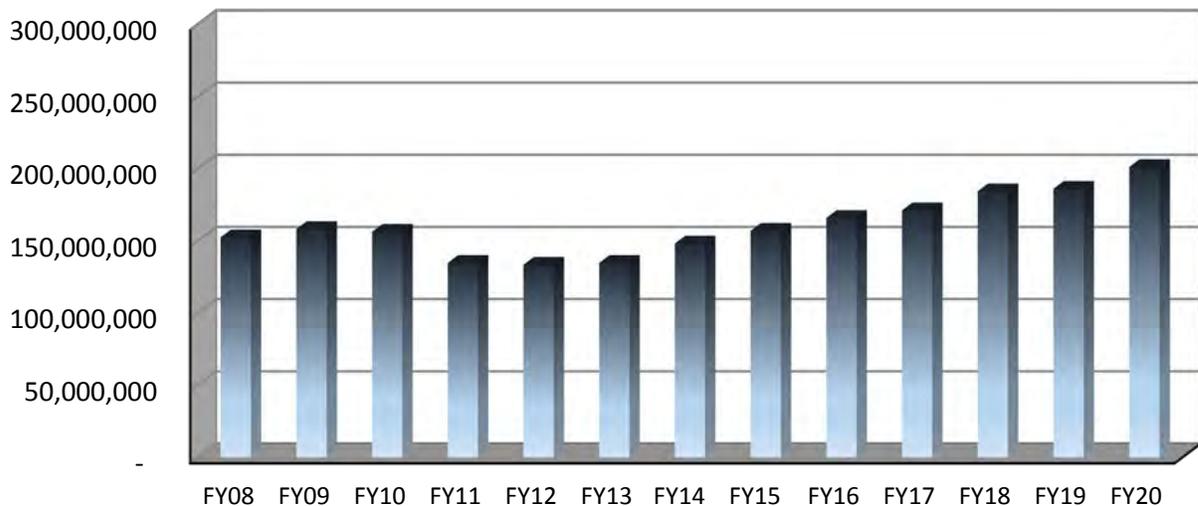
Total Ad Valorem Taxes Collected/Budgeted



Ad Valorem Taxing Funds

General Fund	Library Services	Volusia ECHO	Volusia Forever	Volusia Forever Debt
Municipal Services District	Fire Rescue District	Mosquito Control District	Ponce De Leon Port District	Silver Sands-Bethune Beach MSD

Total General Fund Ad Valorem Taxes Collected/Budgeted



Millage Rates & Taxable Values

Exemptions Available

There are a number of exemptions provided for in state law that can lower the property's value and ultimately save money in property taxes.

- Homestead Exemption
- Senior Exemptions
- Disability Exemptions
- Veteran Exemptions
- Widow/Widowers Exemption
- Granny Flat Exemption
- Religious, Literary, Charitable, Education, others
- Conservation Exemption
- Economic Development Exemption
- Historical Exemption
- NEW: First Responder Exemption

Homestead Exemption

If you own your home, reside there permanently and are a Florida resident, all as of January 1, you may qualify for the homestead exemption. Homestead can reduce the assessed value on your home as much as \$50,000. More importantly, your assessed value, which is used to calculate your property taxes, cannot increase more than 3% annually after you are granted the exemption.

Historical Value of Exemptions

	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19
General Fund									
Millage Rate	5.3005	5.7771	5.8789	6.3189	6.3189	6.3189	6.1000	6.1000	5.6944
\$25,000 Homestead Exemption (196.031)	3,272,929,837	3,223,244,714	3,184,621,207	3,137,001,708	3,118,672,279	3,130,503,738	3,170,368,201	3,232,823,381	3,297,830,611
Ad Valorem Taxes	\$ 16,654,238	\$ 17,876,167	\$ 17,973,187	\$ 19,029,504	\$ 18,918,315	\$ 18,990,086	\$ 18,565,676	\$ 18,931,414	\$ 18,028,000
Additional \$25,000 Homestead Exemption (196.031 (1) (b). F.S.)	2,700,747,769	2,386,902,593	2,292,752,561	2,274,613,611	2,308,471,584	2,364,996,854	2,446,158,293	2,571,345,325	2,684,463,737
Ad Valorem Taxes	\$ 13,742,701	\$ 13,237,800	\$ 12,939,709	\$ 13,798,134	\$ 14,003,521	\$ 14,346,411	\$ 14,324,703	\$ 15,057,798	\$ 14,674,954
Total All Other Exemptions	4,512,088,286	4,289,820,817	4,279,967,474	4,336,128,217	4,544,209,162	4,745,308,892	5,001,405,065	5,502,749,159	5,856,460,035
Ad Valorem Taxes	22,959,671	23,791,415	24,155,041	26,303,578	27,565,827	28,785,727	29,288,228	32,224,099	32,015,065
Total Exemption Values for all	10,485,765,892	9,899,968,124	9,757,341,242	9,747,743,536	9,971,353,025	10,240,809,484	10,617,931,559	11,306,917,865	11,838,754,383
Exemption Tax Savings	\$ 53,356,610	\$ 54,905,382	\$ 55,067,936	\$ 59,131,216	\$ 60,487,663	\$ 62,122,225	\$ 62,178,607	\$ 66,213,311	\$ 64,718,019

Additional \$25,000 Homestead Exemption passed by voters effective fiscal year 2008-09.

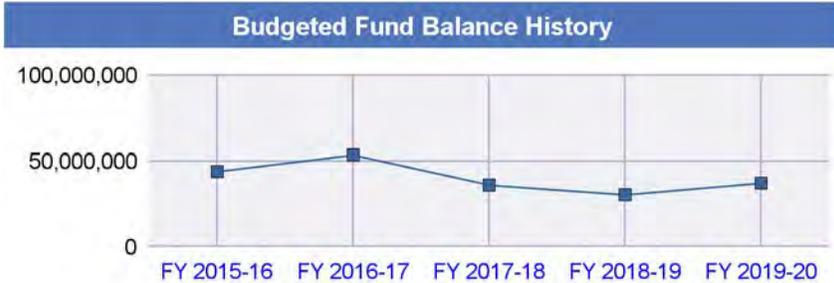
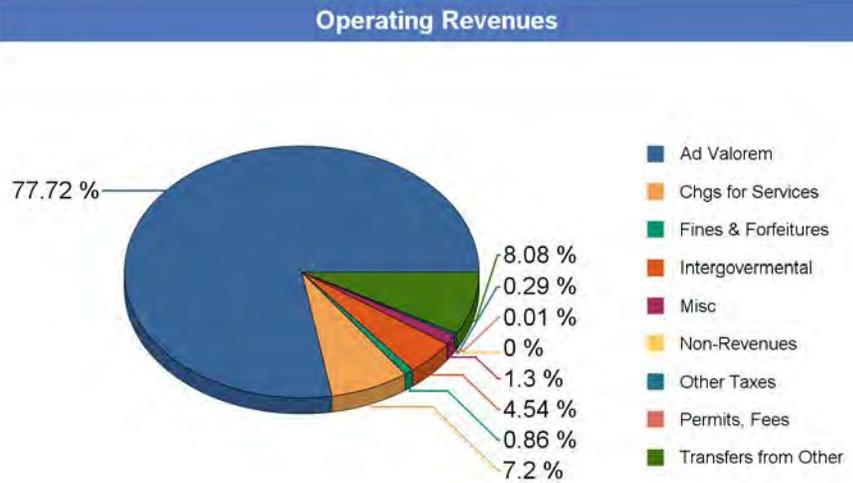
Source: Property Appraiser's Office, DR-403V

Prepared by: Volusia County Office of Management & Budget

General Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	185,860,549	197,322,716
Chgs for Services	17,563,427	18,273,522
Fines & Forfeitures	2,314,623	2,175,709
Intergovernmental	11,063,674	11,515,404
Misc	3,439,217	3,298,424
Non-Revenues	3,600	1,000
Other Taxes	571,060	745,393
Permits, Fees	30,213	35,182
Transfers from Other	16,171,381	20,521,933
Subtotal Revenues	237,017,744	253,889,283
Fund Balance	30,484,497	37,312,988
Total Revenues	267,502,241	291,202,271



Millage Rate History

Fiscal Year	Millage Rate
FY 2015-16	6.3189
FY 2016-17	6.1000
FY 2017-18	6.1000
FY 2018-19	5.6944
FY 2019-20	5.5900

Position History - FTE

Fiscal Year	FTE
FY 2015-16	1,826
FY 2016-17	1,829
FY 2017-18	1,840
FY 2018-19	1,844
FY 2019-20	1,845

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	132,404,271	138,292,926
Operating Expenses	69,786,289	70,520,319
Reimbursements	(16,901,493)	(17,990,895)
Capital Outlay	4,025,436	4,688,196
Capital Improvements	7,393,633	11,107,332
Grants and Aids	19,076,493	20,610,182
Interfund Transfers	27,239,253	32,522,559
Subtotal Expenditures	243,023,882	259,750,619
Reserves	24,478,359	31,451,652
Total Expenses	267,502,241	291,202,271



Reserve Summary

Contingency Reserves	223,114
Emergencies Reserves	23,247,395
Future Capital Reserves	1,304,804
Loan Repayment Reserves	1,916,000
Revenue Stabilization	966,163
Special Programs Reserves	1,194,176
Transition Reserves	2,600,000

Transfers Out

Transfers to Computer Replacement Fund	100,000
Transfers to Correctional Facilities Cap Projects	2,868,000
Transfers to Emergency Medical Services	8,314,285
Transfers to E Volusia Transit District	11,703,615
Transfers to Grants	100,000
Transfers to Homeless Initiatives Fund	226,407
Transfers to Medical Examiner Facility Fund	3,000,000
Transfers to Sheriff Capital Projects Fund	1,900,000
Trans to Economic Development	4,310,252

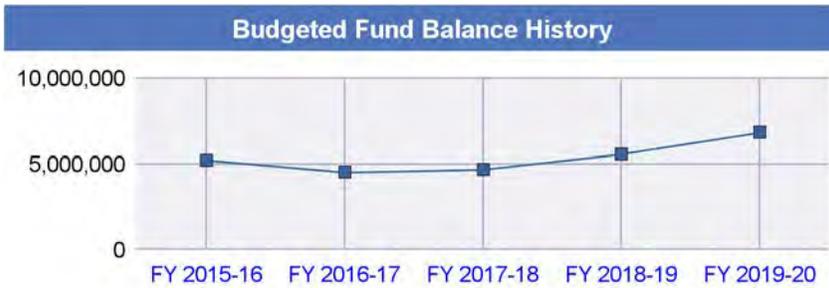
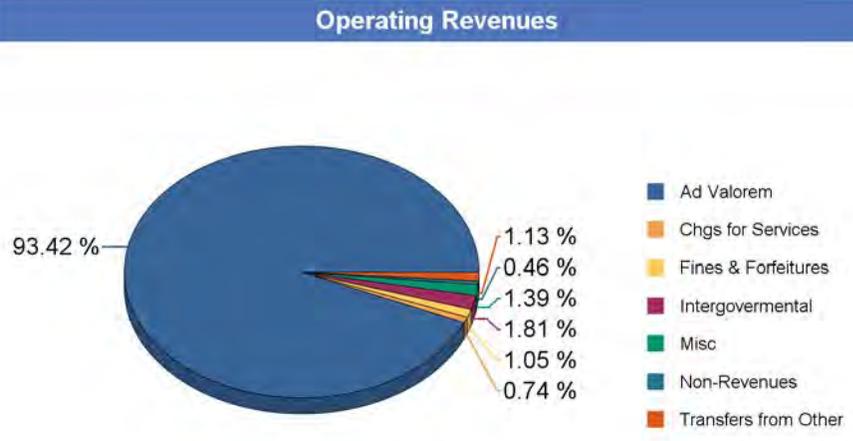
Major Capital Improvement >\$400,000

Brick Repair and Sealing	700,000
City Island Courthouse - HVAC	450,000
EVAC Building - Various Building Repairs	1,000,000
Halifax Clinic - Roof Replacement	400,000
Old Elections Building - Demolition	500,000
Old Elections - Parking Lot Replacement	500,000
Potable Water Pipes	400,000

Library Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	18,018,052	19,485,677
Chgs for Services	154,000	154,000
Fines & Forfeitures	250,000	220,000
Intergovernmental	455,014	376,694
Misc	263,242	290,636
Non-Revenues	75,000	95,500
Transfers from Other	160,000	235,687
Subtotal Revenues	19,375,308	20,858,194
Fund Balance	5,581,185	6,834,286
Total Revenues	24,956,493	27,692,480



Millage Rate History

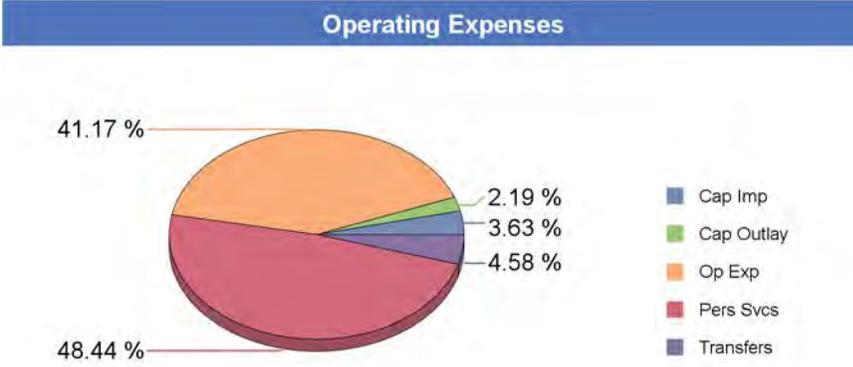
Fiscal Year	Millage Rate
FY 2015-16	0.5520
FY 2016-17	0.5520
FY 2017-18	0.5520
FY 2018-19	0.5520
FY 2019-20	0.5520

Position History - FTE

Fiscal Year	FTE
FY 2015-16	187
FY 2016-17	187
FY 2017-18	185
FY 2018-19	185
FY 2019-20	184

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	10,680,543	10,582,776
Operating Expenses	7,580,061	8,993,079
Reimbursements	0	0
Capital Outlay	439,900	477,930
Capital Improvements	830,000	792,000
Interfund Transfers	0	1,000,000
Subtotal Expenditures	19,530,504	21,845,785
Reserves	5,425,989	5,846,695
Total Expenses	24,956,493	27,692,480



Reserve Summary

Emergencies Reserves	2,076,269
Future Capital Reserves	3,770,426

Transfers Out

Transfers to Library Construction Fund	1,000,000
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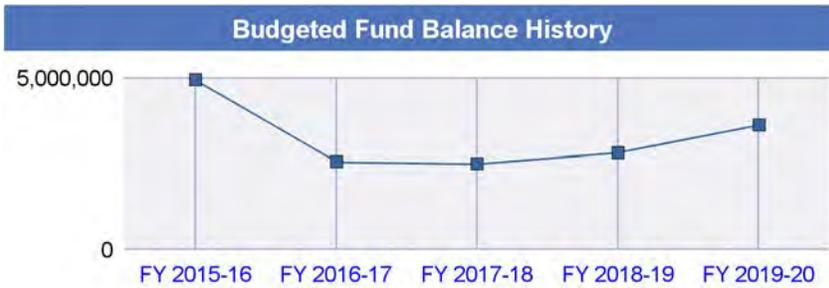
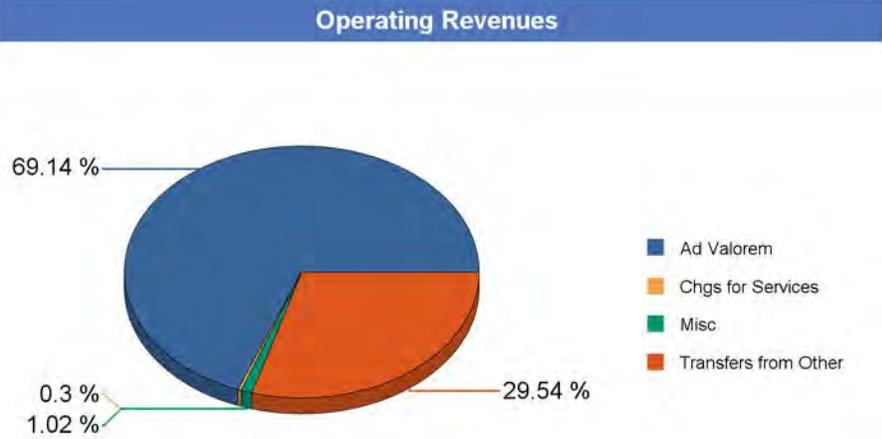
Major Capital Improvement >\$50,000

Daytona Beach Regional Library - Playground Equipment	92,000
Design - Unanticipated Projects	60,000
Edgewater Library - HVAC	60,000
Edgewater Library - Roof	150,000
HVAC and Other Renovations	100,000
New Smyrna Beach Regional Library - Stucco	250,000

East Volusia Mosquito Control Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	4,421,402	4,762,130
Chgs for Services	26,000	21,000
Misc	520,500	70,000
Transfers from Other	0	2,034,405
Subtotal Revenues	4,967,902	6,887,535
Fund Balance	2,834,592	3,638,941
Total Revenues	7,802,494	10,526,476



Millage Rate History

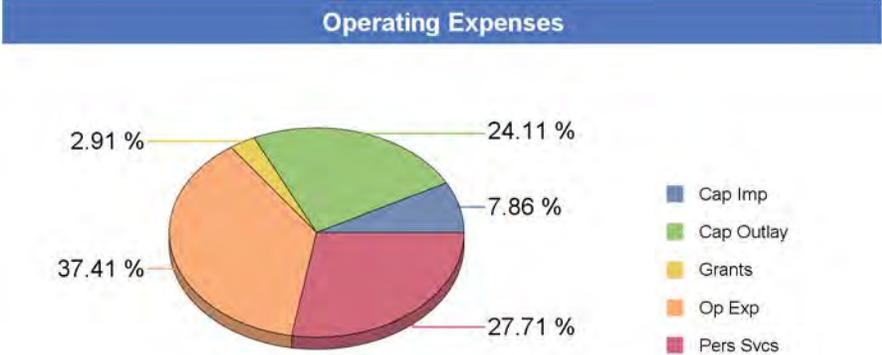
Fiscal Year	Millage Rate
FY 2015-16	0.1880
FY 2016-17	0.1880
FY 2017-18	0.1880
FY 2018-19	0.1880
FY 2019-20	0.1880

Position History - FTE

Fiscal Year	FTE
FY 2015-16	30
FY 2016-17	30
FY 2017-18	30
FY 2018-19	29
FY 2019-20	29

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	1,766,242	1,761,979
Operating Expenses	2,849,855	2,678,549
Reimbursements	(300,000)	(300,000)
Capital Outlay	1,530,700	1,532,700
Capital Improvements	500,000	500,000
Grants and Aids	173,867	185,093
Subtotal Expenditures	6,520,664	6,358,321
Reserves	1,281,830	4,168,155
Total Expenses	7,802,494	10,526,476



Reserve Summary

Emergencies Reserves	488,119
Equip Replacement Reserves	664,262
Future Capital Reserves	2,915,774
Special Programs Reserves	100,000

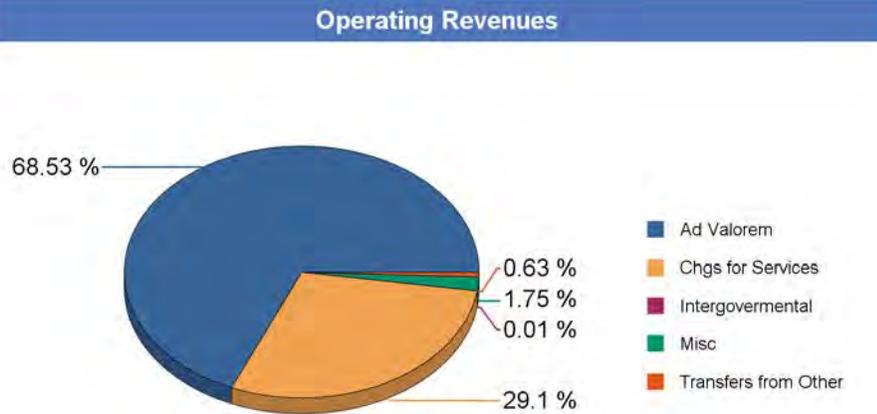
Major Capital Improvement >\$50,000

Architectural Engineering	300,000
Modular Building	200,000

Ponce De Leon Inlet and Port District Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	2,186,905	2,355,28
Chgs for Services	1,050,130	1,000,00
Intergovernmental	175	17
Misc	35,350	60,00
Transfers from Other	0	21,55
Subtotal Revenues	3,272,560	3,437,00
Fund Balance	2,539,330	3,642,060
Total Revenues	5,811,890	7,079,065



Budgeted Fund Balance History



Millage Rate History

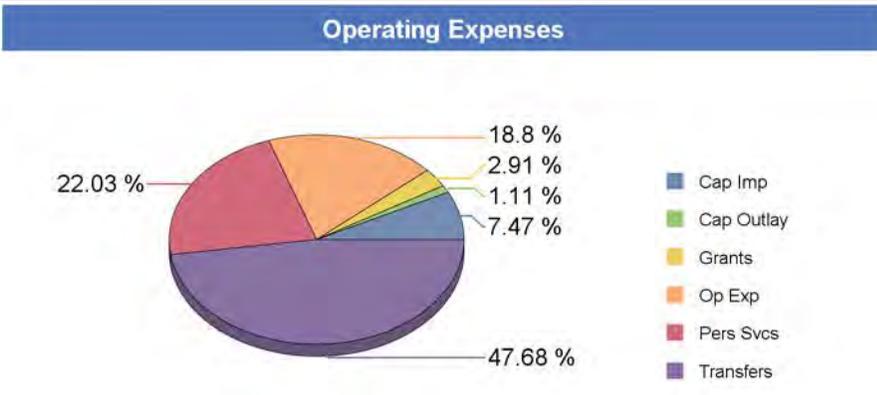
FY 2015-16	0.0929
FY 2016-17	0.0929
FY 2017-18	0.0929
FY 2018-19	0.0929
FY 2019-20	0.0929

Position History - FTE

FY 2015-16	14
FY 2016-17	16
FY 2017-18	17
FY 2018-19	17
FY 2019-20	17

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	1,140,293	1,076,771
Operating Expenses	822,965	918,757
Capital Outlay	32,000	54,500
Capital Improvements	1,390,000	365,000
Grants and Aids	121,689	142,238
Interfund Transfers	347,471	2,330,655
Subtotal Expenditures	3,854,418	4,887,921
Reserves	1,957,472	2,191,144
Total Expenses	5,811,890	7,079,065



Reserve Summary

Emergencies Reserves	343,700
Future Capital Reserves	1,847,444

Transfers Out

Transfers to Beach Capital Fund	2,330,655
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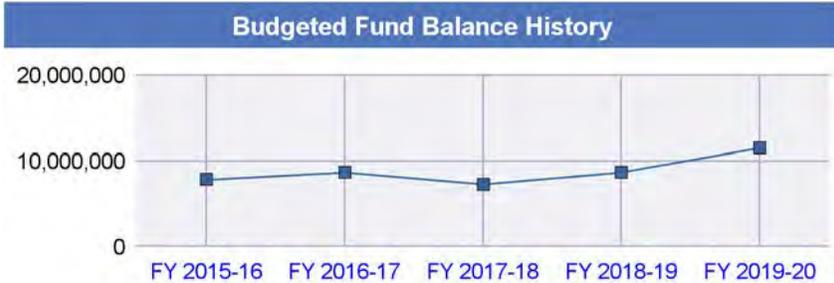
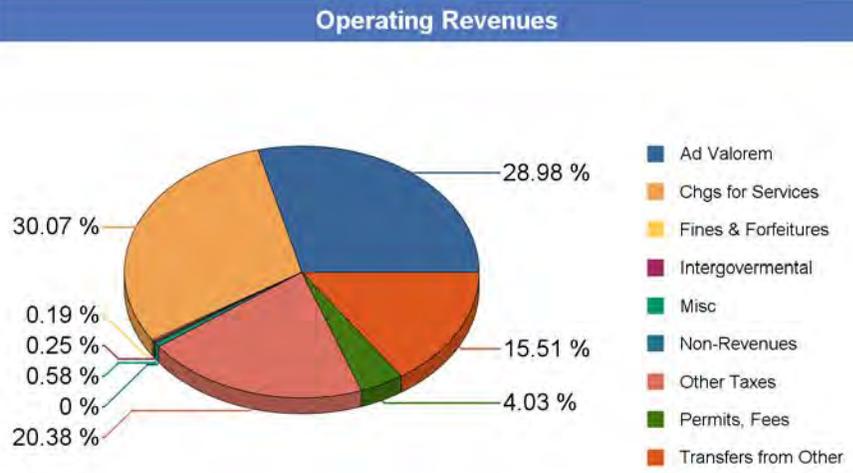
Major Capital Improvement >\$50,000

Marine Industrial Operations Facility	65,000
Reef Deployments	200,000
Resurfacing/Striping Parking Lots	100,000

Municipal Service District Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	15,307,980	16,324,035
Chgs for Services	16,713,534	16,939,170
Fines & Forfeitures	112,675	104,950
Intergovernmental	155,000	143,000
Misc	252,000	325,000
Non-Revenues	100	50
Other Taxes	10,953,965	11,481,473
Permits, Fees	2,091,516	2,272,691
Transfers from Other	7,740,091	8,734,533
Subtotal Revenues	53,326,861	56,324,902
Fund Balance	8,712,079	11,565,659
Total Revenues	62,038,940	67,890,561

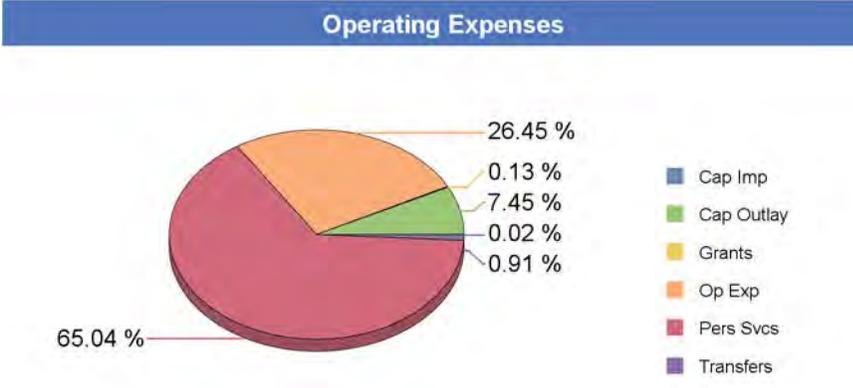


Fiscal Year	Millage Rate
FY 2015-16	2.2399
FY 2016-17	2.2399
FY 2017-18	2.2399
FY 2018-19	2.2399
FY 2019-20	2.2399

Fiscal Year	FTE
FY 2015-16	352
FY 2016-17	355
FY 2017-18	356
FY 2018-19	359
FY 2019-20	362

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	31,687,492	33,343,508
Operating Expenses	13,286,496	13,561,045
Reimbursements	0	0
Capital Outlay	3,351,730	3,820,041
Capital Improvements	0	8,500
Grants and Aids	54,367	67,950
Interfund Transfers	5,455,241	5,577,873
Subtotal Expenditures	53,835,326	56,378,917
Reserves	8,203,614	11,511,644
Total Expenses	62,038,940	67,890,561



Reserve Type	Amount
Emergencies Reserves	4,809,146
Loan Repayment Reserves	1,400,499
Revenue Stabilization	2,800,061
Special Programs Reserves	500,000
Transition Reserves	2,001,938

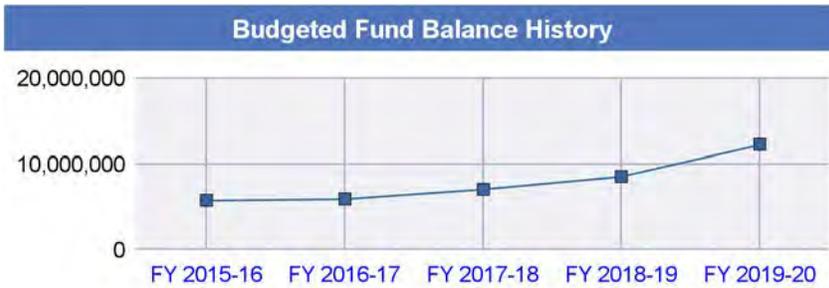
Transfer Description	Amount
Transfers to 2017 Cap Impr Rev Note	466,207
Transfers to Transportation Trust Fund	5,000,000
Transfer to Wetland Mitigation Fund	111,666

Item	Amount
4' Chain-Link Fence	8,500

Fire Rescue District Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	28,511,960	30,418,567
Chgs for Services	737,955	754,454
Intergovernmental	80,400	83,040
Misc	176,095	236,050
Permits, Fees	0	65,000
Transfers from Other	0	226,133
Subtotal Revenues	29,506,410	31,783,244
Fund Balance	8,576,368	12,268,540
Total Revenues	38,082,778	44,051,784



Millage Rate History

FY 2015-16	4.0815
FY 2016-17	4.0815
FY 2017-18	4.0815
FY 2018-19	4.0815
FY 2019-20	4.0815

Position History - FTE

FY 2015-16	166
FY 2016-17	166
FY 2017-18	166
FY 2018-19	166
FY 2019-20	175

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	18,263,318	19,427,109
Operating Expenses	8,325,578	9,894,987
Reimbursements	(35,219)	(30,147)
Capital Outlay	959,300	2,610,924
Capital Improvements	647,000	1,100,750
Grants and Aids	522,143	546,894
Subtotal Expenditures	28,682,120	33,550,517
Reserves	9,400,658	10,501,267
Total Expenses	38,082,778	44,051,784



Reserve Summary

Emergencies Reserves	3,176,304
Equip Replacement Reserves	3,500,000
Future Capital Reserves	3,674,963
Grants-Match Reserves	150,000

Major Capital Improvement >\$50,000

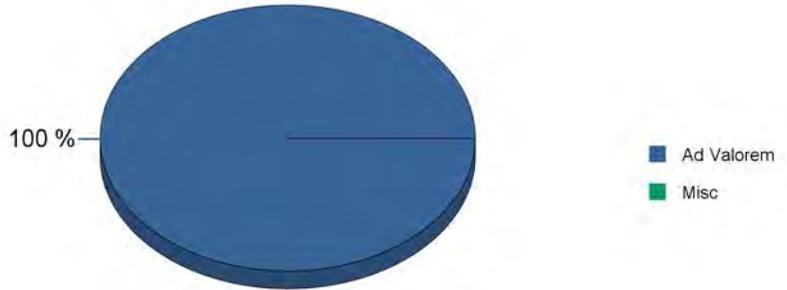
Construction of Station 22	110,000
Construction of Station 22 - Carry Forward	500,000
Engineering for Station 18 (47)	343,750
Exhaust Removal System	50,000
Metal Pole Barn	65,000

Silver Sands/Bethune Beach MSD Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	14,473	14,658
Misc	100	0
Subtotal Revenues	14,573	14,658
Fund Balance	522	614
Total Revenues	15,095	15,272

Operating Revenues



Budgeted Fund Balance History



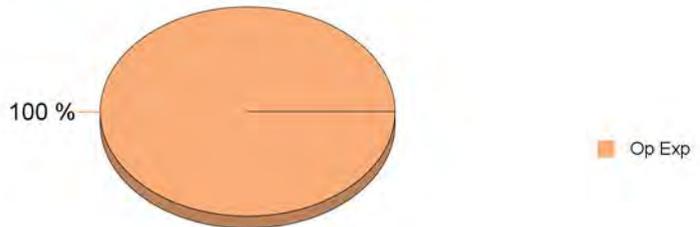
Millage Rate History

FY 2015-16	0.0150
FY 2016-17	0.0150
FY 2017-18	0.0150
FY 2018-19	0.0150
FY 2019-20	0.0150

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Operating Expenses	15,095	15,272
Subtotal Expenditures	15,095	15,272
Reserves	0	0
Total Expenses	15,095	15,272

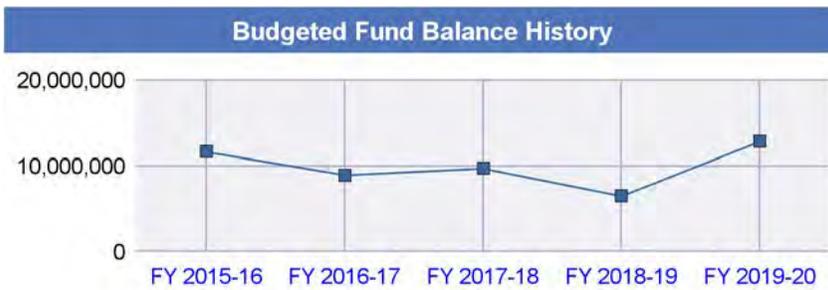
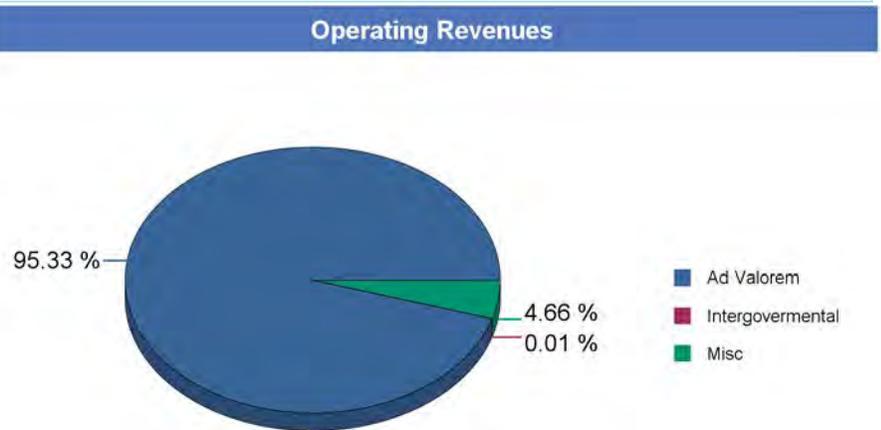
Operating Expenses



Volusia ECHO Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	6,528,792	7,060,535
Intergovernmental	700	700
Misc	153,000	345,000
Subtotal Revenues	6,682,492	7,406,235
Fund Balance	6,503,026	12,913,708
Total Revenues	13,185,518	20,319,943

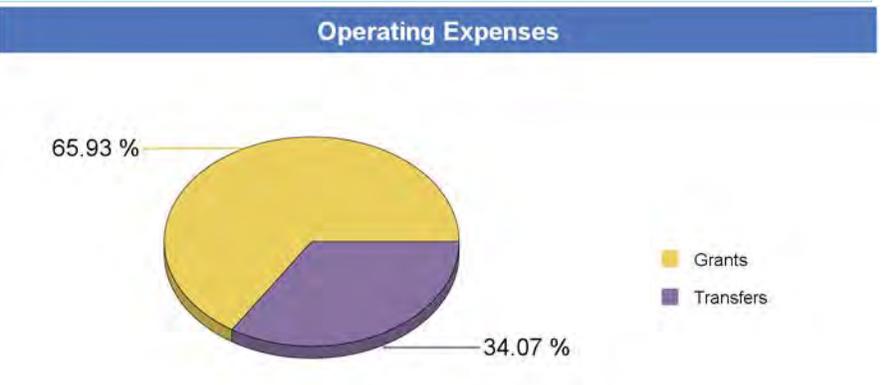


Millage Rate History

FY 2015-16	0.2000
FY 2016-17	0.2000
FY 2017-18	0.2000
FY 2018-19	0.2000
FY 2019-20	0.2000

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Operating Expenses	0	0
Capital Improvements	0	0
Grants and Aids	11,235,518	2,708,886
Interfund Transfers	1,800,000	1,400,000
Subtotal Expenditures	13,035,518	4,108,886
Reserves	150,000	16,211,057
Total Expenses	13,185,518	20,319,943

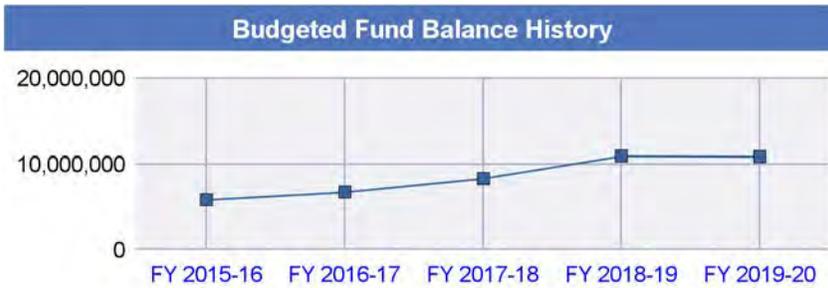
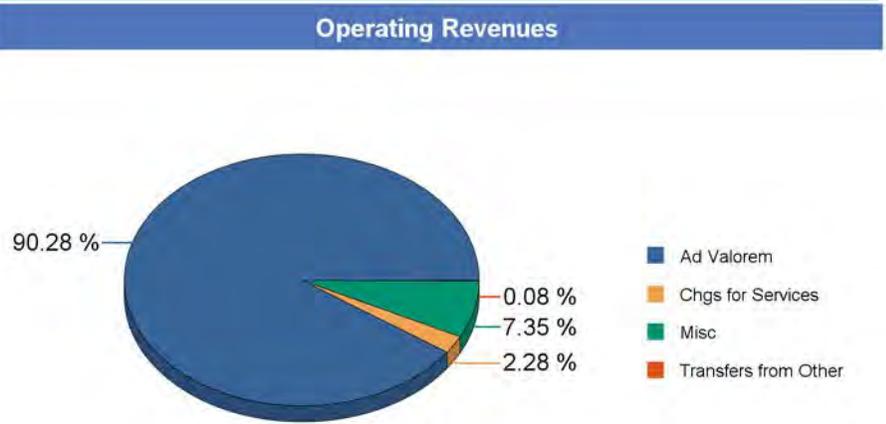


Reserve Summary		Transfers Out	
Reserves	16,211,057	Transfers to Parks Projects Fund	400,000
		Transfers to Trails Project Fund	1,000,000

Volusia Forever Fund

Fiscal Year 2019-20 Revenues

Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	3,237,354	3,952,545
Chgs for Services	100,000	100,000
Misc	216,687	321,943
Transfers from Other	0	3,519
Subtotal Revenues	3,554,041	4,378,007
Fund Balance	10,947,349	10,858,861
Total Revenues	14,501,390	15,236,868

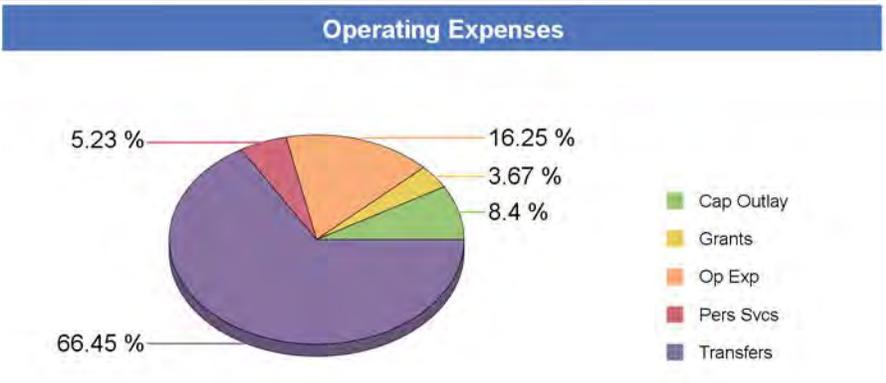


Millage Rate History

FY 2015-16	0.0739
FY 2016-17	0.0930
FY 2017-18	0.0905
FY 2018-19	0.0994
FY 2019-20	0.1122

Fiscal Year 2019-20 Expenditures

Expenditures	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	134,102	137,004
Operating Expenses	1,075,038	425,652
Reimbursements	0	0
Capital Outlay	67,700	220,000
Capital Improvements	0	0
Grants and Aids	528,440	96,039
Interfund Transfers	1,537,898	1,740,056
Subtotal Expenditures	3,343,178	2,618,751
Reserves	11,158,212	12,618,117
Total Expenses	14,501,390	15,236,868



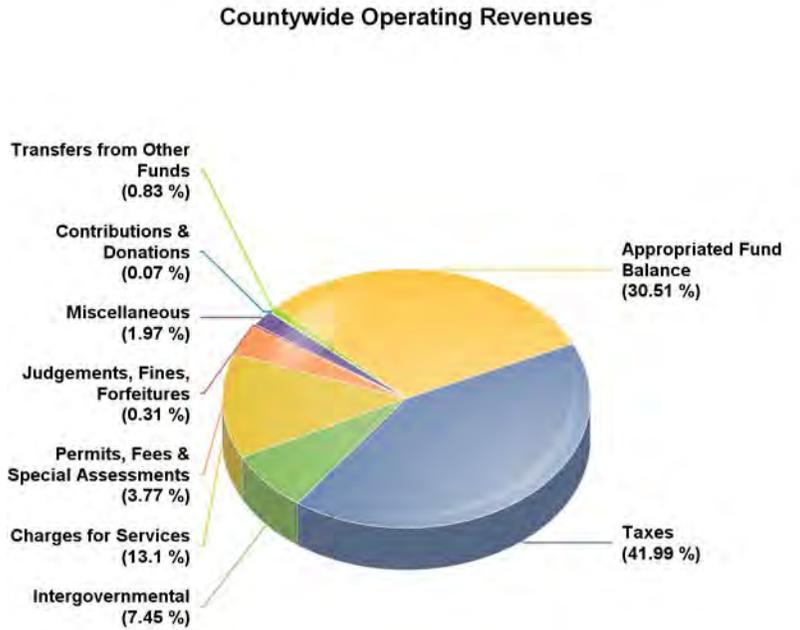
Reserve Summary		Transfers Out	
Maint & Operations Reserves	12,618,117	Transfers to General Fund	1,740,056

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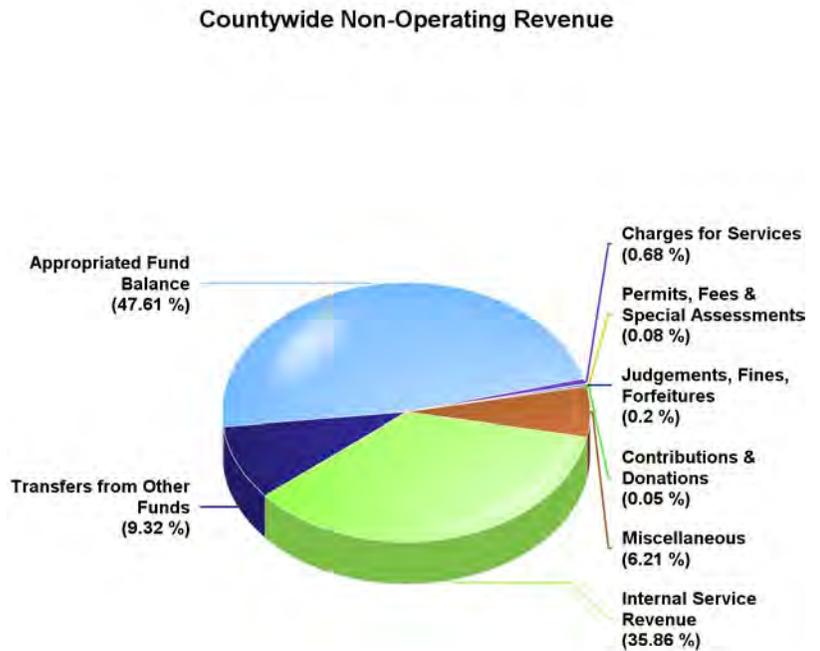


VOLUSIA COUNTY, FLORIDA
Countywide Revenues by Source
Fiscal Year 2019-20

Countywide Operating Revenues by Source	
Fiscal Year 2019-20	
Taxes	339,936,951
Intergovernmental	60,324,030
Charges for Services	106,043,204
Permits, Fees & Special Assessments	30,516,613
Judgements, Fines, Forfeitures	2,500,659
Miscellaneous	15,958,049
Contributions & Donations	556,200
Transfers from Other Funds	6,738,372
Appropriated Fund Balance	247,052,298
Total Countywide Operating Revenues	\$809,626,376



Countywide Non-Operating Revenues By Category	
Fiscal Year 2019-20	
Charges for Services	1,150,000
Permits, Fees & Special Assessments	140,000
Judgements, Fines, Forfeitures	340,000
Contributions & Donations	84,000
Miscellaneous	10,564,126
Internal Service Revenue	60,997,700
Transfers from Other Funds	15,847,030
Appropriated Fund Balance	80,999,604
Total Countywide Non-Operating Revenues	\$170,122,460



Estimated Fund Balances

	Fund Balance 10/01/18	Revenues FY 2018-19 Projected	Expenditures FY 2018-19 Projected	Fund Balance 10/01/19
Countywide Funds				
001 - General	37,358,109	238,499,328	238,544,449	37,312,988
104 - Library	6,587,757	19,537,216	19,290,687	6,834,286
160 - Volusia ECHO	14,585,816	6,874,492	8,546,600	12,913,708
161 - Volusia Forever	9,537,724	3,670,095	2,348,958	10,858,861
Total Countywide Funds	\$68,069,406	\$268,581,131	\$268,730,694	\$67,919,843
Special Revenue Funds				
002 - Emergency Medical Services	4,432,690	23,184,527	25,329,973	2,287,244
103 - County Transportation Trust	46,462,535	32,595,396	36,540,724	42,517,207
105 - East Volusia Mosquito Control	3,015,500	4,953,402	4,329,961	3,638,941
113 - Road Proportionate Share	2,227,906	2,218,617	0	4,446,523
114 - Ponce De Leon Inlet and Port District	3,323,628	3,247,080	2,928,648	3,642,060
115 - E-911 Emergency Telephone System	1,454,830	2,441,393	3,091,429	804,794
116 - Special Lighting Districts	54,095	307,474	303,336	58,233
118 - Ocean Center	3,797,248	10,897,444	11,524,307	3,170,385
119 - Road District Maintenance	0	200,000	198,578	1,422
120 - Municipal Service District	10,499,236	54,204,808	53,138,385	11,565,659
121 - Special Assessments	1,093,357	25,750	255,382	863,725
122 - Manatee Conservation	432,183	15,000	6,028	441,155
123 - Inmate Welfare Trust	4,199,211	1,344,350	2,152,916	3,390,645
124 - Library Endowment	594,166	11,800	160,000	445,966
125 - Homeless Initiatives	3,336,985	70,000	3,255,000	151,985
126 - Economic Development Incentives	4,549,422	60,000	0	4,609,422
130 - Economic Development	3,444,451	4,372,633	4,592,894	3,224,190
131 - Road Impact Fees-Zone 1 (Northeast)	98,586	3,258,422	1,239,000	2,118,008
132 - Road Impact Fees-Zone 2 (Southeast)	798,547	955,711	496,010	1,258,248
133 - Road Impact Fees-Zone 3 (Southwest)	294,683	1,475,008	703,732	1,065,959
134 - Road Impact Fees-Zone 4 (Northwest)	11,687,224	1,387,688	3,725,734	9,349,178
135 - Park Impact Fees-County	532,634	178,000	0	710,634
136 - Park Impact Fees-Zone 1 (Northeast)	926,691	50,000	481,468	495,223
137 - Park Impact Fees-Zone 2 (Southeast)	34,307	15,700	0	50,007
138 - Park Impact Fees-Zone 3 (Southwest)	64,231	33,100	0	97,331
139 - Park Impact Fees-Zone 4 (Northwest)	760,123	45,800	0	805,923
140 - Fire Rescue District	10,473,493	29,540,411	27,745,364	12,268,540
151 - Fire Impact Fees-Zone 1 (Northeast)	180,129	37,060	0	217,189
152 - Fire Impact Fees-Zone 2 (Southeast)	84,470	23,759	14,500	93,729
153 - Fire Impact Fees-Zone 3 (Southwest)	271,360	44,460	279,341	36,479
154 - Fire Impact Fees-Zone 4 (Northwest)	284,355	62,323	0	346,678
157 - Silver Sands/Bethune Beach MSD	729	13,940	14,055	614
158 - Gemini Springs Endowment	74,465	1,300	5,000	70,765
159 - Stormwater Utility	6,820,957	4,678,669	6,032,359	5,467,267
170 - Law Enforcement Trust	875,928	84,904	283,869	676,963
171 - Beach Enforcement Trust	1,026	10	0	1,036
172 - Federal Forfeiture Sharing Justice	164,127	12,789	132,109	44,807

Estimated Fund Balances

	Fund Balance 10/01/18	Revenues FY 2018-19 Projected	Expenditures FY 2018-19 Projected	Fund Balance 10/01/19
Special Revenue Funds				
173 - Federal Forfeiture Sharing Treasury	42,526	850	8,751	34,625
194 - FEMA-Irma	3,396,657	40,668	1,351,132	2,086,193
Total Special Revenue Funds	\$130,784,691	\$182,090,246	\$190,319,985	\$122,554,952
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	710,685	1,826,245	1,820,370	716,560
203 - Tourist Development Tax Revenue Bonds, 2004	2,045,833	2,247,880	2,460,000	1,833,713
215 - Capital Improvement Note, 2017	244,229	444,683	399,385	289,527
262 - Limited Tax General Obligation Refunding Bonds, 2014	284,493	3,314,123	3,282,016	316,600
Total Debt Service Funds	\$3,285,240	\$7,832,931	\$7,961,771	\$3,156,400
Enterprise Funds				
440 - Waste Collection	1,714,045	10,859,952	11,252,283	1,321,714
450 - Solid Waste	23,075,332	18,735,033	25,456,102	16,354,263
451 - Daytona Beach International Airport	24,915,815	54,250,139	56,972,373	22,193,581
457 - Water and Sewer Utilities	15,751,472	17,569,196	19,826,706	13,493,962
475 - Parking Garage	1,198,454	2,402,776	3,601,230	0
Total Enterprise Funds	\$66,655,118	\$103,817,096	\$117,108,694	\$53,363,520
Capital Projects Funds				
305 - 800 MHz Capital	16,900,367	2,302,989	948,205	650,000
309 - Correctional Facilities Capital Projects	575,808	616,600	667,263	0
313 - Beach Capital Projects	7,848,772	1,514,707	2,706,690	6,656,789
317 - Library Construction	58,300	1,200	0	0
318 - Ocean Center	3,235,337	2,896,296	3,734,722	2,396,911
321 - S. Williamson Blvd. Extension Project	46,273	695	0	46,968
326 - Park Projects	2,405,841	575,000	1,347,409	428,852
328 - Trail Projects	6,468,101	1,145,043	2,076,788	0
330 - Economic Development Capital Projects Fund	48,604	0	0	48,604
334 - Bond Funded Road Program	11,700,401	188,640	6,256,686	5,632,355
365 - Public Works Service Center	19,291,328	235,000	1,291,559	2,000,000
367 - Elections Warehouse	6,596,987	105,000	1,221,089	0
368 - Court/Central Services Warehouse	3,136,157	36,500	2,917,256	0
369 - Sheriff Capital Projects	9,303,628	870,000	6,472,218	0
373 - Medical Examiner's Facility	500,560	1,934,375	0	0
Total Capital Projects Funds	\$88,116,464	\$12,422,045	\$29,639,885	\$17,860,479
Internal Service Funds				
511 - Computer Replacement	3,814,707	1,202,611	1,287,463	3,729,855
513 - Equipment Maintenance	3,025,877	10,813,332	13,528,329	310,880
514 - Fleet Replacement	19,115,828	8,812,662	9,123,108	18,805,382
521 - Insurance Management	6,309,486	10,084,381	10,092,183	6,301,684
530 - Group Insurance	26,588,677	47,082,317	39,679,670	33,991,324
Total Internal Service Funds	\$58,854,575	\$77,995,303	\$73,710,753	\$63,139,125

Revenues by Fund

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
Countywide Funds				
001 - General	231,667,772	267,502,241	275,857,437	291,202,271
104 - Library	17,823,569	24,956,493	26,124,973	27,692,480
160 - Volusia ECHO	9,683,617	13,185,518	21,460,308	20,319,943
161 - Volusia Forever	3,065,381	14,501,390	13,207,819	15,236,868
Total Countywide Funds	\$262,240,339	\$320,145,642	\$336,650,537	\$354,451,562
Special Revenue Funds				
002 - Emergency Medical Services	23,733,574	26,820,689	27,617,217	28,007,920
103 - County Transportation Trust	33,155,699	70,787,514	79,057,931	75,582,641
105 - East Volusia Mosquito Control	4,541,949	7,802,494	7,968,902	10,526,476
106 - Resort Tax	11,640,648	11,892,352	12,157,190	12,306,200
108 - Sales Tax Trust	22,288,973	22,842,476	23,030,908	23,912,845
111 - Convention Development Tax	11,625,025	11,871,802	12,044,900	12,285,650
113 - Road Proportionate Share	2,227,906	2,774,377	4,446,523	4,746,523
114 - Ponce De Leon Inlet and Port District	3,421,259	5,811,890	6,570,708	7,079,065
115 - E-911 Emergency Telephone System	2,320,554	3,468,120	3,896,223	3,250,303
116 - Special Lighting Districts	314,584	359,475	361,569	355,776
118 - Ocean Center	10,294,280	11,719,642	14,694,692	14,102,565
119 - Road District Maintenance	202,580	198,578	200,000	201,422
120 - Municipal Service District	51,820,878	62,038,940	64,704,044	67,890,561
121 - Special Assessments	118,571	1,020,760	1,119,107	885,725
122 - Manatee Conservation	63,578	436,919	447,183	456,155
123 - Inmate Welfare Trust	1,355,216	5,412,530	5,543,561	4,743,086
124 - Library Endowment	11,237	602,773	605,966	450,966
125 - Homeless Initiatives	73,082	3,463,903	3,406,985	388,392
126 - Economic Development Incentives	4,549,422	4,500,000	4,609,422	4,609,422
127 - Wetland Mitigation	0	0	0	116,666
130 - Economic Development	4,329,649	5,623,882	7,817,084	7,786,133
131 - Road Impact Fees-Zone 1 (Northeast)	1,380,320	1,404,252	3,357,008	6,333,281
132 - Road Impact Fees-Zone 2 (Southeast)	690,896	880,362	1,754,258	2,491,301
133 - Road Impact Fees-Zone 3 (Southwest)	924,033	724,258	1,769,691	3,069,773
134 - Road Impact Fees-Zone 4 (Northwest)	1,987,913	11,741,752	13,074,912	11,100,700
135 - Park Impact Fees-County	138,714	673,880	710,634	888,634
136 - Park Impact Fees-Zone 1 (Northeast)	49,360	384,022	976,691	545,223
137 - Park Impact Fees-Zone 2 (Southeast)	15,692	49,127	50,007	65,707
138 - Park Impact Fees-Zone 3 (Southwest)	15,860	81,236	97,331	130,431
139 - Park Impact Fees-Zone 4 (Northwest)	56,223	49,357	805,923	851,723
140 - Fire Rescue District	27,973,596	38,082,778	40,013,904	44,051,784
151 - Fire Impact Fees-Zone 1 (Northeast)	47,760	158,812	217,189	254,989
152 - Fire Impact Fees-Zone 2 (Southeast)	24,733	43,038	108,229	114,929
153 - Fire Impact Fees-Zone 3 (Southwest)	25,391	34,327	315,820	62,229
154 - Fire Impact Fees-Zone 4 (Northwest)	46,336	261,099	346,678	390,178
157 - Silver Sands/Bethune Beach MSD	13,039	15,095	14,669	15,272
158 - Gemini Springs Endowment	1,298	69,023	75,765	72,065
159 - Stormwater Utility	4,734,803	9,762,403	11,499,626	10,208,698
170 - Law Enforcement Trust	342,555	468,827	960,832	750,263
171 - Beach Enforcement Trust	24	1,021	1,036	1,036
172 - Federal Forfeiture Sharing Justice	53,283	150,646	176,916	53,607
173 - Federal Forfeiture Sharing Treasury	1,055	35,385	43,376	35,425

