

Volusia County Finance Department



January 18, 2022
Summary of Budget and Services Provided



Finance Department Organizational Chart



Office of the CFO - Budget

Category	FY 2021-22 Adopted Budget	FY 2022-23 Notes
Personnel Services	\$552,561	Projected wage increase (% or \$1hr) 6% increase in group insurance Florida Retirement System rate change Reduction of 1 full time position
Operating Expenses	\$228,886	Includes one-time costs
Reimbursements	(\$124,553)	
Total	\$656,894	
Funded Full-time Equivalent	4.00	
Funding Source(s)	General Fund (reimbursements from other funds via administrative service charge)	

Office of the CFO – Summary of Operations

- Department Administration
 - 6 direct reports
- Grant Management
 - 256 Grants
- FEMA Administration
 - 5 active disasters
 - \$44 million in project costs
- CARES Act Coronavirus Relief Fund Administration - \$96,543,791
- American Rescue Plan Act (ARPA) Coronavirus Local Fiscal Recovery Funding - \$107,468,931

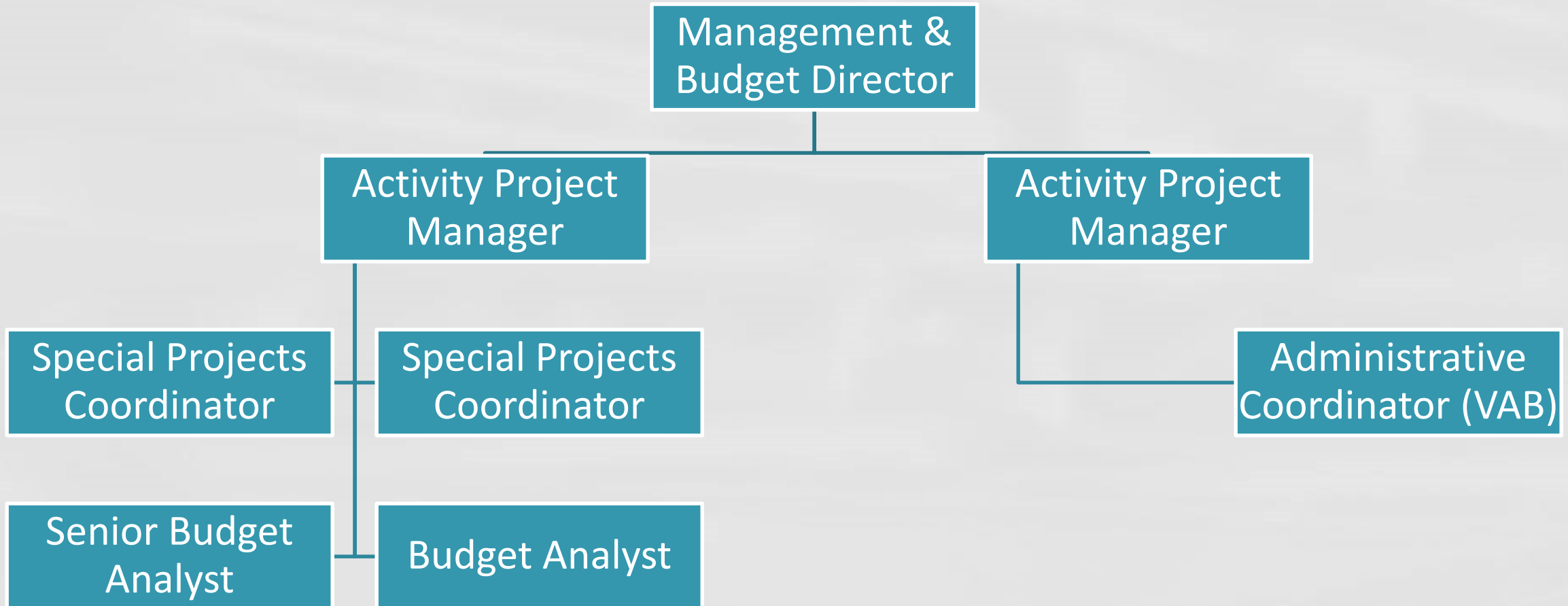
Office of the CFO – Operating Expenses

- Contracted Services - \$207,500
 - Sheriff General Fund/MSD allocation study - \$200,000 (one-time cost)
 - Additional audits as needed - \$5,000
 - High-speed copier charge - \$2,500
- Largest operating expenses make up 90.7% of total operating budget
 - Remaining operating for training, communications, property insurance, computer replacement, and office supplies - \$21,386 or 9.3%

Management & Budget - Budget

Category	FY 2021-22 Adopted Budget	FY 2022-23 Notes
Personnel Services	\$796,676	Projected wage increase (% or \$1hr) 6% increase in group insurance Florida Retirement System rate change Reduction of 1 full time position
Operating Expenses	\$52,766	Operating increases by inflation only
Reimbursements	(\$224,795)	
Total	\$624,647	
Funded Full-time Equivalent	8.00	
Funding Source(s)	General Fund (reimbursements from other funds via administrative service charge)	

Management & Budget's Organizational Chart



Management & Budget - Summary of Operations

- Staff of 7 provides budget support for County divisions, Ad Authorities, and Constitutional Officers
 - 38 divisions
 - 3 constitutional offices
 - 3 Ad authorities
- Produce annual publications of financial information and statistics
 - Five Year Forecast/Recommended Budget Document
 - Adopted Budget Document
 - Capital Improvement Manual
 - Revenue Manual

Management & Budget - Operating Expenses

- Liability insurance - \$13,218 (Allocated share of county-wide liability insurance costs, based on FTE)
- Legal Advertisements - \$7,140 (TRIM compliance and budget resolutions)
- Copying - \$6,250 (Charges for Toshiba copier - printing reports and budget documents)
- Office Supplies - \$4,500 (Book binders, paper, labels, etc.)
- Contracted services - \$4,048 (Toshiba copier upcharge and InfoAdvantage (CGI) support)
- Largest operating expenses make up 66.6% of total operating budget
 - Remaining operating for training, communications, property insurance, computer replacement, registrations, & publications - \$17,610 or 33.4%

Management & Budget - Key Statistics

- Quarterly and annual analysis of budgets and funds
 - 86 budgeted funds in fiscal year 2021-22
- Manage appropriation availability
 - Budget transfers – 275 per year on average
 - Budget Resolutions – 100 per year on average
- Development of end-user financial reports
 - 69 Reports maintained
- Salary and benefit forecasting
 - 2,254 full-time, 542 part-time positions county-wide
 - State retirement rates - 25 class codes

Management & Budget - Key Statistics

- Budget database system administration and maintenance
 - 28 budget layout forms, 356 user profiles
- Assure compliance with County ordinances and State statutes
 - TRIM process - Tax impact advertisements, 2 - Public budget meetings
 - Economic & Demographic Research report of County statistics
- Financial forecasting
 - Revenue forecasts - 327 revenue sources/transfers between funds
 - Five year forecasts - 43 funds
- Financial reviews
 - Public records request and quarterly CPS updates

Value Adjustment Board - Budget

Category	FY 2021-22 Adopted Budget	FY 2022-23 Notes
Personnel Services	\$64,931	Projected wage increase (% or \$1hr) 6% increase in group insurance Florida Retirement System rate change
Operating Expenses	\$102,340	Operating increases by inflation only
Total	\$167,271	
Funded Full-time Equivalent	1.00	
Funding Source(s)	General Fund	

Value Adjustment Board - Summary of Operations

- The Value Adjustment Board (VAB) was created by Florida Statute to provide property owners an opportunity to appeal property value, denial of an exemption, classification, or tax deferral. The Management & Budget Office manages the VAB process which includes:
 - Petition portal maintenance and filing assistance
 - 888 average petitions filed annually
 - Scheduling and recording of hearings
 - 283 average hearings scheduled annually
 - Minimum of 3 VAB board meetings annually

Value Adjustment Board - Revenues

- \$15 petition filing fee
 - Fiscal year 2021 revenue from filing fees - \$10,650
 - Estimated fiscal year 2022 revenue from filing fees - \$13,000
- School Board cost share
 - Fiscal year 2021 School Board contribution - \$62,135
 - Estimated fiscal year 2022 School Board contribution - \$50,000