Revenues by Fund

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
Special Revenue Funds				
194 - FEMA-Irma	16,773,354	0	3,437,325	2,086,193
Total Special Revenue Funds	\$243,384,902	\$324,519,816	\$360,107,935	\$363,257,933
Debt Service Funds				
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	7,731,704	113,663	1,708	0
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,817,420	2,536,931	2,536,930	2,539,641
203 - Tourist Development Tax Revenue Bonds, 2004	2,456,450	4,550,835	4,293,713	4,279,625
204 - Capital Improvement Refunding Revenue Bonds, 2012	2,300,480	10,000	1,500	0
208 - Capital Improvement Revenue Note, 2010	1,441,229	1,471,091	1,471,091	1,217,772
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,009,495	1,011,800	1,011,800	1,017,920
213 - Gas Tax Refunding Revenue Bonds, 2013	4,511,100	4,509,181	4,509,181	4,512,882
214 - CDD Capital Improvement Revenue Note, 2016	13,802,289	15,143,750	15,141,750	0
215 - Capital Improvement Note, 2017	285,489	799,235	688,912	755,734
262 - Limited Tax General Obligation Refunding Bonds, 2014	3,358,845	3,518,108	3,598,616	3,446,546
Total Debt Service Funds	\$38,714,501	\$33,664,594	\$33,255,201	\$17,770,120
Enterprise Funds				
440 - Waste Collection	9,544,422	12,570,236	12,573,997	14,768,996
450 - Solid Waste	18,646,710	40,327,058	41,810,365	35,432,322
451 - Daytona Beach International Airport	26,521,416	52,495,693	79,165,954	40,524,008
456 - Volusia Transportation Authority	28,913,945	25,775,628	25,978,594	26,061,095
457 - Water and Sewer Utilities	18,808,941	26,911,030	33,320,668	30,051,780
475 - Parking Garage	2,443,383	3,816,460	3,601,230	2,418,162
Total Enterprise Funds	\$104,878,817	\$161,896,105	\$196,450,808	\$149,256,363
Operating Budget	\$649,218,559	\$840,226,157	\$926,464,481	\$884,735,978
Less Operating Transfers	\$88,845,109	\$71,470,506	\$71,909,034	\$75,109,602
Net Operating Budget	\$560,373,450	\$768,755,651	\$854,555,447	\$809,626,376

Revenues by Fund

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimated	FY 2019-20 Budget
Capital Projects Funds				
305 - 800 MHz Capital	7,176,213	4,568,666	19,203,356	1,250,000
309 - Correctional Facilities Capital Projects	407,141	1,164,219	1,192,408	2,882,400
313 - Beach Capital Projects	2,743,986	2,442,500	9,363,479	10,237,444
317 - Library Construction	3,581	0	59,500	1,000,000
318 - Ocean Center	2,053,373	2,821,296	6,131,633	5,720,286
321 - S. Williamson Blvd. Extension Project	2,249	0	46,968	46,968
322 - I.T. Capital Projects	312,008	0	671,588	0
326 - Park Projects	811,419	1,690,155	2,980,841	968,852
328 - Trail Projects	2,194,416	1,000,000	7,613,144	1,000,000
330 - Economic Development Capital Projec	0	0	48,604	48,604
334 - Bond Funded Road Program	221,568	2,700,000	11,889,041	5,632,355
365 - Public Works Service Center	303,910	0	19,526,328	2,000,000
367 - Elections Warehouse	2,345,669	0	6,701,987	46,968
368 - Court/Central Services Warehouse	52,978	0	3,172,657	0
369 - Sheriff Capital Projects	10,379,244	1,340,000	10,173,628	1,900,000
373 - Medical Examiner's Facility	500,560	1,900,000	2,434,935	3,000,000
375 - Boardwalk Development	41,900	0	0	0
377 - Veteran's Memorial Donations at Tom	13	0	0	0
Total Capital Projects Funds	\$29,550,228	\$19,626,836	\$101,210,097	\$35,733,877
Internal Service Funds				
511 - Computer Replacement	1,341,408	4,653,000	5,017,318	4,965,353
513 - Equipment Maintenance	11,908,091	15,444,895	13,839,209	12,536,896
514 - Fleet Replacement	21,737,493	23,397,208	27,928,490	24,913,158
521 - Insurance Management	9,480,973	14,193,689	16,393,867	17,114,720
530 - Group Insurance	47,312,901	65,878,766	73,670,994	74,987,288
Total Internal Service Funds	\$91,780,866	\$123,567,558	\$136,849,878	\$134,517,415
Total Non-Operating Budget	\$121,331,094	\$143,194,394	\$238,059,975	\$170,251,292
Less Non-Operating Transfers	14,740,623	2,150,271	2,150,271	128,832
Net Non-Operating Budget	\$106,590,471	\$141,044,123	\$235,909,704	\$170,122,460

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Business Tax Receipt	115,000	145,000	0	0	0	0	260,000
Bus Tax Haz Waste Surcharge	130,393	0	0	0	0	0	130,393
Communications Services Tax	0	3,047,080	0	0	0	0	3,047,080
Convention Development Tax	0	12,278,200	0	0	0	0	12,278,200
Current Ad Valorem Taxes	196,922,716	84,173,427	3,092,261	0	0	0	284,188,404
Delinquent Ad Valorem Taxes	400,000	200,000	0	0	0	0	600,000
Franchise Fees	500,000	0	0	0	0	0	500,000
Local Option Gas Tax 5	0	6,438,595	0	0	0	0	6,438,595
Local Option Gas Tax 6	0	8,795,129	0	0	0	0	8,795,129
Ninth Cent Gas Tax	0	2,731,557	0	0	0	0	2,731,557
Resort Tax	0	8,185,467	0	0	0	0	8,185,467
Resort Tax - Addl One Cent	0	4,092,733	0	0	0	0	4,092,733
SW Non-Exclusive Franchise Fee	0	0	0	0	400,000	0	400,000
Utility Tax	0	8,289,393	0	0	0	0	8,289,393
Total Taxes	\$198,068,109	\$138,376,581	\$3,092,261	\$0	\$400,000	\$0	\$339,936,951
Charges for Services							
Addl Tax Sale Fee-Internet	350,000	0	0	0	0	0	350,000
Admin Service Charge	600,000	0	0	0	0	0	600,000
Airfield	0	0	0	0	634,704	0	634,704
Ambulance Fees/Svc Chgs	0	15,713,397	0	0	0	0	15,713,397
Animal Control Fees	0	1,000	0	0	0	0	1,000
Animal Control Officer Service Fees	0	13,000	0	0	0	0	13,000
Animal Ctrl-Svc Chgs	0	23,000	0	0	0	0	23,000
Beach Access Fees	5,433,766	0	0	1,150,000	0	0	6,583,766
Camping Fees	75,000	0	0	0	0	0	75,000
Charges For Labor	432,807	70,000	0	0	0	0	502,807
Charges For Services	178,035	436,954	0	0	200	0	615,189
Class II Permit Fees	0	3,500	0	0	0	0	3,500
Concession-Stands	0	650,000	0	0	0	0	650,000
Concurrency Management Review	0	4,000	0	0	0	0	4,000
Concurrency Review	0	3,600	0	0	0	0	3,600
Contracted Transportation	0	0	0	0	5,000	0	5,000
Co Off Fees-Boat Fees	341,940	0	0	0	0	0	341,940
Co Off Fees-Motor Vehicle Fees	3,265,690	0	0	0	0	0	3,265,690
Co Off Fees-Property Appraiser	768,295	0	0	0	0	0	768,295

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Co Off Fees-Sheriff	657,590	0	0	0	0	0	657,590
Co Off Fees-Suprv Of Elections	24,000	0	0	0	0	0	24,000
Co Off Fees-Tax Collection	2,051,757	0	0	0	0	0	2,051,757
Court Facility Fees	1,038,855	0	0	0	0	0	1,038,855
Customer Facility Charge	0	0	0	0	850,000	0	850,000
Development Order Review Appli	0	5,500	0	0	0	0	5,500
Drug Lab Fee	142,506	0	0	0	0	0	142,506
Event Sponsorship	50,000	0	0	0	0	0	50,000
Excess Fees Clerk Circuit Ct	200,000	0	0	0	0	0	200,000
Facility Entrance	265,000	0	0	0	0	0	265,000
False Alarm Fees	0	5,000	0	0	0	0	5,000
Filing Fee	5,584	0	0	0	0	0	5,584
Fire Contingency Transportation Svcs	0	250,000	0	0	0	0	250,000
Fire Line Availability Fee	0	0	0	0	79,000	0	79,000
Fire Training Charges	0	67,500	0	0	0	0	67,500
Gopher Tortoise Fees	0	30,000	0	0	0	0	30,000
Ground Handling Service Fees	0	0	0	0	420,742	0	420,742
Hangar Area	0	0	0	0	827,817	0	827,817
Housing Of Prisoners	38,000	0	0	0	0	0	38,000
Hunting & Fishing License Fees	6,000	0	0	0	0	0	6,000
Itinerant Merchant Admin Svcs	0	25,000	0	0	0	0	25,000
Landfill Charges	0	0	0	0	17,801,152	0	17,801,152
Land Management Fees	0	100,000	0	0	0	0	100,000
League Registration Fees	15,000	0	0	0	0	0	15,000
LEC Fees: Lyonia Envirmtl Ctr	22,000	0	0	0	0	0	22,000
Library Service Charges	0	27,000	0	0	0	0	27,000
Library Service-Lost Books	0	20,000	0	0	0	0	20,000
Library Service-Lost Cards	0	17,000	0	0	0	0	17,000
Maintenance Agreements	0	491,895	0	0	0	0	491,895
Maintenance Fees	0	21,000	0	0	0	0	21,000
Management Fee	0	120,000	0	0	0	0	120,000
Mass Transit Fares	0	0	0	0	2,979,365	0	2,979,365
Medical Examiner's Fees	154,476	0	0	0	0	0	154,476
Meter Disconnection Fee	0	0	0	0	120,000	0	120,000
Meter Installation	0	0	0	0	85,000	0	85,000
MSC Gift Shop/Novelties	347,000	0	0	0	0	0	347,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
MSC School Field Trips	34,000	0	0	0	0	0	34,000
MSC Special Events	22,500	0	0	0	0	0	22,500
Ocean Center Revenues	0	27,963	0	0	0	0	27,963
Other Charges For Services	60,000	500	0	0	0	0	60,500
Other Mass Transit-Advertising	0	0	0	0	410,000	0	410,000
Other Mass Transit-Concessions	0	0	0	0	225,000	0	225,000
Other Mass Transit-I D Cards	0	0	0	0	500	0	500
Park Fees	139,235	1,000,000	0	0	0	0	1,139,235
Parking Daily Receipts	0	0	0	0	1,150,000	0	1,150,000
Parking Monthly Receipts	0	0	0	0	161,416	0	161,416
Parking Special Events	0	0	0	0	950,000	0	950,000
Parking Validation Receipts	0	0	0	0	136,638	0	136,638
Passenger Facility Charge	0	0	0	0	1,439,568	0	1,439,568
Planning Development Fees	0	107,510	0	0	0	0	107,510
Power Ski Registration Fees	3,500	0	0	0	0	0	3,500
Prisoner Reporting-Incentv Pay	82,000	0	0	0	0	0	82,000
Reclaimed Water	0	0	0	0	725,000	0	725,000
Recreation Fees	215,000	0	0	0	0	0	215,000
Registration Fees	150,000	0	0	0	0	0	150,000
Research Services	10,000	0	0	0	0	0	10,000
Sales-Maps, Code Bks, Publicat	26,500	90,000	0	0	0	0	116,500
Sewer C.I.A.C. Fees	0	0	0	0	250,000	0	250,000
Sewer Connection Fees	0	0	0	0	250,000	0	250,000
Sewer Sales	0	0	0	0	7,500,000	0	7,500,000
Sheriff Services	10,000	0	0	0	0	0	10,000
Sheriff Svcs-Debary	0	3,644,558	0	0	0	0	3,644,558
Sheriff Svcs-Deltona	0	11,951,425	0	0	0	0	11,951,425
Sheriff Svcs-Oak Hill	0	616,385	0	0	0	0	616,385
Sheriff Svcs-Pierson	0	308,192	0	0	0	0	308,192
Special Events	20,190	0	0	0	325,000	0	345,190
Sp Rec Fac-Arena	0	476,098	0	0	0	0	476,098
Sp Rec Fac-Concessions	1,000	2,500	0	0	0	0	3,500
Sp Rec Fac-Conference Center	0	659,369	0	0	0	0	659,369
Sp Rec Fac-Equipment	0	195,504	0	0	0	0	195,504
Sp Rec Fac- Lot Event	0	17,000	0	0	0	0	17,000
Sp Rec Fac-Reimbursable-Staff	0	95,000	0	0	0	0	95,000
Summer Recreation Program	550,000	0	0	0	0	0	550,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Surcharges-Judicial	200,000	0	0	0	0	0	200,000
Tax Collector Fees	229,272	0	0	0	0	0	229,272
Terminal-Airlines	0	0	0	0	1,665,230	0	1,665,230
Terminal-Concession	0	0	0	0	4,335,000	0	4,335,000
Transportation Svcs-Debary	0	47,000	0	0	0	0	47,000
Transportation Svcs-Other	0	190,000	0	0	0	0	190,000
Tree Preservation Ordinance	0	40,000	0	0	0	0	40,000
Tree Replacement Fee	0	35,000	0	0	0	0	35,000
Vab Filing Fees	57,024	0	0	0	0	0	57,024
Water C.I.A.C. Fees	0	0	0	0	120,000	0	120,000
Water Connection Fees	0	0	0	0	120,000	0	120,000
Water Sales	0	0	0	0	6,500,000	0	6,500,000
Wetland Application	0	21,000	0	0	0	0	21,000
Zoning Fees	0	80,000	0	0	0	0	80,000
Total Charges for Services	\$18,273,522	\$37,703,350	\$0	\$1,150,000	\$50,066,332	\$0	\$107,193,204

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Permits, Fees & Special Assessments							
Boat Slip Mitigation Fee	0	7,000	0	0	0	0	7,000
Building Permits	0	2,103,866	0	0	0	0	2,103,866
Commercial Solicitation Permit	25,665	0	0	0	0	0	25,665
Culture/Rec Impact Fees Residential	0	297,000	0	0	0	0	297,000
Exam Fees	0	1,325	0	0	0	0	1,325
Farm Pond Permit	0	1,500	0	0	0	0	1,500
Garbage Haul Permit	0	0	0	0	12,500	0	12,500
Outdoor Entertainment Permit	0	3,000	0	0	0	0	3,000
Proportionate Share/Concurrencey	0	300,000	0	0	0	0	300,000
Public Safety Impact Fees - Commercial	0	3,500	0	0	0	0	3,500
Public Safety Impact Fees - Residential	0	120,000	0	0	0	0	120,000
Road Impact Fees - Commercial	0	886,584	0	0	0	0	886,584
Road Impact Fees - Residential	0	8,090,078	0	0	0	0	8,090,078
Road Maintenance Spec Assmnt Charges	0	200,000	0	0	0	0	200,000
Sign Permits	0	28,000	0	0	0	0	28,000
Sludge Permit Fees	8,809	0	0	0	0	0	8,809
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	13,363,152	0	13,363,152
Stormwater Spec Assmnt Charges	0	4,520,000	0	0	86,383	0	4,606,383
Streetlighting Spec Assmnt Charges	0	297,543	0	0	0	0	297,543
Trades-Miscellaneous	708	0	0	0	0	0	708
Utility Use Permit Fees	0	160,000	0	0	0	0	160,000
Vessel Registration Fees	0	0	0	140,000	0	0	140,000
Total Permits, Fees & Special Assessments	\$35,182	\$17,019,396	\$0	\$140,000	\$13,462,035	\$0	\$30,656,613

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Judgements, Fines and Forfeitures							
800 MHz Comm Surchg-Trffc Fine	0	0	0	340,000	0	0	340,000
Beach Fines	25,000	0	0	0	0	0	25,000
Code Enforcement Fines	0	65,000	0	0	0	0	65,000
Community Legal Svcs Of Mid Fl	108,479	0	0	0	0	0	108,479
Court Technology	1,060,362	0	0	0	0	0	1,060,362
Crim Misd Fines	108,516	0	0	0	0	0	108,516
Felony Fines	42,089	0	0	0	0	0	42,089
Fines-Assmts-Drug Abuse Trtmnt	82,147	0	0	0	0	0	82,147
Fines-HB Assmts-Airport Secrty	1,632	0	0	0	0	0	1,632
Fines-HB Assmts-Beach Protectn	5,868	0	0	0	0	0	5,868
Fines-HB Assmts-Corrections Ed	46,252	0	0	0	0	0	46,252
Fines-HB Assmts-Police Educatn	100,373	0	0	0	0	0	100,373
Fines-Police Ed-Traffic	0	38,175	0	0	0	0	38,175
Library Fines	0	220,000	0	0	0	0	220,000
Mitigation Late Fees	0	1,500	0	0	0	0	1,500
Other	203,563	0	0	0	0	0	203,563
Other Judgments, Fines and Forfeit	0	275	0	0	0	0	275
Teen Court	131,165	0	0	0	0	0	131,165
Trade Board Fines	2,000	0	0	0	0	0	2,000
Unlicensed Contractors	3,000	0	0	0	0	0	3,000
Volusia County Law Library	255,263	0	0	0	0	0	255,263
Total Judgements, Fines and Forfeitures	\$2,175,709	\$324,950	\$0	\$340,000	\$0	\$0	\$2,840,659

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Intergovernmental Revenues							
Beverage Licenses	224,475	8,000	0	0	0	0	232,475
Child Support Enforcement	56,396	0	0	0	0	0	56,396
Doe-Volusia Cty Schl Brd	565,272	0	0	0	0	0	565,272
E911 Nonwireless Distributions	0	804,207	0	0	0	0	804,207
E911 Prepaid Wireless Distributions	0	374,787	0	0	0	0	374,787
E911 Wireless Distributions	0	1,244,449	0	0	0	0	1,244,449
Federal Airport Aid	0	0	0	0	2,581,644	0	2,581,644
Federal Transit Administration-Operating	0	0	0	0	5,297,100	0	5,297,100
Firefighters Supplemental Comp	0	62,040	0	0	0	0	62,040
Fuel Tax Refund	0	450,000	0	0	0	0	450,000
Gas Tax-5TH & 6TH Cent	0	5,345,087	0	0	0	0	5,345,087
Gas Tax-7TH Cent	0	2,360,587	0	0	0	0	2,360,587
Half-Cent Sales Tax	0	23,812,845	0	0	0	0	23,812,845
Insurance Agents	91,644	0	0	0	0	0	91,644
Licenses-Mobile Homes	0	135,000	0	0	0	0	135,000
Other Transportation	0	10,000	0	0	0	0	10,000
Payment In Lieu Of Taxes	283,621	21,875	0	0	274,054	0	579,550
Racing-Extra Distribution	255,375	0	0	0	0	0	255,375
State Aid To Library	0	376,694	0	0	0	0	376,694
State Airport Aid	0	0	0	0	143,425	0	143,425
State Mass Transit	0	0	0	0	5,324,932	0	5,324,932
State Revenue Sharing	10,036,341	181,900	0	0	0	0	10,218,241
State Sales & Use Commission	2,280	0	0	0	0	0	2,280
Total Intergovernmental Revenues	\$11,515,404	\$35,187,471	\$0	\$0	\$13,621,155	\$0	\$60,324,030

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Animal Control License	0	16,000	0	0	0	0	16,000
Apron Rent	0	0	0	0	223,260	0	223,260
Bad Debt Recovery	0	1,100,754	0	0	0	0	1,100,754
Bank Earnings Credit	96,000	0	0	0	0	0	96,000
Commissions	0	1,211,500	0	0	0	0	1,211,500
Contractor License	190,000	0	0	0	0	0	190,000
Corrections Commissions	330,000	0	0	0	0	0	330,000
Donations-Library NON FOL	0	5,000	0	0	0	0	5,000
Inmate Mowing Program	0	50,000	0	0	0	0	50,000
Inmate Phone Unused Funds	0	15,000	0	0	0	0	15,000
Ins Proceeds-Loss Furn/Equip	0	5,000	0	0	27,000	0	32,000
Interest-Special Assessments	0	4,000	0	0	0	0	4,000
Investment Income	1,531,385	2,834,075	37,685	449,400	1,221,000	1,421,282	7,494,827
Land Rentals	0	81,943	0	0	2,865,923	0	2,947,866
Late Charges	0	0	0	0	202,000	0	202,000
Miscellaneous Revenue	294,000	292,376	0	0	10,227	6,200	602,803
Mitigation Fees	0	5,000	0	0	0	0	5,000
Other Reimbursements	9,000	25	0	0	41,652	0	50,677
Outside Revenue	341,899	0	0	0	320,000	450,800	1,112,699
Refund Of Prior Year Expendtrs	0	75,936	0	0	0	0	75,936
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	18,000	18,000
Rent	150,000	254,003	0	0	1,027,328	0	1,431,331
Rental Of Equipment	0	12,000	0	0	0	8,126,817	8,138,817
Rent - Facilities	0	0	0	0	109,645	0	109,645
Sale-Land	50,000	0	0	0	0	0	50,000
Sales-Fuels Materials Supplies	0	0	0	0	27,000	0	27,000
Sales-Surplus Matls & Scrap	0	10,000	0	0	40,000	0	50,000
Sale-Surplus Furn/Fixtr/Equip	306,140	192,293	0	0	230,000	91,627	820,060
Utilities-Rent Related	0	112,000	0	0	0	0	112,000
Total Miscellaneous Revenues	\$3,298,424	\$6,276,905	\$37,685	\$449,400	\$6,345,035	\$10,114,726	\$26,522,175

Non-Revenues

Animal Welfare Donations	0	50	0	0	0	0	50
Appropriated Fund Balance	37,312,988	153,161,807	3,156,400	17,860,479	53,421,103	63,139,125	328,051,902
Awarded Evidence Funds	0	3,300	0	0	0	0	3,300
Confiscated Property Trust Rev	0	50,000	0	0	0	0	50,000
Contributions	0	400,000	0	0	0	0	400,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Non-Revenues							
Corrections Welfare Trust	0	350	0	0	0	0	350
Donations-Comm Services	1,000	0	0	0	0	0	1,000
Flex Benefit Revenues	0	0	0	0	0	84,000	84,000
Justice-Confiscated Property	0	6,000	0	0	0	0	6,000
Library Contributions	0	95,500	0	0	0	0	95,500
Transfer from Capital Improvements Project Fund	0	2,000,000	0	0	0	0	2,000,000
Transfer from Closed Capital Fund	0	48,604	0	46,968	0	0	95,572
Transfer from County Transportation Trust	0	0	1,017,920	0	0	0	1,017,920
Transfer from E911	802,297	0	0	0	0	0	802,297
Transfer from ECHO	0	0	0	1,400,000	0	0	1,400,000
Transfer from Economic Incentive Fund	0	109,422	0	0	0	0	109,422
Transfer from Forever	1,740,056	0	0	0	0	0	1,740,056
Transfer from Group Insurance Fund	2,284,502	1,653,155	0	0	237,088	81,864	4,256,609
Transfer from Manatee Conservation Fund	6,642	0	0	0	0	0	6,642
Transfer from MSD	0	5,111,666	466,207	0	0	0	5,577,873
Transfer from Ocean Center	0	0	702,749	3,248,375	0	0	3,951,124
Transfer from Parking Garage Fund	29,866	0	0	0	0	0	29,866
Transfer from Port Authority	0	0	0	2,330,655	0	0	2,330,655
Transfer from Resort Tax	0	7,873,498	4,268,993	0	0	0	12,142,491
Transfer from Road Impact Fees Zone 1	0	0	1,895,411	0	0	0	1,895,411
Transfer from Road Impact Fees Zone 2	0	0	496,417	0	0	0	496,417
Transfer from Road Impact Fees Zone 3	0	0	1,760,023	0	0	0	1,760,023
Transfer from Road Impact Fees Zone 4	0	0	361,031	0	0	0	361,031
Transfer from Sales Tax	15,658,570	8,254,275	0	0	0	0	23,912,845
Transfer from Trails Projects Fund	0	0	515,023	0	0	0	515,023
Transfer General Fund	0	12,850,944	0	7,768,000	11,703,615	100,000	32,422,559
Transfers From Other Funds	0	0	0	1,000,000	0	0	1,000,000
Total Non-Revenues	\$57,835,921	\$191,618,571	\$14,640,174	\$33,654,477	\$65,361,806	\$63,404,989	\$426,515,938

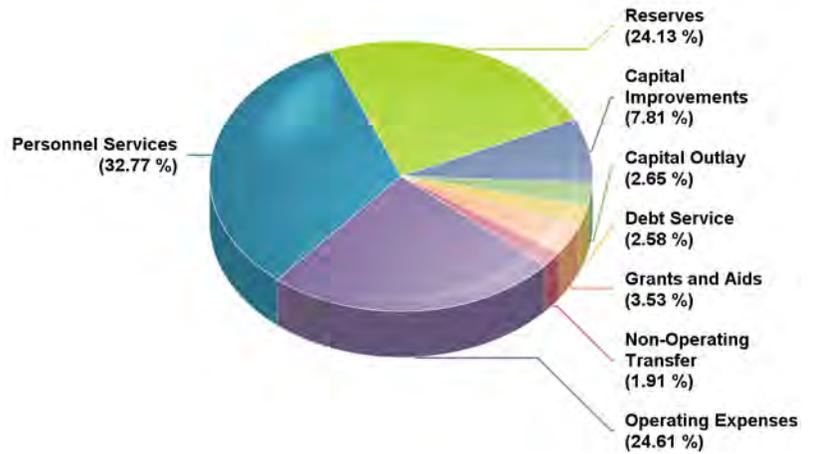
Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Contributions-Commercial Ins	0	0	0	0	0	558,478	558,478
Contributions-Liability	0	0	0	0	0	2,131,255	2,131,255
Contributions-Physical Damage	0	0	0	0	0	2,870,379	2,870,379
Contributions-Workers' Compens	0	0	0	0	0	4,460,002	4,460,002
Gas & Oil	0	0	0	0	0	3,867,819	3,867,819
Health Insurance	0	0	0	0	0	28,806,712	28,806,712
Health Insurance-Dependnt Contr	0	0	0	0	0	8,004,531	8,004,531
Information Systems Revenue	0	0	0	0	0	1,051,798	1,051,798
Life Insurance	0	0	0	0	0	800,000	800,000
Maintenance Of Vehicles	0	0	0	0	0	3,066,129	3,066,129
Pool Cars	0	0	0	0	0	80,500	80,500
Recoveries-Claims	0	0	0	0	0	450,000	450,000
Retiree Premiums	0	0	0	0	0	2,720,721	2,720,721
Vehicle Maint Serv Chg	0	0	0	0	0	2,129,376	2,129,376
Total Internal Service Revenues	\$0	\$0	\$0	\$0	\$0	\$60,997,700	\$60,997,700
Total Budget	291,202,271	426,507,224	17,770,120	35,733,877	149,256,363	134,517,415	1,054,987,270
Less Transfers	32,522,559	58,504,207	0	2,610,595	29,866	4,256,609	97,923,836
Net Total Budget	258,679,712	368,003,017	17,770,120	33,123,282	149,226,497	130,260,806	957,063,434

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures By Category
Fiscal Year 2019-20

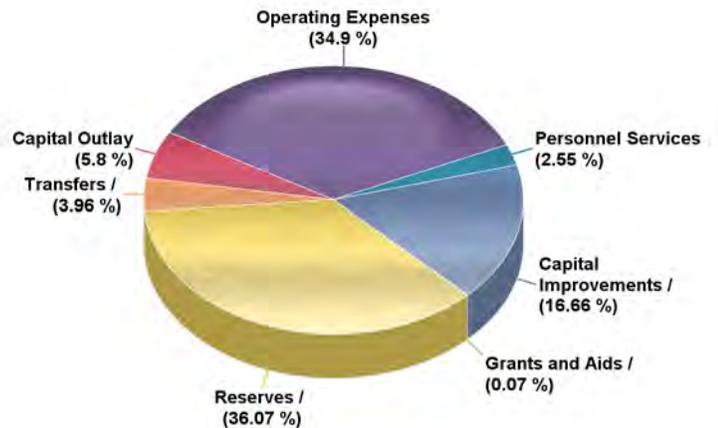
Countywide Operating Expenditures By Category Fiscal Year 2019-20	
Personnel Services	273,225,145
Operating Expenses	205,211,353
Capital Outlay	22,113,651
Subtotal Operating Expenses	\$500,550,149
Capital Improvements	65,073,653
Debt Service	21,543,915
Grants and Aids	29,402,936
Non-Operating Transfer	15,947,030
Reserves	201,185,375
Reimbursements	(24,076,682)
Total Countywide Operating Expenditures	\$809,626,376

Operating Expenditures by Category



Countywide Non-Operating Expenditures By Category Fiscal Year 2019-20	
Personnel Services	4,345,998
Operating Expenses	59,371,131
Capital Outlay	9,858,920
Subtotal Non-Operating Expenses	73,576,049
Capital Improvements	28,336,682
Grants and Aids	110,800
Reserves	61,360,557
Transfers	6,738,372
Total Countywide Non-Operating Expenditures	\$170,122,460

Non-Operating Expenditures by Category



Summary Operating Budgets by Fund

	FY 2018-19 Budget	Operating Transfers	FY 2018-19 Net Budget	FY 2019-20 Budget	Operating Transfers	FY 2019-20 Net Budget
001 - General	267,502,241	22,089,253	245,412,988	291,202,271	24,554,559	266,647,712
002 - Emergency Medical Services	26,820,689	0	26,820,689	28,007,920	0	28,007,920
103 - County Transportation Trust	70,787,514	2,721,505	68,066,009	75,582,641	1,017,920	74,564,721
104 - Library	24,956,493	0	24,956,493	27,692,480	0	27,692,480
105 - East Volusia Mosquito Control	7,802,494	0	7,802,494	10,526,476	0	10,526,476
106 - Resort Tax	11,892,352	11,734,161	158,191	12,306,200	12,142,491	163,709
108 - Sales Tax Trust	22,842,476	22,842,476	0	23,912,845	23,912,845	0
111 - Convention Development Tax	11,871,802	0	11,871,802	12,285,650	0	12,285,650
113 - Road Proportionate Share	2,774,377	0	2,774,377	4,746,523	0	4,746,523
114 - Ponce De Leon Inlet and Port District	5,811,890	0	5,811,890	7,079,065	0	7,079,065
115 - E-911 Emergency Telephone System	3,468,120	1,141,982	2,326,138	3,250,303	802,297	2,448,006
116 - Special Lighting Districts	359,475	0	359,475	355,776	0	355,776
118 - Ocean Center	11,719,642	703,097	11,016,545	14,102,565	702,749	13,399,816
119 - Road District Maintenance	198,578	0	198,578	201,422	0	201,422
120 - Municipal Service District	62,038,940	5,455,241	56,583,699	67,890,561	5,577,873	62,312,688
121 - Special Assessments	1,020,760	252,551	768,209	885,725	0	885,725
122 - Manatee Conservation	436,919	3,000	433,919	456,155	6,642	449,513
123 - Inmate Welfare Trust	5,412,530	0	5,412,530	4,743,086	0	4,743,086
124 - Library Endowment	602,773	160,000	442,773	450,966	0	450,966
125 - Homeless Initiatives	3,463,903	0	3,463,903	388,392	0	388,392
126 - Economic Development Incentives	4,500,000	0	4,500,000	4,609,422	109,422	4,500,000
127 - Wetland Mitigation	0	0	0	116,666	0	116,666
130 - Economic Development	5,623,882	0	5,623,882	7,786,133	0	7,786,133
131 - Road Impact Fees-Zone 1 (Northeast)	1,404,252	1,239,000	165,252	6,333,281	1,895,411	4,437,870
132 - Road Impact Fees-Zone 2 (Southeast)	880,362	496,010	384,352	2,491,301	496,417	1,994,884
133 - Road Impact Fees-Zone 3 (Southwest)	724,258	703,732	20,526	3,069,773	1,760,023	1,309,750
134 - Road Impact Fees-Zone 4 (Northwest)	11,741,752	360,734	11,381,018	11,100,700	361,031	10,739,669
135 - Park Impact Fees-County	673,880	0	673,880	888,634	0	888,634
136 - Park Impact Fees-Zone 1 (Northeast)	384,022	0	384,022	545,223	0	545,223
137 - Park Impact Fees-Zone 2 (Southeast)	49,127	0	49,127	65,707	0	65,707
138 - Park Impact Fees-Zone 3 (Southwest)	81,236	0	81,236	130,431	0	130,431
139 - Park Impact Fees-Zone 4 (Northwest)	49,357	0	49,357	851,723	0	851,723
140 - Fire Rescue District	38,082,778	0	38,082,778	44,051,784	0	44,051,784
151 - Fire Impact Fees-Zone 1 (Northeast)	158,812	0	158,812	254,989	0	254,989
152 - Fire Impact Fees-Zone 2 (Southeast)	43,038	0	43,038	114,929	0	114,929
153 - Fire Impact Fees-Zone 3 (Southwest)	34,327	0	34,327	62,229	0	62,229
154 - Fire Impact Fees-Zone 4 (Northwest)	261,099	0	261,099	390,178	0	390,178

Summary Operating Budgets by Fund

	FY 2018-19 Budget	Operating Transfers	FY 2018-19 Net Budget	FY 2019-20 Budget	Operating Transfers	FY 2019-20 Net Budget
157 - Silver Sands/Bethune Beach MSD	15,095	0	15,095	15,272	0	15,272
158 - Gemini Springs Endowment	69,023	0	69,023	72,065	0	72,065
159 - Stormwater Utility	9,762,403	0	9,762,403	10,208,698	0	10,208,698
160 - Volusia ECHO	13,185,518	0	13,185,518	20,319,943	0	20,319,943
161 - Volusia Forever	14,501,390	1,537,898	12,963,492	15,236,868	1,740,056	13,496,812
170 - Law Enforcement Trust	468,827	0	468,827	750,263	0	750,263
171 - Beach Enforcement Trust	1,021	0	1,021	1,036	0	1,036
172 - Federal Forfeiture Sharing Justice	150,646	0	150,646	53,607	0	53,607
173 - Federal Forfeiture Sharing Treasury	35,385	0	35,385	35,425	0	35,425
194 - FEMA-Irma	0	0	0	2,086,193	0	2,086,193
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	113,663	0	113,663	0	0	0
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,536,931	0	2,536,931	2,539,641	0	2,539,641
203 - Tourist Development Tax Revenue Bonds, 2004	4,550,835	0	4,550,835	4,279,625	0	4,279,625
204 - Capital Improvement Refunding Revenue Bonds, 2012	10,000	0	10,000	0	0	0
208 - Capital Improvement Revenue Note, 2010	1,471,091	0	1,471,091	1,217,772	0	1,217,772
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,011,800	0	1,011,800	1,017,920	0	1,017,920
213 - Gas Tax Refunding Revenue Bonds, 2013	4,509,181	0	4,509,181	4,512,882	0	4,512,882
214 - CDD Capital Improvement Revenue Note, 2016	15,143,750	0	15,143,750	0	0	0
215 - Capital Improvement Note, 2017	799,235	0	799,235	755,734	0	755,734
262 - Limited Tax General Obligation Refunding Bonds, 2014	3,518,108	0	3,518,108	3,446,546	0	3,446,546
440 - Waste Collection	12,570,236	0	12,570,236	14,768,996	0	14,768,996
450 - Solid Waste	40,327,058	0	40,327,058	35,432,322	0	35,432,322
451 - Daytona Beach International Airport	52,495,693	0	52,495,693	40,524,008	0	40,524,008
456 - Volusia Transportation Authority	25,775,628	0	25,775,628	26,061,095	0	26,061,095
457 - Water and Sewer Utilities	26,911,030	0	26,911,030	30,051,780	0	30,051,780
475 - Parking Garage	3,816,460	29,866	3,786,594	2,418,162	29,866	2,388,296
TOTAL	840,226,157	71,470,506	768,755,651	884,735,978	75,109,602	809,626,376

Summary Non-Operating Budgets by Fund

	FY 2018-19 Budget	Transfers	FY 2018-19 Net Budget	FY 2019-20 Budget	Transfers	FY 2019-20 Net Budget
305 - 800 MHz Capital	4,568,666	0	4,568,666	1,250,000	0	1,250,000
309 - Correctional Facilities Capital Projects	1,164,219	0	1,164,219	2,882,400	0	2,882,400
313 - Beach Capital Projects	2,442,500	0	2,442,500	10,237,444	0	10,237,444
317 - Library Construction	0	0	0	1,000,000	0	1,000,000
318 - Ocean Center	2,821,296	0	2,821,296	5,720,286	0	5,720,286
321 - S. Williamson Blvd. Extension Project	0	0	0	46,968	46,968	0
326 - Park Projects	1,690,155	0	1,690,155	968,852	0	968,852
328 - Trail Projects	1,000,000	515,443	484,557	1,000,000	0	1,000,000
330 - Economic Development Capital Projects	0	0	0	48,604	0	48,604
334 - Bond Funded Road Program	2,700,000	0	2,700,000	5,632,355	0	5,632,355
365 - Public Works Service Center	0	0	0	2,000,000	0	2,000,000
367 - Elections Warehouse	0	0	0	46,968	0	46,968
369 - Sheriff Capital Projects	1,340,000	0	1,340,000	1,900,000	0	1,900,000
373 - Medical Examiner's Facility	1,900,000	0	1,900,000	3,000,000	0	3,000,000
511 - Computer Replacement	4,653,000	0	4,653,000	4,965,353	0	4,965,353
513 - Equipment Maintenance	15,444,895	0	15,444,895	12,536,896	0	12,536,896
514 - Fleet Replacement	23,397,208	0	23,397,208	24,913,158	0	24,913,158
521 - Insurance Management	14,193,689	0	14,193,689	17,114,720	0	17,114,720
530 - Group Insurance	65,878,766	0	65,878,766	74,987,288	81,864	74,905,424
TOTAL	143,194,394	515,443	142,678,951	170,251,292	128,832	170,122,460

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Expenditures by Fund and Category

Countywide Funds	Personnel Services	Operating Expenditure	Capital Outlay
001 - General	138,292,926	70,520,319	4,688,196
104 - Library	10,582,776	8,993,079	477,930
160 - Volusia ECHO	0	0	0
161 - Volusia Forever	137,004	425,652	220,000
Total: Countywide Funds	149,012,706	79,939,050	5,386,126

Special Revenue Funds	Personnel Services	Operating Expenditure	Capital Outlay
002 - Emergency Medical Services	18,717,052	6,003,279	946,045
103 - County Transportation Trust	10,903,938	17,484,573	919,000
105 - East Volusia Mosquito Control	1,761,979	2,678,549	1,532,700
106 - Resort Tax	0	163,709	0
108 - Sales Tax Trust	0	0	0
111 - Convention Development Tax	0	12,285,650	0
113 - Road Proportionate Share	0	0	0
114 - Ponce De Leon Inlet and Port District	1,076,771	918,757	54,500
115 - E-911 Emergency Telephone System	228,192	1,691,781	165,400
116 - Special Lighting Districts	0	310,373	0
118 - Ocean Center	3,179,790	3,722,498	177,000
119 - Road District Maintenance	0	198,578	0
120 - Municipal Service District	33,343,508	13,561,045	3,820,041
121 - Special Assessments	0	0	0
122 - Manatee Conservation	0	8,024	0
123 - Inmate Welfare Trust	755,808	562,120	174,000
124 - Library Endowment	0	0	0
125 - Homeless Initiatives	0	0	0
126 - Economic Development Incentives	0	0	0
127 - Wetland Mitigation	0	50,000	0
130 - Economic Development	885,086	6,901,047	0
131 - Road Impact Fees-Zone 1 (Northeast)	0	0	0
132 - Road Impact Fees-Zone 2 (Southeast)	0	0	0
133 - Road Impact Fees-Zone 3 (Southwest)	0	0	0
134 - Road Impact Fees-Zone 4 (Northwest)	0	0	0

Expenditures by Fund and Category

Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Reimb Charge	Total
11,107,332	0	20,610,182	32,522,559	31,451,652	(17,990,895)	291,202,271
792,000	0	0	1,000,000	5,846,695	0	27,692,480
0	0	2,708,886	1,400,000	16,211,057	0	20,319,943
0	0	96,039	1,740,056	12,618,117	0	15,236,868
11,899,332	0	23,415,107	36,662,615	66,127,521	(17,990,895)	354,451,562

Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Reimb Charge	Total
0	0	50,325	0	2,292,719	(1,500)	28,007,920
26,061,645	0	0	1,017,920	22,819,407	(3,623,842)	75,582,641
500,000	0	185,093	0	4,168,155	(300,000)	10,526,476
0	0	0	12,142,491	0	0	12,306,200
0	0	0	23,912,845	0	0	23,912,845
0	0	0	0	0	0	12,285,650
4,746,523	0	0	0	0	0	4,746,523
365,000	0	142,238	2,330,655	2,191,144	0	7,079,065
0	0	0	802,297	362,633	0	3,250,303
0	0	0	0	45,403	0	355,776
0	0	12,066	3,951,124	3,170,385	(110,298)	14,102,565
0	0	0	0	2,844	0	201,422
8,500	0	67,950	5,577,873	11,511,644	0	67,890,561
0	0	0	0	885,725	0	885,725
0	0	6,556	6,642	434,933	0	456,155
0	0	0	0	3,251,158	0	4,743,086
0	0	0	0	450,966	0	450,966
0	0	226,407	0	161,985	0	388,392
0	0	4,500,000	109,422	0	0	4,609,422
0	0	0	0	66,666	0	116,666
0	0	0	0	0	0	7,786,133
0	0	0	1,895,411	4,437,870	0	6,333,281
0	0	0	496,417	1,994,884	0	2,491,301
0	0	0	1,760,023	1,309,750	0	3,069,773
0	0	0	361,031	10,739,669	0	11,100,700

Expenditures by Fund and Category

Special Revenue Funds	Personnel Services	Operating Expenditure	Capital Outlay
135 - Park Impact Fees-County	0	0	0
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	0
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	0
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	0
140 - Fire Rescue District	19,427,109	9,894,987	2,610,924
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	0
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	0
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	0
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	0
157 - Silver Sands/Bethune Beach MSD	0	15,272	0
158 - Gemini Springs Endowment	0	5,000	0
159 - Stormwater Utility	3,382,575	2,284,067	650,000
170 - Law Enforcement Trust	0	535,000	0
171 - Beach Enforcement Trust	0	0	0
172 - Federal Forfeiture Sharing Justice	0	31,781	0
173 - Federal Forfeiture Sharing Treasury	0	1,797	0
194 - FEMA-Irma	0	0	0
Total: Special Revenue Funds	93,661,808	79,307,887	11,049,610

Debt Service Funds	Personnel Services	Operating Expenditure	Capital Outlay
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	0	0	0
203 - Tourist Development Tax Revenue Bonds, 2004	0	0	0
208 - Capital Improvement Revenue Note, 2010	0	0	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	0	0
213 - Gas Tax Refunding Revenue Bonds, 2013	0	0	0
215 - Capital Improvement Note, 2017	0	0	0
262 - Limited Tax General Obligation Refunding Bonds, 2014	0	0	0
Total: Debt Service Funds	0	0	0

Expenditures by Fund and Category

Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Reimb Charge	Total
0	0	0	0	888,634	0	888,634
300,000	0	0	0	245,223	0	545,223
0	0	0	0	65,707	0	65,707
0	0	0	0	130,431	0	130,431
0	0	0	0	851,723	0	851,723
1,100,750	0	546,894	0	10,501,267	(30,147)	44,051,784
0	0	0	0	254,989	0	254,989
90,000	0	0	0	24,929	0	114,929
0	0	0	0	62,229	0	62,229
341,355	0	0	0	48,823	0	390,178
0	0	0	0	0	0	15,272
0	0	0	0	67,065	0	72,065
2,389,215	0	0	0	3,522,841	(2,020,000)	10,208,698
0	0	0	0	215,263	0	750,263
0	0	0	0	1,036	0	1,036
0	0	0	0	21,826	0	53,607
0	0	0	0	33,628	0	35,425
2,086,193	0	0	0	0	0	2,086,193
37,989,181	0	5,737,529	54,364,151	87,233,554	(6,085,787)	363,257,933

Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Reimb Charge	Total
0	1,817,321	0	0	722,320	0	2,539,641
0	2,457,500	0	0	1,822,125	0	4,279,625
0	1,217,772	0	0	0	0	1,217,772
0	1,017,920	0	0	0	0	1,017,920
0	4,512,882	0	0	0	0	4,512,882
0	460,457	0	0	295,277	0	755,734
0	3,288,246	0	0	158,300	0	3,446,546
0	14,772,098	0	0	2,998,022	0	17,770,120

Expenditures by Fund and Category

Enterprise Funds	Personnel Services	Operating Expenditure	Capital Outlay
440 - Waste Collection	167,010	12,577,005	0
450 - Solid Waste	4,371,101	8,704,480	3,702,875
451 - Daytona Beach International Airport	3,918,645	8,734,669	1,635,040
456 - Volusia Transportation Authority	17,670,264	8,140,831	0
457 - Water and Sewer Utilities	4,268,978	6,656,443	325,000
475 - Parking Garage	154,633	1,150,988	15,000
Total: Enterprise Funds	30,550,631	45,964,416	5,677,915

Total: Operating Budget	273,225,145	205,211,353	22,113,651
Less Operating Transfers:	0	0	0
Net Operating Budget:	273,225,145	205,211,353	22,113,651

Capital Projects Funds	Personnel Services	Operating Expenditure	Capital Outlay
305 - 800 MHz Capital	0	0	550,000
309 - Correctional Facilities Capital Projects	0	0	1,098,000
313 - Beach Capital Projects	0	68,337	167,000
317 - Library Construction	0	0	0
318 - Ocean Center	0	0	0
321 - S. Williamson Blvd. Extension Project	0	0	0
326 - Park Projects	0	0	0
328 - Trail Projects	0	0	0
330 - Economic Development Capital Projects Fund	0	0	0
334 - Bond Funded Road Program	0	0	0
365 - Public Works Service Center	0	0	0
367 - Elections Warehouse	0	0	0
369 - Sheriff Capital Projects	0	0	0
373 - Medical Examiner's Facility	0	0	0
Total: Capital Projects Funds	0	68,337	1,815,000

Expenditures by Fund and Category

Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Reimb Charge	Total
0	0	0	0	2,024,981	0	14,768,996
2,393,000	0	250,000	0	16,010,866	0	35,432,322
2,927,140	4,000,253	0	0	19,308,261	0	40,524,008
0	0	0	0	250,000	0	26,061,095
9,665,000	1,904,189	0	0	7,232,170	0	30,051,780
200,000	867,375	300	29,866	0	0	2,418,162
15,185,140	6,771,817	250,300	29,866	44,826,278	0	149,256,363

65,073,653	21,543,915	29,402,936	91,056,632	201,185,375	(24,076,682)	884,735,978
0	0	0	75,109,602	0	0	75,109,602
0	0	0	15,947,030	0	0	809,626,376

Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Reimb Charge	Total
700,000	0	0	0	0	0	1,250,000
1,200,000	0	0	0	584,400	0	2,882,400
10,002,107	0	0	0	0	0	10,237,444
1,000,000	0	0	0	0	0	1,000,000
3,559,300	0	0	0	2,160,986	0	5,720,286
0	0	0	46,968	0	0	46,968
828,852	0	0	0	140,000	0	968,852
240,000	0	0	515,023	244,977	0	1,000,000
0	0	0	48,604	0	0	48,604
5,632,355	0	0	0	0	0	5,632,355
0	0	0	2,000,000	0	0	2,000,000
46,968	0	0	0	0	0	46,968
1,900,000	0	0	0	0	0	1,900,000
3,000,000	0	0	0	0	0	3,000,000
28,109,582	0	0	2,610,595	3,130,363	0	35,733,877

Expenditures by Fund and Category

Internal Service Funds	Personnel Services	Operating Expenditure	Capital Outlay
511 - Computer Replacement	0	106,600	904,650
513 - Equipment Maintenance	3,349,869	8,536,905	241,500
514 - Fleet Replacement	100,189	1,533	6,897,770
521 - Insurance Management	733,936	11,216,411	0
530 - Group Insurance	162,004	39,441,345	0
Total: Internal Service Funds	4,345,998	59,302,794	8,043,920
Total: Non-Operating Budget	4,345,998	59,371,131	9,858,920
Less Non-Operating Transfers:	0	0	0
Net Non-Operating Budget:	4,345,998	59,371,131	9,858,920

Expenditures by Fund and Category

Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Reimb Charge	Total
0	0	0	0	3,954,103	0	4,965,353
0	0	20,800	0	387,822	0	12,536,896
0	0	0	0	17,913,666	0	24,913,158
0	0	90,000	0	5,074,373	0	17,114,720
227,100	0	0	4,256,609	30,900,230	0	74,987,288
227,100	0	110,800	4,256,609	58,230,194	0	134,517,415
28,336,682	0	110,800	6,867,204	61,360,557	0	170,251,292
0	0	0	128,832	0	0	128,832
0	0	0	6,738,372	0	0	170,122,460

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Ad Valorem taxes are the major revenue source of this fund, at 67.6%. The millage rate is 5.5900, which is a partial roll-back.					
A one-time revenue source resulting from the new health insurance plan initiated in January 2017 of accumulated savings amounting to \$2.3 million is transferred from the Health Insurance Fund (530). This one-time source has been appropriated to emergency reserves to replenish balances impacted by prior hurricanes.					
General Fund operations include Supervisor of Elections, Property Appraiser, Judicial System, and countywide Sheriff. Other expenditures include courthouse security, facilities maintenance, growth management, administrative services, parks and recreation, and community services.					
Interfund transfers to major capital improvement project funds continue the efforts of "pay as you go" funding for Sheriff's Office CAD/records management system and E911 network enhancements, corrections infrastructure/security, and the medical examiner facility.					
Reserves are designated for fuel, revenue stabilization, transitional reserves and debt service costs of commuter rail phase II. The General Fund's Emergency Reserve is 9.5% of current revenues.					
Dept: 010 - County Council					
Personnel Services	539,611	569,393	587,050	582,844	590,836
Operating Expenses	325,730	341,611	353,263	393,464	509,836
Reimbursements	(280,443)	(259,493)	(305,251)	(305,251)	(331,954)
Capital Outlay	18,288	0	0	2,198	0
Total Dept: County Council	603,186	651,511	635,062	673,255	768,718
Dept: 020 - County Manager					
Personnel Services	2,158,598	2,641,889	2,470,540	2,214,817	2,793,441
Operating Expenses	307,921	286,206	329,393	355,425	361,989
Reimbursements	(775,725)	(839,474)	(865,198)	(865,198)	(855,326)
Capital Outlay	30,843	23,785	8,655	8,655	6,500
Total Dept: County Manager	1,721,637	2,112,406	1,943,390	1,713,699	2,306,604
Dept: 030 - County Attorney					
Personnel Services	3,441,278	3,510,577	3,907,366	3,769,245	4,069,032
Operating Expenses	374,436	280,018	545,699	510,110	553,072
Reimbursements	(1,539,339)	(1,578,141)	(1,657,413)	(1,657,413)	(1,677,690)
Capital Outlay	0	0	0	1,053	15,900
Total Dept: County Attorney	2,276,375	2,212,454	2,795,652	2,622,995	2,960,314

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 040 - Elections					
Personnel Services	1,734,700	1,764,339	2,149,939	2,054,123	2,250,833
Operating Expenses	1,169,748	1,431,498	1,750,304	2,074,650	2,757,192
Capital Outlay	647,047	11,995	13,220	1,545	475,000
Interfund Transfers	1,312,662	2,294,448	0	0	0
Total Dept: Elections	4,864,157	5,502,280	3,913,463	4,130,318	5,483,025
Dept: 060 - Property Appraiser					
Personnel Services	6,742,165	6,955,592	7,599,874	7,509,597	8,041,398
Operating Expenses	1,347,889	2,056,159	1,768,953	2,259,961	1,582,643
Reimbursements	(806,164)	(932,553)	(846,215)	(920,957)	(928,335)
Capital Outlay	80,316	0	9,500	9,500	0
Total Dept: Property Appraiser	7,364,206	8,079,198	8,532,112	8,858,101	8,695,706
Dept: 150 - Coastal					
Personnel Services	402,431	403,739	617,004	633,087	635,554
Operating Expenses	3,746,519	6,398,135	6,259,386	6,039,876	6,054,741
Capital Outlay	176,307	5,400	183,110	152,110	37,000
Capital Improvements	1,075	143,503	495,000	251,326	552,000
Grants and Aids	1,376	125	125	125	425
Interfund Transfers	5,100,000	0	0	0	0
Total Dept: Coastal	9,427,708	6,950,902	7,554,625	7,076,524	7,279,720
Dept: 200 - Growth & Resource					
Personnel Services	517,387	507,521	529,950	543,496	524,793
Operating Expenses	32,584	43,039	59,697	46,756	62,029
Reimbursements	(297,268)	(295,511)	(368,480)	(368,480)	(353,333)
Capital Outlay	0	10,287	0	0	0
Grants and Aids	0	0	15,522	0	0
Total Dept: Growth & Resource	252,703	265,336	236,689	221,772	233,489

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 210 - Environmental					
Personnel Services	2,504,486	2,492,447	2,655,660	2,692,488	2,738,136
Operating Expenses	1,432,777	1,535,200	1,681,335	1,724,592	1,703,179
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Capital Outlay	56,780	74,917	46,600	47,788	93,230
Capital Improvements	92,603	28,752	150,000	4,994	225,000
Total Dept: Environmental	4,016,646	4,061,316	4,463,595	4,399,862	4,689,545
Dept: 225 - Building & Code Administration					
Personnel Services	272,421	276,096	286,164	273,519	288,395
Operating Expenses	20,029	20,250	26,981	24,235	28,567
Total Dept: Building & Code Administration	292,450	296,346	313,145	297,754	316,962
Dept: 230 - Growth Management Commission					
Personnel Services	34,659	35,383	36,922	36,648	37,134
Operating Expenses	83,038	99,400	155,451	147,039	155,107
Total Dept: Growth Management Commission	117,697	134,783	192,373	183,687	192,241
Dept: 250 - Land Management					
Operating Expenses	0	0	0	0	100,000
Total Dept: Land Management	0	0	0	0	100,000
Dept: 260 - Planning Development					
Personnel Services	128,243	132,165	137,742	104,767	62,612
Operating Expenses	4,571	3,303	6,062	18,550	21,349
Capital Outlay	0	0	0	0	2,000
Total Dept: Planning Development	132,814	135,468	143,804	123,317	85,961
Dept: 305 - Court Administration					
Operating Expenses	387,743	394,894	355,285	351,687	367,668
Capital Outlay	0	6,209	0	0	0
Total Dept: Court Administration	387,743	401,103	355,285	351,687	367,668

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 310 - Clerk of the Court					
Personnel Services	49,812	0	0	0	0
Operating Expenses	453,402	379,521	487,911	342,911	472,966
Capital Improvements	12,643	206	0	0	0
Grants and Aids	2,012,577	2,015,601	2,017,285	2,017,285	2,260,600
Total Dept: Clerk of the Court	2,528,434	2,395,328	2,505,196	2,360,196	2,733,566
Dept: 315 - Court General Operations					
Personnel Services	457,356	478,784	499,232	498,466	588,041
Operating Expenses	299,137	279,535	448,626	357,761	458,980
Capital Outlay	23,882	3,237	59,500	59,500	98,000
Total Dept: Court General Operations	780,375	761,556	1,007,358	915,727	1,145,021
Dept: 325 - Circuit Court-Criminal					
Personnel Services	1,816,263	1,874,238	1,975,738	1,962,161	2,004,184
Operating Expenses	153,821	147,257	164,899	146,835	155,282
Total Dept: Circuit Court-Criminal	1,970,084	2,021,495	2,140,637	2,108,996	2,159,466
Dept: 330 - State Mandated Court Services					
Personnel Services	74,133	78,195	82,408	82,161	85,586
Operating Expenses	2,748,488	2,812,967	2,912,311	2,827,543	2,982,880
Capital Outlay	30,320	81,112	84,985	131,985	293,049
Grants and Aids	91,228	91,459	92,876	92,826	92,061
Total Dept: State Mandated Court Services	2,944,169	3,063,733	3,172,580	3,134,515	3,453,576
Dept: 345 - Circuit Court-Juvenile					
Personnel Services	258,933	270,689	284,394	273,784	287,575
Operating Expenses	49,541	53,368	64,129	66,371	71,264
Total Dept: Circuit Court-Juvenile	308,474	324,057	348,523	340,155	358,839
Dept: 360 - County Court-Traffic					
Grants and Aids	10,525	10,525	10,525	10,525	10,525
Total Dept: County Court-Traffic	10,525	10,525	10,525	10,525	10,525

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 400 - Office of the Sheriff					
Personnel Services	38,939,378	40,929,364	44,391,722	44,789,179	46,653,472
Operating Expenses	4,882,962	5,164,256	9,906,779	6,698,036	7,867,605
Reimbursements	(2,570,100)	(2,900,172)	(3,202,710)	(3,202,710)	(3,514,811)
Capital Outlay	1,187,605	1,276,762	2,726,289	3,055,498	2,361,535
Capital Improvements	0	0	97,133	97,133	0
Interfund Transfers	5,278,789	428,789	750,000	750,000	0
Total Dept: Office of the Sheriff	47,718,634	44,898,999	54,669,213	52,187,136	53,367,801
Dept: 500 - Public Protection Administration					
Personnel Services	836,074	892,964	927,034	895,472	936,838
Operating Expenses	79,575	62,222	110,096	102,743	168,211
Reimbursements	(178,684)	(193,799)	(226,643)	(226,643)	(234,567)
Capital Outlay	0	3,050	0	0	0
Grants and Aids	0	0	1,000	1,000	1,000
Total Dept: Public Protection Administration	736,965	764,437	811,487	772,572	871,482
Dept: 520 - Corrections					
Personnel Services	25,445,894	26,582,303	26,328,794	26,490,699	27,408,329
Operating Expenses	15,563,412	16,409,780	15,802,722	17,173,015	16,332,713
Reimbursements	(5,370)	0	0	0	0
Capital Outlay	67,003	129,437	193,500	193,500	169,500
Capital Improvements	3,215,998	1,586,287	1,500,000	1,500,000	1,675,000
Interfund Transfers	0	0	0	16,493	0
Total Dept: Corrections	44,286,937	44,707,807	43,825,016	45,373,707	45,585,542
Dept: 530 - Emergency Management					
Personnel Services	469,349	525,572	508,808	497,865	518,931
Operating Expenses	184,209	192,998	237,124	234,270	254,224
Capital Outlay	24,515	5,674	0	0	0
Total Dept: Emergency Management	678,073	724,244	745,932	732,135	773,155

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 540 - Fire Rescue Services					
Personnel Services	1,136,771	1,331,539	1,445,608	1,363,982	1,450,664
Operating Expenses	103,647	144,692	220,875	221,306	252,886
Capital Outlay	44,816	905,047	59,500	48,476	113,950
Grants and Aids	31,763	31,763	40,263	40,263	40,233
Total Dept: Fire Rescue Services	1,316,997	2,413,041	1,766,246	1,674,027	1,857,733
Dept: 550 - Medical Examiner					
Personnel Services	1,230,012	1,402,603	11,571	40,515	0
Operating Expenses	681,427	1,214,837	2,867,198	2,837,843	2,868,357
Capital Outlay	3,596	51,880	6,000	0	81,000
Grants and Aids	178	178	178	178	178
Interfund Transfers	0	500,000	1,900,000	1,900,000	3,000,000
Total Dept: Medical Examiner	1,915,213	3,169,498	4,784,947	4,778,536	5,949,535
Dept: 560 - Emergency Medical Administration					
Personnel Services	160,905	258,608	485,576	423,063	430,508
Operating Expenses	123,087	91,436	123,206	43,862	121,355
Capital Outlay	0	0	21,902	0	0
Grants and Aids	4,025	375	4,275	0	5,025
Interfund Transfers	4,870,300	6,065,654	5,897,416	5,897,416	8,314,285
Total Dept: Emergency Medical Administration	5,158,317	6,416,073	6,532,375	6,364,341	8,871,173
Dept: 570 - Beach Safety					
Personnel Services	6,523,826	6,664,185	7,119,301	6,820,390	7,472,952
Operating Expenses	1,204,755	1,263,115	1,219,495	1,227,747	1,236,691
Capital Outlay	135,770	191,345	53,600	58,890	147,132
Grants and Aids	0	0	0	5,791	0
Interfund Transfers	0	0	0	12,536	0
Total Dept: Beach Safety	7,864,351	8,118,645	8,392,396	8,125,354	8,856,775
Dept: 590 - State Department of Juvenile Justice					
Grants and Aids	1,938,831	1,856,251	1,929,400	2,165,196	2,425,019
Total Dept: State Department of Juvenile Justice	1,938,831	1,856,251	1,929,400	2,165,196	2,425,019

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 610 - Agriculture					
Personnel Services	517,436	571,853	614,786	609,347	630,664
Operating Expenses	178,863	176,403	196,767	195,421	197,807
Capital Outlay	8,794	1,273	0	0	0
Capital Improvements	34,030	0	0	0	25,000
Total Dept: Agriculture	739,123	749,529	811,553	804,768	853,471
Dept: 620 - Community Assistance					
Personnel Services	59,001	62,458	64,412	95,942	100,251
Operating Expenses	25,222	29,323	32,445	32,501	32,945
Grants and Aids	6,000,291	5,832,731	6,082,357	6,075,239	6,082,357
Total Dept: Community Assistance	6,084,514	5,924,512	6,179,214	6,203,682	6,215,553
Dept: 630 - Community Services					
Personnel Services	1,223,339	1,259,664	1,393,718	1,357,330	1,522,949
Operating Expenses	2,191,668	2,441,377	2,744,277	2,552,200	2,824,706
Reimbursements	0	123,000	0	0	0
Grants and Aids	290,595	337,903	547,168	489,067	523,623
Interfund Transfers	0	0	100,000	100,000	326,407
Total Dept: Community Services	3,705,602	4,161,944	4,785,163	4,498,597	5,197,685
Dept: 650 - Public Health Services					
Operating Expenses	775,492	737,233	742,530	762,059	748,108
Capital Improvements	393,368	43,708	100,000	0	0
Grants and Aids	1,305,944	1,266,067	1,645,380	2,125,851	1,739,802
Total Dept: Public Health Services	2,474,804	2,047,008	2,487,910	2,887,910	2,487,910
Dept: 660 - Veterans Services					
Personnel Services	558,076	540,870	645,260	666,643	734,291
Operating Expenses	63,489	88,963	98,086	85,101	85,200
Capital Outlay	2,151	0	0	0	0
Total Dept: Veterans Services	623,716	629,833	743,346	751,744	819,491

Expenditures by Fund

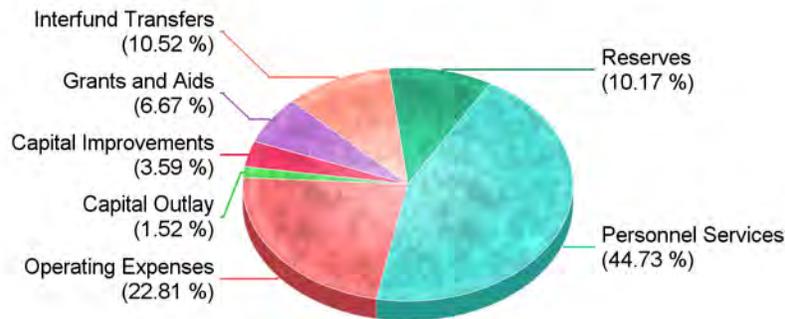
Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 680 - Parks, Recreation & Culture					
Personnel Services	4,516,333	4,760,355	5,182,139	4,971,666	5,547,146
Operating Expenses	3,471,670	3,405,255	3,804,070	3,690,452	3,897,065
Reimbursements	(1,437,235)	(1,462,133)	(1,521,504)	(1,521,504)	(1,582,718)
Capital Outlay	231,481	255,946	84,100	94,792	150,000
Capital Improvements	413,392	70,269	455,000	588,091	500,000
Grants and Aids	625,617	630,652	626,758	615,643	640,758
Total Dept: Parks, Recreation & Culture	7,821,258	7,660,344	8,630,563	8,439,140	9,152,251
Dept: 710 - Construction Engineering					
Personnel Services	204,831	246,331	281,874	285,315	287,399
Operating Expenses	422,991	473,047	432,303	428,983	540,029
Reimbursements	(80,049)	(80,964)	(77,655)	(77,655)	(96,207)
Total Dept: Construction Engineering	547,773	638,414	636,522	636,643	731,221
Dept: 800 - Financial & Administrative					
Personnel Services	361,286	372,068	386,560	383,371	389,465
Operating Expenses	15,261	16,568	16,723	20,269	16,689
Reimbursements	(130,489)	(126,988)	(132,829)	(132,829)	(141,609)
Capital Outlay	2,137	0	0	0	0
Total Dept: Financial & Administrative	248,195	261,648	270,454	270,811	264,545
Dept: 805 - Revenue					
Personnel Services	3,430,651	3,485,153	3,801,673	3,694,871	3,913,311
Operating Expenses	1,598,014	1,637,935	1,648,842	1,678,137	1,724,913
Reimbursements	(1,666,035)	(1,697,205)	(1,826,179)	(1,828,214)	(1,946,306)
Capital Outlay	75,345	4,275	10,000	0	0
Grants and Aids	42	180	800	800	800
Total Dept: Revenue	3,438,017	3,430,338	3,635,136	3,545,594	3,692,718

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 820 - Information Technology					
Personnel Services	5,232,500	5,237,251	5,907,617	5,769,560	6,261,306
Operating Expenses	3,705,941	3,982,120	4,272,532	4,138,135	4,241,027
Reimbursements	(2,442,185)	(2,442,517)	(2,427,569)	(2,427,569)	(2,560,327)
Capital Outlay	687,712	440,394	400,000	395,300	357,000
Capital Improvements	0	18,000	30,000	128,250	0
Grants and Aids	0	20	0	0	0
Total Dept: Information Technology	7,183,968	7,235,268	8,182,580	8,003,676	8,299,006
Dept: 825 - Accounting					
Personnel Services	1,781,505	1,791,475	1,914,700	1,903,930	1,949,194
Operating Expenses	1,155,411	1,212,438	1,146,768	1,141,503	1,166,364
Reimbursements	(959,864)	(992,396)	(1,032,143)	(1,032,143)	(1,078,013)
Capital Outlay	5,057	0	11,400	0	11,400
Total Dept: Accounting	1,982,109	2,011,517	2,040,725	2,013,290	2,048,945
Dept: 830 - Management & Budget					
Personnel Services	894,536	967,389	940,342	839,662	874,155
Operating Expenses	206,947	193,534	278,520	248,240	281,151
Reimbursements	(296,335)	(339,094)	(299,284)	(299,284)	(324,810)
Capital Outlay	0	0	0	0	1,000
Total Dept: Management & Budget	805,148	821,829	919,578	788,618	831,496
Dept: 840 - Human Resources					
Personnel Services	1,750,805	1,879,289	1,959,474	1,857,865	2,002,545
Operating Expenses	399,634	400,980	462,242	582,293	542,358
Reimbursements	(568,811)	(682,413)	(750,350)	(750,350)	(827,255)
Capital Outlay	5,861	0	0	0	0
Total Dept: Human Resources	1,587,489	1,597,856	1,671,366	1,689,808	1,717,648
Dept: 850 - Procurement					
Personnel Services	1,222,212	1,289,433	1,319,750	1,303,215	1,325,497
Operating Expenses	264,372	311,575	270,299	311,807	383,169
Reimbursements	(388,361)	(432,129)	(451,565)	(451,565)	(486,091)
Total Dept: Procurement	1,098,223	1,168,879	1,138,484	1,163,457	1,222,575

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 001 - General					
Dept: 870 - Central Services					
Personnel Services	2,850,177	2,764,364	2,953,569	2,858,751	2,885,509
Operating Expenses	5,093,025	4,800,795	5,757,205	5,954,191	6,338,002
Reimbursements	(808,934)	(841,528)	(840,505)	(1,406,602)	(981,543)
Capital Outlay	100,449	401,705	53,575	104,089	275,000
Capital Improvements	2,730,331	2,068,267	4,566,500	3,138,923	8,130,332
Grants and Aids	2,780	4,710	2,525	2,305	2,525
Total Dept: Central Services	9,967,828	9,198,313	12,492,869	10,651,657	16,649,825
Dept: 920 - Non-Departmental					
Operating Expenses	9,566	5,830	25,500	0	0
Grants and Aids	4,888,109	5,804,399	6,060,056	5,907,128	6,785,251
Interfund Transfers	30,358,883	38,715,857	18,591,837	18,591,837	20,881,867
Reserves	0	0	24,478,359	0	31,451,652
Total Dept: Non-Departmental	35,256,558	44,526,086	49,155,752	24,498,965	59,118,770
Total: Fund 001 - General	235,178,026	244,512,110	267,502,241	238,544,449	291,202,271



Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 002 - Emergency Medical Services

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

To address service demands, an advanced life support ambulance and associated equipment has been added including two EMTs, two Paramedics, and one Ambulance Supply Technician to establish 12-hour peak time fixed presence in the North Peninsula at Station 14. The fiscal year 2019-20 budget includes a General Fund subsidy of \$8.3 million which is 33% of the funds operating revenue. The reserves include \$2.1 million so that sufficient funds will be available, in the future, to replace major capital equipment such as auto pulse machines, cardiac monitors, and power stretchers. In addition, \$200,000 is set aside as a revenue stabilization reserve.

Dept: 555 - Emergency Medical Services

Personnel Services	14,488,258	14,912,534	16,033,113	16,730,861	17,693,716
Operating Expenses	5,021,044	5,050,588	5,349,851	5,425,234	5,597,879
Reimbursements	(660)	(3,267)	(47,500)	(1,500)	(1,500)
Capital Outlay	591,233	204,239	728,990	1,646,983	946,045
Grants and Aids	39,793	0	50,225	50,550	50,325
Interfund Transfers	171,953	176,100	0	0	0
Reserves	0	0	3,244,401	0	2,292,719

Total Dept: Emergency Medical Services

20,311,621	20,340,194	25,359,080	23,852,128	26,579,184
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Dept: 825 - Accounting

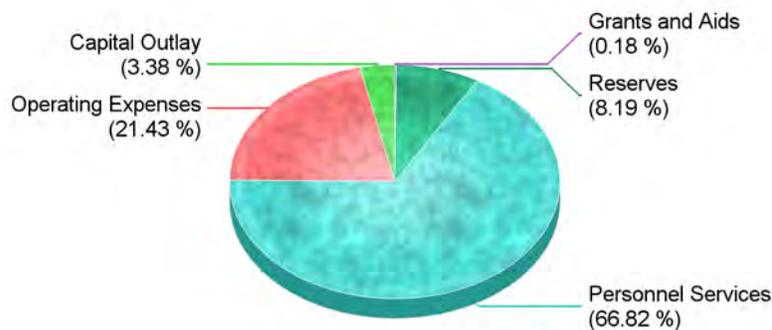
Personnel Services	974,877	1,010,814	1,038,226	1,059,911	1,023,336
Operating Expenses	423,616	378,885	405,883	401,087	405,400
Capital Outlay	0	2,174	17,500	16,847	0

Total Dept: Accounting

1,398,493	1,391,873	1,461,609	1,477,845	1,428,736
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Total: Fund 002 - Emergency Medical Services

21,710,114	21,732,067	26,820,689	25,329,973	28,007,920
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 103 - County Transportation Trust

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; 7th cent county gas tax; the 9th cent gas tax, and \$5.0 million in utility taxes transferred from the Municipal Service District Fund to be used for safety related maintenance services of local transportation infrastructure provided in the unincorporated areas of the County.

The fiscal year 2019-20 operating budget of \$75.6 million provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization. Major capital improvement projects funded within County Transportation Trust funds include: countywide safety projects, bridge repairs program, traffic signal modernization, advanced right-of-way acquisition, and advanced engineering and permitting. Reserve balances of \$22.8 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, and the road maintenance program, as well as emergency reserves.

A total of \$1.0 million in gas tax collections will be transferred to the Debt Service Funds to partially fund principal and interest payments for the Williamson Boulevard extension note. No transfer is required for the Gas Tax Revenue Bond Note in fiscal year 2019-20, based on the increased revenue anticipated for Road Impact Fee collections, which will be sufficient to cover the debt service for this fiscal year.

Dept: 700 - Public Works Service Center

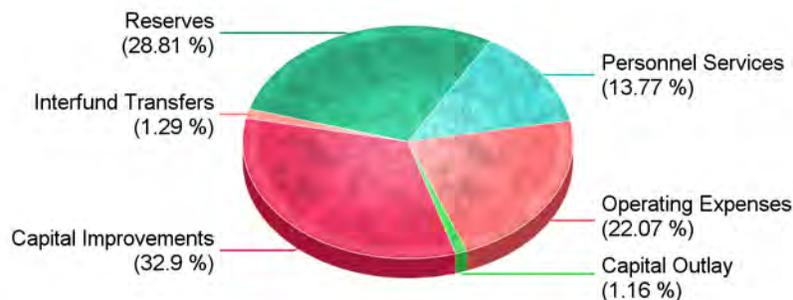
Personnel Services	621,318	700,563	829,692	680,968	787,504
Operating Expenses	1,090,134	1,141,039	1,201,937	1,200,583	1,311,973
Reimbursements	(867,670)	(992,695)	(1,079,485)	(1,079,485)	(1,223,842)
Capital Outlay	0	0	6,758	0	0
Grants and Aids	50,000	0	0	0	0
Interfund Transfers	72,672	0	0	0	0
Reserves	0	0	8,604,560	0	5,927,900
Total Dept: Public Works Service Center	966,454	848,907	9,563,462	802,066	6,803,535

Dept: 710 - Construction Engineering

Personnel Services	1,959,690	1,930,579	2,118,684	2,012,562	2,159,579
Operating Expenses	6,368,344	5,819,130	6,544,517	6,616,517	6,740,561
Reimbursements	(1,578,458)	(1,373,042)	(1,500,000)	(1,500,000)	(1,500,000)
Capital Outlay	1,300	18,436	0	0	0
Capital Improvements	194,551	43,446	250,000	250,000	450,000
Reserves	0	0	4,747,980	0	6,565,278
Total Dept: Construction Engineering	6,945,427	6,438,549	12,161,181	7,379,079	14,415,418

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 103 - County Transportation Trust					
Dept: 750 - Road & Bridge					
Personnel Services	5,206,714	5,815,421	6,260,703	6,022,845	6,406,401
Operating Expenses	6,145,546	9,141,171	6,689,856	6,711,825	7,160,810
Reimbursements	(715,842)	(732,107)	(900,000)	(900,000)	(900,000)
Capital Outlay	590,039	942,291	893,000	1,068,087	897,000
Interfund Transfers	0	180,606	0	0	0
Reserves	0	0	4,807,074	0	6,801,007
Total Dept: Road & Bridge	11,226,457	15,347,382	17,750,633	12,902,757	20,365,218
Dept: 770 - Traffic Engineering					
Personnel Services	1,342,924	1,316,561	1,498,608	1,478,809	1,550,454
Operating Expenses	1,711,218	1,688,109	2,204,082	2,180,989	2,271,229
Capital Outlay	39,460	58,565	161,340	157,935	22,000
Capital Improvements	1,073,871	317,837	660,000	693,000	1,040,000
Interfund Transfers	0	34,879	0	0	0
Reserves	0	0	1,845,681	0	2,369,837
Total Dept: Traffic Engineering	4,167,473	3,415,951	6,369,711	4,510,733	7,253,520
Dept: 790 - LOGT Road Projects					
Capital Improvements	1,112,385	2,229,934	22,136,024	8,257,556	24,571,645
Interfund Transfers	1,851,937	2,849,354	2,721,505	2,688,533	1,017,920
Reserves	0	0	84,998	0	1,155,385
Total Dept: LOGT Road Projects	2,964,322	5,079,288	24,942,527	10,946,089	26,744,950
Total: Fund 103 - County Transportation Trust	26,270,133	31,130,077	70,787,514	36,540,724	75,582,641



Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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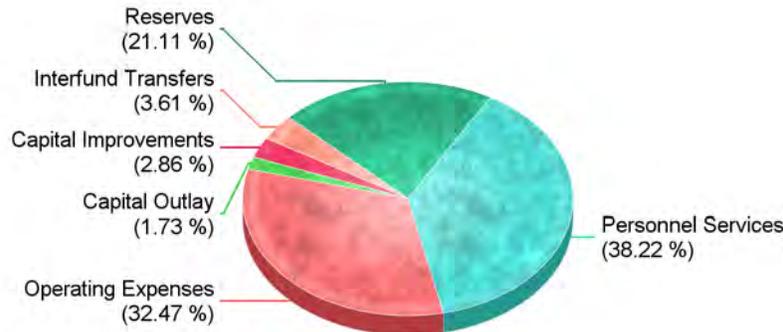
Fund: 104 - Library

Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, two full service branch libraries, six community branch libraries, and one support/training facility. A countywide Library Fund millage rate of 0.5520 accounts for the tax revenues and expenditures relating to the operation of our library system. Ad Valorem revenue accounts for approximately 93% of all operating revenues. This millage rate has been the same since fiscal year 2013-14. Volusia County earns State Aid grant funds based on a match of up to \$0.25 of each local dollar expended centrally for the operation and maintenance of the library. The library also expects revenue from fines and fees, donations, and Friends of the Library contributions. Operating expenditures are \$19.6 million with 54% being allocated to personnel services and 46% allocated to ongoing operating costs. Operating costs are increasing about \$1.3 million in fiscal year 2019-20 primarily due to three initiatives in contracted services: the indexing and digitization of the Daytona Beach News Journal, natural disaster mitigation to the Daytona Beach Regional Library on City Island, and increased janitorial services at all library branches. Emergency reserves continue to meet County Council requirements of 10% at \$2,076,269. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures and is currently allocated at \$3,770,426.

Dept: 640 - Library Services

Personnel Services	9,572,548	9,673,282	10,680,543	10,225,690	10,582,776
Operating Expenses	6,495,344	6,704,129	7,580,061	7,793,985	8,993,079
Capital Outlay	178,623	84,728	439,900	252,957	477,930
Capital Improvements	379,549	330,170	830,000	977,387	792,000
Interfund Transfers	149,872	29,132	0	40,668	1,000,000
Reserves	0	0	5,425,989	0	5,846,695
Total Dept: Library Services	16,775,936	16,821,441	24,956,493	19,290,687	27,692,480

Total: Fund 104 - Library	16,775,936	16,821,441	24,956,493	19,290,687	27,692,480
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 105 - East Volusia Mosquito Control

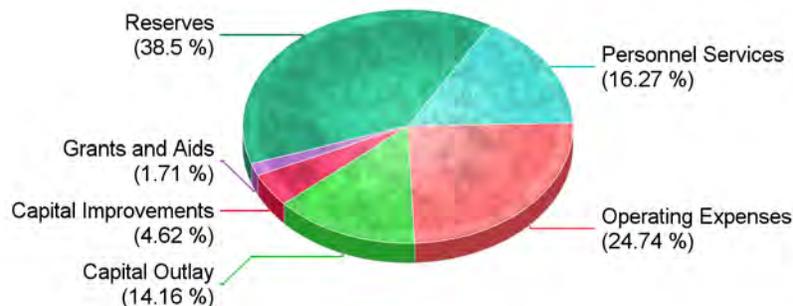
Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, East Volusia Mosquito Control District is responsible for mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC utilizes integrated pest management strategies including; monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 2019-20 the millage rate will remain at the current rate of 0.1880 for the East Volusia Mosquito Control Special District. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also realized from services provided to municipalities outside the District. The Florida Department of Agriculture and Consumer Services, which has provided limited state funds in the past, has proposed eliminating these funds to Districts with budgets of three million dollars and greater. In fiscal year 2019-20, \$1,400,000 is carried forward from prior year appropriations for a replacement helicopter that was originally in the fiscal year 2018-19 budget.

Of the \$4,168,155 held in reserves, \$2,915,774 is for future capital improvement, \$664,262 is for replacement of vehicles/equipment, \$100,000 is held for fluctuation in commodity prices, and \$488,119 in emergency reserves, which represents 10% of recurring revenues.

Dept: 740 - Mosquito Control

Personnel Services	1,591,581	1,593,573	1,766,242	1,579,846	1,761,979
Operating Expenses	2,037,562	3,005,028	2,849,855	2,747,042	2,678,549
Reimbursements	(186,280)	(246,649)	(300,000)	(300,000)	(300,000)
Capital Outlay	135,718	206,179	1,530,700	130,700	1,532,700
Capital Improvements	0	0	500,000	0	500,000
Grants and Aids	141,558	163,428	173,867	172,373	185,093
Interfund Transfers	242,475	30,062	0	0	0
Reserves	0	0	1,281,830	0	4,168,155
Total Dept: Mosquito Control	3,962,614	4,751,621	7,802,494	4,329,961	10,526,476

Total: Fund 105 - East Volusia Mosquito Control	3,962,614	4,751,621	7,802,494	4,329,961	10,526,476
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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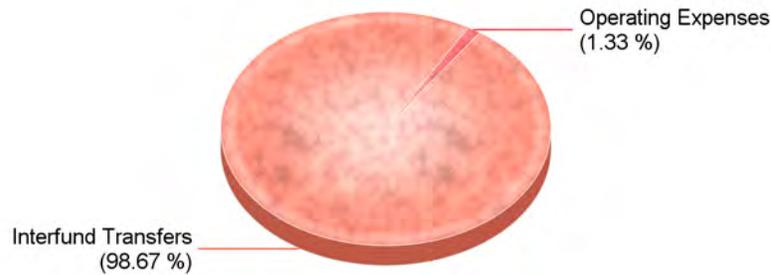
Fund: 106 - Resort Tax

The Tourist Development/Resort Tax was enacted in 1978 by Ordinance 1978-02, levying a two percent tax on short term accommodation rentals of six months or less to fund the expansion and related maintenance costs of the Ocean Center. From this revenue, an administrative fee of 2% is budgeted for cost of collection. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent, effective July 1, 2003. The revenue generated from the tax is used primarily to fund debt service for the bonds issued to finance the expansion costs, with the remaining revenue allocated to Ocean Center operations. In fiscal year 2019-20, the transfer for debt service is \$4.3 million (Funds 202 and 203) with remaining \$7.9 million to the Ocean Center (Fund 118).

Dept: 920 - Non-Departmental

Operating Expenses	150,707	154,928	158,191	160,319	163,709
Interfund Transfers	11,295,221	11,383,336	11,734,161	11,996,871	12,142,491
Total Dept: Non-Departmental	11,445,928	11,538,264	11,892,352	12,157,190	12,306,200

Total: Fund 106 - Resort Tax	11,445,928	11,538,264	11,892,352	12,157,190	12,306,200
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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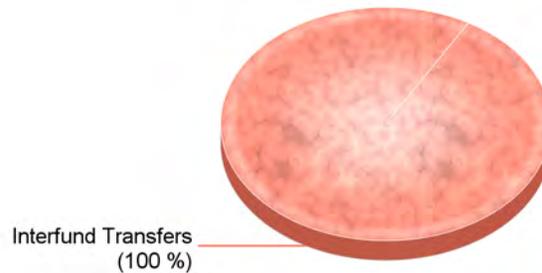
Fund: 108 - Sales Tax Trust

The County is entitled to a proportionate share of the Half-Cent State Sales Tax, collected at the state level and distributed to all counties based on formula per s. 202.18, 218.6 F.S.. Half-Cent Sales Tax revenue is allocated between the General Fund (001) - \$15.7 million and the Municipal Service District Fund (120) - \$8.2 million.

Dept: 920 - Non-Departmental

Interfund Transfers	21,035,630	22,255,030	22,842,476	23,030,908	23,912,845
Total Dept: Non-Departmental	21,035,630	22,255,030	22,842,476	23,030,908	23,912,845

Total: Fund 108 - Sales Tax Trust	21,035,630	22,255,030	22,842,476	23,030,908	23,912,845
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 111 - Convention Development Tax

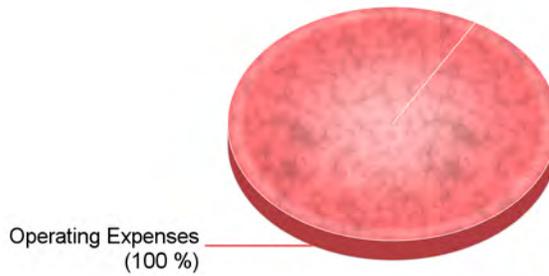
The Tourist Development Advertising Authorities receive Convention Development Tax revenues derived from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia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

The fiscal year 2019-20 budget includes a 2% administrative fee for the cost of collection. HAAA is estimated at \$9,085,095, SVAA estimated at \$2,256,574 and WVAA estimated at \$698,417.

Dept: 170 - Tourist Development

Operating Expenses	10,786,653	11,625,025	11,871,802	12,044,900	12,285,650
Total Dept: Tourist Development	10,786,653	11,625,025	11,871,802	12,044,900	12,285,650

Total: Fund 111 - Convention Development Tax	10,786,653	11,625,025	11,871,802	12,044,900	12,285,650
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 113 - Road Proportionate Share

The Road Proportionate Share Fund was created by Council action on April 17, 2018. The fund was established to increase transparency and track proportionate share contributions. Proportionate share projects are agreements between municipalities and large-scale developers to expedite improvements to infrastructure needs that have been identified as substandard.

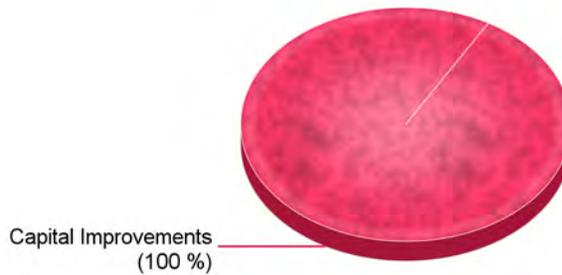
The fiscal year 2019-20 budget includes six projects utilizing proportionate share funding, Howland Blvd., Orange Camp Rd., Williamson Blvd., LPGA Widening, Beville Ave. and Dirksen Dr. for a total amount of \$4.7 million.

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

Dept: 790 - LOGT Road Projects

Capital Improvements	0	0	2,774,377	0	4,746,523
Total Dept: LOGT Road Projects	0	0	2,774,377	0	4,746,523

Total: Fund 113 - Road Proportionate Share	0	0	2,774,377	0	4,746,523
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 114 - Ponce De Leon Inlet and Port District

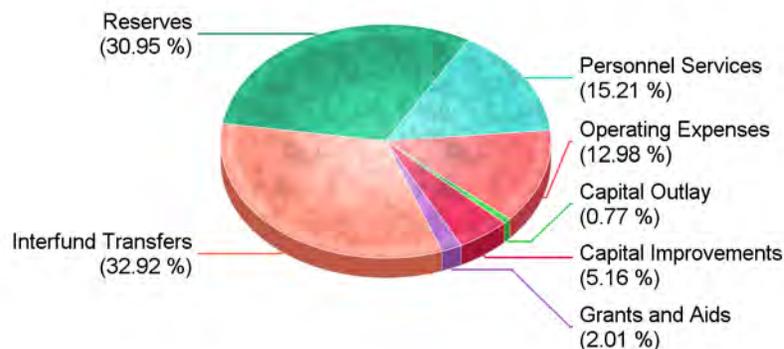
The Ponce de Leon Inlet and Port District taxing fund is authorized under Chapter 110 Article VIII of the Volusia County Code. The Port District millage rate is 0.0929, the same rate since fiscal year 2010-11. The County Code authorizes the ad valorem millage not to exceed one mill per annum for administration, maintenance, and operations, and up to two mills per annum for debt service or any voter approved bonds.

The District primarily serves as the local sponsor, for federal management and operations of the Ponce de Leon Inlet Channel. Port District activities include inlet management, operation of the Smyrna Dunes and Lighthouse Point Inlet Parks, marine wildlife and artificial fishing reef construction, derelict vessel removal, and public access to coastal waterways. Public access and inlet parks funding supports new and upgraded infrastructure, such as fishing piers, boardwalks, and off-beach parking lot development, as well as boat and kayak launch facilities. An interfund transfer to the Beach Capital Fund is budgeted in the amount of \$2,330,655 to pay for beach ramp upgrades, off-beach parking and the Lighthouse Point Park Boardwalk Improvements.

Dept: 150 - Coastal

Personnel Services	801,346	999,293	1,140,293	1,025,171	1,076,771
Operating Expenses	426,740	559,338	822,965	751,960	918,757
Capital Outlay	8,367	21,598	32,000	48,876	54,500
Capital Improvements	81,669	470,798	1,390,000	634,209	365,000
Grants and Aids	79,187	91,533	121,689	120,961	142,238
Interfund Transfers	1,055,051	435,536	347,471	347,471	2,330,655
Reserves	0	0	1,957,472	0	2,191,144
Total Dept: Coastal	2,452,360	2,578,096	5,811,890	2,928,648	7,079,065

Total: Fund 114 - Ponce De Leon Inlet and Port District	2,452,360	2,578,096	5,811,890	2,928,648	7,079,065
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 115 - E-911 Emergency Telephone System

The "Florida Emergency Communications Number E911 State Plan Act" (F.S. 365.171- 365.174) outlines the establishment, use, and distribution of "911" fee revenues. Service providers collect the fees levied upon subscribers and remit them to the State E911 Board. On a monthly basis, the Board distributes to the counties 67% of the funds collected in the wireless category and 96% of the funds collected in the non-wireless category.

Any county that receives these funds is required to establish a unique trust fund, (Ordinance 87-34), to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs attributable to the establishment and/or provision of "911 services" per F.S. 365.172.

The fiscal year 2019-20 budget includes transfers of \$802,297 to the General Fund for reimbursement of associated call-taker costs. The reserves are programmed for call taker costs in future years.

Dept: 400 - Office of the Sheriff

Personnel Services	206,163	211,067	220,952	220,992	228,192
Operating Expenses	924,915	1,005,374	1,659,759	1,610,462	1,691,781
Capital Outlay	20,296	12,196	115,622	117,993	165,400
Interfund Transfers	1,337,363	1,344,521	1,141,982	1,141,982	802,297
Reserves	0	0	329,805	0	362,633
Total Dept: Office of the Sheriff	2,488,737	2,573,158	3,468,120	3,091,429	3,250,303

Total: Fund 115 - E-911 Emergency Telephone System	2,488,737	2,573,158	3,468,120	3,091,429	3,250,303
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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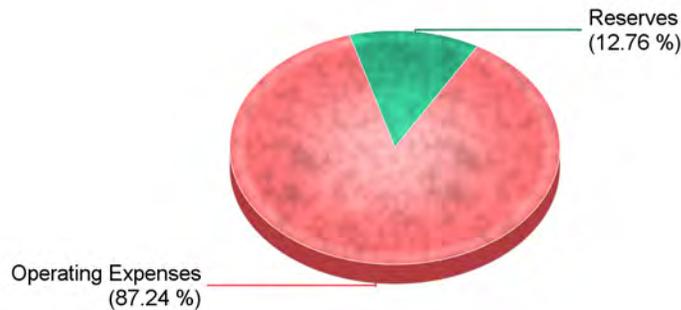
Fund: 116 - Special Lighting Districts

Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 55 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of a non-ad valorem assessment for each parcel within the specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2019-20 budget is predicated on assessment rates ranging from \$0.17 per front foot to \$228 per parcel per year.

Dept: 950 - Special Lighting Districts

Operating Expenses	299,866	301,581	320,329	303,336	310,373
Reserves	0	0	39,146	0	45,403
Total Dept: Special Lighting Districts	299,866	301,581	359,475	303,336	355,776

Total: Fund 116 - Special Lighting Districts	299,866	301,581	359,475	303,336	355,776
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 118 - Ocean Center

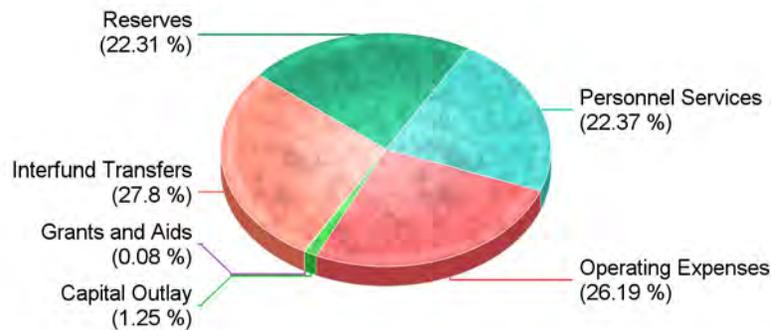
The Ocean Center Fund was created in 2001 by Volusia County Ordinance 01-19. The major funding source for the Ocean Center is the three cent Tourist Development Tax (Fund 106), created by Volusia County Ordinance 78-02 and amended by Ordinance 03-07. These funds provide convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. In fiscal year 2019-20, the transfer in from resort tax totals \$7,873,498. The Ocean Center is also supported by event revenue totaling just over \$2.1 million in fiscal year 2019-20.

Interfund transfers include \$702,749 to fund debt service (208) for the Ocean Center Expansion and \$3,248,375 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of \$1,053,218, or 10% of current revenues has been included, as well as reserves for on-going maintenance and capital needs.

Dept: 130 - Ocean Center

Personnel Services	2,585,684	2,742,878	3,086,835	2,965,050	3,179,790
Operating Expenses	3,622,238	4,074,431	3,591,695	3,580,007	3,722,498
Reimbursements	(85,917)	(92,814)	(101,701)	(101,701)	(110,298)
Capital Outlay	49,563	86,617	196,000	299,348	177,000
Capital Improvements	967,267	86,624	0	1,245,146	0
Grants and Aids	5,510	14,566	5,600	12,066	12,066
Interfund Transfers	3,096,421	2,690,072	3,524,393	3,524,391	3,951,124
Reserves	0	0	1,416,820	0	3,170,385
Total Dept: Ocean Center	10,240,766	9,602,374	11,719,642	11,524,307	14,102,565

Total: Fund 118 - Ocean Center	10,240,766	9,602,374	11,719,642	11,524,307	14,102,565
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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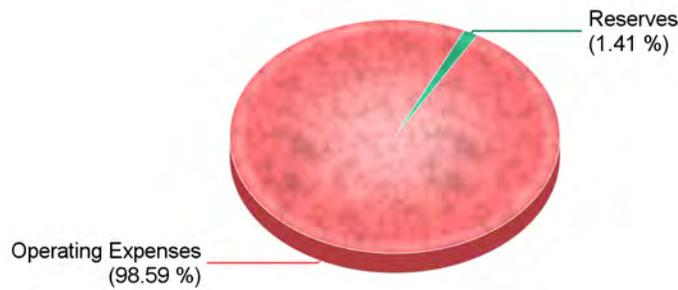
Fund: 119 - Road District Maintenance

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

Dept: 750 - Road & Bridge

Operating Expenses	150,881	162,111	198,578	198,578	198,578
Reserves	0	0	0	0	2,844
Total Dept: Road & Bridge	150,881	162,111	198,578	198,578	201,422

Total: Fund 119 - Road District Maintenance	150,881	162,111	198,578	198,578	201,422
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 120 - Municipal Service District

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all of the unincorporated areas of the county. The budget for fiscal year 2019-20 includes a millage of 2.2399 mills, the same rate since fiscal year 2013-14. Ad Valorem revenues represent 29% of total operating revenues. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, Sheriff-City contracts of \$16,835,127, and a transfer from the Half-Cent Sales Tax Fund (108) in the amount of \$8,254,275. The MSD Fund includes expenditures for Animal Control; Sheriff Operations for the unincorporated area and for contracted cities of Deltona, DeBary, Pierson and Oak Hill; Engineering and Construction; Environmental Management; Growth and Resource Management; and Parks. Interfund transfers out include \$466,207 for debt service of the Sheriff Evidence Facility/Lab, and \$5,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103). The major capital outlay expenditure reflects the annual vehicle replacement plan for the Volusia County Sheriff Office at \$3.4 million.

Revenue Stabilization reserves are set aside to offset volatility in various revenue streams such as development fees and communications services tax. Emergency reserves are currently allocated at \$4,809,146 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve is set aside for the debt service payments for major capital improvement financing. Transitional reserves of \$2,001,938 have been established in fiscal year 2019-20 for possible impacts from the implementation of Amendment 10.

Dept: 210 - Environmental

Personnel Services	371,623	424,739	497,510	483,997	510,336
Operating Expenses	105,948	117,079	600,285	219,899	660,047
Capital Outlay	0	0	24,690	23,002	0
Grants and Aids	0	0	50,000	50,000	50,000
Total Dept: Environmental	477,571	541,818	1,172,485	776,898	1,220,383

Dept: 225 - Building & Code Administration

Personnel Services	2,623,533	2,604,272	2,884,524	2,659,897	2,857,966
Operating Expenses	1,039,415	1,147,622	1,206,813	1,197,819	1,278,564
Capital Outlay	0	24,192	0	0	58,800
Total Dept: Building & Code Administration	3,662,948	3,776,086	4,091,337	3,857,716	4,195,330

Dept: 260 - Planning Development

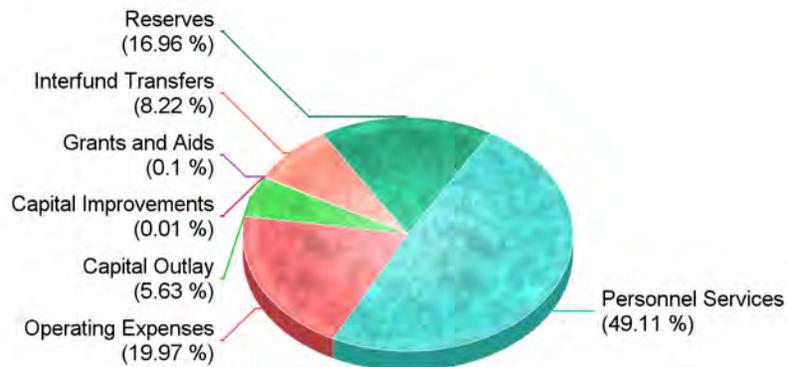
Personnel Services	1,474,339	1,650,647	1,743,108	1,866,334	1,964,039
Operating Expenses	503,645	549,658	643,218	600,124	619,103
Capital Outlay	3,137	1,507	2,000	2,000	2,000
Total Dept: Planning Development	1,981,121	2,201,812	2,388,326	2,468,458	2,585,142

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 120 - Municipal Service District					
Dept: 400 - Office of the Sheriff					
Personnel Services	22,190,011	23,720,005	25,164,833	24,936,439	26,527,947
Operating Expenses	6,062,540	6,583,568	7,635,972	7,513,041	7,702,201
Reimbursements	(1,508)	(2,633)	0	0	0
Capital Outlay	1,871,599	2,765,449	3,325,040	3,497,239	3,701,860
Capital Improvements	0	0	0	0	8,500
Interfund Transfers	265,906	3,699,390	455,241	500,762	466,207
Total Dept: Office of the Sheriff	30,388,548	36,765,779	36,581,086	36,447,481	38,406,715
Dept: 510 - Animal Control					
Personnel Services	781,842	824,228	889,937	929,908	976,888
Operating Expenses	533,068	580,963	663,659	685,582	667,110
Capital Outlay	8,671	67,638	0	0	57,381
Total Dept: Animal Control	1,323,581	1,472,829	1,553,596	1,615,490	1,701,379
Dept: 680 - Parks, Recreation & Culture					
Operating Expenses	1,550,469	1,571,753	1,641,960	1,641,960	1,710,270
Total Dept: Parks, Recreation & Culture	1,550,469	1,571,753	1,641,960	1,641,960	1,710,270
Dept: 710 - Construction Engineering					
Personnel Services	343,594	354,794	507,580	435,925	506,332
Operating Expenses	57,997	52,273	56,836	53,261	58,991
Total Dept: Construction Engineering	401,591	407,067	564,416	489,186	565,323
Dept: 740 - Mosquito Control					
Operating Expenses	142,423	238,808	300,000	300,000	300,000
Total Dept: Mosquito Control	142,423	238,808	300,000	300,000	300,000
Dept: 805 - Revenue					
Operating Expenses	40,695	49,752	52,275	52,275	54,027
Total Dept: Revenue	40,695	49,752	52,275	52,275	54,027

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 120 - Municipal Service District					
Dept: 920 - Non-Departmental					
Operating Expenses	438,094	465,033	485,478	485,478	510,732
Grants and Aids	0	0	4,367	3,443	17,950
Interfund Transfers	5,633,614	5,649,825	5,000,000	5,000,000	5,111,666
Reserves	0	0	8,203,614	0	11,511,644
Total Dept: Non-Departmental	6,071,708	6,114,858	13,693,459	5,488,921	17,151,992
Total: Fund 120 - Municipal Service District	46,040,655	53,140,562	62,038,940	53,138,385	67,890,561



Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 121 - Special Assessments

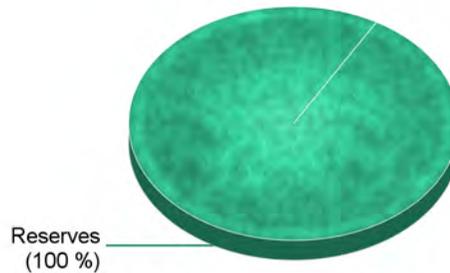
Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment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

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. The debt service for both special assessments was paid off on June 1, 2019.

Dept: 710 - Construction Engineering

Operating Expenses	520	2,160	0	2,831	0
Interfund Transfers	252,301	252,801	252,551	252,551	0
Reserves	0	0	768,209	0	885,725
Total Dept: Construction Engineering	252,821	254,961	1,020,760	255,382	885,725

Total: Fund 121 - Special Assessments	252,821	254,961	1,020,760	255,382	885,725
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 122 - Manatee Conservation

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

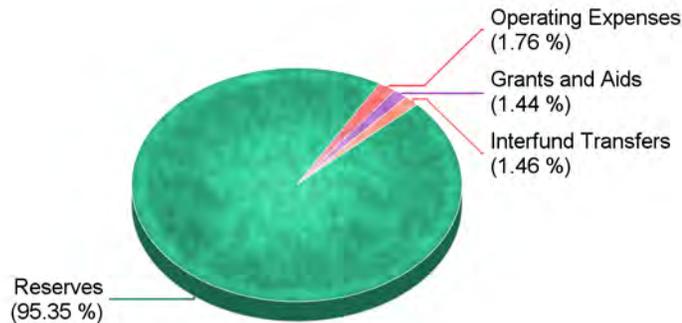
The Manatee Conservation Fund (MCF) provides additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This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

Under MPP, all new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of \$1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of \$250. The first \$500,000 collected is to be expended in support of the enforcement and conservation programs; this concluded in fiscal year 2011-12. All mitigation fees collected over the first \$500,000 are to be held in escrow, with only the interest earned on the fund allowed to be used for enforcement and conservation programs. These earnings are transferred to the General Fund to assist the Sheriff's Department with on-the-water law enforcement efforts.

Dept: 210 - Environmental

Operating Expenses	0	0	4,149	4,149	8,024
Grants and Aids	0	0	1,879	1,879	6,556
Interfund Transfers	2,708	3,000	3,000	0	6,642
Reserves	0	0	427,891	0	434,933
Total Dept: Environmental	2,708	3,000	436,919	6,028	456,155

Total: Fund 122 - Manatee Conservation	2,708	3,000	436,919	6,028	456,155
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 123 - Inmate Welfare Trust

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

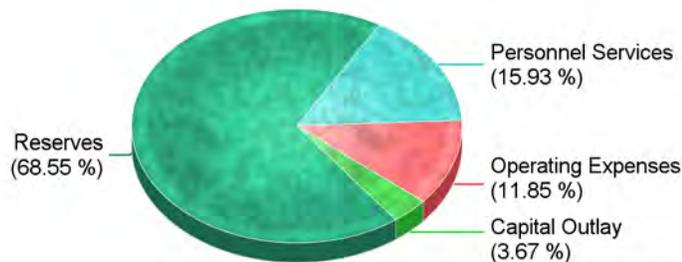
Proceeds from this fund are used to improve visitation facilities, provide inmates with recreational activities, as well as supply personal care items, law library material, and legal access to indigent inmates.

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

Dept: 520 - Corrections

Personnel Services	91,746	245,903	676,336	728,467	755,808
Operating Expenses	346,322	503,348	504,949	512,949	562,120
Capital Outlay	46,365	118,507	351,500	373,500	174,000
Capital Improvements	0	11,743	560,000	538,000	0
Interfund Transfers	0	575	0	0	0
Reserves	0	0	3,319,745	0	3,251,158
Total Dept: Corrections	484,433	880,076	5,412,530	2,152,916	4,743,086

Total: Fund 123 - Inmate Welfare Trust	484,433	880,076	5,412,530	2,152,916	4,743,086
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 124 - Library Endowment

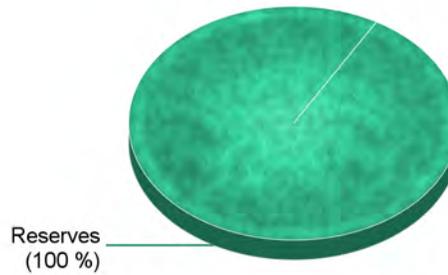
The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments or other specially earmarked funds of the Library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Such gifts are deposited in a separate fund, and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

The fiscal year 2019-20 budget includes \$445,966 carry forward funding from fiscal year 2018-19 unspent funds, as well as \$5,000 of interest income. In fiscal year 2019-20 no interfund transfer to the library operating fund is required. The balance of this fund is allocated to reserves in the amount of \$450,966 for future interfund transfers to the library operating fund.

Dept: 640 - Library Services

Interfund Transfers	50,000	50,000	160,000	160,000	0
Reserves	0	0	442,773	0	450,966
Total Dept: Library Services	50,000	50,000	602,773	160,000	450,966

Total: Fund 124 - Library Endowment	50,000	50,000	602,773	160,000	450,966
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 125 - Homeless Initiatives

The Homeless Initiative Fund was established in fiscal year 2016-17 to account for all homeless shelter agreements with the County of Volusia. Contributions towards these projects may include both capital construction/renovation costs as well as a portion of operating. Currently, the County has set-aside funding for three shelters: Hope Place, DeLand Homeless, and Daytona Homeless.

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

In fiscal year 2016-17, the DeLand Homeless funding was \$1,130,000 for capital expenses and \$125,000 towards one year of operating, for a total project cost of \$1,255,000.

In fiscal year 2016-17, the Daytona Homeless funding was \$2.5 million for capital expenses and in fiscal year 2017-18 \$2.0 million was added towards operating expenses as temporary aid for a total project cost of \$4.5 million.