Value Adjustment Board - Operating Expenses

- Professional services - \$50,000 (Special magistrates for VAB hearings (rate increased in FY22))
- Legal expenses - \$25,500 (VAB board approved attorney and associated fees)
- Software - \$20,245 (Annual Axia license - petition portal)
- Computer replacement - \$2,185 (Internal service charge for replacement of VAB computers)
- Legal advertisement - \$2,010 (Advertisements for VAB meetings and required notices)
- Largest operating expenses make up 98% of total operating budget
 - Remaining operating for training, liability insurance, postage, and office supplies - \$2,400 or 2%

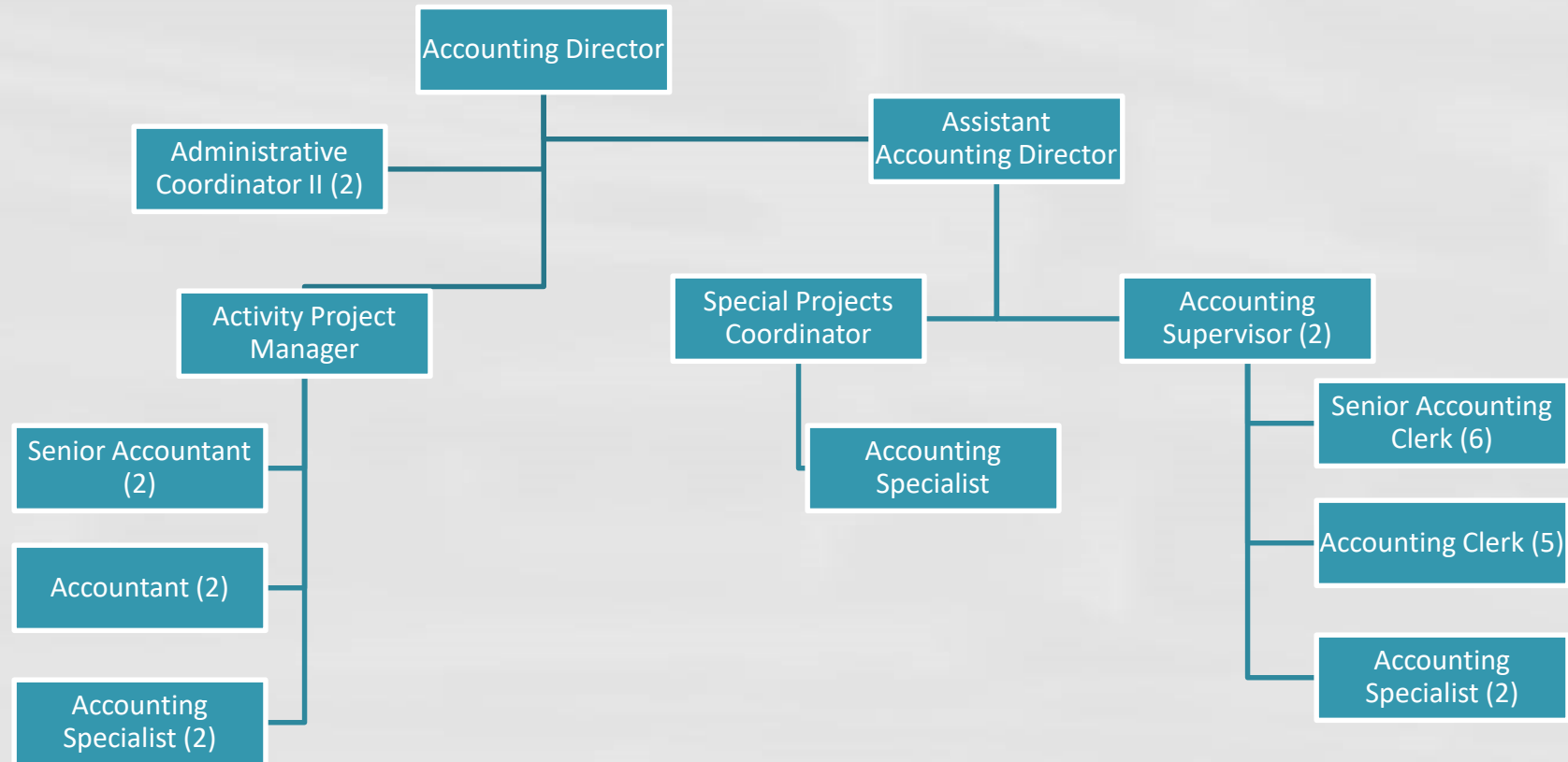
Management & Budget - Future Challenges

- Budget communication
 - Leveraging technology to find new ways to communicate the budget for such a large operation
- CGI Performance Budgeting system upgrade
 - System testing, report conversions, new features
- Post-pandemic revenue estimating
 - Sales tax, tourism taxes, gas taxes

Accounting – Budget

Category	FY 2021-22 Adopted Budget	FY 2022-23 Notes
Personnel Services	\$1,962,770	Projected wage increase (% or \$1hr) 6% increase in group insurance Florida Retirement System rate change
Operating Expenses	\$1,110,253	Operating increases by inflation only
Reimbursements	(\$858,023)	
Total	\$2,215,000	
Funded Full-time Equivalent	28.00	
Funding Source(s)	General Fund (reimbursements from other funds via administrative service charge)	

Accounting's Organizational Chart



Accounting – Summary of Operations

- Prepare multiple annual financial documents including: Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report, Annual Report on County Debt, and other state required reports
- Management and oversight of internal controls
- Payroll
- Accounts Payable
- Accounts Receivable

Accounting - Revenues

- ePayables annual rebate
 - Fiscal year 2021 rebate \$184,605
 - Estimated rebate for fiscal year 2022 is \$200,000
- Bank earnings credit