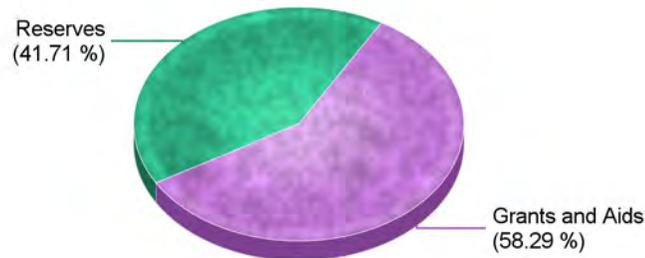
In fiscal year 2017-18, \$2,500,000 was disbursed to the City of Daytona Beach as contribution to the construction. The remaining \$2,000,000 will be disbursed in \$400,000 increments annually for five years after the facility has opened.

In fiscal year 2019-20, \$226,407 has been appropriated for Deland Homeless Shelter and includes a carry forward of \$161,985 from fiscal year 2018-19.

Dept: 630 - Community Services

Grants and Aids	1,000,000	4,727,000	1,855,000	3,255,000	226,407
Reserves	0	0	1,608,903	0	161,985
Total Dept: Community Services	1,000,000	4,727,000	3,463,903	3,255,000	388,392

Total: Fund 125 - Homeless Initiatives	1,000,000	4,727,000	3,463,903	3,255,000	388,392
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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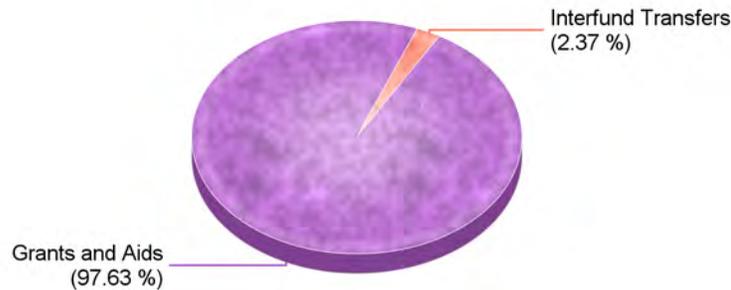
Fund: 126 - Economic Development Incentives

On October 19, 2017 County Council voted to support Brown & Brown's request for up to \$4.5 million as a county financial incentive for the new Brown & Brown headquarters on North Beach Street in Daytona Beach. The City of Daytona Beach will also contribute up to \$4.5 million as a financial incentive, for a combined total of up to \$9 million in public funding for public infrastructure improvements. The county funding will be used for certain roadway and stormwater improvements including design, permitting, and construction and for infrastructure associated with IT and franchise utilities. The city funding will be used for public infrastructure improvements that occur in public rights of way or on dedicated public easements and for hardscape, landscaping, fountains or lighting improvements that occur on street frontages adjacent to public right of way. The fiscal year 2017-18 budget included a transfer of \$4.5 million from the Economic Development Fund (130) to this fund for tracking purposes and greater transparency. To date, there has been no reimbursements to Brown & Brown for this project. The fiscal year 2019-20 budget includes \$4,500,000 carry forward funding from fiscal year 2018-19 unspent funds as well as \$109,422 of interest earned that will be transferred back to the Economic Development Fund (130).

Dept: 100 - Economic Development

Grants and Aids	0	0	4,500,000	0	4,500,000
Interfund Transfers	0	0	0	0	109,422
Total Dept: Economic Development	0	0	4,500,000	0	4,609,422

Total: Fund 126 - Economic Development Incentives	0	0	4,500,000	0	4,609,422
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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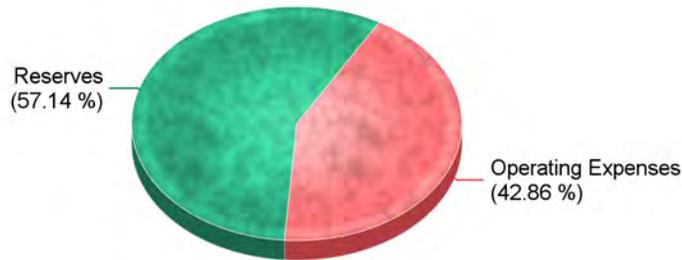
Fund: 127 - Wetland Mitigation

Volusia County Code of Ordinances, Chapter 72, Division 11, adopted in 1989, establishes standards for wetland alteration permits. Development activity that has an adverse effect upon wetlands requires mitigation. The ordinance allows developers to pay into a fund in lieu of on-site or off-site mitigation. This fund was created to be in compliance with the Volusia County Code of Ordinances to segregate monies collected to meet the ordinance requirements to "purchase, create, restore, manage and replace natural habitat within the county." The operating budget in this fund is set aside to purchase plant material, tools, equipment, and contracted services associated with the restoration and development of wetland areas around Volusia County.

Dept: 210 - Environmental

Operating Expenses	0	0	0	0	50,000
Reserves	0	0	0	0	66,666
Total Dept: Environmental	0	0	0	0	116,666

Total: Fund 127 - Wetland Mitigation	0	0	0	0	116,666
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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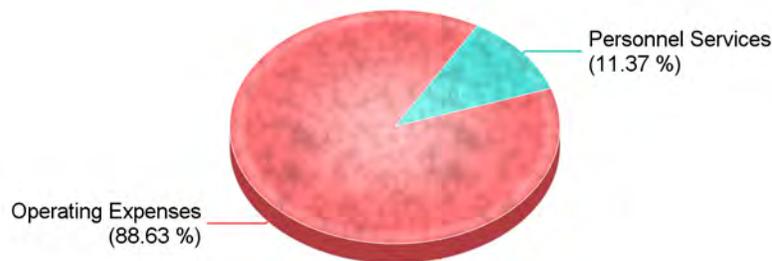
Fund: 130 - Economic Development

The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. The Division implemented a business incubator program in cooperation with the University of Central Florida (UCF) to foster the growth of local enterprises, which is being reported in the Development Programming budget for fiscal year 2019-20. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs such as the state's Qualified Tax Incentive (QTI) program to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2019-20 there is \$3.2 million in unobligated prior year incentive funds as well as \$2.4 million in new incentive money for a total of \$5.6 million available for incentives approved by County Council.

Dept: 100 - Economic Development

Personnel Services	627,202	705,359	810,360	804,336	885,086
Operating Expenses	2,628,668	1,906,750	4,813,522	3,788,558	6,901,047
Capital Improvements	34,379	0	0	0	0
Grants and Aids	9,125,000	0	0	0	0
Interfund Transfers	0	4,500,548	0	0	0
Total Dept: Economic Development	12,415,249	7,112,657	5,623,882	4,592,894	7,786,133

Total: Fund 130 - Economic Development	12,415,249	7,112,657	5,623,882	4,592,894	7,786,133
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 131 - Road Impact Fees-Zone 1 (Northeast)

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On 12/4/18 county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020 the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

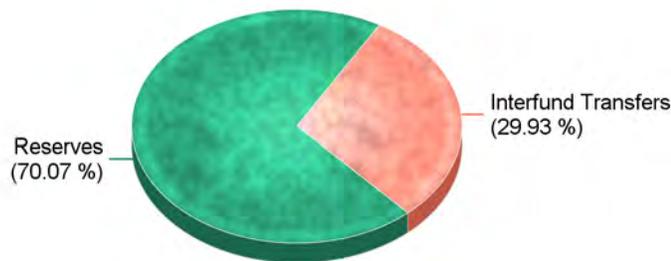
In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 1 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2019-20, \$1,895,411 is budgeted for debt service of bond funded road projects and \$4,437,870 in reserve for future capital projects and debt service in Zone 1.

Dept: 710 - Construction Engineering

Interfund Transfers	1,892,869	1,364,000	1,239,000	1,239,000	1,895,411
Reserves	0	0	165,252	0	4,437,870
Total Dept: Construction Engineering	1,892,869	1,364,000	1,404,252	1,239,000	6,333,281

Total: Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,892,869	1,364,000	1,404,252	1,239,000	6,333,281
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 132 - Road Impact Fees-Zone 2 (Southeast)

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On 12/4/18 county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020 the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

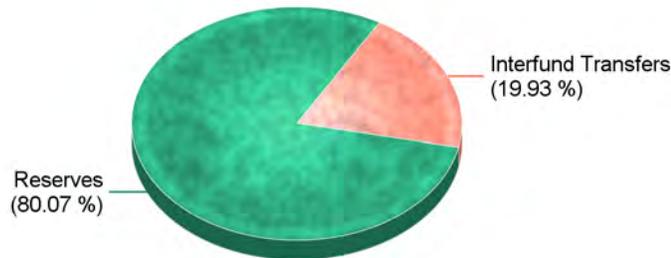
In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 1 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2019-20, \$496,417 is budgeted for debt service of bond funded road projects and \$1,994,884 in reserves for future capital projects and debt service in Zone 2.

Dept: 710 - Construction Engineering

Interfund Transfers	495,759	495,891	496,010	496,010	496,417
Reserves	0	0	384,352	0	1,994,884
Total Dept: Construction Engineering	495,759	495,891	880,362	496,010	2,491,301

Total: Fund 132 - Road Impact Fees-Zone 2 (Southeast)	495,759	495,891	880,362	496,010	2,491,301
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 133 - Road Impact Fees-Zone 3 (Southwest)

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On 12/4/18 county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020 the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

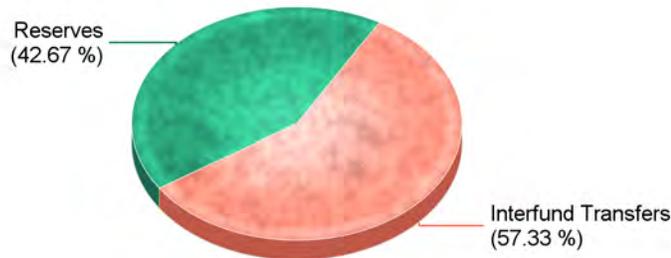
In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 1 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2019-20, \$1,760,023 is budgeted for debt service of bond funded road projects and \$1,309,750 in reserve for future capital projects and debt service in Zone 3.

Dept: 710 - Construction Engineering

Interfund Transfers	1,100,000	703,303	703,732	703,732	1,760,023
Reserves	0	0	20,526	0	1,309,750
Total Dept: Construction Engineering	1,100,000	703,303	724,258	703,732	3,069,773

Total: Fund 133 - Road Impact Fees-Zone 3 (Southwest)	1,100,000	703,303	724,258	703,732	3,069,773
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 134 - Road Impact Fees-Zone 4 (Northwest)

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On 12/4/18 county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020 the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

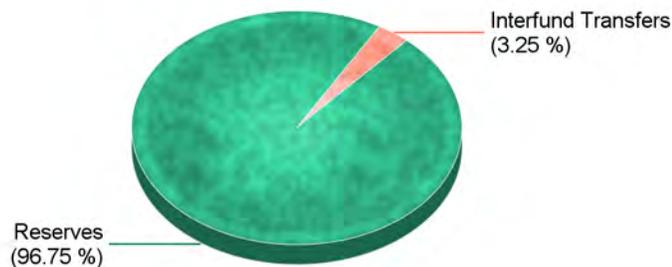
In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 1 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2019-20, \$361,031 is budgeted for debt service of bond funded road projects and \$10,739,669 in reserve for future capital projects and debt service in Zone 4.

Dept: 710 - Construction Engineering

Capital Improvements	0	0	7,265,000	3,365,000	0
Interfund Transfers	360,552	360,648	360,734	360,734	361,031
Reserves	0	0	4,116,018	0	10,739,669
Total Dept: Construction Engineering	360,552	360,648	11,741,752	3,725,734	11,100,700

Total: Fund 134 - Road Impact Fees-Zone 4 (Northwest)	360,552	360,648	11,741,752	3,725,734	11,100,700
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 135 - Park Impact Fees-County

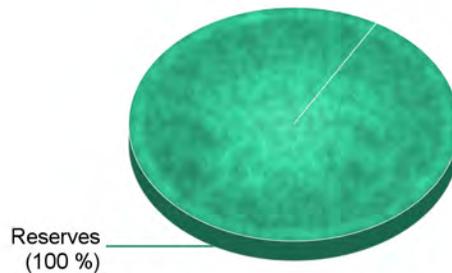
The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient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

The fiscal year 2019-20 budget includes \$888,634 carry forward funding from fiscal year 2018-19.

Dept: 680 - Parks, Recreation & Culture

Reserves	0	0	673,880	0	888,634
Total Dept: Parks, Recreation & Culture	0	0	673,880	0	888,634

Total: Fund 135 - Park Impact Fees-County	0	0	673,880	0	888,634
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 136 - Park Impact Fees-Zone 1 (Northeast)

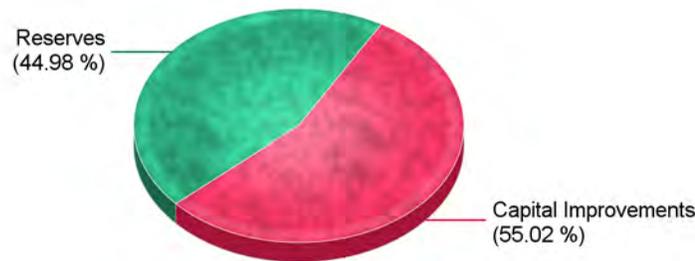
The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient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

The fiscal year 2019-20 budget includes \$300,000 appropriated for Highbridge Park as a capital improvement and includes \$245,223 in carry forward funding from fiscal year 2018-19 for future capital projects.

Dept: 680 - Parks, Recreation & Culture

Operating Expenses	0	0	0	481,468	0
Capital Improvements	35,715	0	0	0	300,000
Reserves	0	0	384,022	0	245,223
Total Dept: Parks, Recreation & Culture	35,715	0	384,022	481,468	545,223

Total: Fund 136 - Park Impact Fees-Zone 1 (Northeast)	35,715	0	384,022	481,468	545,223
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 137 - Park Impact Fees-Zone 2 (Southeast)

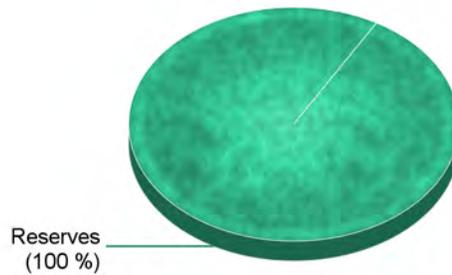
The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient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

The fiscal year 2019-20 budget includes \$65,707 carry forward funding from fiscal year 2018-19.

Dept: 680 - Parks, Recreation & Culture

Reserves	0	0	49,127	0	65,707
Total Dept: Parks, Recreation & Culture	0	0	49,127	0	65,707

Total: Fund 137 - Park Impact Fees-Zone 2 (Southeast)	0	0	49,127	0	65,707
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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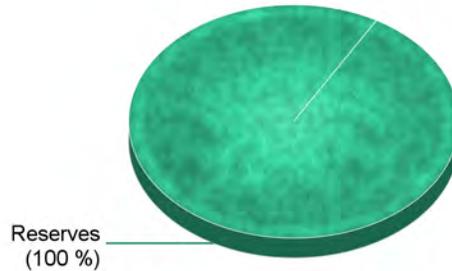
Fund: 138 - Park Impact Fees-Zone 3 (Southwest)

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

The fiscal year 2019-20 budget includes \$130,431 carry forward funding from fiscal year 2018-19.

Dept: 680 - Parks, Recreation & Culture

Operating Expenses	2,373	0	0	0	0
Reserves	0	0	81,236	0	130,431
Total Dept: Parks, Recreation & Culture	2,373	0	81,236	0	130,431
Total: Fund 138 - Park Impact Fees-Zone 3 (Southwest)	2,373	0	81,236	0	130,431



Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 139 - Park Impact Fees-Zone 4 (Northwest)

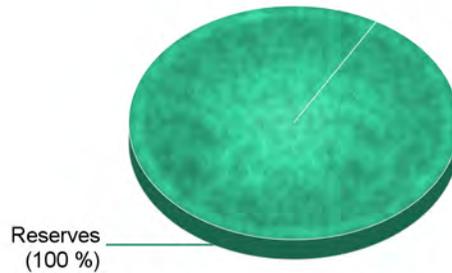
The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient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

The fiscal year 2019-20 budget includes \$851,723 carry forward funding from fiscal year 2018-19 for future capital projects.

Dept: 680 - Parks, Recreation & Culture

Interfund Transfers	0	729,616	0	0	0
Reserves	0	0	49,357	0	851,723
Total Dept: Parks, Recreation & Culture	0	729,616	49,357	0	851,723

Total: Fund 139 - Park Impact Fees-Zone 4 (Northwest)	0	729,616	49,357	0	851,723
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 140 - Fire Rescue District

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

Service demand increases include the addition of 9 Firefighter positions and corresponding operating expenses, along with fire gear replacement.

Capital improvements include replacement of fire station 22, a shared cost with Fire Impact Fees-Zone 2 (Southeast) Fund.

The major capital outlay reflects the five year replacement plan of SCBA totaling \$1.7 million.

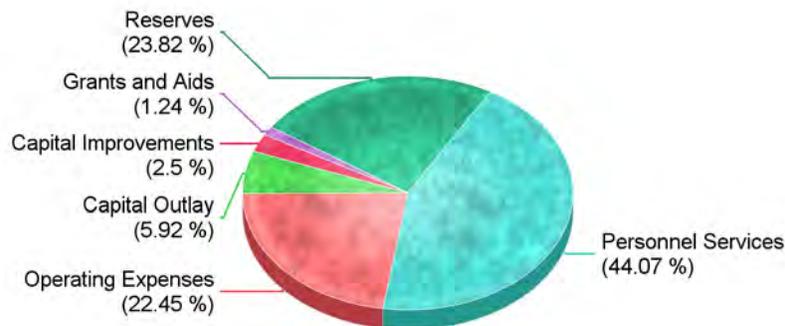
The budget includes a millage rate of 4.0815 which is the same rate since fiscal year 2015-16.

Emergency reserves are \$3,176,304 or 10% of current revenue; the remaining reserves are for grant match funds, future capital outlay replacements and future capital improvements.

Dept: 540 - Fire Rescue Services

Personnel Services	16,655,076	17,094,360	18,263,318	17,910,543	19,427,109
Operating Expenses	6,773,772	7,621,247	8,325,578	8,424,645	9,894,987
Reimbursements	(39,796)	(35,964)	(35,219)	(35,219)	(30,147)
Capital Outlay	212,955	325,676	959,300	474,076	2,610,924
Capital Improvements	141,735	306,970	647,000	450,859	1,100,750
Grants and Aids	363,563	363,437	522,143	520,460	546,894
Interfund Transfers	233,447	238,328	0	0	0
Reserves	0	0	9,400,658	0	10,501,267
Total Dept: Fire Rescue Services	24,340,752	25,914,054	38,082,778	27,745,364	44,051,784

Total: Fund 140 - Fire Rescue District	24,340,752	25,914,054	38,082,778	27,745,364	44,051,784
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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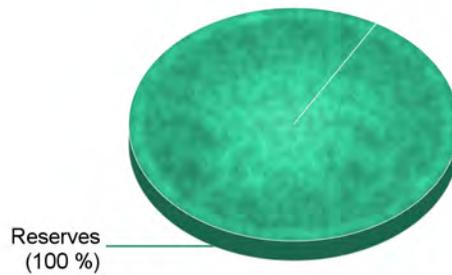
Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)

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

Dept: 540 - Fire Rescue Services

Reserves	0	0	158,812	0	254,989
Total Dept: Fire Rescue Services	0	0	158,812	0	254,989

Total: Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	158,812	0	254,989
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)

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

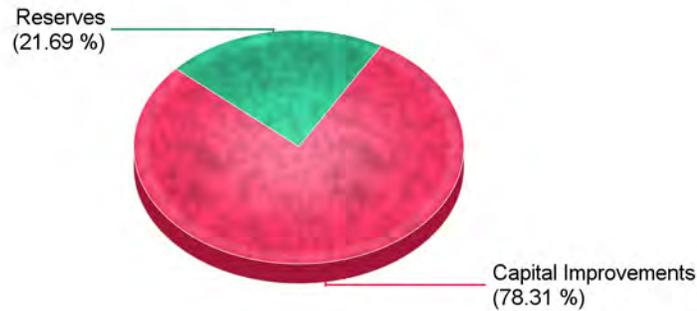
The capital improvement reflects replacement of fire station 22, a shared cost with Fire Rescue District (140) Fund.

The fiscal year 2019-20 budget includes \$24,929 in reserves for future fire station renovations.

Dept: 540 - Fire Rescue Services

Capital Improvements	0	5,000	30,000	14,500	90,000
Reserves	0	0	13,038	0	24,929
Total Dept: Fire Rescue Services	0	5,000	43,038	14,500	114,929

Total: Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	0	5,000	43,038	14,500	114,929
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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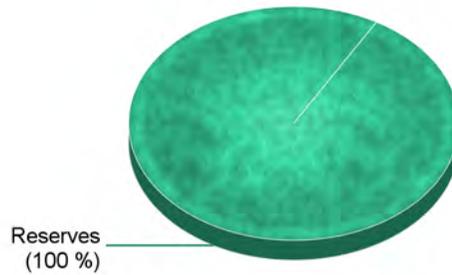
Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)

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

Dept: 540 - Fire Rescue Services

Capital Improvements	52,427	10,320	0	279,341	0
Reserves	0	0	34,327	0	62,229
Total Dept: Fire Rescue Services	52,427	10,320	34,327	279,341	62,229

Total: Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	52,427	10,320	34,327	279,341	62,229
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)

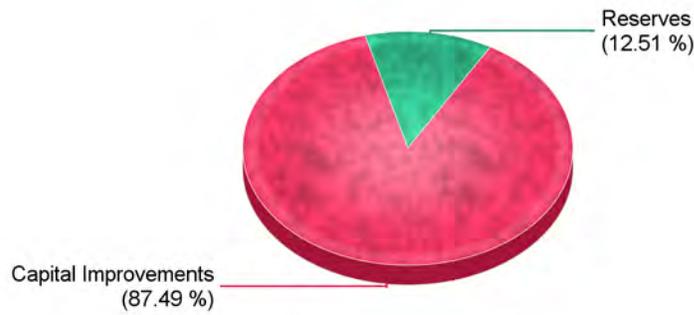
The Fire/Impact Fees were established by ordinance 89-22, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fee applies to residential properties and is adjusted annually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

The capital improvement reflects engineering and land purchase for fire station 47.

Dept: 540 - Fire Rescue Services

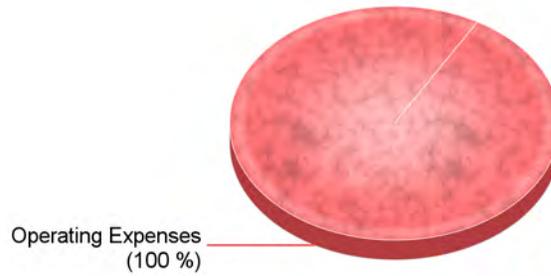
Capital Improvements	0	0	235,000	0	341,355
Reserves	0	0	26,099	0	48,823
Total Dept: Fire Rescue Services	0	0	261,099	0	390,178

Total: Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	261,099	0	390,178
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 157 - Silver Sands/Bethune Beach MSD					
The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is 0.0150 mills, the same since fiscal year 2013-14.					
Dept: 950 - Special Lighting Districts					
Operating Expenses	13,923	13,975	15,095	14,055	15,272
Total Dept: Special Lighting Districts	13,923	13,975	15,095	14,055	15,272
Total: Fund 157 - Silver Sands/Bethune Beach MSD	13,923	13,975	15,095	14,055	15,272



Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 158 - Gemini Springs Endowment

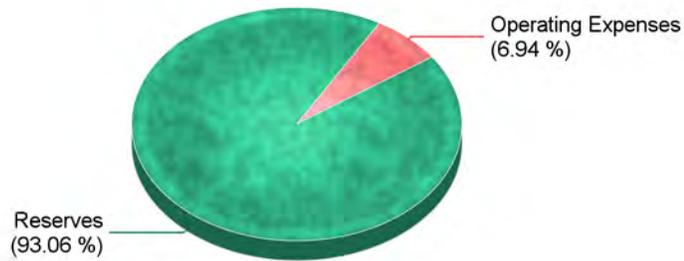
In 2002, the Gemini Springs Endowment Fund received \$100,000 from the St. John's River Water Management District. The funds are to provide security and maintenance assistance for the trail connecting Lake Monroe Park and Gemini Springs Park.

The fiscal year 2019-20 budget includes \$67,065 carry forward funding from fiscal year 2018-19 for future maintenance and repairs.

Dept: 680 - Parks, Recreation & Culture

Operating Expenses	5,000	5,000	69,023	5,000	5,000
Reserves	0	0	0	0	67,065
Total Dept: Parks, Recreation & Culture	5,000	5,000	69,023	5,000	72,065

Total: Fund 158 - Gemini Springs Endowment	5,000	5,000	69,023	5,000	72,065
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 159 - Stormwater Utility

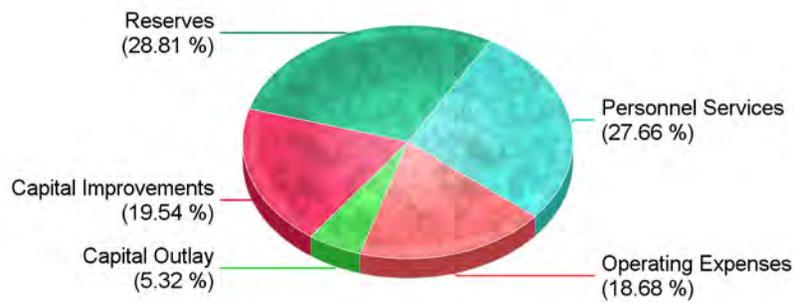
Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year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

The use of fund balance for fiscal year 2019-20 totals \$1.85 million for basin and retention area projects, purchase of flood prone properties, and construction of drainage improvements. Approximately \$3.5 million will be held in reserve for future capital for the purchase of flood-prone properties and the construction of improvements to address flooding and water quality issues.

Dept: 751 - Stormwater

Personnel Services	2,858,626	3,131,501	3,361,253	3,370,788	3,382,575
Operating Expenses	1,718,917	1,896,009	1,982,385	1,968,536	2,284,067
Reimbursements	(1,439,859)	(2,107,026)	(2,170,000)	(2,170,000)	(2,020,000)
Capital Outlay	623,029	556,186	657,000	713,481	650,000
Capital Improvements	462,987	800,495	2,030,000	2,149,554	2,389,215
Interfund Transfers	369,407	170,229	0	0	0
Reserves	0	0	3,901,765	0	3,522,841
Total Dept: Stormwater	4,593,107	4,447,394	9,762,403	6,032,359	10,208,698

Total: Fund 159 - Stormwater Utility	4,593,107	4,447,394	9,762,403	6,032,359	10,208,698
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 160 - Volusia ECHO

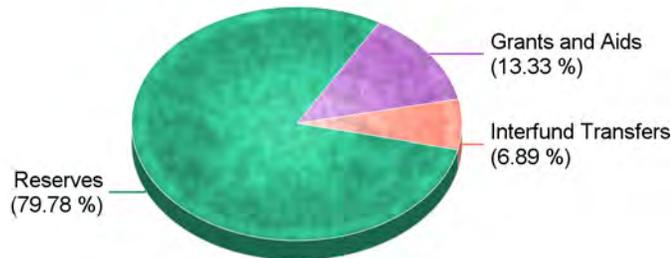
In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program via Resolution 2000-156. The ECHO program provides funding for Environmental, Cultural, Historical and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's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

The fiscal year 2019-20 tax rate is 0.2000 mills as approved by voters. The allocation of \$1.0 million dollars of ECHO funds each year is allocated for the countywide Master Trail Program and grants and aids are budgeted at \$2.7 million. Specific projects are approved by the County Council on an annual basis. Carry forward balances from prior years is \$16.2 million. A \$400,000 prior year award is transferred to the Park Projects Fund for Lemon Bluff. A one-time reserve for contingency of \$150,000 is carried forward annually.

Dept: 680 - Parks, Recreation & Culture

Grants and Aids	1,402,450	2,599,646	11,235,518	7,146,600	2,708,886
Interfund Transfers	2,881,823	3,202,925	1,800,000	1,400,000	1,400,000
Reserves	0	0	150,000	0	16,211,057
Total Dept: Parks, Recreation & Culture	4,284,273	5,802,571	13,185,518	8,546,600	20,319,943

Total: Fund 160 - Volusia ECHO	4,284,273	5,802,571	13,185,518	8,546,600	20,319,943
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 161 - Volusia Forever

In 2000, the voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the Volusia Forever program to purchase endangered lands and permit the issuance of \$39,575,000 Limited Tax General Obligation Bonds and was established by resolution 2001-198. In conjunction with acquisition partners, 38,000 acres have been protected through the program. Ten percent of Volusia Forever annual revenue is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Millage rates are established, first to meet the bonded debt service obligations and, second, to fund current projects and land management operating expenses. The fiscal year 2019-20 millage is to fund the debt service requirements of the Limited Tax General Obligation Refunding Bonds, Series 2014 (Fund 262) is .0878; the remaining .1122 mills is allocated for operating costs. The total reserve for this fund is \$12.6 million.

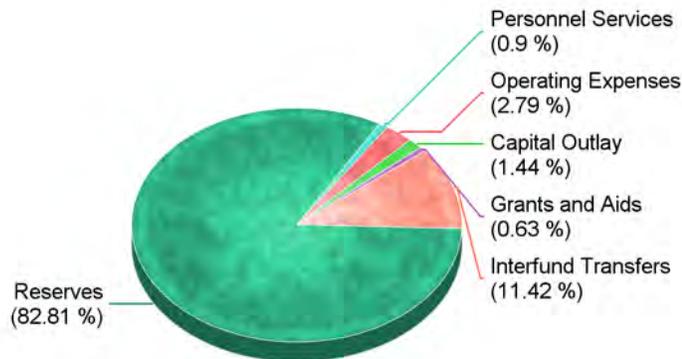
In fiscal year 2010-11, the County purchased 4,806 acres for the Deep Creek Preserve using a combination of Water & Sewer Utilities funds, Volusia Forever funds and an interfund loan from the General Fund of \$11,587,047. This loan is repaid in annual installments through Volusia Forever tax revenues, with final payment in fiscal year 2020-21. The fiscal year 2019-20 payment is \$1,740,056.

The Barberville Mitigation Tract is 386 acres of the 1,400 acre Barberville property that is permitted by the St. John's River Water Management District (SJRWMD) and the U.S. Army Corps of Engineers as a mitigation bank. The proceeds from the sale of the mitigation credits are to be used for long-term restoration of the wetlands in the mitigation tract. The fiscal year 2019-20 budget includes \$638,747 for this purpose.

Dept: 680 - Parks, Recreation & Culture

Personnel Services	130,934	132,309	134,102	138,979	137,004
Operating Expenses	95,334	211,308	1,075,038	510,328	425,652
Capital Outlay	50,828	200,955	67,700	67,700	220,000
Capital Improvements	0	7,413	0	0	0
Grants and Aids	72,236	81,339	528,440	94,053	96,039
Interfund Transfers	0	0	1,537,898	1,537,898	1,740,056
Reserves	0	0	11,158,212	0	12,618,117
Total Dept: Parks, Recreation & Culture	349,332	633,324	14,501,390	2,348,958	15,236,868

Total: Fund 161 - Volusia Forever	349,332	633,324	14,501,390	2,348,958	15,236,868
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 170 - Law Enforcement Trust

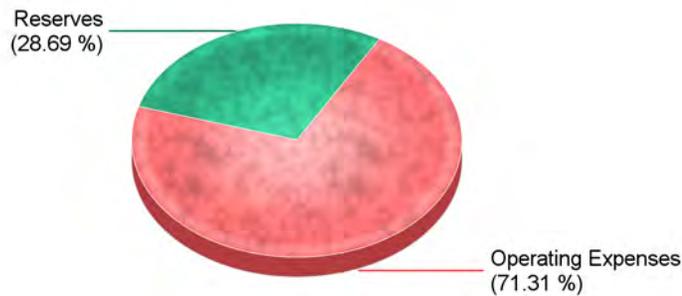
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

Dept: 400 - Office of the Sheriff

Operating Expenses	647,603	550,425	0	133,550	535,000
Capital Outlay	85,317	8,400	0	22,486	0
Grants and Aids	165,520	35,615	0	127,833	0
Interfund Transfers	16,200	1,186	0	0	0
Reserves	0	0	468,827	0	215,263
Total Dept: Office of the Sheriff	914,640	595,626	468,827	283,869	750,263

Total: Fund 170 - Law Enforcement Trust	914,640	595,626	468,827	283,869	750,263
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 171 - Beach Enforcement Trust

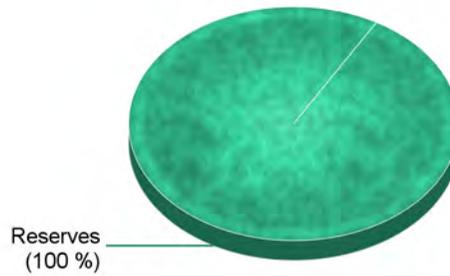
Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S., local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

Dept: 570 - Beach Safety

Reserves	0	0	1,021	0	1,036
Total Dept: Beach Safety	0	0	1,021	0	1,036

Total: Fund 171 - Beach Enforcement Trust	0	0	1,021	0	1,036
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 172 - Federal Forfeiture Sharing Justice

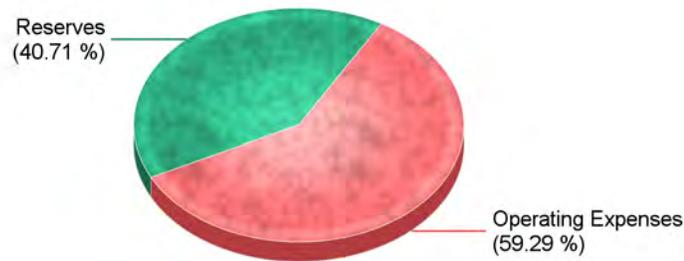
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

Dept: 400 - Office of the Sheriff

Operating Expenses	48,242	853	0	53,919	31,781
Capital Outlay	15,834	0	0	78,190	0
Reserves	0	0	150,646	0	21,826
Total Dept: Office of the Sheriff	64,076	853	150,646	132,109	53,607

Total: Fund 172 - Federal Forfeiture Sharing Justice	64,076	853	150,646	132,109	53,607
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 173 - Federal Forfeiture Sharing Treasury

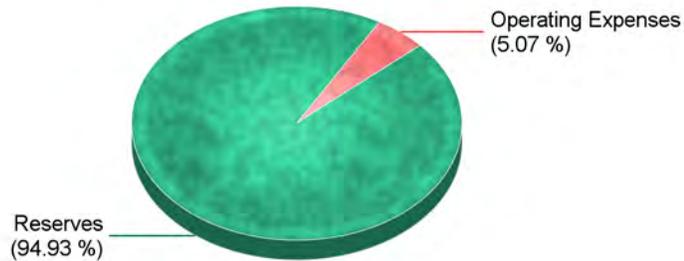
Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S., local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

Dept: 400 - Office of the Sheriff

Operating Expenses	91	40,750	5,000	8,751	1,797
Reserves	0	0	30,385	0	33,628
Total Dept: Office of the Sheriff	91	40,750	35,385	8,751	35,425

Total: Fund 173 - Federal Forfeiture Sharing Treasury	91	40,750	35,385	8,751	35,425
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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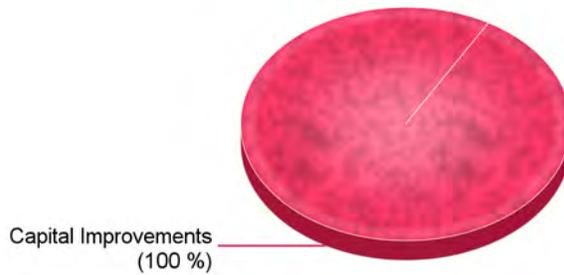
Fund: 194 - FEMA-Irma

On September 10, 2017 Hurricane Irma made landfall in southwest Florida and began its northward track up the spine of the entire state. In its wake Hurricane Irma left billions of dollars worth of property damage from both wind and water. This fund was created in order to account and track all costs associated with this hurricane event in accordance with both federal and state emergency management procedures on disaster reimbursement. In tracking and accounting for all County expenses related to damage caused by Hurricane Irma the County seeks reimbursement of up to 75% of costs from the Federal Emergency Management Agency (FEMA) and 12.5% from the State of Florida with a 12.5% local match to help absorb the costs associated with this natural disaster.

Dept: 943 - FEMA-Hurricane Irma

Operating Expenses	0	0	0	1,245,713	0
Capital Outlay	0	0	0	51,419	0
Capital Improvements	0	0	0	54,000	2,086,193
Total Dept: FEMA-Hurricane Irma	0	0	0	1,351,132	2,086,193

Total: Fund 194 - FEMA-Irma	0	0	0	1,351,132	2,086,193
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008					
<p>The Subordinate Lien Sales Tax Refunding Revenue Debt Service Fund provides for the funding of principal, interest, and other debt-related costs for the Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2008. These bonds were issued to advance refund a portion of the Subordinate Lien Sales Tax Revenue Bonds, Series 1998 originally issued to finance the construction of the West Volusia Courthouse, renovation of existing court and other capital facilities, and to refund the outstanding Sales Tax Improvement Revenue Bonds, Series 1996. As part of the County Council's Go-To-Zero plan, final payment on the bonds occurred before October 1, 2018. Fiscal year 2018-19 estimate includes expenditures for final close out of the bond.</p>					
Dept: 910 - Debt Service					
Debt Service	7,941,084	7,935,663	113,663	1,708	0
Total Dept: Debt Service	7,941,084	7,935,663	113,663	1,708	0
Total: Fund 201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	7,941,084	7,935,663	113,663	1,708	0

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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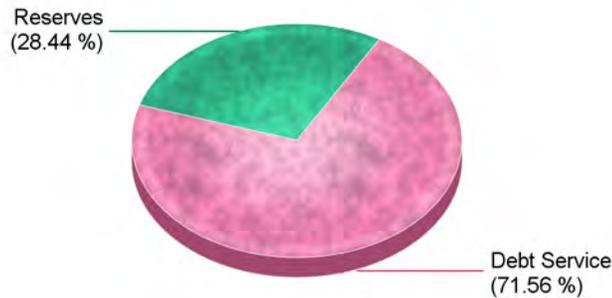
Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014

The Tourist Development Tax (TDT) Refunding Revenue Bonds Fund provides for the funding of principal, interest, and other debt-related costs for the \$46,380,000 Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014B. These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004 which were originally issued to fund the Ocean Center expansion and renovation project. Revenue for debt service requirements is provided by a transfer from the Tourist Development Fund (106). Reserves are accumulated for the following year's principal and interest payments. Final payment on these bonds is December 1, 2034.

Dept: 910 - Debt Service

Debt Service	1,817,759	1,815,652	1,820,370	1,820,370	1,817,321
Reserves	0	0	716,561	0	722,320
Total Dept: Debt Service	1,817,759	1,815,652	2,536,931	1,820,370	2,539,641

Total: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,817,759	1,815,652	2,536,931	1,820,370	2,539,641
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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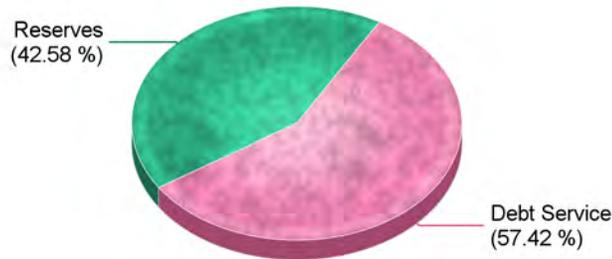
Fund: 203 - Tourist Development Tax Revenue Bonds, 2004

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

Dept: 910 - Debt Service

Debt Service	2,456,658	2,456,450	2,460,001	2,460,000	2,457,500
Reserves	0	0	2,090,834	0	1,822,125
Total Dept: Debt Service	2,456,658	2,456,450	4,550,835	2,460,000	4,279,625

Total: Fund 203 - Tourist Development Tax Revenue Bonds, 2004	2,456,658	2,456,450	4,550,835	2,460,000	4,279,625
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 204 - Capital Improvement Refunding Revenue Bonds, 2012					
<p>The Capital Improvement Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$4,780,000 Capital Improvement Refunding Revenue Bonds, Series 2012. These bonds were issued to refinance the outstanding Subordinate Lien Sales Tax Revenue Bonds, Series 2003, which, in turn, had refinanced Series 1993 bonds. The originally issued bonds were issued to fund the Justice Center, acquire the administrative center at 250 N. Beach Street in Daytona, and fund other capital projects. Revenue for debt service requirements is provided by a transfer from the Sales Tax Fund (108). Final payment for the bond was scheduled for October 2021; however, as part of the County Council's Go-To-Zero plan, final payment on the bonds occurred before October 1, 2018. The fiscal year 2018-19 estimate includes expenditures for final close out of the bond.</p>					
Dept: 910 - Debt Service					
Debt Service	584,251	2,298,980	10,000	1,500	0
Total Dept: Debt Service	584,251	2,298,980	10,000	1,500	0
Total: Fund 204 - Capital Improvement Refunding Revenue Bonds, 2012	584,251	2,298,980	10,000	1,500	0

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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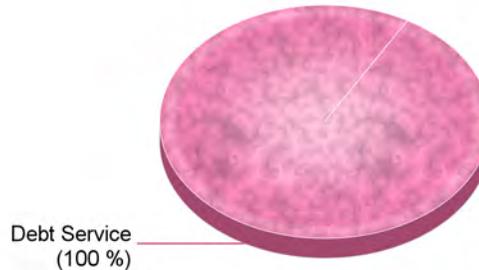
Fund: 208 - Capital Improvement Revenue Note, 2010

The Capital Improvement Revenue Note Fund provides funding for principal, interest and other debt-related costs for the \$17,750,000 Capital Improvement Revenue Note, Series 2010. This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions \$9,875,000; Capri Drive and West Highlands Special Assessment Districts' improvements, \$1,790,000; and Trails construction, \$4,724,000. This fund excludes the Daytona Beach International Airport portion of this note of \$1,361,000, as the debt service is budgeted in the Daytona Beach International Airport Fund (451). Revenue for debt service requirements in this fund is provided by transfers from the Ocean Center (118), Special Assessments (121), and the Trails Capital Fund (328). The Trails Capital Fund is supported by an annual allocation from the ECHO Fund (160). Segments of this note mature at various times. Capri Drive and West Highlands Special Assessment District both matured on December 1, 2018; and the latest is Ocean Center, which matures December 1, 2030.

Dept: 910 - Debt Service

Debt Service	1,416,606	1,441,229	1,471,091	1,471,091	1,217,772
Total Dept: Debt Service	1,416,606	1,441,229	1,471,091	1,471,091	1,217,772

Total: Fund 208 - Capital Improvement Revenue Note, 2010	1,416,606	1,441,229	1,471,091	1,471,091	1,217,772
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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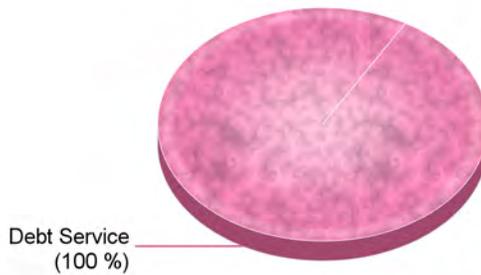
Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015

The Williamson Boulevard Capital Improvement Revenue Note Fund provides funding for principal, interest, and other debt-related costs for the \$9,000,000 Capital Improvement Revenue Note, Series 2015. The total project cost is \$15.8 million for the extension to Williamson Boulevard, located in the Port Orange area. Additional funding for the project was provided by state grants, the County Local Option Gas taxes, and the City of Port Orange. Revenue for debt service requirements is provided by a transfer from the County Transportation Trust Fund (103). Final payment on this note is October 1, 2025.

Dept: 910 - Debt Service

Debt Service	1,012,615	1,009,495	1,011,800	1,011,800	1,017,920
Total Dept: Debt Service	1,012,615	1,009,495	1,011,800	1,011,800	1,017,920

Total: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,012,615	1,009,495	1,011,800	1,011,800	1,017,920
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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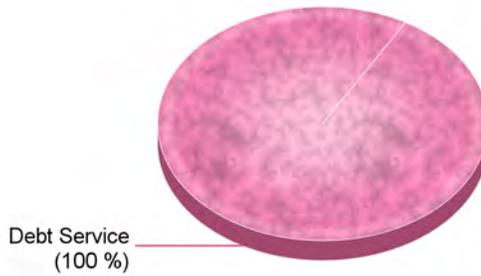
Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

The Gas Tax Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$41,505,000 Gas Tax Refunding Revenue Bonds, Series 2013. These bonds were issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements. Revenue pledged for this bond is the Six Cent Local Option Gas Tax. Revenue for debt service requirements is provided by transfers from the County Transportation Trust Fund (103) or the Road Impact Fee Funds (131-134). Final payment on the bonds is October 1, 2024.

Dept: 910 - Debt Service

Debt Service	4,506,143	4,511,101	4,509,181	4,509,181	4,512,882
Total Dept: Debt Service	4,506,143	4,511,101	4,509,181	4,509,181	4,512,882

Total: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,506,143	4,511,101	4,509,181	4,509,181	4,512,882
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 214 - CDD Capital Improvement Revenue Note, 2016					
<p>The Capital Improvement Revenue Note Fund provides funding for principal, interest, and other debt-related costs for \$15,000,000 borrowed to assist in financing the One Daytona Community Infrastructure Development District (CDD), a \$250 million multi-phase, mixed use retail, dining and entertainment development across the street from the Daytona International Speedway. On April 3, 2014, Council approved the One Daytona CDD Interlocal Infrastructure Grant Agreement that requires certain milestones be met before the County officially secures funding and makes payment to the CDD. Final payment on this bond is November 2026; however, as part of the County Council's Go-To-Zero plan, final payment on these bonds was made prior to November 1, 2018.</p>					
Dept: 910 - Debt Service					
Debt Service	102,521	277,500	15,143,750	15,141,750	0
Total Dept: Debt Service	102,521	277,500	15,143,750	15,141,750	0
Total: Fund 214 - CDD Capital Improvement Revenue Note, 2016	102,521	277,500	15,143,750	15,141,750	0

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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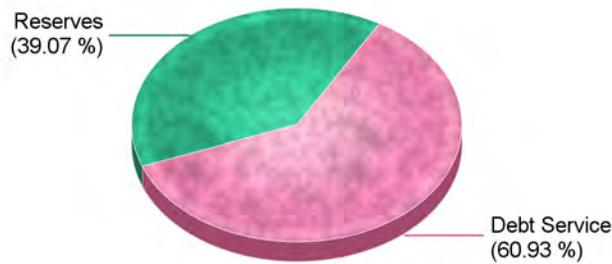
Fund: 215 - Capital Improvement Note, 2017

The Evidence Facility Debt Service fund provides funding for principal, interest, and other debt-related costs for the \$7,000,000 Capital Improvement Revenue Note. The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility. Revenue for debt service requirements will be provided by transfer from the Municipal Service District Fund (120). Final payment on this note is December 1, 2037. Reserves are accumulated for the following year's principal and interest payments.

Dept: 910 - Debt Service

Debt Service	0	41,260	455,241	399,385	460,457
Reserves	0	0	343,994	0	295,277
Total Dept: Debt Service	0	41,260	799,235	399,385	755,734

Total: Fund 215 - Capital Improvement Note, 2017	0	41,260	799,235	399,385	755,734
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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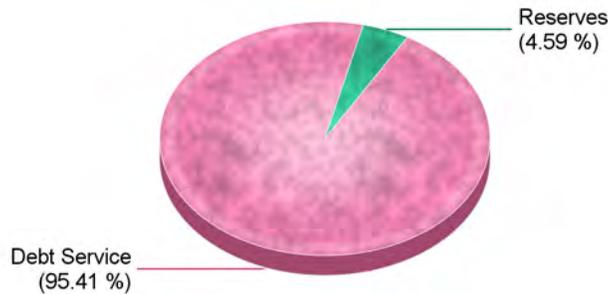
Fund: 262 - Limited Tax General Obligation Refunding Bonds, 2014

The Limited Tax General Obligation Refunding Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$18,695,000 Limited Tax General Obligation Refunding Bonds, Series, 2014. Revenue for debt requirements is provided by the voter-approved Volusia Forever limited property tax, not to exceed 0.2000 mills. This voter-approved tax commenced in 2001 and will end in 2021. For fiscal year 2019-20, 0.0878 mills will be levied to cover the debt service requirements. The remaining 0.1122 mills is budgeted in the Forever Fund (161). Reserves are accumulated for the future year principal and interest payments. Final payment on the bonds is October 1, 2021.

Dept: 910 - Debt Service

Debt Service	3,282,636	3,285,787	3,286,435	3,282,016	3,288,246
Reserves	0	0	231,673	0	158,300
Total Dept: Debt Service	3,282,636	3,285,787	3,518,108	3,282,016	3,446,546

Total: Fund 262 - Limited Tax General Obligation Refunding Bonds, 2014	3,282,636	3,285,787	3,518,108	3,282,016	3,446,546
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 305 - 800 MHz Capital

The purpose of this fund is for the construction and upgrade of the 800 MHz public safety radio system. This includes technology upgrades consisting of software, equipment, GPS simulcast, and radio towers. Annual revenue collected from the 800 MHz system traffic fine surcharge is deposited to this fund.

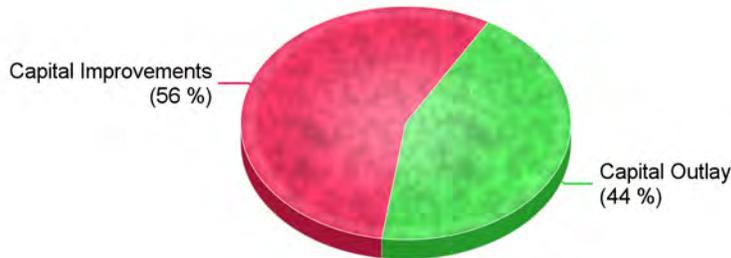
The fiscal year 2019-20 budget includes an estimated revenue from the traffic fine surcharge of \$340,000. In fiscal year 2019-20, the County will begin the modernization of the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor.

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

Dept: 930 - Capital Projects

Operating Expenses	0	22,000	0	0	0
Capital Outlay	373,982	311,409	4,468,666	266,965	550,000
Capital Improvements	104,696	143,360	100,000	681,240	700,000
Total Dept: Capital Projects	478,678	476,769	4,568,666	948,205	1,250,000

Total: Fund 305 - 800 MHz Capital	478,678	476,769	4,568,666	948,205	1,250,000
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 309 - Correctional Facilities Capital Projects

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

Transfers are budgeted from the General Fund in the amount of \$2,868,000.

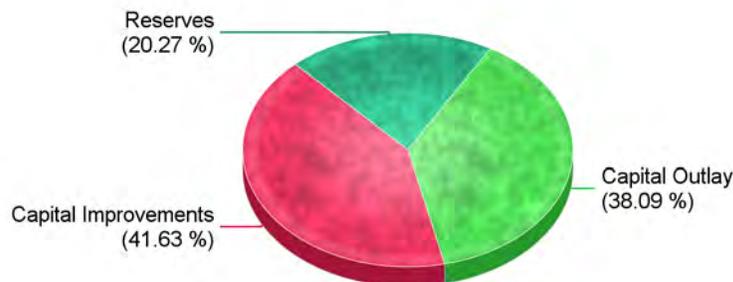
Prior year transfers from General Fund includes: fiscal year 2017-18 \$396,000 and fiscal year 2018-19 \$600,000.

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

Dept: 930 - Capital Projects

Operating Expenses	0	73	0	66,660	0
Capital Outlay	0	0	1,164,219	600,603	1,098,000
Capital Improvements	12,603	0	0	0	1,200,000
Reserves	0	0	0	0	584,400
Total Dept: Capital Projects	12,603	73	1,164,219	667,263	2,882,400

Total: Fund 309 - Correctional Facilities Capital Projects	12,603	73	1,164,219	667,263	2,882,400
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 313 - Beach Capital Projects

The purpose of this fund is to account for various beach-related capital projects. Such projects may include coastal park renovations as well as parking development and beach ramps at multiple locations.

The fund receives recurring revenue from the vehicular beach access fee. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated \$4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is \$1,150,000 for fiscal year 2019-20.

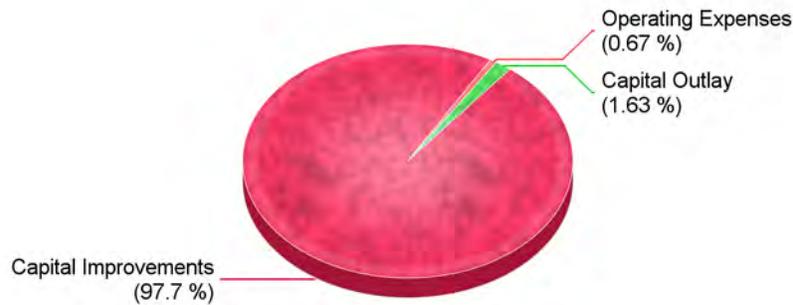
Transfers are budgeted from Port District of \$2,330,655 for beach related capital projects, including the Lighthouse Point Park Renovations.

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

Dept: 930 - Capital Projects

Operating Expenses	23,028	45,136	25,000	76,515	68,337
Capital Outlay	0	73,921	75,000	0	167,000
Capital Improvements	4,193,245	4,405,636	2,342,500	2,630,175	10,002,107
Grants and Aids	9,941	0	0	0	0
Total Dept: Capital Projects	4,226,214	4,524,693	2,442,500	2,706,690	10,237,444

Total: Fund 313 - Beach Capital Projects	4,226,214	4,524,693	2,442,500	2,706,690	10,237,444
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 317 - Library Construction

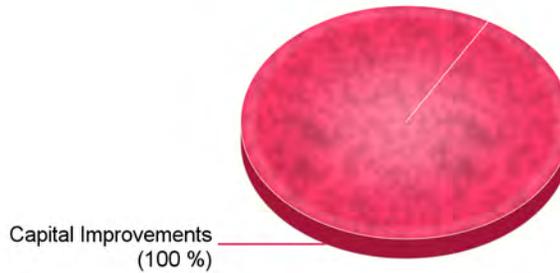
This fund is to be used for library facility renovations, expansions, and new construction. The Port Orange Regional Library user statistics demonstrate the need for additional space for youth services (children and teens), including additional space for informal study, collaborative meetings and tutor space, dedicated program rooms, and the collections. The DeBary Public Library also demonstrates a need for additional space to meet the increased needs of library users within its service area. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2019-20 an interfund transfer of \$1,000,000 will occur to begin accumulating reserves for a future Port Orange Regional Library expansion.