 - Fiscal year 2021 earnings \$45,039
 - Estimated earnings for fiscal year 2022 is \$36,000
 - Decrease expected due to multiple accounts for constitutional offices as a result of Amendment 10

Accounting - Operating Expenses

- ERP Financial Software Annual Maintenance - \$548,730
- Audit Services - \$165,000
- Kronos Timekeeping Software Maintenance - \$108,000
- Banking and Courier Services - \$136,000
- Liability Insurance - \$44,061
- Largest operating expenses make up 90.2% of total operating budget
 - Remaining operating for Training, Office Supplies, Office Equipment, Copy Services, Printing, Postage, and Insurance - \$108,462 or 9.8%

Accounting – Key Roles

- Accounting support for 38 County divisions and 3 Constitutional Officers
- Administration of bi-weekly payroll process, including 4 separate bi-weekly check runs for the County, Tax Collector, Property Appraiser, Supervisor of Elections
- Prepare audit workpapers, which are estimated to double in quantity as a result of Amendment 10
- Preparation of the Annual Comprehensive Financial Report (ACFR) for the County, Supervisor of Elections, Property Appraiser, and Tax Collector
- Complete special projects/assignments including Amendment 10 Implementation and ARPA Revenue Reconciliation

Accounting – Key Roles

- Accounts Payable – reviews and enters invoices for payment as part of 5 separate routine weekly check runs for County, Tax Collector, Property Appraiser, and Supervisor of Elections; prepares annual 1099 information returns
- Accounts Receivable
 - Bills for services (Landfill, Airport, Tax Collector, Property Appraiser, and Supervisor of Elections)
 - Review, audit, and post cash receipts into ERP
 - Prepare and submit monthly sales tax and fuel tax refund returns

Accounting - Key Statistics for Fiscal Year 2021

- Invoices processed – 120,000
- Checks, EFTs, and ePayables paid – 43,000
- Payroll checks and EFTs paid – 69,400
- Journal entries prepared and processed – 4,000
- Customers billed – 10,000