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

Dept: 930 - Capital Projects

Operating Expenses	130,404	419	0	0	0
Capital Outlay	176,607	72,980	0	0	0
Capital Improvements	0	0	0	0	1,000,000
Total Dept: Capital Projects	307,011	73,399	0	0	1,000,000

Total: Fund 317 - Library Construction	307,011	73,399	0	0	1,000,000
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 318 - Ocean Center

The purpose of this fund is to account for the fiscal activity relating to the construction, renovation, and major maintenance at the Ocean Center.

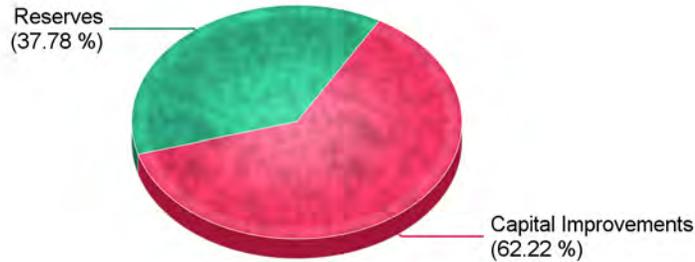
The fiscal year 2019-20 budget includes an interfund transfer from the Ocean Center Fund (118) of \$3,248,375 for the ongoing capital improvement plan to replace and update buildings, fixtures, bleachers, carpet, elevators, HVAC, marquee, sound system, and roof.

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

Dept: 930 - Capital Projects

Operating Expenses	0	175	0	0	0
Capital Improvements	3,043,912	2,760,129	1,943,910	3,734,722	3,559,300
Reserves	0	0	877,386	0	2,160,986
Total Dept: Capital Projects	3,043,912	2,760,304	2,821,296	3,734,722	5,720,286

Total: Fund 318 - Ocean Center	3,043,912	2,760,304	2,821,296	3,734,722	5,720,286
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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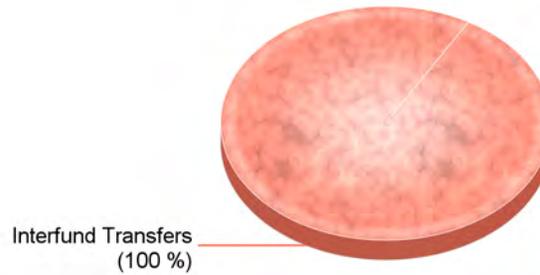
Fund: 321 - S. Williamson Blvd. Extension Project

Fund 321 was created for the receipt and expenditures of \$9 million loan proceeds for the South Williamson Boulevard extension project. This project has been completed and the fund was closed during fiscal year 2018-19, however over the life of the fund interest was earned leaving a balance of \$46,968. The fiscal year 2019-20 budget includes a transfer of \$46,968 into the Election Warehouse Fund (367).

Dept: 930 - Capital Projects

Interfund Transfers	0	0	0	0	46,968
Total Dept: Capital Projects	0	0	0	0	46,968

Total: Fund 321 - S. Williamson Blvd. Extension Project	0	0	0	0	46,968
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 322 - I.T. Capital Projects

This fund provides for software upgrades of the County's CGI Advantage Enterprise Resource Planning (ERP) Solutions.

The CGI Advantage ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The County is setting aside funds for the upgrade of the current CGI version 3.9 to 3.11, which is the latest major release and is required to stay at Tier 1 level support from CGI. The County will also be provided new software features that previously did not exist, and can be evaluated for implementation.

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

Dept: 930 - Capital Projects

Operating Expenses	173,812	940,555	0	276,744	0
Total Dept: Capital Projects	173,812	940,555	0	276,744	0

Total: Fund 322 - I.T. Capital Projects	173,812	940,555	0	276,744	0
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 326 - Park Projects

The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP) for construction or renovations which include sea walls, restrooms, and boat ramps.

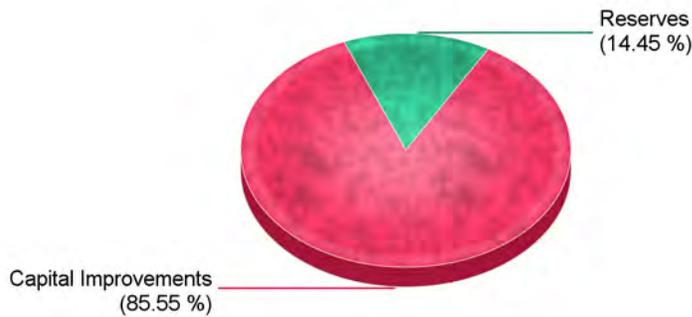
The fiscal year 2019-20 budget includes carry-forward of Volusia ECHO grant awards for restoration of seawall, paved parking, sidewalks, kayak launch, restrooms, and pavilions at Lemon Bluff Park.

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

Dept: 930 - Capital Projects

Capital Improvements	65,812	493,279	1,540,000	1,347,409	828,852
Reserves	0	0	150,155	0	140,000
Total Dept: Capital Projects	65,812	493,279	1,690,155	1,347,409	968,852

Total: Fund 326 - Park Projects	65,812	493,279	1,690,155	1,347,409	968,852
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 328 - Trail Projects

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council has committed \$1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

The fiscal year 2019-20 budget utilizes half of the transfer from ECHO for the principal, interest and debt-related costs of the Capital Improvement Revenue Note, Series 2010. The other half is appropriated for the Master Trails development and maintenance program.

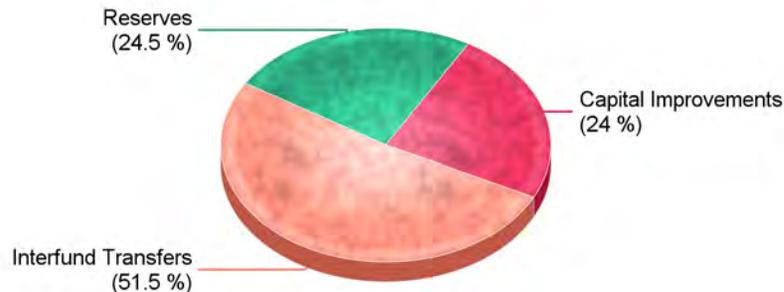
On May 15, 2018, County Council approved a \$1.1 million appropriation for the construction of a trail connector and trail head that will connect the St. Johns River to Sea Loop trail to the Marine Discovery Center.

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

Dept: 930 - Capital Projects

Capital Improvements	1,342,148	1,131,184	0	1,561,343	240,000
Interfund Transfers	593,903	630,438	515,443	515,445	515,023
Reserves	0	0	484,557	0	244,977
Total Dept: Capital Projects	1,936,051	1,761,622	1,000,000	2,076,788	1,000,000

Total: Fund 328 - Trail Projects	1,936,051	1,761,622	1,000,000	2,076,788	1,000,000
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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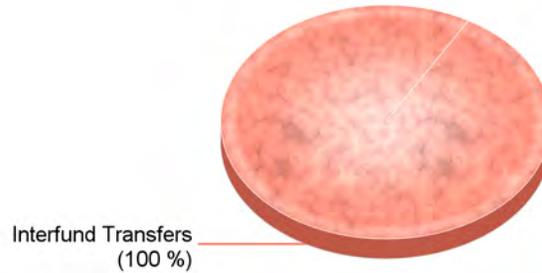
Fund: 330 - Economic Development Capital Projects Fund

The Economic Development Capital Projects fund was established in fiscal year 2013-14 in order to separately track revenues and expenditures related to the Trader Joes East incentive project that included road improvements on Mason Avenue in Daytona Beach. The project has since been completed and the Economic Development Capital Projects Fund has been closed with a balance of \$48,604. The fiscal year 2019-20 budget includes a transfer of \$48,604 into the Economic Development Fund (130).

Dept: 930 - Capital Projects

Interfund Transfers	0	0	0	0	48,604
Total Dept: Capital Projects	0	0	0	0	48,604

Total: Fund 330 - Economic Development Capital Projects Fund	0	0	0	0	48,604
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 334 - Bond Funded Road Program

This fund consists of a \$70 million Gas Tax Revenue Bond. Proceeds are used for road construction projects based upon input from local cities, existing traffic demands, and economic development.

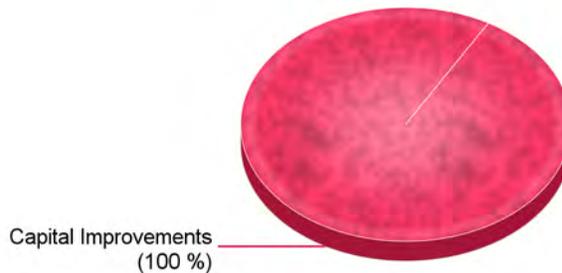
The fiscal year 2019-20 budget includes funding for the widening of Orange Camp Road from Martin Luther King Boulevard to Interstate 4 as well as funding for the widening of Tenth Street from Myrtle Avenue to US-1.

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

Dept: 710 - Construction Engineering

Capital Improvements	129,196	782,024	2,700,000	6,256,686	5,632,355
Total Dept: Construction Engineering	129,196	782,024	2,700,000	6,256,686	5,632,355

Total: Fund 334 - Bond Funded Road Program	129,196	782,024	2,700,000	6,256,686	5,632,355
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 365 - Public Works Service Center

The purpose of this fund is the construction of a consolidated Public Works Service Center. Operations are currently housed in floodplain and storm surge areas, at various locations with constrained accessibility. The consolidated facility will be centrally located for improved access to major roadways, outside of flood and storm surge areas, with hardened buildings to provide operations during hurricanes or other major emergency situations. Public Works would consolidate locations for Road & Bridge, Stormwater, Construction Engineering, and Traffic Engineering.

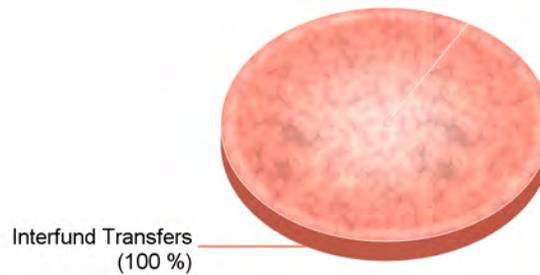
In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction. These areas included \$15.0 million from the County Transportation Trust Fund, \$2.0 million from the East Volusia Mosquito Control Fund, and \$2.0 million from the Stormwater Utility Fund. Based on a re-evaluation of the department's needs, the \$2.0 million transferred from the East Volusia Mosquito Control Fund will be returned to that fund.

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

Dept: 930 - Capital Projects

Capital Improvements	15,690	0	0	1,291,559	0
Interfund Transfers	0	0	0	0	2,000,000
Total Dept: Capital Projects	15,690	0	0	1,291,559	2,000,000

Total: Fund 365 - Public Works Service Center	15,690	0	0	1,291,559	2,000,000
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 367 - Elections Warehouse

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

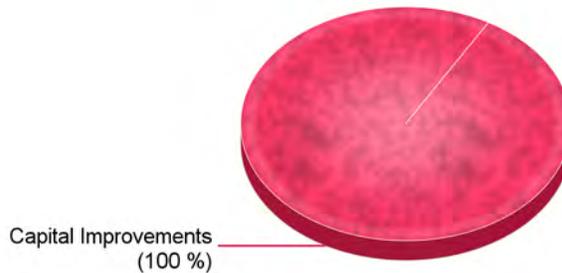
The increased revenue of \$46,968 is from the close out of the 321 Fund. Prior years funding includes: Fiscal year 2015-16 \$2.8 million; fiscal year 2016-17 \$1,426,565; fiscal year 2017-18 \$2,273,435.

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

Dept: 930 - Capital Projects

Operating Expenses	0	0	0	1,221,089	0
Capital Improvements	0	0	0	0	46,968
Total Dept: Capital Projects	0	0	0	1,221,089	46,968

Total: Fund 367 - Elections Warehouse	0	0	0	1,221,089	46,968
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 369 - Sheriff Capital Projects

The purpose of this fund is to account for projects in the Volusia County Sheriff's Office.

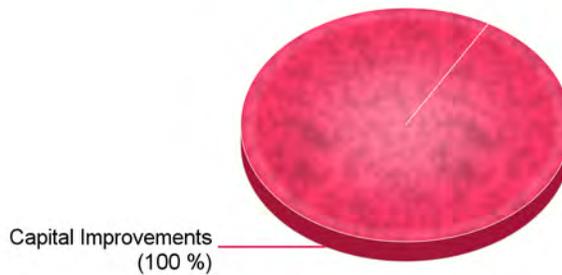
The fiscal year 2019-20 budget includes an interfund transfer of \$1.9 million transfer from the General Fund to provide funding for the replacement of the CAD/Records management system, which is no longer being supported by the vendor.

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

Dept: 930 - Capital Projects

Operating Expenses	0	0	0	130,966	0
Capital Outlay	0	0	0	85,460	0
Capital Improvements	810,731	6,799,266	590,000	6,255,792	1,900,000
Reserves	0	0	750,000	0	0
Total Dept: Capital Projects	810,731	6,799,266	1,340,000	6,472,218	1,900,000

Total: Fund 369 - Sheriff Capital Projects	810,731	6,799,266	1,340,000	6,472,218	1,900,000
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 373 - Medical Examiner's Facility

This fund is to account for the development and construction of a medical examiner facility. Council was presented the project in the overview of the infrastructure plan on 5/21/15 and as part of the presentation on debt service on 11/5/15. The existing medical examiner facility does not have the capacity for the current workload, which includes over 600 autopsies and 900 death investigations, annually. A new facility is required to provide adequate morgue, autopsy, and laboratory space. The planned facility will be hurricane hardened and able to continue functions in a disaster event. The facility will be designed to provide separate space for public, medical examiner, and law enforcement.

The fiscal year 2019-20 budget includes third year funding with an interfund transfer of \$3 million from the General Fund for design of project to commence. Estimated project completion is fiscal year 2020-21.

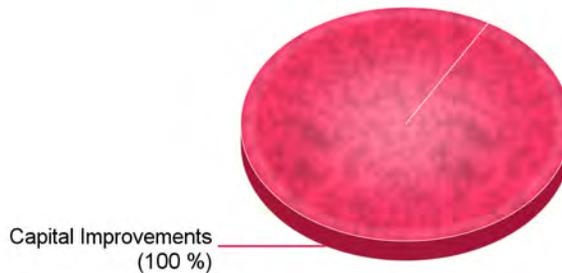
Prior year's General Fund transfer includes:
Fiscal year 2017-18 \$500,000 and fiscal year 2018-19 \$1.9 million.

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

Dept: 930 - Capital Projects

Capital Improvements	0	0	700,000	0	3,000,000
Reserves	0	0	1,200,000	0	0
Total Dept: Capital Projects	0	0	1,900,000	0	3,000,000

Total: Fund 373 - Medical Examiner's Facility	0	0	1,900,000	0	3,000,000
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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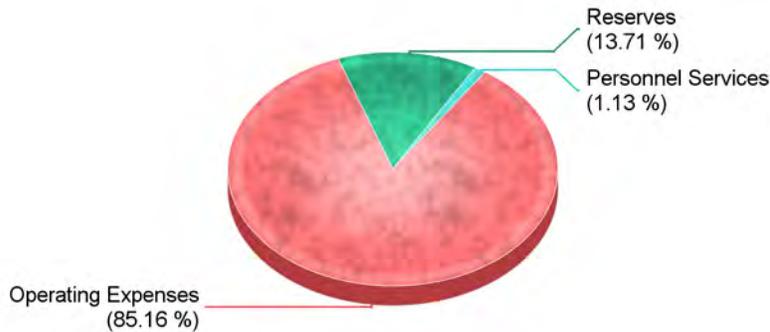
Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 6, 2009, the County Council approved a rate cap of \$240, as authorized per 197.3632(6) F.S. and set the rate at \$197, via Resolution 2009-115. On July 20, 2017 Resolution 2017-089 increased the rate to \$210 per residential improved real property. The special assessment rate will be presented to council for an increase over the summer as a new bid will be awarded with estimated increased costs. Operating expenses increased \$1.5m over prior year based on the anticipated increase to the contract as well as the addition of recycling collection services at all county facilities.

Dept: 760 - Solid Waste

Personnel Services	147,442	152,159	158,716	160,237	167,010
Operating Expenses	8,609,350	9,508,568	11,088,587	11,092,046	12,577,005
Reserves	0	0	1,322,933	0	2,024,981
Total Dept: Solid Waste	8,756,792	9,660,727	12,570,236	11,252,283	14,768,996

Total: Fund 440 - Waste Collection	8,756,792	9,660,727	12,570,236	11,252,283	14,768,996
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 450 - Solid Waste

The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. The Landfill disposal fees are established by Council Resolution 2003-57, disposal fees were adjusted on December 4, 2018 via Resolution 2018-179. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). Public-private partnership programs include recycling, and other special wastes services that include household hazardous waste disposal and electronics and fluorescent bulb recycling.

The use of \$343,397 fund balance for fiscal year 2019-20 includes funding for truck scale replacement and leachate treatment.

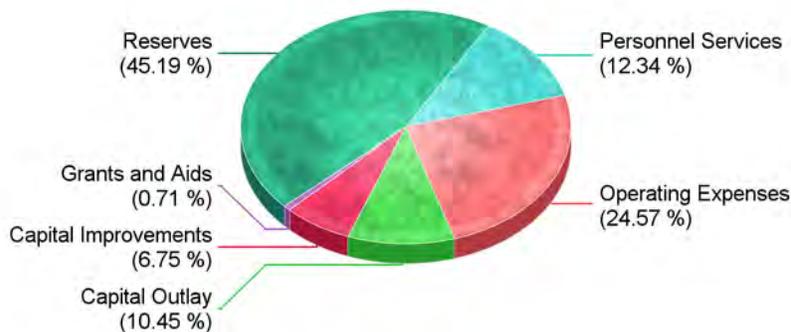
Within the Schedules and Graphs Section is a detailed list of capital outlay and capital improvements.

Three additional Equipment Operators are included in the FY 2019-20 budget- the expenses related to these positions will be offset by a reduction in overtime.

Dept: 760 - Solid Waste

Personnel Services	3,877,343	3,893,997	4,337,846	4,217,557	4,371,101
Operating Expenses	6,472,636	7,284,008	8,796,749	8,588,236	8,704,480
Capital Outlay	2,571,555	1,902,151	2,754,600	2,465,111	3,702,875
Capital Improvements	661,671	3,735,689	8,231,000	9,935,198	2,393,000
Grants and Aids	250,000	250,000	250,000	250,000	250,000
Interfund Transfers	7,500	13,434	0	0	0
Reserves	0	0	15,956,863	0	16,010,866
Total Dept: Solid Waste	13,840,705	17,079,279	40,327,058	25,456,102	35,432,322

Total: Fund 450 - Solid Waste	13,840,705	17,079,279	40,327,058	25,456,102	35,432,322
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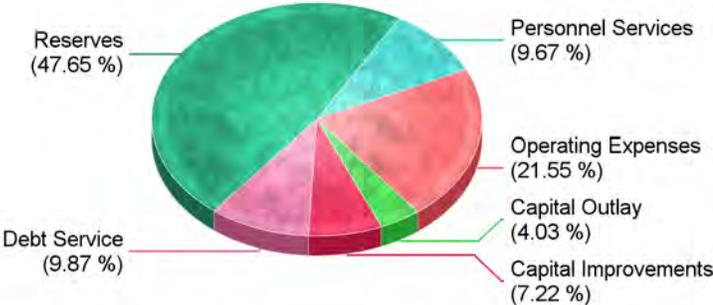
Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
Fund: 451 - Daytona Beach International Airport					
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Airport is served by three commercial airlines (Delta, American Airlines, and Sunwing) and eight rental car companies. Airline and passenger fees, as well as rental income generate the operating revenues for the Airport. The budget includes additional funds for future facilities projects. Capital Improvement projects are funded primarily through Federal Aviation Administration and Florida Department of Transportation grants and funding for local match is included in the budget.					
Reserves for fiscal year 2019-20 total \$19.3 million which include \$250,000 required to be held for bonds; \$2.2 million or 1/6 of ongoing maintenance and operations expenses; \$2.2 million held as a restricted reserve from collections of Customer Facility Charge(CFC) monies; \$6.4 million for revenue stabilization; \$8.2 million for both future capital projects and grant match requirements. Debt Service for the Airport is \$4 million. Principal, interest, and other debt service costs are forecasted according to the debt schedules for the Airport System Refunding Revenue Bonds, Series 2000 and Airport System Refunding Revenue Bonds, Series 2012.					
Dept: 110 - Daytona Beach International Airport					
Personnel Services	2,683,621	2,894,513	2,944,402	2,961,293	3,063,438
Operating Expenses	6,401,355	7,400,591	8,030,936	8,652,584	8,452,594
Reimbursements	(54,620)	(56,841)	0	0	0
Capital Outlay	170,079	288,204	231,221	229,114	1,504,300
Capital Improvements	8,391,929	9,379,358	8,182,625	40,461,270	2,927,140
Interfund Transfers	40,000	26,793	0	0	0
Reserves	0	0	28,140,163	0	19,308,261
Total Dept: Daytona Beach International Airport	17,632,364	19,932,618	47,529,347	52,304,261	35,255,733
Dept: 540 - Fire Rescue Services					
Personnel Services	759,232	780,208	802,342	797,744	855,207
Operating Expenses	180,550	175,358	258,562	257,942	282,075
Capital Outlay	0	7,045	40,740	0	130,740
Total Dept: Fire Rescue Services	939,782	962,611	1,101,644	1,055,686	1,268,022
Dept: 910 - Debt Service					
Debt Service	880,925	728,483	3,864,702	3,612,426	4,000,253
Total Dept: Debt Service	880,925	728,483	3,864,702	3,612,426	4,000,253
Total: Fund 451 - Daytona Beach International Airport	19,453,071	21,623,712	52,495,693	56,972,373	40,524,008

Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 451 - Daytona Beach International Airport



Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 456 - Volusia Transportation Authority

The Volusia County Council created Volusia County's Public Transportation System (Votran) in 1975, which provides transportation throughout the county. Votran also provides its Gold Service to customers who, because of disability are unable to use the fixed-route service. Votran 's fleet includes 82 fixed-route buses and 72 paratransit vehicles. Three SunRail (commuter rail) feeder bus routes to the DeBary SunRail station were started in fiscal year 2013-14 and are supported by funding from the Florida Department of Transportation (FDOT), as well as passenger fares (four routes were merged into three in fiscal year 2018-19). FDOT funding for feeder bus service will remain available through the spring/summer of 2021.

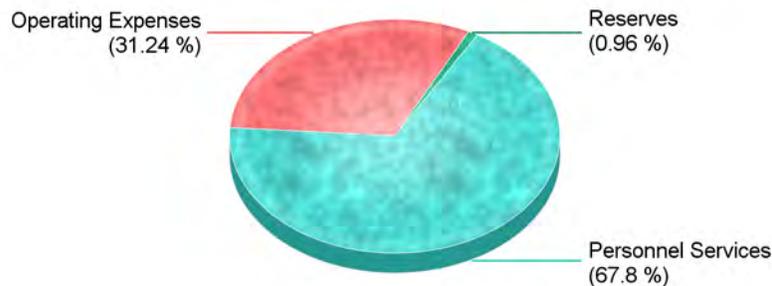
This budget is funded 11% by passenger fares, 46% by the General Fund contribution, and 43% Federal Transit Administration or Florida Department of Transportation grants. Additional funds are derived from bus advertising and charges for services. Votran's capital projects require no local funding and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

The General Fund contribution for fiscal year 2019-20 is \$11.7 million.

Dept: 670 - VOTRAN

Personnel Services	14,788,527	15,773,910	17,660,571	17,780,745	17,670,264
Operating Expenses	8,078,579	9,073,161	7,843,832	7,877,511	8,140,831
Capital Outlay	2,481,577	3,591,469	0	85,633	0
Capital Improvements	211,458	222,656	0	0	0
Interfund Transfers	15,141	1,254	0	0	0
Reserves	0	0	271,225	0	250,000
Total Dept: VOTRAN	25,575,282	28,662,450	25,775,628	25,743,889	26,061,095

Total: Fund 456 - Volusia Transportation Authority	25,575,282	28,662,450	25,775,628	25,743,889	26,061,095
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 457 - Water and Sewer Utilities

The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates a total of nine water treatment facilities, seven wastewater treatment facilities, and five consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The division also maintains 12 smaller water and wastewater facilities on behalf of other agencies.

In cooperation with other County departments, the division promotes educational resources and home appliance rebates to encourage water conservation. In addition, the WRU division works with the St. Johns River Water Management District, the Florida Department of Environmental Protection, and other local utilities to address regional issues involving water supply and water quality for the protection of environmentally sensitive springs and rivers.

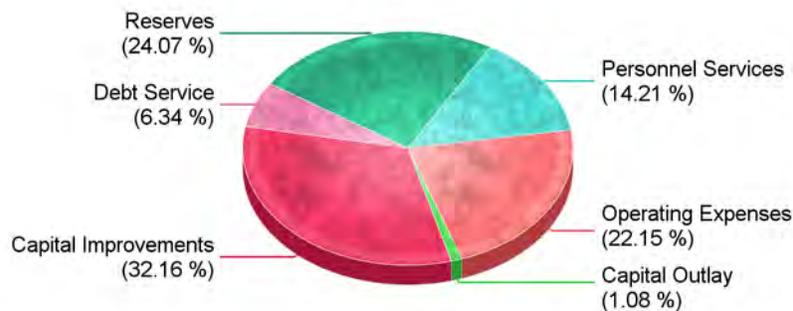
Within the Schedules and Graphs Section is a detailed list of capital outlay and capital improvements.

The use of fund balance of \$2.7 million for utility systems extensions and expansions projects planned in fiscal year 2019-20 includes the construction of the Southwest Regional Biosolids Facility. The budget includes \$1.9 million in debt service payments for capital improvement projects associated with both wastewater and water reclamation facilities, all of which will mature in fiscal year 2019-20 except the Southwest Regional Water Reclamations Facility Expansion SRF Loan.

Dept: 780 - Water Resources

Personnel Services	3,515,774	3,896,703	4,192,347	4,129,200	4,268,978
Operating Expenses	6,086,963	6,089,992	7,226,524	7,626,194	6,656,443
Capital Outlay	338,257	280,668	300,000	290,000	325,000
Capital Improvements	9,049,481	3,006,599	6,610,000	5,594,312	9,665,000
Debt Service	313,297	268,288	2,191,438	2,187,000	1,904,189
Interfund Transfers	25,000	27,621	0	0	0
Reserves	0	0	6,390,721	0	7,232,170
Total Dept: Water Resources	19,328,772	13,569,871	26,911,030	19,826,706	30,051,780

Total: Fund 457 - Water and Sewer Utilities	19,328,772	13,569,871	26,911,030	19,826,706	30,051,780
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 475 - Parking Garage

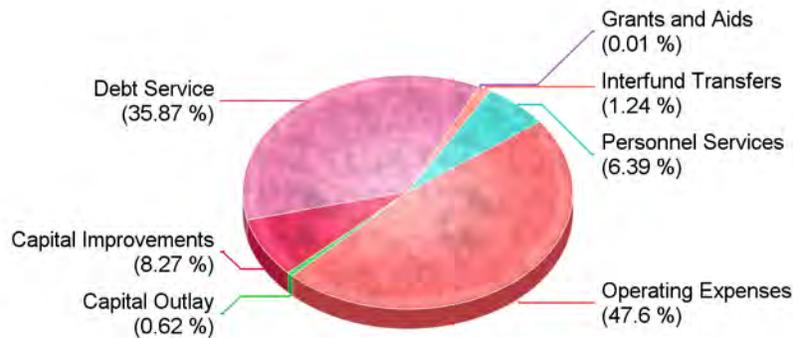
The Parking Garage was constructed in 2000 to serve both the Ocean Center and the Daytona Beach area's Main Street Entertainment District. Full ownership, management and operational responsibilities of the parking facility were transferred from the Volusia Redevelopment Parking Corporation to Volusia County in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. Parking rates have not been adjusted since 2010.

The fiscal year 2019-20 budget includes principal and interest payments on the Capital Improvement Revenue Note, Series 2013 debt obligation in the amount of \$867,375. The interfund transfer is payment to the General Fund for a prior year loan. On-going operating expenditures for this fund are \$2.2 million or 92% of total expenditures. The only capital improvement project budgeted in fiscal year 2019-20 is a LED lighting project for \$200,000. Review of parking rates will be discussed in the fall in order to provide for adequate capital maintenance.

Dept: 130 - Ocean Center

Personnel Services	212,335	202,511	261,444	231,522	154,633
Operating Expenses	1,214,873	1,186,009	1,186,241	1,211,062	1,150,988
Capital Outlay	2,057	3,253	15,000	15,000	15,000
Capital Improvements	82,019	4,069	1,422,000	1,255,280	200,000
Debt Service	139,218	122,394	855,200	858,200	867,375
Grants and Aids	300	300	300	300	300
Interfund Transfers	200	40,441	29,866	29,866	29,866
Reserves	0	0	46,409	0	0
Total Dept: Ocean Center	1,651,002	1,558,977	3,816,460	3,601,230	2,418,162

Total: Fund 475 - Parking Garage	1,651,002	1,558,977	3,816,460	3,601,230	2,418,162
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 511 - Computer Replacement

The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program and the Public Defender's Office also participate in this program. Computers not included in the program are primarily those owned by the Sheriff's Office, State Attorney's Office, Elections, Judicial System, and those funded by grants.

There are approximately 2,749 units in the program. The equipment is on a four-year replacement cycle. A third-party contractor provides equipment and installation services. The Information Technology Division manages the contract and coordinates with the departments and the contractor for equipment replacement.

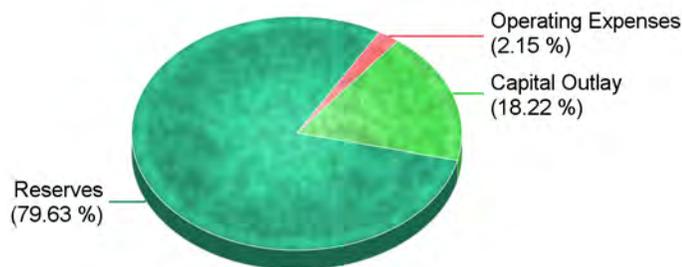
The fiscal year 2019-20 budget includes a \$100,000 transfer from the General Fund for audio visual equipment.

This fiscal year budget includes funding to replace approximately 510 desktop, laptops, and tablet computers.

Dept: 820 - Information Technology

Operating Expenses	179,902	160,896	161,315	162,000	106,600
Capital Outlay	906,307	1,222,796	1,380,429	1,125,463	904,650
Reserves	0	0	3,111,256	0	3,954,103
Total Dept: Information Technology	1,086,209	1,383,692	4,653,000	1,287,463	4,965,353

Total: Fund 511 - Computer Replacement	1,086,209	1,383,692	4,653,000	1,287,463	4,965,353
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 513 - Equipment Maintenance

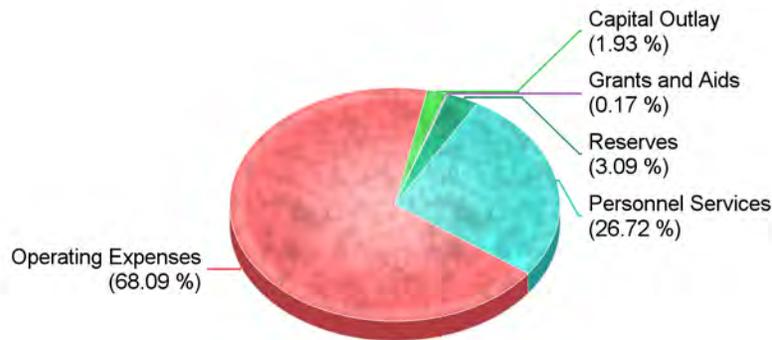
Fleet Management is responsible for the maintenance of all County vehicles, heavy equipment and emergency generators county-wide. The division also provides service, on a cost reimbursement basis, to outside agencies including: City of Holly Hill, Clerk of the Circuit Court, Department of Forestry (state),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

The cost of fuel, oil, parts and fuel cleanup is centralized in this division, as well as a motor pool for use when vehicles are in for repair or by the occasional user who is not assigned a vehicle.

Dept: 870 - Central Services

Personnel Services	3,216,670	3,249,330	3,325,272	3,277,013	3,349,869
Operating Expenses	8,084,400	8,844,702	9,718,527	7,860,018	8,536,905
Capital Outlay	3,332,405	51,021	116,800	116,800	241,500
Capital Improvements	0	62,053	111,100	111,100	0
Grants and Aids	15,632	28,930	22,925	13,127	20,800
Interfund Transfers	300	14,745,145	2,150,271	2,150,271	0
Reserves	0	0	0	0	387,822
Total Dept: Central Services	14,649,407	26,981,181	15,444,895	13,528,329	12,536,896

Total: Fund 513 - Equipment Maintenance	14,649,407	26,981,181	15,444,895	13,528,329	12,536,896
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 514 - Fleet Replacement

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

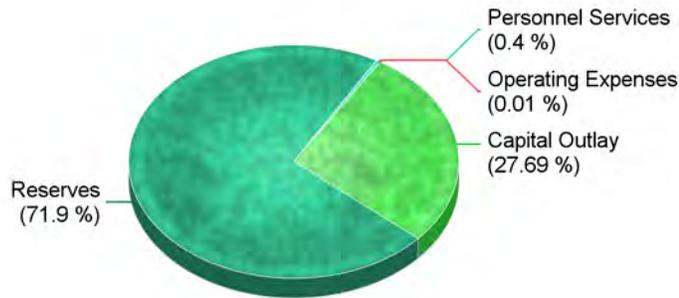
Initially, the departments purchase vehicles, the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays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

Reserves represent accumulated funding to acquire and replace the fleet.

Dept: 870 - Central Services

Personnel Services	0	16,209	119,854	128,718	100,189
Operating Expenses	0	(10,575)	1,839	1,614	1,533
Reimbursements	0	(15,450)	0	0	0
Capital Outlay	0	2,633,199	6,254,863	8,992,776	6,897,770
Reserves	0	0	17,020,652	0	17,913,666
Total Dept: Central Services	0	2,623,383	23,397,208	9,123,108	24,913,158

Total: Fund 514 - Fleet Replacement	0	2,623,383	23,397,208	9,123,108	24,913,158
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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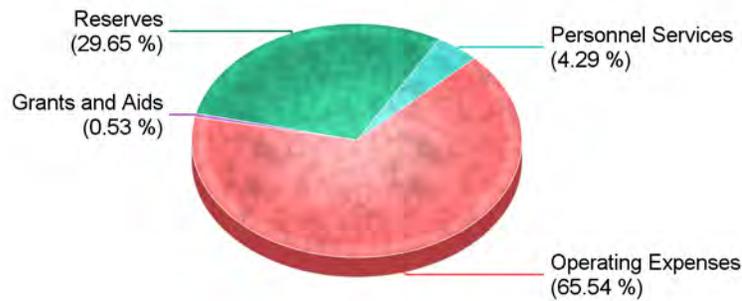
Fund: 521 - Insurance Management

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

Dept: 840 - Human Resources

Personnel Services	743,887	768,310	719,101	740,124	733,936
Operating Expenses	9,437,274	9,129,248	11,136,734	9,217,059	11,216,411
Capital Outlay	0	4,196	0	0	0
Grants and Aids	102,902	117,798	135,000	135,000	90,000
Interfund Transfers	0	343,461	0	0	0
Reserves	0	0	2,202,854	0	5,074,373
Total Dept: Human Resources	10,284,063	10,363,013	14,193,689	10,092,183	17,114,720

Total: Fund 521 - Insurance Management	10,284,063	10,363,013	14,193,689	10,092,183	17,114,720
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Expenditures by Fund

Category	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted
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Fund: 530 - Group Insurance

The Employee Benefits Group Insurance Fund reflects employer, employee, COBRA, and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. The Wellness program overseen by Human Resources has ongoing educational events to educate employees about the value of maintaining healthy lifestyles which has the benefit of assisting in the control of health care costs. To assist with this, on-site mobile mammogram screenings are now available to employees. In addition, an RN provided by Cigna is on-site to provide assistance to employees and their families.

An interfund transfer for allocation of prior years' contribution by fund, totaling \$4.3 million is included in the fiscal year 2019-20 budget. This one time transfer is due to savings realized from fewer claims and subscribers using other alternatives than emergency care, thereby reducing the amount of claims expended.

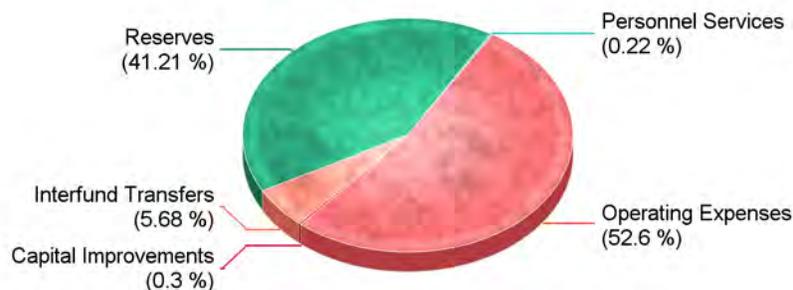
For the 2019-20 budget, reserves of \$30.9 million have been split into four categories; catastrophic claims reserves - \$5 million, premium stabilization reserves - \$5 million, reserves for 60 days of claims - \$5.9 million, and transitional reserves - \$15 million. Rather than paying for stop loss coverage, reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Premium stabilization reserves help offset increase spikes that often occur in medical costs and allow for smoothing of premium rates. Reserves for 60 days of claims are set aside to pay for prior year claims that have been incurred by the end of the fiscal, but will be paid within 60 days of the next fiscal year. Transitional reserves are set aside for changes in potential subscribers.

In June 2016, with County Council approval, a five-year contract was awarded to Cigna Health Insurance and we are currently in the third year of the contract.

Dept: 840 - Human Resources

Personnel Services	75,897	106,200	160,610	159,587	162,004
Operating Expenses	40,827,628	38,452,769	46,707,598	39,497,183	39,441,345
Capital Outlay	18,181	13,930	0	0	0
Capital Improvements	0	0	250,000	22,900	227,100
Interfund Transfers	0	0	0	0	4,256,609
Reserves	0	0	18,760,558	0	30,900,230
Total Dept: Human Resources	40,921,706	38,572,899	65,878,766	39,679,670	74,987,288

Total: Fund 530 - Group Insurance	40,921,706	38,572,899	65,878,766	39,679,670	74,987,288
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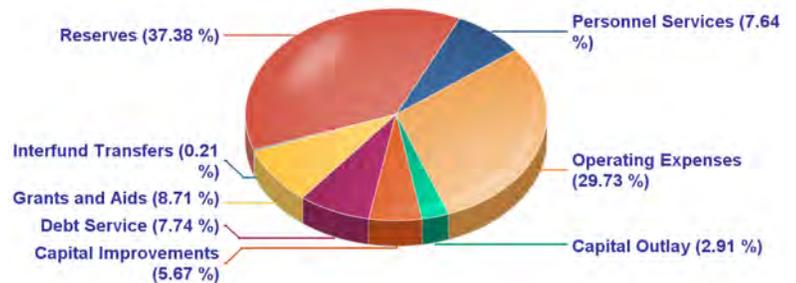
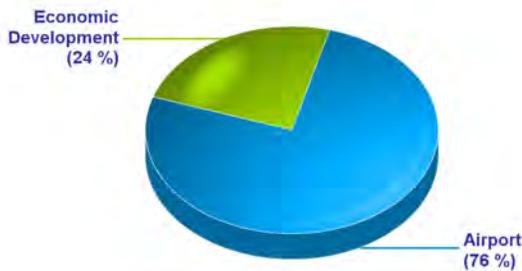


Aviation and Economic Resources

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Airport	Personnel Services	2,683,621	2,894,513	2,944,402	2,961,293	3,063,438
	Operating Expenses	6,401,355	7,400,591	8,030,936	8,587,584	8,452,594
	Capital Outlay	170,079	288,204	231,221	219,234	1,504,300
	Capital Improvements	8,391,929	9,379,358	8,182,625	40,461,270	2,927,140
	Debt Service	880,925	728,483	3,864,702	3,612,426	4,000,253
	Interfund Transfers	40,000	26,793	0	0	0
	Reimbursements	(54,620)	(56,841)	0	0	0
	Reserves	0	0	28,140,163	0	19,308,261
Airport Total:		18,513,289	20,661,101	51,394,049	55,841,807	39,255,986
Economic Development	Personnel Services	627,202	705,359	810,360	804,336	885,086
	Operating Expenses	837,470	1,156,750	4,813,522	3,788,558	6,901,047
	Grants and Aids	0	0	4,500,000	0	4,500,000
	Interfund Transfers	0	4,500,548	0	0	109,422
Economic Development Total:		1,464,672	6,362,657	10,123,882	4,592,894	12,395,555
Aviation and Economic Resources Total:		19,977,961	27,023,758	61,517,931	60,434,701	51,651,541

Division - FY 2019-20

Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 126 - Economic Development Incentives	0	0	4,500,000	0	4,609,422
Fund 130 - Economic Development	1,464,672	6,362,657	5,623,882	4,592,894	7,786,133
Fund 451 - Daytona Beach International Airport	18,513,289	20,661,101	51,394,049	55,841,807	39,255,986
Fund Total:	19,977,961	27,023,758	61,517,931	60,434,701	51,651,541

Aviation and Economic Resources Positions

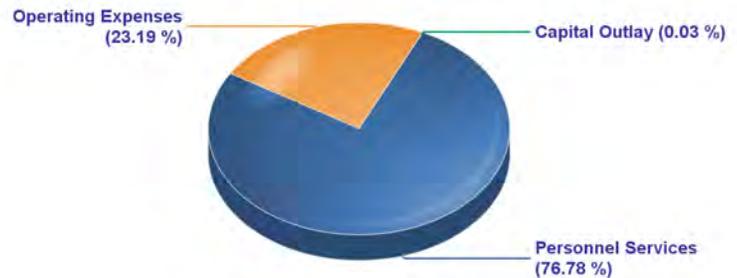
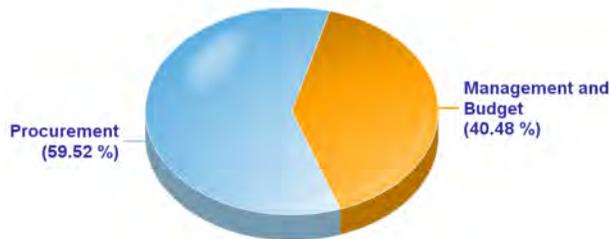
		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Airport	Full Time Positions	39	39	39	39
Economic Development	Full Time Positions	12	12	12	12

Budget & Administrative Services

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Management and Budget	Personnel Services	894,536	967,389	940,342	839,662	874,155
	Operating Expenses	206,947	193,534	278,520	248,240	281,151
	Capital Outlay	0	0	0	0	1,000
	Reimbursements	(296,335)	(339,094)	(299,284)	(299,284)	(324,810)
Management and Budget Total:		805,148	821,829	919,578	788,618	831,496
Procurement	Personnel Services	1,222,212	1,289,433	1,319,750	1,303,215	1,325,497
	Operating Expenses	264,372	311,575	270,299	311,807	383,169
	Reimbursements	(388,361)	(432,129)	(451,565)	(451,565)	(486,091)
Procurement Total:		1,098,223	1,168,879	1,138,484	1,163,457	1,222,575
Budget & Administrative Services Total:		1,903,371	1,990,708	2,058,062	1,952,075	2,054,071

Division - FY 2019-20

Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	1,903,371	1,990,708	2,058,062	1,952,075	2,054,071
Fund Total:	1,903,371	1,990,708	2,058,062	1,952,075	2,054,071

Budget & Administrative Services Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Management and Budget	Full Time Positions	12	12	11	10
Procurement	Full Time Positions	16	16	16	16

Business Services

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Central Services	Personnel Services	6,066,847	6,029,903	6,398,695	6,264,482	6,335,567
	Operating Expenses	13,177,425	13,634,922	15,477,571	13,815,823	14,876,440
	Capital Outlay	3,432,854	3,085,925	6,425,238	9,213,665	7,414,270
	Capital Improvements	2,730,331	2,130,320	4,677,600	3,250,023	8,130,332
	Grants and Aids	18,412	33,640	25,450	15,432	23,325
	Interfund Transfers	300	14,745,145	2,150,271	2,150,271	0
	Reimbursements	(808,934)	(856,978)	(840,505)	(1,406,602)	(981,543)
	Reserves	0	0	17,020,652	0	18,301,488
Central Services Total:		24,617,235	38,802,877	51,334,972	33,303,094	54,099,879
Information Technology	Personnel Services	5,232,500	5,237,251	5,907,617	5,769,560	6,261,306
	Operating Expenses	3,885,843	4,143,016	4,433,847	4,300,135	4,347,627
	Capital Outlay	1,594,019	1,663,190	1,780,429	1,520,763	1,261,650
	Capital Improvements	0	18,000	30,000	128,250	0
	Grants and Aids	0	20	0	0	0
	Reimbursements	(2,442,185)	(2,442,517)	(2,427,569)	(2,427,569)	(2,560,327)
	Reserves	0	0	3,111,256	0	3,954,103
Information Technology Total:		8,270,177	8,618,960	12,835,580	9,291,139	13,264,359
Revenue	Personnel Services	3,430,651	3,485,153	3,801,673	3,694,871	3,913,311
	Operating Expenses	1,638,709	1,687,687	1,701,117	1,730,412	1,778,940
	Capital Outlay	75,345	4,275	10,000	0	0
	Grants and Aids	42	180	800	800	800
	Reimbursements	(1,666,035)	(1,697,205)	(1,826,179)	(1,828,214)	(1,946,306)
Revenue Total:		3,478,712	3,480,090	3,687,411	3,597,869	3,746,745
Business Services Total:		36,366,124	50,901,927	67,857,963	46,192,102	71,110,983

Division - FY 2019-20

Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	20,589,813	19,863,919	24,310,585	22,200,927	28,641,549
Fund 120 - Municipal Service District	40,695	49,752	52,275	52,275	54,027
Fund 511 - Computer Replacement	1,086,209	1,383,692	4,653,000	1,287,463	4,965,353
Fund 513 - Equipment Maintenance	14,649,407	26,981,181	15,444,895	13,528,329	12,536,896
Fund 514 - Fleet Replacement	0	2,623,383	23,397,208	9,123,108	24,913,158
Fund Total:	36,366,124	50,901,927	67,857,963	46,192,102	71,110,983

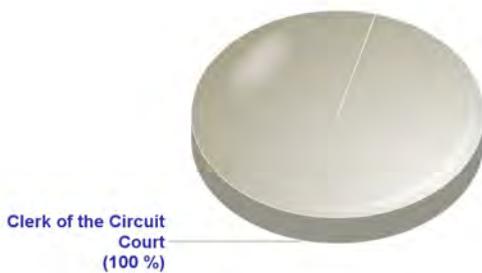
Business Services Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Central Services	Full Time Positions	92	92	92	92
Information Technology	Full Time Positions	79	79	79	79
Revenue	Full Time Positions	78	76	73	70
Revenue	Part Time Positions	2	2	2	2

Clerk of the Circuit Court

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Clerk of the Circuit Court	Personnel Services	49,812	0	0	0	0
	Operating Expenses	453,402	379,521	487,911	342,911	472,966
	Capital Improvements	12,643	206	0	0	0
	Grants and Aids	2,012,577	2,015,601	2,017,285	2,017,285	2,260,600
Clerk of the Circuit Court Total:		2,528,434	2,395,328	2,505,196	2,360,196	2,733,566
Clerk of the Circuit Court Total:		2,528,434	2,395,328	2,505,196	2,360,196	2,733,566

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

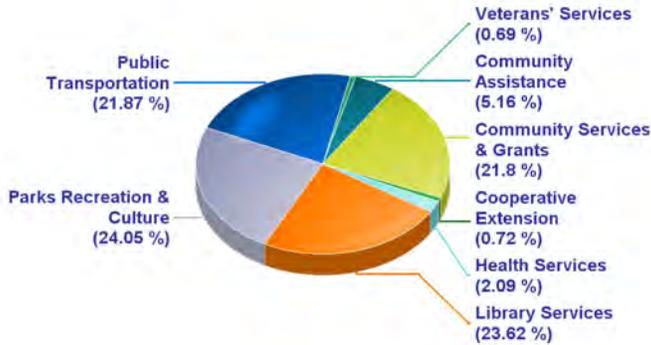
	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	2,528,434	2,395,328	2,505,196	2,360,196	2,733,566
Fund Total:	2,528,434	2,395,328	2,505,196	2,360,196	2,733,566

Community Services		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Community Assistance	Personnel Services	59,001	62,458	64,412	95,942	100,251
	Operating Expenses	2,881	2,139	2,798	2,854	3,099
	Grants and Aids	5,973,693	5,804,527	6,041,611	6,034,493	6,041,611
Community Assistance Total:		6,035,575	5,869,124	6,108,821	6,133,289	6,144,961
Community Services & Grants	Personnel Services	1,223,339	1,259,664	1,393,718	1,357,330	1,522,949
	Operating Expenses	2,214,009	2,468,561	2,773,924	2,581,847	2,854,552
	Grants and Aids	2,719,643	7,692,753	13,678,432	10,931,413	3,499,662
	Interfund Transfers	2,881,823	3,202,925	1,900,000	1,500,000	1,726,407
	Reimbursements	0	123,000	0	0	0
	Reserves	0	0	1,758,903	0	16,373,042
Community Services & Grants Total:		9,038,814	14,746,903	21,504,977	16,370,590	25,976,612
Cooperative Extension	Personnel Services	517,436	571,853	614,786	609,347	630,664
	Operating Expenses	178,863	176,403	196,767	195,421	197,807
	Capital Outlay	8,794	1,273	0	0	0
	Capital Improvements	34,030	0	0	0	25,000
Cooperative Extension Total:		739,123	749,529	811,553	804,768	853,471
Health Services	Operating Expenses	775,492	737,233	742,530	762,059	748,108
	Capital Improvements	393,368	43,708	100,000	0	0
	Grants and Aids	1,305,944	1,266,067	1,645,380	2,125,851	1,739,802
Health Services Total:		2,474,804	2,047,008	2,487,910	2,887,910	2,487,910
Library Services	Personnel Services	9,572,548	9,673,282	10,680,543	10,225,690	10,582,776
	Operating Expenses	6,495,344	6,704,129	7,580,061	7,793,985	8,993,079
	Capital Outlay	178,623	84,728	439,900	252,957	477,930
	Capital Improvements	379,549	330,170	830,000	977,387	792,000
	Interfund Transfers	199,872	79,132	160,000	200,668	1,000,000
	Reserves	0	0	5,868,762	0	6,297,661
Library Services Total:		16,825,936	16,871,441	25,559,266	19,450,687	28,143,446
Parks Recreation & Culture	Personnel Services	4,647,267	4,892,664	5,316,241	5,110,645	5,684,150
	Operating Expenses	5,124,846	5,193,316	6,590,091	6,329,208	6,037,987
	Capital Outlay	282,309	456,901	151,800	162,492	370,000
	Capital Improvements	449,107	77,682	455,000	588,091	800,000
	Grants and Aids	697,853	711,991	1,155,198	709,696	736,797
	Interfund Transfers	0	729,616	1,537,898	1,537,898	1,740,056
	Reimbursements	(1,437,235)	(1,462,133)	(1,521,504)	(1,521,504)	(1,582,718)
	Reserves	0	0	12,395,834	0	14,866,900
Parks Recreation & Culture Total:		9,764,147	10,600,037	26,080,558	12,916,526	28,653,172
Public Transportation	Personnel Services	14,788,527	15,773,910	17,660,571	17,780,745	17,670,264
	Operating Expenses	8,078,579	9,073,161	7,843,832	7,877,511	8,140,831
	Capital Outlay	2,481,577	3,591,469	0	85,633	0
	Capital Improvements	211,458	222,656	0	0	0
	Interfund Transfers	15,141	1,254	0	0	0
	Reserves	0	0	271,225	0	250,000
Public Transportation Total:		25,575,282	28,662,450	25,775,628	25,743,889	26,061,095

Community Services

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Veterans' Services	Personnel Services	558,076	540,870	645,260	666,643	734,291
	Operating Expenses	63,489	88,963	98,086	85,101	85,200
	Capital Outlay	2,151	0	0	0	0
Veterans' Services Total:		623,716	629,833	743,346	751,744	819,491
Community Services Total:		71,077,397	80,176,325	109,072,059	85,059,403	119,140,158

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	21,449,017	21,173,170	23,637,749	23,585,841	24,726,361
Fund 104 - Library	16,775,936	16,821,441	24,956,493	19,290,687	27,692,480
Fund 120 - Municipal Service District	1,550,469	1,571,753	1,641,960	1,641,960	1,710,270
Fund 124 - Library Endowment	50,000	50,000	602,773	160,000	450,966
Fund 125 - Homeless Initiatives	1,000,000	4,727,000	3,463,903	3,255,000	388,392
Fund 135 - Park Impact Fees-County	0	0	673,880	0	888,634
Fund 136 - Park Impact Fees-Zone 1 (Northeast)	35,715	0	384,022	481,468	545,223
Fund 137 - Park Impact Fees-Zone 2 (Southeast)	0	0	49,127	0	65,707
Fund 138 - Park Impact Fees-Zone 3 (Southwest)	2,373	0	81,236	0	130,431
Fund 139 - Park Impact Fees-Zone 4 (Northwest)	0	729,616	49,357	0	851,723
Fund 158 - Gemini Springs Endowment	5,000	5,000	69,023	5,000	72,065
Fund 160 - Volusia ECHO	4,284,273	5,802,571	13,185,518	8,546,600	20,319,943
Fund 161 - Volusia Forever	349,332	633,324	14,501,390	2,348,958	15,236,868
Fund 456 - Volusia Transportation Authority	25,575,282	28,662,450	25,775,628	25,743,889	26,061,095
Fund Total:	71,077,397	80,176,325	109,072,059	85,059,403	119,140,158