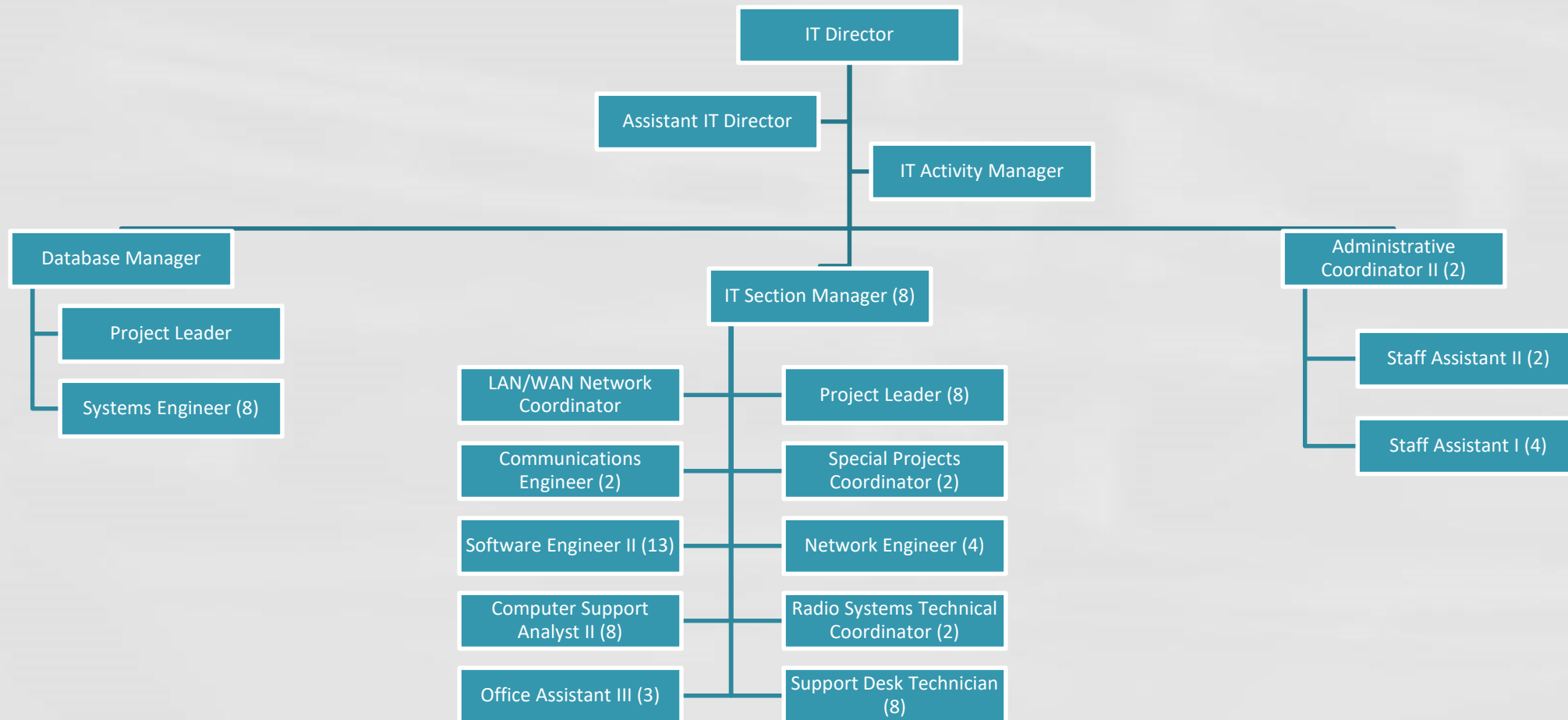
Accounting - Future Challenges

- Implementation of GASB 87 – Accounting for Leases
 - Completely overhauls accounting for leases
- Financial System upgrade
 - System testing, report conversions, new features
- Staff retention in professional positions
 - Average tenure in current position less than a year

Information Technology – Budget

Category	FY 2021-22 Adopted Budget	FY 2022-23 Notes
Personnel Services	\$7,087,424	Projected wage increase (% or \$1hr) 6% increase in group insurance Florida Retirement System rate change
Operating Expenses	\$5,664,570	
Reimbursements	(\$2,346,170)	
Capital Outlay	\$1,285,900	\$1,738,900 forecasted capital outlay
Total	\$11,691,724	
Funded Full-time Equivalent	79.00	
Funding Source(s)	General Fund, Computer Replacement Fund, & Airport Fund (reimbursements from other funds via administrative service charge)	

Information Technology's Organizational Chart



Information Technology Summary of Operations

Information Technology serves to support County employees in their efforts to computerize and streamline their business practices. To achieve this end, the division:

- Provisions computers, laptops, tablets, and cell phones
- Provides voice, data, and radio communications services
- Procures or develops computer applications to automate or streamline business processes
- Provides ongoing operational support to the infrastructure, devices, and users of County computer systems
- Preparing for and defending against cyber security threats

Application Services: Key Roles

- Support dozens of commercial, off-the-shelf software applications and development of web-based and mobile apps
 - Examples include Financial/HR systems; Electronic Council Agenda; Zoll; AMANDA; Groupwise Email; Lucity Asset Management; Kronos
- Manage shared resources of the multiagency Criminal Justice Information System
 - Includes enforcement of FBI-mandated security constraints
- Manage GIS mapping and analysis applications
- Provide tools & training for ADA compliance of County publications
- Manage IT data security and disaster recovery planning

Technical Services: Key Roles

- Administer and guarantee availability of operating systems and resources for 500 servers; including over 2 million gigabytes of enterprise storage
- Administer the County's email system and all enterprise databases
- Manage, maintain, secure and provide hands-on technical support to all desktop, laptop, and mobile devices
- Administer the PC Replacement program; including procurement, disposal, and Employee Buyback
- Manage and maintain the physical infrastructure of the County's data centers (power supply, fire suppression, and environmental controls)
- Provide a 24x7 Support Desk for customer issue resolution

Network & Communication Services: Key Roles

- Provide highly secure and highly available voice/data networking services to offices and agencies throughout the County
- Provide remote access and teleworking infrastructure
- Provide local, long-distance, and cellular telephone services to County employees. Provide support services such as voice-mail and auto-attendants
- Provide County switchboard services

800 MHz Radio Services: Key Roles

- Provide operational support and maintenance for the Countywide 800 MHz Radio System, used by law enforcement, fire departments, and public works agencies in the County and municipalities
- Coordinate the ongoing upgrade of the radio system to new P25 technology
- Provide administrative and technical support to over 9,000 radios
- Support and maintain communication consoles and logging recorders in the Sheriff's dispatch center
- Support and maintain the countywide fire station alerting system, serving 58 stations
- Perform testing and authorize the use of privately owned Bi-directional antennas throughout the County

Information Technology - Operating Expenses

- Contracted Software Licenses - \$1,772,679
 - More than 40 multi-department software licenses/maintenance agreements including but not limited to ArcGIS, Onbase, WebFocus, Groupwise, Microsoft Enterprise, Vmware Software, Windows Server, Oracle, DocuSign, and Cisco Enterprise
- Maintenance of Equipment - \$1,289,710
 - Maintenance of County-wide systems/equipment including Alcatel Telephone System (\$410,000), Cisco Smartnet (\$162,000), 800MHz Backbone/radio maintenance (\$401,000) and Storage maintenance (\$100,000)
- Communications - \$946,500
 - IT Staff (\$18,000), ATT/Internet (\$500,900), Suncom (\$312,600), Telephone Denial of Service (\$115,000)

Information Technology - Operating Expenses

- Contracted Services - \$473,635
 - External technical support, fire suppression and generator maintenance, security monitoring, network security audit, and tower lease
- Contracted Temporary Personnel- \$303,250
 - Includes temporary support for multi-year implementation of radio project
- Largest operating expenses make up 84.5% of total operating budget
 - Remaining operating for utilities, land and building rent, property and liability insurance, computer supplies/software, office supplies/equipment, vehicle lease and maintenance charges, fuel, tools and implements, and training - \$878,796 or 15.5%

Information Technology – Capital Outlay FY23

- Time clock replacement - \$20,000
- Server and storage network replacement - \$185,500
- Desktop telephone replacement - \$187,500
- Network switch replacement - \$175,000
- Uninterruptible power supply (UPS) replacement - \$75,000
- East side data center UPS replacement - \$60,000
- County-wide computer replacement - \$985,900 (928 computers)
- Audio visual equipment for Community Information - \$50,000

Information Technology Future Challenges

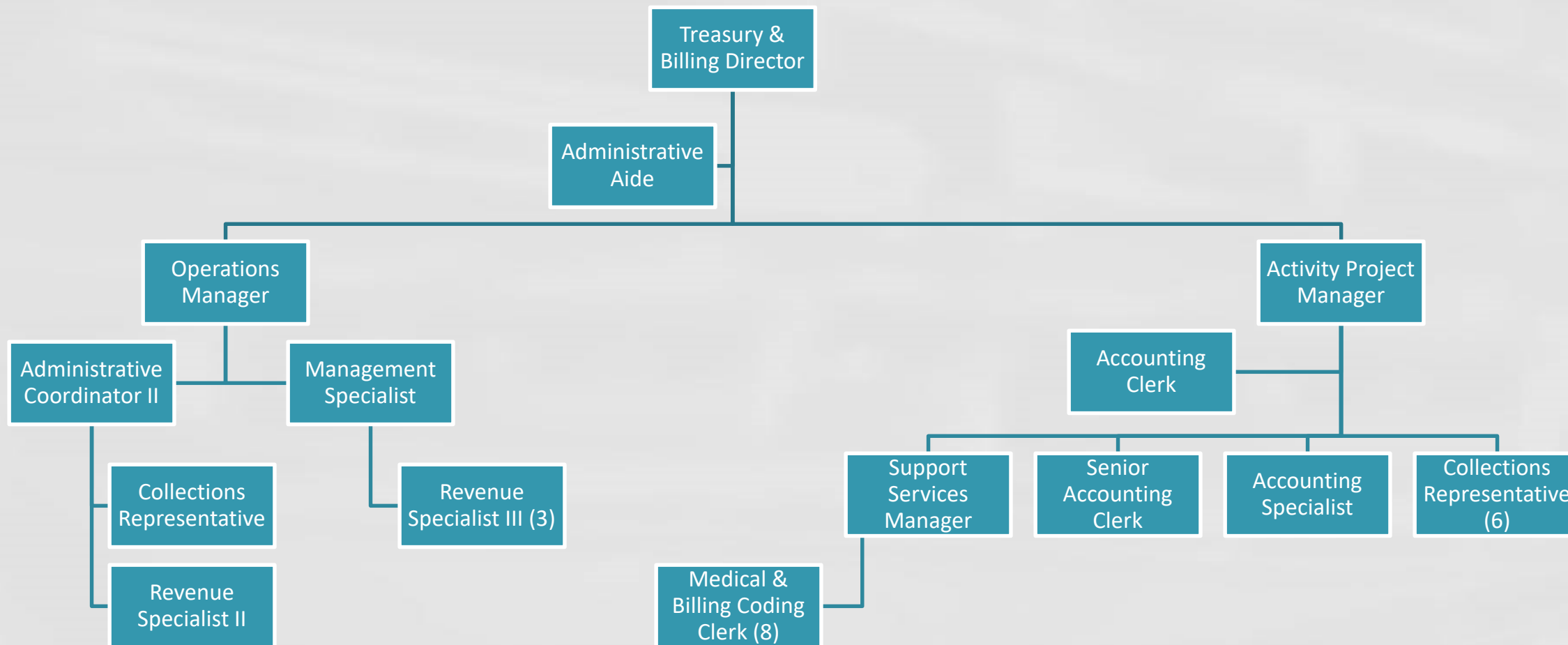
- Recruitment and retention of qualified employees
- Replacement of UPS at the East Side Data Center
- Improvement of backup/failover capabilities between data centers in DeLand, Indian Lake, and Airport campuses
- Conversion from GroupWise to Exchange/Office365
- Implementation of a new Fire Station Alerting system
- Replacement of Firehouse software with ZOLL RMS
- Implementation of the 800MHz Backbone Infrastructure
- Succession planning

Treasury & Billing – Budget

Category	FY 2021-22 Adopted Budget	FY 2022-23 Notes
Personnel Services	\$936,047	Projected wage increase (% or \$1hr) 6% increase in group insurance Florida Retirement System rate change
Operating Expenses*	\$225,123	Privatizing investment services
Reimbursements*	(\$408,770)	
Capital Outlay	\$28,000	No capital outlay planned
Total	\$780,400	
Funded Full-time Equivalent	11.00	Reduction of 1 FTE with transition to managed investment services
Funding Source(s)	General Fund, MSD Fund, & TDT Administrative charge (reimbursements from other funds via administrative service charge)	

*Operating reimbursement between General Fund and MSD of \$57,411 netted out of both lines

Treasury & Billing's Organizational Chart



Treasury & Billing - Summary of Operations

- Staff of 10 provides County cashiering services, Tourist Tax and Business Tax Receipt Administration, Investment management oversight, Lockbox payment processing, including County Utilities and EMS
- Key Statistics:
 - Lockbox Payment Services – 48,000 transactions
 - Business Tax Receipts – 25,000 receipts
 - Tourist and Convention Development Tax – 19,000 returns
 - County Cashiering – 16,000 transactions

Treasury & Billing - Operating Expenses

- Software licenses - \$74,028
 - Third-party software used primarily for cashiering and investments
- Tourist Tax audit services - \$50,000
- Postage (BTR/TDT) - \$24,000
- Office Equipment Maintenance - \$17,280
 - High-speed payment processing with electronic bank deposit
- Printing (BTR/TDT) - \$9,000
- Largest operating expenses make up 77.4% of total operating budget
 - Remaining operating for training, utility bills, communications, property and liability insurance, office supplies and equipment - \$50,815 or 22.6%

Treasury & Billing (EMS) – Budget

Category	FY 2021-22 Adopted Budget	FY 2022-23 Notes
Personnel Services	\$1,096,603	Projected wage increase (% or \$1hr) 6% increase in group insurance Florida Retirement System rate change Added Medical Billing Coding Clerk
Operating Expenses	\$423,384	Added Accounting Clerk in place of long-term temporary staff
Total	\$1,519,987	
Funded Full-time Equivalent	17.00	19.00
Funding Source(s)	EMS Fund	

Treasury & Billing (EMS) - Summary of Operations

- Staff of 19 provides medical billing and coding, as well as collection services, for Volusia County EMS, Volusia County Fire and city fire departments within Volusia County
 - Review medical documentation to determine medical procedure and diagnosis codes
 - Review all transports for medical necessity as required by Medicare
 - Obtain medical insurance information and bill to the appropriate insurance provider
 - Provide customer service for all patient billing inquiries and concerns
- Fiscal year 2021 billing for 64,200 transports

Treasury & Billing (EMS) - Revenues

- Management Fee

- Fees collected for ambulance billing services performed for other municipalities. Volusia County performs all billing functions for transports done by both the county and the municipalities
- Fiscal year 2021 management fee revenues - \$363,781
- Estimated fiscal year 2022 management fee revenues - \$326,442

Treasury & Billing (EMS) - Operating Expenses

- Contracted Services - \$266,690
 - Debt collection, payment processing fees, clearinghouse/claims eligibility
- Postage - \$51,912
- Temporary Personnel- \$34,100
- Liability Insurance - \$24,968 (Allocated share of county-wide liability insurance costs, based on FTE)
- Printing – \$22,000 (HIPAA mailing and invoicing, in house envelopes)
- Largest operating expenses make up 94.4% of total operating budget
 - Remaining operating for training, equipment maintenance, copier charges, office supplies, and computer replacement - \$23,714 or 5.6%

Treasury & Billing Future Challenges

- Obtaining agreements with online vacation rental companies
- Medicare Ground Ambulance Data Collection
 - Collect data on cost, utilization, revenue, and other service characteristics in accordance with the Medicare Ground Ambulance Data Collection Instrument for a continuous 12-month period, beginning 10/1/2022
 - Failure to comply could result in 10% reduction in payments for one year and disenrollment from the Medicare program

Questions/Direction