Expenditures by Department

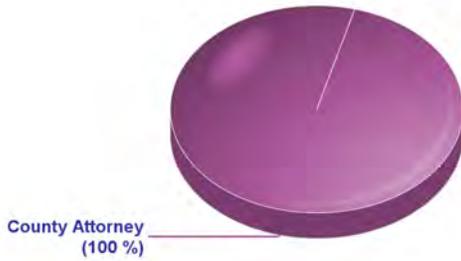
Community Services Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Community Assistance	Full Time Positions	1	1	1	0
Community Services & Grants	Full Time Positions	15	15	15	16
Cooperative Extension	Full Time Positions	15	15	15	15
Library Services	Full Time Positions	180	178	178	179
Parks Recreation & Culture	Full Time Positions	78	80	81	80
Veterans' Services	Full Time Positions	10	10	10	11
Cooperative Extension	Part Time Positions	1	1	1	1
Library Services	Part Time Positions	13	13	13	9
Parks Recreation & Culture	Part Time Positions	200	192	190	190

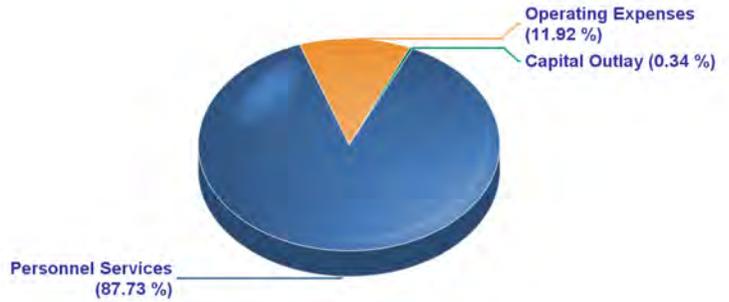
County Attorney

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
County Attorney	Personnel Services	3,441,278	3,510,577	3,907,366	3,769,245	4,069,032
	Operating Expenses	374,436	280,018	545,699	510,110	553,072
	Capital Outlay	0	0	0	1,053	15,900
	Reimbursements	(1,539,339)	(1,578,141)	(1,657,413)	(1,657,413)	(1,677,690)
County Attorney Total:		2,276,375	2,212,454	2,795,652	2,622,995	2,960,314
County Attorney Total:		2,276,375	2,212,454	2,795,652	2,622,995	2,960,314

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	2,276,375	2,212,454	2,795,652	2,622,995	2,960,314
Fund Total:	2,276,375	2,212,454	2,795,652	2,622,995	2,960,314

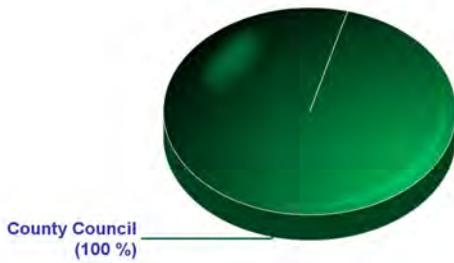
County Attorney Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
County Attorney	Full Time Positions	30	30	32	32

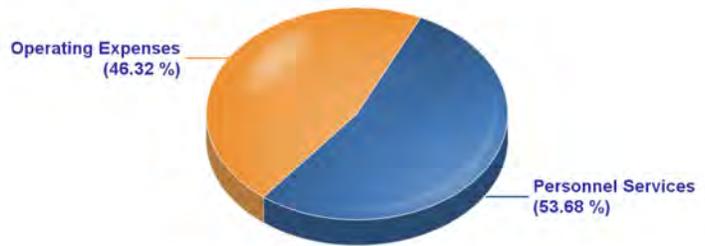
County Council

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
County Council	Personnel Services	539,611	569,393	587,050	582,844	590,836
	Operating Expenses	325,730	341,611	353,263	393,464	509,836
	Capital Outlay	18,288	0	0	2,198	0
	Reimbursements	(280,443)	(259,493)	(305,251)	(305,251)	(331,954)
County Council Total:		603,186	651,511	635,062	673,255	768,718
County Council Total:		603,186	651,511	635,062	673,255	768,718

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	603,186	651,511	635,062	673,255	768,718
Fund Total:	603,186	651,511	635,062	673,255	768,718

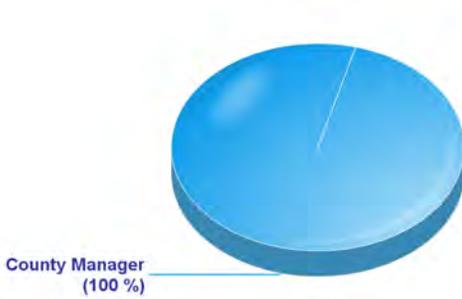
County Council Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
County Council	Full Time Positions	7	7	7	7

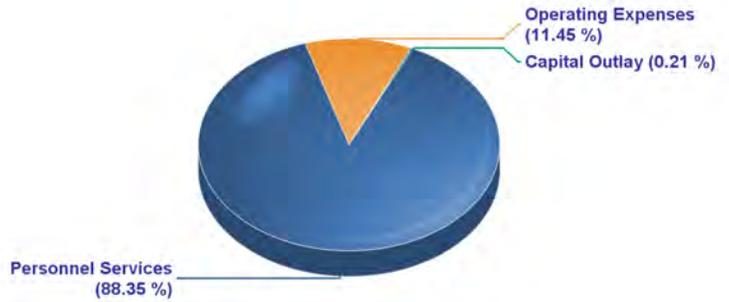
County Manager

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
County Manager	Personnel Services	2,158,598	2,641,889	2,470,540	2,214,817	2,793,441
	Operating Expenses	307,921	286,206	329,393	355,425	361,989
	Capital Outlay	30,843	23,785	8,655	8,655	6,500
	Reimbursements	(775,725)	(839,474)	(865,198)	(865,198)	(855,326)
County Manager Total:		1,721,637	2,112,406	1,943,390	1,713,699	2,306,604
County Manager Total:		1,721,637	2,112,406	1,943,390	1,713,699	2,306,604

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	1,721,637	2,112,406	1,943,390	1,713,699	2,306,604
Fund Total:	1,721,637	2,112,406	1,943,390	1,713,699	2,306,604

County Manager Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
County Manager	Full Time Positions	24	24	25	29
County Manager	Part Time Positions	2	2	2	2

Elections

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Elections	Personnel Services	1,734,700	1,764,339	2,149,939	2,054,123	2,250,833
	Operating Expenses	1,169,748	1,431,498	1,750,304	2,074,650	2,757,192
	Capital Outlay	647,047	11,995	13,220	1,545	475,000
	Interfund Transfers	1,312,662	2,294,448	0	0	0
Elections Total:		4,864,157	5,502,280	3,913,463	4,130,318	5,483,025
Elections Total:		4,864,157	5,502,280	3,913,463	4,130,318	5,483,025

Division - FY 2019-20

Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	4,864,157	5,502,280	3,913,463	4,130,318	5,483,025
Fund Total:	4,864,157	5,502,280	3,913,463	4,130,318	5,483,025

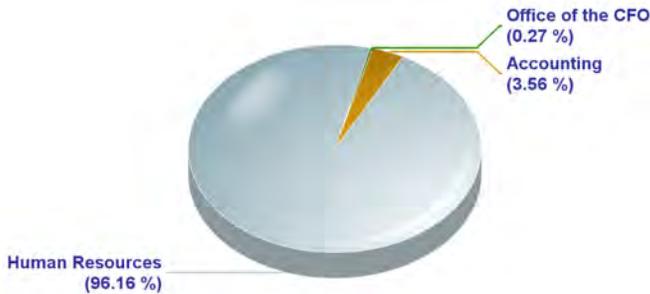
Elections Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Elections	Full Time Positions	32	32	32	32

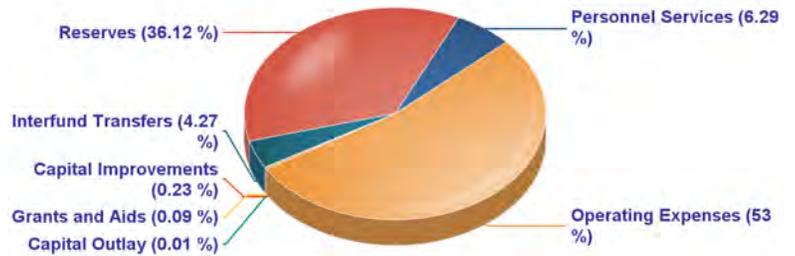
Finance

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Accounting	Personnel Services	2,756,382	2,802,289	2,952,926	2,963,841	2,972,530
	Operating Expenses	1,579,027	1,591,323	1,552,651	1,542,590	1,571,764
	Capital Outlay	5,057	2,174	28,900	16,847	11,400
	Reimbursements	(959,864)	(992,396)	(1,032,143)	(1,032,143)	(1,078,013)
Accounting Total:		3,380,602	3,403,390	3,502,334	3,491,135	3,477,681
Human Resources	Personnel Services	2,570,589	2,753,799	2,839,185	2,757,576	2,898,485
	Operating Expenses	50,664,536	47,982,997	58,306,574	49,296,535	51,200,114
	Capital Outlay	24,042	18,126	0	0	0
	Capital Improvements	0	0	250,000	22,900	227,100
	Grants and Aids	102,902	117,798	135,000	135,000	90,000
	Interfund Transfers	0	343,461	0	0	4,256,609
	Reimbursements	(568,811)	(682,413)	(750,350)	(750,350)	(827,255)
	Reserves	0	0	20,963,412	0	35,974,603
Human Resources Total:		52,793,258	50,533,768	81,743,821	51,461,661	93,819,656
Office of the CFO	Personnel Services	361,286	372,068	386,560	383,371	389,465
	Operating Expenses	15,261	16,568	16,723	20,269	16,689
	Capital Outlay	2,137	0	0	0	0
	Reimbursements	(130,489)	(126,988)	(132,829)	(132,829)	(141,609)
Office of the CFO Total:		248,195	261,648	270,454	270,811	264,545
Finance Total:		56,422,055	54,198,806	85,516,609	55,223,607	97,561,882

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	3,817,793	3,871,021	3,982,545	3,973,909	4,031,138
Fund 002 - Emergency Medical Services	1,398,493	1,391,873	1,461,609	1,477,845	1,428,736
Fund 521 - Insurance Management	10,284,063	10,363,013	14,193,689	10,092,183	17,114,720
Fund 530 - Group Insurance	40,921,706	38,572,899	65,878,766	39,679,670	74,987,288
Fund Total:	56,422,055	54,198,806	85,516,609	55,223,607	97,561,882

Expenditures by Department

Finance Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Accounting	Full Time Positions	46	46	46	46
Human Resources	Full Time Positions	33	35	36	37
Office of the CFO	Full Time Positions	5	5	5	5
Accounting	Part Time Positions	2	2	2	2
Human Resources	Part Time Positions	2	2	2	2

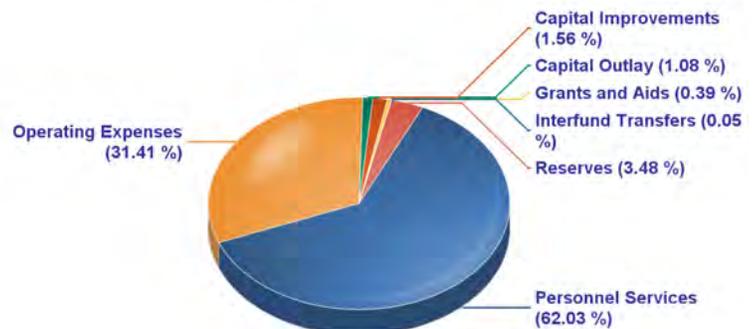
Growth and Resource Management

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Building and Code	Personnel Services	2,895,954	2,880,368	3,170,688	2,933,416	3,146,361
	Operating Expenses	1,059,444	1,167,872	1,233,794	1,222,054	1,307,131
	Capital Outlay	0	24,192	0	0	58,800
Building and Code Administration Total:		3,955,398	4,072,432	4,404,482	4,155,470	4,512,292
Environmental Management	Personnel Services	2,876,109	2,917,186	3,153,170	3,176,485	3,248,472
	Operating Expenses	1,538,725	1,652,279	2,285,769	1,948,640	2,421,250
	Capital Outlay	56,780	74,917	71,290	70,790	93,230
	Capital Improvements	92,603	28,752	150,000	4,994	225,000
	Grants and Aids	0	0	51,879	51,879	56,556
	Interfund Transfers	2,708	3,000	3,000	0	6,642
	Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
	Reserves	0	0	427,891	0	501,599
Environmental Management Total:		4,496,925	4,606,134	6,072,999	5,182,788	6,482,749
Growth and Resource	Personnel Services	517,387	507,521	529,950	543,496	524,793
	Operating Expenses	32,584	43,039	59,697	46,756	62,029
	Capital Outlay	0	10,287	0	0	0
	Grants and Aids	0	0	15,522	0	0
	Reimbursements	(297,268)	(295,511)	(368,480)	(368,480)	(353,333)
Growth and Resource Management Total:		252,703	265,336	236,689	221,772	233,489
Land Acquisition and	Operating Expenses	0	0	0	0	100,000
Land Acquisition and Management Total:		0	0	0	0	100,000
Planning and Development	Personnel Services	1,602,582	1,782,812	1,880,850	1,971,101	2,026,651
	Operating Expenses	508,216	552,961	649,280	618,674	640,452
	Capital Outlay	3,137	1,507	2,000	2,000	4,000
Planning and Development Services Total:		2,113,935	2,337,280	2,532,130	2,591,775	2,671,103
Growth and Resource Management Total:		10,818,961	11,281,182	13,246,300	12,151,805	13,999,633

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	4,694,613	4,758,466	5,157,233	5,042,705	5,425,957
Fund 120 - Municipal Service District	6,121,640	6,519,716	7,652,148	7,103,072	8,000,855
Fund 122 - Manatee Conservation	2,708	3,000	436,919	6,028	456,155
Fund 127 - Wetland Mitigation	0	0	0	0	116,666
Fund Total:	10,818,961	11,281,182	13,246,300	12,151,805	13,999,633

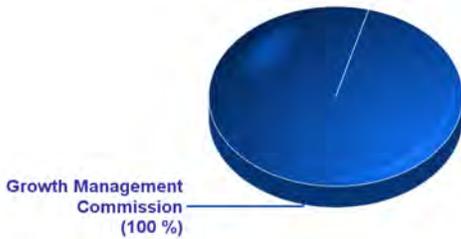
**Growth and Resource Management
Positions**

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Building and Code Administration	Full Time Positions	44	43	43	40
Environmental Management	Full Time Positions	38	41	41	41
Growth and Resource Management	Full Time Positions	7	5	5	5
Planning and Development Services	Full Time Positions	22	22	22	25
Environmental Management	Part Time Positions	26	26	26	26
Planning and Development Services	Part Time Positions	2	2	2	2

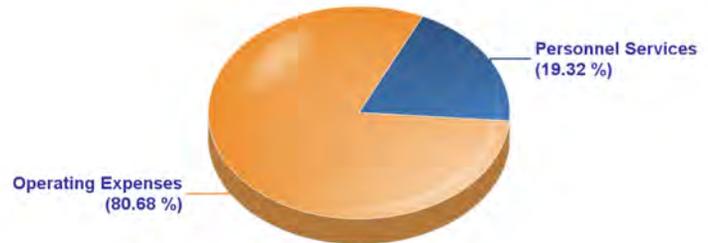
Growth Management Commission

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Growth Management	Personnel Services	34,659	35,383	36,922	36,648	37,134
	Operating Expenses	83,038	99,400	155,451	147,039	155,107
Growth Management Commission Total:		117,697	134,783	192,373	183,687	192,241
Growth Management Commission Total:		117,697	134,783	192,373	183,687	192,241

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

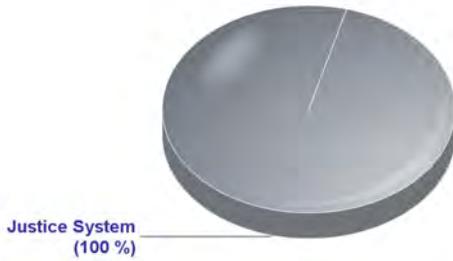
		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General		117,697	134,783	192,373	183,687	192,241
Fund Total:		117,697	134,783	192,373	183,687	192,241

Growth Management Commission	Part Time Positions	1	1	1	1
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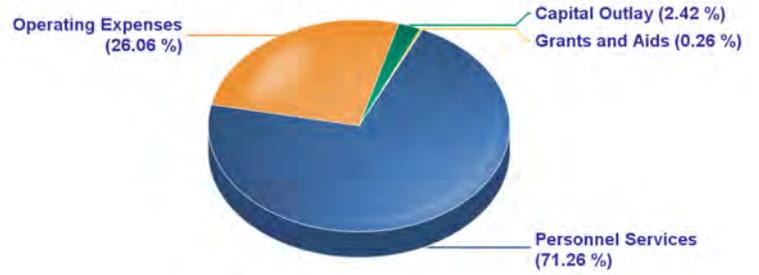
Justice System

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Justice System	Personnel Services	2,532,552	2,623,711	2,759,364	2,734,411	2,879,800
	Operating Expenses	890,242	875,054	1,032,939	922,654	1,053,194
	Capital Outlay	23,882	9,446	59,500	59,500	98,000
	Grants and Aids	10,525	10,525	10,525	10,525	10,525
Justice System Total:		3,457,201	3,518,736	3,862,328	3,727,090	4,041,519
Justice System Total:		3,457,201	3,518,736	3,862,328	3,727,090	4,041,519

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	3,457,201	3,518,736	3,862,328	3,727,090	4,041,519
Fund Total:	3,457,201	3,518,736	3,862,328	3,727,090	4,041,519

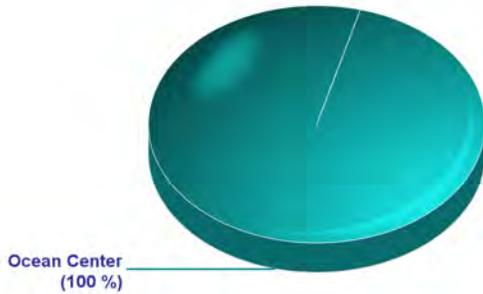
Justice System Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Justice System	Full Time Positions	43	43	43	44

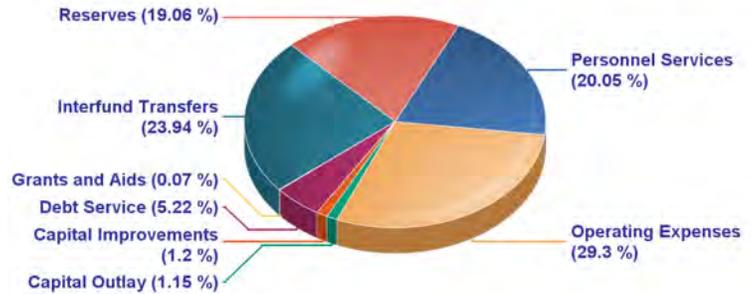
Ocean Center

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Ocean Center	Personnel Services	2,798,019	2,945,389	3,348,279	3,196,572	3,334,423
	Operating Expenses	4,837,111	5,260,440	4,777,936	4,791,069	4,873,486
	Capital Outlay	51,620	89,870	211,000	314,348	192,000
	Capital Improvements	1,049,286	90,693	1,422,000	2,500,426	200,000
	Debt Service	139,218	122,394	855,200	858,200	867,375
	Grants and Aids	5,810	14,866	5,900	12,366	12,366
	Interfund Transfers	3,096,621	2,730,513	3,554,259	3,554,257	3,980,990
	Reimbursements	(85,917)	(92,814)	(101,701)	(101,701)	(110,298)
	Reserves	0	0	1,463,229	0	3,170,385
Ocean Center Total:		11,891,768	11,161,351	15,536,102	15,125,537	16,520,727
Ocean Center Total:		11,891,768	11,161,351	15,536,102	15,125,537	16,520,727

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 118 - Ocean Center	10,240,766	9,602,374	11,719,642	11,524,307	14,102,565
Fund 475 - Parking Garage	1,651,002	1,558,977	3,816,460	3,601,230	2,418,162
Fund Total:	11,891,768	11,161,351	15,536,102	15,125,537	16,520,727

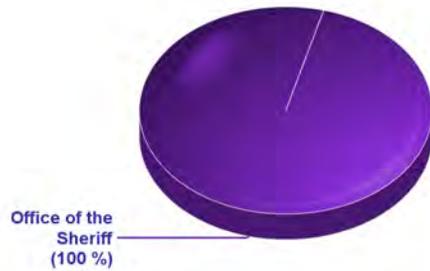
Ocean Center Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Ocean Center	Full Time Positions	44	45	46	46
Ocean Center	Part Time Positions	1	0	0	0

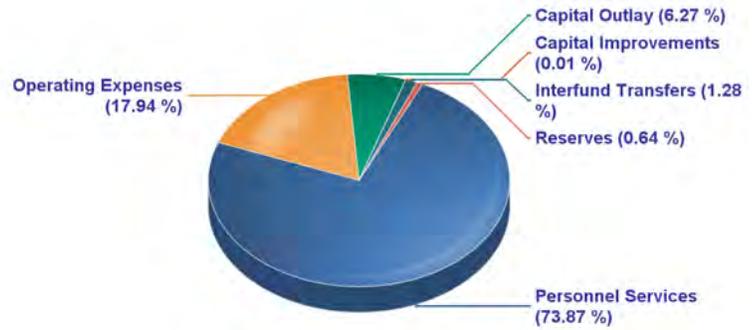
Office of the Sheriff

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Office of the Sheriff	Personnel Services	61,335,552	64,830,102	69,777,507	69,946,610	73,409,611
	Operating Expenses	12,566,353	13,290,796	19,207,510	16,017,759	17,830,165
	Capital Outlay	3,180,651	4,062,807	6,166,951	6,771,406	6,228,795
	Capital Improvements	0	0	97,133	97,133	8,500
	Grants and Aids	165,520	35,615	0	127,833	0
	Interfund Transfers	6,898,258	5,473,886	2,347,223	2,392,744	1,268,504
	Reimbursements	(2,571,608)	(2,902,805)	(3,202,710)	(3,202,710)	(3,514,811)
	Reserves	0	0	979,663	0	633,350
Office of the Sheriff Total:		81,574,726	84,790,401	95,373,277	92,150,775	95,864,114
Office of the Sheriff Total:		81,574,726	84,790,401	95,373,277	92,150,775	95,864,114

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	47,718,634	44,814,235	54,669,213	52,187,136	53,367,801
Fund 115 - E-911 Emergency Telephone System	2,488,737	2,573,158	3,468,120	3,091,429	3,250,303
Fund 120 - Municipal Service District	30,388,548	36,765,779	36,581,086	36,447,481	38,406,715
Fund 170 - Law Enforcement Trust	914,640	595,626	468,827	283,869	750,263
Fund 172 - Federal Forfeiture Sharing Justice	64,076	853	150,646	132,109	53,607
Fund 173 - Federal Forfeiture Sharing Treasury	91	40,750	35,385	8,751	35,425
Fund Total:	81,574,726	84,790,401	95,373,277	92,150,775	95,864,114

Office of the Sheriff Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Office of the Sheriff	Full Time Positions	796	811	815	818
Office of the Sheriff	Part Time Positions	133	128	128	128

Other Budgetary Accounts

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Capital Projects	Operating Expenses	327,244	1,008,358	25,000	1,771,974	68,337
	Capital Outlay	550,589	458,310	5,707,885	953,028	1,815,000
	Capital Improvements	9,622,344	16,071,340	7,216,410	20,419,496	22,477,227
	Grants and Aids	9,941	1,450	0	0	0
	Interfund Transfers	720,468	4,308,260	515,443	515,445	2,610,595
	Reserves	0	0	3,462,098	0	3,130,363
Capital Projects Total:		11,230,586	21,847,718	16,926,836	23,659,943	30,101,522
Debt Service	Debt Service	23,121,773	25,073,117	30,281,532	30,098,801	14,772,098
	Reserves	0	0	3,383,062	0	2,998,022
Debt Service Total:		23,121,773	25,073,117	33,664,594	30,098,801	17,770,120
Fema-Hurricane Irma	Operating Expenses	0	0	0	585,275	0
	Capital Improvements	0	0	0	0	2,086,193
Fema-Hurricane Irma Total:		0	0	0	585,275	2,086,193
Non-Departmental	Operating Expenses	598,367	625,791	669,169	645,797	674,441
	Grants and Aids	4,888,109	5,804,399	6,064,423	5,910,571	6,803,201
	Interfund Transfers	68,323,348	78,004,048	58,168,474	58,619,616	62,048,869
	Reserves	0	0	32,681,973	0	42,963,296
Non-Departmental Total:		73,809,824	84,434,238	97,584,039	65,175,984	112,489,807
Street Lighting Districts	Operating Expenses	313,789	315,556	335,424	317,391	325,645
	Reserves	0	0	39,146	0	45,403
Street Lighting Districts Total:		313,789	315,556	374,570	317,391	371,048
Other Budgetary Accounts Total:		108,475,972	131,670,629	148,550,039	119,837,394	162,818,690

Division - FY 2019-20



Category FY 2019-20



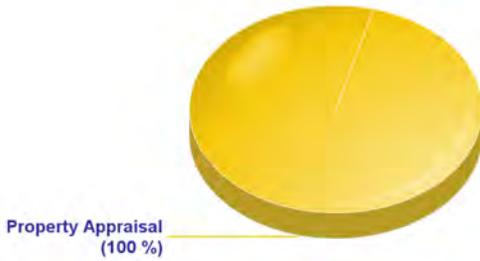
Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	35,256,558	44,526,086	49,155,752	24,498,965	59,118,770
Fund 106 - Resort Tax	11,445,928	11,538,264	11,892,352	12,157,190	12,306,200
Fund 108 - Sales Tax Trust	21,035,630	22,255,030	22,842,476	23,030,908	23,912,845
Fund 116 - Special Lighting Districts	299,866	301,581	359,475	303,336	355,776
Fund 120 - Municipal Service District	6,071,708	6,114,858	13,693,459	5,488,921	17,151,992
Fund 157 - Silver Sands/Bethune Beach MSD	13,923	13,975	15,095	14,055	15,272
Fund 194 - FEMA-Irma	0	0	0	585,275	2,086,193
Fund 201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 20	7,941,084	7,935,663	113,663	1,708	0
Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,817,759	1,815,652	2,536,931	1,820,370	2,539,641
Fund 203 - Tourist Development Tax Revenue Bonds, 2004	2,456,658	2,456,450	4,550,835	2,460,000	4,279,625
Fund 204 - Capital Improvement Refunding Revenue Bonds, 2012	584,251	2,298,980	10,000	1,500	0
Fund 208 - Capital Improvement Revenue Note, 2010	1,416,606	1,441,229	1,471,091	1,471,091	1,217,772
Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,012,615	1,009,495	1,011,800	1,011,800	1,017,920
Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,506,143	4,511,101	4,509,181	4,509,181	4,512,882
Fund 214 - CDD Capital Improvement Revenue Note, 2016	102,521	277,500	15,143,750	15,141,750	0
Fund 215 - Capital Improvement Note, 2017	0	41,260	799,235	399,385	755,734
Fund 262 - Limited Tax General Obligation Refunding Bonds, 2014	3,282,636	3,285,787	3,518,108	3,282,016	3,446,546
Fund 297 - Capital Improvement Revenue Refunding Bonds, 2009	1,500	0	0	0	0
Fund 305 - 800 MHz Capital	478,678	476,769	4,568,666	948,205	1,250,000
Fund 308 - Capital Improvement Projects	126,565	296,466	0	0	0
Fund 309 - Correctional Facilities Capital Projects	12,603	73	1,164,219	667,263	2,882,400
Fund 313 - Beach Capital Projects	4,226,214	4,524,693	2,442,500	2,706,690	10,237,444
Fund 317 - Library Construction	307,011	73,399	0	0	1,000,000
Fund 318 - Ocean Center	3,043,912	2,760,304	2,821,296	3,734,722	5,720,286
Fund 321 - S. Williamson Blvd. Extension Project	0	0	0	0	46,968
Fund 322 - I.T. Capital Projects	173,812	940,555	0	276,744	0
Fund 326 - Park Projects	65,812	493,279	1,690,155	1,347,409	968,852
Fund 328 - Trail Projects	1,936,051	1,761,622	1,000,000	2,076,788	1,000,000
Fund 330 - Economic Development Capital Projects Fund	0	0	0	0	48,604
Fund 365 - Public Works Service Center	15,690	0	0	1,291,559	2,000,000
Fund 367 - Elections Warehouse	0	0	0	1,221,089	46,968
Fund 368 - Court/Central Services Warehouse	0	322,352	0	2,917,256	0
Fund 369 - Sheriff Capital Projects	810,731	6,799,266	1,340,000	6,472,218	1,900,000
Fund 373 - Medical Examiner's Facility	0	0	1,900,000	0	3,000,000
Fund 375 - Boardwalk Development	33,507	3,398,940	0	0	0
Fund Total:	108,475,972	131,670,629	148,550,039	119,837,394	162,818,690

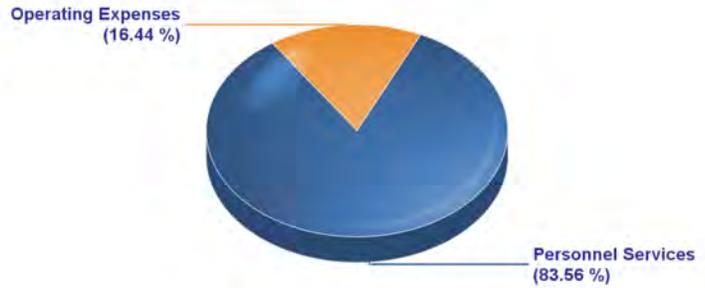
Property Appraiser

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Property Appraisal	Personnel Services	6,742,165	6,955,592	7,599,874	7,509,597	8,041,398
	Operating Expenses	1,347,889	2,056,159	1,768,953	2,259,961	1,582,643
	Capital Outlay	80,316	0	9,500	9,500	0
	Reimbursements	(806,164)	(932,553)	(846,215)	(920,957)	(928,335)
Property Appraisal Total:		7,364,206	8,079,198	8,532,112	8,858,101	8,695,706
Property Appraiser Total:		7,364,206	8,079,198	8,532,112	8,858,101	8,695,706

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	7,364,206	8,079,198	8,532,112	8,858,101	8,695,706
Fund Total:	7,364,206	8,079,198	8,532,112	8,858,101	8,695,706

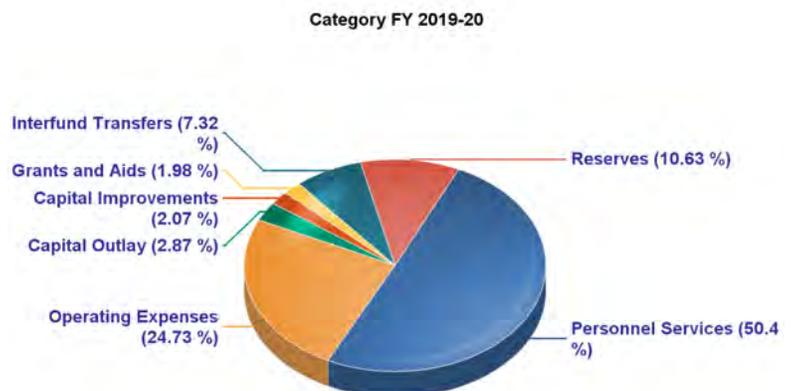
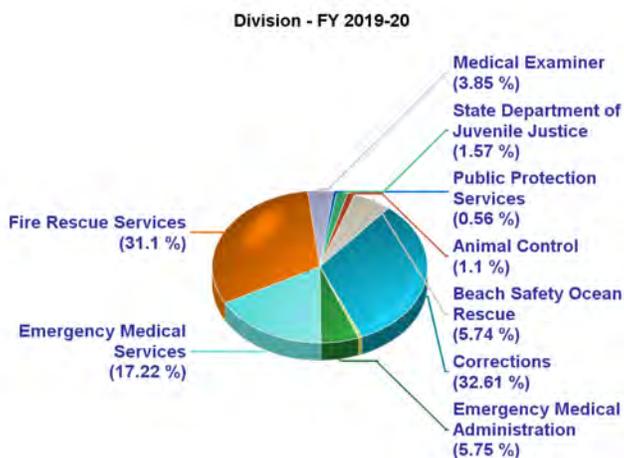
Property Appraiser Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Property Appraisal	Full Time Positions	102	102	102	104

Public Protection		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Animal Control	Personnel Services	781,842	824,228	889,937	929,908	976,888
	Operating Expenses	533,068	580,963	663,659	685,582	667,110
	Capital Outlay	8,671	67,638	0	0	57,381
Animal Control Total:		1,323,581	1,472,829	1,553,596	1,615,490	1,701,379
Beach Safety Ocean Rescue	Personnel Services	6,523,826	6,664,185	7,119,301	6,820,390	7,472,952
	Operating Expenses	1,204,755	1,263,115	1,219,495	1,227,747	1,236,691
	Capital Outlay	135,770	191,345	53,600	58,890	147,132
	Grants and Aids	0	0	0	5,791	0
	Interfund Transfers	0	0	0	12,536	0
	Reserves	0	0	1,021	0	1,036
Beach Safety Ocean Rescue Total:		7,864,351	8,118,645	8,393,417	8,125,354	8,857,811
Corrections	Personnel Services	25,537,640	26,828,206	27,005,130	27,219,166	28,164,137
	Operating Expenses	15,909,734	16,913,128	16,307,671	17,685,964	16,894,833
	Capital Outlay	113,368	247,944	545,000	567,000	343,500
	Capital Improvements	3,215,998	1,598,030	2,060,000	2,038,000	1,675,000
	Interfund Transfers	0	575	0	16,493	0
	Reimbursements	(5,370)	0	0	0	0
	Reserves	0	0	3,319,745	0	3,251,158
Corrections Total:		44,771,370	45,587,883	49,237,546	47,526,623	50,328,628
Emergency Management	Personnel Services	469,349	525,572	508,808	497,865	518,931
	Operating Expenses	184,209	192,998	237,124	234,270	254,224
	Capital Outlay	24,515	5,674	0	0	0
Emergency Management Total:		678,073	724,244	745,932	732,135	773,155
Emergency Medical	Personnel Services	160,905	258,608	485,576	423,063	430,508
	Operating Expenses	123,087	91,436	123,206	43,862	121,355
	Capital Outlay	0	0	21,902	0	0
	Grants and Aids	4,025	375	4,275	0	5,025
	Interfund Transfers	4,870,300	6,065,654	5,897,416	5,897,416	8,314,285
Emergency Medical Administration Total:		5,158,317	6,416,073	6,532,375	6,364,341	8,871,173
Emergency Medical Services	Personnel Services	14,488,258	14,912,534	16,033,113	16,730,861	17,693,716
	Operating Expenses	5,021,044	5,050,588	5,349,851	5,425,234	5,597,879
	Capital Outlay	591,233	204,239	728,990	1,646,983	946,045
	Grants and Aids	39,793	0	50,225	50,550	50,325
	Interfund Transfers	171,953	176,100	0	0	0
	Reimbursements	(660)	(3,267)	(47,500)	(1,500)	(1,500)
	Reserves	0	0	3,244,401	0	2,292,719
Emergency Medical Services Total:		20,311,621	20,340,194	25,359,080	23,852,128	26,579,184

Public Protection

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fire Rescue Services	Personnel Services	18,551,079	19,206,107	20,511,268	20,072,269	21,732,980
	Operating Expenses	7,057,969	7,941,297	8,805,015	8,903,893	10,429,948
	Capital Outlay	257,771	1,237,768	1,059,540	522,552	2,855,614
	Capital Improvements	194,162	322,290	912,000	744,700	1,532,105
	Grants and Aids	395,326	395,200	562,406	560,723	587,127
	Interfund Transfers	233,447	238,328	0	0	0
	Reimbursements	(39,796)	(35,964)	(35,219)	(35,219)	(30,147)
	Reserves	0	0	9,632,934	0	10,892,237
Fire Rescue Services Total:		26,649,958	29,305,026	41,447,944	30,768,918	47,999,864
Medical Examiner	Personnel Services	1,230,012	1,402,603	11,571	40,515	0
	Operating Expenses	681,427	1,214,837	2,867,198	2,837,843	2,868,357
	Capital Outlay	3,596	51,880	6,000	0	81,000
	Grants and Aids	178	178	178	178	178
	Interfund Transfers	0	500,000	1,900,000	1,900,000	3,000,000
Medical Examiner Total:		1,915,213	3,169,498	4,784,947	4,778,536	5,949,535
Public Protection Services	Personnel Services	836,074	892,964	927,034	895,472	936,838
	Operating Expenses	79,575	62,222	110,096	102,743	168,211
	Capital Outlay	0	3,050	0	0	0
	Grants and Aids	0	0	1,000	1,000	1,000
	Reimbursements	(178,684)	(193,799)	(226,643)	(226,643)	(234,567)
Public Protection Services Total:		736,965	764,437	811,487	772,572	871,482
State Department of Juvenile Justice	Grants and Aids	1,938,831	1,856,251	1,929,400	2,165,196	2,425,019
State Department of Juvenile Justice Total:		1,938,831	1,856,251	1,929,400	2,165,196	2,425,019
Public Protection Total:		111,348,280	117,755,080	140,795,724	126,701,293	154,357,230



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	63,895,684	68,169,996	68,787,799	69,985,868	75,190,414
Fund 002 - Emergency Medical Services	20,311,621	20,340,194	25,359,080	23,852,128	26,579,184
Fund 120 - Municipal Service District	1,323,581	1,472,829	1,553,596	1,615,490	1,701,379
Fund 123 - Inmate Welfare Trust	484,433	880,076	5,412,530	2,152,916	4,743,086
Fund 140 - Fire Rescue District	24,340,752	25,914,054	38,082,778	27,745,364	44,051,784
Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	158,812	0	254,989
Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	0	5,000	43,038	14,500	114,929
Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	52,427	10,320	34,327	279,341	62,229
Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	261,099	0	390,178
Fund 171 - Beach Enforcement Trust	0	0	1,021	0	1,036
Fund 451 - Daytona Beach International Airport	939,782	962,611	1,101,644	1,055,686	1,268,022
Fund Total:	111,348,280	117,755,080	140,795,724	126,701,293	154,357,230

Public Protection Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Animal Control	Full Time Positions	15	15	15	15
Beach Safety Ocean Rescue	Full Time Positions	82	82	80	80
Corrections	Full Time Positions	349	349	350	350
Emergency Management	Full Time Positions	6	6	6	6
Emergency Medical Administration	Full Time Positions	2	2	3	3
Emergency Medical Services	Full Time Positions	188	189	197	219
Fire Rescue Services	Full Time Positions	184	184	184	193
Medical Examiner	Full Time Positions	16	16	20	19
Public Protection Services	Full Time Positions	7	7	7	7
Animal Control	Part Time Positions	0	0	0	1
Beach Safety Ocean Rescue	Part Time Positions	317	317	317	317
Corrections	Part Time Positions	2	2	2	1
Emergency Medical Administration	Part Time Positions	0	0	1	1
Emergency Medical Services	Part Time Positions	11	10	10	10

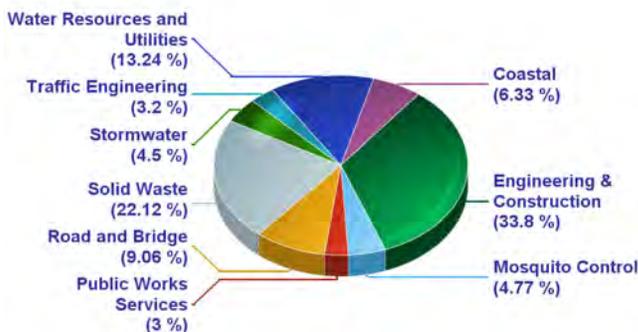
Public Works

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Coastal	Personnel Services	1,203,777	1,403,032	1,757,297	1,658,258	1,712,325
	Operating Expenses	4,173,259	6,957,473	7,082,351	6,791,836	6,973,498
	Capital Outlay	184,674	26,998	215,110	200,986	91,500
	Capital Improvements	82,744	614,301	1,885,000	885,535	917,000
	Grants and Aids	80,563	91,658	121,814	121,086	142,663
	Interfund Transfers	6,155,051	435,536	347,471	347,471	2,330,655
	Reserves	0	0	1,957,472	0	2,191,144
Coastal Total:		11,880,068	9,528,998	13,366,515	10,005,172	14,358,785
Engineering & Construction	Personnel Services	2,508,115	2,531,704	2,908,138	2,733,802	2,953,310
	Operating Expenses	6,849,852	6,346,610	7,033,656	7,101,592	7,339,581
	Capital Outlay	1,300	18,436	0	0	0
	Capital Improvements	1,404,273	3,055,404	35,125,401	18,101,244	35,400,523
	Interfund Transfers	5,953,418	6,025,997	5,773,532	5,740,560	5,530,802
	Reimbursements	(1,658,507)	(1,454,006)	(1,577,655)	(1,577,655)	(1,596,207)
	Reserves	0	0	10,287,335	0	27,088,561
Engineering & Construction Total:		15,058,451	16,524,145	59,550,407	32,099,543	76,716,570
Mosquito Control	Personnel Services	1,591,581	1,593,573	1,766,242	1,579,846	1,761,979
	Operating Expenses	2,179,985	3,243,836	3,149,855	3,047,042	2,978,549
	Capital Outlay	135,718	206,179	1,530,700	130,700	1,532,700
	Capital Improvements	0	0	500,000	0	500,000
	Grants and Aids	141,558	163,428	173,867	172,373	185,093
	Interfund Transfers	242,475	30,062	0	0	0
	Reimbursements	(186,280)	(246,649)	(300,000)	(300,000)	(300,000)
Reserves	0	0	1,281,830	0	4,168,155	
Mosquito Control Total:		4,105,037	4,990,429	8,102,494	4,629,961	10,826,476
Public Works Services	Personnel Services	621,318	700,563	829,692	680,968	787,504
	Operating Expenses	1,090,134	1,141,039	1,201,937	1,200,583	1,311,973
	Capital Outlay	0	0	6,758	0	0
	Grants and Aids	50,000	0	0	0	0
	Interfund Transfers	72,672	0	0	0	0
	Reimbursements	(867,670)	(992,695)	(1,079,485)	(1,079,485)	(1,223,842)
	Reserves	0	0	8,604,560	0	5,927,900
Public Works Services Total:		966,454	848,907	9,563,462	802,066	6,803,535
Road and Bridge	Personnel Services	5,206,714	5,815,421	6,260,703	6,022,845	6,406,401
	Operating Expenses	6,296,427	9,303,282	6,888,434	6,910,403	7,359,388
	Capital Outlay	590,039	942,291	893,000	1,068,087	897,000
	Interfund Transfers	0	180,606	0	0	0
	Reimbursements	(715,842)	(732,107)	(900,000)	(900,000)	(900,000)
	Reserves	0	0	4,807,074	0	6,803,851
Road and Bridge Total:		11,377,338	15,509,493	17,949,211	13,101,335	20,566,640

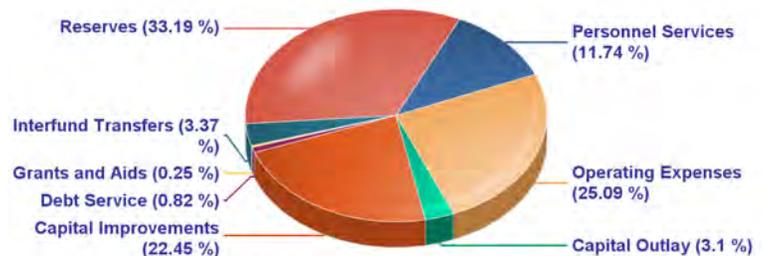
Public Works

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Solid Waste	Personnel Services	4,024,785	4,046,156	4,496,562	4,377,794	4,538,111
	Operating Expenses	15,081,986	16,792,576	19,885,336	19,680,282	21,281,485
	Capital Outlay	2,571,555	1,902,151	2,754,600	2,465,111	3,702,875
	Capital Improvements	661,671	3,735,689	8,231,000	9,935,198	2,393,000
	Grants and Aids	250,000	250,000	250,000	250,000	250,000
	Interfund Transfers	7,500	13,434	0	0	0
	Reserves	0	0	17,279,796	0	18,035,847
Solid Waste Total:		22,597,497	26,740,006	52,897,294	36,708,385	50,201,318
Stormwater	Personnel Services	2,858,626	3,131,501	3,361,253	3,370,788	3,382,575
	Operating Expenses	1,718,917	1,896,009	1,982,385	1,968,536	2,284,067
	Capital Outlay	623,029	556,186	657,000	713,481	650,000
	Capital Improvements	462,987	800,495	2,030,000	2,149,554	2,389,215
	Interfund Transfers	369,407	170,229	0	0	0
	Reimbursements	(1,439,859)	(2,107,026)	(2,170,000)	(2,170,000)	(2,020,000)
	Reserves	0	0	3,901,765	0	3,522,841
Stormwater Total:		4,593,107	4,447,394	9,762,403	6,032,359	10,208,698
Traffic Engineering	Personnel Services	1,342,924	1,316,561	1,498,608	1,478,809	1,550,454
	Operating Expenses	1,711,218	1,655,444	2,204,082	2,180,989	2,271,229
	Capital Outlay	39,460	58,565	161,340	157,935	22,000
	Capital Improvements	1,073,871	317,837	660,000	693,000	1,040,000
	Interfund Transfers	0	34,879	0	0	0
	Reserves	0	0	1,845,681	0	2,369,837
Traffic Engineering Total:		4,167,473	3,383,286	6,369,711	4,510,733	7,253,520
Water Resources and Utilities	Personnel Services	3,515,774	3,896,703	4,192,347	4,129,200	4,268,978
	Operating Expenses	6,086,963	6,089,992	7,226,524	7,626,194	6,656,443
	Capital Outlay	338,257	280,668	300,000	290,000	325,000
	Capital Improvements	9,049,481	3,006,599	6,610,000	5,594,312	9,665,000
	Debt Service	313,297	268,288	2,191,438	2,187,000	1,904,189
	Interfund Transfers	25,000	27,621	0	0	0
	Reserves	0	0	6,390,721	0	7,232,170
Water Resources and Utilities Total:		19,328,772	13,569,871	26,911,030	19,826,706	30,051,780
Public Works Total:		94,074,197	95,542,529	204,472,527	127,716,260	226,987,322

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	9,975,481	7,589,316	8,191,147	7,713,167	8,010,941
Fund 103 - County Transportation Trust	26,270,133	31,097,412	70,787,514	36,512,726	75,582,641
Fund 105 - East Volusia Mosquito Control	3,962,614	4,751,621	7,802,494	4,329,961	10,526,476
Fund 113 - Road Proportionate Share	0	0	2,774,377	0	4,746,523
Fund 114 - Ponce De Leon Inlet and Port District	2,452,360	2,578,096	5,811,890	2,928,648	7,079,065
Fund 119 - Road District Maintenance	150,881	162,111	198,578	198,578	201,422
Fund 120 - Municipal Service District	544,014	645,875	864,416	789,186	865,323
Fund 121 - Special Assessments	252,821	254,961	1,020,760	255,382	885,725
Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,892,869	1,364,000	1,404,252	1,239,000	6,333,281
Fund 132 - Road Impact Fees-Zone 2 (Southeast)	495,759	495,891	880,362	496,010	2,491,301
Fund 133 - Road Impact Fees-Zone 3 (Southwest)	1,100,000	703,303	724,258	703,732	3,069,773
Fund 134 - Road Impact Fees-Zone 4 (Northwest)	360,552	360,648	11,741,752	3,725,734	11,100,700
Fund 159 - Stormwater Utility	4,593,107	4,447,394	9,762,403	6,032,359	10,208,698
Fund 334 - Bond Funded Road Program	97,337	782,024	2,700,000	6,256,686	5,632,355
Fund 440 - Waste Collection	8,756,792	9,660,727	12,570,236	11,252,283	14,768,996
Fund 450 - Solid Waste	13,840,705	17,079,279	40,327,058	25,456,102	35,432,322
Fund 457 - Water and Sewer Utilities	19,328,772	13,569,871	26,911,030	19,826,706	30,051,780
Fund Total:	94,074,197	95,542,529	204,472,527	127,716,260	226,987,322

Public Works Positions

		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
Coastal	Full Time Positions	23	24	27	27
Engineering & Construction	Full Time Positions	53	52	52	52
Mosquito Control	Full Time Positions	29	29	28	28
Public Works Services	Full Time Positions	6	7	7	7
Road and Bridge	Full Time Positions	129	128	126	124
Solid Waste	Full Time Positions	69	69	69	71
Stormwater	Full Time Positions	55	55	55	55
Traffic Engineering	Full Time Positions	21	21	21	21
Water Resources and Utilities	Full Time Positions	61	61	60	60
Mosquito Control	Part Time Positions	1	1	1	1
Road and Bridge	Part Time Positions	11	13	12	12
Stormwater	Part Time Positions	1	1	1	1

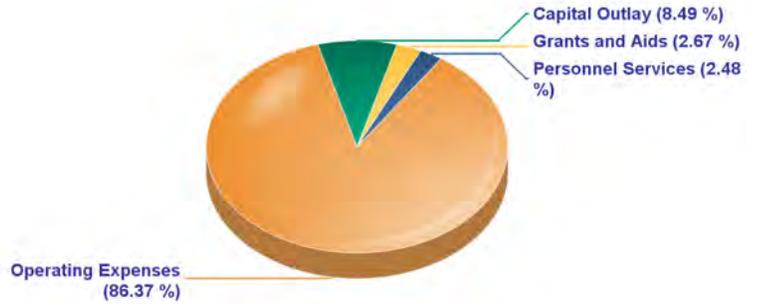
State Mandated Costs

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
State Mandated Costs	Personnel Services	74,133	78,195	82,408	82,161	85,586
	Operating Expenses	2,748,488	2,812,967	2,912,311	2,827,543	2,982,880
	Capital Outlay	30,320	81,112	84,985	131,985	293,049
	Grants and Aids	91,228	91,459	92,876	92,826	92,061
State Mandated Costs Total:		2,944,169	3,063,733	3,172,580	3,134,515	3,453,576
State Mandated Costs Total:		2,944,169	3,063,733	3,172,580	3,134,515	3,453,576

Division - FY 2019-20



Category FY 2019-20



Appropriation by Fund

	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 001 - General	2,944,169	3,063,733	3,172,580	3,134,515	3,453,576
Fund Total:	2,944,169	3,063,733	3,172,580	3,134,515	3,453,576

State Mandated Costs Positions

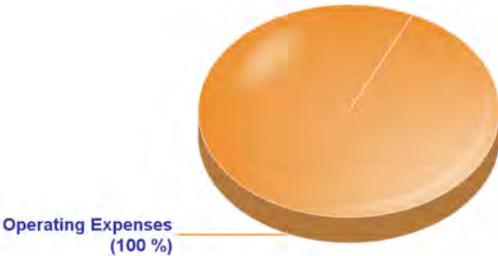
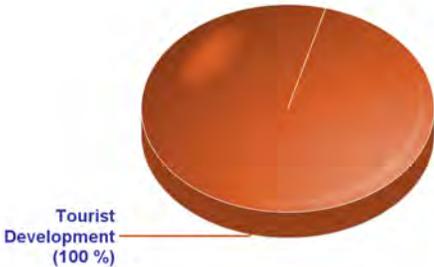
		FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget
State Mandated Costs	Full Time Positions	1	1	1	1

Tourist Development

		FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Tourist Development	Operating Expenses	10,786,653	11,625,025	11,871,802	12,044,900	12,285,650
Tourist Development Total:		10,786,653	11,625,025	11,871,802	12,044,900	12,285,650
Tourist Development Total:		10,786,653	11,625,025	11,871,802	12,044,900	12,285,650

Division - FY 2019-20

Category FY 2019-20



Appropriation by Fund

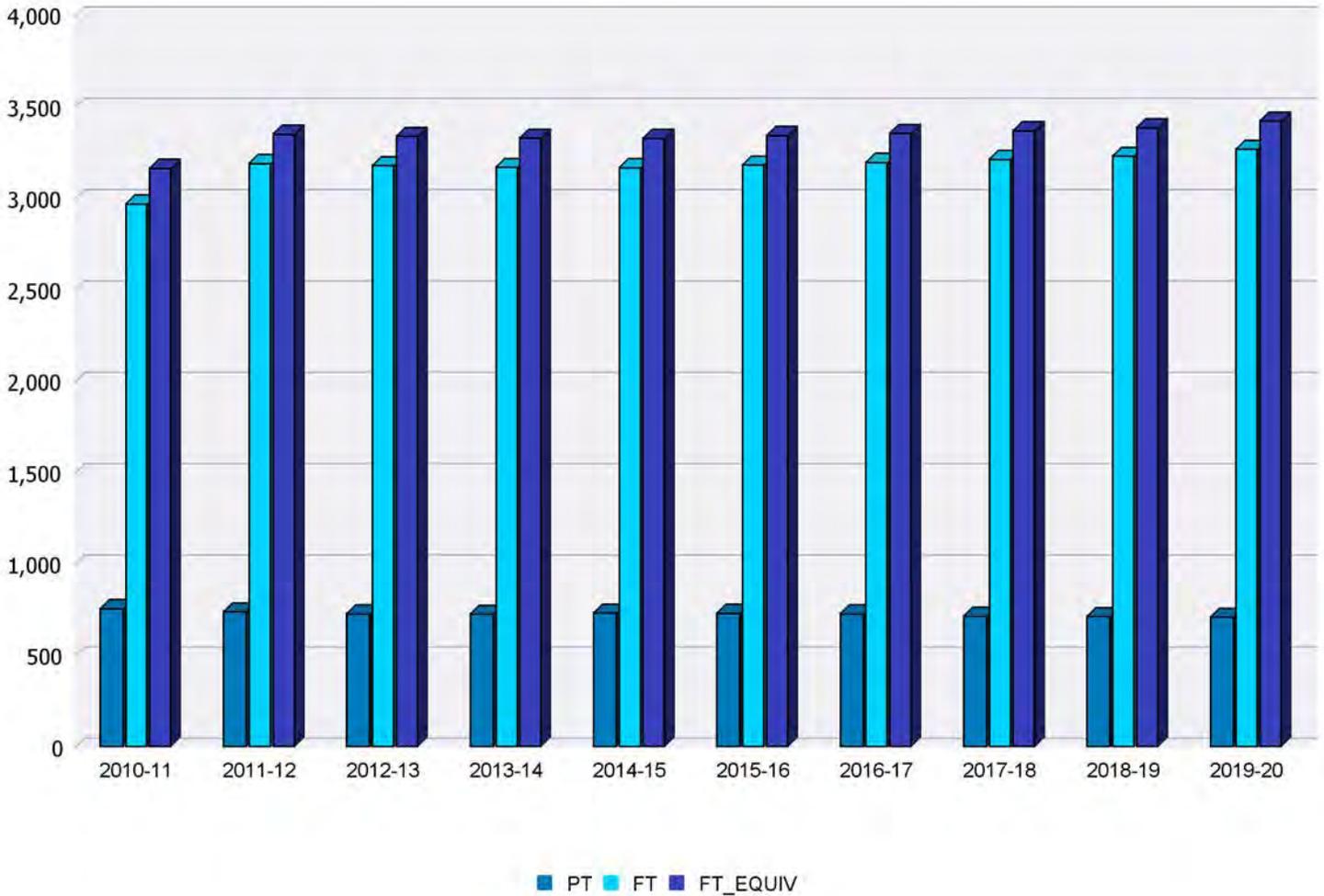
	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Fund 111 - Convention Development Tax	10,786,653	11,625,025	11,871,802	12,044,900	12,285,650
Fund Total:	10,786,653	11,625,025	11,871,802	12,044,900	12,285,650

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VOLUSIA COUNTY, FLORIDA

Personnel Authorizations Ten Year History



County of Volusia Personnel Authorizations FY 2010-11 to FY 2019-20			
Year	Part-Time	Full-Time	Full-Time Equivalent
2010-11	755	2,968	3,163
2011-12	738	3,190	3,351
2012-13	728	3,179	3,338
2013-14	726	3,169	3,329
2014-15	732	3,167	3,328
2015-16	731	3,182	3,342
2016-17	728	3,196	3,355
2017-18	715	3,213	3,370
2018-19	713	3,230	3,386
2019-20	709	3,268	3,422

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund
Fiscal Year 2017-18 to FY 2019-20

FUND	FY 2017-18 Budget			FY 2018-19 Budget			FY 2019-20 Budget		
	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv
001 - General	1,704.00	670.00	1,840.16	1,708.00	669.00	1,843.66	1,710.00	668.00	1,845.16
002 - Emergency Medical Services	206.00	10.00	210.55	214.00	10.00	218.55	236.00	10.00	240.55
103 - County Transportation Trust	199.00	13.00	203.60	197.00	12.00	201.10	195.00	12.00	199.10
104 - Library	178.00	13.00	184.50	178.00	13.00	184.50	179.00	9.00	183.50
105 - East Volusia Mosquito Control	29.00	1.00	29.75	28.00	1.00	28.75	28.00	1.00	28.75
114 - Ponce De Leon Inlet and Port District	17.00	0.00	17.00	17.00	0.00	17.00	17.00	0.00	17.00
115 - E-911 Emergency Telephone System	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
118 - Ocean Center	39.00	0.00	39.00	40.00	0.00	40.00	41.00	0.00	41.00
120 - Municipal Service District	353.00	5.00	355.50	356.00	5.00	358.50	359.00	6.00	362.00
123 - Inmate Welfare Trust	5.00	0.00	5.00	10.00	0.00	10.00	11.00	0.00	11.00
130 - Economic Development	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
140 - Fire Rescue District	166.00	0.00	166.00	166.00	0.00	166.00	175.00	0.00	175.00
159 - Stormwater Utility	55.00	1.00	55.75	55.00	1.00	55.75	55.00	1.00	55.75
161 - Volusia Forever	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	66.00	0.00	66.00	66.00	0.00	66.00	68.00	0.00	68.00
451 - Daytona Beach International Airport	46.00	0.00	46.00	46.00	0.00	46.00	46.00	0.00	46.00
457 - Water and Sewer Utilities	61.00	0.00	61.00	60.00	0.00	60.00	60.00	0.00	60.00
475 - Parking Garage	6.00	0.00	6.00	6.00	0.00	6.00	5.00	0.00	5.00
Total Operating Funds	3,150.00	713.00	3,305.81	3,167.00	711.00	3,321.81	3,205.00	707.00	3,357.81
513 - Equipment Maintenance	51.00	0.00	51.00	49.00	0.00	49.00	49.00	0.00	49.00
514 - Fleet Replacement	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
521 - Insurance Management	11.00	2.00	12.00	10.00	0.00	10.00	10.00	0.00	10.00
530 - Group Insurance	1.00	0.00	1.00	2.00	2.00	3.00	2.00	2.00	3.00
Total Non-operating Funds	63.00	2.00	64.00	63.00	2.00	64.00	63.00	2.00	64.00
TOTAL ALL FUNDS	3,213.00	715.00	3,369.81	3,230.00	713.00	3,385.81	3,268.00	709.00	3,421.81
Attrition			29.00			29.00			36.00
Unfunded			210.00			211.00			195.00

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Personnel Authorization Summary By Division

Division	FY 2017-18 Budget			FY 2018-19 Budget			FY 2019-20 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	46.00	2.00	47.00	46.00	2.00	47.00	46.00	2.00	47.00
Airport	39.00	0.00	39.00	39.00	0.00	39.00	39.00	0.00	39.00
Animal Control	15.00	0.00	15.00	15.00	0.00	15.00	15.00	1.00	15.50
Beach Safety Ocean Rescue	82.00	317.00	125.52	80.00	317.00	123.52	80.00	317.00	123.52
Building and Code Administration	43.00	0.00	43.00	43.00	0.00	43.00	40.00	0.00	40.00
Central Services	92.00	0.00	92.00	92.00	0.00	92.00	92.00	0.00	92.00
Coastal	24.00	0.00	24.00	27.00	0.00	27.00	27.00	0.00	27.00
Community Assistance	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00
Community Services & Grants	15.00	0.00	15.00	15.00	0.00	15.00	16.00	0.00	16.00
Cooperative Extension	15.00	1.00	15.50	15.00	1.00	15.50	15.00	1.00	15.50
Corrections	349.00	2.00	350.00	350.00	2.00	351.00	350.00	1.00	350.50
County Attorney	30.00	0.00	30.00	32.00	0.00	32.00	32.00	0.00	32.00
County Council	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
County Manager	24.00	2.00	25.25	25.00	2.00	26.25	29.00	2.00	30.25
Economic Development	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
Elections	32.00	0.00	32.00	32.00	0.00	32.00	32.00	0.00	32.00
Emergency Management	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Emergency Medical Administration	2.00	0.00	2.00	3.00	1.00	3.50	3.00	1.00	3.50
Emergency Medical Services	189.00	10.00	193.55	197.00	10.00	201.55	219.00	10.00	223.55
Engineering & Construction	52.00	0.00	52.00	52.00	0.00	52.00	52.00	0.00	52.00
Environmental Management	41.00	26.00	45.97	41.00	26.00	45.97	41.00	26.00	45.97
Fire Rescue Services	184.00	0.00	184.00	184.00	0.00	184.00	193.00	0.00	193.00
Growth and Resource Management	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Human Resources	35.00	2.00	36.00	36.00	2.00	37.00	37.00	2.00	38.00
Information Technology	79.00	0.00	79.00	79.00	0.00	79.00	79.00	0.00	79.00
Justice System	43.00	0.00	43.00	43.00	0.00	43.00	44.00	0.00	44.00
Library Services	178.00	13.00	184.50	178.00	13.00	184.50	179.00	9.00	183.50

Personnel Authorization Summary By Division

Division	FY 2017-18 Budget			FY 2018-19 Budget			FY 2019-20 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Management and Budget	12.00	0.00	12.00	11.00	0.00	11.00	10.00	0.00	10.00
Medical Examiner	16.00	0.00	16.00	20.00	0.00	20.00	19.00	0.00	19.00
Mosquito Control	29.00	1.00	29.75	28.00	1.00	28.75	28.00	1.00	28.75
Ocean Center	45.00	0.00	45.00	46.00	0.00	46.00	46.00	0.00	46.00
Office of the CFO	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00
Office of the Sheriff	811.00	128.00	862.60	815.00	128.00	866.60	818.00	128.00	869.60
Parks Recreation & Culture	80.00	192.00	112.32	81.00	190.00	112.32	80.00	190.00	111.32
Planning and Development Services	22.00	2.00	23.00	22.00	2.00	23.00	25.00	2.00	26.00
Procurement	16.00	0.00	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Property Appraisal	102.00	0.00	102.00	102.00	0.00	102.00	104.00	0.00	104.00
Public Protection Services	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Public Works Services	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Revenue	76.00	2.00	77.00	73.00	2.00	74.00	70.00	2.00	71.00
Road and Bridge	128.00	13.00	132.60	126.00	12.00	130.10	124.00	12.00	128.10
Solid Waste	69.00	0.00	69.00	69.00	0.00	69.00	71.00	0.00	71.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	55.00	1.00	55.75	55.00	1.00	55.75	55.00	1.00	55.75
Traffic Engineering	21.00	0.00	21.00	21.00	0.00	21.00	21.00	0.00	21.00
Veterans' Services	10.00	0.00	10.00	10.00	0.00	10.00	11.00	0.00	11.00
Water Resources and Utilities	61.00	0.00	61.00	60.00	0.00	60.00	60.00	0.00	60.00
Total of All Funds	3,213.00	715.00	3,369.81	3,230.00	713.00	3,385.81	3,268.00	709.00	3,421.81

Attrition		29.00		29.00		36.00
Unfunded		210.00		211.00		195.00

Fiscal Year 2019-20 Changes in Authorized Positions

Fund Department	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes approved during fiscal year 2018-19:					
General Fund					
Office of the Sheriff	Delete	-4.00	0.00	-4.00	Office Assistants
Office of the Sheriff	Delete	-1.00	0.00	-1.00	Administrative Coordinator
Office of the Sheriff	New	1.00	0.00	1.00	Supervisor IV
Office of the Sheriff	New	1.00	0.00	1.00	Staff Assistant II
Office of the Sheriff	Transfer	-2.00	0.00	-2.00	Deputies
Office of the Sheriff	Transfer	-2.00	0.00	-2.00	Lieutenants
Office of the Sheriff	Transfer	-1.00	0.00	-1.00	Management Specialist
Office of the Sheriff	Transfer	1.00	0.00	1.00	Sergeant
Office of the Sheriff	Transfer	1.00	0.00	1.00	Deputy
Medical Examiner	Reclassify/Transfer	-1.00	0.00	-1.00	Staff Assistant II
Corrections	Reclassify/Transfer	-1.00	0.00	-1.00	Corrections Booking Clerk
Corrections	Reclassify/Transfer	0.00	-1.00	-0.50	Corrections Officer
Total General Fund		-8.00	-1.00	-8.50	
Emergency Medical Services					
EMS	New	8.00	0.00	8.00	Paramedics
EMS	New	8.00	0.00	8.00	EMT's
EMS	Reclassify/Transfer	1.00	0.00	1.00	Lead Triage Nurse
Emergency Medical Services Total		17.00	0.00	17.00	
Library					
Library	Reclassify	2.00	-4.00	0.00	Library Assistant's
Library Total		2.00	-4.00	0.00	
Ocean Center					
Ocean Center	Transfer	1.00	0.00	1.00	Accounting Specialist
Ocean Center Total		1.00	0.00	1.00	
Municipal Service District					
Office of the Sheriff	Transfer	2.00	0.00	2.00	Deputies
Office of the Sheriff	Transfer	2.00	0.00	2.00	Lieutenants
Office of the Sheriff	Transfer	1.00	0.00	1.00	Management Specialist
Office of the Sheriff	Transfer	-1.00	0.00	-1.00	Sergeant
Office of the Sheriff	Transfer	-1.00	0.00	-1.00	Deputy
Animal Control	Reclassify/Transfer	0.00	1.00	0.50	Veterinarian
Total Municipal Service District Fund		3.00	1.00	3.50	
Inmate Welfare					
Corrections	Reclassify/Transfer	1.00	0.00	1.00	Supervisor II
Inmate Welfare Total		1.00	0.00	1.00	
Parking Garage					
Parking Garage	Transfer	-1.00	0.00	-1.00	Accounting Specialist
Parking Garage Total		-1.00	0.00	-1.00	
Total changes during fiscal year 2018-19		15.00	-4.00	13.00	

Fiscal Year 2019-20 Changes in Authorized Positions

Fund Department	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes for fiscal year 2019-20 Budget:					
General Fund					
Court Information Systems	New	1.00	0.00	1.00	Information Services Analyst II
Office of the Sheriff	New	2.00	0.00	2.00	Project Leader
Office of the Sheriff	New	3.00	0.00	3.00	Software Engineer I
Office of the Sheriff	New	1.00	0.00	1.00	Systems Engineer I
Property Appraiser	New	1.00	0.00	1.00	Systems Engineer I
Property Appraiser	New	1.00	0.00	1.00	Appraiser II
Revenue	Reclassify	0.00	0.00	0.00	Activity Project Manager
Revenue	Reclassify	0.00	0.00	0.00	Human Resources Manager
Revenue	Reclassify	0.00	0.00	0.00	Information Technology Manager
Revenue	Reclassify/Transfer	-3.00	0.00	-3.00	Revenue Specialist III's
County Manager	Reclassify/Transfer	1.00	0.00	1.00	Administrative Coordinator I
Community Information	Reclassify/Transfer	1.00	0.00	1.00	Senior Marketing Specialist
Community Information	Reclassify/Transfer	1.00	0.00	1.00	Marketing Specialist
Human Resources	Reclassify/Transfer	1.00	0.00	1.00	Human Resources Officer I
Total General Fund		10.00	0.00	10.00	
Emergency Medical Services					
EMS	New	2.00	0.00	2.00	EMT's
EMS	New	2.00	0.00	2.00	Paramedics
EMS	New	1.00	0.00	1.00	Ambulance Supply Technician
Total Emergency Medical Services Fund		5.00	0.00	5.00	
Transportation Trust					
Road & Bridge	Reclassify/Transfer	-2.00	0.00	-2.00	Equipment Operator I's
Transportation Trust Total		-2.00	0.00	-2.00	
Library					
Library	Reclassify/Transfer	-1.00	0.00	-1.00	Library Assistant II
Library Total		-1.00	0.00	-1.00	
Fire					
Fire	New	9.00	0.00	9.00	Firefighters
Fire Total		9.00	0.00	9.00	
Solid Waste					
Solid Waste	Reclassify/Transfer	2.00	0.00	2.00	Equipment Operator III's
Solid Waste Total		2.00	0.00	2.00	
Total change in fiscal year 2019-20		23.00	0.00	23.00	
Total change in authorized positions		38.00	-4.00	36.00	

Summary of Capital Outlay by Fund FY 2019-20

Fund	On-Going / Decision Unit	Carryforward	Total Request
Countywide Funds			
001 General	4,660,796	27,400	4,688,196
104 Library	277,930	200,000	477,930
161 Volusia Forever	220,000	0	220,000
Total Countywide Funds	5,158,726	227,400	5,386,126

Special Revenue Funds

002 Emergency Medical Services	946,045	0	946,045
103 County Transportation Trust	919,000	0	919,000
105 East Volusia Mosquito Control	132,700	1,400,000	1,532,700
114 Ponce De Leon Inlet and Port District	54,500	0	54,500
115 E-911 Emergency Telephone System	165,400	0	165,400
118 Ocean Center	177,000	0	177,000
120 Municipal Service District	3,820,041	0	3,820,041
123 Inmate Welfare Trust	174,000	0	174,000
140 Fire Rescue District	1,987,924	623,000	2,610,924
159 Stormwater Utility	650,000	0	650,000
Total Special Revenue Funds	9,026,610	2,023,000	11,049,610

Enterprise Funds

450 Solid Waste	3,576,875	126,000	3,702,875
451 Daytona Beach International Airport	1,594,300	40,740	1,635,040
457 Water and Sewer Utilities	325,000	0	325,000
475 Parking Garage	15,000	0	15,000
Total Enterprise Funds	5,511,175	166,740	5,677,915

TOTAL OPERATING FUNDS	19,696,511	2,417,140	22,113,651
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**Summary of Capital Outlay by Fund
FY 2019-20**

Fund	On-Going / Decision Unit	Carryforward	Total Request
Capital Projects Funds			
305	800 MHz Capital	550,000	0
309	Correctional Facilities Capital Projects	1,098,000	0
313	Beach Capital Projects	92,000	75,000
	Total Capital Projects Funds	1,740,000	75,000
Internal Service Funds			
511	Computer Replacement	904,650	0
513	Equipment Maintenance	241,500	0
514	Fleet Replacement	6,897,770	0
	Total Internal Service Funds	8,043,920	0
TOTAL NON-OPERATING FUNDS		9,783,920	75,000
TOTAL ALL FUNDS		29,480,431	2,492,140
		31,972,571	

Detail of Capital Outlay by Fund

FY 2019-20

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General Fund						
Accounting						
Magnetic Ink Character Recognition	2	5,700	0	0	11,400	11,400
			0	0	11,400	11,400
Beach Safety Ocean Rescue						
AED	5	1,200	6,000	0	0	6,000
All-terrain Vehicles	3	6,200	18,600	0	0	18,600
Drone	2	3,000	6,000	0	0	6,000
Fire Ring Mold	1	5,100	5,100	0	0	5,100
Full-size pick/up Truck	1	40,108	40,108	0	0	40,108
NVR Recorder-Ponce Inlet	1	4,000	4,000	0	0	4,000
NVR Security Recorder-Dunlawton	1	5,200	5,200	0	0	5,200
Portable Radio	5	2,500	12,500	0	0	12,500
Rescue Jet Ski	2	6,713	13,426	0	0	13,426
Security Cameras - Dunlawton	6	1,900	11,400	0	0	11,400
Security Cameras - Ponce Inlet	2	1,900	3,800	0	0	3,800
Storage shed	1	8,000	8,000	0	0	8,000
Tasers	8	1,156	9,248	0	0	9,248
Trailers - Jet Ski	2	1,875	3,750	0	0	3,750
			147,132	0	0	147,132
Central Services						
Security Cameras	1	75,000	75,000	0	0	75,000
			75,000	0	0	75,000
Coastal						
Kronos Kiosks	2	5,000	10,000	0	0	10,000
Truck	1	27,000	27,000	0	0	27,000
			37,000	0	0	37,000
Corrections						
Cell Door Motors	2	24,000	48,000	0	0	48,000
Commercial Sewing Machine	1	3,500	3,500	0	0	3,500
Commerical Ice Machine	1	5,000	5,000	0	0	5,000
Outdoor Work Detail Shed	1	20,000	20,000	0	0	20,000
Security Cameras	20	1,500	30,000	0	0	30,000
Steam Kettles	1	40,000	40,000	0	0	40,000
Taser	5	1,400	7,000	0	0	7,000
Utility Vehicle	1	16,000	16,000	0	0	16,000
			169,500	0	0	169,500
County Attorney						
IPAD	3	1,100	3,300	0	0	3,300
Scanner	2	6,300	12,600	0	0	12,600
			15,900	0	0	15,900

Detail of Capital Outlay by Fund

FY 2019-20

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
<u>001 - General Fund</u>						
County Manager						
Portable Network Switch	1	1,800	1,800	0	0	1,800
Video Camera	1	4,700	4,700	0	0	4,700
			6,500	0	0	6,500
Court Facilities						
Security Cameras - City Island Annex	1	50,000	50,000	0	0	50,000
Security Cameras - Daytona Beach	1	50,000	50,000	0	0	50,000
Security Cameras - DeLand Courthouse	1	50,000	50,000	0	0	50,000
Security Cameras - Foxman Center	1	50,000	50,000	0	0	50,000
			200,000	0	0	200,000
Elections						
Ballot Inserter	1	450,000	450,000	0	0	450,000
Forklift	1	25,000	25,000	0	0	25,000
			475,000	0	0	475,000
Environmental Management						
800 MHz Radios	2	2,165	4,330	0	0	4,330
Bio tower main life support system	1	3,000	3,000	0	0	3,000
Chiller small	3	1,400	4,200	0	0	4,200
Chiller small system	1	2,000	2,000	0	0	2,000
Class IV therapeutic laser	1	15,000	15,000	0	0	15,000
Digital autoclave	1	5,500	5,500	0	0	5,500
Eel Exhibit	1	14,000	14,000	0	0	14,000
Freezer	1	4,000	4,000	0	0	4,000
Heater	3	1,200	3,600	0	0	3,600
Heater large system	1	2,000	2,000	0	0	2,000
Heat pump-large system	1	6,500	6,500	0	0	6,500
Heat pump system	1	5,000	5,000	0	0	5,000
LEC Hydration Station	1	2,700	2,700	0	0	2,700
Sandfilter main life support system	1	3,000	3,000	0	0	3,000
Shed	1	12,000	12,000	0	0	12,000
Stat spin centrifuge	2	1,200	2,400	0	0	2,400
UV light sterilizer	1	4,000	4,000	0	0	4,000
			93,230	0	0	93,230
Fire Rescue Services						
Arizona Vortex Kit	1	5,000	5,000	0	0	5,000
Hazmat Equipment Storage Shed	1	10,000	0	0	10,000	10,000
Hazmat ID Elite	1	59,950	59,950	0	0	59,950
High Pressure Pumps	2	2,500	5,000	0	0	5,000
LCD 3.3 Detector	1	14,000	14,000	0	0	14,000
Stabilization Struts	2	10,000	20,000	0	0	20,000
			103,950	0	10,000	113,950

Detail of Capital Outlay by Fund

FY 2019-20

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General Fund						
Information Technology						
Access Security at Tower Sites	3	3,000	9,000	0	0	9,000
Albert Sensor	1	8,000	8,000	0	0	8,000
Network Switch	1	175,000	175,000	0	0	175,000
Server Rack	1	10,000	10,000	0	0	10,000
Server Replacement	1	40,000	40,000	0	0	40,000
Storage Area Network	1	115,000	115,000	0	0	115,000
			357,000	0	0	357,000
Justice System General Operations						
Computer	1	2,000	0	2,000	0	2,000
Computer Replacement Plan	1	96,000	96,000	0	0	96,000
			96,000	2,000	0	98,000
Management and Budget						
IPAD	1	1,000	1,000	0	0	1,000
			1,000	0	0	1,000
Medical Examiner						
Autopsy Saw	1	2,500	2,500	0	0	2,500
Cadaver Lift	1	6,000	0	0	6,000	6,000
Digital Radiograph System	1	50,000	50,000	0	0	50,000
Multi-Level High Cot	1	2,500	2,500	0	0	2,500
Security System	1	20,000	20,000	0	0	20,000
			75,000	0	6,000	81,000
Office of the Sheriff						
Advanced React Belt	1	1,516	1,516	0	0	1,516
Alpha Eagle Dual Visor Helmet	1	2,300	2,300	0	0	2,300
Backup Data Center Firewall	1	25,000	25,000	0	0	25,000
Ballistic Shields	6	1,000	6,000	0	0	6,000
Bell 407 Helicopter Health and Monitoring	1	88,000	88,000	0	0	88,000
Branch Office Network Switches	10	7,500	75,000	0	0	75,000
CAD Server	1	6,600	6,600	0	0	6,600
Cellebrite UFED Server	1	87,385	87,385	0	0	87,385
Core Switch Replacement	2	37,600	75,200	0	0	75,200
Data Center KVM	1	6,000	6,000	0	0	6,000
Data Center Switch Replacement	1	64,350	64,350	0	0	64,350
Dive Dry Suits	3	1,251	3,753	0	0	3,753
DJI Matrice (Drone)	1	32,565	32,565	0	0	32,565
Domain Controller Server	1	8,500	8,500	0	0	8,500
Fingerprint Reader	5	2,400	12,000	0	0	12,000
Fire Extinguisher Cart	1	2,999	2,999	0	0	2,999
JJJ IIIA Ballistic Shield	2	1,800	3,600	0	0	3,600
JSI Wire Intercept Upgrade	1	62,898	62,898	0	0	62,898
Large Screen Projector	4	13,199	52,796	0	0	52,796
Level III Rifle Grade Deployable Shield	2	3,800	7,600	0	0	7,600
License Plate Reader	35	2,000	70,000	0	0	70,000
License Plate Reader Camera	1	150,000	150,000	0	0	150,000

Detail of Capital Outlay by Fund

FY 2019-20

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
<u>001 - General Fund</u>						
Office of the Sheriff						
Mobile Command Center Router	2	2,500	5,000	0	0	5,000
Mobile Data Computers	5	3,500	17,500	0	0	17,500
Money Counter	1	1,190	1,190	0	0	1,190
Network Attached Storage	4	15,000	60,000	0	0	60,000
Network Storage	1	60,000	60,000	0	0	60,000
Night Stalker Pro Shooting Tripod	3	1,707	5,121	0	0	5,121
Night Vision Goggle Tubes	2	3,393	6,786	0	0	6,786
Office Switch Replacement	3	5,500	16,500	0	0	16,500
Optical Turnstile with Access Control	1	12,213	12,213	0	0	12,213
Patrol Vehicles	18	49,000	882,000	0	0	882,000
PC's for Dispatch	24	1,500	36,000	0	0	36,000
PC/TABLET	100	1,400	140,000	0	0	140,000
Peq 15 Laser Illuminator	30	1,250	37,500	0	0	37,500
Personal Computers - BCC Radio	3	1,200	3,600	0	0	3,600
Protective Ballistic Shields	1	1,245	1,245	0	0	1,245
Radar	5	4,000	20,000	0	0	20,000
Rifle	15	1,300	19,500	0	0	19,500
Simrad Electronics	1	3,949	3,949	0	0	3,949
Tablets	25	1,500	37,500	0	0	37,500
Tactical Heavy Entry Vest	12	3,800	45,600	0	0	45,600
Thermal Night Vision Monocular	3	1,489	4,467	0	0	4,467
Video Monitor	2	2,749	5,498	0	0	5,498
Video Server	1	8,000	8,000	0	0	8,000
Web Server	2	20,000	40,000	0	0	40,000
X-ray Machine	1	48,304	48,304	0	0	48,304
			2,361,535	0	0	2,361,535
Parks Recreation & Culture						
Airport Barn-Paint Sprayer with Hose	1	3,200	3,200	0	0	3,200
Airport Barn-Scag Mower	1	11,000	11,000	0	0	11,000
Ballfields-Scag Mower	1	12,000	12,000	0	0	12,000
Ballfields-Sod Cutter	1	5,000	5,000	0	0	5,000
Barkley Square Dog Park/MW-Hooper	1	9,000	9,000	0	0	9,000
Barkley Square Dog Park/MW-walk	1	1,500	1,500	0	0	1,500
Bennett Park-pull tarp cover for clay bin	1	2,000	2,000	0	0	2,000
Chuck Lennon Park-JD gator	1	10,700	10,700	0	0	10,700
Chuck Lennon Park-pull tarp for clay bin	1	2,000	2,000	0	0	2,000
DeBary Hall-A/V updates for stable	1	6,000	6,000	0	0	6,000
Gemini Springs Park-Grapple	1	6,800	6,800	0	0	6,800
Gemini Springs Park-Scag Mower	1	11,000	11,000	0	0	11,000
Lake Monroe Park-Hurricane Blower	1	8,800	8,800	0	0	8,800
Spruce Creek Park-Scag Mower	1	11,000	11,000	0	0	11,000
Strickland Park-ballfield scoreboards	2	8,000	16,000	0	0	16,000
Strickland Park/NE-Aluminum Trailer	1	7,000	7,000	0	0	7,000
Strickland Park-pull tarp for clay bin	1	2,000	2,000	0	0	2,000
Truck	1	25,000	25,000	0	0	25,000
			150,000	0	0	150,000

Detail of Capital Outlay by Fund

FY 2019-20

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General Fund						
Planning and Development Services						
Desk	1	2,000	2,000	0	0	2,000
			2,000	0	0	2,000
State Mandated Costs						
Computer and Equipment Replacement	1	71,049	71,049	0	0	71,049
State Attorney's Office - server	1	200,000	0	200,000	0	200,000
Various Technology/Upgrades	1	22,000	22,000	0	0	22,000
			93,049	200,000	0	293,049
001 - General Fund Total:			4,458,796	202,000	27,400	4,688,196

002 - Emergency Medical Services Fund

Emergency Medical Services						
Advanced Life Support Ambulance	1	203,000	0	203,000	0	203,000
Battery Charger	1	3,399	0	3,399	0	3,399
Cardiac Monitor	1	30,385	0	30,385	0	30,385
ePCR Station 14	1	3,677	0	3,677	0	3,677
ePCR Tablets	12	3,677	44,124	0	0	44,124
Mobile Data Computers	12	2,786	33,432	0	0	33,432
Mobile Data Computer - Station 14	1	2,183	0	2,183	0	2,183
Opticom	1	79,000	79,000	0	0	79,000
Portable & Mobile Radios	1	18,479	0	18,479	0	18,479
Powerloader	1	28,376	0	28,376	0	28,376
Powerloaders with MCI Kits	10	23,947	239,470	0	0	239,470
Stair Chair	1	1,800	0	1,800	0	1,800
Stretchers	13	18,480	240,240	0	0	240,240
Stretchers - Station 14	1	18,480	0	18,480	0	18,480
			636,266	309,779	0	946,045
002 - Emergency Medical Services Fund Total:			636,266	309,779	0	946,045

**Detail of Capital Outlay by Fund
FY 2019-20**

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
<u>103 - County Transportation Trust Fund</u>						
Road and Bridge						
Changeable Message Board	1	19,000	19,000	0	0	19,000
Front End Loader	1	256,000	256,000	0	0	256,000
Gradall	1	350,000	350,000	0	0	350,000
Litter Cart	1	12,000	12,000	0	0	12,000
Tractor	3	65,000	195,000	0	0	195,000
Wood Chipper	1	65,000	65,000	0	0	65,000
			897,000	0	0	897,000
Traffic Engineering						
Radar Recorder	1	10,000	10,000	0	0	10,000
Traffic Video Recorder	1	12,000	12,000	0	0	12,000
			22,000	0	0	22,000
103 - County Transportation Trust Fund Total:			919,000	0	0	919,000

104 - Library Fund

Library Services						
3D Printers	4	1,200	4,800	0	0	4,800
Audio/Visual Equipment for specific	4	10,000	40,000	0	0	40,000
Audio/Visual Equipment Replacements	6	4,000	24,000	0	0	24,000
Automated Materials Handling System	1	200,000	0	0	200,000	200,000
Automated Patron Contact System	1	20,000	20,000	0	0	20,000
Camera Server Replacement	4	6,400	25,600	0	0	25,600
DVD/CD Machine	3	2,500	7,500	0	0	7,500
Early Literacy Computers	4	3,550	14,200	0	0	14,200
Materials Return	1	7,680	7,680	0	0	7,680
Network Equipment	15	3,500	52,500	0	0	52,500
New Early Literacy Computers	3	3,550	10,650	0	0	10,650
Production Printer	1	6,000	6,000	0	0	6,000
Radio Frequency Identification System	1	15,000	15,000	0	0	15,000
Servers	3	10,000	30,000	0	0	30,000
Smart Access Management System	1	15,000	15,000	0	0	15,000
Various Equipment Purchased by Friends	1	5,000	5,000	0	0	5,000
			277,930	0	200,000	477,930
104 - Library Fund Total:			277,930	0	200,000	477,930

Detail of Capital Outlay by Fund

FY 2019-20

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
<u>105 - East Volusia Mosquito Control Fund</u>						
Mosquito Control						
100 Gallon Skid Sprayer	1	3,000	3,000	0	0	3,000
Aerial ULV Spray System	1	50,000	50,000	0	0	50,000
AgNav Spray System	1	45,000	45,000	0	0	45,000
Bear Paw Kit1 for Aviation	1	3,600	3,600	0	0	3,600
Bear Paw Kit2 for Aviation	1	3,600	3,600	0	0	3,600
Block and Tackle	1	3,000	3,000	0	0	3,000
Dump Trailer Tandem Axle	1	8,500	8,500	0	0	8,500
Helicopter	1	1,400,000	0	0	1,400,000	1,400,000
Motorized Overhead Hoist	1	7,000	7,000	0	0	7,000
Track and Balance System	1	9,000	9,000	0	0	9,000
			132,700	0	1,400,000	1,532,700
105 - East Volusia Mosquito Control Fund Total:			132,700	0	1,400,000	1,532,700

114 - Ponce De Leon Inlet and Port District Fund

Coastal						
Inlet Park UTV	1	9,500	9,500	0	0	9,500
Smyrna Dunes Dog Park Amenity	1	15,000	15,000	0	0	15,000
Truck	1	30,000	30,000	0	0	30,000
			54,500	0	0	54,500
114 - Ponce De Leon Inlet and Port District Fund Total:			54,500	0	0	54,500

115 - E-911 Emergency Telephone System Fund

Office of the Sheriff						
911 Mapping Monitors	1	22,000	22,000	0	0	22,000
CAD Server	1	10,000	10,000	0	0	10,000
Datacenter Switch Replacements	19	5,131	97,489	0	0	97,489
Personal Computers	1	31,200	31,200	0	0	31,200
Personal Computers Dispatch Center	1	1,300	1,300	0	0	1,300
Replacement CAD Server	1	3,411	3,411	0	0	3,411
			165,400	0	0	165,400
115 - E-911 Emergency Telephone System Fund Total:			165,400	0	0	165,400

**Detail of Capital Outlay by Fund
FY 2019-20**

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
<u>118 - Ocean Center Fund</u>						
Ocean Center						
Concession Stands Refurbishment	1	15,000	15,000	0	0	15,000
Network Switch Replacement	1	100,000	100,000	0	0	100,000
Security Cameras	1	12,000	12,000	0	0	12,000
Video Server/Storage	1	50,000	50,000	0	0	50,000
			177,000	0	0	177,000
118 - Ocean Center Fund Total:			177,000	0	0	177,000
<u>120 - Municipal Service District Fund</u>						
Animal Control						
Back Up Generator	1	52,381	52,381	0	0	52,381
Skid Kit	1	2,000	2,000	0	0	2,000
Winch	2	1,500	3,000	0	0	3,000
			57,381	0	0	57,381
Building and Code Administration						
Extended Cab Pickup Truck	1	27,000	27,000	0	0	27,000
Extended cab truck	1	27,000	0	27,000	0	27,000
Office equipment	2	2,400	0	4,800	0	4,800
			27,000	31,800	0	58,800
Office of the Sheriff						
Ballistic Shield	2	1,800	3,600	0	0	3,600
MDC/TABLET	90	2,200	198,000	0	0	198,000
Patrol Vehicles	70	49,000	3,430,000	0	0	3,430,000
PC Workstation	1	1,200	1,200	0	0	1,200
Radar	12	3,295	39,540	0	0	39,540
RapidID Device	3	2,400	7,200	0	0	7,200
Taser	6	1,220	7,320	0	0	7,320
Utility Vehicle	1	15,000	15,000	0	0	15,000
			3,701,860	0	0	3,701,860
Planning and Development Services						
Desk	1	2,000	2,000	0	0	2,000
			2,000	0	0	2,000
120 - Municipal Service District Fund Total:			3,788,241	31,800	0	3,820,041

**Detail of Capital Outlay by Fund
FY 2019-20**

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
123 - Inmate Welfare Trust Fund						
Corrections						
Commercial Tractor	1	40,000	40,000	0	0	40,000
Enclosed Tandem Axle Cargo Trailer	1	18,000	18,000	0	0	18,000
Greenhouse	1	20,000	20,000	0	0	20,000
Hydroponic Garden System	1	25,000	25,000	0	0	25,000
Truck - Landscape Detail	1	38,000	38,000	0	0	38,000
Zero Turn Mower	3	11,000	33,000	0	0	33,000
			174,000	0	0	174,000

123 - Inmate Welfare Trust Fund Total:			174,000	0	0	174,000
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140 - Fire Rescue District Fund

Fire Rescue Services						
Appliances	4	1,500	6,000	0	0	6,000
ASE Hardware	6	2,500	15,000	0	0	15,000
Building for Cascade System	1	14,000	0	0	14,000	14,000
Complete Extrication Tool Set	1	32,000	32,000	0	0	32,000
Exhaust Removal System	1	30,000	30,000	0	0	30,000
Fire Alerting System	22	15,000	0	0	330,000	330,000
Headset Communication Package	1	3,500	3,500	0	0	3,500
Ice Machines	2	3,500	7,000	0	0	7,000
Master Stream	2	1,900	3,800	0	0	3,800
Portable Generators	2	1,500	3,000	0	0	3,000
Portable Pump	1	2,250	2,250	0	0	2,250
Power Loader	2	25,000	50,000	0	0	50,000
Records Management System	1	55,000	0	0	55,000	55,000
Report Tablets	25	8,000	0	0	200,000	200,000
Safety Cabinets	2	1,500	3,000	0	0	3,000
SCBA Cylinders	21	1,300	27,300	0	0	27,300
SCBA Replacement	215	8,000	1,720,000	0	0	1,720,000
Station Generator	1	50,000	50,000	0	0	50,000
Station Generator Transfer Switch	1	7,000	7,000	0	0	7,000
Thermal Imaging Cameras	2	8,000	16,000	0	0	16,000
Ventilation Fan	2	4,100	8,200	0	0	8,200
Wireless Headset Retrofit	1	24,000	0	0	24,000	24,000
Zoll SurePower Charging Systems	2	1,937	3,874	0	0	3,874
			1,987,924	0	623,000	2,610,924

140 - Fire Rescue District Fund Total:			1,987,924	0	623,000	2,610,924
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**Detail of Capital Outlay by Fund
FY 2019-20**

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
<u>159 - Stormwater Utility Fund</u>						
Stormwater						
Excavator	1	250,000	250,000	0	0	250,000
Spyder Mower	1	400,000	400,000	0	0	400,000
			650,000	0	0	650,000
159 - Stormwater Utility Fund Total:			650,000	0	0	650,000
<u>161 - Volusia Forever Fund</u>						
Parks Recreation & Culture						
Clam Truck	1	120,000	120,000	0	0	120,000
Skid Loader	1	100,000	100,000	0	0	100,000
			220,000	0	0	220,000
161 - Volusia Forever Fund Total:			220,000	0	0	220,000
<u>305 - 800 MHz Capital Fund</u>						
Capital Projects						
800Mhz Backbone	1	213,615	213,615	0	0	213,615
Regional Mutual Aid Simulcast	1	50,000	50,000	0	0	50,000
Replacement of 800 MHz Radios	1	286,385	286,385	0	0	286,385
			550,000	0	0	550,000
305 - 800 MHz Capital Fund Total:			550,000	0	0	550,000
<u>309 - Correctional Facilities Capital Projects Fund</u>						
Capital Projects						
Corrections Security System Upgrade	1	1,098,000	1,098,000	0	0	1,098,000
			1,098,000	0	0	1,098,000
309 - Correctional Facilities Capital Projects Fund Total:			1,098,000	0	0	1,098,000
<u>313 - Beach Capital Projects Fund</u>						
Capital Projects						
Beach Gate Replacement	1	60,000	60,000	0	0	60,000
Northshore Lifeguard Tower	1	75,000	0	0	75,000	75,000
Signage for A1A	1	32,000	32,000	0	0	32,000
			92,000	0	75,000	167,000
313 - Beach Capital Projects Fund Total:			92,000	0	75,000	167,000

Detail of Capital Outlay by Fund

FY 2019-20

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
450 - Solid Waste Fund						
Solid Waste						
800 MHZ Radio	3	3,000	0	0	9,000	9,000
800 MHZ Radio-Transfer Station	7	3,000	0	0	21,000	21,000
Broom Attachment - Skid Steer	1	6,500	6,500	0	0	6,500
Chlorine Pump Skid	1	7,500	7,500	0	0	7,500
Compactor	1	1,100,000	1,100,000	0	0	1,100,000
Dozer	1	525,000	525,000	0	0	525,000
Forklift	1	160,000	160,000	0	0	160,000
Fuel Oil Truck Tanks	1	50,000	0	0	50,000	50,000
Fusion Welder	1	12,000	12,000	0	0	12,000
Off Road Dump	1	394,000	394,000	0	0	394,000
Pressure Washer	2	25,000	0	0	25,000	25,000
Roll Off Containers	7	12,751	42,005	0	0	42,005
Roll Off Containers - CF	3	7,000	0	0	21,000	21,000
Skid Steer	1	55,000	55,000	0	0	55,000
Tilt pan zoom Security Cameras	1	1,500	1,500	0	0	1,500
Transfer Truck Tractor	2	165,550	331,100	0	0	331,100
Transfer Truck Trailer	3	139,090	417,270	0	0	417,270
Water Wagon	1	525,000	525,000	0	0	525,000
			3,576,875	0	126,000	3,702,875
450 - Solid Waste Fund Total:			3,576,875	0	126,000	3,702,875

**Detail of Capital Outlay by Fund
FY 2019-20**

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
451 - Daytona Beach International Airport Fund						
Airport						
4,000 PSI Pressure Washer	1	4,100	4,100	0	0	4,100
800 MHz Radio	1	2,228	0	2,228	0	2,228
800 MHz Radios	24	8,912	53,472	0	0	53,472
Airfield Tractors	1	50,000	50,000	0	0	50,000
ARFF Ice Machine	1	4,000	4,000	0	0	4,000
ARFF Unit 1 Replacement	1	1,100,000	1,100,000	0	0	1,100,000
ARFF Unit 2 Replacement	1	55,000	55,000	0	0	55,000
Asphalt Tampers	1	3,500	3,500	0	0	3,500
FOD Boss	1	7,500	7,500	0	0	7,500
Lighted X's	2	17,500	35,000	0	0	35,000
Mowing Deck	1	17,500	17,500	0	0	17,500
Solar Message Board Trailers	2	20,000	40,000	0	0	40,000
Speed Alert Message Signs	2	6,000	12,000	0	0	12,000
U.S. Customs and Border Protection	1	75,000	75,000	0	0	75,000
Utility Vehicle	1	15,000	15,000	0	0	15,000
Zero Radius Mowers	2	15,000	30,000	0	0	30,000
			1,502,072	2,228	0	1,504,300
Fire Rescue Services						
800 MHz Radios - Mobile	4	4,060	0	0	16,240	16,240
800 MHz Radios - Portable	7	3,500	0	0	24,500	24,500
Gear Dryer	1	10,000	10,000	0	0	10,000
SCBA Replacement	10	8,000	80,000	0	0	80,000
			90,000	0	40,740	130,740
451 - Daytona Beach International Airport Fund Total:			1,592,072	2,228	40,740	1,635,040
457 - Water and Sewer Utilities Fund						
Water Resources and Utilities						
Other Equipment	1	300,000	300,000	0	0	300,000
Telemetry Equipment Upgrades	1	25,000	25,000	0	0	25,000
			325,000	0	0	325,000
457 - Water and Sewer Utilities Fund Total:			325,000	0	0	325,000
475 - Parking Garage Fund						
Ocean Center						
Security Cameras	1	15,000	15,000	0	0	15,000
			15,000	0	0	15,000
475 - Parking Garage Fund Total:			15,000	0	0	15,000

**Detail of Capital Outlay by Fund
FY 2019-20**

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
511 - Computer Replacement Fund						
Information Technology						
Beach Safety - A/V Replacement	1	26,000	26,000	0	0	26,000
Computer Replacement	1	842,650	842,650	0	0	842,650
Historic Courthouse - Projector	1	9,000	9,000	0	0	9,000
TCK Training Room - A/V Replacement	1	27,000	27,000	0	0	27,000
			904,650	0	0	904,650
511 - Computer Replacement Fund Total:			904,650	0	0	904,650

513 - Equipment Maintenance Fund						
Central Services						
1 Ton Service Truck	1	45,000	45,000	0	0	45,000
1 Ton Service Truck w/Load Bank	1	45,000	45,000	0	0	45,000
3/4 Ton Service Truck	1	43,000	43,000	0	0	43,000
50,000 LB Lift	1	35,000	35,000	0	0	35,000
A/C Machine	1	4,500	4,500	0	0	4,500
Air Compressor	1	12,000	12,000	0	0	12,000
Cargo Van	1	23,000	23,000	0	0	23,000
Diagnostic Equipment	1	10,000	10,000	0	0	10,000
Dispensers	1	24,000	24,000	0	0	24,000
			241,500	0	0	241,500
513 - Equipment Maintenance Fund Total:			241,500	0	0	241,500

514 - Fleet Replacement Fund						
Central Services						
Vehicle Replacement	1	6,897,770	6,897,770	0	0	6,897,770
			6,897,770	0	0	6,897,770
514 - Fleet Replacement Fund Total:			6,897,770	0	0	6,897,770

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Summary of Capital Improvements by Fund

FY 2019-20

Fund	On-Going / Continuous	Carryforward	Total Request
Countywide Funds			
001 General	9,189,332	1,918,000	11,107,332
104 Library	752,000	40,000	792,000
Total Countywide Funds	9,941,332	1,958,000	11,899,332
Special Revenue Funds			
103 County Transportation Trust	5,182,000	20,879,645	26,061,645
105 East Volusia Mosquito Control	0	500,000	500,000
113 Road Proportionate Share	461,949	4,284,574	4,746,523
114 Ponce De Leon Inlet and Port District	200,000	165,000	365,000
120 Municipal Service District	8,500	0	8,500
136 Park Impact Fees-Zone 1 (Northeast)	300,000	0	300,000
140 Fire Rescue District	503,750	597,000	1,100,750
152 Fire Impact Fees-Zone 2 (Southeast)	60,000	30,000	90,000
154 Fire Impact Fees-Zone 4 (Northwest)	106,355	235,000	341,355
159 Stormwater Utility	1,989,500	399,715	2,389,215
194 FEMA-Irma	0	2,086,193	2,086,193
Total Special Revenue Funds	8,812,054	29,177,127	37,989,181
Enterprise Funds			
450 Solid Waste	1,295,500	1,097,500	2,393,000
451 Daytona Beach International Airport	2,896,547	30,593	2,927,140
457 Water and Sewer Utilities	9,665,000	0	9,665,000
475 Parking Garage	200,000	0	200,000
Total Enterprise Funds	14,057,047	1,128,093	15,185,140
TOTAL OPERATING FUNDS		32,810,433	32,263,220
			65,073,653

Summary of Capital Improvements by Fund

FY 2019-20

Fund	On-Going / Continuous	Carryforward	Total Request	
Capital Projects Funds				
305	800 MHz Capital	700,000	0	700,000
309	Correctional Facilities Capital Projects	1,200,000	0	1,200,000
313	Beach Capital Projects	3,437,519	6,564,588	10,002,107
317	Library Construction	1,000,000	0	1,000,000
318	Ocean Center	2,000,000	1,559,300	3,559,300
326	Park Projects	428,852	400,000	828,852
328	Trail Projects	240,000	0	240,000
334	Bond Funded Road Program	0	5,632,355	5,632,355
367	Elections Warehouse	46,968	0	46,968
369	Sheriff Capital Projects	1,900,000	0	1,900,000
373	Medical Examiner's Facility	3,000,000	0	3,000,000
Total Capital Projects Funds		13,953,339	14,156,243	28,109,582
Internal Service Funds				
530	Group Insurance	0	227,100	227,100
Total Internal Service Funds		0	227,100	227,100
TOTAL NON-OPERATING FUNDS		13,953,339	14,383,343	28,336,682
TOTAL ALL FUNDS		46,763,772	46,646,563	93,410,335

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General					
Coastal					
Argosy Park Phenolic Panel	1	8,000	8,000	0	8,000
Dune Walkover Improvements	1	55,000	0	55,000	55,000
Dune Walkover Improvements - Tide St	1	300,000	300,000	0	300,000
Edwin W. Peck, Sr Park Phenolic Panel	1	8,000	8,000	0	8,000
Feasibility Study	1	28,000	28,000	0	28,000
Nathan F Cobb Shipwreck Panel	1	8,000	8,000	0	8,000
North Shore Seawall Repair	1	100,000	100,000	0	100,000
SunSplash Park Tot Playground	1	45,000	45,000	0	45,000
			497,000	\$55,000	\$552,000
Environmental Management					
Bird Cages/Exhibits	1	150,000	150,000	0	150,000
Marine Science Center site plan update	1	75,000	75,000	0	75,000
			225,000	\$0	\$225,000
Corrections					
Brick Repair and Sealing	1	700,000	700,000	0	700,000
HVAC	1	30,000	30,000	0	30,000
Kitchen Drain Trap	1	50,000	50,000	0	50,000
Kitchen Floor Replacement	1	250,000	250,000	0	250,000
Loading Dock Awning	1	10,000	10,000	0	10,000
Perimeter Lighting Upgrade	1	85,000	85,000	0	85,000
Potable Water Pipes	1	400,000	400,000	0	400,000
Roof Access Metal Stairs	1	50,000	50,000	0	50,000
Water Supply Valves	1	100,000	100,000	0	100,000
			1,675,000	\$0	\$1,675,000
Cooperative Extension					
Deck	1	25,000	25,000	0	25,000
			25,000	\$0	\$25,000
Parks Recreation & Culture					
Barkley Square Dog Park Drainage	1	35,000	35,000	0	35,000
Bicentennial Park - Resurface Basketball Court	1	35,000	35,000	0	35,000
DeBary Hall-Interior Wall Repair & Painting	1	20,000	20,000	0	20,000
DeBary Hall - Parking	1	8,000	8,000	0	8,000
Divito Property - Shade Structures	1	28,000	28,000	0	28,000
Ed Stone Park - Renovate Fishing Dock	1	153,000	153,000	0	153,000
Gemini Springs Drainage	1	100,000	100,000	0	100,000
Highbridge Pk - Repl. Launch Dock w/Floating Platf.	1	26,000	26,000	0	26,000
Riverbreeze Park - Replace Safety Surface	1	60,000	60,000	0	60,000
Signage	1	35,000	35,000	0	35,000
			500,000	\$0	\$500,000

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General					
Central Services					
ADA Components of Projects - County Wide	1	25,000	25,000	0	25,000
Buildings - Carpet Replacement	1	200,000	200,000	0	200,000
Buildings-Interior & Exterior Painting	1	100,000	100,000	0	100,000
EOC & Sheriff's Communication Ctr - flooring replacement	1	78,500	78,500	0	78,500
EVAC Building - Various Building Repairs	1	1,000,000	1,000,000	0	1,000,000
Facilities Management - Roof Replacement	1	240,000	240,000	0	240,000
Halifax Clinic - Roof Replacement	1	400,000	400,000	0	400,000
Halifax Historic Society-Roof replacement	1	150,000	150,000	0	150,000
Historic Courthouse - Envelope Sealing	1	350,000	350,000	0	350,000
Historic Courthouse - HVAC	1	125,000	125,000	0	125,000
Lifeguard Control Tower - Dunlawton	1	120,000	120,000	0	120,000
Marine Science Center - ADA upgrade	1	188,000	0	188,000	188,000
Marine Science Center - Water & Sewer Improvements	1	300,000	300,000	0	300,000
Medical Examiner - Lab Roof Replacement and HVAC	1	350,000	0	350,000	350,000
Old Elections Building - Demolition	1	500,000	500,000	0	500,000
Old Elections - Parking Lot Replacement	1	500,000	500,000	0	500,000
Sheriff's Office - Hangar Door Replacement	1	35,832	35,832	0	35,832
Sheriff's Office - Office Build Out for Community Services	1	3,000	3,000	0	3,000
Sheriff's Operations - Drywall and Front Lobby Upgrades	1	200,000	200,000	0	200,000
Sheriff's Training Facility - HVAC Replacement	1	200,000	0	200,000	200,000
Thomas C. Kelly Bldg - Bathroom Remodel	1	100,000	100,000	0	100,000
Thomas C. Kelly Bldg - Condenser Water Piping	1	50,000	50,000	0	50,000
Thomas C. Kelly Bldg - Envelope Resealing	1	250,000	0	250,000	250,000
Thomas C. Kelly Bldg- Fountain Repair Engineering	1	50,000	0	50,000	50,000
Thomas C. Kelly Bldg - IT Cabling	1	40,000	40,000	0	40,000
Thomas C. Kelly Bldg - Modular Furniture	1	350,000	0	350,000	350,000
Thomas C. Kelly Bldg - Modular Furniture - Ph4	1	200,000	200,000	0	200,000
			4,717,332	\$1,388,000	\$6,105,332
Court Facilities					
City Island Courthouse - Air Handler Room Ceiling	1	100,000	100,000	0	100,000
City Island Courthouse - HVAC	1	450,000	450,000	0	450,000
DeLand Courthouse - Cooling Towers	1	250,000	250,000	0	250,000
DeLand Courthouse Parking Garage	1	250,000	250,000	0	250,000
DeLand Courthouse Prkg Garage-Concrete & drainage	1	150,000	150,000	0	150,000
Foxman Justice Center - Electrical Panel Upgrade	1	75,000	0	75,000	75,000
Foxman Justice Center - Elevator Repair/Refurbish	1	150,000	0	150,000	150,000
Foxman Justice Center - Variable Air Volume Controls	1	50,000	0	50,000	50,000
Public Defender - Modular Building	1	350,000	350,000	0	350,000
Public Defenders Office (442 S. Beach Street)-Roof	1	200,000	0	200,000	200,000
			1,550,000	\$475,000	\$2,025,000
TOTAL FUND 001 - General			9,189,332	1,918,000	11,107,332

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 103 - County Transportation Trust					
Engineering & Construction					
Bridge Repair - Construction	1	400,000	400,000	0	400,000
Bridge Repair - Engineering	1	50,000	50,000	0	50,000
			450,000	\$0	\$450,000
Traffic Engineering					
Design of Traffic Signals	1	105,000	105,000	0	105,000
Mast Arms & Upgrades	1	935,000	935,000	0	935,000
			1,040,000	\$0	\$1,040,000
LOGT 5 Road Projects					
Advanced Engineering & Permitting	1	500,000	500,000	0	500,000
Advanced ROW Acquisition	1	500,000	500,000	0	500,000
Amelia Ave - Voorhis Ave to Ohio Ave	1	10,000	10,000	0	10,000
Countywide Safety Projects	1	1,500,000	1,500,000	0	1,500,000
Doyle Rd Paved Shoulders - Twisted Oak to Lush Ln	1	50,000	50,000	0	50,000
Graves Ave - Veterans Memorial Parkway to Kentucky Ave	1	10,000	10,000	0	10,000
Howland Blvd - Providence to Elkcam	1	14,547,099	0	14,547,099	14,547,099
Old New York Paved Shoulders - SR 44 to Shell Rd	1	330,000	330,000	0	330,000
Tenth St - Myrtle Ave to US 1	1	6,332,546	0	6,332,546	6,332,546
Turnbull Bay Rd - Pioneer Tr to Sunset Dr	1	693,000	693,000	0	693,000
Williamson Blvd - Strickland Range Rd to Hand Ave	1	99,000	99,000	0	99,000
			3,692,000	\$20,879,645	\$24,571,645
TOTAL FUND 103 - County Transportation Trust			5,182,000	20,879,645	26,061,645
Fund: 104 - Library					
Library Services					
Daytona Beach Regional Library Children's - HVAC	1	20,000	20,000	0	20,000
Daytona Beach Regional Library - Playground Equipment	1	92,000	92,000	0	92,000
Design - Unanticipated Projects	1	60,000	60,000	0	60,000
Edgewater Library - HVAC	1	60,000	60,000	0	60,000
Edgewater Library - Roof	1	150,000	150,000	0	150,000
Edgewater Public Library - Floor Covering	1	40,000	0	40,000	40,000
HVAC and Other Renovations	1	100,000	100,000	0	100,000
New Smyrna Beach Regional Library - Stucco	1	250,000	250,000	0	250,000
Ormond Beach Regional Library - HVAC	2	10,000	20,000	0	20,000
			752,000	\$40,000	\$792,000
TOTAL FUND 104 - Library			752,000	40,000	792,000

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 105 - East Volusia Mosquito Control					
Mosquito Control					
Architectural Engineering	1	300,000	0	300,000	300,000
Modular Building	1	200,000	0	200,000	200,000
			0	\$500,000	\$500,000
TOTAL FUND 105 - East Volusia Mosquito Control				500,000	500,000
Fund: 113 - Road Proportionate Share					
LOGT 5 Road Projects					
Beville Rd/Clyde Morris	1	38,151	0	38,151	38,151
Dirksen Road	1	161,949	161,949	0	161,949
Howland Blvd - Providence to Elkcam	1	79,356	0	79,356	79,356
LPGA Widening N Tomoka Farms to Timber Creek Rd.	1	802,176	0	802,176	802,176
LPGA Widening N Tomoka Farms to Timber Creek Rd. Annual Pymt	1	300,000	300,000	0	300,000
Orange Camp - MLK to I-4	1	219,488	0	219,488	219,488
Williamson Blvd - BTS/Mason	1	152,970	0	152,970	152,970
Williamson Blvd - Rhodie Daytona	1	453,334	0	453,334	453,334
Williamson Blvd - Subaru of Daytona	1	63,565	0	63,565	63,565
Williamson Blvd - Tomoka Pt Housing	1	546,472	0	546,472	546,472
Williamson Blvd - Tomoka Town Ctr Ph 1	1	1,796,043	0	1,796,043	1,796,043
Williamson Blvd - Yeoman Honda	1	133,019	0	133,019	133,019
			461,949	\$4,284,574	\$4,746,523
TOTAL FUND 113 - Road Proportionate Share			461,949	4,284,574	4,746,523
Fund: 114 - Ponce De Leon Inlet and Port District					
Coastal					
Marine Industrial Operations Facility	1	65,000	0	65,000	65,000
Reef Deployments	1	200,000	200,000	0	200,000
Resurfacing/Striping Parking Lots	1	100,000	0	100,000	100,000
			200,000	\$165,000	\$365,000
TOTAL FUND 114 - Ponce De Leon Inlet and Port District			200,000	165,000	365,000
Fund: 120 - Municipal Service District					
Office of the Sheriff					
4' Chain-Link Fence	1	8,500	8,500	0	8,500
			8,500	\$0	\$8,500
TOTAL FUND 120 - Municipal Service District			8,500	0	8,500
Fund: 136 - Park Impact Fees-Zone 1 (Northeast)					
Parks Recreation & Culture					
Highbridge Park Improvements	1	300,000	300,000	0	300,000
			300,000	\$0	\$300,000
TOTAL FUND 136 - Park Impact Fees-Zone 1 (Northeast)			300,000	0	300,000

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 140 - Fire Rescue District					
Fire Rescue Services					
Construction of Station 22	1	110,000	110,000	0	110,000
Construction of Station 22 - Carry Forward	1	500,000	0	500,000	500,000
Engineering for Station 18 (47)	1	343,750	343,750	0	343,750
Exhaust Removal System	1	50,000	50,000	0	50,000
Land for Station 18 (47)	1	32,000	0	32,000	32,000
Metal Pole Barn	1	65,000	0	65,000	65,000
			503,750	\$597,000	\$1,100,750
TOTAL FUND 140 - Fire Rescue District			503,750	597,000	1,100,750
Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)					
Fire Rescue Services					
Station 22 - Construction	1	60,000	60,000	0	60,000
Station 22 - Construction - Carry Forward	1	30,000	0	30,000	30,000
			60,000	\$30,000	\$90,000
TOTAL FUND 152 - Fire Impact Fees-Zone 2 (Southeast)			60,000	30,000	90,000
Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)					
Fire Rescue Services					
Engineering for Station 47	1	106,355	106,355	0	106,355
Land for Station 47	1	235,000	0	235,000	235,000
			106,355	\$235,000	\$341,355
TOTAL FUND 154 - Fire Impact Fees-Zone 4 (Northwest)			106,355	235,000	341,355
Fund: 159 - Stormwater Utility					
Stormwater					
Ariel Canal Engineering	1	4,500	4,500	0	4,500
Ariel Canal Engineering - Carry Forward	1	74,715	0	74,715	74,715
Gabordy Basin Construction	1	500,000	500,000	0	500,000
Gabordy Basin Improvements Eng	1	175,000	0	175,000	175,000
Land	1	150,000	150,000	0	150,000
Local Projects CIP Construction	1	400,000	400,000	0	400,000
NPDES Program Development & Reporting CIP	1	30,000	30,000	0	30,000
N. Peninsula CIP Construction	1	300,000	300,000	0	300,000
St. Johns River Basin Plan/Mgmt Eng	1	50,000	50,000	0	50,000
St Johns River Basin Plan/Mgmt Eng - Carry Forward	1	150,000	0	150,000	150,000
Thornby Park Water Quality Construction	1	485,000	485,000	0	485,000
TMDL Engineering	1	70,000	70,000	0	70,000
			1,989,500	\$399,715	\$2,389,215
TOTAL FUND 159 - Stormwater Utility			1,989,500	399,715	2,389,215

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 194 - FEMA-Irma					
Fema-Hurricane Irma					
Facilities - Buildings Repair & Replacement - Local Match	1	2,086,193	0	2,086,193	2,086,193
			0	\$2,086,193	\$2,086,193
TOTAL FUND 194 - FEMA-Irma				2,086,193	2,086,193

Fund: 450 - Solid Waste					
Solid Waste					
CQA Engineering Services for Landfill Gas Expansion	1	100,000	100,000	0	100,000
Landfill Gas System Upgrades	1	600,000	600,000	0	600,000
Leachate Plant Improvements	1	175,000	0	175,000	175,000
Mitigation Credits for SE Cell	1	600,000	0	600,000	600,000
Pioneer Trail Grading Improvements	1	150,000	0	150,000	150,000
Resurfacing Tomoka Farms Landfill Entrance Road	1	500,000	500,000	0	500,000
SE Area Stormwater	1	125,000	0	125,000	125,000
Truck Scales	2	95,500	95,500	0	95,500
Truck Scales - Carry Forward	1	47,500	0	47,500	47,500
			1,295,500	\$1,097,500	\$2,393,000
TOTAL FUND 450 - Solid Waste			1,295,500	1,097,500	2,393,000

Fund: 451 - Daytona Beach International Airport					
Airport					
Air Conditioner for Six Passenger Boarding Bridges	1	181,200	181,200	0	181,200
ARFF Access Road to Taxiway Papa	1	73,076	73,076	0	73,076
Fire Alarm System Replacement	1	267,700	267,700	0	267,700
Parking Lot Improvements (Local)	1	889,571	889,571	0	889,571
Passenger Boarding Bridge Removal	1	40,000	40,000	0	40,000
Security System	1	300,000	300,000	0	300,000
Software for Operations Training	1	30,593	0	30,593	30,593
Taxiway Sierra Rehab Design	1	20,000	20,000	0	20,000
Terminal Emergency Generators	1	1,000,000	1,000,000	0	1,000,000
Tree Clearing from Runway Protection Zone	1	125,000	125,000	0	125,000
			2,896,547	\$30,593	\$2,927,140
TOTAL FUND 451 - Daytona Beach International Airport			2,896,547	30,593	2,927,140

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
Collection System Rehabilitation	1	200,000	200,000	0	200,000
Construction	1	4,000,000	4,000,000	0	4,000,000
Engineering	1	750,000	750,000	0	750,000
Lift Station Rehabilitation	1	200,000	200,000	0	200,000
NE WWTP Expansion	1	300,000	300,000	0	300,000
Nutrient Reduction Engineering	1	500,000	500,000	0	500,000
Pipe Lining/Manhole Rehabilitation	1	60,000	60,000	0	60,000
Plant Upgrades	1	25,000	25,000	0	25,000
Reclaimed Water Extensions	1	300,000	300,000	0	300,000
Sanitary Sewer Extensions	1	3,000,000	3,000,000	0	3,000,000
Water Main Replacement	1	200,000	200,000	0	200,000
Well Rehabilitation	1	130,000	130,000	0	130,000
			9,665,000	\$0	\$9,665,000
TOTAL FUND 457 - Water and Sewer Utilities			9,665,000	0	9,665,000

Fund: 475 - Parking Garage

Ocean Center					
Parking Garage Lighting	1	200,000	200,000	0	200,000
			200,000	\$0	\$200,000
TOTAL FUND 475 - Parking Garage			200,000	0	200,000

Total OPERATING FUNDS	32,810,433	32,263,220	65,073,653
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Fund: 305 - 800 MHz Capital

Capital Projects					
Lake Harney Tower Construction	1	650,000	650,000	0	650,000
Radio System Consultant	1	50,000	50,000	0	50,000
			700,000	\$0	\$700,000
TOTAL FUND 305 - 800 MHz Capital			700,000	0	700,000

Fund: 309 - Correctional Facilities Capital Projects

Capital Projects					
Corrections Security System Upgrade	1	1,200,000	1,200,000	0	1,200,000
			1,200,000	\$0	\$1,200,000
TOTAL FUND 309 - Correctional Facilities Capital Projects			1,200,000	0	1,200,000

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 313 - Beach Capital Projects					
Capital Projects					
16th Ave Parking - Construction	1	500,000	0	500,000	500,000
16th Ave Parking - Design	1	51,795	0	51,795	51,795
27th Ave Beach Ramp - Construction	1	549,999	0	549,999	549,999
3621 S. Atlantic Ave - Construction	1	1,062,562	0	1,062,562	1,062,562
Boylston Ave Ramp - Construction	1	250,000	250,000	0	250,000
Boylston Ave Ramp - Construction CF	1	475,000	0	475,000	475,000
Browning Ave Ramp - Construction	1	100,000	100,000	0	100,000
Browning Ave Ramp - Construction CF	1	97,500	0	97,500	97,500
Browning Ave Ramp - Design	1	17,500	0	17,500	17,500
Design	1	25,000	0	25,000	25,000
El Portal Beach Ramp - Construction	1	70,000	0	70,000	70,000
Int'l Speedway Blvd Ramp - Design	1	250,000	250,000	0	250,000
Lighthouse Point Park - Boardwalk Renovation	1	2,412,519	2,412,519	0	2,412,519
Northshore Lifeguard Tower	1	60,617	0	60,617	60,617
Northshore Lifeguard Tower Construction - CF	1	90,112	0	90,112	90,112
Parking Construction - 3167 S. Atlantic	1	1,800,951	0	1,800,951	1,800,951
Parking Construction - 726 N. Atlantic	1	1,193,322	0	1,193,322	1,193,322
Plaza Blvd Ramp - Construction	1	175,000	175,000	0	175,000
Plaza Blvd Ramp - Construction CF	1	400,000	0	400,000	400,000
Plaza Blvd Ramp - Design	1	1,300	0	1,300	1,300
Rockefeller Beach Ramp	1	100,000	100,000	0	100,000
Rockefeller Beach Ramp - CF	1	168,930	0	168,930	168,930
University Blvd Ramp - Design	1	150,000	150,000	0	150,000
			3,437,519	\$6,564,588	\$10,002,107
TOTAL FUND 313 - Beach Capital Projects			3,437,519	6,564,588	10,002,107
Fund: 317 - Library Construction					
Capital Projects					
Port Orange Library Expansion	1	1,000,000	1,000,000	0	1,000,000
			1,000,000	\$0	\$1,000,000
TOTAL FUND 317 - Library Construction			1,000,000	0	1,000,000
Fund: 318 - Ocean Center					
Capital Projects					
Arena Floor Boxes - Construction	1	2,000,000	2,000,000	0	2,000,000
Ballroom Airwall Replacement	1	225,000	0	225,000	225,000
Kitchen Drain Replacement	1	92,000	0	92,000	92,000
LED Lighting Projects	1	1,242,300	0	1,242,300	1,242,300
			2,000,000	\$1,559,300	\$3,559,300
TOTAL FUND 318 - Ocean Center			2,000,000	1,559,300	3,559,300

**Detail of Capital Improvements by Fund
FY 2019-20**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 326 - Park Projects					
Capital Projects					
Lake Ashby	1	53,000	53,000	0	53,000
Lemon Bluff Park	1	375,852	375,852	0	375,852
Lemon Bluff Park - ECHO	1	400,000	0	400,000	400,000
			428,852	\$400,000	\$828,852
TOTAL FUND 326 - Park Projects			428,852	400,000	828,852
Fund: 328 - Trail Projects					
Capital Projects					
Construction Engineering	1	240,000	240,000	0	240,000
			240,000	\$0	\$240,000
TOTAL FUND 328 - Trail Projects			240,000	0	240,000
Fund: 334 - Bond Funded Road Program					
Engineering & Construction					
Orange Camp Rd - MLK to I-4	1	4,172,218	0	4,172,218	4,172,218
Tenth St. - Myrtle to US1	1	1,460,137	0	1,460,137	1,460,137
			0	\$5,632,355	\$5,632,355
TOTAL FUND 334 - Bond Funded Road Program				5,632,355	5,632,355
Fund: 367 - Elections Warehouse					
Capital Projects					
Elections Warehouse	1	46,968	46,968	0	46,968
			46,968	\$0	\$46,968
TOTAL FUND 367 - Elections Warehouse			46,968	0	46,968
Fund: 369 - Sheriff Capital Projects					
Capital Projects					
E911 Sheriff Technology	1	500,000	500,000	0	500,000
Sheriff's CAD/RMS	1	1,400,000	1,400,000	0	1,400,000
			1,900,000	\$0	\$1,900,000
TOTAL FUND 369 - Sheriff Capital Projects			1,900,000	0	1,900,000
Fund: 373 - Medical Examiner's Facility					
Capital Projects					
Design and Engineering	1	700,000	700,000	0	700,000
Medical Examiner's Facility	1	2,300,000	2,300,000	0	2,300,000
			3,000,000	\$0	\$3,000,000
TOTAL FUND 373 - Medical Examiner's Facility			3,000,000	0	3,000,000

**Detail of Capital Improvements by Fund
FY 2019-20**

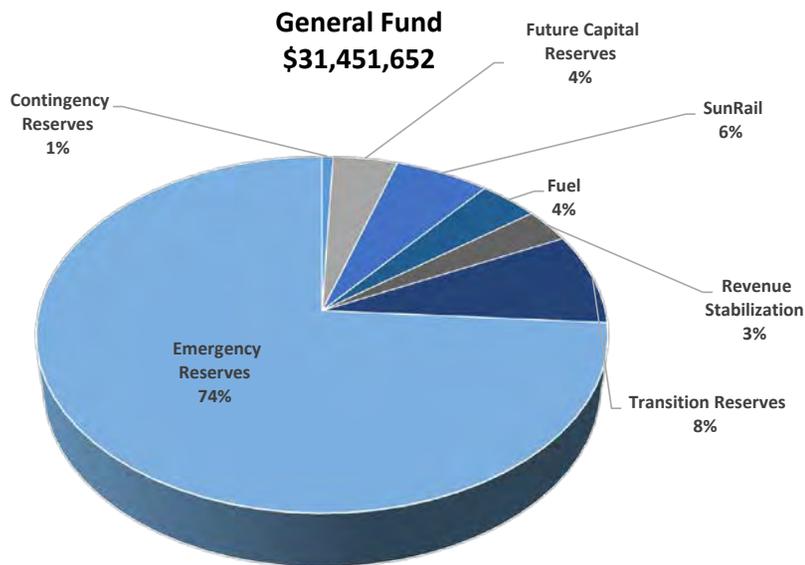
Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 530 - Group Insurance					
Human Resources					
Fitness Center Locker Room Renovation	1	227,100	0	227,100	227,100
			0	\$227,100	\$227,100
TOTAL FUND 530 - Group Insurance				227,100	227,100
Total NON-OPERATING FUNDS			13,953,339	14,383,343	28,336,682
TOTAL ALL FUNDS			46,763,772	46,646,563	93,410,335

Reserve Summary by Fund

Reserve Category **Purpose** **FY 2019-20**

Fund: 001 - General

Contingency Reserves	Address unexpected one-time Council priority expenditures	223,114
Future Capital Reserves	Set aside for FY21 one-time capital needs	1,304,804
SunRail	Set aside for estimated cost for one year debt service for construction of phase two to DeLand	1,916,000
Special Programs Reserves	Set aside for fuel rate fluctuations	1,194,176
Revenue Stabilization	Offset fluctuations in revenues due to unstable economic climate	966,163
Transition Reserves	Set aside for possible fluctuations in revenues or increased costs	2,600,000
Emergency Reserves	Per Council reserve policy	23,247,395
Total Reserves Fund: 001 - General		31,451,652



Reserve Summary by Fund

Reserve Category

Purpose

FY 2019-20

Special Revenue Funds

Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	2,092,719
Revenue Stabilization	Set aside to offset volatility in ambulance fees	200,000
Total Reserves Fund: 002 - Emergency Medical Services		2,292,719

Fund: 103 - County Transportation Trust

Future Capital	Set aside for future one-time capital needs	18,616,191
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,588,000
Revenue Stabilization	Reserves are set aside to offset volatility in various revenue streams such as gas taxes and to provide for unexpected expenditures	2,615,216
Total Reserves Fund: 103 - County Transportation Trust		22,819,407

Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	3,770,426
Emergency Reserves	Per Council reserve policy	2,076,269
Total Reserves Fund: 104 - Library		5,846,695

Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future one-time capital needs	2,915,774
Equip Replacement Reserves	Set aside for future helicopter replacement	664,262
Special Programs Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy	488,119
Total Reserves Fund: 105 - East Volusia Mosquito Control		4,168,155

Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital needs	1,847,444
Emergency Reserves	Per Council reserve policy	343,700
Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District		2,191,144

Fund: 115 - E-911 Emergency Telephone System

Reserves	Set aside for future expenses	362,633
Total Reserves Fund: 115 - E-911 Emergency Telephone System		362,633

Fund: 116 - Special Lighting Districts

Reserves	Set aside for future expenses	45,403
Total Reserves Fund: 116 - Special Lighting Districts		45,403

Reserve Summary by Fund

Reserve Category**Purpose****FY 2019-20**

Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	2,117,167
Revenue Stabilization	Offset fluctuations in revenues due to unstable economic climate	1,053,218
Total Reserves Fund: 118 - Ocean Center		3,170,385

Fund: 119 - Road District Maintenance

Future Capital Reserves	Set aside for future one-time capital needs	2,844
Total Reserves Fund: 119 - Road District Maintenance		2,844

Fund: 120 - Municipal Service District

Loan Repayment Reserves	Set aside for future year debt service payments of Sheriff evidence facility	1,400,499
Special Programs Reserves	Set aside for fuel rate fluctuations	500,000
Revenue Stabilization	Reserves are set aside to offset volatility in various revenue streams such as Utility Tax, Communications Tax, Sales Tax, and other non Ad-Valorem revenues, and to provide for unexpected expenditures	2,800,061
Transition Reserves	Set aside for possible fluctuations in revenues or increased costs	2,001,938
Emergency Reserves	Per Council reserve policy	4,809,146
Total Reserves Fund: 120 - Municipal Service District		11,511,644

Fund: 121 - Special Assessments

Debt Requirement Reserves	Set aside for future year debt service payments	885,725
Total Reserves Fund: 121 - Special Assessments		885,725

Fund: 122 - Manatee Conservation

Reserves	Set aside for law enforcement water patrol	434,933
Total Reserves Fund: 122 - Manatee Conservation		434,933

Fund: 123 - Inmate Welfare Trust

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	3,251,158
Total Reserves Fund: 123 - Inmate Welfare Trust		3,251,158

Fund: 124 - Library Endowment

Reserves	Set aside for library services	450,966
Total Reserves Fund: 124 - Library Endowment		450,966

Reserve Summary by Fund

Reserve Category	Purpose	FY 2019-20
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Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	161,985
Total Reserves Fund: 125 - Homeless Initiatives		161,985

Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	66,666
Total Reserves Fund: 127 - Wetland Mitigation		66,666

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

Future Capital Reserves	Set aside for future one-time capital needs	4,437,870
Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)		4,437,870

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

Future Capital Reserves	Set aside for future one-time capital needs	1,994,884
Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)		1,994,884

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

Future Capital Reserves	Set aside for future one-time capital needs	1,309,750
Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)		1,309,750

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

Future Capital Reserves	Set aside for future one-time capital needs	10,739,669
Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)		10,739,669

Fund: 135 - Park Impact Fees-County

Future Capital Reserves	Set aside for future one-time capital needs	888,634
Total Reserves Fund: 135 - Park Impact Fees-County		888,634

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

Future Capital Reserves	Set aside for future one-time capital needs	245,223
Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)		245,223

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

Future Capital Reserves	Set aside for future one-time capital needs	65,707
Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)		65,707

Reserve Summary by Fund

Reserve Category	Purpose	FY 2019-20
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Fund: 138 - Park Impact Fees-Zone 3 (Southwest)

Future Capital Reserves	Set aside for future one-time capital needs at Lemon Bluff Park	130,431
Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)		130,431

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

Future Capital Reserves	Set aside for future one-time capital needs	851,723
Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)		851,723

Fund: 140 - Fire Rescue District

Grants-Match Reserves	Set aside for future grant match	150,000
Future Capital Reserves	Set aside for future one-time capital needs	3,674,963
Equipment Replacement Reserves	Set aside for future one-time capital for equipment replacement	3,500,000
Emergency Reserves	Per Council reserve policy	3,176,304
Total Reserves Fund: 140 - Fire Rescue District		10,501,267

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	254,989
Total Reserves Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)		254,989

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	24,929
Total Reserves Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)		24,929

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	62,229
Total Reserves Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)		62,229

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	48,823
Total Reserves Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)		48,823

Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for operating purposes	67,065
Total Reserves Fund: 158 - Gemini Springs Endowment		67,065

Reserve Summary by Fund

Reserve Category	Purpose	FY 2019-20
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Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future forecasted water quality projects	3,522,841
Total Reserves Fund: 159 - Stormwater Utility		3,522,841

Fund: 160 - Volusia ECHO

Reserves	Address unexpected one-time Council priority expenditures	16,211,057
Total Reserves Fund: 160 - Volusia ECHO		16,211,057

Fund: 161 - Volusia Forever

Reserve for Land Management	Set aside for future maintenance of the Forever properties	11,534,172
Reserve for Forever land purchases	Set aside for one-time capital expenditures to acquire property	445,198
Reserve for Barberville Mitigation Tract	Set aside for maintenance per the permits of SJRWMD and the US Army Corps of Engineers	638,747
Total Reserves Fund: 161 - Volusia Forever		12,618,117

Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	215,263
Total Reserves Fund: 170 - Law Enforcement Trust		215,263

Fund: 171 - Beach Enforcement Trust

Reserves	Set aside for future needs	1,036
Total Reserves Fund: 171 - Beach Enforcement Trust		1,036

Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	21,826
Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice		21,826

Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	33,628
Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury		33,628

Special Revenue Funds Total	121,909,423
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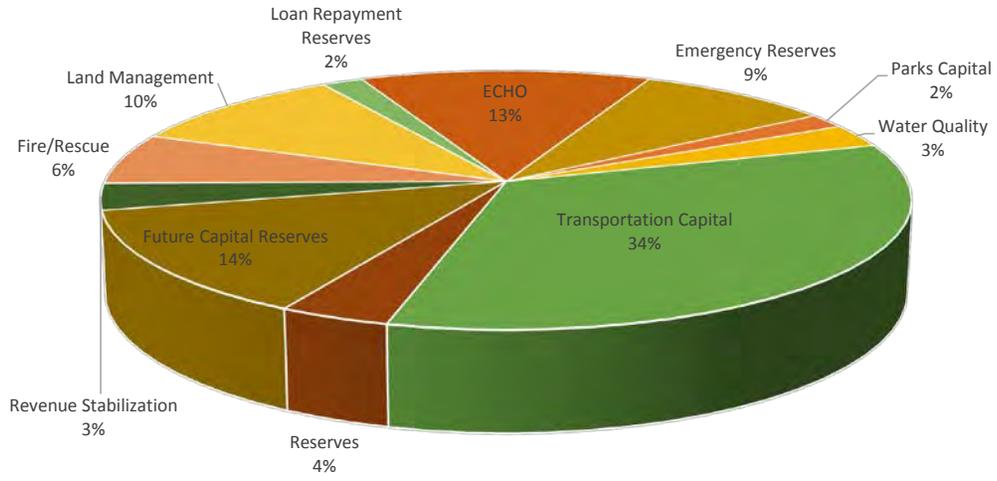
Reserve Summary by Fund

Reserve Category

Purpose

FY 2019-20

Special Revenue
\$121,909,423



Reserve Summary by Fund

Reserve CategoryPurposeFY 2019-20

Debt Service Funds

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	722,320
Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014		722,320

Fund: 203 - Tourist Development Tax Revenue Bonds, 2004

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	1,822,125
Total Reserves Fund: 203 - Tourist Development Tax Revenue Bonds, 2004		1,822,125

Fund: 215 - Capital Improvement Note, 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	295,277
Total Reserves Fund: 215 - Capital Improvement Note, 2017		295,277

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

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	158,300
Total Reserves Fund: 262 - Limited Tax General Obligation Refunding Bonds, 2014		158,300

	Debt Service Funds Total	2,998,022
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Capital Project Funds

Fund: 309 - Correctional Facilities Capital Projects

Future Capital Reserves	Set aside for security system upgrade	584,400
Total Reserves Fund: 309 - Correctional Facilities Capital Projects		584,400

Fund: 318 - Ocean Center

Future Capital Reserves	Set aside for concourse restroom remodel and carpet replacement	2,160,986
Total Reserves Fund: 318 - Ocean Center		2,160,986

Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future one-time boating improvement capital needs	140,000
Total Reserves Fund: 326 - Park Projects		140,000

Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future one-time capital/maintenance of trail system	244,977
Total Reserves Fund: 328 - Trail Projects		244,977

	Capital Project Funds Total	3,130,363
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Reserve Summary by Fund

Reserve Category

Purpose

FY 2019-20

Enterprise Funds

Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	2,024,981
Total Reserves Fund: 440 - Waste Collection		2,024,981

Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	2,484,755
Landfill Closure Reserves	Set aside for future landfill closures	13,490,611
Pollution Remediation	Set aside for future pollution remediation	35,500
Total Reserves Fund: 450 - Solid Waste		16,010,866

Fund: 451 - Daytona Beach International Airport

Reserves	Set aside for collected Customer Facility Charge restricted revenues	2,195,018
Grants-Match Reserves	Set aside for local contribution to grant match projects	3,638,175
Future Capital Reserves	Set aside for future one-time capital needs	4,617,392
Equipment Replacement Reserves	Set aside requirement established in bond covenants for equipment replacement	250,000
Maintenance & Operations Reserves	Set aside requirement established in bond covenants for 1/6 of maintenance and operating costs	2,245,559
Revenue Stabilization	Offset volatility of various airport revenue streams	6,362,117
Total Reserves Fund: 451 - Daytona Beach International Airport		19,308,261

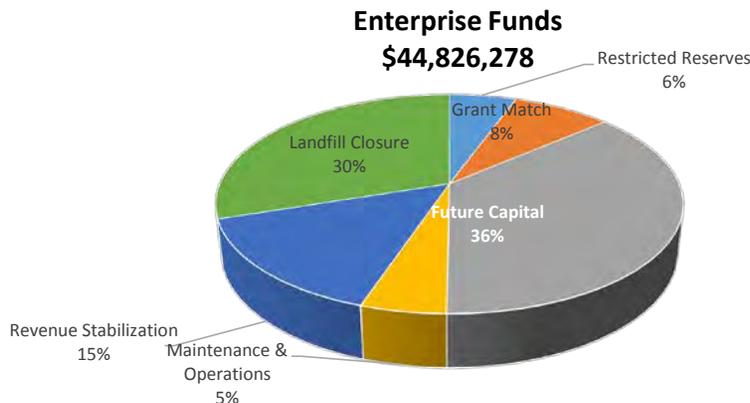
Fund: 456 - Volusia Transportation Authority

Revenue Stabilization	Set aside to offset volatility of transit revenue streams	250,000
Total Reserves Fund: 456 - Volusia Transportation Authority		250,000

Fund: 457 - Water and Sewer Utilities

Future Capital Reserves	Set aside for future one-time capital needs	7,232,170
Total Reserves Fund: 457 - Water and Sewer Utilities		7,232,170

Enterprise Funds Total 44,826,278



Reserve Summary by Fund

Reserve Category

Purpose

FY 2019-20

Internal Service Funds

Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program	3,954,103
Total Reserves Fund: 511 - Computer Replacement		3,954,103

Fund: 513 - Equipment Maintenance

Reserves	Set aside for maintenance and operations	387,822
Total Reserves Fund: 513 - Equipment Maintenance		387,822

Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	17,913,666
Total Reserves Fund: 514 - Fleet Replacement		17,913,666

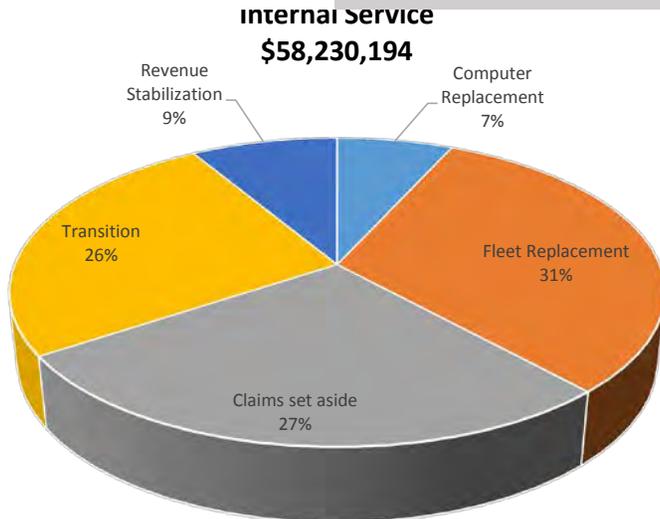
Fund: 521 - Insurance Management

Catastrophic Claims	Set aside for property losses, policy changes and workers' compensation	5,074,373
Total Reserves Fund: 521 - Insurance Management		5,074,373

Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims	5,900,230
Revenue Stabilization	Set aside to allow for premium stabilization over a 5-year period	5,000,000
Transition Reserves	Set aside for potential changes in subscribers	15,000,000
Catastrophic Claims	Set aside for potential devastating claims	5,000,000
Total Reserves Fund: 530 - Group Insurance		30,900,230

Internal Service Funds Total	58,230,194
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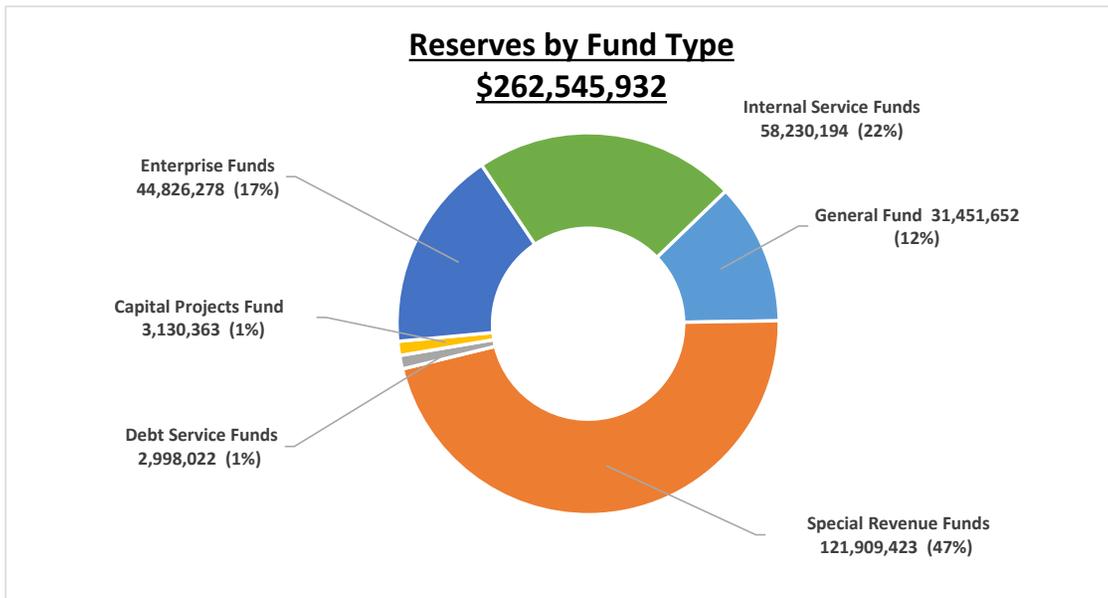
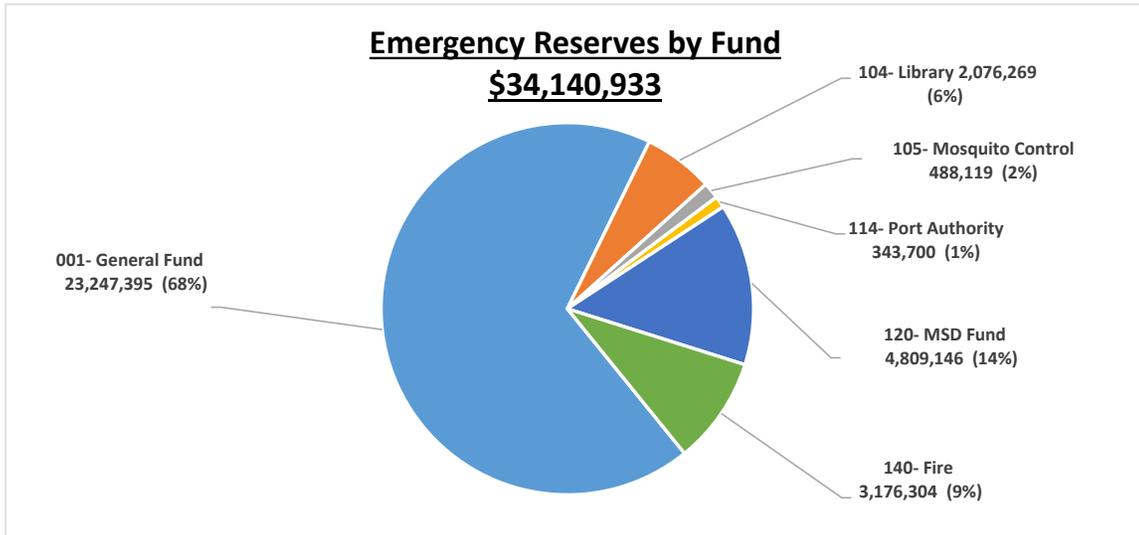
Total Reserves	262,545,932
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Reserve Summary by Fund

Reserve Category

Purpose

FY 2019-20



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Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2019-20
<u>001 - General Fund Transfers</u>		
Sheriff's Capital Fund 369	E911 Next Generation System	500,000
Sheriff's Capital Fund 370	CAD/Records Management System	1,400,000
Emergency Medical Services Fund 002	EMS Subsidy	8,314,285
Section 8 Fund 784	Section 8 Grant Match	100,000
Homeless Initiative Fund 125	"The Bridge" Homeless Facility	226,407
Computer Replacement Fund 511	AV Equipment Replacement	100,000
Medical Examiner Facility Fund 373	Design & Construction of new facility	3,000,000
Corrections Capital Fund 309	Jail Network Upgrades	2,868,000
Economic Development Fund 130	Economic Development Subsidy	4,310,252
Votran 456	Votran Subsidy	11,703,615
Total General Fund Transfers		32,522,559
<u>103 - Transportation Trust Fund Transfers</u>		
Debt Service Fund 209	Capital Improvement Revenue Note, Series 2015	1,017,920
Total Transportation Trust Transfers		1,017,920
<u>104 - Library Fund Transfers</u>		
Library Capital 317	Future Library Improvements	1,000,000
<u>106 - Resort Tax Fund Transfers</u>		
Debt Service Fund 202	TDT Refunding Revenue Bond, Series 2014A & 2014B	1,823,081
Debt Service Fund 203	Tourist Development Tax Revenue Bonds, Series 2004	2,445,912
Ocean Center Fund 118	Ocean Center Operations	7,873,498
Total Resort Tax Transfers		12,142,491
<u>108 - Sales Tax Fund Transfers</u>		
General Fund 001	Sales Tax Revenue Portion to General Fund	15,658,570
MSD Fund 120	Sales Tax Revenue Portion to MSD	8,254,275
Total Sales Tax Transfers		23,912,845
<u>114 - Port Authority Fund Transfers</u>		
Beach Capital Fund 313	Lighthouse Point Park Boardwalk Renovations	1,868,271
Beach Capital Fund 313	Beach Related Capital Improvements	462,384
Total Port Authority Transfers		2,330,655
<u>115 - E911 Fund Transfers</u>		
General Fund 001	E911 Land Lines, Wireless, & Voice Over IP	802,297
<u>118 - Ocean Center Fund Transfers</u>		
Debt Service Fund 208	Capital Improvement Note, Series 2010	702,749
Ocean Center Capital Fund 318	Ocean Center Capital Improvements	3,248,375
Total Ocean Center Transfers		3,951,124
<u>120 - MSD Fund Transfers</u>		
Debt Service Fund 215	Capital Improvement Note, Series 2017	466,207
Transportation Trust Fund 103	Utility Tax Transfer	5,000,000
Wetland Mitigation Fund 127	Establish Wetland Mitigation Fund	111,666
Total MSD Transfers		5,577,873
<u>122 - Manatee Conservation Fund Transfers</u>		
General Fund 001	Manatee Protection Grant for Sheriff's Office	6,642
<u>126 - Economic Incentive Fund Transfers</u>		
Economic Development Fund 130	Transfer of Interest Income	109,422

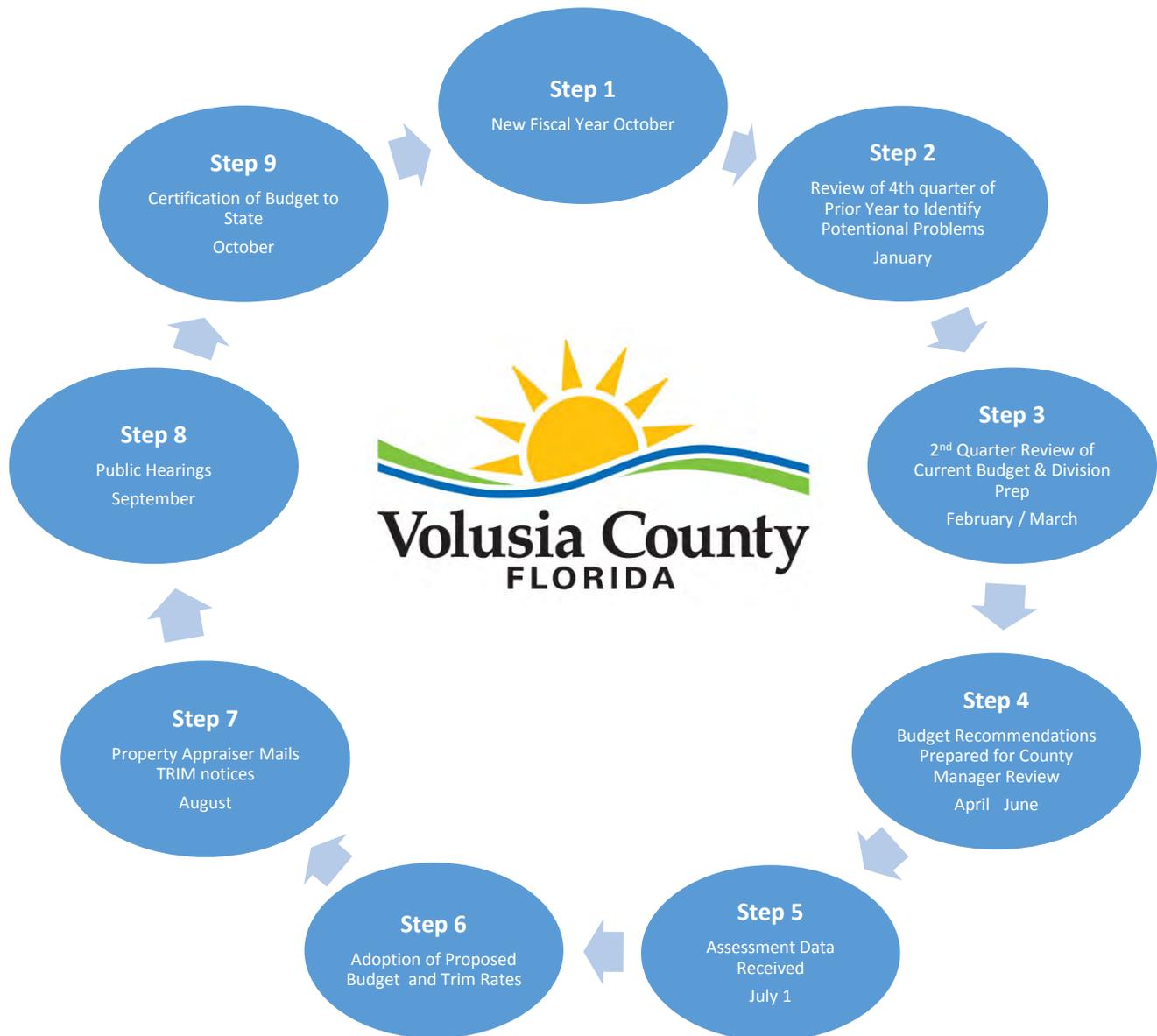
Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2019-20
<u>131,132,133,134 - Road Impact Fee Fund Transfers</u>		
Debt Service Fund 213	Gas Tax Revenue Bond, Series 2013	1,895,411
Debt Service Fund 213	Gas Tax Revenue Bond, Series 2013	496,417
Debt Service Fund 213	Gas Tax Revenue Bond, Series 2013	1,760,023
Debt Service Fund 213	Gas Tax Revenue Bond, Series 2013	361,031
Total Road Impact Fee Transfers		4,512,882
<u>160 - ECHO Fund Transfers</u>		
Parks Projects Fund 326	Lemon Bluff Park	400,000
Trails Projects Fund 328	Annual Set Aside for Trails	1,000,000
Total ECHO Transfers		1,400,000
<u>161 - Volusia Forever Fund Transfers</u>		
General Fund 001	Repayment for Leffler Property	1,740,056
<u>328 - Trails Projects Fund Transfers</u>		
Debt Service Fund 208	Capital Improvement Revenue Note, Series 2010	515,023
<u>321 - Williamson Blvd. Fund Transfers</u>		
Elections Warehouse Fund 367	Closeout of fund, transfer interest to Elections Warehouse	46,968
<u>330 - Economic Development Capital Fund Transfers</u>		
Economic Development Fund 130	Closeout of fund, transfer excess back to source	48,604
<u>365 - Public Works Service Center Fund Transfers</u>		
Mosquito Control Fund 105	Transfer of Original Contribution for Central Facility	2,000,000
<u>475 - Parking Garage Fund Transfers</u>		
General Fund 001	Parking Garage Loan Repayment	29,866
<u>530 - Group Insurance Fund Transfers</u>		
General Fund 001	Group Insurance Refund	2,284,502
Emergency Medical Services Fund 002	Group Insurance Refund	281,151
Transportation Trust Fund 103	Group Insurance Refund	224,684
Library Fund 104	Group Insurance Refund	235,687
Mosquito Control Fund 105	Group Insurance Refund	34,405
Port Authority Fund 114	Group Insurance Refund	21,550
E911 Fund 115	Group Insurance Refund	4,116
Ocean Center Fund 118	Group Insurance Refund	51,873
MSD Fund 120	Group Insurance Refund	480,258
Inmate Welfare Fund 123	Group Insurance Refund	5,091
Economic Development Fund 130	Group Insurance Refund	11,257
Fire Fund 140	Group Insurance Refund	226,133
Stormwater Fund 159	Group Insurance Refund	73,431
Volusia Forever Fund 161	Group Insurance Refund	3,519
Waste Collection Fund 440	Group Insurance Refund	4,130
Solid Waste Fund 450	Group Insurance Refund	87,562
Airport Fund 451	Group Insurance Refund	61,697
Water & Sewer Utilities Fund 457	Group Insurance Refund	79,818
Parking Garage Fund 475	Group Insurance Refund	3,881
Equipment Maintenance Fund 513	Group Insurance Refund	68,142
Insurance Management Fund 521	Group Insurance Refund	13,722
Total Group Insurance Transfers		4,256,609
Total Transfers		97,923,836

VOLUSIA COUNTY, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS
Fiscal Year 2019-20

FUND	Fiscal Year 2019-20 PRINCIPAL PAYMENT	Fiscal Year 2019-20 INTEREST PAYMENT	Fiscal Year 2019-20 OTHER FEES	Fiscal Year 2019-20 TOTAL
Governmental Fund Debt				
<u>Revenue Note Loans</u>				
2010 Capital Improvement Revenue Note				
Ocean Center Expansion	208	466,000	234,249	2,500
Trails	208	468,000	44,523	2,500
2015 Capital Improvement Revenue Note	209	890,000	122,170	5,750
2017 Capital Improvement Revenue Note	215	270,000	189,707	750
Total Revenue Note Loans	\$2,094,000	\$590,649	\$11,500	\$2,696,149
<u>Non-Self Supporting Bonds</u>				
2004 Tourist Development Tax Revenue Bonds	203	\$1,182,279	\$1,272,721	\$2,500
2014A Tourist Development Refunding Revenue Bond	202	90,000	737,100	750
2014B Tourist Development Refunding Revenue Bond	202	130,000	858,721	750
2014 Limited Tax General Obligation Refunding Bond	262	3,160,000	122,496	5,750
2013 Gas Tax Refunding Revenue Bond	213	4,080,000	432,132	750
Total Non-Self Supporting Bonds	\$8,642,279	\$3,423,170	\$10,500	\$12,075,949
Proprietary Fund Debt				
<u>Revenue Note Loans</u>				
2013 Capital Improvement Revenue Note (Parking Garage)	475	780,000	87,375	0
2018 Airport System Revenue Note - Anticipated	451	0	362,917	0
Total Proprietary Fund Notes	\$780,000	\$450,292	\$0	\$1,230,292
<u>State Revolving Loans (SRF)</u>				
Southeast Wastewater Facility	457	277,924	3,187	0
Southwest Regional Water Reclamation Facility	457	194,455	2,236	0
Southwest Regional Water Reclamation Facility 2	457	437,166	164,221	0
Total State Revolving Loans (SRF)	\$909,545	\$169,644	\$0	\$1,079,189
<u>Proprietary Fund Bonded Debt</u>				
2000 Airport System Refunding Revenue Bonds	451	\$2,475,000	\$358,750	\$8,848
2012 Airport System Refunding Revenue Bond	451	740,000	26,250	28,488
2012 Water and Sewer Refunding Revenue Bond	457	820,000	0	5,000
Total Proprietary Fund Bonded Debt	\$4,035,000	\$385,000	\$42,336	\$4,462,336
Total Debt Service	\$16,460,824	\$5,018,755	\$64,336	\$21,543,915

BUDGET PREPARATION, ADOPTION AND AMENDMENT



Budget Amendments:

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

FINANCIAL POLICIES

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

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

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

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

The concept of reasonable assurance recognizes that:

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

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

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

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

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

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

GENERAL BUDGET PROCEDURE

1. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Volusia County Council at the fund level.
2. The budgeted expenditures and reserves for each fund, including reserves for contingencies, will equal the sum of the projected fund balance at the beginning of the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year.
3. The operating budget will reflect programmatic performance measures for each Division; actual performance will be compared periodically to estimated targets.
4. The Management and Budget Division will prepare an analysis of financial condition at the end of the second, third and fourth quarters of the fiscal year.
5. The Office of the Chief Financial Officer will annually update the Five-Year Capital Improvement Program.
6. If the County Manager certifies there are available projected revenues for appropriation in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(f).
7. The transfer of appropriations up to and including \$25,000 among Activities within a Division will require only the Division Director's or his or her designee's approval as long as the transfer is not between funds. Transfers over \$25,000 will require the approval of the Department Director. Transfers of any amount between Divisions within a Department will require the approval of the Department Director. Transfers of any amount between two Departments will require the approval of both Department Directors, or the County Manager or Deputy County Manager. Transfer of appropriations from Personal Services will require approval of the County Manager or Deputy County Manager. Transfers of any amount between funds will require County Council approval. The Supervisor of Elections, Property Appraiser, Sheriff, and County Attorney will have the same transfer authority as the Department Directors for their budgets.
8. Internal Service Funds may be established to account for the provision of goods and services by one Division to other Divisions on a break-even cost reimbursement basis when the establishment of such funds will attain greater economy, efficiency, and effectiveness in the acquisition and distribution of common goods or services utilized by several or all Divisions.
9. Appropriations in the various user Divisions will constitute an indirect budget ceiling on the Internal Service Fund Activities. Appropriations in Internal Service Funds may be increased with County Manager approval based on increases in the indirect budget ceiling of user Divisions.
10. It will be the intent of all Internal Service Funds to break even, but in the event a profit or loss should occur, it can be disposed of by crediting or charging the billed Divisions in accordance with their usage. Actual or projected retained earnings may also be used to lower internal service charges in the ensuing fiscal year, rather than crediting Division expenditures in the prior fiscal year. This will apply to all Internal Service Funds, with the exception of the Insurance Management and Group Insurance funds.

REVENUE PROCEDURES

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

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

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

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

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

APPROPRIATION PROCEDURES

1. Fund appropriations by the County Council will be allocated to Divisions, Activities, and line item object codes as deemed appropriate by the County Manager to facilitate managerial control and reporting of financial operations.
2. Divisions are encouraged to prepare their budget requests at levels necessary to provide adequate services to the community. When possible, program expansions should be offset by reductions in other programs that have proven marginal.
3. Emphasis in planning for the delivery of County services will center on the development of goals and performance objectives that lead to end results or service levels to be accomplished. Divisions are asked to give careful attention to the identification of specific performance objectives and service levels and to relate budget requests to those objectives.
4. The budget request for County Divisions will include itemized lists of all necessary capital equipment, and replacement of inadequate capital equipment.
5. Each year County staff will prepare a Five-Year Capital Improvement Program document; this document will identify public facilities and infrastructure that eliminate existing deficiencies, replace inadequate facilities, and meet the needs caused by new growth.
6. The annual budget will include sufficient appropriations to fund capital projects for the first year of the Five-Year Capital Improvement Program. Any project approved for funding will have an adequate budget for operation and maintenance, or the County Manager will request that the County Council re-examine the established service level for this service.
7. Every appropriation (except an appropriation for capital projects and federal, state and local grants) will lapse at the close of the fiscal year to the extent that it has not been carried forward. Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned. The purpose of any appropriation will be deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation unless re-appropriated by the County Council.
8. Debt service millage will be anticipated at levels that will generate sufficient revenue to make all required payments.
9. Countywide revenues will be allocated to services that provide a countywide benefit.
10. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "appropriated fund balance" in the budget of the following fiscal year.

RESERVE PROCEDURES

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

1. Beginning with FY 1999-00, ad valorem taxes received in excess of the 95% collection rate are placed in an Emergency Reserve account until a minimum 5% or a maximum 10% “reserve” position is achieved.
2. To the extent that other funds become available, (i.e. current revenues, expenditure savings, or fund balance) they may be added to the Emergency Reserve to achieve the 5%-10% “reserve” position as quickly as possible.
3. The County Council must approve all transfer of funds once they are placed in an Emergency Reserve account. Recommendations for the use of Emergency Reserves will be through the County Manager’s recommended budget that is presented to the County Council in July of each year.
4. Recommendations by the County Manager for the use of these funds at other times will be to address emergencies resulting from disasters to the extent that other revenues are not available for emergency expenditures.
5. The Emergency Reserve for future fiscal years is not intended to function as a second contingency fund to address unfunded expenditures or over-expenditures related to the normal provision of County services.
6. If funds are transferred from the Emergency Reserves as part of the annual budget process, or for unbudgeted emergencies during the fiscal year, and the transfer results in an Emergency Reserve of less than 5%, to the extent possible, they will be replaced during the following fiscal year.
7. The County Council and/or County Manager may impose this reserve policy for non-tax supported funds, as deemed appropriate.

DEBT MANAGEMENT PROCEDURES

Overview

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

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

Procedure

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

1. The County will at all times manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
2. Revenue sources will only be pledged for debt when legally available. In those situations where the revenue sources have previously been used for general operating expenditures, they will only be pledged for debt when other sufficient revenue sources are available to replace them.
3. Capital improvements not related to enterprise fund operations (e.g., roads, parks, public buildings, etc.) may be financed by debt to be repaid from available, pledgeable revenue sources (including ad valorem taxes).
4. Capital improvements related to enterprise fund operations (e.g., airport, water and wastewater systems, refuse disposal systems, etc.), if financed by debt, should be repaid solely from user fees and charges generated from the respective enterprise fund operation.
5. All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event to exceed thirty years.
6. The County shall not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
7. The County will market its debt through the use of competitive bid whenever deemed feasible, cost effective and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.

8. Credit enhancements (insurance, letters of credit, etc.) will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
9. In order to maintain a stable debt service burden, the County will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.
10. The County will ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with appropriate laws, rules, regulations and covenants associated with outstanding debt.
11. The County should consider coordinating with other local government entities to the fullest extent possible, so as to minimize the overlapping debt burden to its citizens.
12. The County will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized.