

COUNTY OF VOLUSIA, FLORIDA



REVENUE MANUAL
FISCAL YEAR 2019 - 20

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

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

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

REVENUES INCLUDED

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

- ✓ Taxes
- ✓ Licenses & Permits
- ✓ Intergovernmental Revenue
- ✓ Charges for Services
- ✓ Fines & Forfeits
- ✓ Miscellaneous Revenue
- ✓ Fund Balance
- ✓ Interfund Transfers

REVENUES NOT INCLUDED

This manual does not include revenues within such classifications as:

- ✓ Interest on Investments
- ✓ Internal Service Charges
- ✓ Proceeds from Bonds (one-time source)
- ✓ Grant Revenues

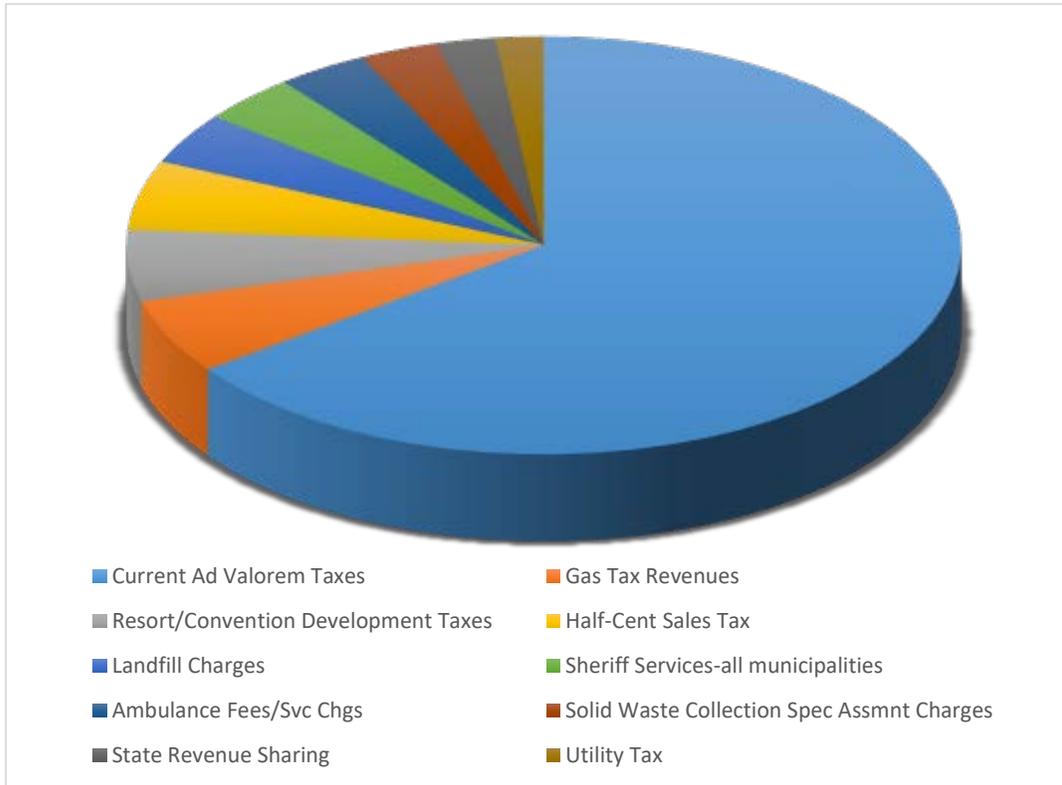
The State of Florida Department of Financial Services, assisted by representatives of various local governments, developed the Uniform Accounting System Chart of Accounts to be used as the standard for recording and reporting financial information.

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

<https://www.myfloridacfo.com/Division/AA/Manuals/LocalGovernment/2011UASManualCounty122910.pdf>.

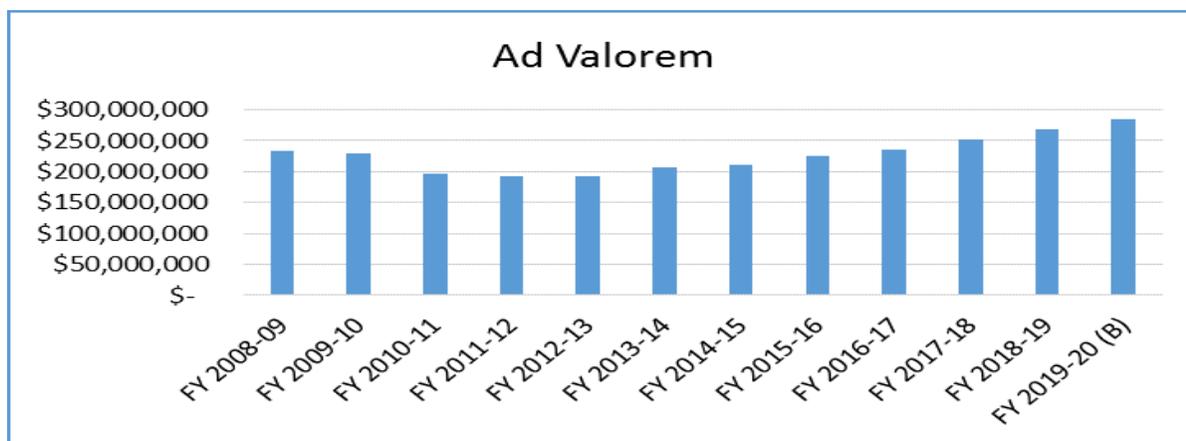
Top Ten Operating Revenues

Operating Revenues are comprised of various receipts that are collected or anticipated for collection during the fiscal year based on operations of the County and disbursements from federal, state, and other governments. The following discussion and illustration will provide detailed background and historical information with regards to the top ten operating revenues in Volusia County for the adopted fiscal year 2019-20 budget.



	FY 2018-19 Adopted Budget	FY 2019-20 Adopted Budget
Ad Valorem Taxes	266,763,172	284,188,404
Gas Tax Revenues	24,992,200	25,670,955
Resort/Convention Development Taxes	23,728,705	24,556,400
Half-Cent Sales Tax	22,817,476	23,812,845
Landfill Charges	16,984,500	17,801,152
Sheriff Services-all municipalities	16,369,487	16,530,560
Ambulance Fees/Svc Charges	16,547,483	15,713,397
Solid Waste Collection Assessment	10,794,552	13,363,152
State Revenue Sharing	9,471,429	10,218,241
Utility Tax	7,761,885	8,289,393

Ad Valorem Taxes (Various Taxing Funds)



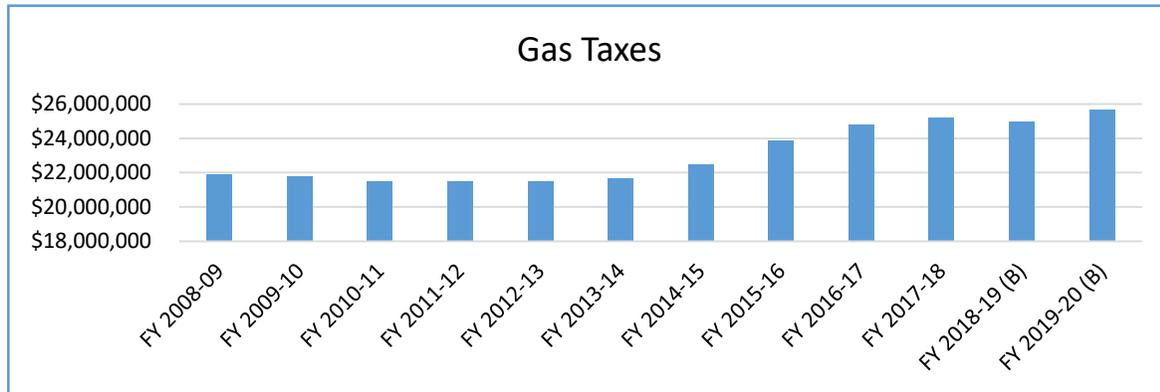
The County’s largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority.

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

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

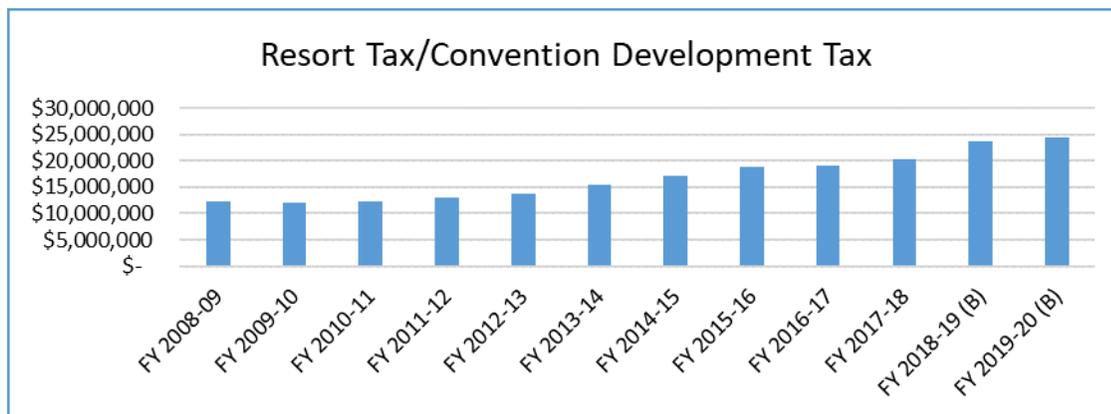
Total Ad Valorem Taxes Collected/Budgeted											
Budget	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19 Budget
Volusia County General Fund	158,122,940	156,090,171	133,015,411	133,604,744	133,763,343	147,156,631	155,806,307	164,384,992	169,961,935	182,546,624	185,460,549
Volusia County Library	17,579,594	17,621,683	15,107,118	13,922,220	13,697,381	12,855,158	13,610,768	14,360,176	15,380,162	16,518,973	17,978,052
Volusia County Forever/Debt Svc	7,022,497	5,815,262	5,018,976	4,625,323	4,550,625	4,657,671	4,931,442	1,922,496	2,591,225	2,708,276	3,237,354
Volusia County ECHO	7,022,848	5,815,262	5,018,976	4,625,322	4,550,625	4,657,670	4,931,442	5,202,967	5,572,527	5,985,140	6,513,792
Volusia County Mosquito Control	5,029,883	4,242,517	3,681,981	3,452,521	3,413,462	3,492,084	3,337,899	3,528,662	3,788,257	4,073,787	4,409,402
Volusia County Port Authority	1,901,505	1,818,105	1,644,504	1,542,018	1,524,574	1,559,690	1,649,423	1,743,689	1,871,967	2,013,061	2,178,905
Volusia County MSD	11,188,375	12,327,396	10,720,313	10,775,645	10,681,196	11,830,685	12,298,884	12,847,257	13,484,172	14,264,195	15,262,980
Volusia County Silver Sands MSD	11,665	11,630	10,205	9,848	9,891	9,891	10,551	11,210	12,202	12,766	13,740
Volusia County Fire Services District	26,534,080	24,951,952	21,664,449	20,082,986	19,677,919	19,864,372	20,647,574	23,923,901	25,116,804	26,576,776	28,431,960
Total Budgeted Ad Valorem Taxes	234,413,387	228,693,978	195,881,933	192,640,627	191,869,016	206,083,852	217,224,290	227,925,350	237,779,251	254,699,598	263,486,734
Actual											
Volusia County General Fund	157,988,332	156,097,508	133,723,296	133,258,349	133,812,180	147,363,475	151,895,388	160,913,024	166,468,569	178,663,635	185,460,549
Volusia County Library	17,564,613	17,622,295	15,187,512	13,883,675	13,701,860	12,870,673	13,269,140	14,057,039	15,064,114	16,167,598	17,978,052
Volusia County Forever	7,016,298	5,816,905	5,045,802	4,609,295	4,550,692	4,684,903	4,169,992	1,882,034	2,538,133	2,650,664	3,237,354
Volusia County ECHO	7,016,643	5,816,872	5,045,966	4,609,852	4,550,727	4,684,729	4,807,683	5,093,166	5,458,061	5,857,870	6,513,792
Volusia County Mosquito Control	5,023,670	4,252,257	3,698,445	3,436,843	3,415,706	3,509,804	3,257,639	3,458,342	3,717,612	3,992,622	4,409,402
Volusia County Port Authority	1,899,162	1,897,949	1,651,827	1,536,224	1,525,913	1,567,044	1,609,766	1,708,951	1,837,090	1,972,954	2,178,905
Volusia County MSD	11,171,589	12,280,431	10,777,605	10,722,976	10,685,817	11,895,312	11,943,739	12,431,163	13,133,990	13,809,629	15,262,980
Volusia County Silver Sands MSD	11,564	11,714	10,241	9,884	9,936	9,968	10,376	11,074	12,080	12,617	13,740
Volusia County Fire Services District	26,495,414	24,847,037	21,780,683	19,997,175	19,689,668	19,988,099	20,027,199	23,138,376	24,450,982	25,726,004	28,431,960
Total Actual Ad Valorem Taxes	234,187,285	228,642,968	196,921,377	192,064,273	191,942,499	206,574,007	210,990,922	222,693,169	232,680,631	248,853,593	263,486,734
Difference	226,102	51,010	(1,039,444)	576,354	(73,483)	(490,155)	6,233,368	5,232,181	5,098,620	5,846,005	0

Gas Tax Revenues



Volusia County receives a total of five separate gas taxes, including the 6-cent local option fuel tax, 5-cent second local option fuel tax, the 5th and 6th cent constitutional fuel tax, the 7th cent county fuel tax and the 9th cent fuel tax. All of these revenues are accounted for in separate revenue codes and tracked for assurance that each revenue source is used in accordance with its authorized use. A detailed description of the allowable uses and restrictions for each source are included in the Revenue By Fund and Source - County Transportation Trust - Fund 103 section of this document.

Resort/Convention Development Taxes

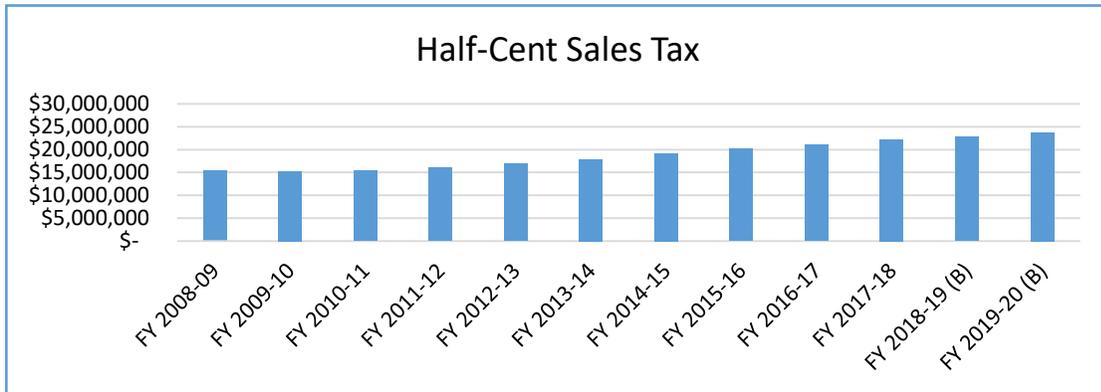


The *Tourist Development/Resort Tax* was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. Revenue from these funds are pledged to secure and liquidate revenue bonds for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within Volusia County. These funds provide for debt service expenditures on the 2004 Tourist Development Tax Bond issue and the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center.

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

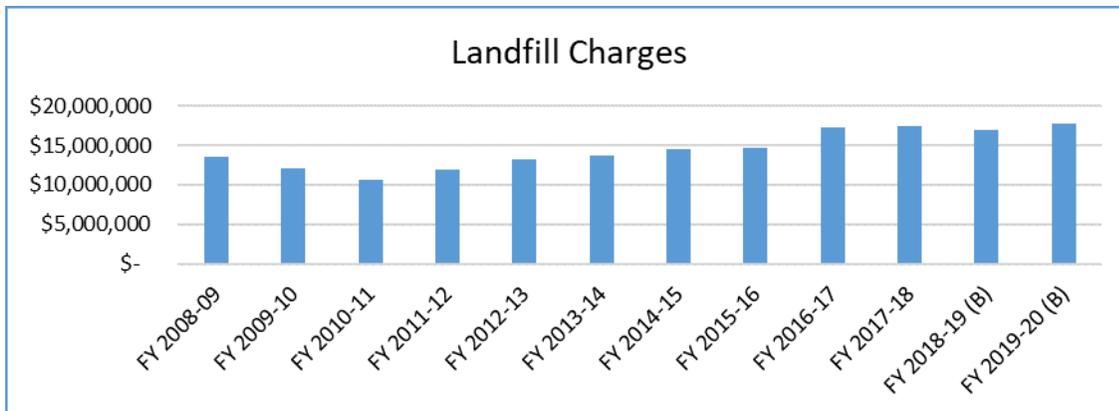
The *Convention Development Tax* revenue derives from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts within Volusia County. The Tourist Development Advertising Authorities receive these revenues. The districts include the Halifax Area Advertising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

Half-Cent Sales Tax



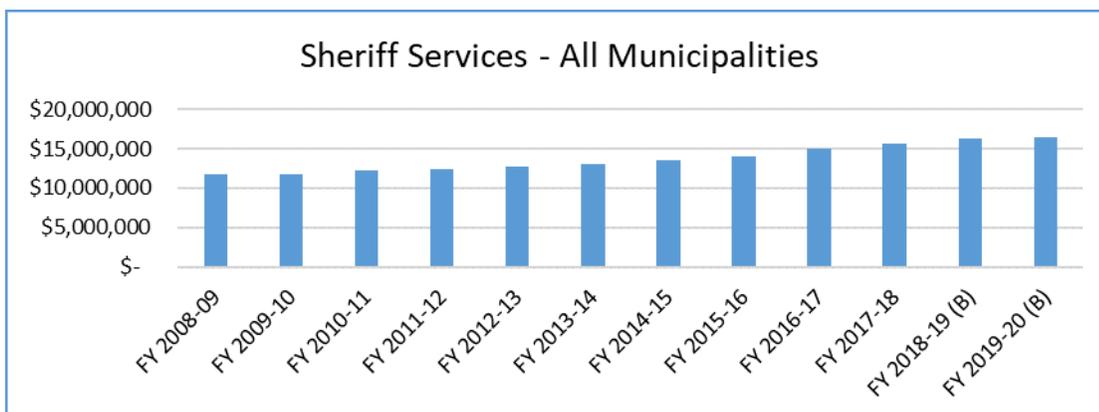
The Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund and Municipal Service District Fund, to first meet debt service requirements and then be used for any countywide purpose.

Landfill Charges



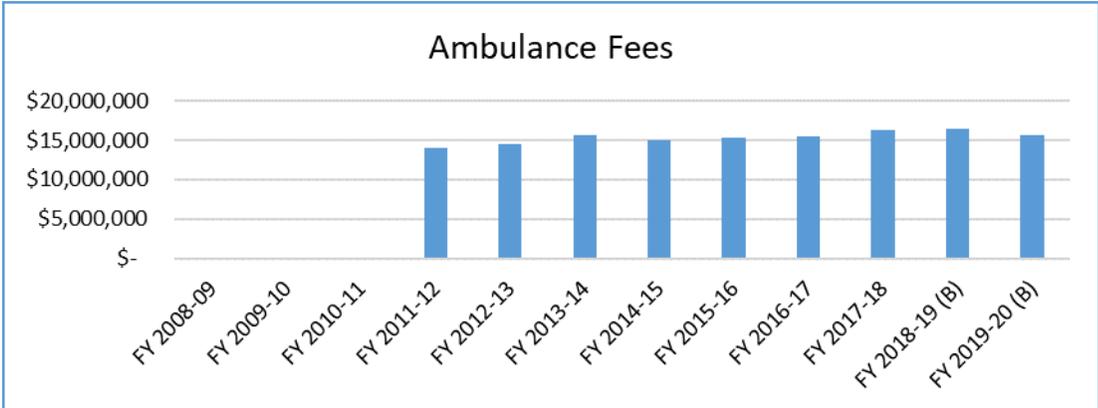
The County's 5th largest revenue is landfill charges as authorized by ordinance. These charges are derived from tipping fees based on tonnage of various types of waste such as Class I (household garbage), Class II (construction and demolition waste), yard trash, recycling debris, tires and asbestos. Revenues are utilized for operations and long-term closure costs.

Sheriff Services



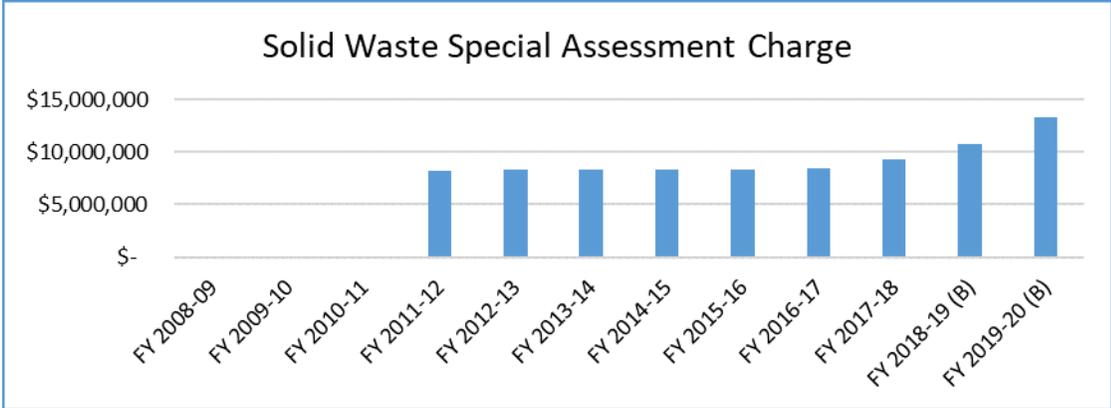
The Sheriff provides law enforcement services to the cities of Deltona, DeBary, Pierson and Oak Hill via interlocal agreements and total collections for all cities is \$16.4 million annually. The largest portion of this revenue stream is derived from services provided to the City of Deltona in the amount of \$11.9 million in fiscal year 2019-20. This revenue offsets the Sheriff's expenditures in providing law enforcement services in these areas.

Ambulance Fees



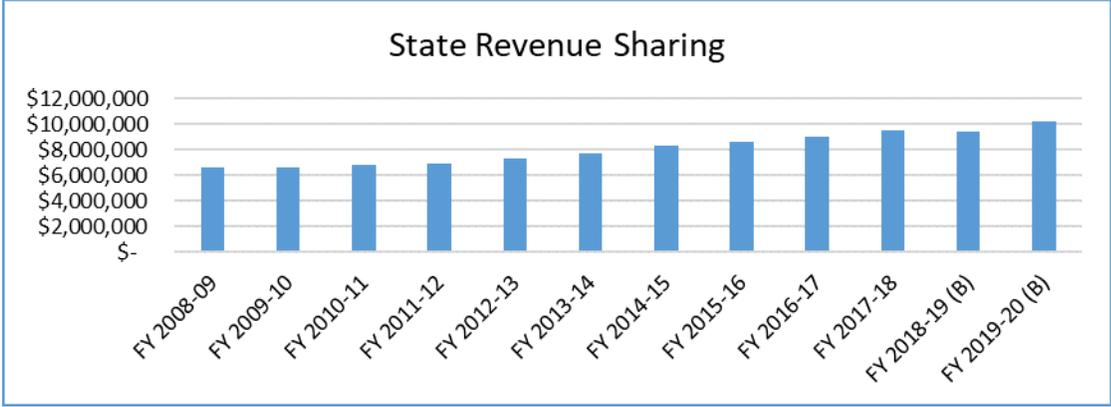
The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. Ambulance billing revenue is authorized by ordinance and is anticipated at \$15.7 million, representing net collections after Medicare, Medicaid, and other entitlements and reductions.

Solid Waste Collection-Special Assessment



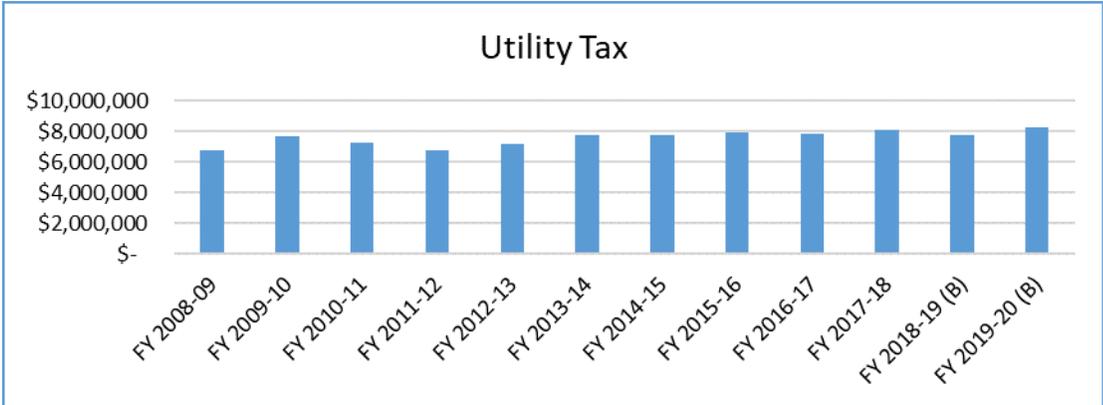
Solid Waste Special Assessment revenue is generated by a non-ad valorem special assessment for each household in unincorporated Volusia County for residential garbage, yard waste and recycling pickup. The assessment rate will be adjusted in the fall based on the award of a new contract for services.

State Revenue Sharing



State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These revenues are booked in both the General Fund for countywide purposes and the Transportation Trust Fund for transportation safety functions.

Utility Tax



The Utility Tax, also known as the Public Service Tax, is authorized by Florida Statute as a levy by ordinance on purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water within the unincorporated area; therefore, utilities tax is collected and booked in the Municipal Service Fund. A portion of these collections are transferred to the County Transportation Trust Fund for road repairs and safety-related maintenance.

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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

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

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

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FUND:
General Fund 001

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

REVENUE CODE:
Ad Valorem Tax - 1110, 1120

DATE REVISED: 10/01/2019

DESCRIPTION:

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

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

FEE SCHEDULE:

General Fund millage rate proposed for Fiscal Year 2019-20: 5.5900

General Fund millage rate history:

Fiscal Year 2018-19	5.6944
Fiscal Year 2017-18	6.1000
Fiscal Year 2016-17	6.1000
Fiscal Year 2015-16	6.3189

RESTRICTIONS:

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

Millage Limitation for County Purposes

The millage limitation for County purposes is implemented by Florida Statute 200.071 as follows:
“(1) Except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills, except for voted levies.”
This millage limitation is further defined by the Department of Revenue as the sum of the countywide and dependent district millages. More specifically, if the dependent districts do not overlap, then only the greater dependent district millage is added to the countywide millage to test for compliance; and if the dependent districts do overlap, then the sum of those millages is added to the countywide millage.

COLLECTION FREQUENCY:

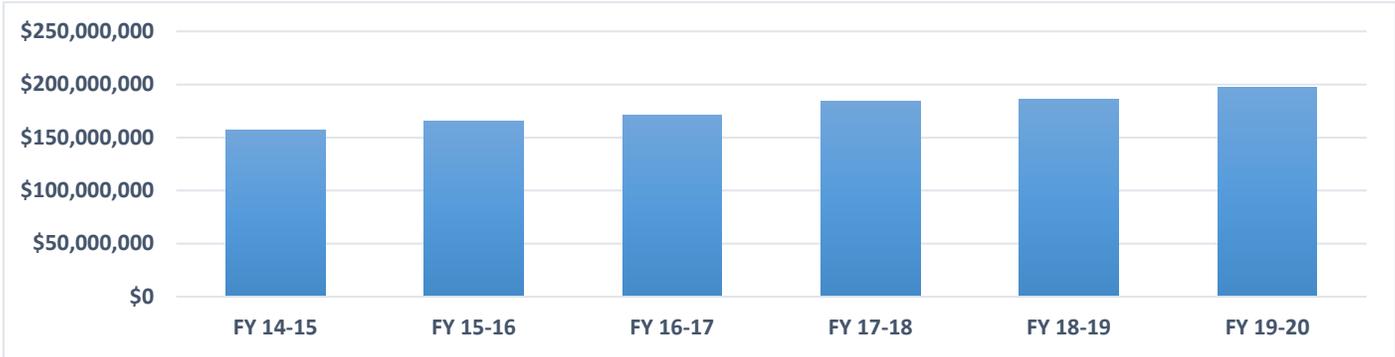
Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenues are received into the General Fund with 70% being used to fund core government services of public safety.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$156,805,265	\$165,675,916	\$170,966,807	\$184,161,810	\$185,860,549	\$197,322,716
% Change	6.0%	5.7%	3.2%	7.7%	0.9%	6.2%



FUND:

General Fund 001

AUTHORIZATION:Unified Beach Code, Chapter 20,
Volusia County Code of Ordinances Sec. 20-233**REVENUE CODE:**

Franchise Fees (Beach Concessions) - 1300

DATE REVISED: 09/20/17**DESCRIPTION:**

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

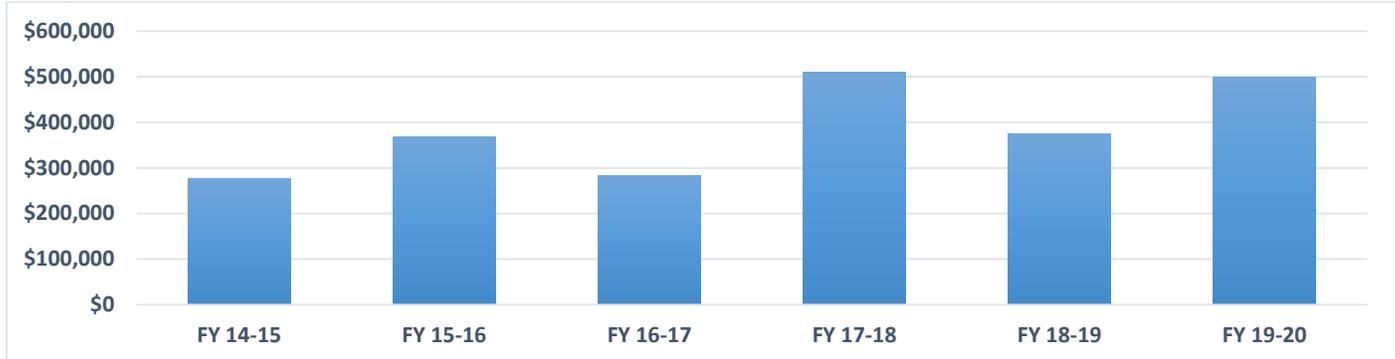
Monthly

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$277,190	\$368,495	\$283,810	\$509,585	\$374,060	\$500,000
% Change	-29.8%	32.9%	-23.0%	79.6%	-26.6%	33.7%



FUND:

General Fund 001

AUTHORIZATION:

F.S. 205

Volusia County Code of Ordinances 114-1,
Ord 2007-01**REVENUE CODE:**

Business Tax Receipt - 1610

DATE REVISED: 02/01/2007**DESCRIPTION:**

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

FEE SCHEDULE:

The tax amount varies based on the type of business, number of employees, vending machines, hotel/motel rooms, restaurant seats, etc. The amount of tax ranges from \$10 to \$1,250 with the most common amounts being \$18 or \$22.

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

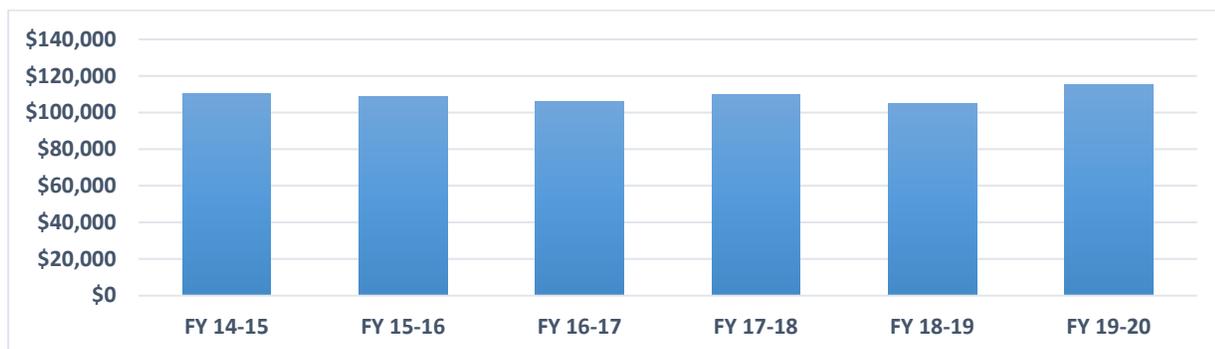
The amount of tax levied shall be on an annual basis. Half-year rates shall be in effect after March 31st each year. A majority of the collections occur in September and October.

ADMINISTRATION:

Taxes are received by the Revenue Division (Tax Collector) and deposited into the General Fund where they are used for countywide operations and maintenance expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$110,371	\$108,788	\$106,033	\$109,904	\$105,000	\$115,000
% Change	-8.2%	-1.4%	-2.5%	3.7%	-4.5%	9.5%



FUND: General Fund 001	AUTHORIZATION: F.S. 403.7225 Volusia County Code of Ordinances 114-1
REVENUE CODE: Local Business Tax-Hazardous Waste Surcharge - 1611	DATE REVISED:

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

FEE SCHEDULE:
The surcharge for firms and businesses that generate between 100 to 1,000 kilograms of hazardous waste per month (between 220 and 2,200 pounds per month) shall be \$50.00 per year. The surcharge for firms or businesses that generate less than 100 kilograms per month (less than 220 pounds per month) shall pay \$39.00 per year, which may be automatically increased annually to the nearest dollar amount in the month of April based on the Consumer Price Index until the surcharge equals \$50.00 and shall thereafter remain at \$50.00.

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

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

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

ADMINISTRATION:
Taxes are received by the Revenue Division (Tax Collector) and deposited into the General Fund where they are credited to environmental management services to fund the hazardous waste inspection and management program.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$114,124	\$107,096	\$106,868	\$169,098	\$92,000	\$130,393
% Change	-6.1%	-6.2%	-0.2%	58.2%	-45.6%	41.7%



FUND: General Fund 001	AUTHORIZATION: Volusia County Code of Ordinances Article IX – Sec. 20-290, 20-293, 20-294, Ord. 99-15
REVENUE CODE: Commercial Solicitation Permit-Beach Safety - 2951	DATE REVISED: 05/13/1999

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

FEE SCHEDULE:
Each permit application shall be submitted annually to the beach division with a nonrefundable application fee of \$100.00. The division shall review the application for completeness and compliance with law. Upon the determination that the application is complete and compliant, the applicant shall be notified to present himself for issuance of the permit. A master commercial solicitation permit shall be issued upon payment of the appropriate fee. The minimum fee for a master permit shall be \$2,500.00 for the ability to have up to five individual permits operating under the master permit. For the ability to add additional individual permits, the master permit holder shall pay an additional \$2,500.00 for each additional increment of five individual permits or portion thereof. The maximum payment for a master permit shall be \$10,000.00, based on the maximum allowable individual permit under a master permit being limited to 20 individual permits. The fee shall be prorated for a partial year from date of issuance.

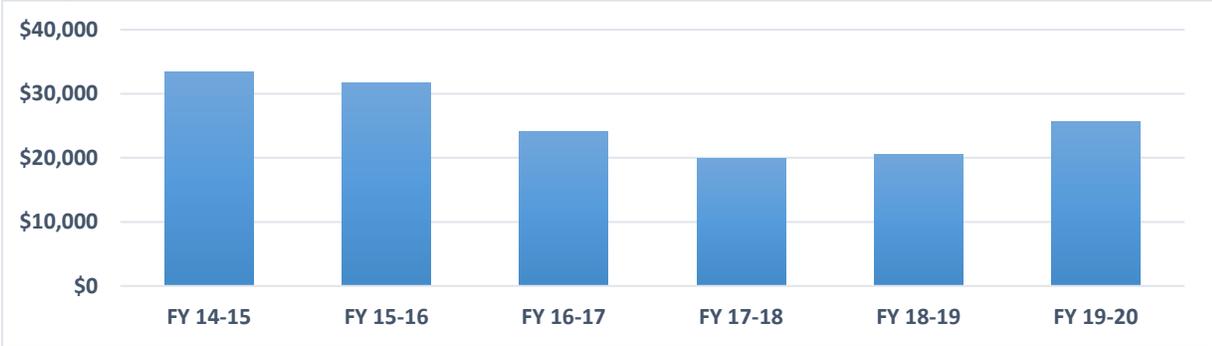
RESTRICTIONS:
No restrictions; revenues may be used at the discretion of the local government.

COLLECTION FREQUENCY:
Funds are received throughout the year.

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$33,355	\$31,712	\$24,155	\$19,923	\$20,532	\$25,665
% Change	67.9%	-4.9%	-23.8%	-17.5%	3.1%	25.0%



FUND: General Fund 001	AUTHORIZATION: Public Law 97-258 Chapter 69 Title 31 US Code
REVENUE CODE: Payment in Lieu of Taxes (PILT) - 3310	DATE REVISED: 09/13/1982

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$281,428	\$284,343	\$287,453	\$283,621	\$250,000	\$283,621
% Change	-1.0%	1.0%	1.1%	-1.3%	-11.9%	13.4%



FUND:

General Fund 001

AUTHORIZATION:

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

REVENUE CODE:

State Revenue Sharing - 3512

DATE REVISED: 07/01/2015**DESCRIPTION:**

Volusia County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. According to the original statute, the State would distribute 2.9% of the net cigarette tax collections and 33.5% of the net intangibles tax collections to counties. As of State FY 99-00, the State of Florida began phasing out the intangibles tax. Then, effective July 1st, 2000, the State eliminated the intangibles tax portion of the County revenue sharing program and replaced it with 2.25% of State sales tax collections. This sales tax distribution percentage changes periodically and currently stands at 2.0810% (effective July 1st, 2015). The Florida Revenue Sharing Act was created as a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local governments.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

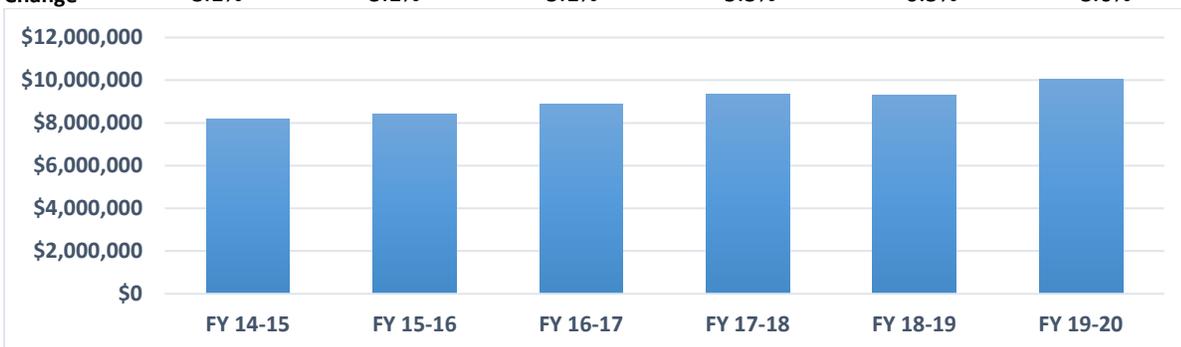
Revenues are distributed monthly by the State based on County population, unincorporated County population and County sales tax collections.

ADMINISTRATION:

These revenues are booked in both the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$8,183,092	\$8,432,933	\$8,864,368	\$9,332,284	\$9,289,529	\$10,036,341
% Change	8.1%	3.1%	5.1%	5.3%	-0.5%	8.0%



FUND:
General Fund 001

AUTHORIZATION:
F.S. 624.501, 624.506

REVENUE CODE:
Insurance Agents County License - 3513

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

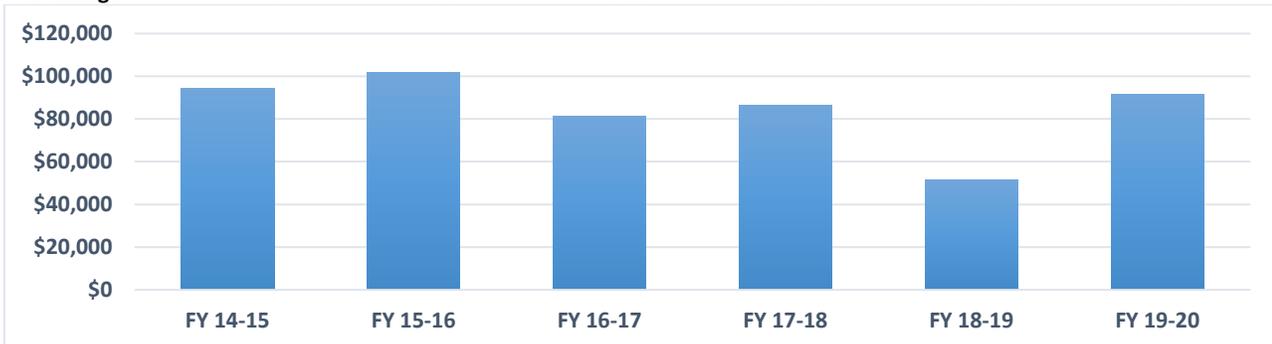
Licenses are renewable in the agent's birth month. The County's portion is remitted by the State of Florida Department of Insurance quarterly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$94,513	\$101,979	\$81,235	\$86,209	\$51,350	\$91,644
% Change	-7.1%	7.9%	-20.3%	6.1%	-40.4%	78.5%



FUND:

General Fund 001

AUTHORIZATION:

F.S. 561.342

Volusia County Code of Ordinances Sec. 206-52

REVENUE CODE:

Alcoholic Beverage Licenses Tax - 3515

DATE REVISED:**DESCRIPTION:**

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

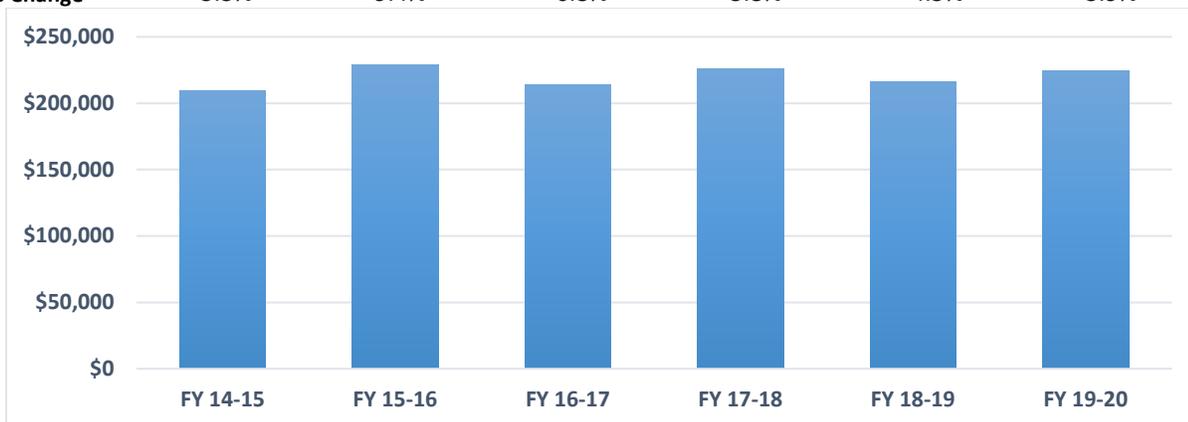
This tax is paid annually, and forwarded from the State to the County 40 days after the close of each quarter. The majority of the funds are received in May for Volusia County.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$209,498	\$229,278	\$213,742	\$226,154	\$216,052	\$224,475
% Change	-3.3%	9.4%	-6.8%	5.8%	-4.5%	3.9%



FUND:

General Fund 001

AUTHORIZATION:

F.S. 197.402, 197.432, 197.4725(5)

REVENUE CODE:

Additional Tax Certificate Sale-Internet - 4101

DATE REVISED:**DESCRIPTION:**

A tax certificate is a first lien against real estate (not the owner) and becomes the basis upon which a tax deed application is filed. The tax certificate sale is NOT a sale of real property, nor does a tax certificate give the certificate holder a direct means to acquire a property. According to Florida Statute 197.432 (13), the holder of a tax certificate may not directly, through an agent, or otherwise initiate contact with the owner of property upon which he or she holds a tax certificate to encourage or demand payment until two years after April 1st of the year of issuance of the tax certificate.

FEE SCHEDULE:

The sale opens in early to mid-May and starts to close on or before June 1st. In early to mid-May each year, items for sale are advertised (in a local newspaper and on the auction web site); bidders can begin to register for the sale (submit W-9 forms, pay deposits, get bidder numbers); bidders can begin to submit bids. Starting on, or before, June 1st, bid submission ends, and sale results are generated.

RESTRICTIONS:

Fees are not restricted, however, they are utilized to offset the Grant Street contract expense in the Revenue Division (Tax Collector).

COLLECTION FREQUENCY:

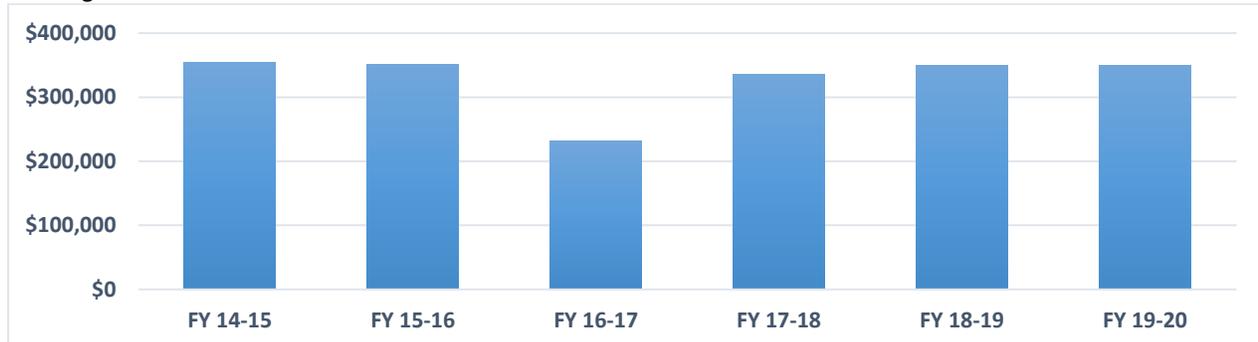
Funds are received by the Revenue Division (Tax Collector) with the largest distribution received during the sale period.

ADMINISTRATION:

Revenues are received by the Revenue Division (Tax Collector) and deposited into the General Fund to be used to provide countywide services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$354,027	\$351,961	\$231,253	\$336,367	\$350,000	\$350,000
% Change	16.1%	-0.6%	-34.3%	45.5%	4.1%	0.0%



FUND:
General Fund 001

AUTHORIZATION:
F.S. 192.091

REVENUE CODE:
Tax Collector Fees - 4150, 4151

DATE REVISED:

DESCRIPTION:

The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, a commission based on a set fee schedule.

FEE SCHEDULE:

Tax Collector's commissions are as follows:

On the County tax:

1. Ten percent on the first \$100,000;
2. Five percent on the next \$100,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
4. Two percent on the balance.

On collections on behalf of each taxing district and special assessment district:

1. a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
b. Two percent on the balance; and
2. Actual costs of collection, not to exceed two percent, on the amount of special assessments collected and remitted.

RESTRICTIONS:

No General Fund restrictions, however, the funds are allocated for expenses related to the Tax Collector.

COLLECTION FREQUENCY:

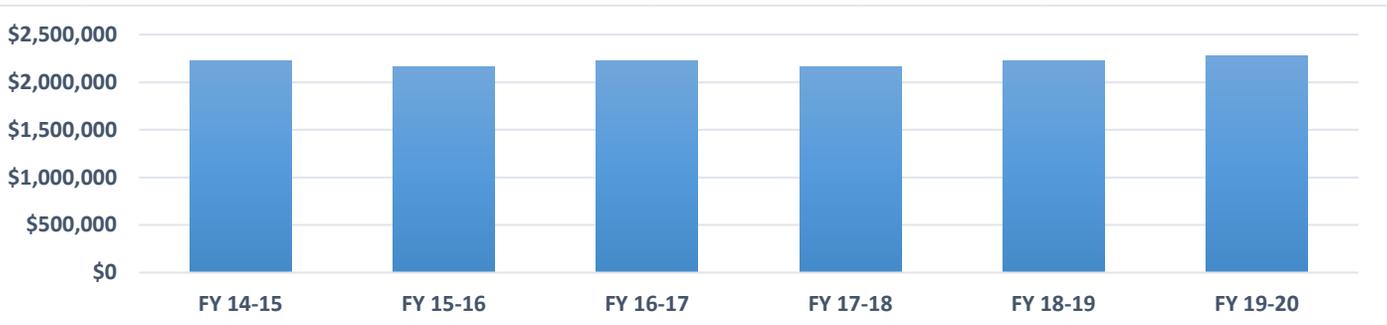
Payments are made at the time of the transaction, by the taxing authorities, collected by the County's Revenue Division (Tax Collector).

ADMINISTRATION:

Funds are received by the Revenue Division (Tax Collector) and deposited into the General Fund where they are used to pay for services provided by the Revenue Division (Tax Collector).

HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$2,228,244	\$2,160,164	\$2,220,456	\$2,159,049	\$2,226,350	\$2,281,029
% Change	-2.2%	-3.1%	2.8%	-2.8%	3.1%	2.5%



FUND:
General Fund 001

AUTHORIZATION:
F.S. 192.091

REVENUE CODE:
Property Appraiser Fees - 4156

DATE REVISED:

DESCRIPTION:

The budget of the property appraiser's office, as approved by the Department of Revenue, shall be the basis upon which the taxing authorities of each County, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year.

FEE SCHEDULE:

Property Appraiser's commission is based on an amount that bears the same proportion of the total amount of the budget as its share of ad valorem taxes bore to total levied for the preceding year.

RESTRICTIONS:

No General Fund restrictions, however, the funds are allocated for expenses related to the Property Appraiser.

COLLECTION FREQUENCY:

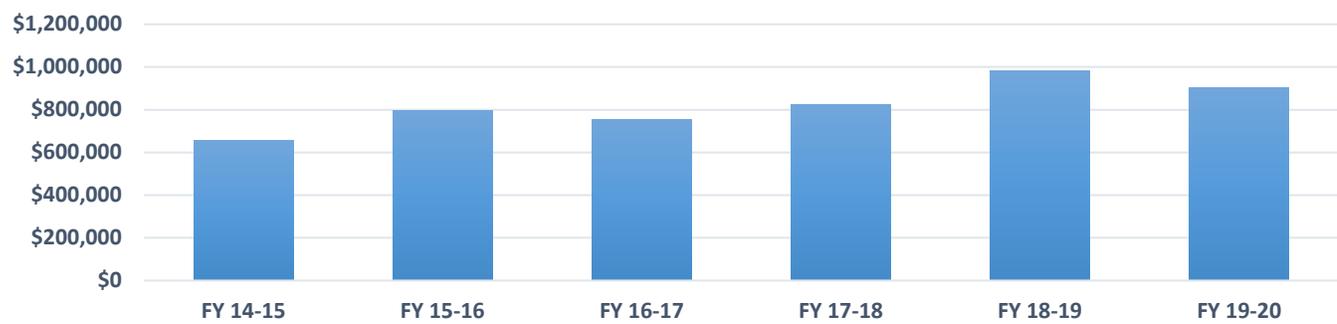
Payments are made by the taxing authorities upon receipt of invoice from the Property Appraiser's Office and collected by the County's Revenue Division (Tax Collector).

ADMINISTRATION:

Funds are received by the Revenue Division (Tax Collector) and deposited into the General Fund to be used to fund services provided by the Property Appraiser functions.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$657,658	\$797,270	\$751,756	\$821,837	\$981,166	\$902,061
% Change	-1.1%	21.2%	-5.7%	9.3%	19.4%	-8.1%



FUND: General Fund 001	AUTHORIZATION: F.S. 30.231
REVENUE CODE: Sheriff's Fees - 4152	DATE REVISED:

DESCRIPTION:
The Sheriffs of all counties of the state in civil matters shall charge fixed, nonrefundable fees for service of summons, subpoenas and executions.

FEE SCHEDULE:
Sheriff's Fees detailed schedule can be found in F.S. 30.231.

RESTRICTIONS:
Fees are not restricted, however, they are utilized to offset the expenses of the Sheriff's Office.

COLLECTION FREQUENCY:
Funds are received throughout the year.

ADMINISTRATION:
Fees are received into the General Fund where they are used for Sheriff's Office expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$730,473	\$723,496	\$625,522	\$625,623	\$627,900	\$657,590
% Change	-3.5%	-1.0%	-13.5%	0.0%	0.4%	4.7%



FUND:
General Fund 001

AUTHORIZATION:
F.S. 30.231

REVENUE CODE:
Fingerprint Fees - 4210

DATE REVISED:

DESCRIPTION:

Fees collected for fingerprinting services.

FEE SCHEDULE:

Fingerprint Fees \$5 per fingerprint card, \$5 photo service.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

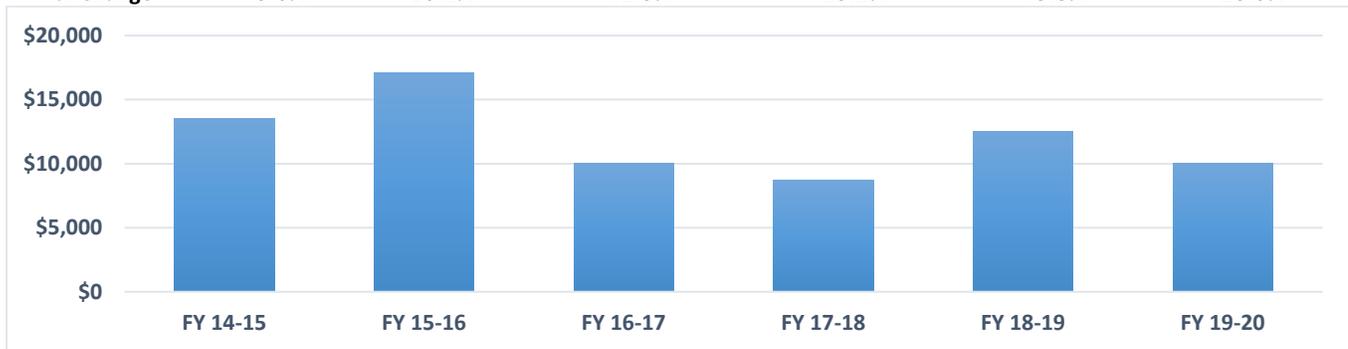
Funds are received throughout the year.

ADMINISTRATION:

Fees are received into the General Fund where they are used for Sheriff's Office expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$13,536	\$17,066	\$10,015	\$8,689	\$12,497	\$10,000
% Change	3.6%	26.1%	-41.3%	-13.2%	43.8%	-20.0%



Fund:
General Fund 001

AUTHORIZATION:
F.S. 318.17, 318-18
Volusia County Code of Ordinances Sec. 38-31
Ord. No. 2009-25

REVENUE CODE:
Court Facility Funds - 4170

DATE REVISED: 10/15/2009

DESCRIPTION:

Pursuant to F.S. § 318.18(13)(a), every person who pays a fine or civil penalty for any violation of a noncriminal traffic infraction pursuant to F.S. Ch. 318, and every person who pleads guilty or nolo contendere or is convicted, regardless of adjudication, of a violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17, shall be assessed a surcharge of \$30.00. A noncriminal traffic infraction is defined in F.S. § 318.14(1).

FEE SCHEDULE:

\$30 surcharge is imposed per Florida Statute.

RESTRICTIONS:

Twelve and one-half percent of the funds collected pursuant to this subsection shall be remitted to fund law libraries in Volusia County and the remainder shall be used to fund court facilities' expenses.

COLLECTION FREQUENCY:

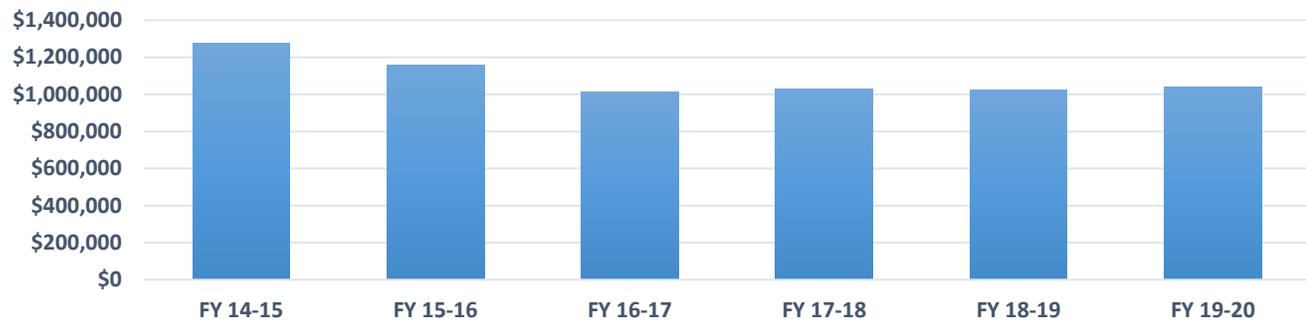
Funds are received approximately monthly from the Clerk of Court.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$1,278,134	\$1,158,611	\$1,015,392	\$1,027,492	\$1,022,463	\$1,038,855
% Change	-16.5%	-9.4%	-12.4%	1.2%	-0.5%	1.6%



FUND:
General Fund 001

REVENUE CODE:
Drug Lab Fees - 4172

AUTHORIZATION:
Memorandum of Agreement with
outside agencies

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

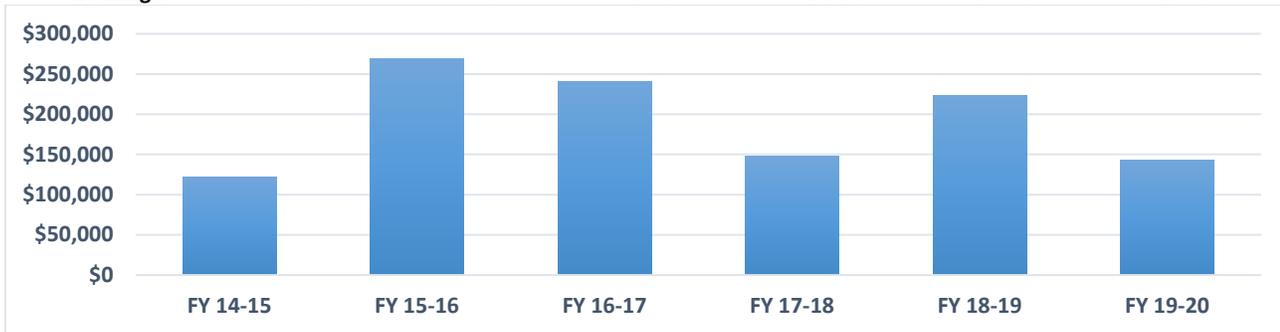
Funds are received throughout the year from the Clerk of Courts.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$121,505	\$268,775	\$240,844	\$147,391	\$222,847	\$142,506
% Change	-4.9%	121.2%	-10.4%	-38.8%	51.2%	-36.1%



FUND:

General Fund 001

AUTHORIZATION:F.S. 328.03, 328.11, 328.66, 328.72
Volusia County Code of Ordinances
Chapter 126, Sec. 126-1**REVENUE CODE:**

Vessel Registration Fees (Boat Fees) - 4182

DATE REVISED: 05/04/1989**DESCRIPTION:**

Vessel owners are required to pay annually a state registration fee, and the fee amount varies by vessel class. A portion of the state fee, derived from recreational vessels only, is distributed to County governments for expenditure on a variety of recreational boating-related purposes. These funds are deposited into the Parks Capital Improvement Fund 326 for providing, maintaining, or operating recreational channel marking, public boat ramps, public launching facilities and removal of derelict vessels.

Per Florida Statute 328.66, any county may impose an annual registration fee on vessels registered, operated, used, or stored on the waters of the state within its jurisdiction. This is in addition to the annual vessel registration fee charged by the state. This fee shall be 50 percent of the applicable state fee.

FEE SCHEDULE:

Fees vary based on vessel length. The County's fee can be up to 50% of the state's fees. These funds are kept with the County with the exception of the 1st dollar collected-this goes to the State for the Save the Manatee Trust Fund.

RESTRICTIONS:

Monies received from the fee are expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities.

COLLECTION FREQUENCY:

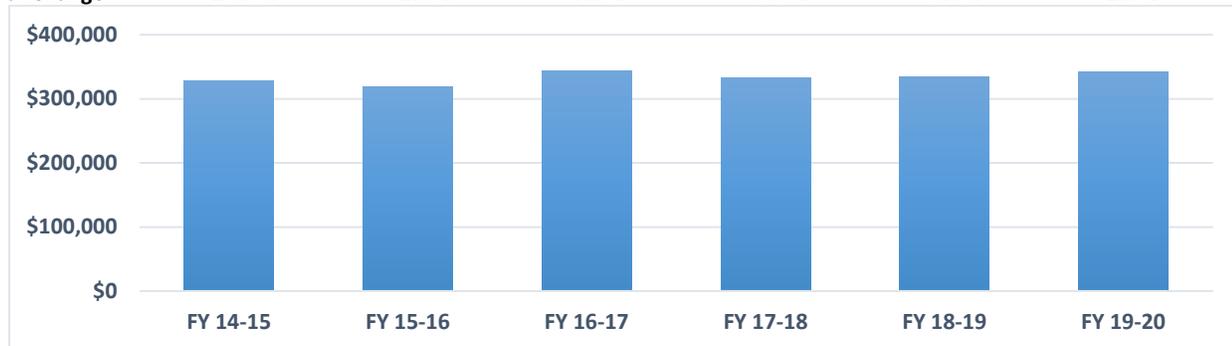
Funds are received throughout the year from the Revenue Division (Tax Collector).

ADMINISTRATION:

Fees are received into the General Fund where they are used for boating related activities.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$328,199	\$318,796	\$343,440	\$332,249	\$333,600	\$341,940
% Change	10.6%	-2.9%	7.7%	-3.3%	0.4%	2.5%



FUND: General Fund 001	AUTHORIZATION: Volusia County Code of Ordinances Chapter 70, Sec. 70-37(b)(3), 70-77(b)(6), 70-116(d)
REVENUE CODE: Admin Service Charge – Impact Fee Collection - 4199	DATE REVISED:

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

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

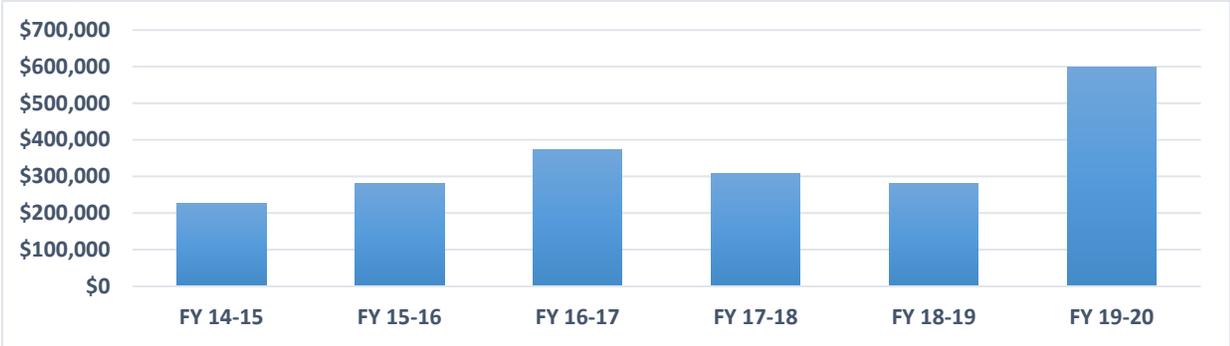
RESTRICTIONS:
In the past, administrative fees were not restricted. However, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs.

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

ADMINISTRATION:
Funds are collected in the Growth and Resource Management Department and processed through the Revenue Division to be deposited in the General Fund to be used for building department activities.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> FY 14-15	<u>Actual</u> FY 15-16	<u>Actual</u> FY 16-17	<u>Actual</u> FY 17-18	<u>Budget</u> FY 18-19	<u>Budget</u> FY 19-20
Revenue	\$227,038	\$280,472	\$372,080	\$307,556	\$281,555	\$600,000
% Change	108.2%	23.5%	32.7%	-17.3%	-8.5%	113.1%



FUND:

General Fund 001

AUTHORIZATION:Social Security Act Section 1611 (e)(1)(I),
Section 202 (x)(3)**REVENUE CODE:**Housing of Prisoners, Prisoner Reporting Incentive Pay –
4230, 4231**DATE REVISED:****DESCRIPTION:**

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

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

FEE SCHEDULE:

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

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

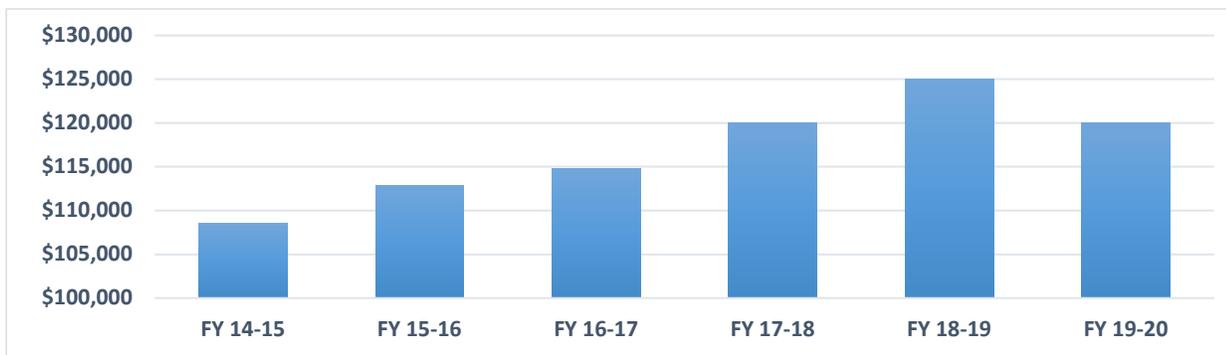
Housing of Prisoners received throughout the year. The Revenue Division (Tax Collector) receives payments monthly via electronic transfer from the Social Security Administration for the Incentive Pay.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$108,587	\$112,907	\$114,736	\$120,044	\$125,000	\$120,000
% Change	309.3%	4.0%	1.6%	4.6%	4.1%	-4.0%



FUND:

General Fund 001

AUTHORIZATION:

F.S. 406.09

Florida Administrative Code 11G

Volusia County Council Resolution 96-77

REVENUE CODE:

Medical Examiner's Fees - 4291

DATE REVISED: 04/18/1996**DESCRIPTION:**

District Medical Examiners shall be entitled to expert witness fees as provided by law.

On April 18th, 1996, the County Council revised the cremation fee charged by the Medical Examiner through Resolution 96-77.

The Medical Examiner's Office can also provide services for investigation, autopsy or external exam and certification of death for other governments including the State Correctional Facility.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

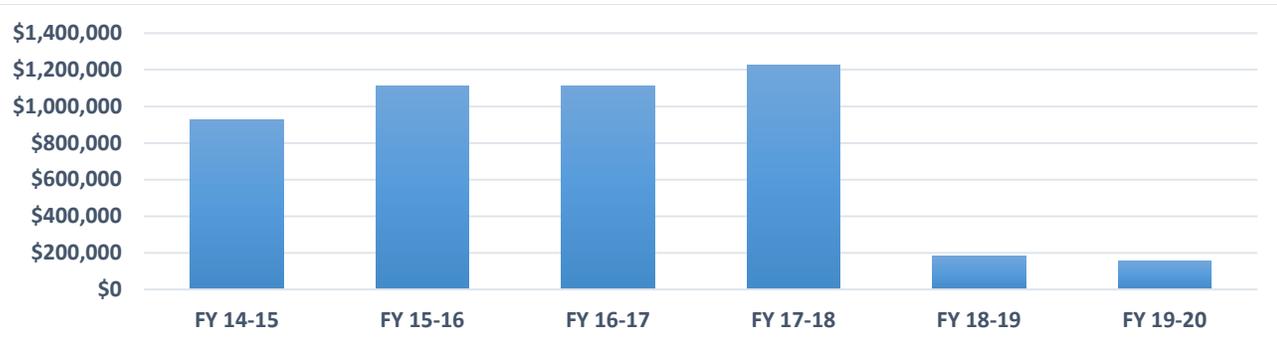
Witness Fees and Cremation Fees paid when services are utilized.

ADMINISTRATION:

Revenue is received into the General Fund and used for Medical Examiner's expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18 *</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$927,515	\$1,111,843	\$1,110,646	\$1,223,733	\$179,957	\$154,476
% Change	15.7%	19.9%	-0.1%	10.2%	-85.3%	-14.2%



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

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

FUND:

General Fund 001

AUTHORIZATION:

Fee schedules approved by County Council

REVENUE CODE:

Parks & Rec Fees - 4720-23 & 25, 4731-32, 4760

DATE REVISED: 02/18/2010**DESCRIPTION:**

Recreation fees [Strickland Range daily & annual fees]; league registration fees [flag football & softball]; camping fees [Gemini Springs, Lake Ashby, Lake Monroe, Riverbreeze, Spruce Creek, Lake Dias, other]; summer recreation fees; park fees [indoor meeting rooms, DeBary Hall, ballfields, boat launch, pavilions]; ½ marathon registration and sponsorship fees.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

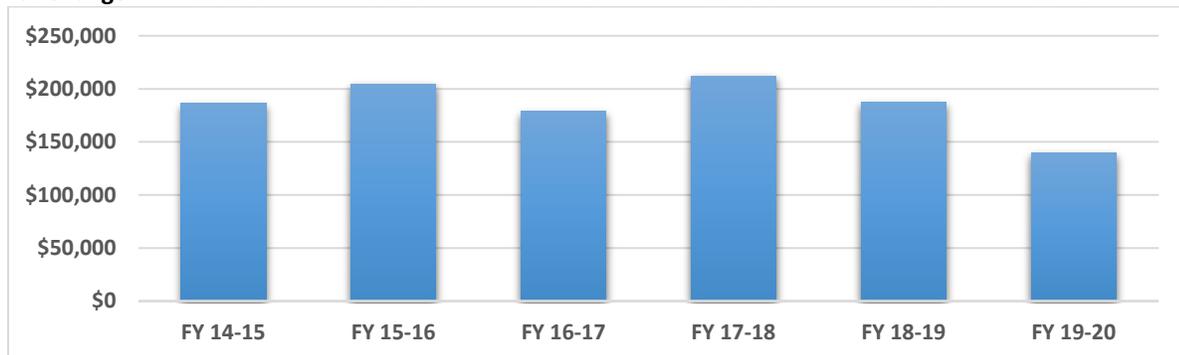
Regular and seasonal fees collected regularly throughout the fiscal year.

ADMINISTRATION:

Revenue is received into the General Fund and used for Parks related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:**Recreation Fees**

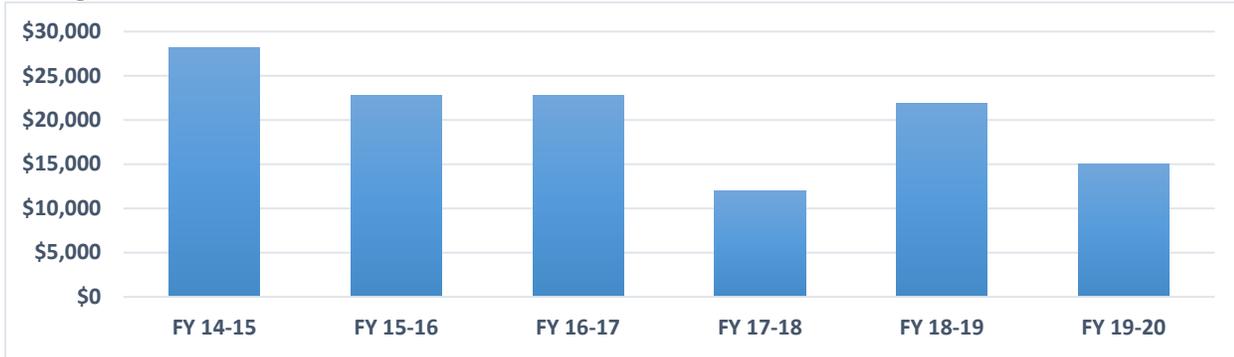
	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$186,108	\$204,495	\$178,696	\$212,235	\$187,200	\$139,235
% Change	27.5%	9.9%	-12.6%	18.8%	-11.8%	-25.6%



COLLECTION HISTORY AND CURRENT BUDGET (continued):

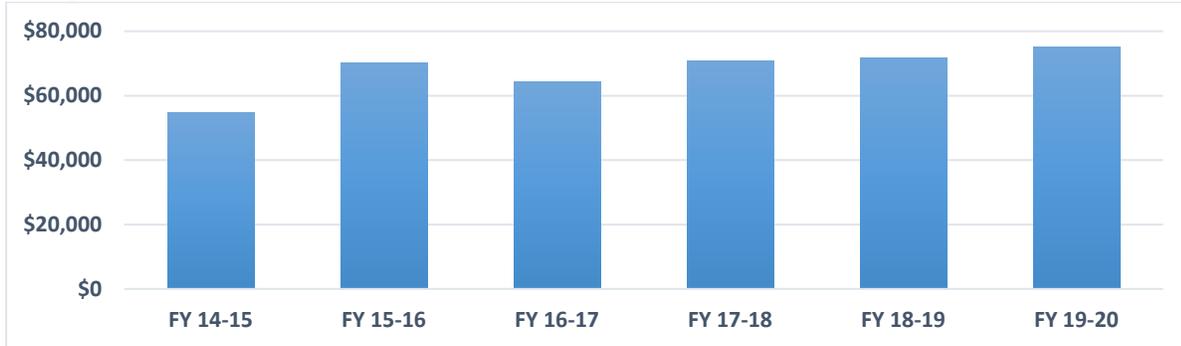
League Registration Fees

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$28,195	\$22,732	\$22,757	\$11,950	\$21,830	\$15,000
% Change	-89.5%	-19.4%	0.1%	-47.5%	82.7%	-31.3%



Camping Fees

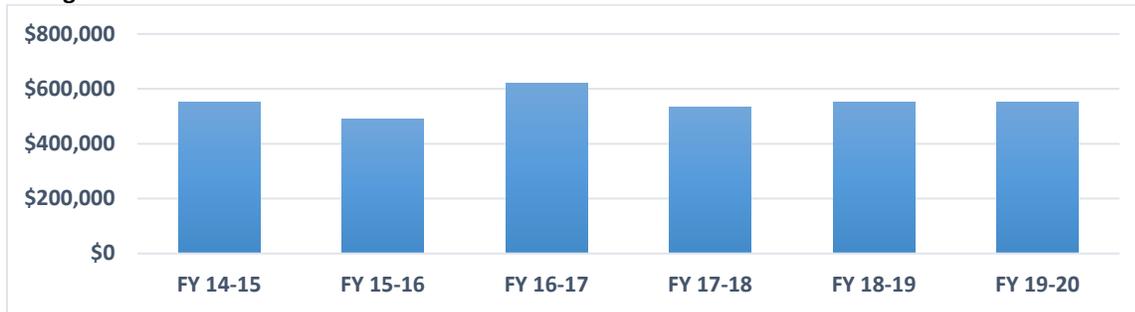
	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$54,586	\$70,257	\$64,159	\$70,718	\$71,750	\$75,000
% Change	6.6%	28.7%	-8.7%	10.2%	1.5%	4.5%



COLLECTION HISTORY AND CURRENT BUDGET (continued):

**Summer
Recreation
Program**

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$553,244	\$490,686	\$619,706	\$532,028	\$550,217	\$550,000
% Change	91.8%	-11.3%	26.3%	-14.1%	3.4%	0.0%



Park Fees

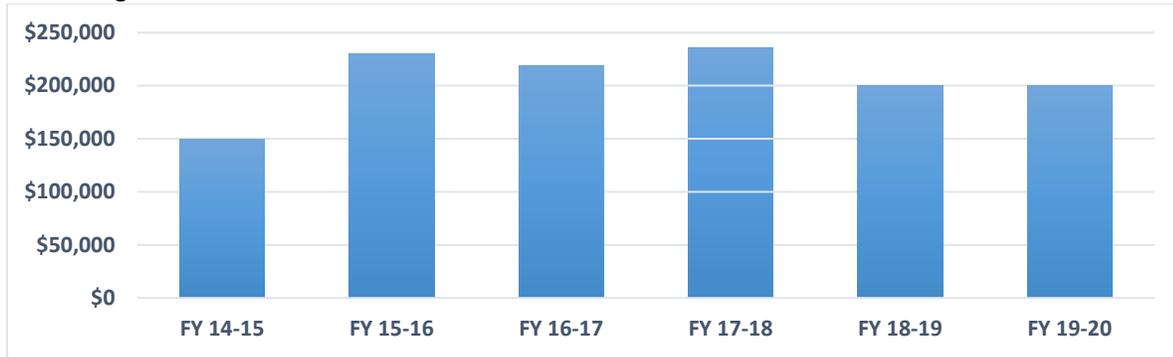
	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$170,930	\$159,892	\$159,666	\$152,547	\$164,000	\$139,235
% Change	-27.5%	-6.5%	-0.1%	-4.5%	7.5%	-15.1%



COLLECTION HISTORY AND CURRENT BUDGET (continued):

1/2 Marathon Registration/Sponsorship Fees

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$149,181	\$229,743	\$219,112	\$236,070	\$200,000	\$200,000
% Change	100.0%	54.0%	-4.6%	7.7%	-15.3%	0.0%



FUND:

General Fund 001

AUTHORIZATION:Volusia County Council rate approval
09/03/2009, Revised 02/18/2010 (entrance
fees eliminated)**REVENUE CODE:**

Lyonia Environmental Center Fees - 4726

DATE REVISED: 02/18/2010**DESCRIPTION:**

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

FEE SCHEDULE:

School field trips \$3 per student; for every 10 students, 1 free chaperone. Additional adults \$6 each. Home school classes \$6 per student.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

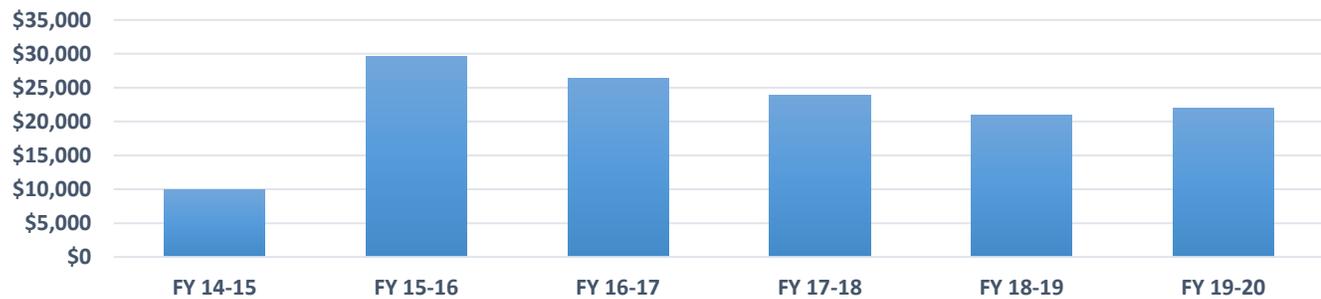
Daily collections.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$9,930	\$29,556	\$26,371	\$23,834	\$21,000	\$22,000
% Change	100.0%	197.6%	-10.8%	-9.6%	-11.9%	4.8%



FUND:

General Fund 001

AUTHORIZATION:

Fee schedules approved by County Council

REVENUE CODE:

Beach Parks Park Fees - 4725

DATE REVISED: 02/18/2010**DESCRIPTION:**

Pavilion rental fees for coastal parks.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

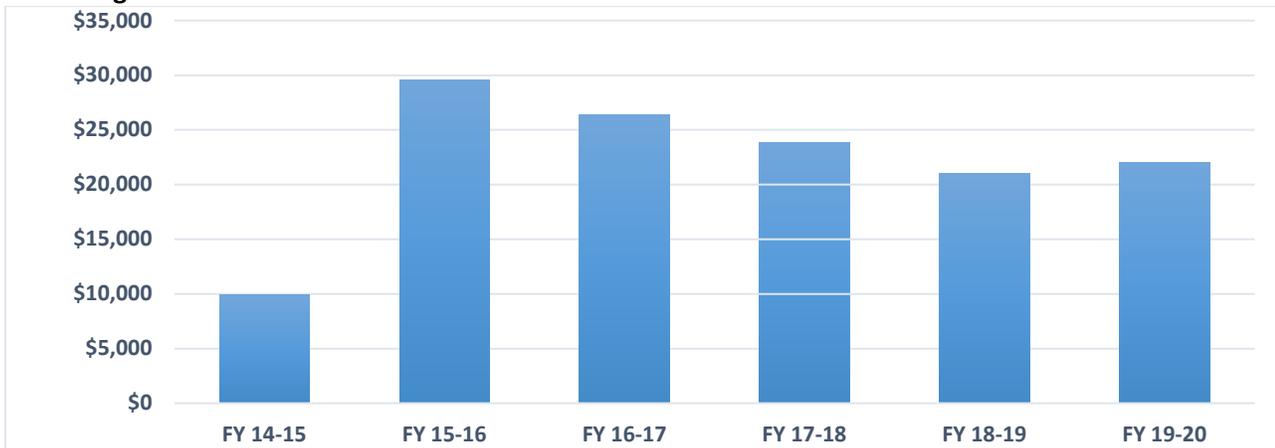
Daily collections.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$9,930	\$29,556	\$26,371	\$23,834	\$21,000	\$22,000
% Change	100%	198%	-11%	-10%	-12%	5%



FUND:
General Fund 001/Beach Capital Fund 313

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

REVENUE CODE:
Beach Access Fees - 4728

DATE REVISED: 11/16/2017

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Daily collections.

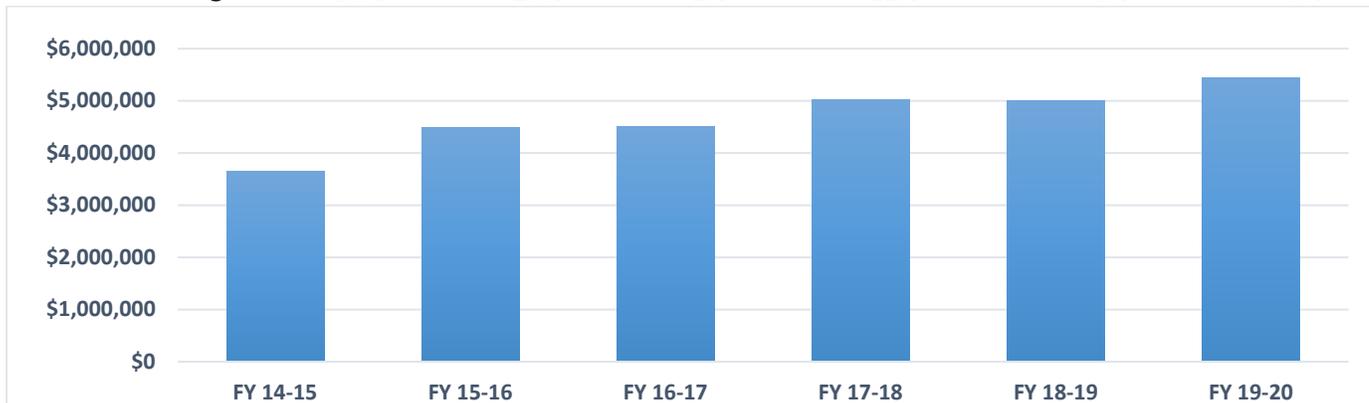
ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

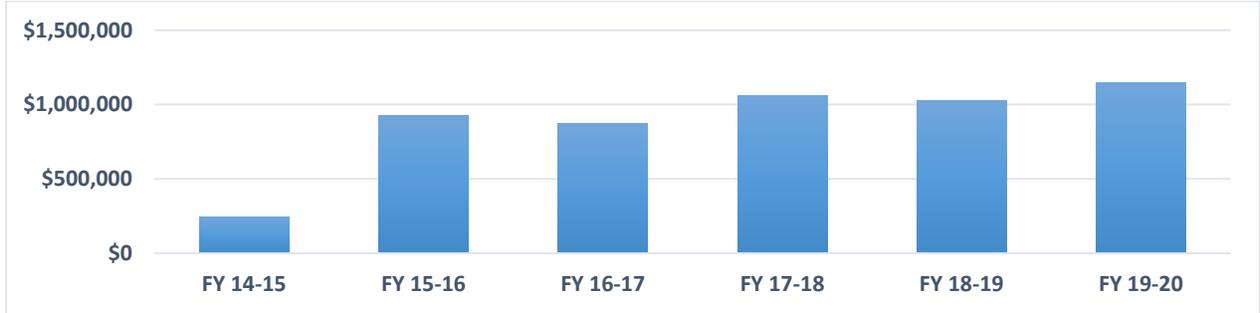
GENERAL FUND 001:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$3,655,790	\$4,480,059	\$4,513,041	\$5,024,916	\$5,009,936	\$5,433,766
% Change	39%	23%	1%	11%	0%	8%



BEACH CAPITAL FUND 313:

	<u>Actual FY 14-15</u>	<u>Actual FY 15-16</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Budget FY 18-19</u>	<u>Budget FY 19-20</u>
Revenue	\$241,874	\$928,926	\$871,885	\$1,062,154	\$1,027,236	\$1,150,000
% Change	-8.1%	284.1%	-6.1%	21.8%	-3.3%	12.0%



FUND:

General Fund 001

AUTHORIZATION:

County Council approval

REVENUE CODE:

Marine Science Center Fees - 4729,4730,4741,4764

DATE REVISED: 10/04/2007**DESCRIPTION:**

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

FEE SCHEDULE:

Entrance Fees: Seniors \$4, Adults 12 and up \$5, Youth 3-12 \$2, under 3 free.

Field Trip Fees: Vary based on program from \$2 to \$10 per student; chaperones are \$5.

Special Events and Gift Shop novelties are priced accordingly.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

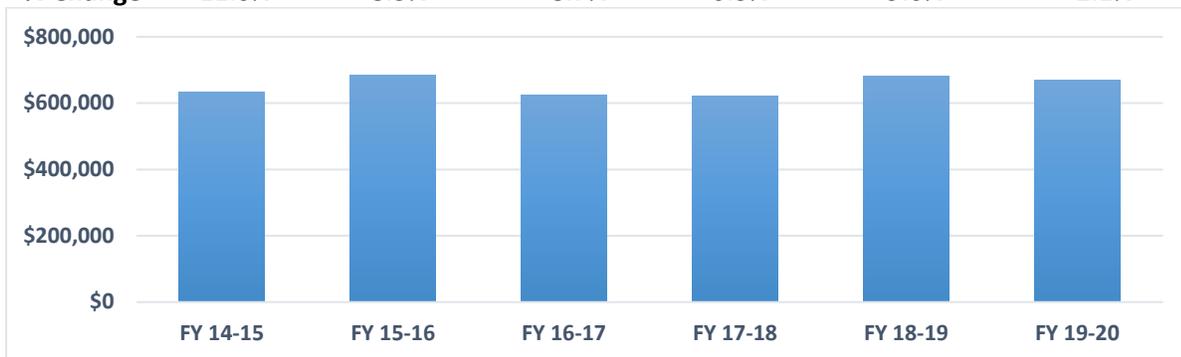
Daily collections.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$631,860	\$684,134	\$624,590	\$622,733	\$682,500	\$668,500
% Change	11.0%	8.3%	-8.7%	-0.3%	9.6%	-2.1%



Fund: General Fund 001	AUTHORIZATION: Volusia County Code of Ordinances 20-121 (h) (6); 20-293, 20-142-145 Ordinance 2016-22, 2016-167
REVENUE CODE: Beach Safety Fees & Fines - 4491,4724,4740,4900, 5411	DATE REVISED: 02/06/97

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

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

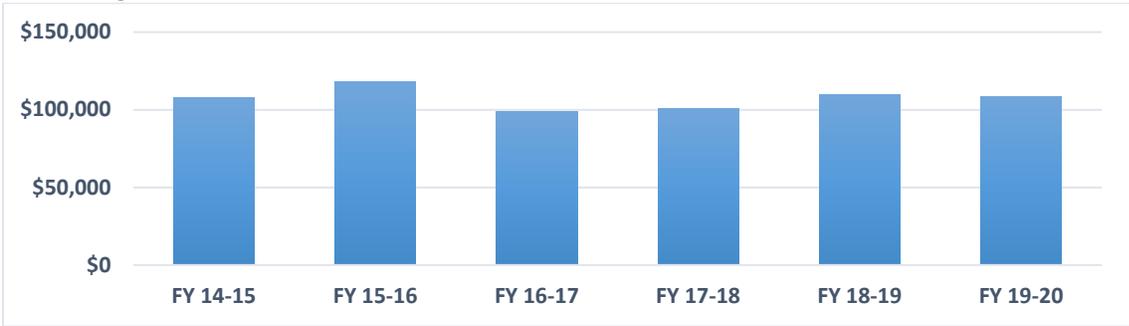
RESTRICTIONS:
There are no restrictions, however, these fees are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:
Routine collections as fees/fines are incurred.

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$107,499	\$117,880	\$99,084	\$100,801	\$109,640	\$108,690
% Change	131.6%	9.7%	-15.9%	1.7%	8.8%	-0.9%



FUND: General Fund 001	AUTHORIZATION: F.S. 28-24 (12) (e) (1); 29.008; 318-17; 318-18; 318.1215, Chapter 775, F.S. 939.185 Volusia County Code of Ordinances Sec. 38-31, 38-32 and 38-34; Ordinance 2004-07
REVENUE CODE: Court Fees - 4890,5110,5124-5125, 5158-5159,5170, 5199	DATE REVISED:

DESCRIPTION:

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

Felony Fines/Criminal Misdemeanor Fines-Rev Code 5110 and 5124-per Chapter 775.083 (2) of F.S. , court costs shall be assessed and collected in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, misdemeanor, or criminal traffic offense under state law, or a violation of any municipal or County ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed are \$50 for a felony and \$20 for any other offense and shall be deposited by the Clerk of Courts into an appropriate County account for disbursement.

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

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

Community Legal Services of Mid Florida Rev Code 5159-25% of the additional \$65 related to County Ordinance 2004-07 and is provided to fund this program;

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

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

FEE SCHEDULE:

Each fee is collected as described above.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Routine collections as fees/fines are incurred.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

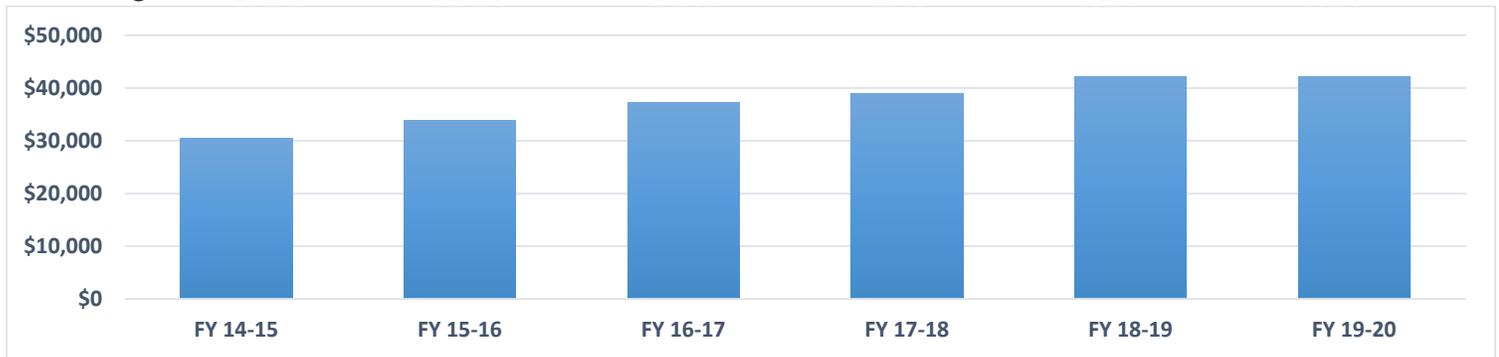
Doris Slosberg Drivers Education Program
4890

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$235,549	\$214,296	\$187,865	\$190,466	\$223,000	\$200,000
% Change	-17.0%	-9.0%	-12.3%	1.4%	17.1%	-10.3%



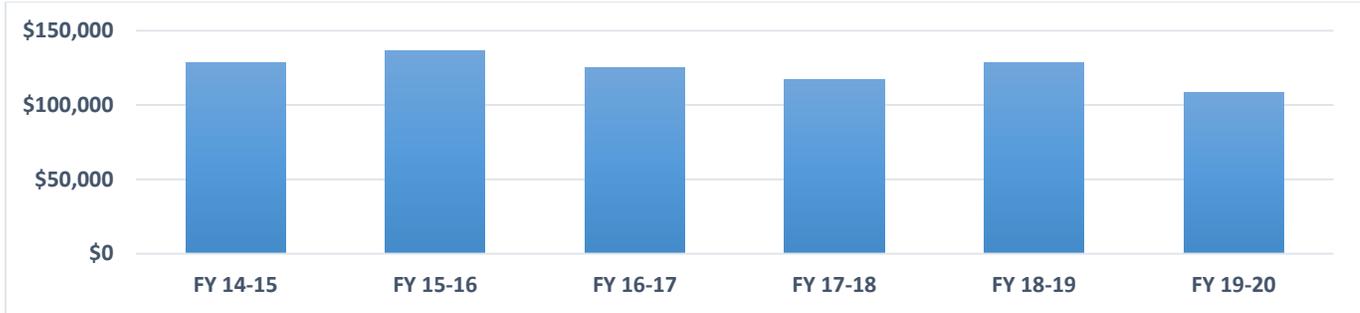
Felony Fines
5110

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$30,389	\$33,820	\$37,334	\$38,927	\$42,089	\$42,089
% Change	23.7%	11.3%	10.4%	4.3%	8.1%	0.0%



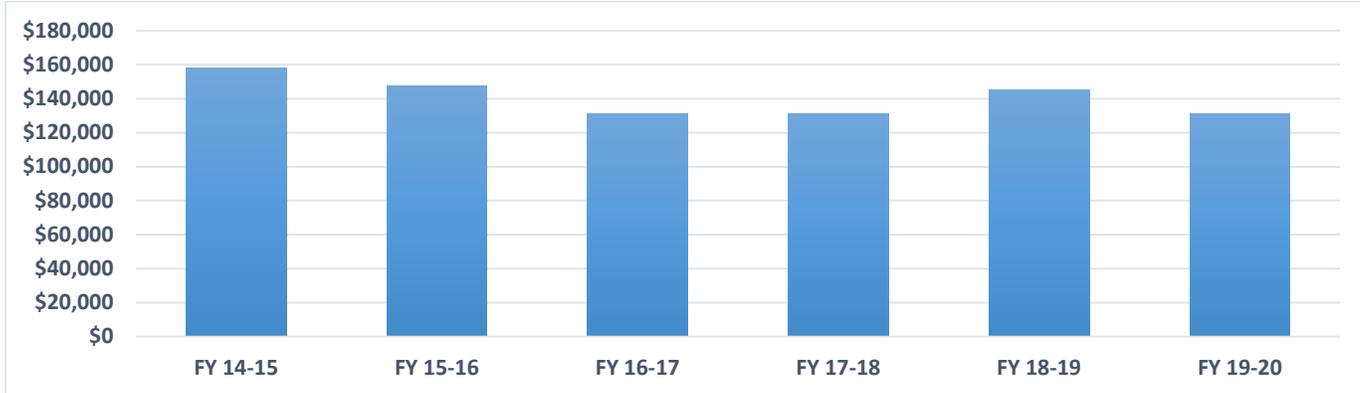
Criminal Misdemeanor Fines
5124

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$128,245	\$136,806	\$124,887	\$117,351	\$128,748	\$108,516
% Change	0.5%	6.7%	-8.7%	-6.0%	9.7%	-15.7%



Teen Court
5125

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$157,918	\$147,337	\$131,026	\$130,963	\$145,000	\$131,165
% Change	-14.9%	-6.7%	-11.1%	0.0%	10.7%	-9.5%



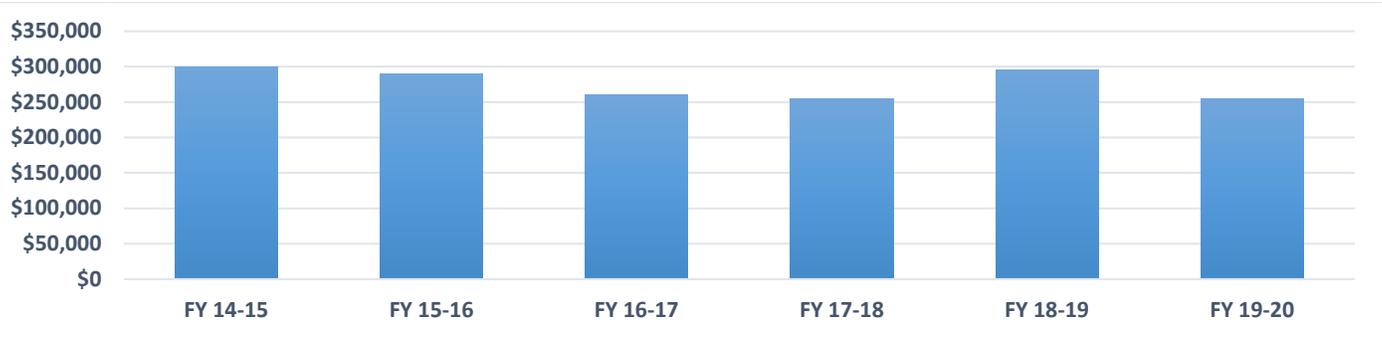
Law Library
5158

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$299,275	\$289,717	\$259,679	\$255,263	\$295,647	\$255,263
% Change	-10.3%	-3.2%	-10.4%	-1.7%	15.8%	-13.7%



Community Legal Services
5159

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$299,275	\$289,717	\$259,679	\$255,263	\$295,647	\$255,263
% Change	160.3%	-3.2%	-10.4%	-1.7%	15.8%	-13.7%



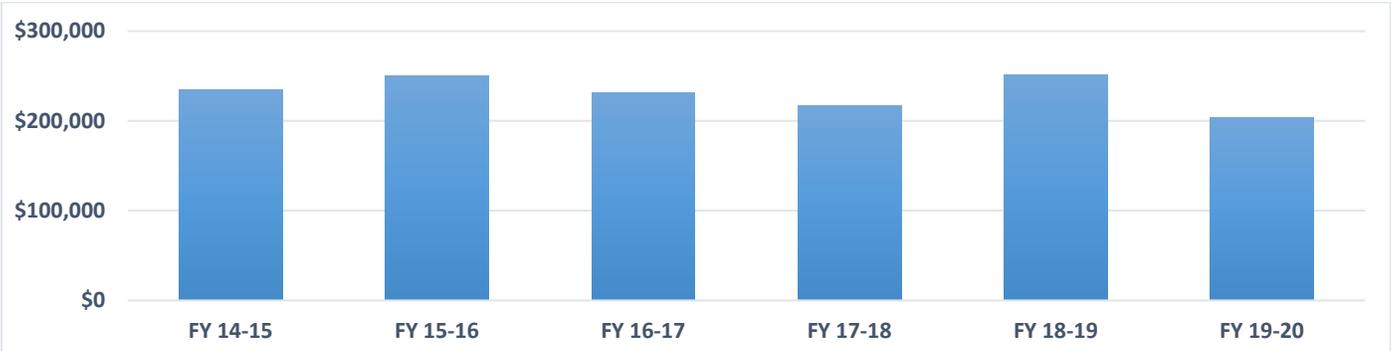
Court
Technology
5170

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$855,000	\$969,823	\$1,001,279	\$1,060,362	\$1,060,807	\$1,060,362
% Change	10.2%	13.4%	3.2%	5.9%	0.0%	0.0%



Other Court Related
Revenue
5199

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$235,053	\$249,660	\$230,896	\$216,957	\$251,000	\$203,563
% Change	1.7%	6.2%	-7.5%	-6.0%	15.7%	-18.9%



FUND:
General Fund 001

AUTHORIZATION:
F.S. 938.15, CO04-07

REVENUE CODE:
Police Education Assessments - 5130, 5135, 5140, 5145

DATE REVISED:

DESCRIPTION:

In addition to the costs provided for in S. 938.01, (court costs for every person convicted for a violation of a state penal or criminal statute or convicted for violation of a municipal or County ordinance) municipalities and counties may assess an additional \$2 for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the Criminal Justice Standards and Training Commission, for local funding.

FEE SCHEDULE:

\$2 for every person convicted as described above. These funds are distributed between all areas of law enforcement in the County: Sheriff receives 46.96%, Airport Security receives 1.61%, Corrections 45.64% and Beach Safety 5.79%.

RESTRICTIONS:

Funds must be used for criminal justice education. The Criminal Justice Standards and Training Commission may inspect and copy documentation of independent audits conducted of the municipalities and counties which make such assessments to ensure the assessments have been made and that expenditures are in conformance with the requirements of the statute.

COLLECTION FREQUENCY:

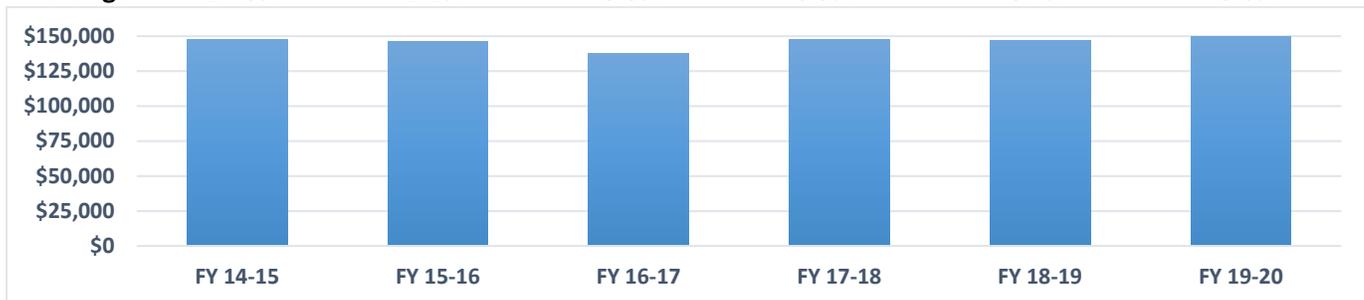
Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are collected by the Clerk of Courts and deposited to the County's General Fund and Airport Fund and accounted for in separate revenue account lines for each operational purpose. Fees are used to offset training expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$147,680	\$145,932	\$137,847	\$147,291	\$146,763	\$154,125
% Change	-14.5%	-1.2%	-5.5%	6.9%	-0.4%	5.0%



FUND:

General Fund 001

AUTHORIZATION:F.S. 938.13, F.S.938-21 and F.S. 938.23
Volusia County of Ordinances 38-33**REVENUE CODE:**

Drug Abuse Treatment Assessment - 5150

DATE REVISED:**DESCRIPTION:**

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Routine collections as fees/fines are incurred.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$83,083	\$102,913	\$96,915	\$82,147	\$86,928	\$82,147
% Change	34.9%	23.9%	-5.8%	-15.2%	5.8%	-5.5%



FUND:

General Fund 001

AUTHORIZATION:Social Security Act Section 1611 (e)(1)(I),
Section 202 (x)(3); F.S. 951.23(9)**REVENUE CODE:**Corrections Phone Commissions/Other
6240,6241,6243,6244**DATE REVISED:** 08/06/2019**DESCRIPTION:**

Housing of prisoners for Municipal Code violations, commissions for pay phone and vending machine, inmate commissary (medical, dental, restitution).

FEE SCHEDULE:

Housing of prisoners \$33 for the first day and \$22 for the second day, \$55 maximum,

Pay phone, video visitation, tablet and vending machine commissions are based on contracts. Commissary revenue is estimated at \$60,000 per year in collections.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

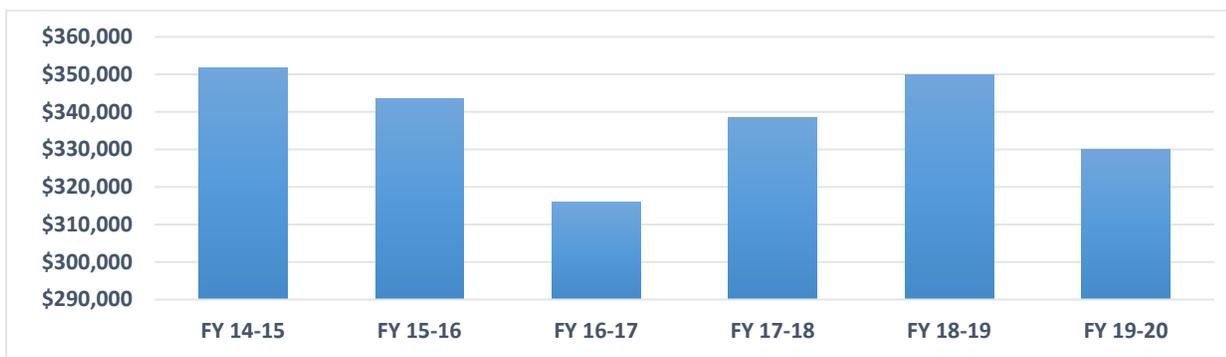
Monthly commissions are paid from contracted vendors to the County.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$351,849	\$343,620	\$315,928	\$338,630	\$350,000	\$330,000
% Change	-14.5%	-2.3%	-8.1%	7.2%	3.4%	-5.7%



FUND:
General Fund 001

AUTHORIZATION:
Volusia County Code Ch. 22, Art. III, Div. I
Volusia County Council Resolution 2005-191

REVENUE CODE:
Contractor Licensing - 6701

DATE REVISED:
09/22/2005

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

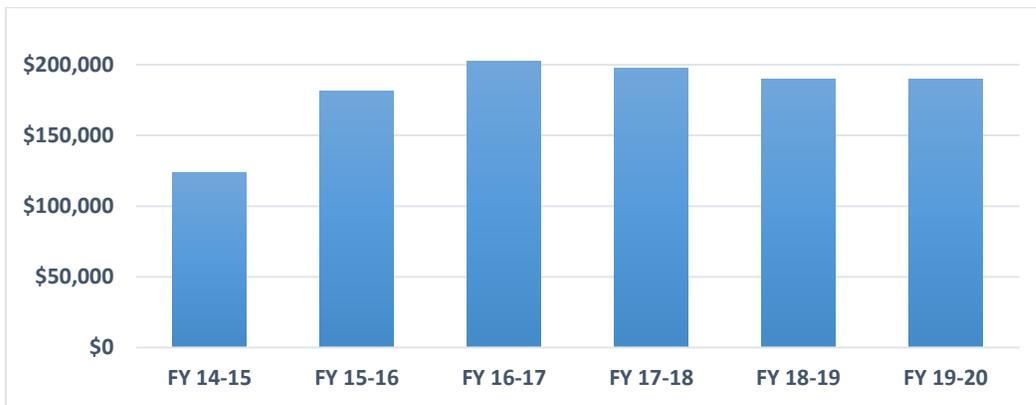
Revenues are collected daily from the licensing and registration fees by Building and Code Administration staff.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	123,653	181,205	202,541	197,688	190,000	190,000
% Change	-21.2%	46.5%	11.8%	-2.4%	-3.9%	0.0%



FUND:
Emergency Medical Services Fund 002

AUTHORIZATION:
Volusia County Code of Ordinances 2011-20
Sec. 161
Municipal Code 46-162

REVENUE CODE:
Ambulance Fees - 4260

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

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

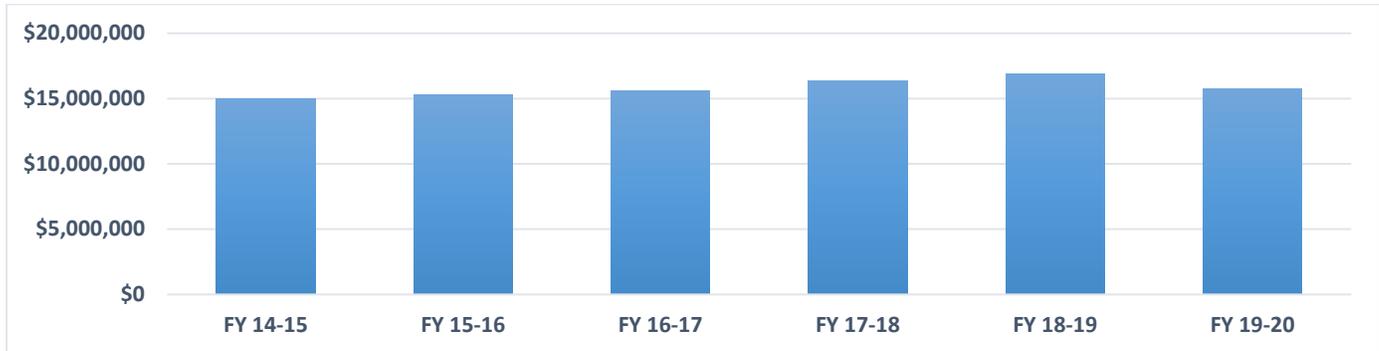
Services are billed and collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$14,998,630	\$15,270,849	\$15,560,266	\$16,366,037	\$16,912,495	\$15,713,397
% Change	-3.8%	1.8%	1.9%	5.2%	3.3%	-7.1%



FUND:
Emergency Medical Services Fund 002

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

REVENUE CODE:
Management Fees - 4765

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

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Services are billed monthly and collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$87,692	\$107,226	\$121,264	\$145,640	\$120,000	\$120,000
% Change	32.6%	22.3%	13.1%	20.1%	-17.6%	0.0%



FUND:
Emergency Medical Services Fund 002

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

REVENUE CODE:
Bad Debt Recovery Fees - 6920

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

Collection amounts vary based on agreed upon terms.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

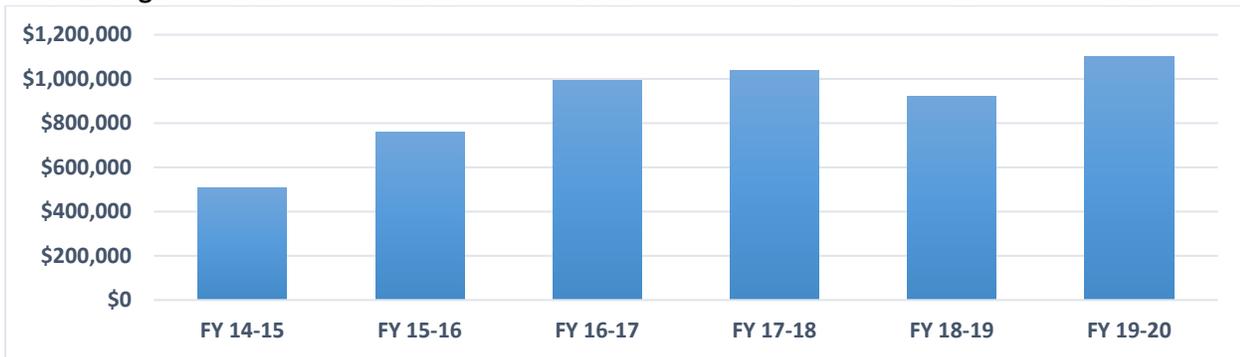
Collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$506,540	\$760,041	\$993,884	\$1,037,566	\$920,055	\$1,100,754
% Change	0.3%	50.0%	30.8%	4.4%	-11.3%	19.6%



FUND:
Emergency Medical Services Fund 002

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

REVENUE CODE:
Transfer from General Fund - 8001

DATE REVISED:

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

FEE SCHEDULE:
Subsidy determined annually based on budgetary needs.

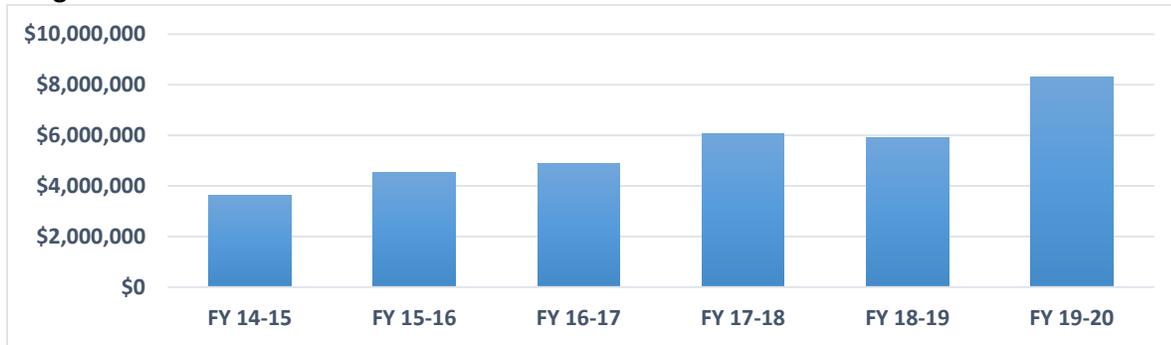
RESTRICTIONS:
None

COLLECTION FREQUENCY:
Annually.

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$3,616,228	\$4,524,290	\$4,870,300	\$6,065,654	\$5,897,416	\$8,314,285
% Change	12.4%	25.1%	7.6%	24.5%	-2.8%	41.0%



FUND:
County Transportation Trust Fund 103

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

REVENUE CODE:
Ninth Cent Fuel Tax - 1230

DATE REVISED: 09/16/1982

DESCRIPTION:

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within the County. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. The proceeds are used for transportation expenditures.

FEE SCHEDULE:

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

RESTRICTIONS:

Voters approved the 1-cent tax through a special referendum election held on September 7, 1982. County Council adopted Ordinance 82-15 on September 16, 1982. County Ordinance 82-15 levies this tax for the exclusive purpose of paying the costs of acquisition, construction, reconstruction, and maintenance of roads and streets in Volusia County.

COLLECTION FREQUENCY:

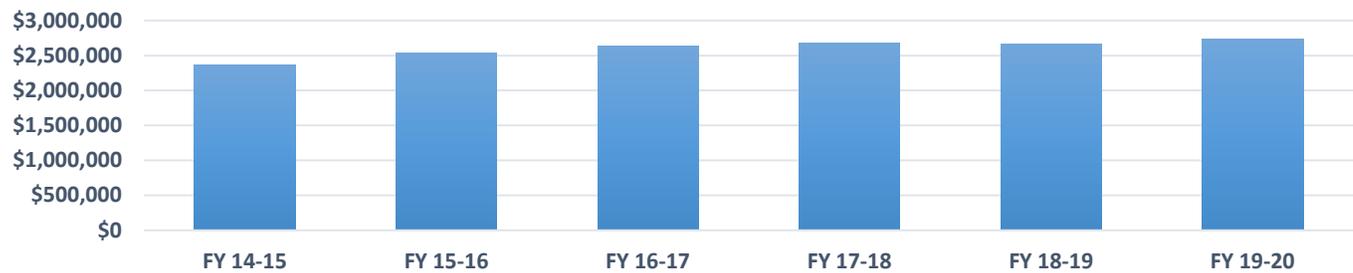
Collected at the pump with each transaction, State of Florida collects and distributes monthly to the County.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$2,369,734	\$2,530,393	\$2,635,719	\$2,682,538	\$2,660,574	\$2,731,557
% Change	4.2%	6.8%	4.2%	1.8%	-0.8%	2.7%



FUND:
County Transportation Trust Fund 103

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

REVENUE CODE:
One to Six Cents Local Option Fuel Tax - 1240

DATE REVISED: 06/27/1985

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

This revenue source has been pledged for debt service payments to repay \$41,505,000 in revenue bonds issued on January 9, 2013. To date, there is still \$21,235,000 left to pay with payments ending on October 1st, 2024. Proceeds are to be used to fund specifies transportation expenditures.

Authorized use of proceeds:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$7,536,450	\$8,048,244	\$8,382,611	\$8,533,982	\$8,530,130	\$8,795,129
% Change	4.3%	6.8%	4.2%	1.8%	0.0%	3.1%



FUND:

County Transportation Trust Fund 103

AUTHORIZATION:F.S. 206.41(1)(e) and 336.025
Volusia County Code of Ordinances 99-14**REVENUE CODE:**

One to Five Cents Local Option Fuel Tax - 1241

DATE REVISED: 05/06/1999**DESCRIPTION:**

A county's proceeds from the 1 to 5 cents fuel taxes are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. Local governments are authorized to levy a tax of 1 to 5 cents on every net gallon of motor fuel sold in a county. Volusia County levied this fuel tax May 6, 1999. Diesel fuel is not subject to this tax.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

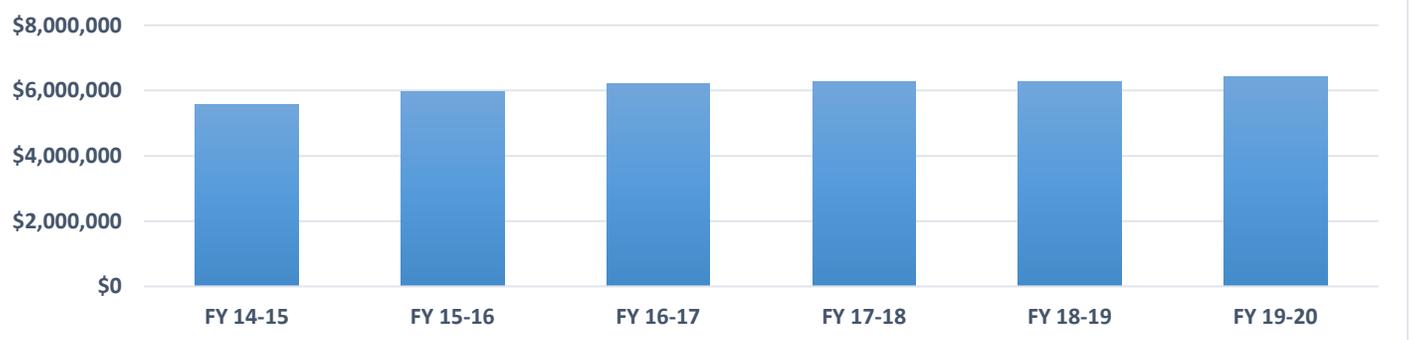
Collected at the pump with each transaction, State of Florida collects and distributes monthly to the County.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$5,585,914	\$5,980,882	\$6,204,458	\$6,279,072	\$6,262,000	\$6,438,595
% Change	3.5%	7.1%	3.7%	1.2%	-0.3%	2.8%



FUND:
County Transportation Trust Fund 103

AUTHORIZATION:
F.S. 206.41

REVENUE CODE:
Fuel Tax Refund - 3541

DATE REVISED:

DESCRIPTION:

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

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

FEE SCHEDULE:

Refund based on quarterly collections.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

The Department of Revenue pays claims on a quarterly basis.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$466,813	\$438,425	\$540,861	\$500,145	\$450,000	\$450,000
% Change	2.3%	-6.1%	23.4%	-7.5%	-10.0%	0.0%



FUND: County Transportation Trust Fund 103	AUTHORIZATION: F.S. 206.41(1)(a), 206.45, 206.47, 336.023, 336.024
REVENUE CODE: Constitutional Gas Tax (5 th & 6 th Cent) - 3542	DATE REVISED:

DESCRIPTION:
Pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied.

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

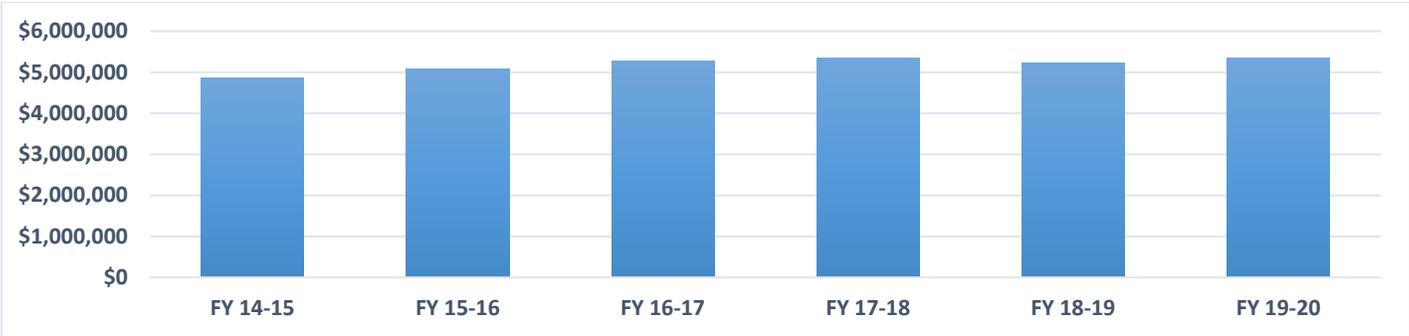
RESTRICTIONS:
The first call on the tax proceeds is to meet debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds.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

COLLECTION FREQUENCY:
Funds are received monthly from the Department of Revenue.

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$4,865,578	\$5,077,711	\$5,274,401	\$5,358,035	\$5,230,768	\$5,345,087
% Change	3.3%	4.4%	3.9%	1.6%	-2.4%	2.2%



FUND:
County Transportation Trust Fund 103

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

REVENUE CODE:
County Fuel Tax (7th Cent) - 3544

DATE REVISED:

DESCRIPTION:

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes. The proceeds are allocated to each County via the same formula used for distributing the Constitutional Fuel Tax.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$2,133,468	\$2,227,642	\$2,300,024	\$2,358,743	\$2,308,728	\$2,360,587
% Change	3.8%	4.4%	3.2%	2.6%	-2.1%	2.2%



FUND:
County Transportation Trust Fund 103

AUTHORIZATION:
Volusia County Administration
Interlocal Agreements

REVENUE CODE:
Transportation Services-Local Municipalities – 4472, 4474

DATE REVISED: 10/01/2019

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

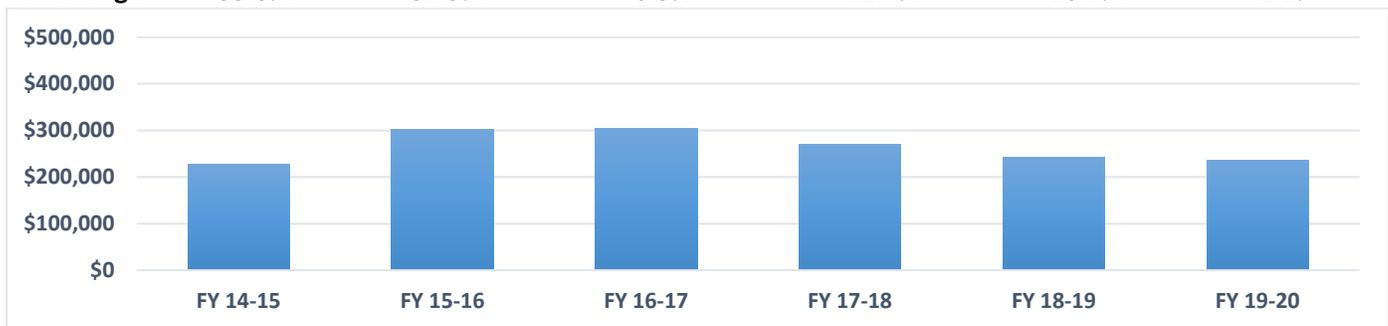
Municipalities are invoiced monthly as services are provided.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$227,491	\$302,401	\$303,819	\$269,091	\$242,000	\$237,000
% Change	-35.0%	32.9%	0.5%	-11.4%	-10.1%	-2.1%



FUND:
County Transportation Trust Fund 103

AUTHORIZATION:
Volusia County Resolution 2018-25

REVENUE CODE:
Maintenance Agreements - 4475

DATE ESTABLISHED: 05/02/2002
DATE REVISED: 03/20/2018

DESCRIPTION:

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

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

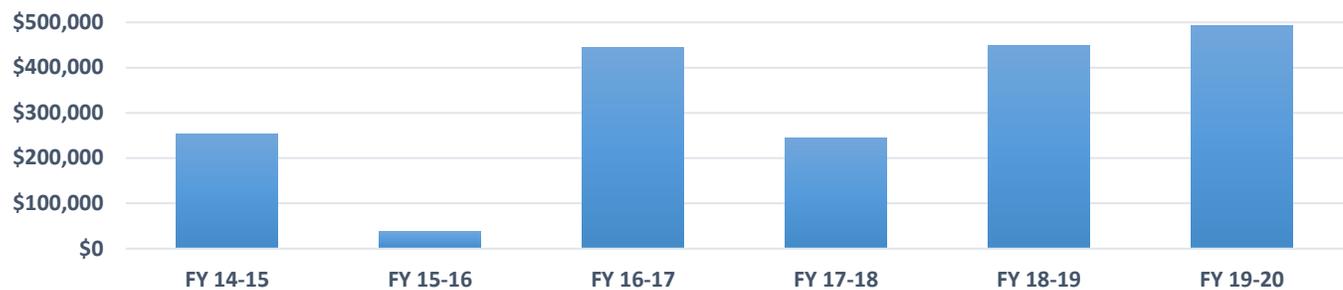
Once a year, at the end of the State fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$254,287	\$38,907	\$444,953	\$243,563	\$447,943	\$491,895
% Change	-0.1%	-84.7%	1043.6%	-45.3%	83.9%	9.8%



FUND:
Library Fund 104

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

REVENUE CODE:
Ad Valorem Tax - 1110, 1120

DATE REVISED: 10/01/2019

DESCRIPTION:

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

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

FEE SCHEDULE:

Library Fund millage rate proposed for Fiscal Year 2019-20: 0.5520, which has remained the same since fiscal year 2013-14

Library Fund millage rate history:

Fiscal Year 2018-19	0.5520
Fiscal Year 2017-18	0.5520
Fiscal Year 2016-17	0.5520
Fiscal Year 2015-16	0.5520

RESTRICTIONS:

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

Millage Limitation for County Purposes

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

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

COLLECTION FREQUENCY:

Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - 2 in November, 2 in December, and one per month for the remainder of the year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$13,706,789	\$14,479,871	\$15,474,763	\$16,670,030	\$18,018,052	\$19,485,677
% Change	6.0%	5.6%	6.9%	7.7%	8.1%	8.1%



FUND:
Library Fund 104

AUTHORIZATION:
F.S. 257.17
Volusia County Council

REVENUE CODE:
State Aid to Library - 3471

DATE REVISED: 09/17/2019

DESCRIPTION:

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

FEE SCHEDULE:

In 2018-19, the available funding for state aid grants was \$20,304,072, which is 14.1 percent of what would be required for full funding. At this level, operating grants pay 2.35 cents on the dollar of expenditure by a participating library during the second preceding year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

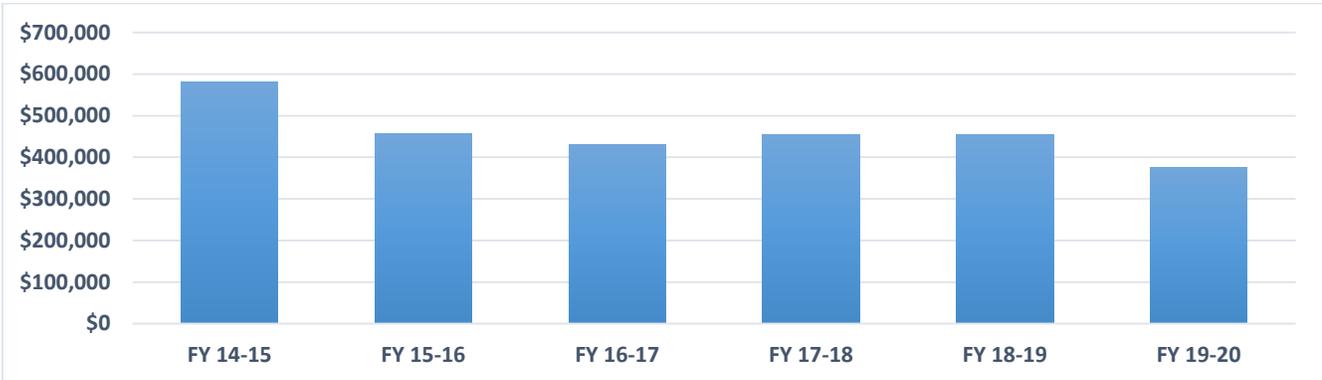
Revenue is collected in a lump sum payment usually in April or May of the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$580,194	\$456,234	\$431,097	\$455,014	\$455,014	\$376,694
% Change	28.2%	-21.4%	-5.5%	5.5%	0.0%	-17.2%



FUND:
Library Fund 104

AUTHORIZATION:
Volusia County Council

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

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

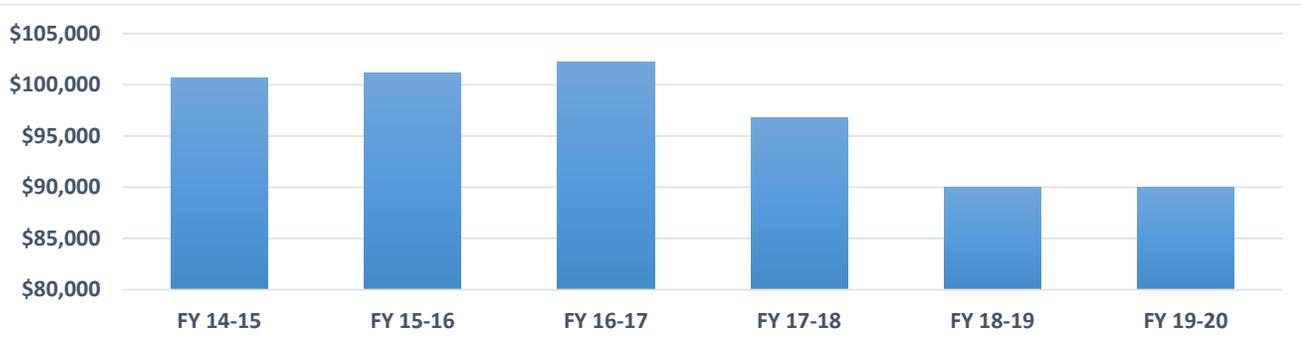
Revenue collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$100,664	\$101,206	\$102,256	\$96,825	\$90,000	\$90,000
% Change	1.6%	0.5%	1.0%	-5.3%	-7.0%	0.0%



FUND:
Library Fund 104

AUTHORIZATION:
Volusia County Council
Budget Resolution 2007-34

REVENUE CODE:
Library Service Charges - 4710

DATE REVISED: 03/01/2007

DESCRIPTION:

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

FEE SCHEDULE:

A rate of \$30.00 for a 6 month use library card or \$50.00 for a one year use library card, and non-resident or visitors computer pass for \$5.00 for one day.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Revenue collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$29,131	\$24,693	\$21,627	\$20,486	\$27,000	\$27,000
% Change	10.3%	-15.2%	-12.4%	-5.3%	31.8%	0.0%



FUND:
Library Fund 104

AUTHORIZATION:
Volusia County Council
Budget Resolution 2007-34

REVENUE CODE:
Library Service- Lost Cards - 4711

DATE REVISED: 03/01/2007

DESCRIPTION:

This revenue is replacement fees for lost library cards.

FEE SCHEDULE:

\$5.00 for replacement card.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

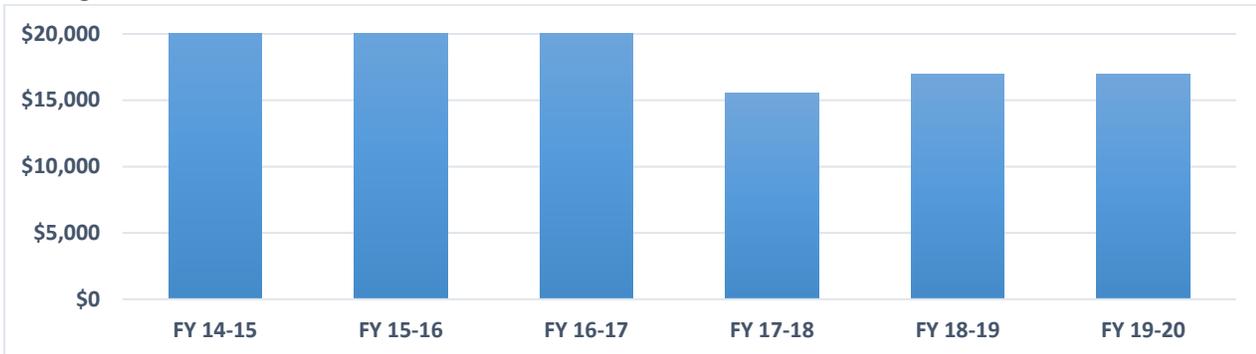
Revenue collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$24,533	\$23,034	\$21,864	\$15,532	\$17,000	\$17,000
% Change	-7.1%	-6.1%	-5.1%	-29.0%	9.5%	0.0%



FUND:
Library Fund 104

AUTHORIZATION:
Volusia County Council
Budget Resolution 2007-34

REVENUE CODE:
Library Service- Lost Books - 4712

DATE REVISED: 03/01/2007

DESCRIPTION:

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

FEE SCHEDULE:

Lost materials have a \$10.00 processing fee.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

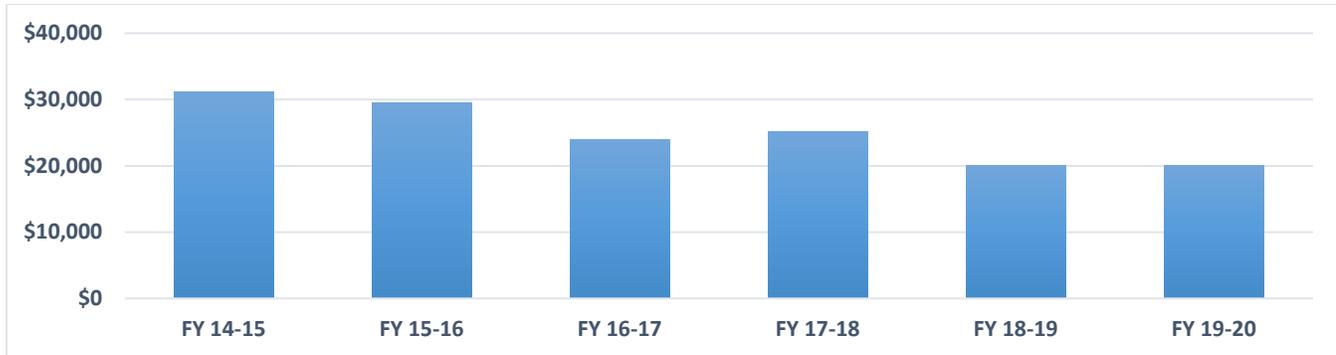
Revenue collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$31,156	\$29,437	\$24,026	\$25,212	\$20,000	\$20,000
% Change	10.6%	-5.5%	-18.4%	4.9%	-20.7%	0.0%



FUND:
Library Fund 104

AUTHORIZATION:
Volusia County Council
Budget Resolution 2007-34

REVENUE CODE:
Library Fines - 5200

DATE REVISED: 03/01/2007

DESCRIPTION:

This revenue is collected from fines assessed on overdue materials.

FEE SCHEDULE:

Fines range from .25 cents to \$1.00 per day, max out at \$15.00. Current DVD fines are \$1.00 per day and all other materials are 25 cents per day.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Revenue collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$360,807	\$298,961	\$271,018	\$213,342	\$250,000	\$220,000
% Change	-7.5%	-17.1%	-9.3%	-21.3%	17.2%	-12.0%



FUND:

East Volusia Mosquito Control Fund 105

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

Ad Valorem Tax - 1110 and 1120

DATE REVISED: 10/01/2019**DESCRIPTION:**

Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. The East Volusia Mosquito Control Special District millage rate is 0.1880 mills. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district.

FEE SCHEDULE:

Mosquito Control millage rate proposed for Fiscal Year 2019-20: 0.1880, which has remained the same since fiscal year 2014-15.

Mosquito Control Fund millage rate history:

Fiscal Year 2018-19	0.1880
Fiscal Year 2017-18	0.1880
Fiscal Year 2016-17	0.1880
Fiscal Year 2015-16	0.1880

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - 2 in November, 2 in December, and one per month for the remainder of the year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$3,364,334	\$3,563,476	\$3,817,778	\$4,109,680	\$4,421,402	\$4,619,825
% Change	-4.5%	5.9%	7.1%	7.6%	7.6%	4.5%



FUND:

East Volusia Mosquito Control Fund 105

AUTHORIZATION:

Volusia County Administration

REVENUE CODE:

Charges for Labor & Rental/Equipment - 4491 & 6220

DATE REVISED:**DESCRIPTION:**

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

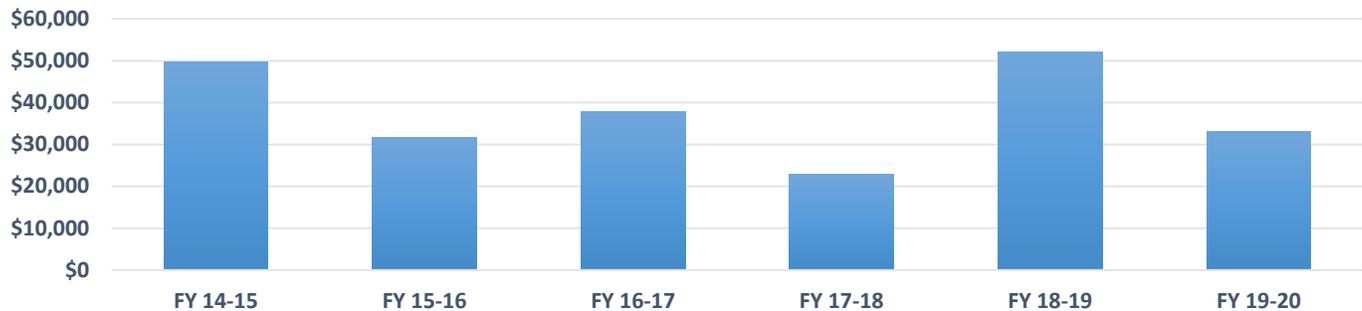
Users of this service are billed monthly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$49,813	\$31,776	\$37,954	\$22,802	\$52,000	\$33,000
% Change	-14.8%	-36.2%	19.4%	-39.9%	128.1%	-36.5%



FUND:
Resort Tax Fund 106

AUTHORIZATION:
F.S. 125.0104
Volusia County Code of Ordinances
Ch.114, Art. II, Sec. 114-32

REVENUE CODE:
Resort Tax - 1210

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

This revenue source is derived from a levy of two percent on short term rentals of 6 months or less within the boundaries of Volusia County.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

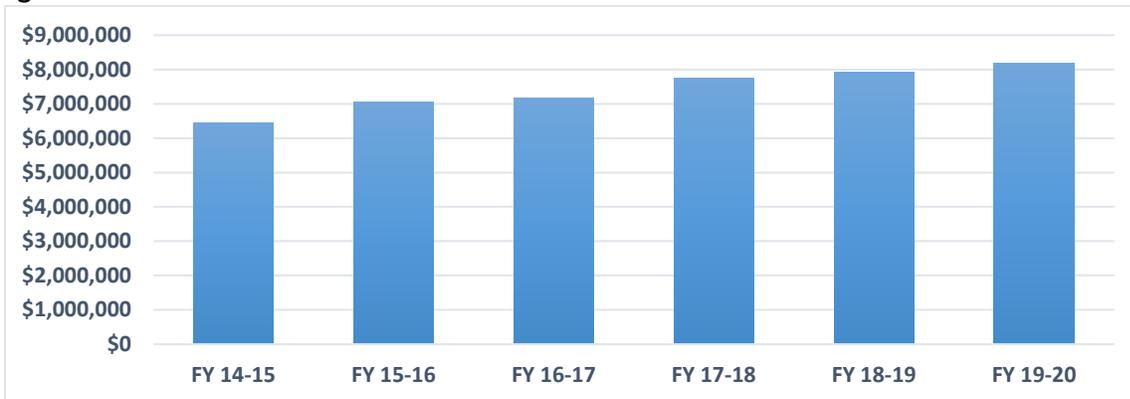
Funds are received by the Volusia County Revenue Division (Tax Collector) from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the resort tax fund where a 2% administrative charge is collected by the Revenue Division (Tax Collector). Upon payment of appropriate debt schedule requirements any residual funds are cleared out of the fund by an interfund transfer to the Ocean Center fund done quarterly.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$6,431,278	\$7,043,722	\$7,177,716	\$7,746,083	\$7,909,568	\$8,185,467
% Change	11.5%	9.5%	1.9%	7.9%	2.1%	3.5%



FUND:
Resort Tax Fund 106

AUTHORIZATION:
F.S. 125.0104
Volusia County Code of Ordinances
Ch.114, Art. II, Sec. 114-32

REVENUE CODE:
Resort Tax - Additional One Cent - 1211

DATE REVISED: 04/24/2003

DESCRIPTION:

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

FEE SCHEDULE:

This revenue source is derived from a levy of an additional one percent on top of the already existing two percent levy on short term rentals of 6 months or less within the boundaries of Volusia County.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

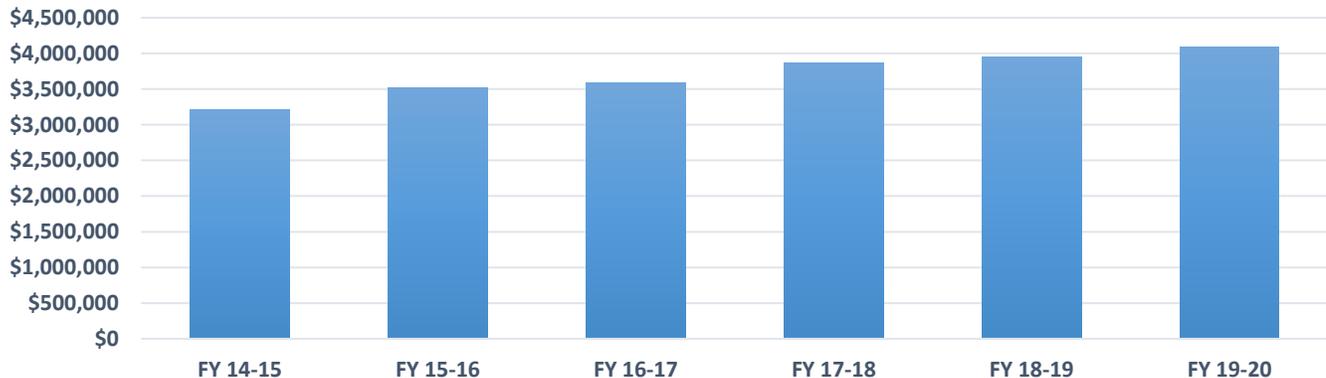
Funds are received by the Volusia County Revenue Division (Tax Collector) from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the resort tax fund where unlike in the existing two per cent tax no administrative charge is collected by the Revenue Division (Tax Collector) for the additional one percent resort tax. Upon payment of appropriate debt schedule requirements any residual funds are cleared out of the fund by an interfund transfer to the Ocean Center fund done quarterly.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$3,215,649	\$3,521,871	\$3,588,252	\$3,873,053	\$3,954,784	\$4,092,733
% Change	11.5%	9.5%	1.9%	7.9%	2.1%	3.5%



FUND:
Sales Tax Trust Fund 108

AUTHORIZATION:
F.S. 218.60 – 218.67

REVENUE CODE:
Half Cent Sales Tax - 3518

DATE REVISED:

DESCRIPTION:

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

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Funds are received monthly from the Department of Revenue.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$19,115,761	\$20,167,829	\$20,995,101	\$22,217,798	\$22,817,476	\$23,812,845
% Change	7.0%	5.5%	4.1%	5.8%	2.7%	4.4%



FUND:
Convention Development Tax Fund 111

AUTHORIZATION:
F.S. 212.0305
Volusia County Code of Ordinances Ch.114, Art. IV

REVENUE CODE:
Convention Development Tax - 1213

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

This revenue source is derived from a levy of three percent on short term rentals of 6 months or less within the boundaries of Volusia County from each of the three districts.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

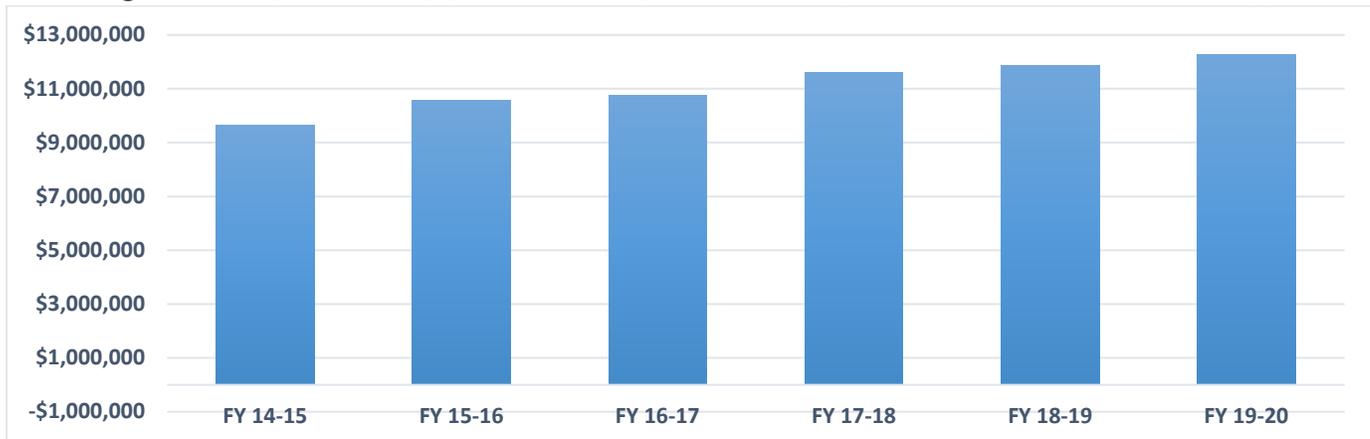
Funds are received by the Volusia County Revenue Division (Tax Collector) from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the convention development tax fund where a 2% administrative charge is collected by the Revenue Division (Tax Collector) upon the tax revenue received from each district. Upon payment of appropriate administrative fees the residual tax revenue plus accrued interest is remitted to the respective district advertising authority.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$9,646,926	\$10,565,593	\$10,765,968	\$11,619,037	\$11,864,353	\$12,278,200
% Change	11.5%	9.5%	1.9%	7.9%	2.1%	3.5%



FUND:

Road Proportionate Share Fund 113

AUTHORIZATION:

Volusia County Code of Ordinances Section 70

REVENUE CODE:Proportionate Share/Concurrency
Developer Fees - 2439**DATE REVISED:****DESCRIPTION:**

The Road Proportionate Share Fund was created by Council action on April 17th, 2018. The fund was established to increase transparency and track proportionate share contributions. Proportionate share projects are agreements between municipalities and large-scale developers to expedite improvements to infrastructure needs that have been identified as substandard. The timing of construction of this transportation improvement is solely at the County's discretion, and once payment is made, the developer has agreed to waive the right to request return of the developer funds in the future.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

This fund was established in fiscal year 2017-18. The account is used to allow for a means of tracking specific project funding and trend analysis is not applicable for this particular source.

FUND:

Ponce De Leon and Port District Fund 114

AUTHORIZATION:F.S. 125.01, 192, 197, 200.001, 200.071
Article VII, Section 9, Florida Constitution
Volusia County Code of Ordinances
Chapter 110 Article VIII**REVENUE FUND/CODE:**

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

DATE REVISED: 10/01/2019**DESCRIPTION:**

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

FEE SCHEDULE:

Ponce De Leon and Port District Fund millage rate proposed for Fiscal Year 2019-20: 0.0929, which has remained at this rate since fiscal year 2010-11.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

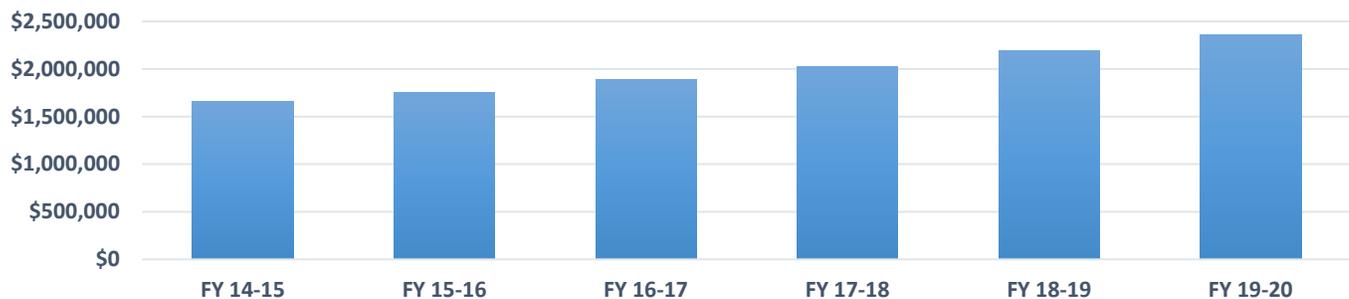
Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$1,661,201	\$1,758,288	\$1,885,978	\$2,029,891	\$2,186,905	\$2,355,280
% Change	5.6%	5.8%	7.3%	7.6%	7.7%	7.7%



FUND:

Ponce De Leon and Port District Fund 114

AUTHORIZATION:

Volusia County Council Fee Structure Authorization

REVENUE CODE:

Park Fees - 4725

DATE REVISED:**DESCRIPTION:**

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

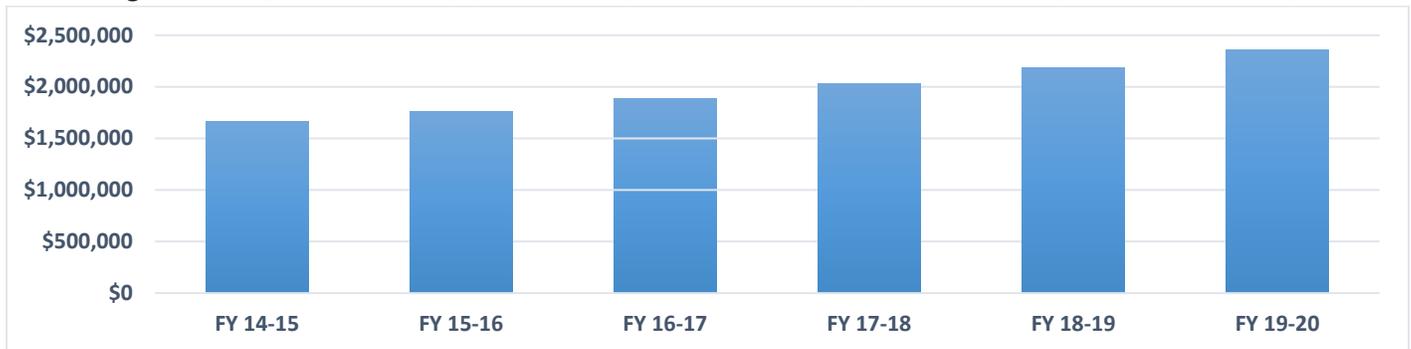
Collected daily at both park locations.

ADMINISTRATION:

The revenue is posted to the Ponce De Leon Inlet and Port District Fund and used to fund Port related functions.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$760,947	\$864,806	\$922,432	\$985,955	\$1,050,130	\$1,000,000
% Change	78.0%	13.6%	6.7%	6.9%	6.5%	-4.8%



FUND:

E-911 Emergency Telephone System Fund 115

AUTHORIZATION:

F.S. 365.171-365.173

Volusia County Code of Ordinances

Article II Sec 46-51 through 54

REVENUE CODE:

E-911 Fee Distributions - 3522,24,26

DATE REVISED: 03/01/2015**DESCRIPTION:**

The "Florida Emergency Communications Number E911 State Plan Act" (ss. 356.171- 365.174, F.S.), outlines the establishment, use and distribution of "911" fee revenues. Service providers collect the fees levied on subscribers and remit them to the State E-911 Board. On a monthly basis, the Board distributes to the counties as follows: 88% of collections remitted by wireless subscribers, 61% of collections remitted by prepaid subscribers, and 96% of collections remitted by non-wireless subscribers. Any County that receives these funds is required to establish a fund to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs attributable to the establishment and/or provision of "911 services" per ss. 365.172 (9), F.S.

FEE SCHEDULE:

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

RESTRICTIONS:

Authorized expenditures of revenue from 911 fees include the functions of database management, call taking, location verification, call transfer and all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services, as specified by governing statutes.

The moneys may not be used to pay for any item not listed in this subsection, including, but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

COLLECTION FREQUENCY:

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

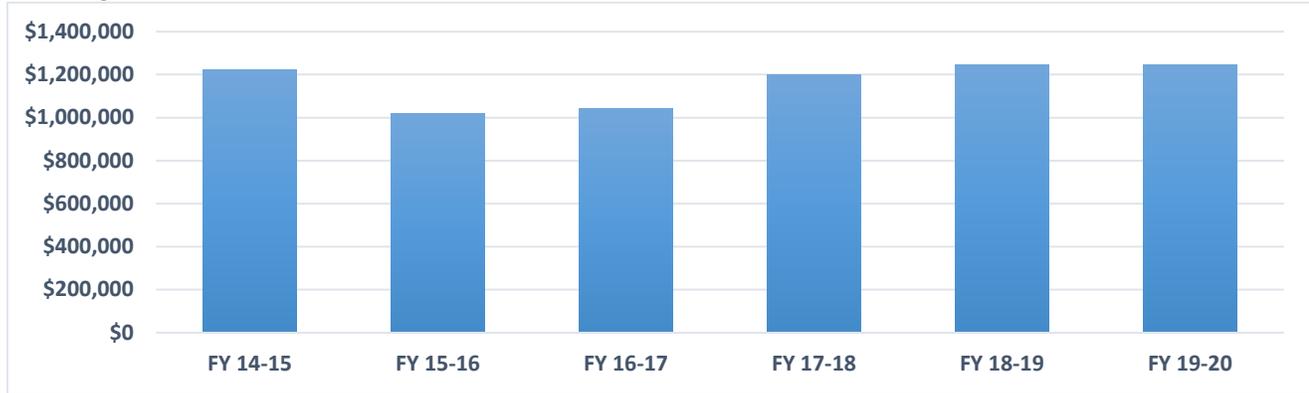
ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

3522 Wireless Distributions

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$1,223,891	\$1,020,329	\$1,042,366	\$1,197,975	\$1,244,449	\$1,244,449
% Change	-0.6%	-16.6%	2.2%	14.9%	3.9%	0.0%



3524 Non-wireless
Distributions

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$843,725	\$748,850	\$679,723	\$730,121	\$804,207	\$804,207
% Change	-10.1%	-11.2%	-9.2%	7.4%	10.1%	0.0%



3526 Prepaid Wireless

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$162,671	\$324,944	\$366,188	\$367,073	\$374,787	\$374,787
% Change	100.0%	99.8%	12.7%	0.2%	2.1%	0.0%



FUND:
Special Lighting Districts Fund 116

AUTHORIZATION:
Volusia County Code of Ordinances
Article II Sec 110-31

REVENUE CODE:
Special Assessment Fees - 2521

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

The fiscal year 2019-20 budget is predicated on assessment rates ranging from \$0.17 per front foot to \$228 per parcel per year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

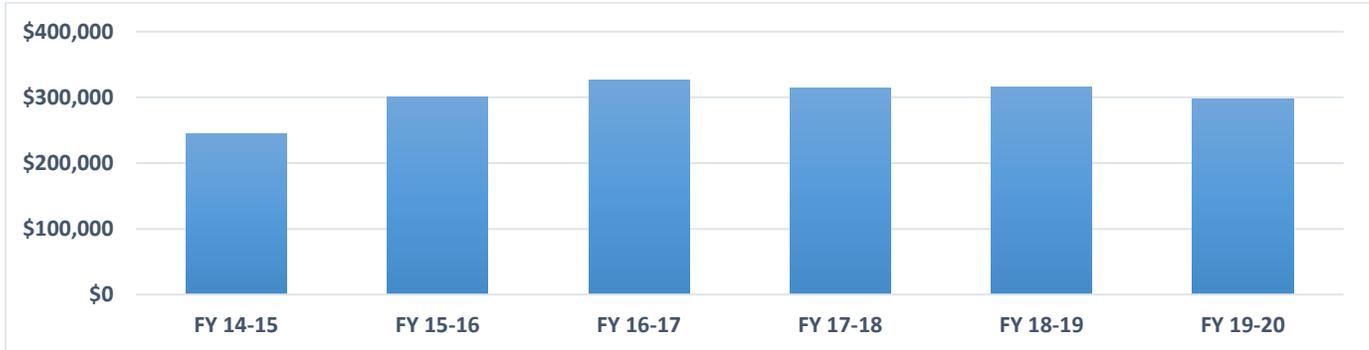
Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$244,266	\$300,484	\$325,823	\$314,584	\$316,349	\$297,543
% Change	3.8%	23.0%	8.4%	-3.4%	0.6%	-5.9%



FUND:
Ocean Center Fund 118

AUTHORIZATION:
Volusia County Code of Ordinances 01-19

REVENUE CODE:
Ocean Center Revenues - 4753

DATE REVISED: 2001

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

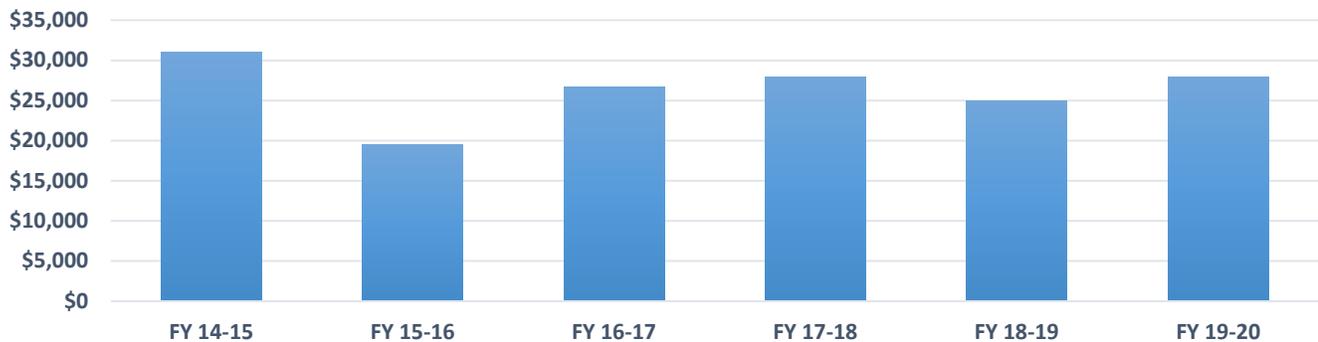
Fees are collected prior to event or day of event at the box office.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$30,981	\$19,515	\$26,649	\$27,963	\$25,000	\$27,963
% Change	-17.2%	-37.0%	36.6%	4.9%	-10.6%	11.9%



FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility-Arena - 4754

DATE REVISED: 2001**DESCRIPTION:**

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

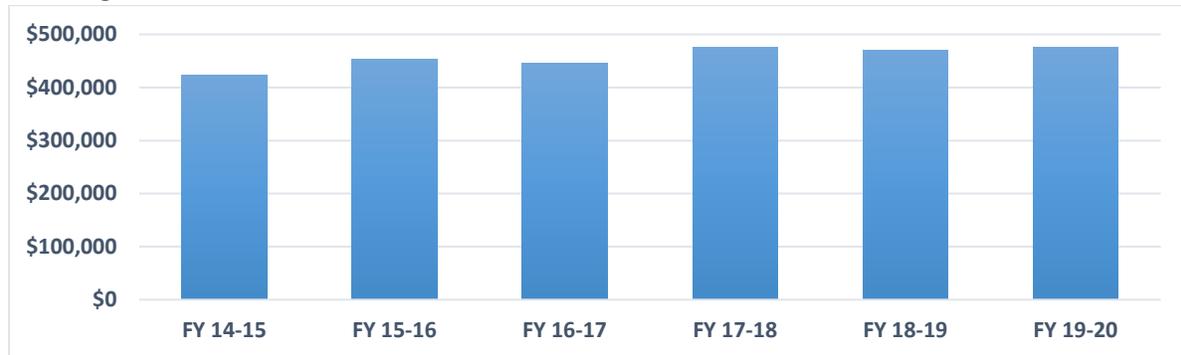
Fees are collected once contract rates are negotiated.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$422,526	\$454,141	\$446,348	\$476,098	\$471,000	\$476,098
% Change	-5.3%	7.5%	-1.7%	6.7%	-1.1%	1.1%



FUND:
Ocean Center Fund 118

AUTHORIZATION:
Volusia County Code of Ordinances 01-19

REVENUE CODE:
Recreation Facility-Conference Center - 4755

DATE REVISED: 2001

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

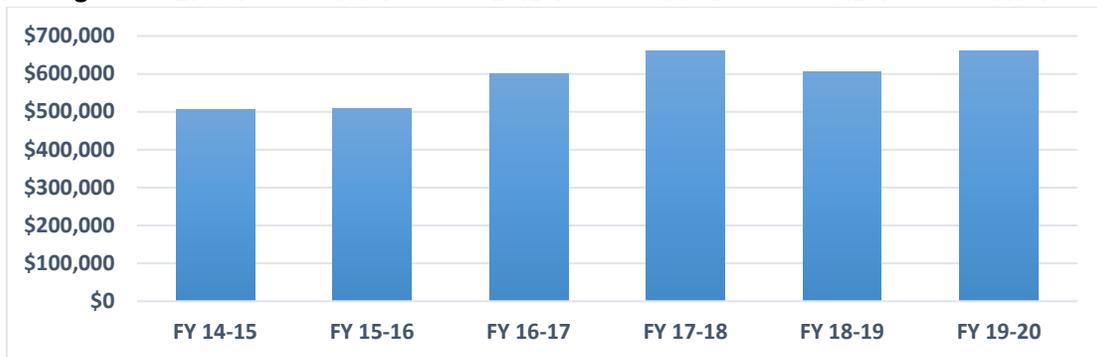
Fees are collected prior to areas being used for rent via contract.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Revenue	\$506,018	\$508,235	\$600,094	\$659,369	\$605,000	\$659,369
% Change	17.4%	0.4%	18.1%	9.9%	-8.2%	9.0%



FUND:
Ocean Center Fund 118

AUTHORIZATION:
Volusia County Code of Ordinances 01-19

REVENUE CODE:
Recreation Facility-Equipment - 4756

DATE REVISED: 2001

DESCRIPTION:

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

FEE SCHEDULE:

Fees vary depending on equipment being rented.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

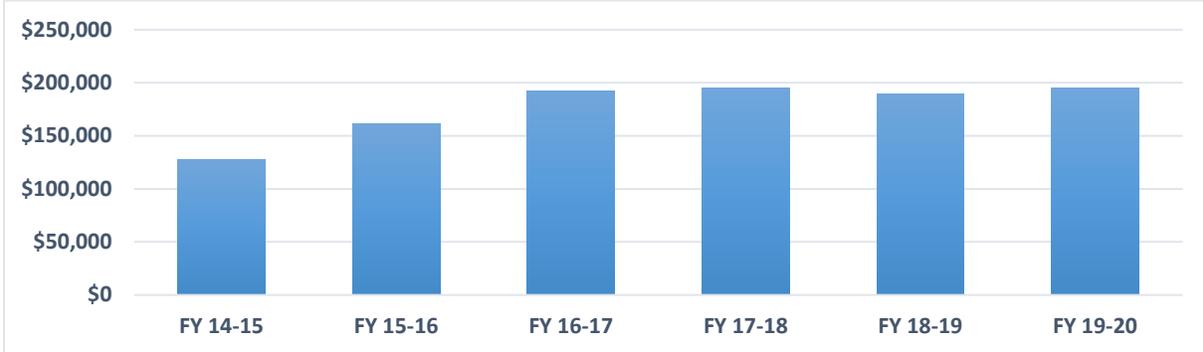
Fees are collected once customer decides to add on facility equipment.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$127,481	\$161,039	\$192,613	\$195,504	\$189,000	\$195,504
% Change	9.0%	26.3%	19.6%	1.5%	-3.3%	3.4%



FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility- Lot Event - 4757

DATE REVISED: 2001**DESCRIPTION:**

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

FEE SCHEDULE:

Rental fee for the outside lot is \$1,500 per day.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

Revenue collection history began in fiscal year 2017-18. This source will be displayed graphically in the future.

FUND:
Ocean Center Fund 118

AUTHORIZATION:
Volusia County Code of Ordinances 01-19

REVENUE CODE:
Concession Stands - 4760,4761

DATE REVISED: 2001

DESCRIPTION:

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

FEE SCHEDULE:

Fees vary depending on items being sold at concession stands.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Fees are collected during the times concession stands are open during events.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$450,719	\$683,480	\$504,176	\$643,258	\$570,000	\$652,500
% Change	11.6%	51.6%	-26.2%	27.6%	-11.4%	14.5%



FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility - Reimbursable Staff - 4766

DATE REVISED: 2001**DESCRIPTION:**

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

FEE SCHEDULE:

Hourly staff rates range between \$12.95 and \$70.00 per hour depending on the type of staff requirements for the event. All staffing positions are charged at a four hour minimum.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

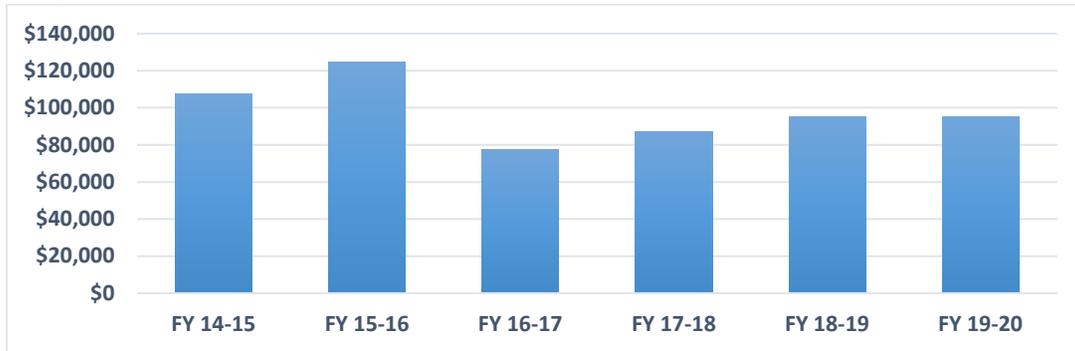
Fees are collected prior to staff members working the event.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$107,484	\$124,724	\$77,589	\$86,965	\$95,000	\$95,000
% Change	26.5%	16.0%	-37.8%	12.1%	9.2%	0.0%



FUND:
Ocean Center Fund 118

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Rent - 6210

DATE REVISED: 04/03/2018

DESCRIPTION:

This revenue is collected from rent paid by the Daytona Lagoon Waterpark per the agreement last amended and approved on 04/03/2018. The lease establishes an annual fixed rent and signage fee escalation percentages.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

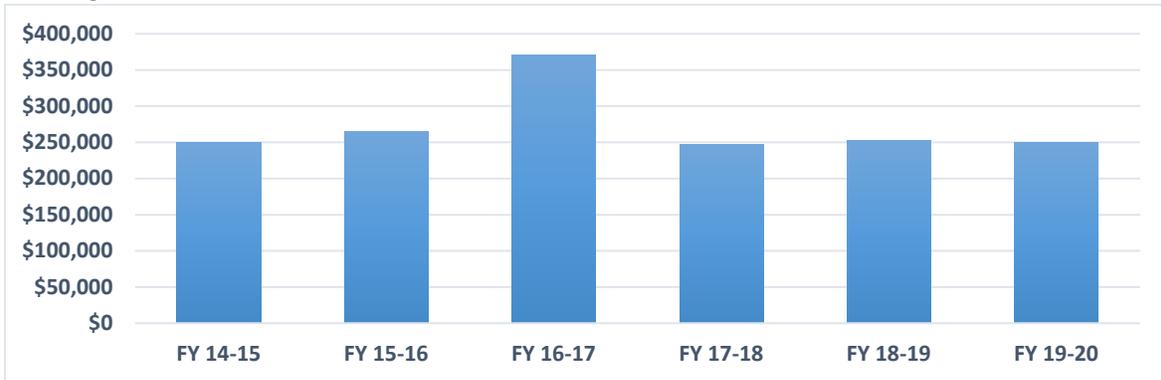
Rent is collected monthly under contract with Daytona Lagoon.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$249,278	\$264,725	\$370,619	\$246,805	\$252,443	\$249,503
% Change	2.3%	6.2%	40.0%	-33.4%	2.3%	-1.2%



FUND:
Ocean Center Fund 118

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Utilities-Rent Related - 6211

DATE REVISED: 04/03/2018

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$103,190	\$124,662	\$100,747	\$118,851	\$112,000	\$112,000
% Change	28.4%	20.8%	-19.2%	18.0%	-5.8%	0.0%



FUND:
Ocean Center Fund 118

AUTHORIZATION:
FS 125.0104

REVENUE CODE:
Transfer from Resort Tax – 8100 and 8106

DATE REVISED:

DESCRIPTION:

Transfer from resort tax is a recurring operating transfer between funds and is used primarily to reimburse services or meet service demands. In this case from the Tourist Development fund to the Ocean Center. It is based on anticipated collections, net of debt service and service charges for the year.

FEE SCHEDULE:

Taxes after debt service charge requirements are satisfied, are then transferred to the Ocean Center.

RESTRICTIONS:

This revenue is restricted to be expended only to finance the construction, reconstruction, or renovation of the Ocean Center and to pay the operation and maintenance costs of the Ocean Center.

COLLECTION FREQUENCY:

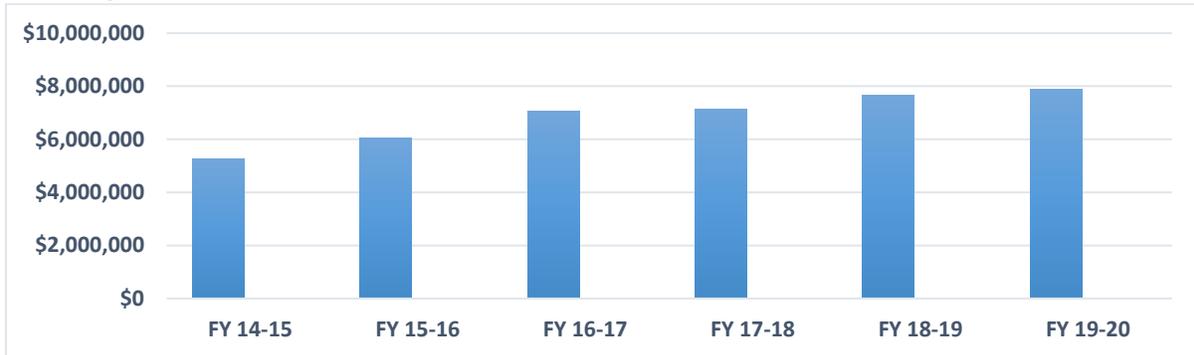
Collected via Interfund transfer.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$5,248,941	\$6,048,011	\$7,044,048	\$7,145,865	\$7,646,469	\$7,873,498
% Change	-1.5%	15.2%	16.5%	1.4%	7.0%	3.0%



FUND:
Ocean Center Fund 118

AUTHORIZATION:
County Council

REVENUE CODE:
Contributions - 8810

DATE REVISED: 10/03/2002

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

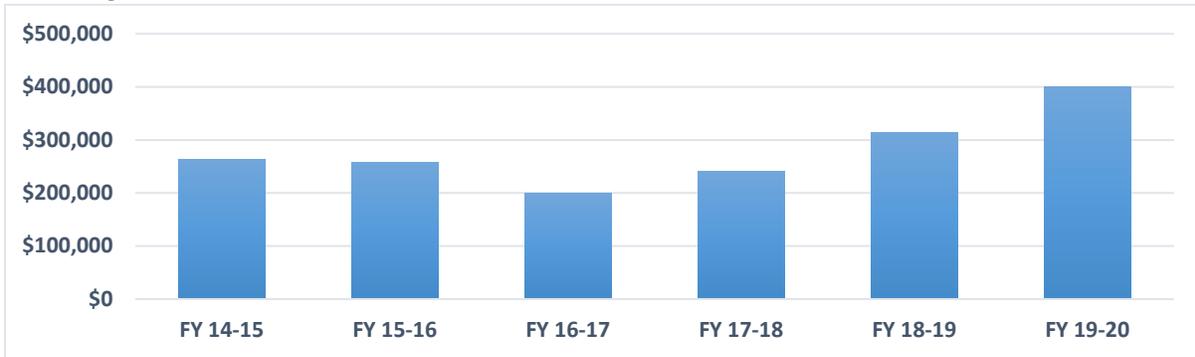
Revenues are collected quarterly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$263,061	\$257,328	\$198,946	\$240,886	\$313,792	\$400,000
% Change	-34.2%	-2.2%	-22.7%	21.1%	30.3%	27.5%



FUND:

Road District Maintenance Fund 119

AUTHORIZATION:

Volusia County Code of Ordinances 2006-28

REVENUE CODE:

Road Maintenance Special Assessment - 2524

DATE REVISED:**DESCRIPTION:**

On December 21st, 2006, the Council approved Ordinance 2006-28 and the tentative assessment roll creating West Highlands/Highland Park Road Special Assessment District. The ordinance provided for establishment, construction, repair and maintenance of dirt roads in dedicated rights-of-way within the district boundaries. In April, 2008, the construction and maintenance costs were finalized and the final assessment roll and annual maintenance assessment were adopted. The construction portion of the assessment was used to pay the debt service incurred to fund the construction projects. This assessment was collected in a separate fund until the time that the debt obligation was fulfilled. This assessment is for the annual maintenance and was estimated annually at \$231,000, and providing for an annual adjustment if necessary.

FEE SCHEDULE:

The annual assessment has remained at \$56.70 per unit (totaling \$231,000).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

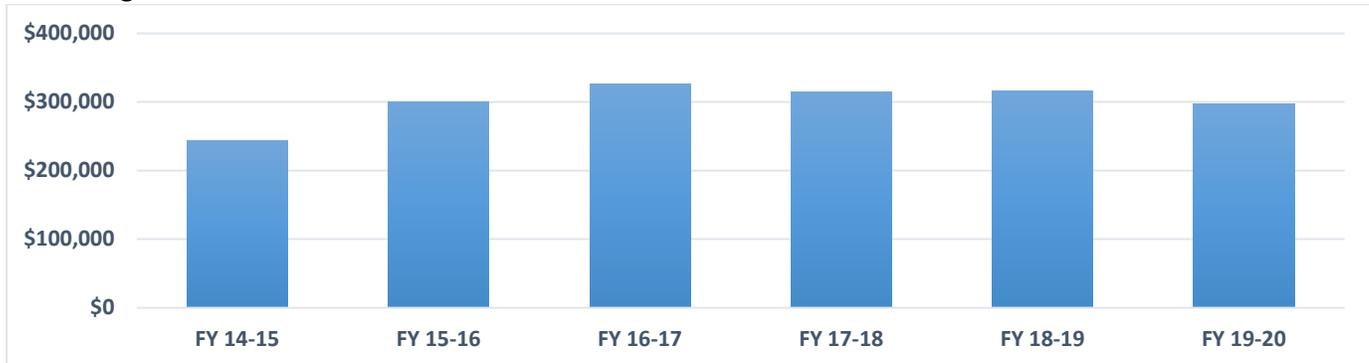
Funds are received approximately monthly from the Revenue Division (Tax Collector).

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$199,747	\$198,196	\$211,425	\$202,580	\$198,578	\$297,543
% Change	-4.9%	-0.8%	6.7%	-4.2%	-2.0%	49.8%



FUND:

Municipal Service District Fund 120

AUTHORIZATION:

F.S. 125.01, 200.001, 200.071
 Article VII, Section 9, Florida Constitution
 Volusia County Code of Ordinances Sec. 110-311-315
 Ordinance 73-21 established fund 09/20/1973

REVENUE CODE:

Ad Valorem Taxes - 1110, 1120

DATE REVISED: 10/01/2019**DESCRIPTION:**

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

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

FEE SCHEDULE:

Municipal Services District millage rate proposed for Fiscal Year 2019-20: 2.2399, which has remained at this rate since fiscal year 2013-14.

Municipal Service District millage rate history:

Fiscal Year 2018-19	2.2399
Fiscal Year 2017-18	2.2399
Fiscal Year 2016-17	2.2399
Fiscal Year 2015-16	2.2399

RESTRICTIONS:

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

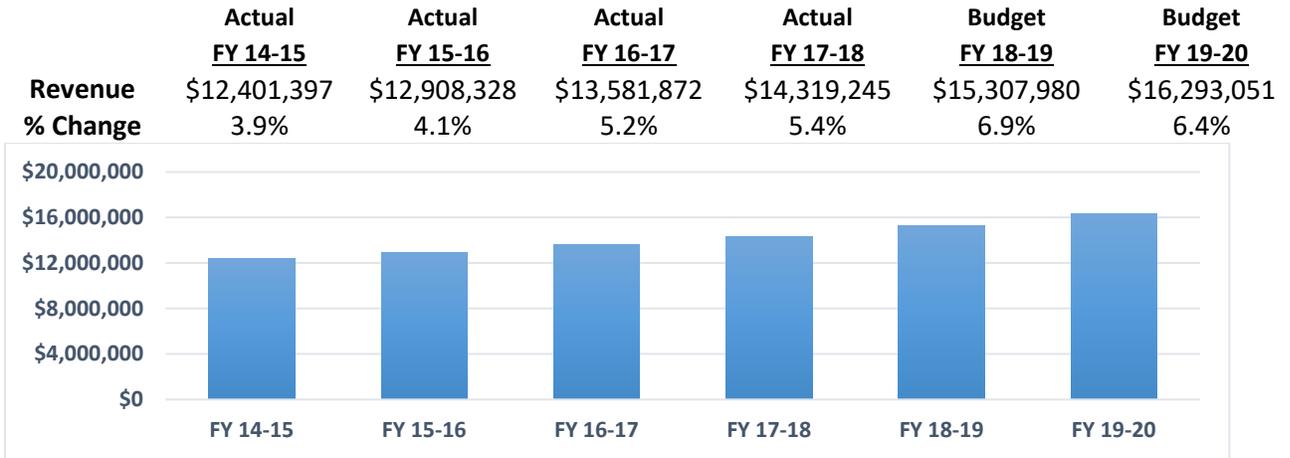
COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. 166.231 – 166.235
Volusia County Code of Ordinances 114-192

REVENUE CODE:
Utility Tax / Public Service Tax - 1410

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

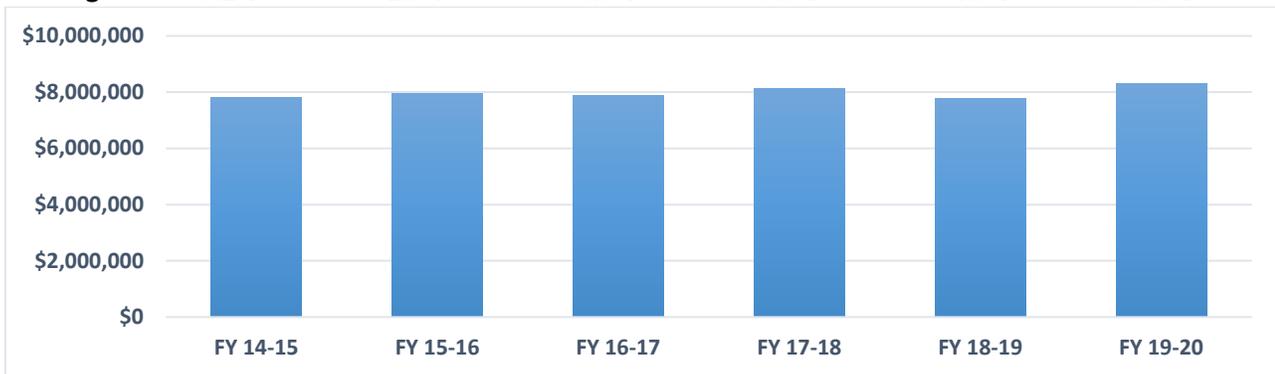
It shall be the duty of every seller of a taxable item or service to collect from the purchaser, for the use of the County, the public service tax levied by this article, at the time of collecting and selling price charged for each transaction, and to report and pay over, on or before the twentieth day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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$7,805,056	\$7,938,499	\$7,867,811	\$8,124,173	\$7,761,885	\$8,289,393
% Change	0.2%	1.7%	-0.9%	3.3%	-4.5%	6.8%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. 202.19
Volusia County Code of Ordinances 114-220

REVENUE CODE:
Communications Services Tax - 1500

DATE REVISED: 10/01/2002

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

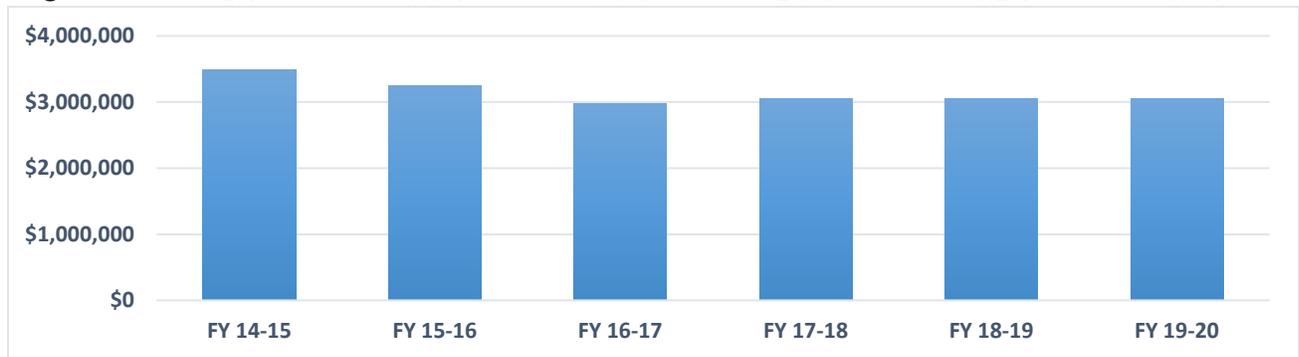
Funds are received monthly from the State of Florida Department of Revenue but are usually 60 days in arrears.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$3,490,291	\$3,247,087	\$2,976,169	\$3,050,994	\$3,047,080	\$3,047,080
% Change	-6.1%	-7.0%	-8.3%	2.5%	-0.1%	0.0%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. 205
Volusia County Code of Ordinances 114-1

REVENUE CODE:
Business Tax Receipt - 1610

DATE REVISED:

DESCRIPTION:

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

The tax amount varies based on the type of business, number of employees, vending machines, hotel/motel rooms, restaurant seats, etc. The amount of tax ranges from \$10 to \$1,250 with the most common amounts being \$18 or \$22.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

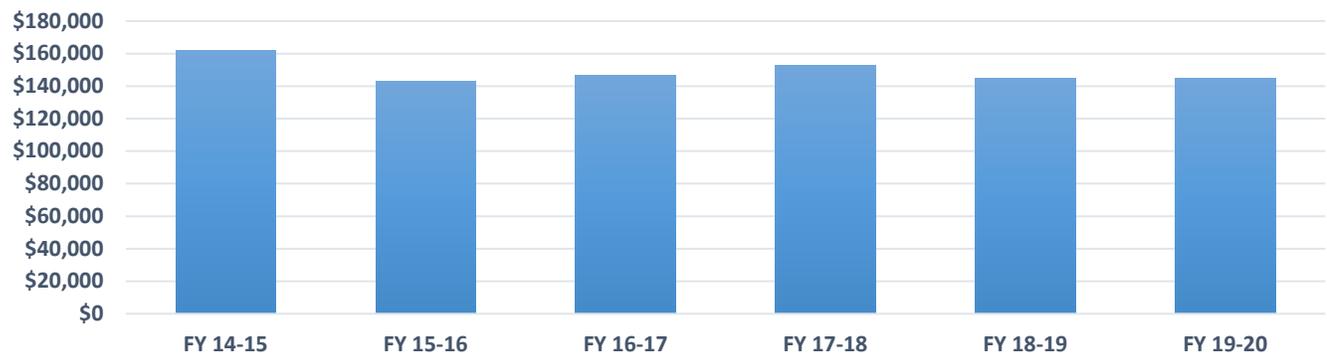
The amount of tax levied shall be on an annual basis. Half-year rates shall be in effect after March 31st each year. A majority of the collections occur in September and October.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$161,765	\$143,072	\$146,621	\$152,927	\$145,000	\$145,000
% Change	-8.7%	-11.6%	2.5%	4.3%	-5.2%	0.0%



FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Building Permits - 2200

DATE REVISED: 09/22/2005

DESCRIPTION:

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

FEE SCHEDULE:

Refer to the Volusia County Fee Schedule for a complete listing of all building and construction fees. All of the fees shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30th of that year (Resolution 2005-191).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

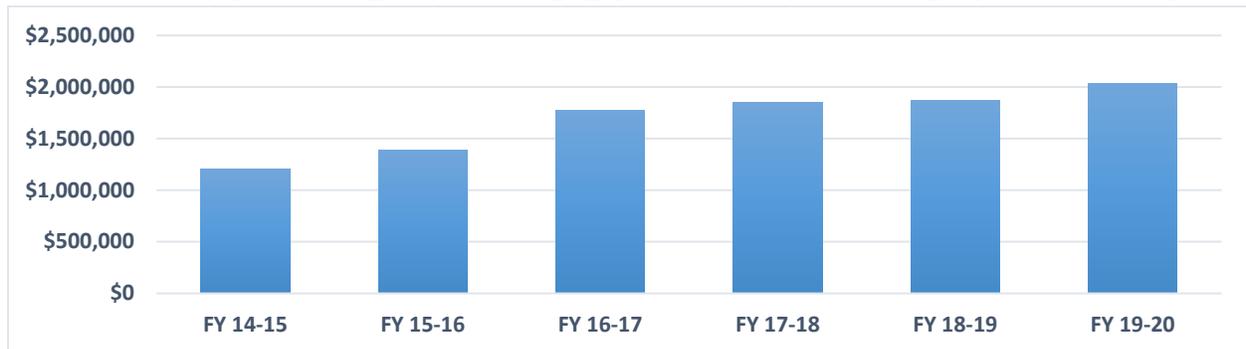
Revenues derived from building permits are collected daily by the Building and Code Administration Division for various building applications, inspections, re-inspections, plan reviews, and other various fees, and then remitted to the Volusia County Revenue Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$1,205,372	\$1,385,852	\$1,776,243	\$1,847,218	\$1,871,111	\$2,038,866
% Change	8.7%	15.0%	28.2%	4.0%	1.3%	9.0%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
Volusia County Council Resolution 2018-185

REVENUE CODE:
Utility Use Permit Fees - 2310

DATE REVISED: 12/18/2018

DESCRIPTION:

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

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all use permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year (Resolution 2018-185).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

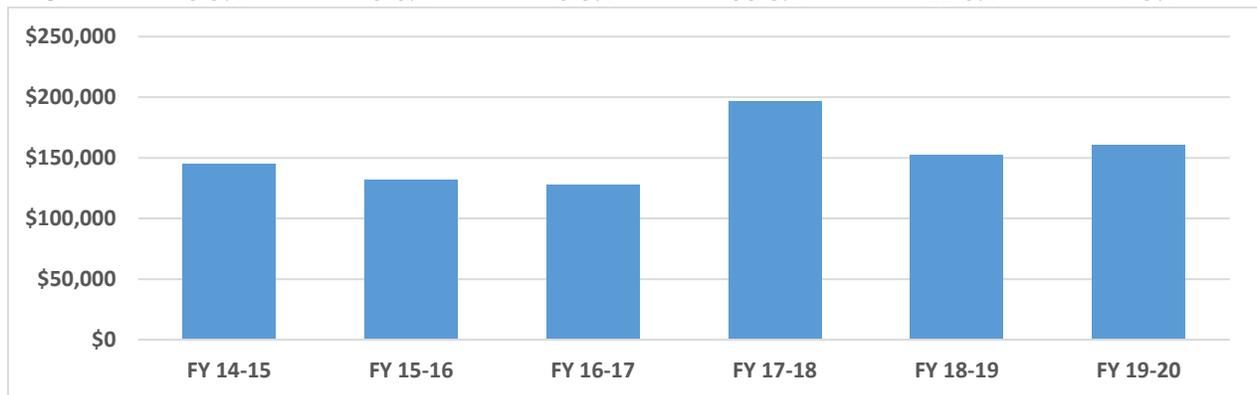
Revenues derived from use permits are collected daily by the Planning and Development Services Division for various plan reviews of residential and commercial driveways, utility installation, roadway construction, and other permit re-inspection fees, and then remitted to the Revenue Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$145,249	\$132,128	\$127,742	\$196,404	\$152,580	\$160,000
% Change	-3.9%	-9.0%	-3.3%	53.8%	-22.3%	4.9%



FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Sign Permits - 2420

DATE REVISED: 08/07/2018

DESCRIPTION:

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

FEE SCHEDULE:

Sign permits are charged based upon the square feet of the sign, and are categorized into three size types as follows: signs 16 square feet or greater, but less than 50 square feet; signs 50 square feet or greater, but less than 100 square feet; and signs 100 square feet or greater. Refer to the Volusia County Zoning Fee Schedule for a current listing of all sign permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year (Resolution 2018-108).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

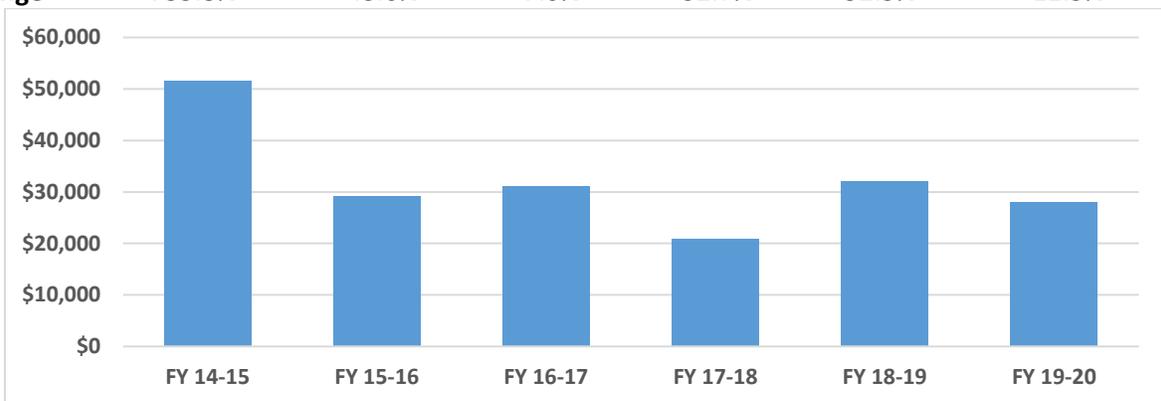
Revenues derived from building permits are collected daily by the Building and Code Administration Division for various sized sign permit fees and late fees, and then remitted to the Volusia County Revenue Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$51,663	\$29,126	\$31,168	\$20,986	\$32,000	\$28,000
% Change	755.8%	-43.6%	7.0%	-32.7%	52.5%	-12.5%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. 320.08, 320.081

REVENUE CODE:
Licenses-Mobile Homes - 3514

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

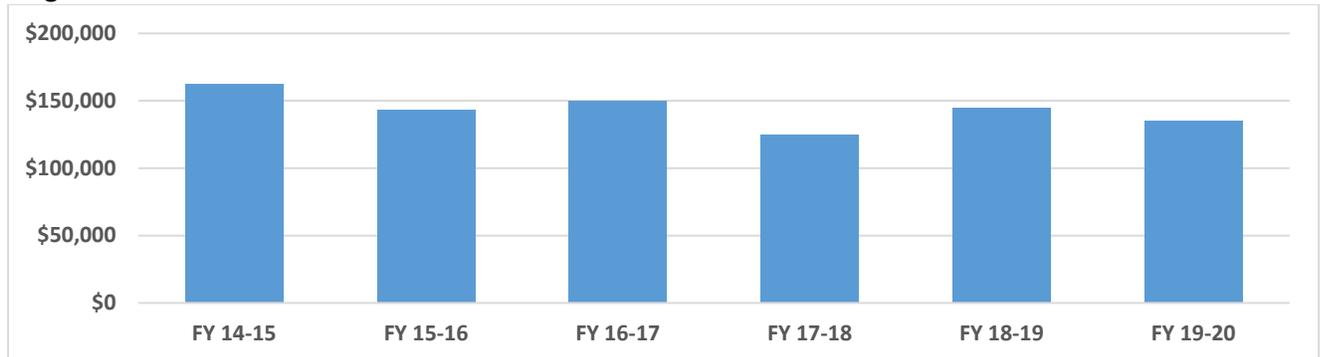
Fees are collected by the County Revenue Division (Tax Collector) and remitted to the State Department of Revenue. Upon receipt of the license fee collected by the counties, the Revenue Department shall pay into the State Treasury the sum of \$1.50 on each license issued, and shall pay into the State Treasury for deposit into the Florida Mobile Home Relocation Trust Fund \$1.00 on each license issued. The balance is deposited into the License Tax Collection Trust Fund and distributed from there to city and County governments based on the number of mobile homes located within their jurisdictions.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$162,613	\$143,288	\$149,883	\$124,499	\$145,000	\$135,000
% Change	13.6%	-11.9%	4.6%	-16.9%	16.5%	-6.9%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. Chapter 561.342
Volusia County Code of Ordinances Sec. 206-52

REVENUE CODE:
Beverage Licenses - 3515

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

No restrictions; Beverage license tax revenues collected from unincorporated areas of the County may only be used at the discretion of the local government to provide municipal services to those areas.

COLLECTION FREQUENCY:

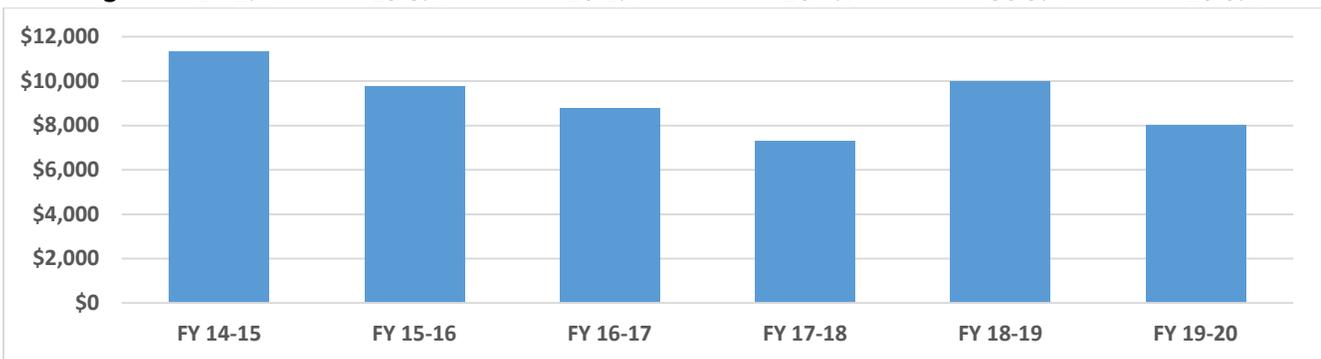
Tax is paid annually, and are forwarded from the State to the County 40 days after the close of each quarter. The majority of the funds are received in May in Volusia County.

ADMINISTRATION:

Revenues are received into the Municipal Service District fund for beverage license and taxes collected from individuals and businesses in the unincorporated areas of the County and are used to provide municipal type services to those areas.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$11,331	\$9,764	\$8,771	\$7,303	\$10,000	\$8,000
% Change	-14.2%	-13.8%	-10.2%	-16.7%	36.9%	-20.0%



FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Zoning Fees - 4120

DATE REVISED: 08/07/2018

DESCRIPTION:

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

FEE SCHEDULE:

Refer to the Volusia County Zoning Fee Schedule for a complete listing of all zoning fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year (Resolution 2018-108).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

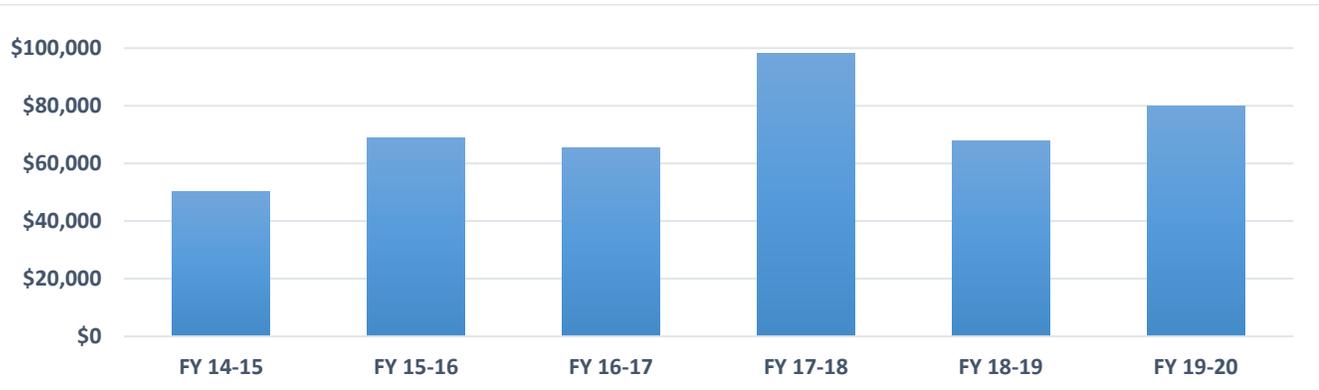
Revenue derived from zoning fees are collected daily depending on the applications and requests for services from the Planning and Development Services Division, and then remitted to the Revenue Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$50,136	\$68,817	\$65,508	\$98,076	\$68,000	\$80,000
% Change	7.1%	37.3%	-4.8%	49.7%	-30.7%	17.6%



FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Land Development Fees - 4192

DATE REVISED: 12/18/2018

DESCRIPTION:

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

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all land development fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year (Resolution 2018-185).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

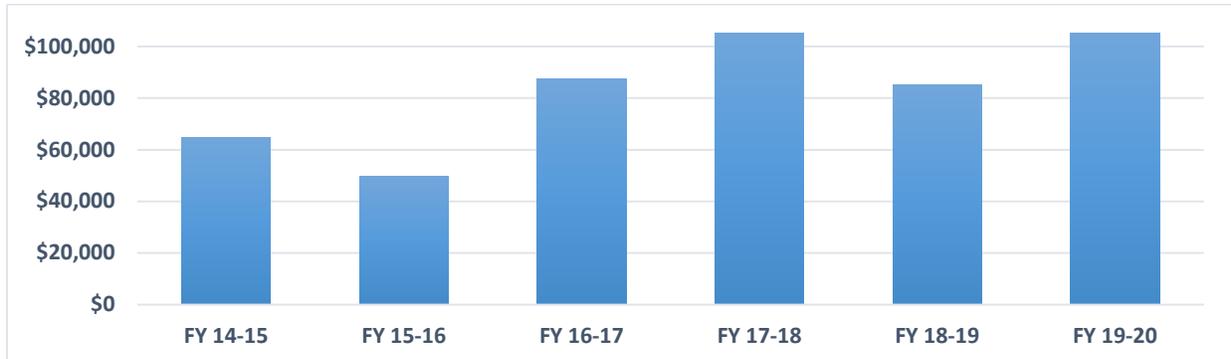
Revenue derived from land development fees are collected daily depending on the applications and requests for services from the Planning and Development Services Division, and then remitted to the Revenue Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$64,731	\$49,769	\$87,613	\$107,510	\$85,000	\$107,510
% Change	97.4%	-23.1%	76.0%	22.7%	-20.9%	26.5%



FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Itinerant Merchant License - 4198

DATE REVISED: 08/07/2018

DESCRIPTION:

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

FEE SCHEDULE:

Refer to the Volusia County Zoning Fee Schedule for a listing of the current semi-annual and annual itinerant merchant license and host license prices. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year (Resolution 2018-108).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

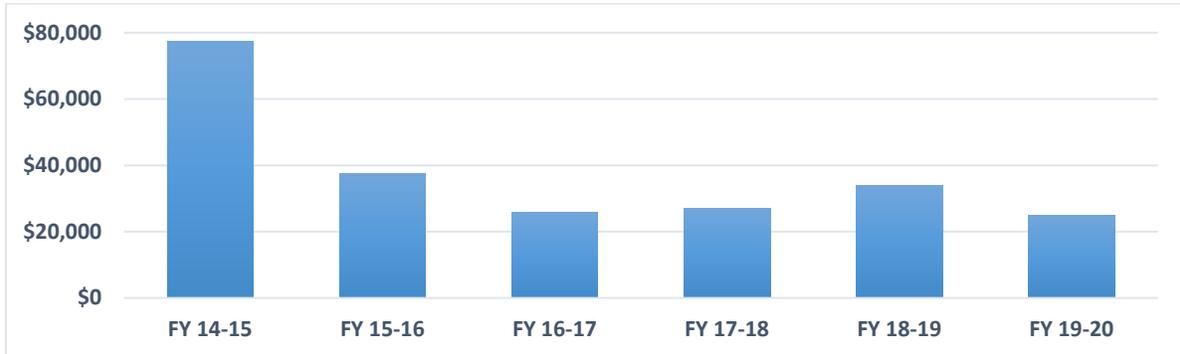
Due to the semi-annual and annual nature of the licenses the majority of the revenue is collected around local events such as Bike Week, NASCAR race weeks, and Biketoberfest. Revenue is collected from the Building and Code Administration Division and then remitted to Revenue Division of Volusia County.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$77,320	\$37,424	\$25,933	\$27,084	\$33,913	\$25,000
% Change	-23.5%	-51.6%	-30.7%	4.4%	25.2%	-26.3%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
Volusia County Council Approved Interlocal Agreement

REVENUE CODE:
Sheriff Services – DeBary - 4211

DATE REVISED: 9/17/2019

DESCRIPTION:

This revenue is derived from an interlocal agreement to provide law enforcement services to the City of DeBary at an agreed to level of service and hourly rate. The most recent amendment to the interlocal agreement was approved on 09/17/19 by the Volusia County Council and agrees to provide 23 sworn officers, including supervisors, and 1 non-sworn office worker for use in law enforcement activities within the boundaries of the City of DeBary. The County agrees to provide 24-hour law enforcement services which will be staffed by patrol deputies working 12 hour shifts.

FEE SCHEDULE:

The most recent amendment to the interlocal agreement approved by the Volusia County Council agrees to provide the City of DeBary 23 sworn officers and 1 non-sworn office worker at a billable rate of \$68.64. The total contract price for law enforcement services in fiscal year 2019-20 is \$3,629,958.

RESTRICTIONS:

Revenue derived from this contract with the City of DeBary will go to directly offsetting the costs of providing law enforcement services to that municipality. Revenue from this contract will be remitted to the Municipal Service District Fund.

COLLECTION FREQUENCY:

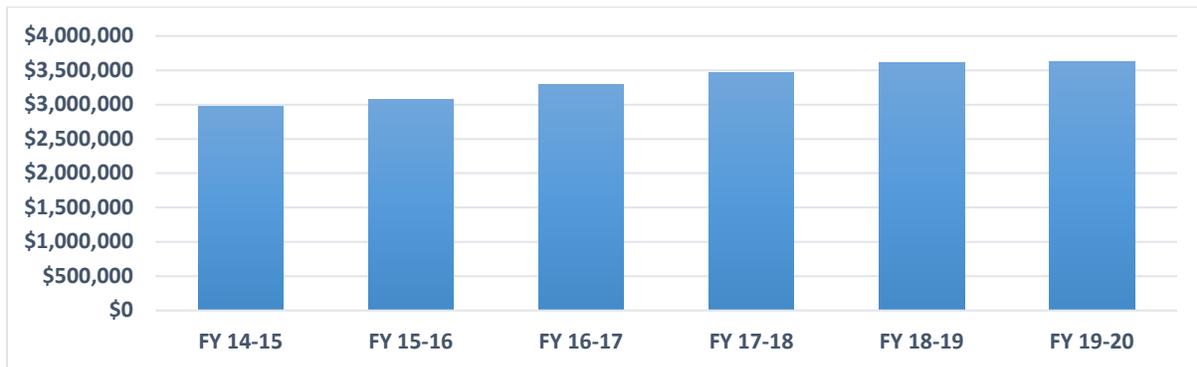
The County will invoice from the total agreed upon contract price on a quarterly basis.

ADMINISTRATION:

Should the City of DeBary desire that the County provide law enforcement services that are different in kind, or at a higher staffing level than the current contract provides for then both the city and County will negotiate those terms and bring any modification back to both the City Council and County Council for ratification.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$2,976,373	\$3,075,501	\$3,286,645	\$3,461,258	\$3,608,473	\$3,629,958
% Change	6.5%	3.3%	6.9%	5.3%	4.3%	0.6%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
Volusia County Council Approved Interlocal Agreement

REVENUE CODE:
Sheriff Services – Deltona - 4212

DATE REVISED: 09/17/2019

DESCRIPTION:

This revenue is derived from an interlocal agreement to provide law enforcement services to the City of Deltona at an agreed to level of service and hourly rate. This interlocal agreement was approved on 09/17/19 by the Volusia County Council and agrees to provide 76 sworn officers, including supervisors, and 3 non-sworn office workers for use in law enforcement activities within the boundaries of the City of Deltona. The County agrees to provide 24-hour law enforcement services which will be staffed by patrol deputies working 12 hour shifts. On February 1, 2020, staffing levels increased to 80 sworn officers, including supervisors, and 3 non-sworn office workers.

FEE SCHEDULE:

The most recent interlocal agreement approved by the Volusia County Council agrees to provide the City of Deltona 76 sworn officers and 3 non-sworn office workers at a billable rate of \$68.64 to be increased on February 1, 2020 to 80 sworn officers and 3 non-sworn office workers. The total contract price for law enforcement services in fiscal year 2019-20 is \$12,284,295.

RESTRICTIONS:

Revenue derived from this contract with the City of Deltona will go to directly offsetting the costs of providing law enforcement services to that municipality. Revenue from this contract will be remitted to the Municipal Service District Fund.

COLLECTION FREQUENCY:

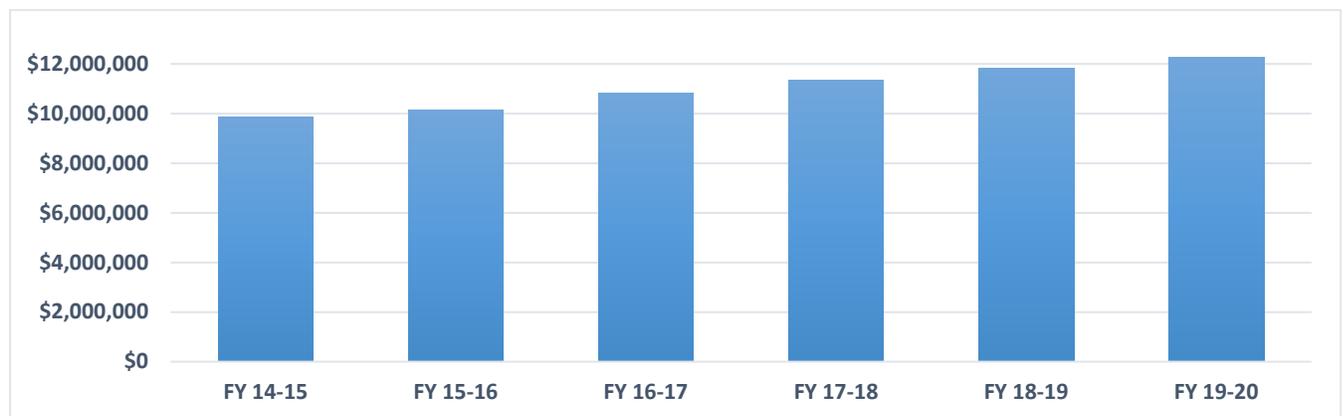
The County will invoice from the total agreed upon contract price on a quarterly basis.

ADMINISTRATION:

Should the City of Deltona desire that the County provide law enforcement services that are different in kind, or at a higher staffing level than the current contract provides for then both the city and County will negotiate those terms and bring any modification back to both the City Council and County Council for ratification.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$9,855,726	\$10,146,594	\$10,843,556	\$11,350,339	\$11,833,094	\$12,284,295
% Change	2.7%	3.0%	6.9%	4.7%	4.3%	3.8%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
Volusia County Council Approved Interlocal Agreement

REVENUE CODE:
Sheriff Services – Pierson - 4214

DATE REVISED: 09/17/2019

DESCRIPTION:

This revenue is derived from an interlocal agreement to provide law enforcement services to the Town of Pierson at an agreed to level of service and hourly rate. The most recent amendment to the interlocal agreement was approved on 09/17/19 by the Volusia County Council and agrees to provide two sworn officers for use in law enforcement activities within the boundaries of the Town of Pierson. The County agrees to provide 24-hour law enforcement services which will be staffed by the two patrol deputies working 12 hour shifts.

FEE SCHEDULE:

The most recent amendment to the interlocal agreement approved by the Volusia County Council agrees to provide the Town of Pierson two sworn officers at a billable rate of \$68.64. The total contract price for law enforcement services in fiscal year 2019-20 is \$306,958.

RESTRICTIONS:

Revenue derived from this contract with the Town of Pierson will go to directly offsetting the costs of providing law enforcement services to that municipality. Revenue from this contract will be remitted to the Municipal Service District Fund.

COLLECTION FREQUENCY:

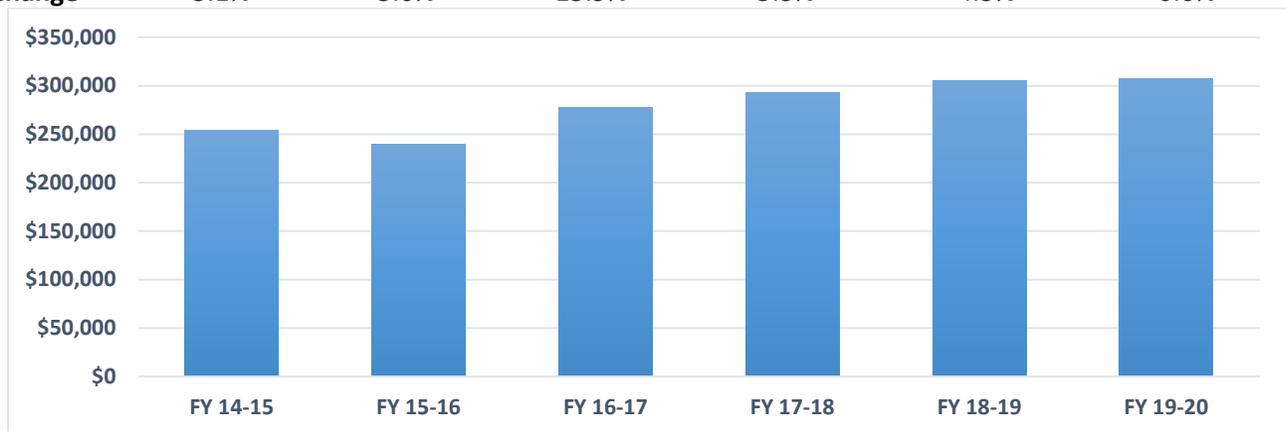
The County will invoice from the total agreed upon contract price on a quarterly basis.

ADMINISTRATION:

Should the Town of Pierson desire that the County provide law enforcement services that are different in kind, or at a higher staffing level than the current contract provides for then both the city and County will negotiate those terms and bring any modification back to both the Town Council and County Council for ratification.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$253,875	\$239,696	\$277,835	\$292,692	\$305,141	\$306,958
% Change	-5.1%	-5.6%	15.9%	5.3%	4.3%	0.6%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
Volusia County Council Approved Interlocal Agreement

REVENUE CODE:
Sheriff Services – Oak Hill - 4216

DATE REVISED: 09/17/2019

DESCRIPTION:

This revenue is derived from an interlocal agreement to provide law enforcement services to the City of Oak Hill at an agreed to level of service and hourly rate. The most recent amendment to the interlocal agreement was approved on 09/17/19 by the Volusia County Council and agrees to provide four sworn officers for use in law enforcement activities within the boundaries of the City of Oak Hill. The County agrees to provide 24-hour law enforcement services which will be staffed by the four patrol deputies working 12 hour shifts.

FEE SCHEDULE:

The most recent amendment to the interlocal agreement approved by the Volusia County Council agrees to provide the City of Oak Hill four sworn officers at a billable rate of \$68.64. The total contract price for law enforcement services in fiscal year 2019-20 is \$613,916.

RESTRICTIONS:

Revenue derived from this contract with the City of Oak Hill will go to directly offsetting the costs of providing law enforcement services to that municipality. Revenue from this contract will be remitted to the Municipal Service District Fund.

COLLECTION FREQUENCY:

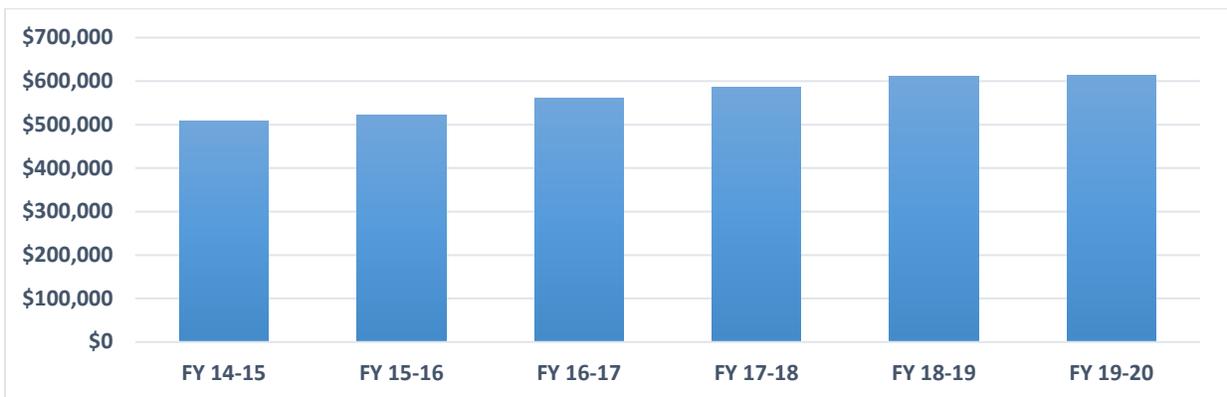
The County will invoice from the total agreed upon contract price on a quarterly basis.

ADMINISTRATION:

Should the City of Oak Hill desire that the County provide law enforcement services that are different in kind, or at a higher staffing level than the current contract provides for then both the city and County will negotiate those terms and bring any modification back to both the City Council and County Council for ratification.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$507,751	\$522,975	\$561,640	\$585,385	\$610,282	\$613,916
% Change	2.6%	3.0%	7.4%	4.2%	4.3%	0.6%



FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Animal Control Service Charges - 4261

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

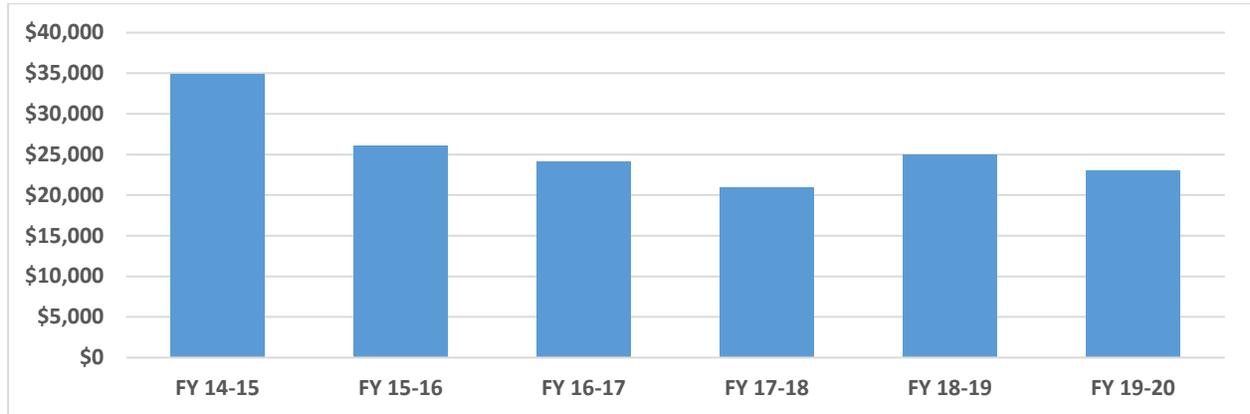
Fees for spay and neuter surgical services are paid by the pet owner at the time the service is rendered. The cities of DeLand, Oak Hill, and South Daytona are billed quarterly for services rendered to residents of those municipalities.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$34,855	\$27,740	\$24,185	\$20,950	\$25,000	\$23,000
% Change	-19.3%	-20.4%	-12.8%	-13.4%	19.3%	-8.0%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
Volusia County Code of Ordinances
Ch. 72, Art. III, Div. 10
Volusia County Council Resolution 2018-185

REVENUE CODE:
Tree Preservation Permits - 4372

DATE REVISED: 12/18/2018

DESCRIPTION:

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

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all tree preservation permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30th of that year (Resolution 2018-185).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

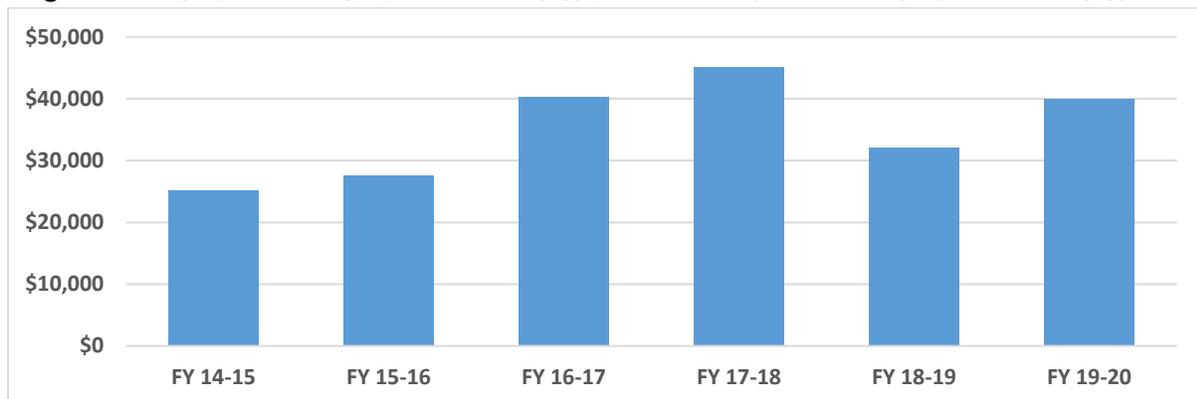
Revenues derived from tree preservation permits are collected daily by the Environmental Management Division for various tree permits, inspection fees, application fees, and late fees.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$25,247	\$27,616	\$40,261	\$45,135	\$32,000	\$40,000
% Change	16.7%	9.4%	45.8%	12.1%	-29.1%	25.0%



FUND:

Municipal Service District Fund 120

AUTHORIZATION:

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

Volusia County Council Resolution 2018-185

REVENUE CODE:

Tree Replacement Fee - 4373

DATE REVISED: 12/18/2018**DESCRIPTION:**

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

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all tree replacement fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30th of that year (Resolution 2018-296).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

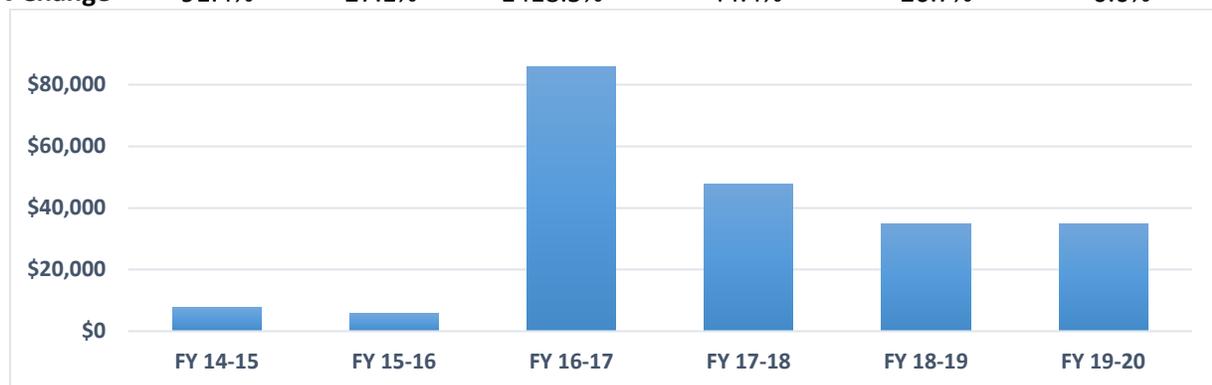
Revenues derived from tree replacement fees are collected daily by the Environmental Management Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$7,756	\$5,655	\$85,869	\$47,728	\$35,000	\$35,000
% Change	-91.4%	-27.1%	1418.5%	-44.4%	-26.7%	0.0%



FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Wetland Application - 4376

DATE REVISED: 12/18/2018

DESCRIPTION:

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

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all wetland alteration permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30th of that year (Resolution 2018-185).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

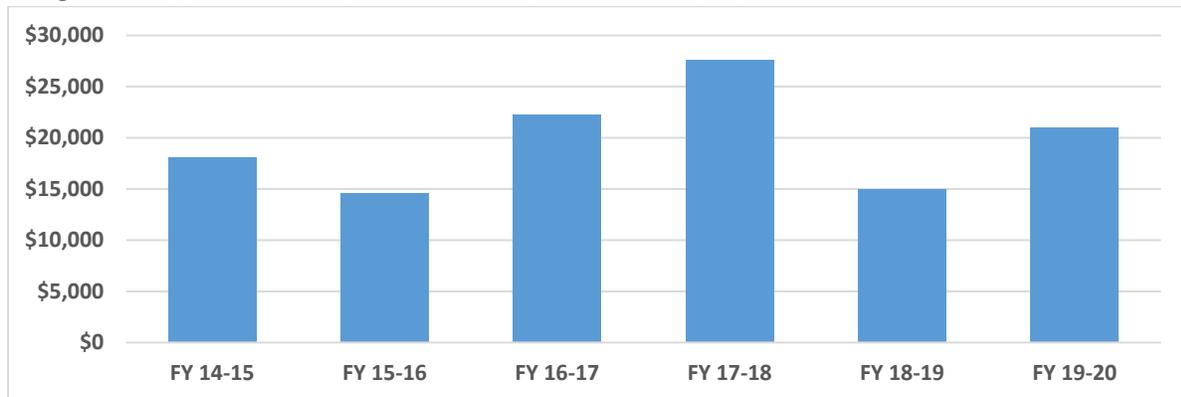
Revenues derived from wetland alteration application permits are collected daily by the Environmental Management Division for wetland permits, re-inspection fees, application fees, and then remitted to the Volusia County Revenue Division (Tax Collector).

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$18,125	\$14,560	\$22,269	\$27,655	\$15,000	\$21,000
% Change	12.8%	-19.7%	52.9%	24.2%	-45.8%	40.0%



FUND:

Municipal Service District Fund 120

AUTHORIZATION:

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

REVENUE CODE:

Gopher Tortoise Fees - 4378

DATE REVISED: 12/18/2018**DESCRIPTION:**

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

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all wetland alteration permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30th of that year (Resolution 2018-185).

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

This revenue was not budgeted or collected in prior years and was only recently authorized by County Council in fiscal year 2018-19. Trend line data of actuals and budgeted totals will be displayed graphically in future year's update.

FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Lot Maintenance Fees - 4381

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

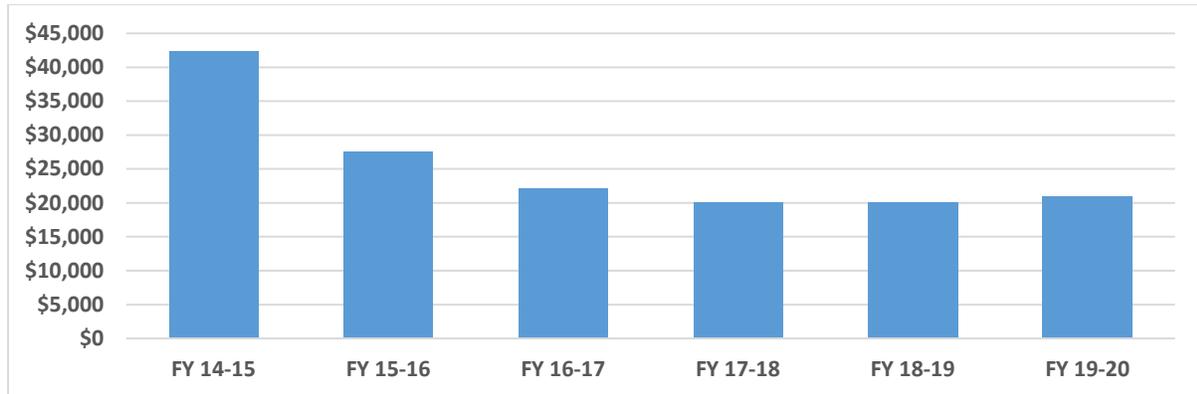
Revenues derived from gopher tortoise fees are collected daily by the Building and Code Administration Division for lot maintenance and then remitted to the Volusia County Revenue Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$42,300	\$27,496	\$22,121	\$20,044	\$20,000	\$21,000
% Change	57.0%	-35.0%	-19.5%	-9.4%	-0.2%	5.0%



FUND:

Municipal Service District Fund 120

AUTHORIZATION:Volusia County Code of Ordinances
Ch. 14, Art. II Animal Control**REVENUE CODE:**

Animal Control Fees/Officer Service Fees - 4640, 4642

DATE REVISED:**DESCRIPTION:**

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

FEE SCHEDULE:

The hobby breeder fee is \$50 per year to be renewed annually. The dangerous dog license fee is \$50 per year to be renewed annually. The municipal service contract with the City of Oak Hill is approved on an annual basis by both the City of Oak Hill and the County of Volusia. The fiscal year 2018-19 agreement stipulates the County Animal Services Division will provide personnel and equipment at a contract hourly rate of \$55.52 per hour, plus mileage at \$0.545 per miles, plus fees paid to the Humane Society or other appropriate shelter for storage and disposition. The City of Oak Hill is also responsible for reimbursement to the County on a quarterly basis for sick/injured animals picked up from within the jurisdictional boundaries of the municipality.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

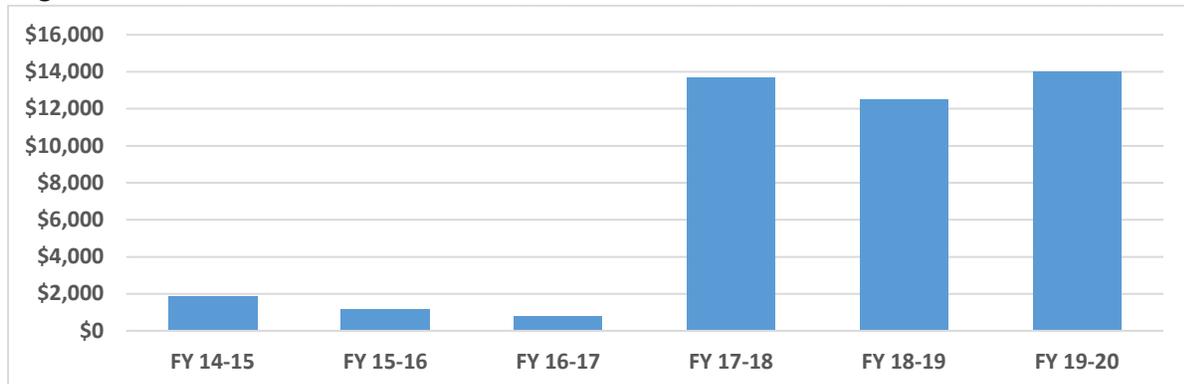
The license fees for both hobby breeders and dangerous dogs are to be paid at the time of their annual renewal date. The City of Oak Hill is billed quarterly for animal control services rendered within its municipal boundaries. The total amount due by the city under each invoice will be offset by the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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$1,835	\$1,150	\$800	\$13,680	\$12,500	\$14,000
% Change	4.3%	-37.3%	-30.4%	1610.0%	-8.6%	12.0%



FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. 938.15 & 318.18(c)
Volusia County Code of Ordinances
Ch. 38, Art. II, Sec. 38-33

REVENUE CODE:
Fines-Police Ed-Traffic - 5155

DATE REVISED:

DESCRIPTION:

In accordance with F.S. 938.15, an additional \$2 court cost shall be assessed against every person convicted for violation of a state penal or criminal statute or County ordinance or municipal ordinance tried in any court under County jurisdiction within the County. Also, in accordance with F.S. 318.18(11)(c), an additional \$2.50 of court cost shall be assessed against every person convicted for a pedestrian infraction, non-moving traffic violation, or moving traffic violation, where the offense occurred within the unincorporated area of the County.

FEE SCHEDULE:

Per Florida Statute the additional court cost for a state penal or criminal statute or County ordinance or municipal ordinance tried in any court under County jurisdiction within the County is \$2. The additional court costs assessed for a pedestrian, non-moving traffic, or moving traffic violation is \$2.50.

RESTRICTIONS:

The revenues collected under the Florida Statutes described above are to be used for criminal justice education and training, including basic training expenditures for law enforcement and correctional officers, part-time officers, auxiliary officers and support personnel.

COLLECTION FREQUENCY:

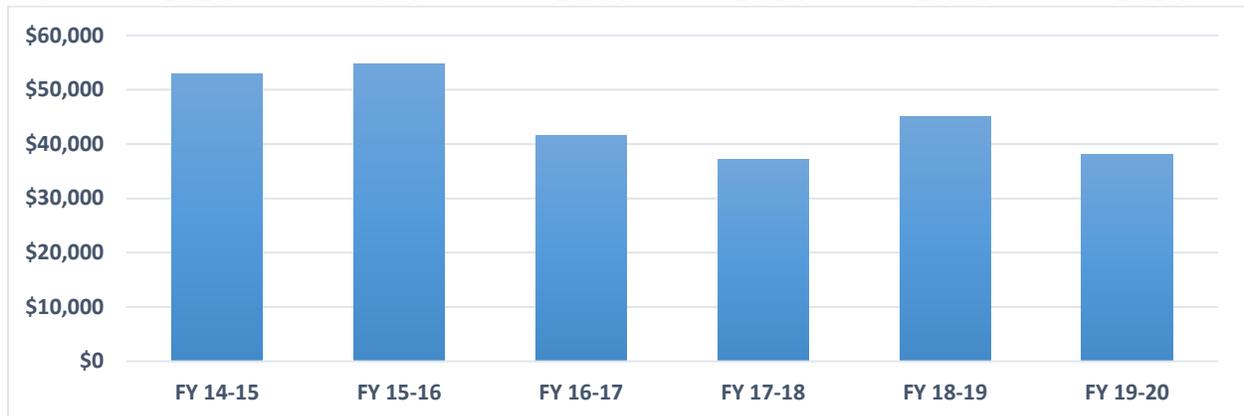
This revenue is collected by the clerk of court when court costs are assessed and paid by defendants in the violations described above.

ADMINISTRATION:

Per Volusia County Code, the clerk of the court shall collect such additional court costs or forfeitures and remit to them County. Funds are deposited into the Municipal Service District Fund to be used to offset costs of services provided to the residents in the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$52,940	\$54,848	\$41,488	\$37,258	\$45,000	\$38,175
% Change	-16.1%	3.6%	-24.4%	-10.2%	20.8%	-15.2%



FUND:

Municipal Service District Fund 120

AUTHORIZATION:Volusia County Code of Ordinances
Ch. 2, Art. VII, Sec. 2-365**REVENUE CODE:**

Code Enforcement Fines - 5421

DATE REVISED:**DESCRIPTION:**

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Revenues derived from code enforcement fines are collected daily by the Building and Code Administration Division for various violations and then remitted to the Volusia County Revenue Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$105,382	\$65,523	\$101,566	\$278,498	\$65,000	\$65,000
% Change	117.4%	-37.8%	55.0%	174.2%	-76.7%	0.0%

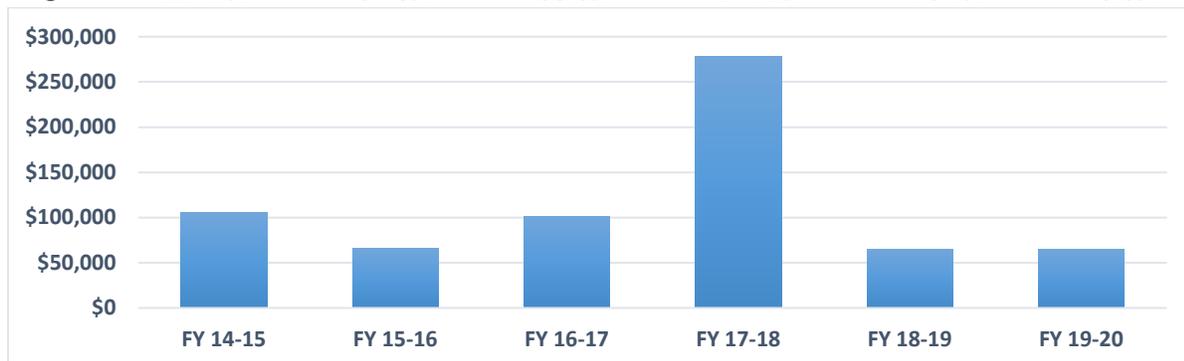


Figure 1: In FY 2017-18 revenue was mistakenly posted to this account through the AMANDA permit system. This was accounted for in the end of year AMANDA receivables adjustment in the 2200 Building Permit line.

FUND:
Municipal Service District Fund 120

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

REVENUE CODE:
Animal Control License - 6704

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

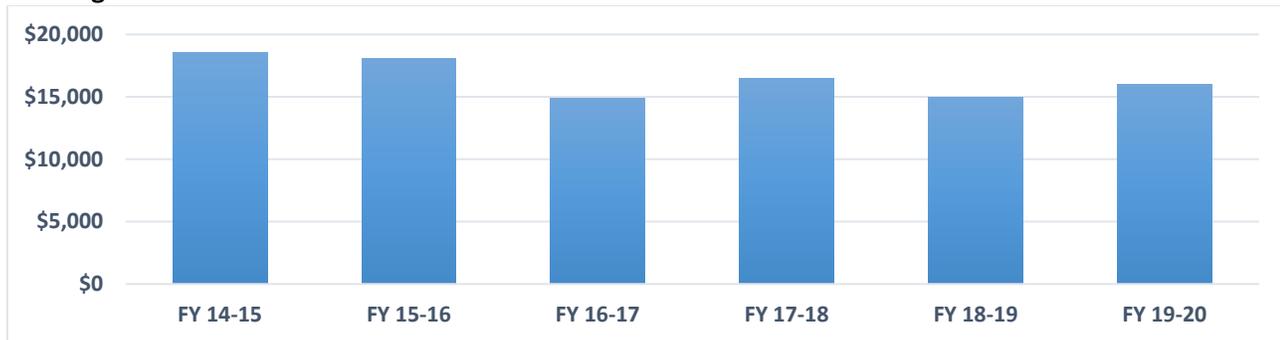
The animal control license is an annual fee to be paid and collected at the time a new or renewed certificate and tag is issued to the owner of the animal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$18,520	\$18,070	\$14,904	\$16,469	\$15,000	\$16,000
% Change	-14.2%	-2.4%	-17.5%	10.5%	-8.9%	6.7%



FUND:

Manatee Conservation Fund 122

AUTHORIZATION:Florida Fish & Wildlife Commission
Volusia County Council**REVENUE CODE:**

Boat Slip Mitigation Fee - 2210

DATE REVISED: 09/08/2005**DESCRIPTION:**

The Manatee Protection Plan Phase II was drafted by the Florida Fish and Wildlife Conservation Commission (FWCC) and approved by Volusia County Council on September 8th, 2005. Under the plan, all new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of \$1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of \$250. The first \$500,000 collected was expended in support of the enforcement and conservation programs. This concluded in fiscal year 2011-12. All mitigation fees collected over the first \$500,000 are required to be held in escrow, with only the interest earned on the fund allowed to be used for enforcement and conservation programs. In the event that manatees are delisted by the state and federal governments as a protected species, the principal may be utilized for aquatic habitat conservation efforts, if the state and federal governments determine that law enforcement and education are adequate for the protection of the species. These earnings are transferred to the General Fund to assist the Sheriff's Department with on-the-water law enforcement efforts.

FEE SCHEDULE:

All new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of \$1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of \$250.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

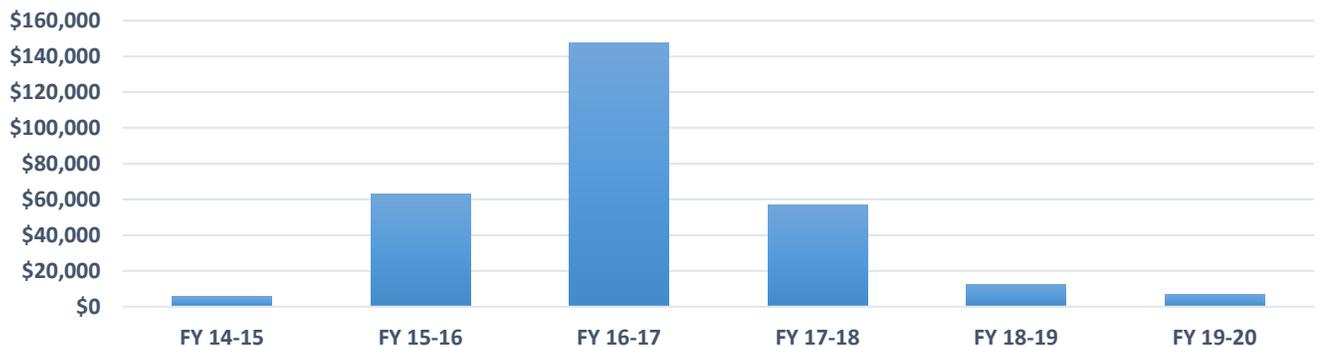
Collected when permit application submitted.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$5,750	\$63,000	\$147,750	\$56,750	\$12,500	\$7,000
% Change	-25.8%	995.7%	134.5%	-61.6%	-78.0%	-44.0%



FUND:
Inmate Welfare Trust Fund 123

AUTHORIZATION:
F.S. 951.23(9)

REVENUE CODE:
Corrections Phone Commissions/Other -
6240,6241,6243,6244

DATE REVISED:
08/06/2019

DESCRIPTION:

Commissary sales from inmate purchased phone time, entertainment, personal products, food, and video visitation. Commissions determined pursuant to vendor contracts. Commissions are deposited into inmate welfare fund for designated used pursuant to state and federal guidelines.
6240 – Commissary commissions / 6241 – Inmate phone commissions / 6243 – Inmate video visitation / 6244 – Inmate tablet and entertainment commissions.

FEE SCHEDULE:

Based on price of commissary items-cannot exceed the fair market value for comparable products sold in the community where the facility is located, per F.S. 951.23(9). Agreements with vendors for banking and telephone services as well as commissary sales set commission rates.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

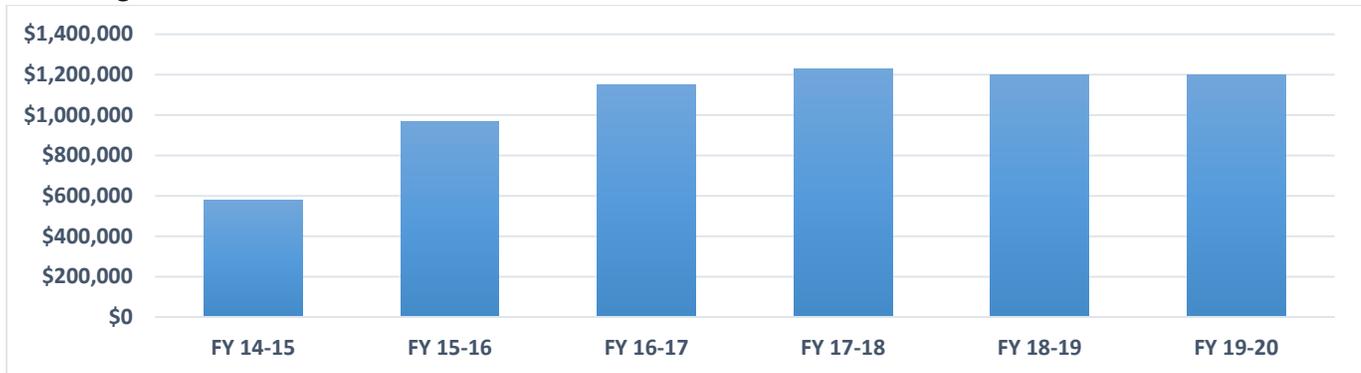
Monthly commissions are paid from contracted vendors to the County.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$577,434	\$967,197	\$1,147,268	\$1,226,628	\$1,200,000	\$1,200,000
% Change	-3.9%	67.5%	18.6%	6.9%	-2.2%	0.0%



FUND:
Inmate Welfare Trust Fund 123

AUTHORIZATION:
F.S. 951.01

REVENUE CODE:
Inmate Mowing Program - 6952

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

This program began in fiscal year 2017-18. No historical data is available outside of the one fiscal year. Actual collections for that year (2017-18) totaled \$47,783. These collections will be displayed graphically in the future.

FUND:

Road Impact Fees Zone 1 (Northeast) Fund 131

AUTHORIZATION:1986, Volusia County Code of Ordinances
Ch. 70 Article I and III;
Sec. 70-75**REVENUE CODE:**Road Impact Fees-
Residential - 2431, Commercial -2432**DATE REVISED:** 12/04/2018 approved revised fee
schedule effective 03/04/2019**DESCRIPTION:**

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018 County Council approved 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.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. Fees are considered expended in the order in which they are collected. Road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

COLLECTION FREQUENCY:

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

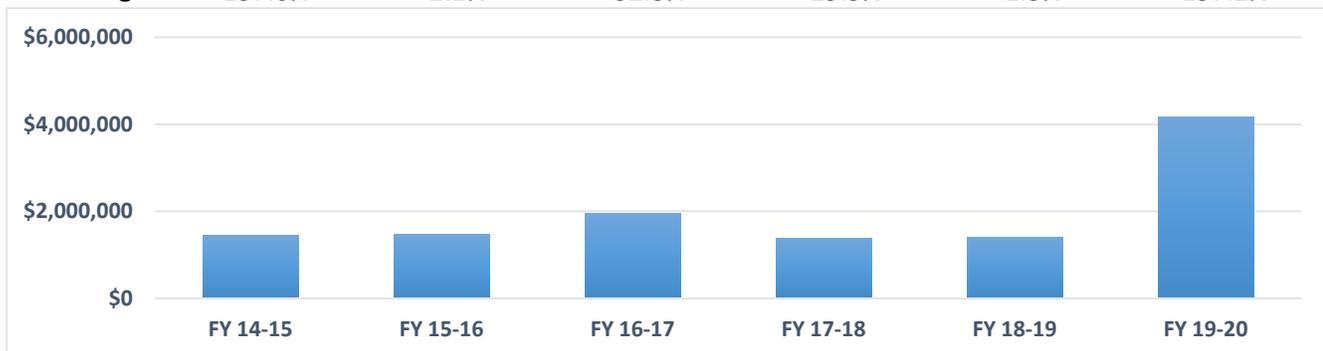
ADMINISTRATION:

Impact fee revenue 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.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$1,452,079	\$1,483,315	\$1,961,981	\$1,382,312	\$1,400,000	\$4,161,273
% Change	157.6%	2.2%	32.3%	-29.5%	1.3%	197.2%



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

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

REVENUE CODE:
Road Impact Fees-
Residential - 2431, Commercial - 2432

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

DESCRIPTION:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018 County Council approved therepeal 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.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. Fees are considered expended in the order in which they are collected. Road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

COLLECTION FREQUENCY:

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

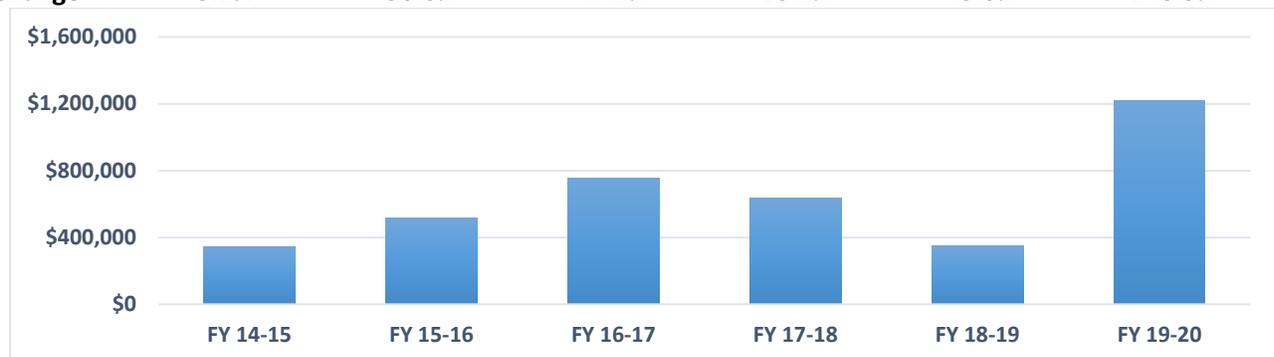
ADMINISTRATION:

Impact fee revenues collected in Zone 2 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$343,374	\$515,147	\$757,619	\$635,974	\$350,000	\$1,219,053
% Change	3.1%	50.0%	47.1%	-16.1%	-45.0%	248.3%



FUND:

Road Impact Fees Zone 3 (Southwest) Fund 133

AUTHORIZATION:

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

REVENUE CODE:Road Impact Fees-
Residential - 2431, Commercial - 2432**DATE REVISED:** 12/04/2018 approved revised fee schedule effective 03/04/2019**DESCRIPTION:**

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018 County Council approved 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.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. Fees are considered expended in the order in which they are collected. Road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

COLLECTION FREQUENCY:

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

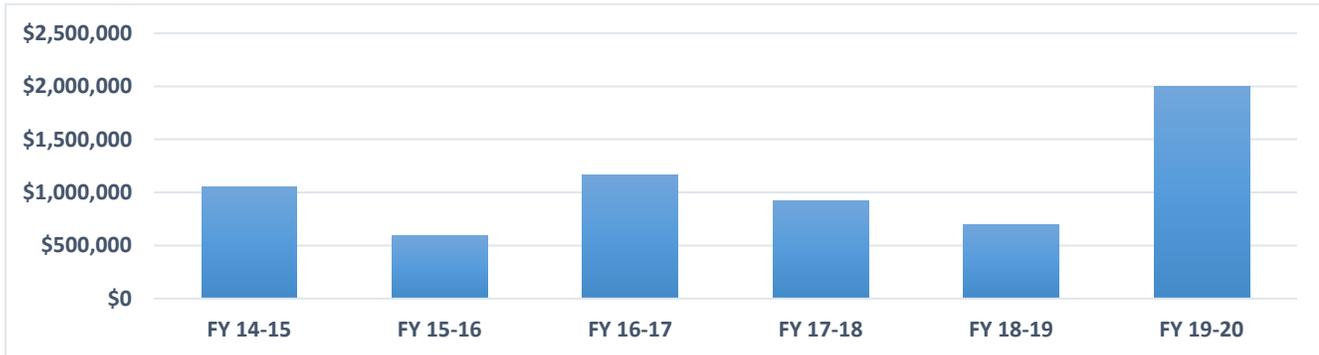
ADMINISTRATION:

Impact fee revenues collected in Zone 3 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$1,052,810	\$589,435	\$1,161,425	\$919,440	\$700,000	\$1,994,814
% Change	258.7%	-44.0%	97.0%	-20.8%	-23.9%	185.0%



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

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

REVENUE CODE:
Road Impact Fees-
Residential - 2431, Commercial - 2432

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

DESCRIPTION:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018 County Council approved 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.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. Fees are considered expended in the order in which they are collected. Road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

COLLECTION FREQUENCY:

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

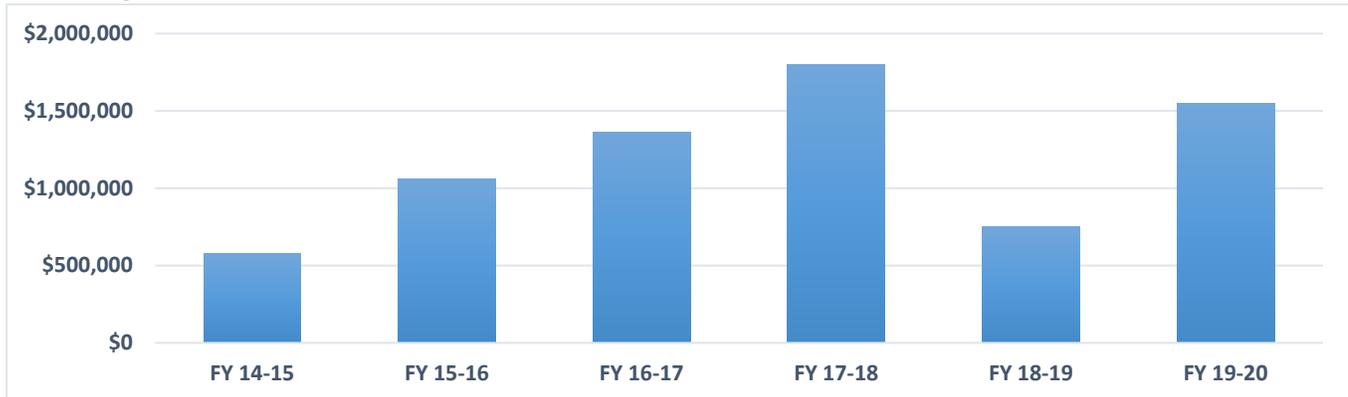
ADMINISTRATION:

Impact fee revenues collected in Zone 4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$577,099	\$1,058,433	\$1,360,959	\$1,798,566	\$750,000	\$1,551,522
% Change	77.5%	83.4%	28.6%	32.2%	-58.3%	106.9%



FUND:

Park Impact Fees (Countywide) Fund 135

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 70 Article IV

REVENUE CODE:

Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012**DESCRIPTION:**

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

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. Revenue collected on a countywide basis may fund district parks.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$50,806	\$91,482	\$120,985	\$130,275	\$130,000	\$170,000
% Change	25.3%	80.1%	32.3%	7.7%	-0.2%	30.8%



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

AUTHORIZATION:
Volusia County Code of Ordinances Ch. 70 Article IV

REVENUE CODE:
Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012

DESCRIPTION:

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

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$22,035	\$25,113	\$33,052	\$33,781	\$35,000	\$35,000
% Change	189.4%	14.0%	31.6%	2.2%	3.6%	0.0%



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

AUTHORIZATION:
Volusia County Code of Ordinances Ch. 70 Article IV

REVENUE CODE:
Cultural/Rec Impact Fees Residential – 2461d

DATE REVISED: 01/19/2012

DESCRIPTION:

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

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year.

RESTRICTIONS

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

COLLECTION FREQUENCY:

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

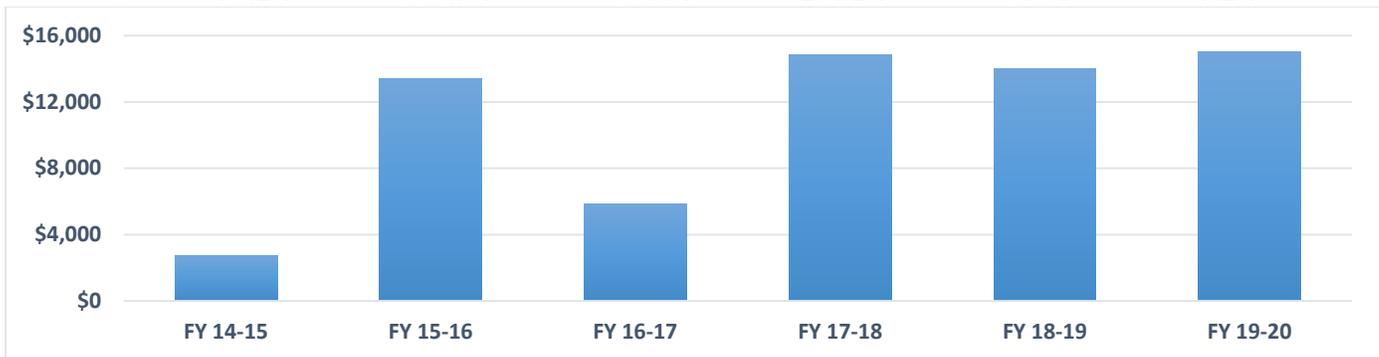
ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$2,733	\$13,383	\$5,833	\$14,825	\$14,000	\$15,000
% Change	-73.1%	389.7%	-56.4%	154.2%	-5.6%	7.1%



FUND:

Park Impact Fees Zone 3 (Southwest) Fund 138

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 70 Article IV

REVENUE CODE:

Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012**DESCRIPTION:**

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

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

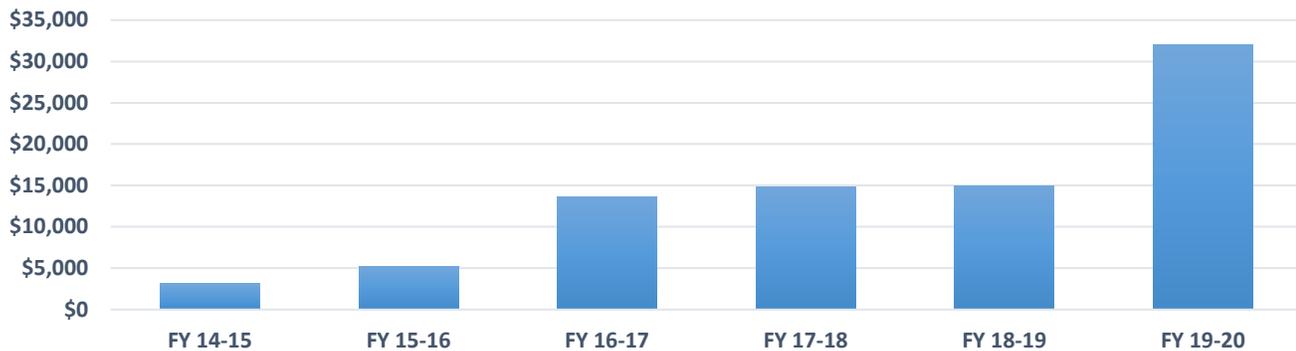
ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant.

COLLECTION HISTORY AND CURRENT BUDGET:

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

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$3,159	\$5,265	\$13,610	\$14,825	\$15,000	\$32,000
% Change	-30.4%	66.7%	158.5%	8.9%	1.2%	113.3%



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

AUTHORIZATION:
Volusia County Code of Ordinances Ch. 70 Article IV

REVENUE CODE:
Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012

DESCRIPTION:

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

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$7,615	\$20,334	\$32,080	\$27,705	\$30,000	\$45,000
% Change	25.8%	167.0%	57.8%	-13.6%	8.3%	50.0%



FUND:

Fire Rescue District Fund 140

AUTHORIZATION:Volusia County Code of Ordinances Article IV
Division 2; Ord. 99-24 established 1999-2000**REVENUE CODE:**

Ad Valorem Tax - 1110, 1120

DATE REVISED: 10/01/2019**DESCRIPTION:**

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

FEE SCHEDULE:

Fire Rescue District Fund millage rate is 4.0815; the same since fiscal year 2015-16.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

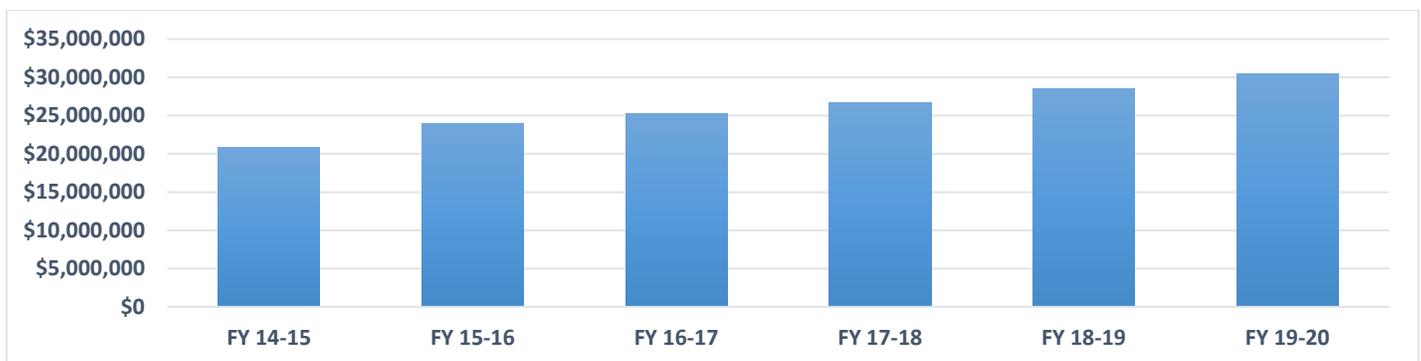
Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 14-15</u>	<u>Actual FY 15-16</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Budget FY 18-19</u>	<u>Budget FY 19-20</u>
Revenue	\$20,834,299	\$23,941,980	\$25,302,457	\$26,686,567	\$28,511,960	\$30,418,567
% Change	3.8%	14.9%	5.7%	5.5%	6.8%	6.7%



FUND:

Fire Rescue District Fund 140

AUTHORIZATION:Volusia County Code of Ordinances Section 54-72(b)
Resolution 2019-69**REVENUE CODE:**

Fire Prevention Permit Fees - 2200

DATE REVISED: 06/06/2019**DESCRIPTION:**

On June 6, 2019, County Council approved Ordinance 2019-69, which amended Chapter 54, Code of Ordinances, to adopt the current Florida Fire Prevention Code. Section 54-72(b), Code of Ordinances, provides for the fees for permits and other related charges issued by Fire Rescue. Resolution 2019-69 provides a schedule of fees and services provided.

FEE SCHEDULE:

Permit fees are to offset cost of permit review and range from \$50 to \$100-fee schedule included with the resolution. Effective October 1, 2019.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Collected at the time of permit application.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

Resolution adopted in June 2019; collection of fees to begin October 1, 2019. Will be displayed graphically in the future.

FUND:
Fire Rescue District Fund 140

AUTHORIZATION:
Public Law 97-258
Chapter 69 Title 31 US Code

REVENUE CODE:
Payment in Lieu of Taxes (PILT) - 3310

DATE REVISED: 09/13/1982

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

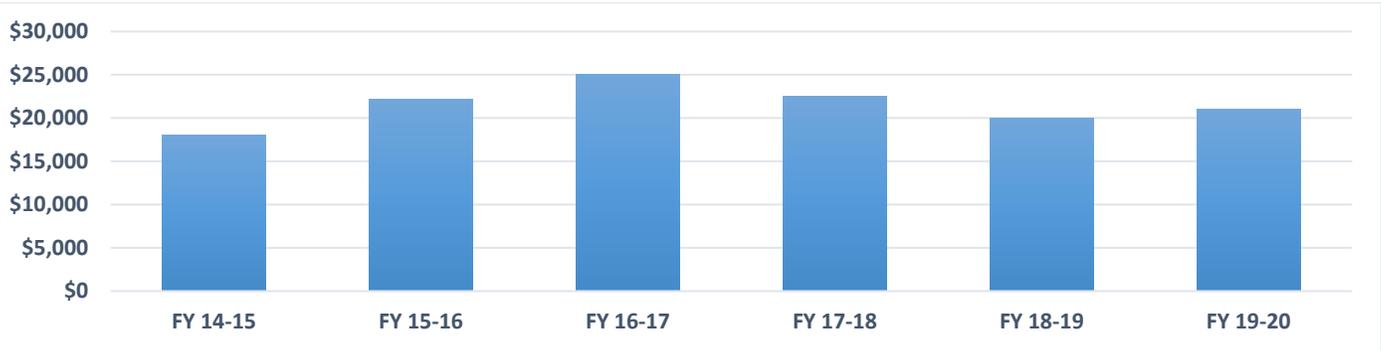
Payment is received once per year, usually in June or July.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$18,062	\$22,121	\$25,060	\$22,495	\$20,000	\$21,000
% Change	-8.6%	22.5%	13.3%	-10.2%	-11.1%	5.0%



FUND:
Fire Rescue District Fund 140

AUTHORIZATION:
F.S. 633.422

REVENUE CODE:
Firefighter Supplemental Compensation - 3521

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

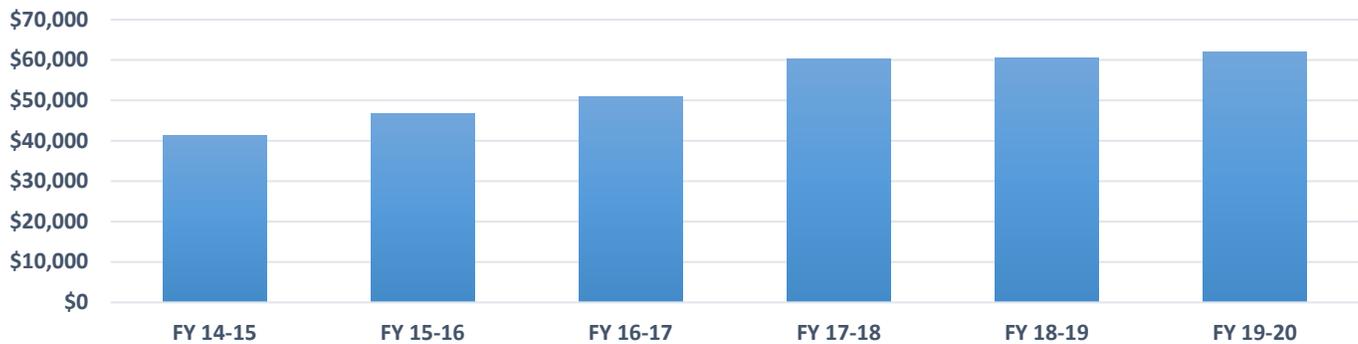
Quarterly reports are submitted to the State of Florida on March 31st, June 30th, September 30th, and December 31st each year. Funds are then received for that quarter based on the reporting.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$41,252	\$46,707	\$50,954	\$60,276	\$60,400	\$62,040
% Change	19.1%	13.2%	9.1%	18.3%	0.2%	2.7%



FUND:
Fire Rescue District Fund 140

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Fire Contingency Transportation Services - 4220

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

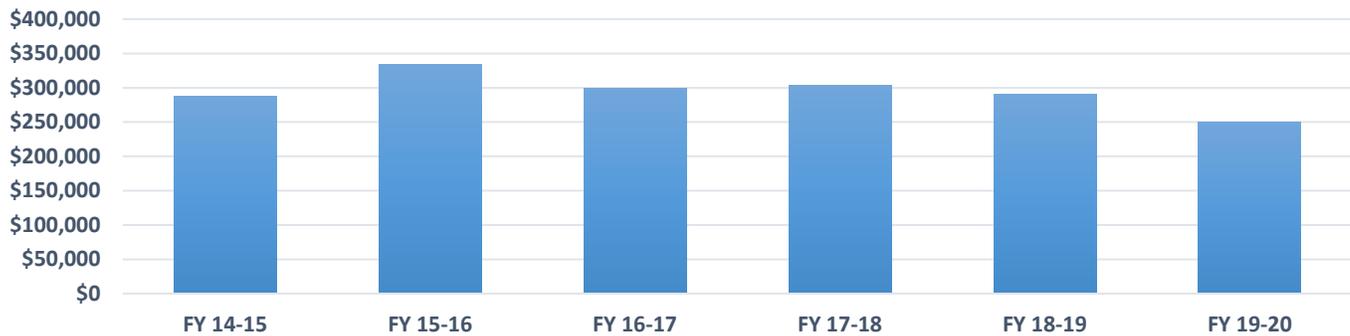
Remitted monthly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$287,235	\$334,471	\$299,607	\$303,245	\$290,000	\$250,000
% Change	-0.7%	16.4%	-10.4%	1.2%	-4.4%	-13.8%



FUND:
Fire Rescue District Fund 140

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Fire Training Charges - 4222

DATE REVISED: 1998- CPR and other training fees
12/15/2011- Daytona State agreement

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

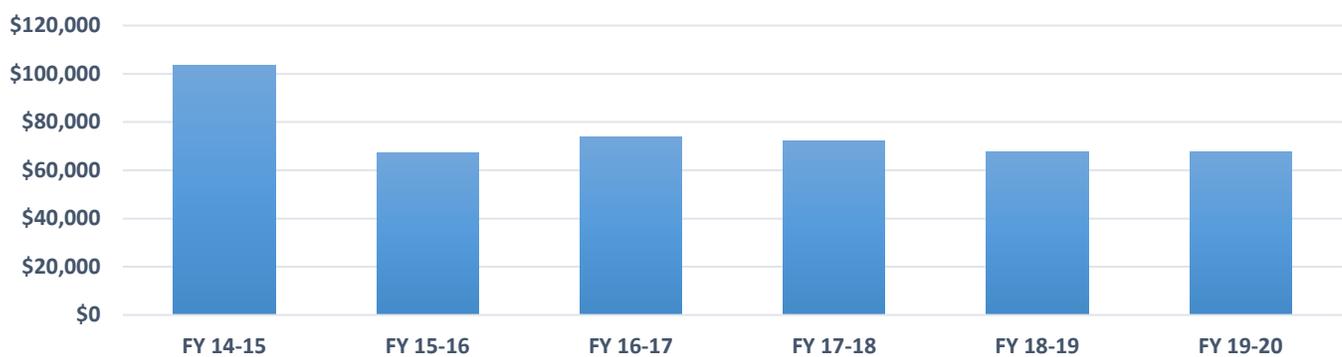
Annual reimbursement for training center cooperative agreement. Other fees are collected periodically throughout the year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$103,641	\$67,337	\$73,875	\$72,232	\$67,500	\$67,500
% Change	50.0%	-35.0%	9.7%	-2.2%	-6.6%	0.0%



FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

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

REVENUE CODE:

Charges for Services - 4490

DATE REVISED:

09/17/2019 (Lake Helen) / 11/21/91 (Hazardous Incid)

DESCRIPTION:

An interlocal agreement with the City of Lake Helen is renewed annually for the County to provide fire and emergency medical services to the city. Hazmat incidents are billed based on actual costs of recovery, and Southern Area Engine Academy is charged at \$425 per student to offset some of the cost of this academy.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

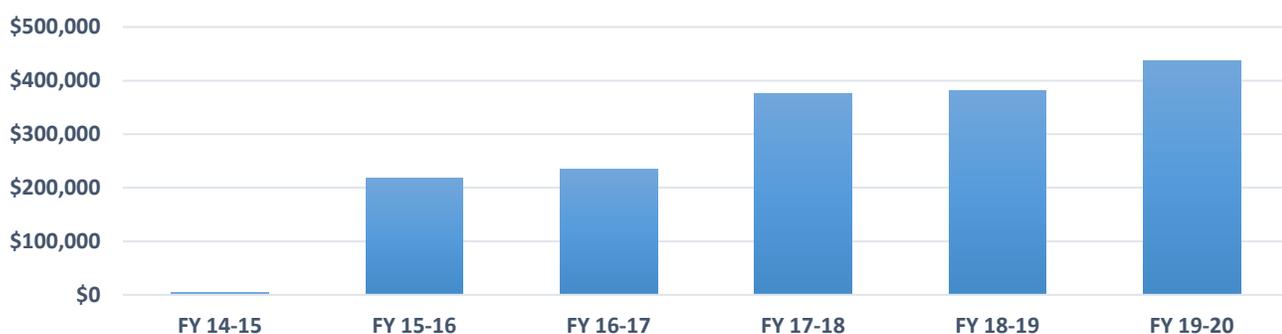
City of Lake Helen remits a quarterly payment for the services they receive. Hazmat incidents are billed when services are provided and SAEA is billed per student.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$4,124	\$217,379	\$234,233	\$374,898	\$380,455	\$436,954
% Change	-39.1%	5171.1%	7.8%	60.1%	1.5%	14.9%



FUND:

Fire Impact Fee Zone 1 (Northeast) Fund 151

AUTHORIZATION:Volusia County Code of Ordinances Article II
Section 70-31 – 70-41**REVENUE CODE:**Fire Impact Fees –
Residential - 2411, Commercial - 2412**DATE REVISED:** 01/19/2012**DESCRIPTION:**

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

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Collected in the County's building division and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET:

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

Residential	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$26,428	\$30,051	\$39,952	\$40,581	\$30,000	\$35,000
% Change	190.0%	13.7%	32.9%	1.6%	-26.1%	16.7%



Non-Residential (Commercial) historically had minimal collections, with only \$37 collected in fiscal year 2014-15 and none until fiscal year 2017-18 when \$4,592 was collected. Fiscal year 2018-19 shows collections year-to-date as of 9/11/19 of \$10,360. If this trend continues, this data will be shown graphically for future years.

FUND:

Fire Impact Fee Zone 2 (Southeast) Fund 152

AUTHORIZATION:Volusia County Code of Ordinances Article II
Section 70-31 – 70-41**REVENUE CODE:**Fire Impact Fees –
Residential - 2411, Commercial - 2412**DATE REVISED:** 08/18/11**DESCRIPTION:**

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

On August 18, 2011, county council adopted Ordinance 2011-21 which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, the collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

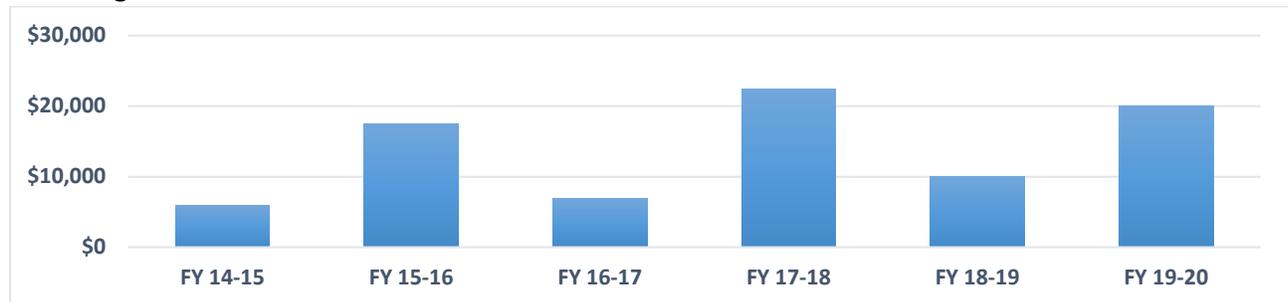
ADMINISTRATION:

Collected in the County's building department and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET:

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

Residential	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$5,970	\$17,463	\$6,915	\$22,454	\$10,000	\$20,000
% Change	-43.6%	192.5%	-60.4%	224.7%	-55.5%	100.0%



Non-Residential (Commercial) historically had minimal collections; will show graphically if collections increase.

FUND:
Fire Impact Fee Zone 3 (Southwest) Fund 153

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

REVENUE CODE:
Fire Impact Fees –
Residential - 2411, Commercial - 2412

DATE REVISED: 08/18/11

DESCRIPTION:

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

On August 18, 2011, county council adopted Ordinance 2011-21 which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, the collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Collected in the County’s building department and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET:

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

Residential	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$3,810	\$7,076	\$15,606	\$20,600	\$15,000	\$25,000
% Change	-56.6%	85.7%	120.5%	32.0%	-27.2%	66.7%



Non-Residential (Commercial) historically had minimal collections; will show graphically if collections increase.

FUND:

Fire Impact Fee Zone 4 (Northwest) Fund 154

AUTHORIZATION:Volusia County Code of Ordinances Article II
Section 70-31 – 70-41**REVENUE CODE:**Fire Impact Fees –
Residential - 2411, Commercial - 2412**DATE REVISED:** 08/18/11**DESCRIPTION:**

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

On August 18, 2011, county council adopted Ordinance 2011-21 which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, the collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Collected in the County's building department and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET:

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

Residential	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>
Revenue	\$9,114	\$24,327	\$38,697	\$37,199	\$25,000	\$15,000
% Change	18.3%	166.9%	59.1%	-3.9%	-32.8%	-40.0%



Non-Residential (Commercial) historically had minimal collections; will show graphically if collections increase.

FUND:
Silver Sands-Bethune Beach Municipal Service
District - Fund 157

AUTHORIZATION:
Volusia County Code of Ordinances 110-431

REVENUE CODE:
Ad Valorem Taxes - 1110

DATE REVISED: 10/01/2019

DESCRIPTION:

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinance 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law.

FEE SCHEDULE:

Silver Sands-Bethune Beach Municipal Service District Fund millage is 0.0150 mills, the same since fiscal year 2013-14.

RESTRICTIONS:

Revenue must remain in the fund to be utilized for street lighting expenses within the boundaries of the taxing district.

COLLECTION FREQUENCY:

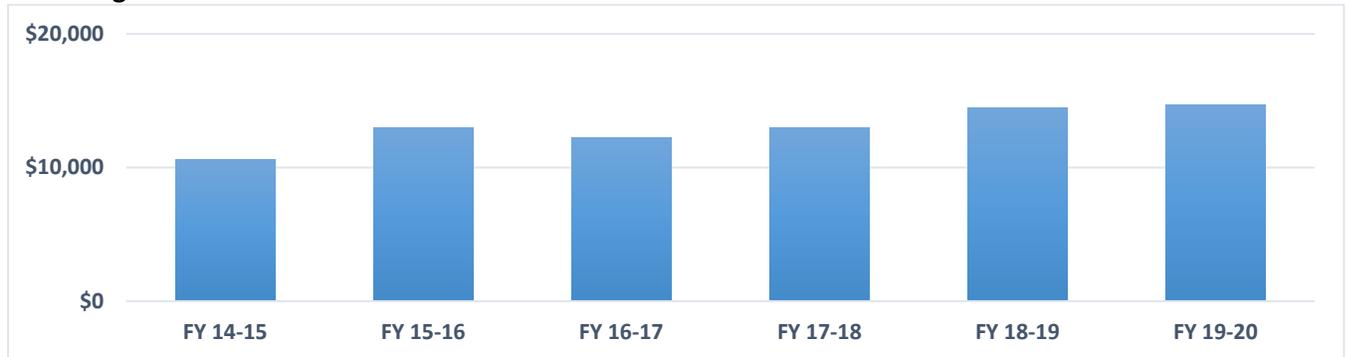
Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenue is received through the Revenue Division (Tax Collector) and posted to the Silver Sands/Bethune Beach Municipal Services District Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$10,631	\$12,968	\$12,262	\$12,949	\$14,473	\$14,658
% Change	6.6%	22.0%	-5.4%	5.6%	11.8%	1.3%



FUND:

Stormwater Utility Fund 159

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 122, Article IV Ordinance 92-89

REVENUE CODE:

Stormwater Special Assessment - 2523

DATE REVISED: 2005**DESCRIPTION:**

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

FEE SCHEDULE:

\$72 per Equivalent Residential Unit (ERU).

RESTRICTIONS:

Funds collected remain in the Stormwater Utility Fund for the purpose for which the fund was established.

COLLECTION FREQUENCY:

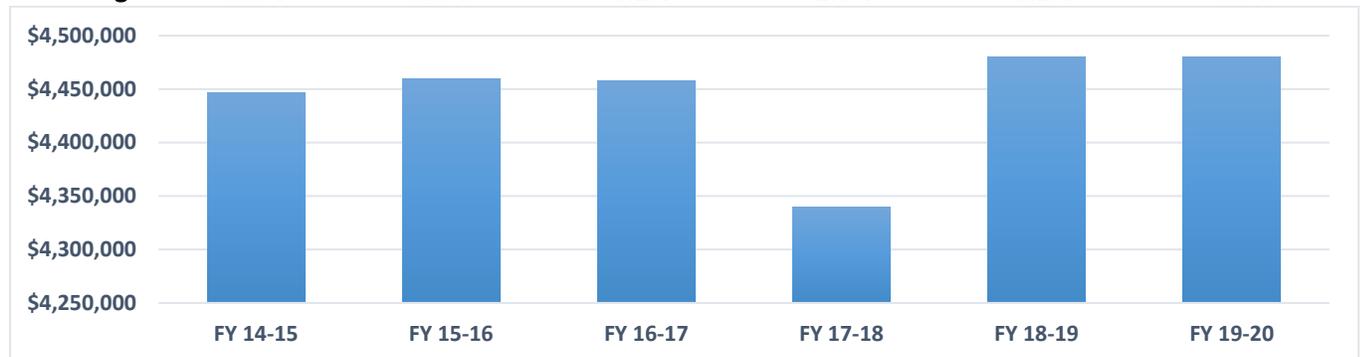
Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenue is received in the Stormwater Utility Fund and used to fund stormwater operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$4,446,544	\$4,460,004	\$4,457,588	\$4,339,605	\$4,480,000	\$4,480,000
% Change	-0.6%	0.3%	-0.1%	-2.6%	3.2%	0.0%



FUND:

Stormwater Utility Fund 159

AUTHORIZATION:Volusia County Code of Ordinances Ch. 122, Article IV
Ordinance 92-89**REVENUE CODE:**

Charges for Labor - 4491

DATE REVISED:**DESCRIPTION:**

Work performed for municipalities within the County, or other County divisions, including ditch spraying, retention pond spraying and slope mowing.

FEE SCHEDULE:

Fees based on labor, equipment and material rates established through the County's work order system.

RESTRICTIONS:

Funds collected remain in the Stormwater Utility Fund for the purpose for which the fund was established.

COLLECTION FREQUENCY:

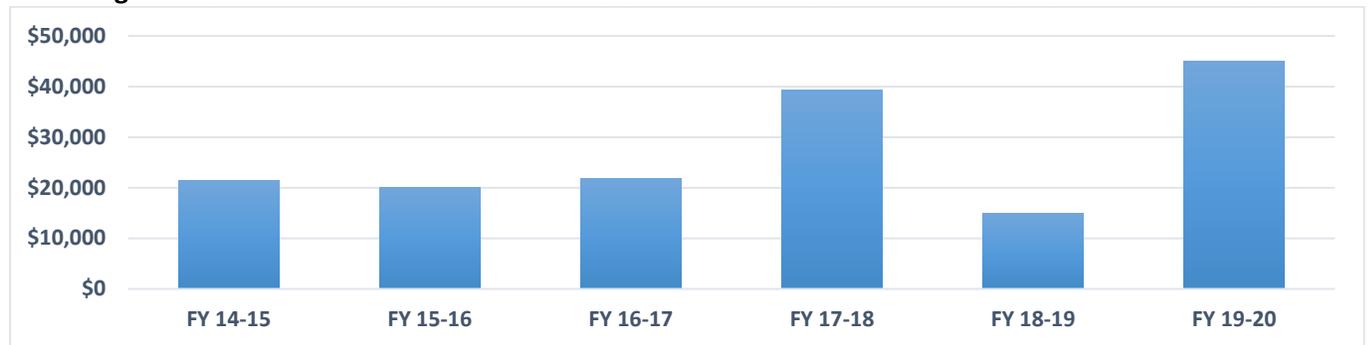
Services are invoiced periodically throughout the fiscal year.

ADMINISTRATION:

Revenue is received in the Stormwater Utility Fund and are used to fund stormwater operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$21,427	\$19,991	\$21,787	\$39,389	\$15,000	\$45,000
% Change	33.7%	-6.7%	9.0%	80.8%	-61.9%	200.0%



FUND:
ECHO Fund 160

AUTHORIZATION:
Volusia County Council Budget Resolution 2000-156

REVENUE CODE:
Ad Valorem Taxes - 1110,1120

DATE REVISED: 10/01/2019

DESCRIPTION:

In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program.

FEE SCHEDULE:

Resolution 2000-156 states: It is the intent of the County Council that the funds be allocated throughout the County to provide broad geographical distribution and apportioned appropriately among the environmental, cultural, historic and outdoor recreation projects.

RESTRICTIONS:

Federal, state, county and municipal property is exempt from ad valorem tax.

COLLECTION FREQUENCY:

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

ADMINISTRATION:

The ECHO program provides funding for Environmental, Cultural, Historical, and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding assistance with the acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria of the ECHO program.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$4,966,119	\$5,246,494	\$5,606,747	\$6,039,526	\$6,528,792	\$7,060,535
% Change	5.5%	5.6%	6.9%	7.7%	8.1%	8.1%



FUND:
Volusia Forever Fund 161

AUTHORIZATION:
Volusia County Council Budget Resolution 2000-155

REVENUE CODE:
Ad Valorem Taxes - 1110,1120

DATE REVISED: 10/01/2019

DESCRIPTION:

In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the Volusia Forever program to purchase endangered lands and permit the issuance of \$39,575,000 Limited Tax General Obligation Bonds.

FEE SCHEDULE:

Millage rates are established, first to meet the bonded debt service obligations and, second, to fund current projects and land management operating expenses. The Volusia Forever and Debt Service millage rate will always equal 0.2000 mills combined.

Fiscal Year	Volusia Forever Millage Rate	Debt Service Millage Rate
2019-20	0.0878	0.1122
2018-19	0.0994	0.1006
2017-18	0.0905	0.1095
2016-17	0.0930	0.1070
2015-16	0.0739	0.1261

RESTRICTIONS:

Federal, state, County and municipal property is exempt from ad valorem tax.

COLLECTION FREQUENCY:

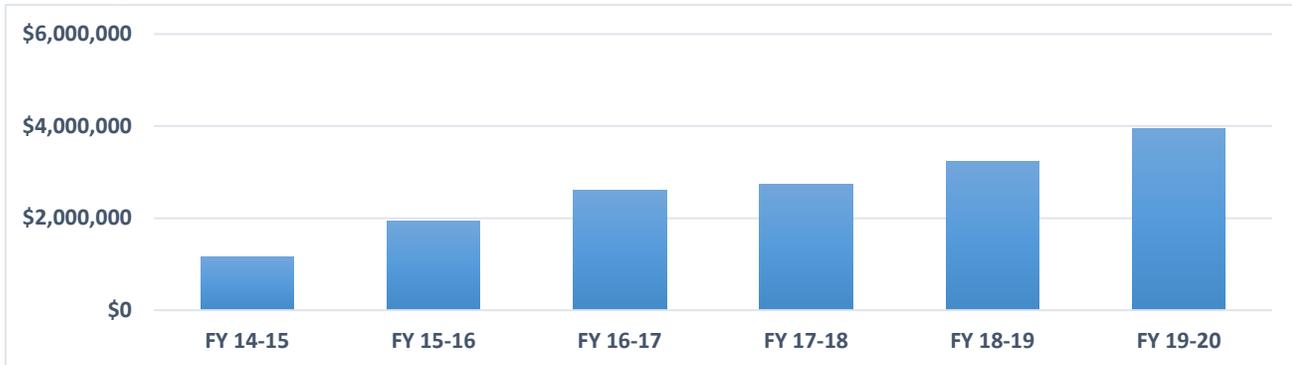
Funds are received approximately monthly from the Revenue Division (Tax Collector). State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

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.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$1,159,659	\$1,939,261	\$2,606,109	\$2,731,292	\$3,237,354	\$3,952,545
% Change	-10.4%	67.2%	34.4%	4.8%	18.5%	22.1%



FUND:
Volusia Forever Fund 161

AUTHORIZATION:
Volusia County Council Budget Resolution 2001-198

REVENUE CODE:
Land Management Fees - 4391

DATE REVISED: 10/18/2001

DESCRIPTION:

Land Management fees come from the sale of timber.

FEE SCHEDULE:

Fee is based on weight of the timber.

RESTRICTIONS:

No restrictions. Revenue generated is used to offset costs for the Volusia Forever program.

COLLECTION FREQUENCY:

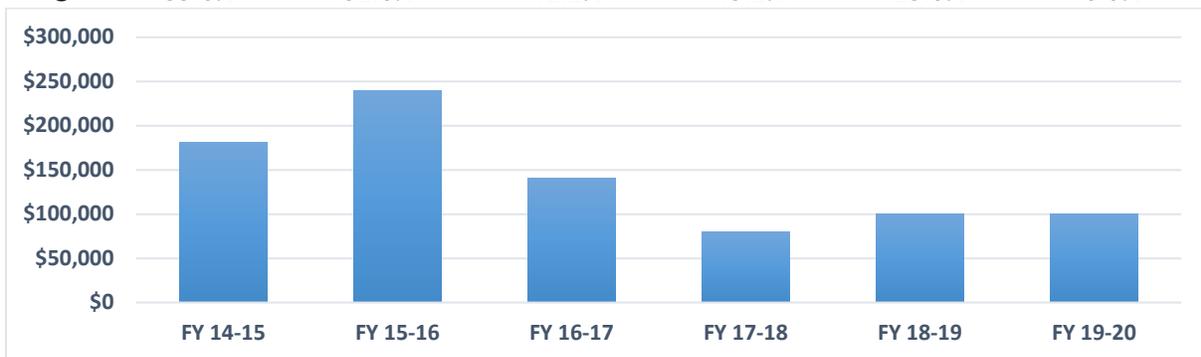
Fees are collected at the end of each month when the job is complete.

ADMINISTRATION:

Timber sales come from Lake George Forest & Wildlife Management area, Deep Creek Preserve, Barberville, Spruce Creek Preserve, Wiregrass Prairie Preserve, Longleaf Pine Preserve and Hickory Bluff Preserve, Scrub Oak Preserve and Gemini Springs Addition.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$180,847	\$239,818	\$140,942	\$80,000	\$100,000	\$100,000
% Change	-39.6%	32.6%	-41.2%	-43.2%	25.0%	0.0%



FUND:

Volusia Forever Fund 161

AUTHORIZATION:

Volusia County Council Budget Resolution 2001-198

REVENUE CODE:

Land Rentals - 6230

DATE REVISED: 10/18/2001**DESCRIPTION:**

Revenue generated from rental of land and hunting/cattle leases at parks and preserves in Volusia County. Currently, Volusia County has a lease agreement for land at Beck Ranch Park in Osteen and three hunting leases, two of which at Deep Creek Preserve and one at Longleaf Pine Reserve.

FEE SCHEDULE:

Fees are based per acre and range from \$8.41 to \$8.50 an acre.

RESTRICTIONS:

No restrictions. Revenue generated is used to offset costs for the Volusia Forever program.

COLLECTION FREQUENCY:

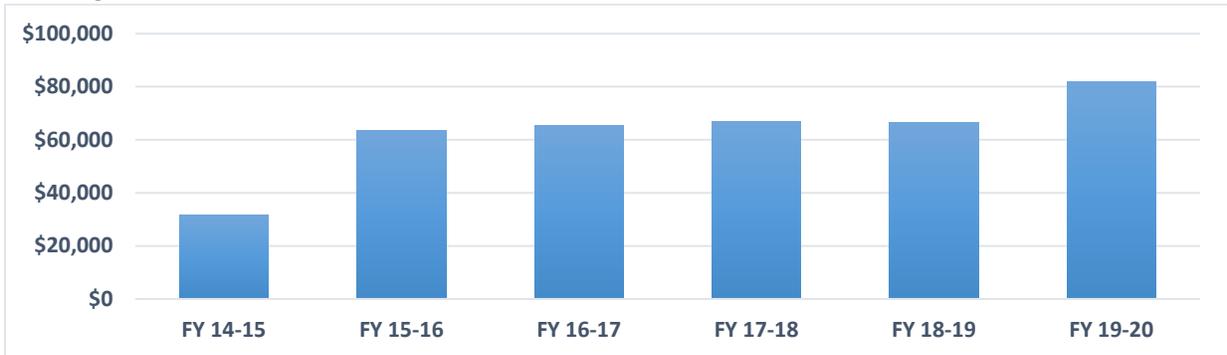
Fees are collected quarterly.

ADMINISTRATION:

Environmental Management and Parks, Recreation and Culture divisions oversee these lands and leases.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$31,650	\$63,590	\$65,260	\$67,017	\$66,687	\$81,943
% Change	-63.6%	100.9%	2.6%	2.7%	-0.5%	22.9%



FUND:

Law Enforcement Trust Fund 170

AUTHORIZATION:

F.S. 932.701-932.704

REVENUE CODE:

Confiscated Property Trust Revenue - 8570

DATE REVISED:**DESCRIPTION:**

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.

FEE SCHEDULE:

N/A

RESTRICTIONS:

The funds deposited in this trust fund and any interest earned is to be used only for law enforcement purposes. The revenue collected in this fund may not be used as a source of revenue to meet normal operating needs of the law enforcement agency. They can only be used upon approval from County Council to defray 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.

COLLECTION FREQUENCY:

Upon seizure of contraband, any cash seized is deposited into a balance sheet account until such time as it is deemed forfeited and then it is deposited to the appropriate revenue line in the Law Enforcement Trust Fund, making it available for use.

ADMINISTRATION:

Funds are deposited in to the Law Enforcement Trust Fund according to statutory requirements.

COLLECTION HISTORY AND CURRENT BUDGET:

This revenue is not a consistent revenue source as it is contingent upon the confiscation of property during a criminal investigation and it is therefore not shown graphically.

FUND:
Law Enforcement Trust Fund 170

AUTHORIZATION:
F.S. 932.701-932.704

REVENUE CODE:
Awarded Evidence Funds - 8573

DATE REVISED:

DESCRIPTION:

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.

FEE SCHEDULE:

N/A

RESTRICTIONS:

The funds deposited in this trust fund and any interest earned is to be used only for law enforcement purposes. The revenue collected in this fund may not be used as a source of revenue to meet normal operating needs of the law enforcement agency. They can only be used upon approval from County Council to defray 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.

COLLECTION FREQUENCY:

Upon seizure of evidence, any cash seized is deposited into a balance sheet account until such time as it is deemed forfeited and then it is deposited to the appropriate revenue line in the Law Enforcement Trust Fund, making it available for use.

ADMINISTRATION:

Funds are deposited in to the Law Enforcement Trust Fund according to statutory requirements.

COLLECTION HISTORY AND CURRENT BUDGET:

This revenue is not a consistent revenue source as it is contingent upon the collection of evidence during a criminal investigation and it is therefore not shown graphically. These funds can be claimed and refunded-not always deposited to the fund.

FUND:
800 MHz Capital Fund 305

AUTHORIZATION:
F.S. 316 and 318.21
Volusia County Code of Ordinances Sec. 118-1
State Uniform Traffic Control Law

REVENUE CODE:
800 MHz Communication Surcharge-Traffic Fine - 5112

DATE REVISED:

DESCRIPTION:

Under the Uniform Traffic Control Law in the Florida Statutes, a surcharge of \$12.50 is assessed for each moving violation in the County. The funds generated by the assessment shall be used to fund the 800 MHz system in the intergovernment radio communication program.

FEE SCHEDULE:

An assessment of \$12.50 is assessed for each moving violation in the County.

RESTRICTIONS:

Funds are collected and deposited into the 800 MHz capital fund and must be used for the construction and upgrade of the 800 MHz public safety radio system, including technology upgrades, consisting of software, equipment, GPS simulcast, and radio towers.

COLLECTION FREQUENCY:

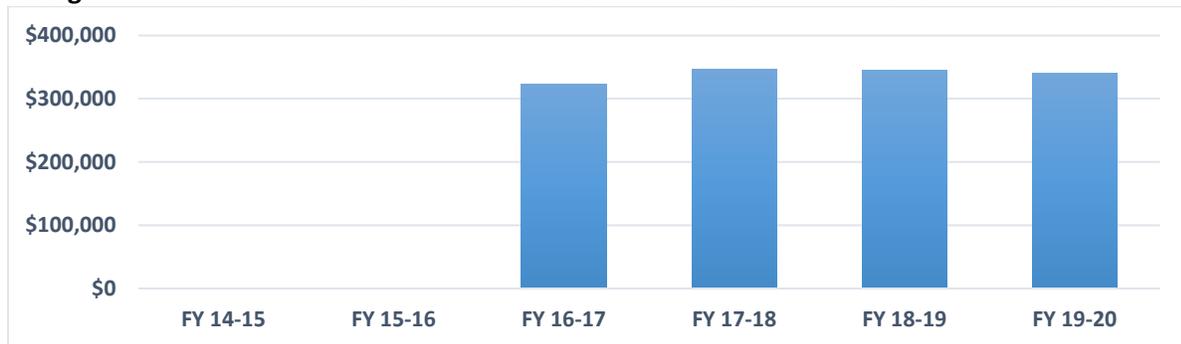
The Clerk of Courts collects these funds and distributes them monthly to the County finance department.

ADMINISTRATION:

The Clerk of Courts collects the funds and distributes to the County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$0	\$0	\$323,251	\$346,457	\$345,000	\$340,000
% Change	0.0%	0.0%	100.0%	7.2%	-0.4%	-1.4%



FUND:

Parks Projects Fund 326

AUTHORIZATION:Volusia County Code of Ordinances Ch. 126,
Section 126-1, Ordinance 89-24**REVENUE CODE:**

Vessel Registration Fees - 2970

F.S. 328.66 and 328.72(15)

DATE REVISED:**DESCRIPTION:**

Any County may impose an annual registration fee on vessels registered, operated, used, or stored on waters of this state within its jurisdiction. This fee shall be 50 percent of the applicable state registration fee as provided in s. 328.72(1) and not the reduced vessel registration fee specified in s. 328.72(18). However, the first \$1 of every registration imposed under this subsection shall be remitted to the state for deposit in the State of Florida Save the Manatee Trust Fund created within the Fish and Wildlife Conservation Commission, and shall be used only for the purposes specified in s. 379.2431(4). All other moneys received from such fee shall be expended for the patrol, regulation, and maintenance of the lakes, rivers and waters and for other boating-related activities in Volusia County.

FEE SCHEDULE:

Fees are based on 50% of those collected by the State of Florida. The fee varies by the classification of the vessel and are found in F.S. 328.72(15). The County's portion of the vessel registration fee is for recreational vessels only.

RESTRICTIONS:

One dollar of every fee collected is to be remitted to the State of Florida for the protection of manatees. The remaining funds must be expended for the patrol, regulation and maintenance of lakes, rivers, and saltwater bodies and for other boat-related activities.

COLLECTION FREQUENCY:

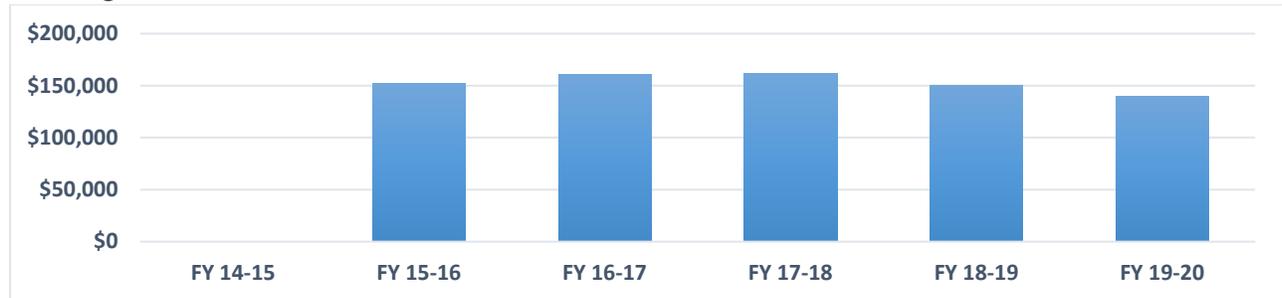
Fees remitted monthly from the collecting agency to the County.

ADMINISTRATION:

Funds are deposited into the Parks Capital Fund and used for boat related capital expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Budget <u>FY 18-19</u>	Budget <u>FY 19-20</u>
Revenue	\$0	\$152,242	\$160,953	\$161,482	\$150,155	\$140,000
% Change	0.0%	0.0%	5.7%	0.3%	-7.0%	-6.8%



FUND:
Waste Collection Fund 440

AUTHORIZATION:
F.S. 403.706
Volusia County Code of Ordinances Sec. 106-101
Volusia County Council Resolution 2019-103

REVENUE CODE:
Solid Waste Collection Special Assessment - 2522

DATE REVISED: 08/20/2019

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 20, 2019, the County Council approved a rate cap of \$310, as authorized per 197.3632 F.S. and set the rate at \$255, via Resolution 2019-103.

FEE SCHEDULE:

The current rate is \$255 for residential collection, which was effective October, 2019. The residential collection services contract was recently bid and the assessment was adjusted to reflect the increased cost with the new contract.

RESTRICTIONS:

The funds collected for this service remain in the Waste Collection Fund to offset the costs of providing garbage collection within unincorporated Volusia County.

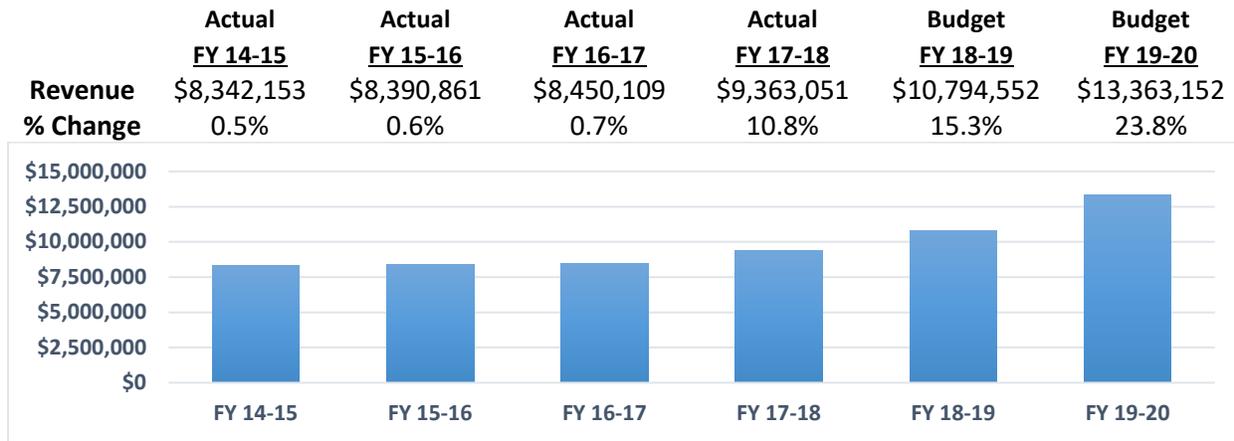
COLLECTION FREQUENCY:

Annual assessment.

ADMINISTRATION:

Collected in the Revenue Division (Tax Collector) via the tax bill and distributed to the Waste Collection fund.

COLLECTION HISTORY AND CURRENT BUDGET:



FUND:
Solid Waste Fund 450

AUTHORIZATION:
F.S. 403.706; Volusia County Code of Ordinances
Sec. 106-61 to 106-66
Volusia County Council Resolution 2011-56

REVENUE CODE:
Non-Exclusive Franchise Fees - 1350

DATE REVISED: 03/17/2011

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Franchise fees are collected under Volusia County Ordinance Section 106-61 to 106-66. The County may enter into franchise agreements with one or more entities to provide for commercial collection service within specified or whole unincorporated area of the County. Applicants for franchises shall submit an application and non-refundable application fee. Franchises may only be granted after a duly noticed public hearing after considering the application and upon a resolution of the County Council.

FEE SCHEDULE:

Franchise fee is the greater of \$200 or 10% of collected gross revenues. Fees are submitted monthly per individual agreements and confirmed with the submission of an annual certified schedule of revenue and franchise fees.

RESTRICTIONS:

The funds collected for this service remain in the Solid Waste Fund to offset the costs of providing the service and cannot be deposited to any other fund for any other purpose.

COLLECTION FREQUENCY:

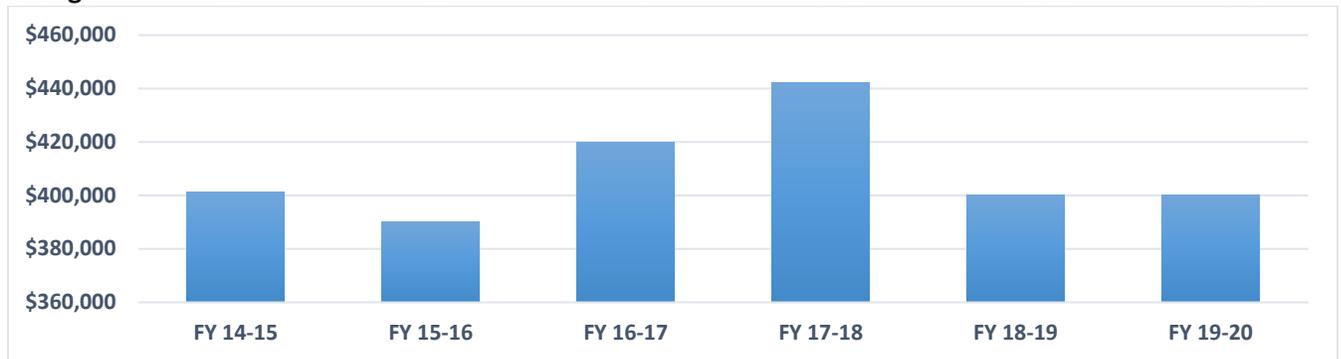
Franchise fees are to be submitted monthly in arrears within 15 days of the end of the month.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$401,311	\$389,958	\$419,845	\$442,144	\$400,000	\$400,000
% Change	24.0%	-2.8%	7.7%	5.3%	-9.5%	0.0%



FUND:
Solid Waste Fund 450

AUTHORIZATION:
F.S. 403.706; Volusia County Code of Ordinances
Sec. 106-61 to 106-66
Volusia County Council Resolution 2011-56

REVENUE CODE:
Garbage Haul Permit - 2940

DATE REVISED: 03/17/2011

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Anyone who transports commercial solid waste and/or used tires within the unincorporated areas of the County must possess a valid transportation license.

FEE SCHEDULE:

Hauling permits (commercial collection transportation license) is \$10 per vehicle, truck or trailer.

RESTRICTIONS:

The funds collected for this service remain in the Solid Waste Fund to offset the costs of providing the service and cannot be deposited to any other fund for any other purpose.

COLLECTION FREQUENCY:

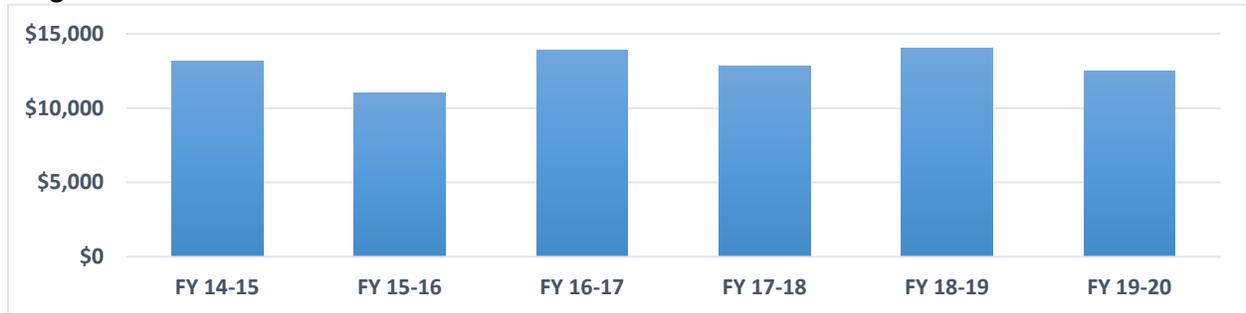
Application fees are collected at the time the application is submitted.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$13,140	\$11,050	\$13,920	\$12,850	\$14,000	\$12,500
% Change	-5.1%	-15.9%	26.0%	-7.7%	8.9%	-10.7%



FUND:
Solid Waste Fund 450

AUTHORIZATION:
F.S. 403.706; Volusia County Code of Ordinances
Sec. 226-36(4) and 226-41
Volusia County Council Resolution 2018-179

REVENUE CODE:
Landfill Charges - 4341

DATE REVISED: 12/04/2018

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Landfill charges are authorized pursuant to Volusia County Code Sections 226-36(4) and 226-41.

FEE SCHEDULE:

FLAT RATES

Non-Commercial

Vehicles:
Cars \$4.00
Pick-ups, Vans & Trailers \$8.00
Vehicles over 2.5 cu yd capacity to be charged by weight

Residential/Commercial

Tare Rates \$5.00 each

WASTE RATES

Class I – Garbage \$34.00/ton
Class III – Construction & Demolition \$28.00/ton
Yard Trash and Land Clearing \$23.00/ton
Clean Debris – Recyclable \$13.00/ton
Tires (vehicle) \$126.00/ton
Tires (oversized) \$201.00/ton
Asbestos \$200.00/ton

Special Waste Solid Waste Director to determine as needed,
Minimum twice waste class established rate

RESTRICTIONS:

The funds collected for this service remain in the Waste Collection Fund to offset the costs of providing the service and cannot be deposited to any other fund for any other purpose.

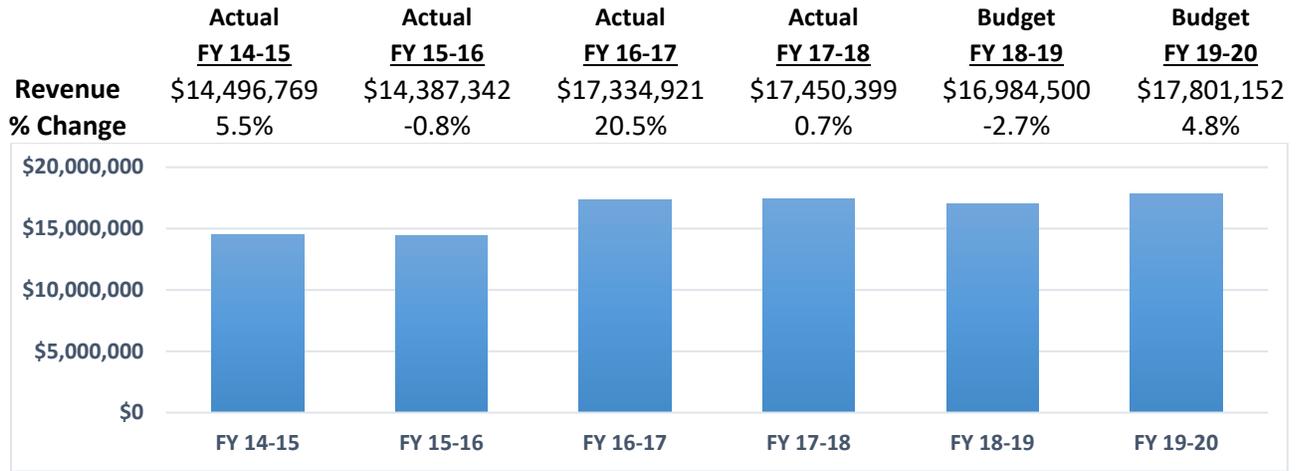
COLLECTION FREQUENCY:

Customers with an established account are invoiced monthly; all other fees collected at the time of disposal.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Stormwater Special Assessment Charge - 2523

DATE REVISED:
June 2018 (Property Appraisal of Leased Spaces)

DESCRIPTION:

This revenue is collected by the Daytona Beach International Airport from multiple tenants as part of lease agreements for the tenants renting buildings or space from the airport that tie into the airport's stormwater management system. These revenues are built in to the rental leases to help defray the costs of the airport stormwater management system that is maintained and improved to support ongoing operations at the Daytona Beach International Airport.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a stormwater special assessment charge from each qualified tenant is built in to the individual leases approved by County Council. The calculation for stormwater fees collected as outlined in each lease for the applicable tenants, but most factor in a property appraisal every three to five years in order to adjust payment terms to the current market value of the leased space.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport.

COLLECTION FREQUENCY:

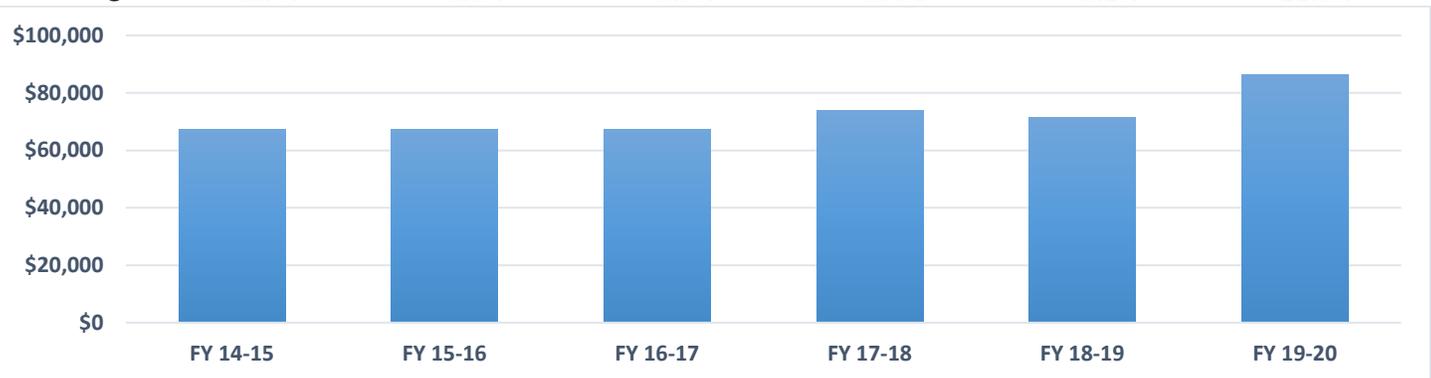
Most stormwater special assessment charges are collected monthly from tenants but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$67,373	\$67,373	\$67,373	\$73,720	\$71,373	\$86,383
% Change	-3.7%	0.0%	0.0%	9.4%	-3.2%	21.0%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Federal Airport Aid - 3141

DATE REVISED:

DESCRIPTION:

This revenue is derived from grants awarded from the Federal Aviation Administration (FAA). These grants are awarded on a project by project basis, and appropriated by budget resolution. Grant projects where the FAA is an agreed upon partner are split between three parties: FAA which reimburses at 90% of the total project cost, the Florida Department of Transportation (FDOT) which reimburses at 5%, and the Daytona Beach International Airport which has a local match obligation of 5% of the total project cost.

FEE SCHEDULE:

Grant reimbursement requests are submitted to the Federal Aviation Administration (FAA) and are reimbursed electronically once expenses have been incurred.

RESTRICTIONS:

This revenue is a reimbursement of agreed upon grant projects with associated executed grants agreements signed by the Federal Aviation Administration (FAA) and the County Council.

COLLECTION FREQUENCY:

This revenue is collected as a reimbursement from the granting agency upon actual work completed and submitted paid project invoices to the FAA.

ADMINISTRATION:

Once claims are submitted into the FAA reimbursement portal electronically it usually takes between 2-5 days for payment to be remitted to the County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$5,676,964	\$4,754,228	\$2,856,848	\$3,543,489	\$2,578,974	\$2,581,644
% Change	-42.4%	-16.3%	-39.9%	24.0%	-27.2%	0.1%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Payment in lieu of Taxes - 3310

DATE REVISED:
June 2018 (Property Appraisal of Leased Land)

DESCRIPTION:

The payment in lieu of taxes is a revenue collected pursuant to specific tenants occupying airport property in accordance with lease agreements approved by both the tenant and the County Council. The payment is a calculation using the most recent appraisal of tenant leased airport land and the current total millage for tax group 204, in which the Daytona Beach International Airport resides. The re-appraisal of airport properties occurs every three to five years in order to adjust payment terms to the current market value of the land being taxed.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a payment in lieu of taxes charge from each qualified tenant is built in to the individual leases approved by County Council. The calculation for payments in lieu of taxes collected is outlined in each lease for the applicable tenants, but most factor in a property appraisal every three to five years in order to adjust payment terms to the current market value of the land the leased space is occupying.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airports.

COLLECTION FREQUENCY:

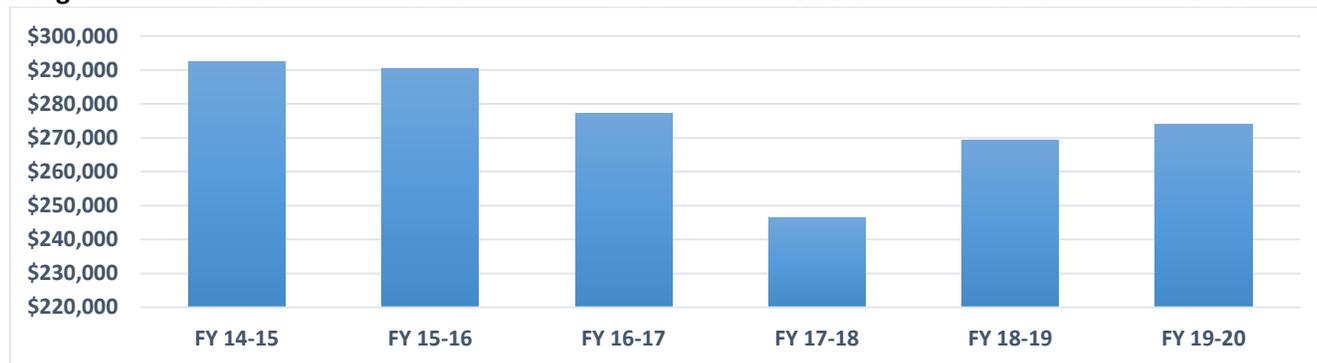
This payment in lieu of taxes revenue is collected primarily in the months of January or February from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$292,601	\$290,363	\$277,120	\$246,317	\$269,213	\$274,054
% Change	4.0%	-0.8%	-4.6%	-11.1%	9.3%	1.8%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
State Airport Aid - 3441

DATE REVISED:

DESCRIPTION:

This revenue is derived from grants awarded from the Florida Department of Transportation (FDOT). These grants are awarded on a project by project basis, and almost never approved as part of the adopted budget but by budget resolution additionally requested from County Council. The amount annually adopted in this revenue in recent years is the state innovative financing grant that is received annually to assist in the payment of airport bonds. Grant projects where the FDOT is an agreed upon partner can be split two different ways depending on if the FAA is a third partner or not. If a grant project is between three parties: FAA which reimburses at 90% of the total project cost, the Florida Department of Transportation (FDOT) which reimburses at 5%, and the Daytona Beach International Airport which has a local match obligation of 5% of the total project cost. If the grant project is only being split between FDOT and the airport the reimbursement and payment agreement will call for a 50% cost share from each party.

FEE SCHEDULE:

There is no fee schedule for this revenue. The Florida Department of Transportation (FDOT) will reimburse up to 50% of the total project cost for each approved airport grant project with only the airport as a partner or a 5% reimbursement if the FAA is a third party partner to the project. The stipulations of the grant are laid out in each signed and executed grant agreement between the FDOT and the County of Volusia.

RESTRICTIONS:

This revenue is a reimbursement of agreed upon grant projects with associated executed grants agreements signed by the Florida Department of Transportation (FDOT) and the County Council. The revenue must be collected and is restricted to the airport fund to support ongoing operating, maintenance, and capital improvement projects for the Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

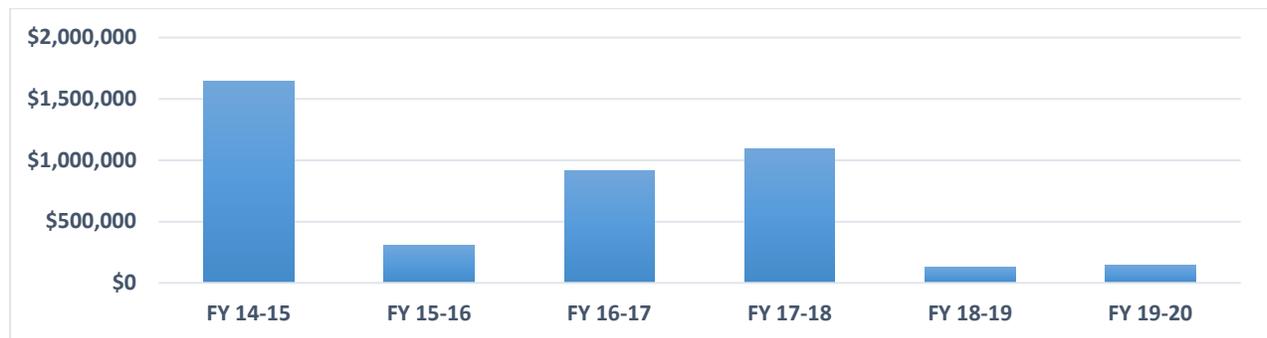
This revenue is collected as a reimbursement from the granting agency upon actual work completed and submitted paid project invoices to the FDOT. Generally, the airport submits claims for reimbursement quarterly for ongoing FDOT approved grant projects.

ADMINISTRATION:

Once claims are submitted to FDOT it usually takes between 3-4 weeks for payment to be remitted to the County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$1,644,669	\$308,581	\$917,064	\$1,091,859	\$131,837	\$143,425
% Change	-29.8%	-81.2%	197.2%	19.1%	-87.9%	8.8%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Terminal-Airlines - 4410

DATE REVISED: 10/01/2018

DESCRIPTION:

This revenue is derived from lease agreements between the Daytona Beach International Airport and multiple airlines currently leasing terminal space from the airport. The current airline tenants are American Airlines, Delta Airlines and Sunwing Airlines. Sunwing Airlines is still currently under its initial incentive program so no fees are attributed to them in the current fiscal year. This revenue is based on the rental of terminal space including utilities and equipment as well as the use of passenger boarding bridges.

FEE SCHEDULE:

There is no set fee schedule for this revenue. A cost per square foot of terminal space leased is charged for all rental areas of the terminal. The current rental cost per square foot of space is \$43.00. This space rental is applied to the specific areas leased by the individual airlines such as the bag makeup office, hold room, bag service area, curb bag area, and shared space agreements with the other airlines. The utilities are billed to the leasing partners based upon usage and bills received.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

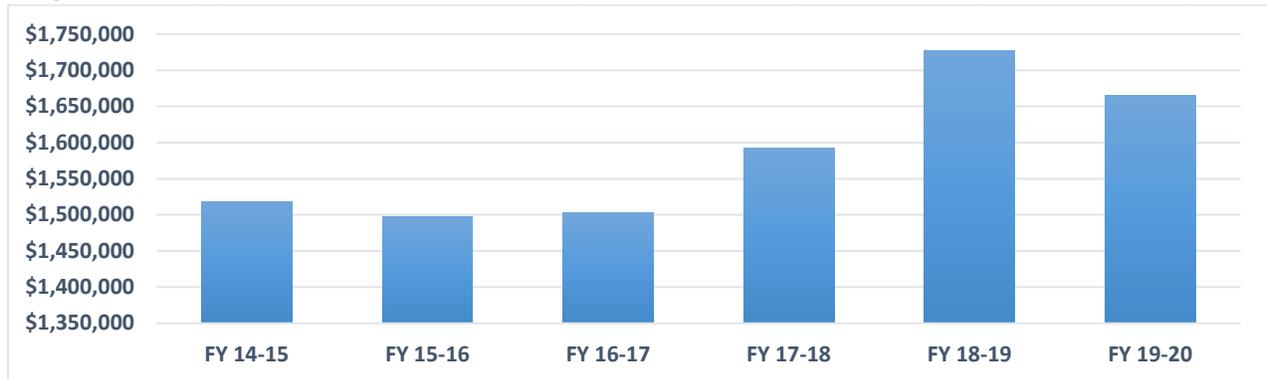
Most terminal airline revenues are collected monthly from tenants but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$1,518,534	\$1,496,910	\$1,503,517	\$1,592,313	\$1,726,476	\$1,665,230
% Change	0.3%	-1.4%	0.4%	5.9%	8.4%	-3.5%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Terminal-Concession - 4411

DATE REVISED:

DESCRIPTION:

The revenue is derived from various concession agreement leases between individual tenants and the Daytona Beach International Airport to operate and serve passengers within the terminal area of the airport. The concessions currently in place are those for multiple rent-a-car companies, restaurant and catering, parking lot services, ground transportation, advertising, newsstand and gift stores, baggage carts, parking permits, utilities, and conference room rentals.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a concession revenue from each qualified tenant is built in to the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

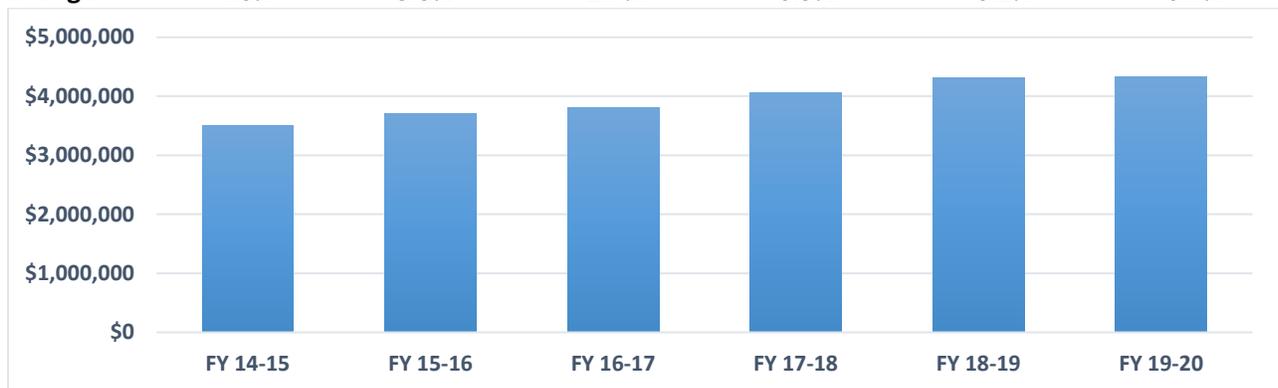
Most terminal concession revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 14-15</u>	<u>Actual FY 15-16</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Budget FY 18-19</u>	<u>Budget FY 19-20</u>
Revenue	\$3,509,242	\$3,702,423	\$3,802,218	\$4,065,356	\$4,319,276	\$4,335,000
% Change	4.0%	5.5%	2.7%	6.9%	6.2%	0.4%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Airfield - 4412

DATE REVISED:

DESCRIPTION:

This revenue is derived from two sources generated by various airfield activities at the Daytona Beach International Airport. One such activity is the landing fees that are generated by each scheduled commercial or carrier flight that lands and disembarks passengers at the airport terminal. This landing fee is a flat fee per one thousand pounds of the listed weight of the landing aircraft. The other airfield activity that generates revenue in this line is the fuel flowage fee that is a set fee charged per gallon of various aviation fuel types for each plane via a Fixed Base Operator (FBO) account.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect an airfield revenue from each qualified tenant is built into the individual leases approved by County Council. The landing fee is currently \$1.35 per one thousand pounds of each flight landed by either Delta or American Airlines. Other smaller or seasonal carriers such as Sunwing would pay \$1.69 per one thousand pounds of each landed flight as part of their signed agreements. The fuel flowage rate is currently .08 cents per gallon of the various types of aviation fuel. Rates are reviewed every two years based on surveys of other airports in the surrounding area in order to stay in step with the overall market.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

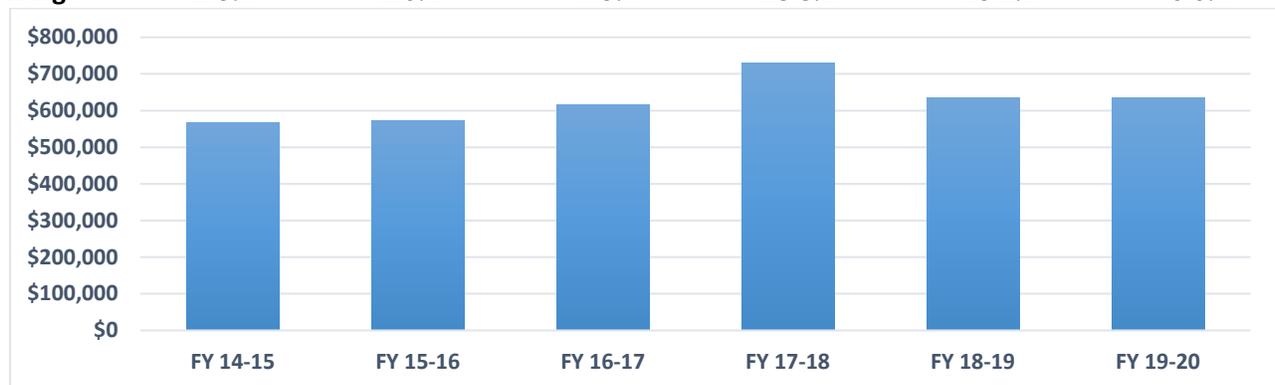
Most airfield revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$567,723	\$573,479	\$615,405	\$731,117	\$634,704	\$634,704
% Change	-2.3%	1.0%	7.3%	18.8%	-13.2%	0.0%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Hangar Area - 4413

DATE REVISED: June 2018

DESCRIPTION:

This revenue is derived from the rental of various hangar areas from the Daytona Beach International Airport. Each hangar area lease is approved by the tenant and County Council. The most recent re-appraisal of the airport properties was in June of 2018. It is by using these land and building appraisals that all negotiated lease agreements are based.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a hangar area revenue from each qualified tenant is built into the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

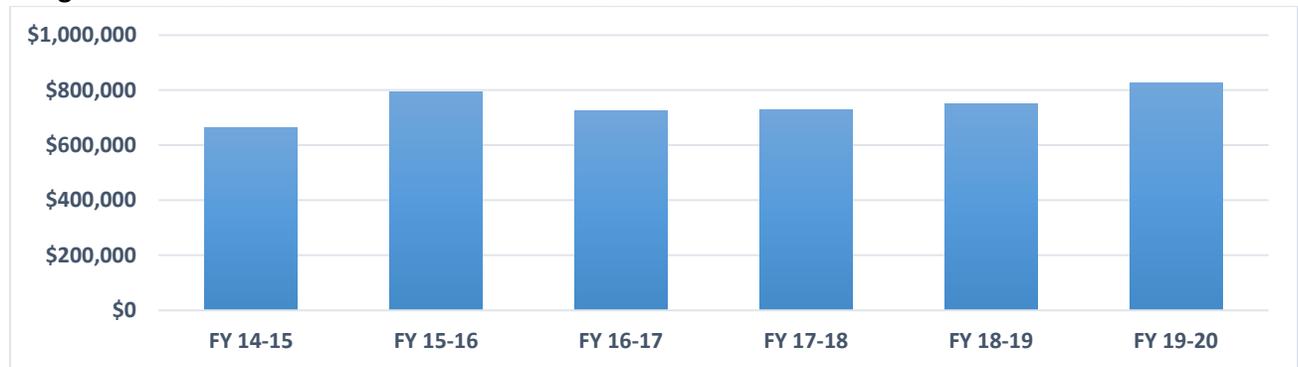
Most airfield revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$662,624	\$792,070	\$723,908	\$729,334	\$750,470	\$827,817
% Change	-3.5%	19.5%	-8.6%	0.7%	2.9%	10.3%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council (08/26/2004)
Federal Aviation Administration

REVENUE CODE:
Passenger Facility Charge - 4414

DATE REVISED: 01/09/2020

DESCRIPTION:

The passenger facility charge (PFC) program is a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers, an application must be approved by the Federal Aviation Administration documenting over the course of the program what the collected funds will be used for in terms of projects. The current PFC program in place that was approved by the FAA and County Council was for the proceeds from this fee to be specifically used for land acquisition, airfield improvements, terminal construction, and debt service.

FEE SCHEDULE:

The current PFC fee that was last approved by County Council and the FAA is \$4.50 per boarding passenger. That fee level cannot exceed \$4.50 without both FAA and County Council approval. The funds collected and distributed to the airport are less an 11 cent processing fee.

RESTRICTIONS:

This revenue is restricted within the airport fund and its uses based upon the program outline approved by the FAA and the County Council. The PFC revenue can only be used for land acquisition, airfield improvements, terminal construction, and debt service. A list of potential projects is submitted to the FAA along with the airport’s application to collect the PFC revenue.

COLLECTION FREQUENCY:

The Passenger facility charge program revenue is collected monthly from participating airlines.

ADMINISTRATION:

Funds from this revenue are received into the airport fund and used for projects prescribed in the approved PFC program. Funds are recorded and tracked separately within the County’s annual financial audit process for verification to the FAA that funds are being collected and spent according to the approved program.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$1,246,291	\$1,395,653	\$1,431,913	\$1,488,034	\$1,439,568	\$1,439,568
% Change	-2.2%	12.0%	2.6%	3.9%	-3.3%	0.0%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Ground Handling Service Fees - 4416

DATE REVISED:

DESCRIPTION:

This revenue is derived from fees charged to the various airlines for ground handling type services such as ramp and cargo services as well as wheelchair assistance services. American Airlines and Delta both have individual ground handling and wheelchair service agreements with the airport to provide these services.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect ground handling revenue from each qualified tenant is built in to the individual agreements approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

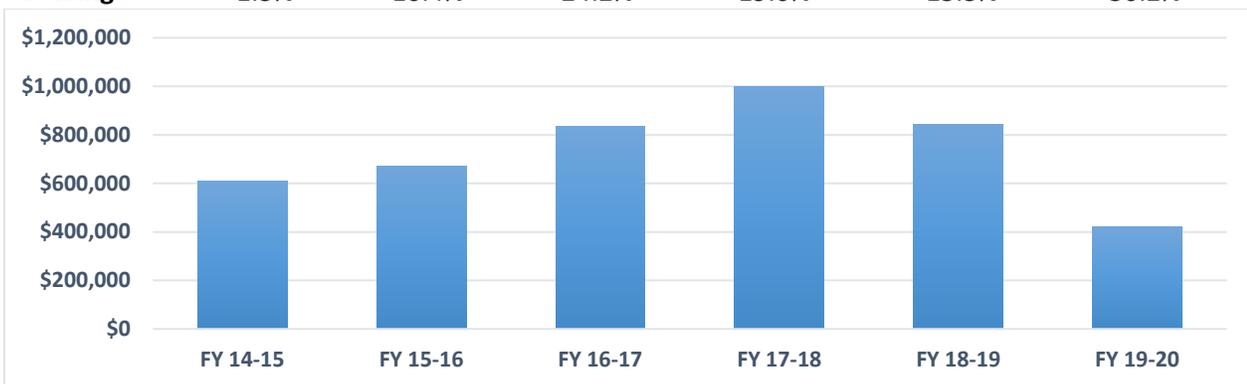
Most ground handling revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual ground handling agreements approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services related to the ground handling expenses incurred from operating ramp and wheelchair services to the airlines.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$608,234	\$671,387	\$833,857	\$997,001	\$844,174	\$420,742
% Change	-1.3%	10.4%	24.2%	19.6%	-15.3%	-50.2%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Code of Ordinances Ch.18, Art. II, Div. III, Sec. 18-62. Volusia County Council Agenda #4938

REVENUE CODE:
Customer Facility Charge - 4417

DATE REVISED: 08/17/2017

DESCRIPTION:

This revenue is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at the Daytona Beach International Airport. The rental car company collects on behalf of the airport a customer facility charge (CFC) of \$2.50 per transaction day. These collected funds can be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport, including any and all associated infrastructure improvement made in connection to the airport.

FEE SCHEDULE:

The current County Council approved fee is \$2.50 per transaction day. Per Volusia County Ordinance, the CFC may be periodically adjusted at any time by resolution of the County Council; however, commencing on October 1, 2020, the County Manager shall have the administrative authority to raise such CFC up to, but not exceed, \$4.50 per transaction day on car rentals.

RESTRICTIONS:

This revenue must remain in the airport fund to be used in service of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities. This revenue is additionally restricted to be used per the Volusia County Code of Ordinances, only for improvements, operating, maintaining, and otherwise servicing the rental car facilities. Funds are held in a restricted reserve until needed for rental car facility related projects.

COLLECTION FREQUENCY:

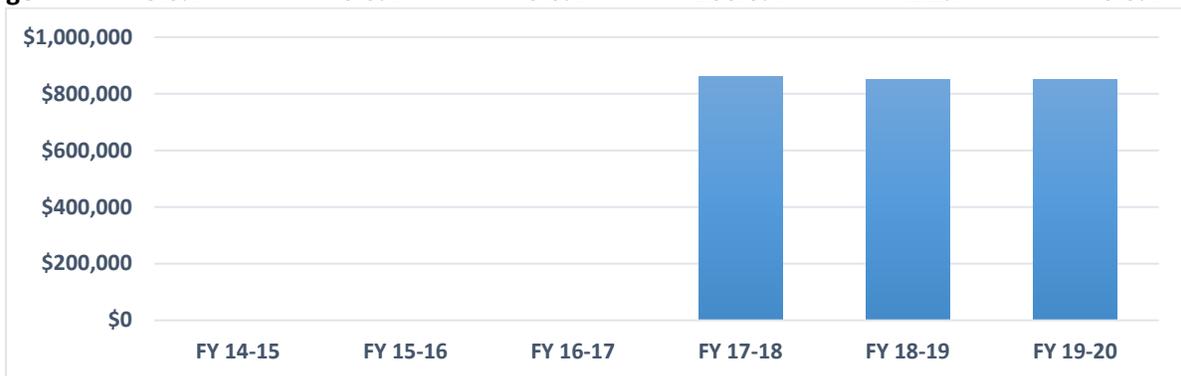
Most customer facility charge (CFC) revenues are collected monthly from the rental car company tenants but exact terms of payment due dates and requirements are individual to the individual agreements approved by the tenants and County Council. The individual rental car companies are required by contract to remit the CFC funds collected from the prior month to the airport by the 15th day of the succeeding month.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport, including all associated infrastructure improvement made in connection to the airport. When the funds are not being utilized they are budgeted in a restricted reserve account until required for rental car facility related projects.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$0	\$0	\$0	\$860,018	\$850,000	\$850,000
% Change	0.0%	0.0%	0.0%	100.0%	-1.2%	0.0%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Airport Special Events - 4740

DATE REVISED:

DESCRIPTION:

This revenue is derived from special event parking concessions and event agreements between the individual tenants and the Daytona Beach International Airport. The parking and event concessions that are included in this revenue are the race events held in Daytona Beach in February and July at Daytona International Speedway, The Turkey Rod Run classic car show, and Biketoberfest. The Daytona Beach International Speedway pays the airport an annual lease as well as 5% of gross parking concession sales for its special events. There is also a separate agreement for parking on vacant airport land that is managed by a third party vendor.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect special event revenue from each qualified tenant is built in to the individual leases approved by County Council. The airport also has contracted with a third party vendor to manage parking on vacant airport parcels during special events.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

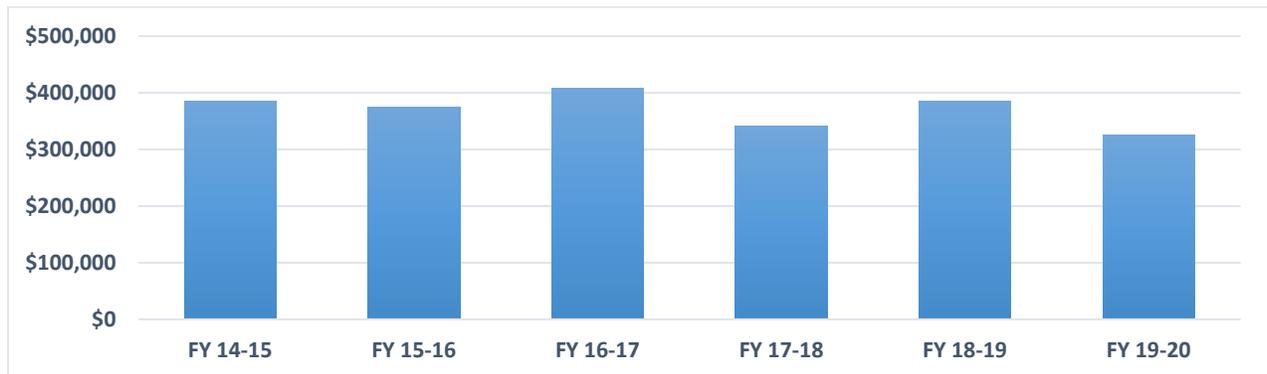
Most special event revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual special event agreements approved by the tenants, vendors, and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$385,606	\$375,496	\$408,209	\$340,418	\$385,606	\$325,000
% Change	3.0%	-2.6%	8.7%	-16.6%	13.3%	-15.7%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Building Rent - 6210

DATE REVISED:

DESCRIPTION:

This revenue is derived from the rental of buildings located on property owned by the Daytona Beach International Airport. Each rental building is negotiated separately and each lease agreement is approved by County Council and the individual tenant. The tenants renting buildings from the airport include multiple rental car companies, Embry Riddle Aeronautical University, the University of Central Florida, the Volusia County Parks, Recreation & Culture Division as an eastern Volusia hub for their maintenance and trades worker personnel, and the Volusia County Health Department.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect building rental revenue from each qualified tenant is built in to the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

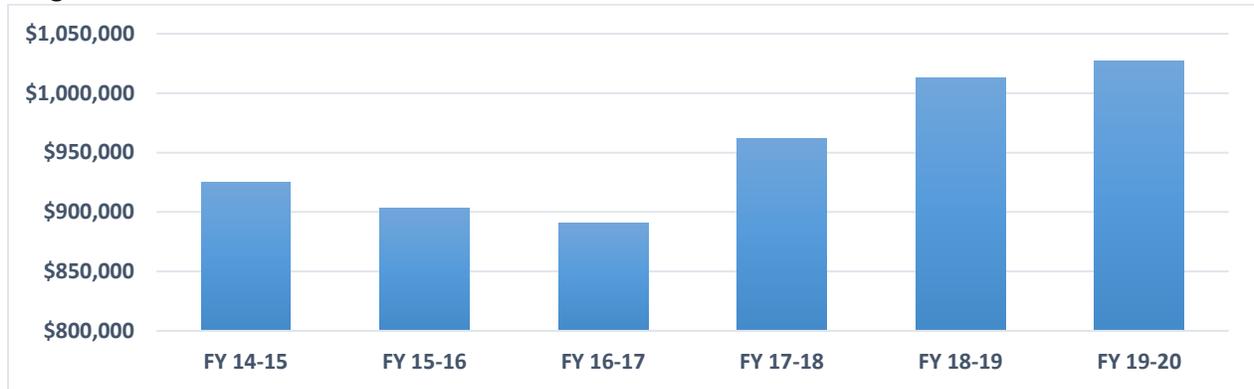
Most building rent revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$924,893	\$903,642	\$890,907	\$961,553	\$1,012,840	\$1,027,328
% Change	-4.1%	-2.3%	-1.4%	7.9%	5.3%	1.4%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Airport Land Rentals - 6230

DATE REVISED: June 2018

DESCRIPTION:

This revenue is derived from the rental of land owned by the Daytona Beach International Airport to restaurants, hotels, and other tenants for a monthly rental fee based on the appraised value of the property. Other payment incentives for the airport may be included in the monthly rental fee based on gross receipts of the business, but those conditions are individual to the lease approved by the tenant and the airport.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect land rental revenue from each qualified tenant is built in to the individual leases approved by County Council. The rental amount paid is based on re-appraisals of the value of the land, and depending on the lease some of the tenants such as the hotels are required to pay a percentage of gross receipts if they exceed the base rent amount for the quarter.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

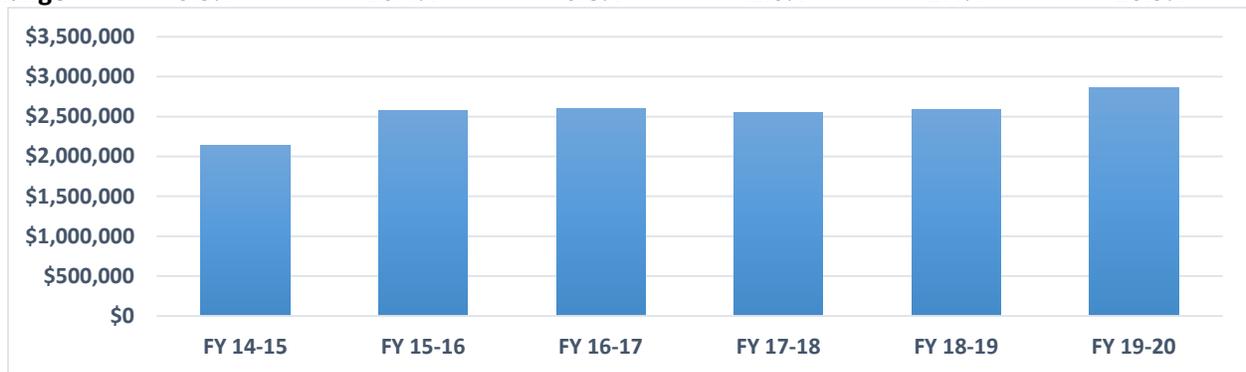
Most land rental revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$2,144,489	\$2,581,405	\$2,601,432	\$2,548,549	\$2,584,755	\$2,865,923
% Change	6.5%	20.4%	0.8%	-2.0%	1.4%	10.9%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Apron Rent - 6233

DATE REVISED:

DESCRIPTION:

This revenue is derived from the rental of the areas on the apron in front of the boarding gates to the various air service providers per individual lease agreements between the carriers and the Daytona Beach International Airport. Currently, Delta rents two gates per year and American rents one gate per year. Therefore, this rental fee is charged for the areas for the plane to reside in front of these gates connected by the boarding bridges.

FEE SCHEDULE:

The current fee for the rental and use of one gate at the airport is \$74,420 per year. At this time Delta rents two gates at \$148,840 and American Airlines rents one gate at \$74,420. Any of the other smaller or seasonal carriers are charged on a per turn basis.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

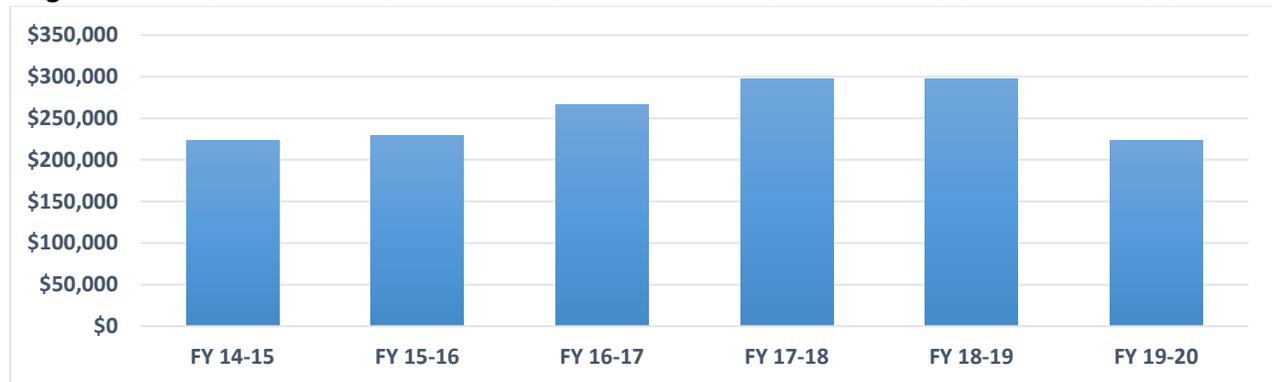
Most apron rent revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Revenue	\$223,260	\$229,667	\$266,672	\$297,680	\$297,680	\$223,260
% Change	0.0%	2.9%	16.1%	11.6%	0.0%	-25.0%



FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Sales of Fuels, Materials, Supplies - 6531

DATE REVISED:

DESCRIPTION:

This revenue is derived from the sale of diesel fuel for ground handling equipment sold to Delta and American Airlines monthly. These air services utilize their own ground handling equipment and thus need to purchase fuel for on-site usage.

FEE SCHEDULE:

The billing to customers for the sale of fuel is based on the actual price per gallon paid by the airport plus a \$0.20 cent per gallon administration fee and applicable taxes.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

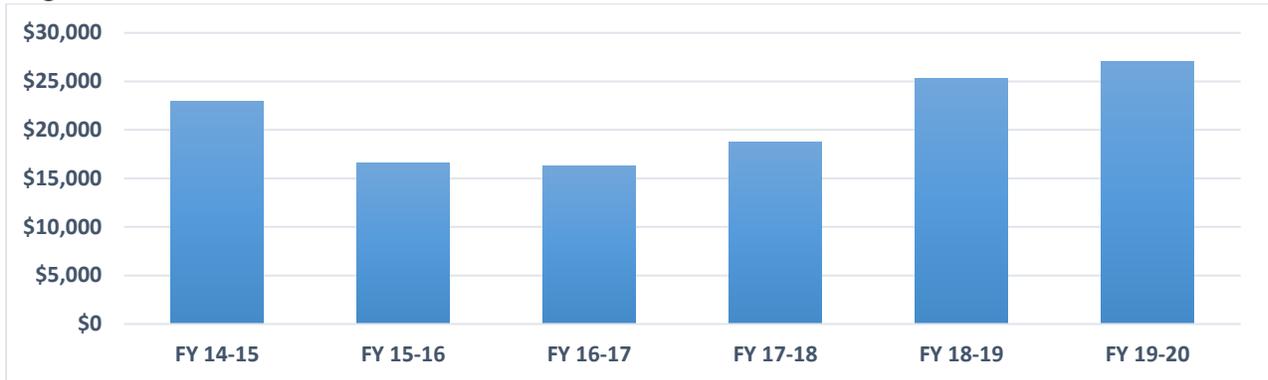
Most of these revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$22,959	\$16,643	\$16,279	\$18,790	\$25,255	\$27,000
% Change	-33.0%	-27.5%	-2.2%	15.4%	34.4%	6.9%



FUND:
Votran Fund 456

AUTHORIZATION:
Volusia County Code of Ordinances Ch. 2 Article IV
Sec. 2-113(d)(5), Volusia County Council

REVENUE CODE:
Mass Transit Fares - 4430

DATE REVISED: 11/07/2013

DESCRIPTION:

Votran is a countywide transportation system providing bus service, as well as transportation for persons with disabilities. Votran is a service of Volusia County, operated by RATP-DEV. Mass Transit Fares are established to offset a portion of the operating costs.

FEE SCHEDULE:

Adult cash fare/single ride \$1.75
Reduce fare for Senior Citizens (65 or older)/Youth Fares (7 to 18)/Persons with Disabilities \$0.85
Ten full fare tokens \$16.50; ten reduced fare tokens \$7.50
Children under 7 ride free with an adult fare-paying passenger (limit three children)

Value Passes-Fare swipe cards provide unlimited boardings for the time limit of the pass, valid for consecutive days after the first use. This allows Votran to offer more pass options, fares are half price for seniors, youths and persons with disabilities. An all-day pass can be purchased on any Votran bus. All other value passes can be purchased at Votran’s Transfer Plaza or Main Office. You can also purchase passes at locations throughout Volusia County.

All-day pass current fares \$3.75; reduced fares \$1.85
3-day pass current fares \$7.50; reduced fares \$3.75
7-day pass current fares \$13.00; reduced fares \$6.50
31-day pass current fares \$46.00; reduced fares \$23.00

RESTRICTIONS:

Funds collected for this purpose remain in the fund to assist in offsetting the operating costs.

COLLECTION FREQUENCY:

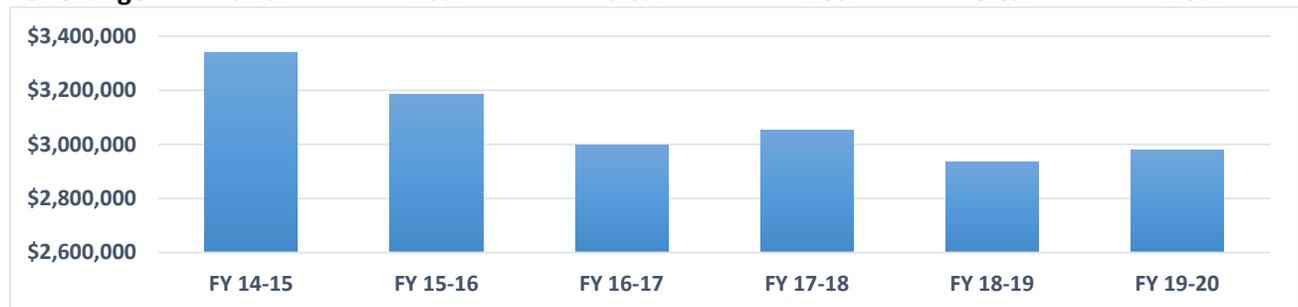
Fairs collected daily.

ADMINISTRATION:

Fairs collected by Votran and deposited into the County’s Votran Fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$3,339,957	\$3,185,811	\$2,996,060	\$3,052,861	\$2,935,335	\$2,979,365
% Change	6.2%	-4.6%	-6.0%	1.9%	-3.8%	1.5%



FUND:
Votran Fund 456

AUTHORIZATION:
Volusia County Code of Ordinances
Chapter 2 Article IV Sec. 2-113(d)(5)
Volusia County Council

REVENUE CODE:
Other Mass Transit-Advertising - 4432

DATE REVISED: 09/04/2018

DESCRIPTION:

An agreement for external and internal advertising on Votran buses was awarded at the September 4, 2018 County Council meeting. This is a five-year agreement that requires the awarded firm to remit a percentage of the revenue collected with a minimum annual guarantee (MAG) or percentage of gross receipts. The MAG increases with each contract year.

FEE SCHEDULE:

Contractor will pay the greater of 60% of the total annual net revenue collected (gross revenue less agency commissions, if any) from the sale of advertising on the interior and exterior of Votran buses or the minimum annual guarantee (MAG). The MAG breaks down as follows: year one \$400,000; year two \$410,000; year three \$420,000; year four \$430,000; year five \$440,000.

RESTRICTIONS:

Funds collected for this purpose remain in the fund to assist in offsetting the operating costs.

COLLECTION FREQUENCY:

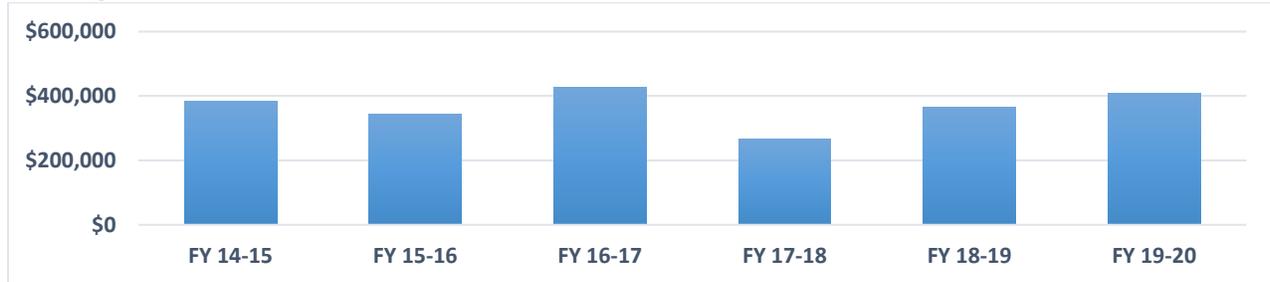
Fairs collected daily throughout the year.

ADMINISTRATION:

Fairs collected by Votran and deposited into the County's Votran Fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$383,957	\$344,167	\$425,529	\$265,012	\$365,000	\$410,000
% Change	-17.2%	-10.4%	23.6%	-37.7%	37.7%	12.3%



FUND:
Votran Fund 456

REVENUE CODE:
Other Mass Transit – Concessions 4433

AUTHORIZATION:
Volusia County Code of Ordinances
Chapter 2 Article IV Sec. 2-113(d)(5)
Volusia County Council
DATE REVISED: 11/07/2013

DESCRIPTION:

Votran’s Gold Service is available to persons who, because of physical or mental disability or age, are unable to transport themselves and cannot use fixed-route bus service. Assisting devices such as wheelchair lifts and lowered steps for easy boarding access meet requirements of the Americans with Disabilities Act. Service is available throughout Volusia County for those who meet eligibility requirements.

FEE SCHEDULE:

A \$3.00 one-way fare is charged for Gold service. A certified personal care attendant assisting the passenger will not be charged. A companion will be charged a \$3.00 one-way fare.

RESTRICTIONS:

Votran Gold is intended to serve a limited group of people, specifically those sponsored under the following:

- Americans with Disabilities Act (ADA): Those individuals who reside within ¼ mile of an established bus route, but cannot use Votran regular fixed route service because of a disability.
- Transportation Disadvantaged (TD): Includes qualifying individuals located in areas where fixed route service is not available and who have no other means of transportation available.

COLLECTION FREQUENCY:

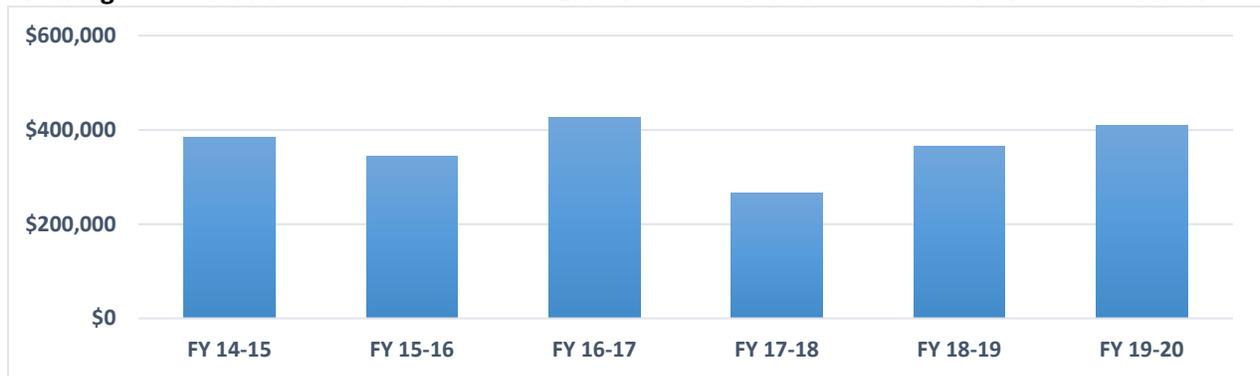
Fairs collected daily throughout the year.

ADMINISTRATION:

Fairs collected by Votran, either directly or through their contracted providers, and deposited into the County’s Votran Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 14-15</u>	<u>Actual FY 15-16</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Budget FY 18-19</u>	<u>Budget FY 19-20</u>
Revenue	\$141,843	\$135,060	\$156,027	\$287,593	\$142,052	\$225,000
% Change	60.4%	-4.8%	15.5%	84.3%	-50.6%	58.4%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances
Article II; Sec. 72-617
Sec. 122-57 Rate Schedules

REVENUE CODE:
Water Sales - 4330

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing potable water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate operating revenue through user fees.

The County owns and operates a total of nine water treatment facilities and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act. The division also maintains 10 smaller water on behalf of other agencies.

Water sales are derived from charges based on customer consumption, as recorded through each water meter.

FEE SCHEDULE:

The fee schedule was updated January 1, 2020. Rates vary depending on meter size and consumption as well as the type of service (softened or unsoftened water) and if the property is classified as residential or non-residential.

RESTRICTIONS:

Fees collected remain in this enterprise fund in order to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

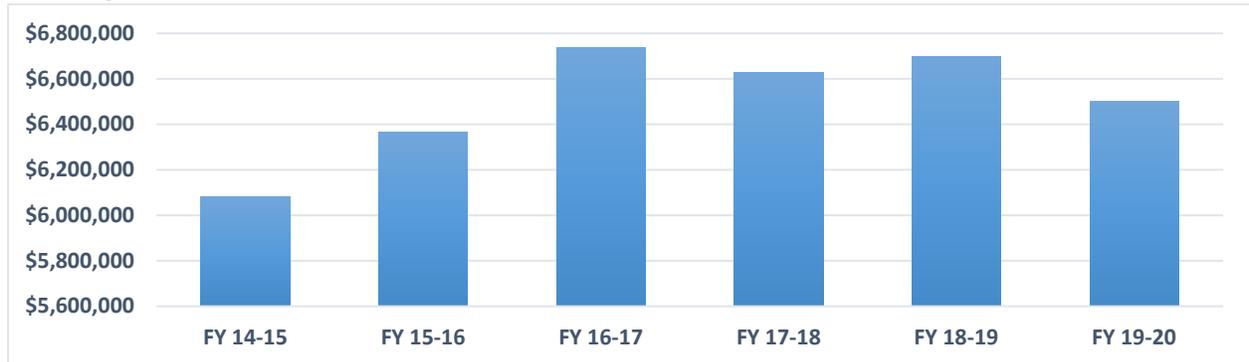
Customers are billed monthly for services provided and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Revenue department receives and processes mailed payments, Customer Service processes online and over the phone payments for this fund. Payments are then submitted to the revenue/accounting division for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$6,080,678	\$6,363,850	\$6,736,500	\$6,626,618	\$6,700,000	\$6,500,000
% Change	6.2%	4.7%	5.9%	-1.6%	1.1%	-3.0%



FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances

Article II, Sec. 72-617

Volusia County Code -Rate Schedule "C"; Sec. 122-69

REVENUE CODE:

Water Connection Fees - 4331

DATE REVISED: Effective 01/01/2020**DESCRIPTION:**

The County declares that it will require a developer to contribute to a portion of the cost of treatment plant facilities. Such contributions by the developer, owner, or builder are defined as connection charges. The County will require, prior to execution of water and sewer extension applications to state agencies that charges set out in the schedule of connection charges be paid to the County.

FEE SCHEDULE:

Residential - \$663.03 for un-softened water and \$769.47 for softened water per equivalent residential unit for water

Non-Residential Commercial or Industrial- shall be an amount in direct ratio to an equivalent residential unit based upon use. The ratio for use shall be determined by comparing the projected flow of water that the non-residential unit will use in relation to the amount of water used for a residential unit. This fee is calculated by the County Utilities Engineer.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset capital improvements expenditures necessary to increase water treatment and storage capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

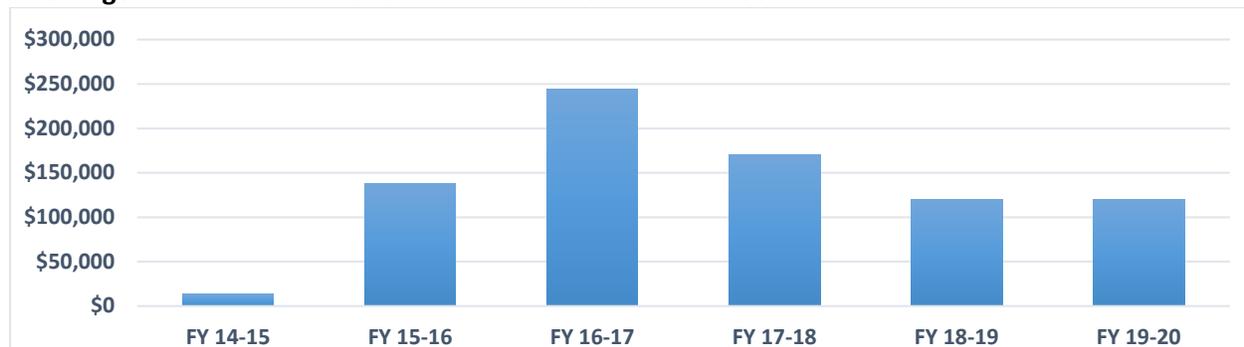
Collected at the time of completion of permit applications for service to Department of Environmental Regulation (prior to the issue of building certificate or certificate of occupancy) or as stipulated in Developer Utility Service Agreement, either the Developer or the builder must have paid to the County a connection fee for connecting to the water and/or sewer system.

ADMINISTRATION:

Collected and deposited by the Water & Sewer Utility staff and submitted for deposit into the fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$13,478	\$137,341	\$244,186	\$170,456	\$120,000	\$120,000
% Change	-45.4%	919.0%	77.8%	-30.2%	-29.6%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule "C"; Sec. 122-54

REVENUE CODE:
Fire Line Availability - 4332

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

A private fire connection is to be used for fire purposes only and is to have no connection whatsoever with any service lines that may be used for other than fire purposes, and, because of the danger of pollution, shall have no connection with any other source of supply, with exception of a tank or fire pump installed as a secondary supply.

FEE SCHEDULE:

Fire line charges are based on the size of the line per Schedule "A":

1 ½ inch& 2 inch	\$16.67 per month
4 inch	\$25.00 per month
6 inch	\$50.00 per month
8 inch	\$100.00 per month

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

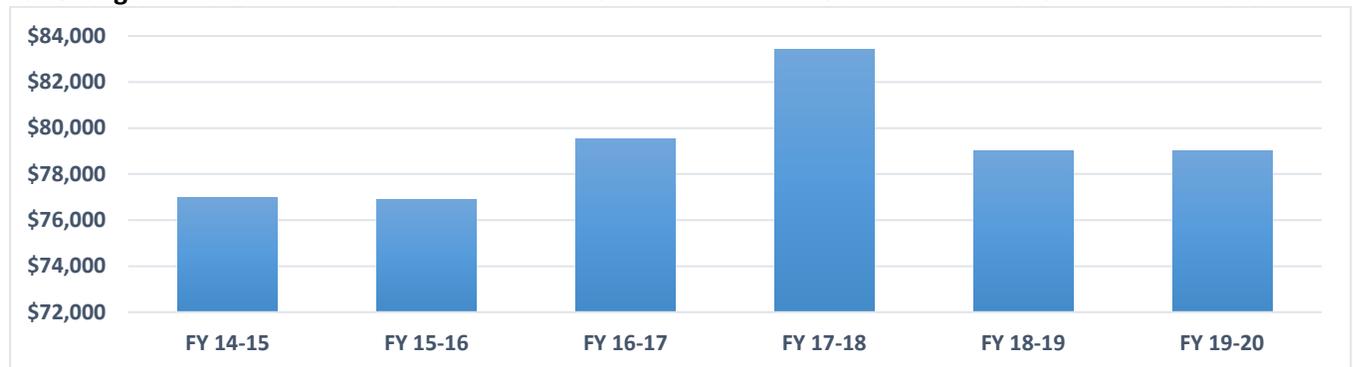
Customers are billed monthly with their water bill and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Revenue department receives and processes mailed payments, Customer Service processes online and over the phone payments for this fund. Payments are then submitted to the revenue/accounting division for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$76,989	\$76,902	\$79,539	\$83,410	\$79,000	\$79,000
% Change	-0.3%	-0.1%	3.4%	4.9%	-5.3%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule "A"

REVENUE CODE:
Meter Disconnection Fee - 4333

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Water service will be discontinued due to non-payment of monthly utility service bills and a fee is charged for restoring service. If service is restored after hours an additional charge will apply. Service availability charges will continue to be charged while service is discontinued. This code also provides for customer requested turn on and turn off of services.

FEE SCHEDULE:

A customer requested turn on or turn off fee is \$25; turn off for non-payment is \$50; service restored after hours includes an additional \$50 charge. Tampering with a locked-off service will result in a fine of \$100 for the first offense. For a second offense, the water meter will be removed and the water service line will be plugged. A fee of \$50 will be charged for the meter removal. A meter installation fee of \$50 will be charged for reinstallation of the water meter and restoration of service. Fees for meter re-read are \$20 if the reading error is less than 10,000 gallons; meter testing charges are based on meter size and range between \$40 and \$80.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

Fees are charged when the services are rendered. In cases where the service disconnect and re-connect are related to non-payment, they must be paid prior to service being restored.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Revenue department receives and processes mailed payments, Customer Service processes online and over the phone payments for this fund. Payments are then submitted to the revenue/accounting division for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$167,225	\$138,483	\$125,946	\$143,958	\$120,000	\$120,000
% Change	-90.6%	-17.2%	-9.1%	14.3%	-16.6%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule "A"; Sec 122-68

REVENUE CODE:
Meter Installation - 4334

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Each customer of the County receiving water must have a water meter which measures flow and which is the ultimate basis for water charges. This fee is charged at the time a building permit is obtained.

FEE SCHEDULE:

Meters from 5/8 inch to 1 inch are charged an installation charge of \$375. Meters at 1 ½ inches are \$860 and 2 inch meters must be purchased and installed by the customer. Those installed by the customer must be approved as to type, design, and installation by the County's Utilities Engineer.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

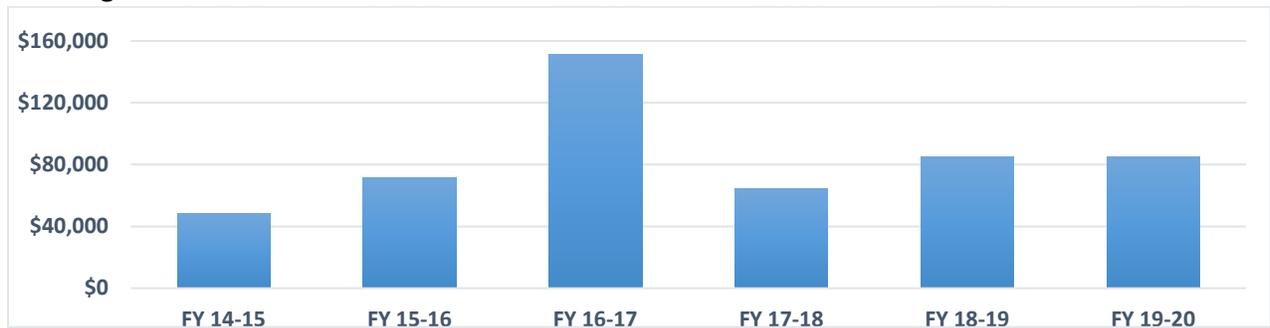
Before a meter is installed, all meter installation fees, connection charges, and contributions-in-aid-of-construction must be paid.

ADMINISTRATION:

Collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$48,130	\$71,300	\$151,049	\$64,284	\$85,000	\$85,000
% Change	59.6%	48.1%	111.8%	-57.4%	32.2%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances
Article II; Sec 122-31 Definitions;
Sec 122-57 Rate Schedule "B"

REVENUE CODE:
Water C.I.A.C. Fees -4335

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The contributions-in-aid-of-construction charge shall be assessed against property benefitted by improvements of water mains, reclaimed water mains, and/or sanitary sewers in proportion to the benefits to be derived therefrom. The equitable and just method of determining and prorating the special benefits is based on consideration of both the number of units served and the number of total acres of property benefitted.

FEE SCHEDULE:

Assessments shall be computed for each benefitted property as to the total of the number of ERU's served in accordance with schedule B in section 122-57.

Single family residential uses: For each single family dwelling unit, a cash contribution-in-aid-of-construction of \$671.14 for unsoftened water and \$776.57 for softened water, and \$1,249 for sewer service shall be paid to the County.

Multi-family residential dwelling and commercial: For all properties designated for use as multi-family condominium or apartment, a mobile home park, and commercial developments, a contribution-in-aid-of construction shall be paid to the utility in an amount equal to \$671.14 for unsoftened water and \$776.57 for softened water per equivalent residential unit (ERU) for water service and \$1,249 per ERU for sewer service.

RESTRICTIONS:

Fees collected remain in the enterprise fund for capital improvements expenditures necessary to extend/upsized water mains and expand water distribution capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

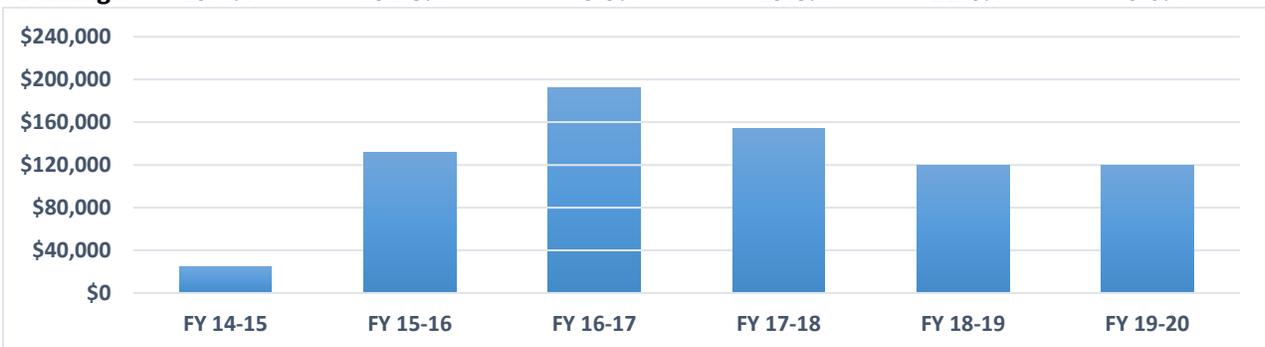
Charges are due and payable at time of execution of a state department of environmental protection construction permit or stipulated in the developer agreement.

ADMINISTRATION:

Collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$24,729	\$131,516	\$191,861	\$153,867	\$120,000	\$120,000
% Change	-19.4%	431.8%	45.9%	-19.8%	-22.0%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances
Article II; Sec 122-50; Sec 122-65;
Sec 122-57 Rate Schedule "E"

REVENUE CODE:
Reclaimed Water - 4338

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Non-potable water provided through a separate distribution system meeting FDEP standards. Reclaimed water is primarily used for irrigation purposes in order to reduce potable water demand.

FEE SCHEDULE:

Availability Charge:

Meters less than 1 inch \$7.42
1-inch meter \$18.57
Meters greater than 1 inch – based on individual agreement

Usage Charge:

0 to 10,000 Gallons - \$ \$1.65 for each 1,000 gallons of usage
10,001 to 15,000 Gallons \$ \$1.91 for each 1,000 gallons of usage
Above 15,000 gallons \$3.18 for each 1,000 gallons of usage
Reclaimed water charges for customers with meters greater than 1" will be based on individual agreement.

RESTRICTIONS:

Fees collected remain in this enterprise fund in order to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

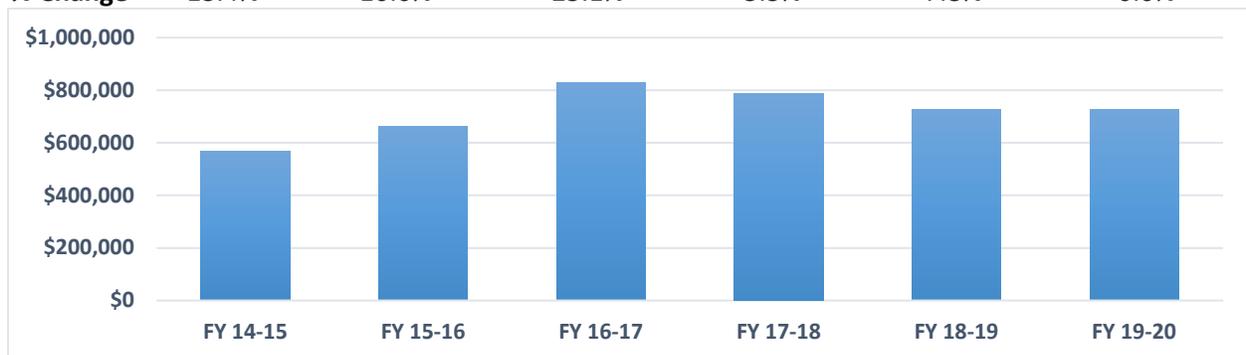
Customers are billed monthly and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Revenue department receives and processes mailed payments, Customer Service processes online and over the phone payments for this fund. Payments are then submitted to the revenue/accounting division for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$569,228	\$663,707	\$830,517	\$786,595	\$725,000	\$725,000
% Change	13.4%	16.6%	25.1%	-5.3%	-7.8%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances Article II;
Sec 122-57 Rate Schedule "A"

REVENUE CODE:
Sewer Sales - 4350

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees.

The organization owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. The division also maintains 2 smaller wastewater facilities on behalf of other agencies.

Sewer service is charged to all customers connected to a sanitary sewer systems, based on consumption.

FEE SCHEDULE:

The fee schedule was updated January 1, 2019. Rates vary depending on meter size and usage.

RESTRICTIONS:

Fees collected remain in this enterprise fund in order to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

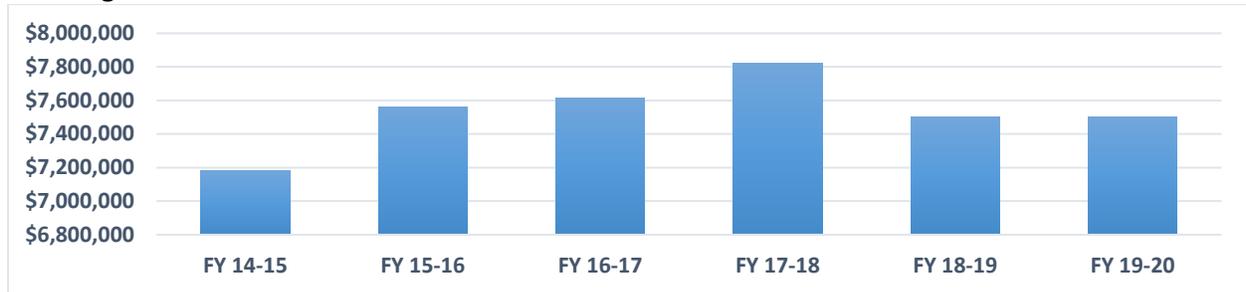
Customers are billed monthly and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Revenue department receives and processes mailed payments, Customer Service processes online and over the phone payments for this fund. Payments are then submitted to the revenue/accounting division for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$7,179,981	\$7,561,890	\$7,612,574	\$7,820,657	\$7,500,000	\$7,500,000
% Change	3.9%	5.3%	0.7%	2.7%	-4.1%	0.0%



FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances

Article II, Sec. 72-617

Volusia County Code -Rate Schedule "C"; Sec. 122-69

REVENUE CODE:

Sewer Connection Fees - 4351

DATE REVISED: Effective 01/01/2020**DESCRIPTION:**

The County declares that it will require a developer to contribute to a portion of the cost of treatment plant facilities. Such contributions by the developer, owner, or builder are defined as connection charges. The County will require, prior to execution of water and sewer extension applications to state agencies, that charges set out in the schedule of connection charges be paid to the County in accordance with schedule of water and sewer services, and that the charges set out in Schedule C referred to in section 122-57 be paid to the County as a prerequisite for services.

FEE SCHEDULE:

Residential - \$1,686.96 per equivalent residential unit for sewer

Non-Residential Commercial or Industrial- shall be an amount in direct ratio to an equivalent residential unit based upon use. The ratio for use shall be determined by comparing the projected flow of water that the non-residential unit will use in relation to the amount of water used for a residential unit.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset capital improvements expenditures necessary to increase wastewater treatment and storage capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

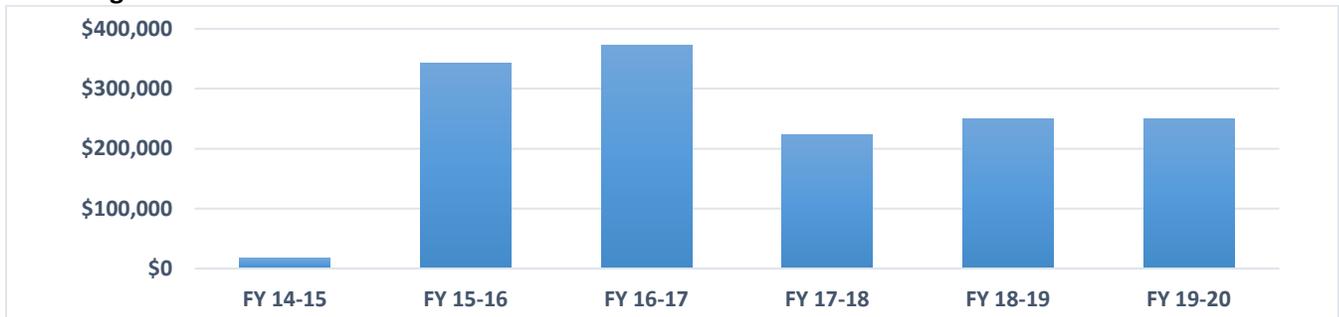
Collected at the time of completion of permit applications for service to Department of Environmental Regulation (prior to the issue of building certificate or certificate of occupancy) or as stipulated in Developer Agreement, either the Developer or the builder must have paid to the County a connection fee for connecting to the water and/or sewer system.

ADMINISTRATION:

Collected and deposited by the Water & Sewer Utility staff and submitted for deposit into the fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$17,174	\$343,104	\$372,112	\$223,037	\$250,000	\$250,000
% Change	-71.4%	1897.8%	8.5%	-40.1%	12.1%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code of Ordinances
Article II; Sec 122-31 Definitions;
Sec 122-57 Rate Schedule "B"

REVENUE CODE:
Sewer C.I.A.C. Fees - 4355

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The contributions-in-aid-of-construction charge shall be assessed against property benefitted by improvements of water mains, reclaimed water mains, and/or sanitary sewers in proportion to the benefits to be derived therefrom. The equitable and just method of determining and prorating the special benefits is based on consideration of both the number of units served and the number of total acres of property benefitted.

FEE SCHEDULE:

Assessments shall be computed for each benefitted property as to the total of the number of ERU's served in accordance with schedule B in section 122-57.

Single family residential uses: For each single family dwelling unit, a cash contribution-in-aid-of-construction of \$671.14 for unsoftened water and \$776.57 for softened water, and \$1,249 for sewer service shall be paid to the County.

Multi-family residential dwelling and commercial: For all properties designated for use as multi-family condominium or apartment, a mobile home park, and commercial developments, a contribution-in-aid-of construction shall be paid to the utility in an amount equal to \$671.14 for unsoftened water and \$776.57 for softened water per equivalent residential unit (ERU) for water service and \$1,249 per ERU for sewer service.

RESTRICTIONS:

Fees collected remain in the enterprise fund for capital improvements expenditures necessary to extend/upsized wastewater mains and expand wastewater disposal capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

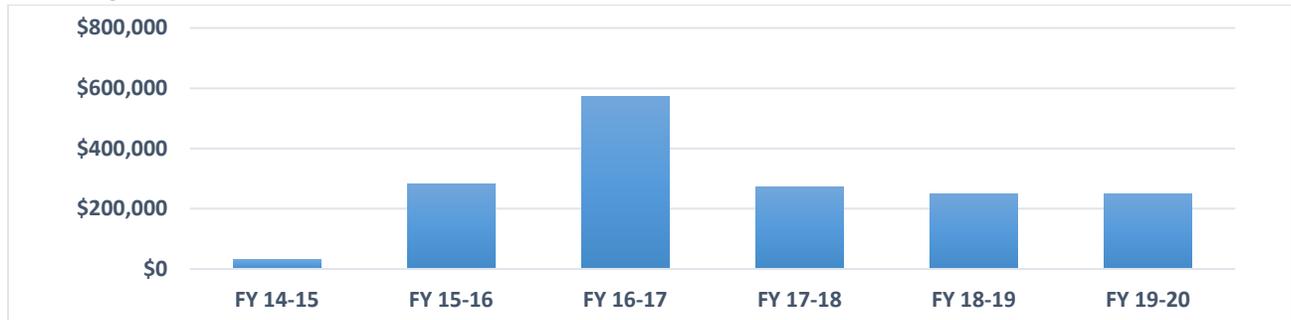
Charges are due and payable at time of execution of a state department of environmental protection construction permit or stipulated in the developer agreement.

ADMINISTRATION:

Collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$31,468	\$282,838	\$572,746	\$273,640	\$250,000	\$250,000
% Change	-93.4%	798.8%	102.5%	-52.2%	-8.6%	0.0%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Council–municipal services agreements

REVENUE CODE:
Outside Revenue - 6910

DATE REVISED: 01/01/2020

DESCRIPTION:

This revenue is for Interlocal agreements for municipal services with the cities and towns. Services include lift station and water plant monitoring and maintenance. Cities are billed for the full cost of services included materials at 100% of cost plus labor rates established by the utility. Interdepartmental services provided to other departments in the County are accounted for here as well, including water system maintenance and testing at County facilities, and leachate treatment for the solid waste division.

FEE SCHEDULE:

Labor (first 40 hours of work week) hours x current hourly wage x current overhead rate at the time of service-charged to the nearest quarter hour. Overtime charged at 1.5 x current overhead rate at the time of service. Parts, materials, and chemicals are billed at actual cost and equipment at the Public Works equipment rate at the time of service.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

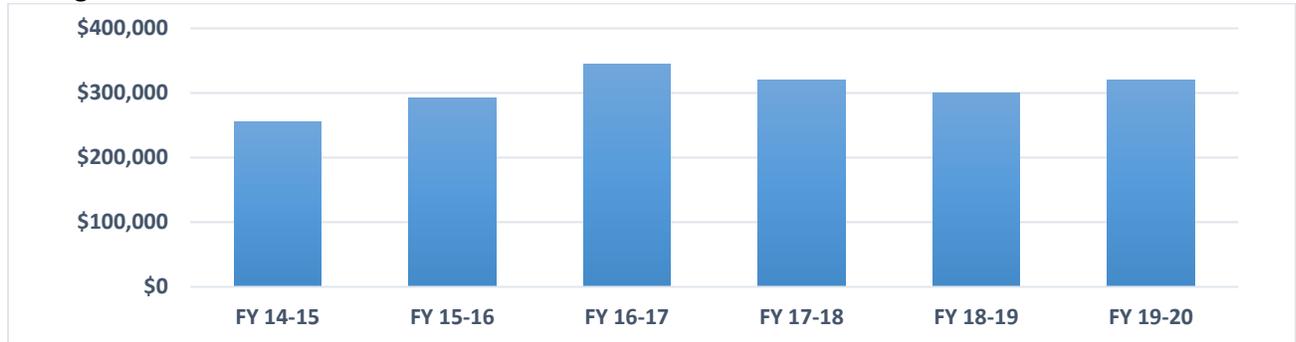
Invoiced or internally billed monthly when services are utilized.

ADMINISTRATION:

The Water & Sewer Utility staff invoice and receive the revenue for this fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$256,038	\$292,825	\$344,582	\$319,304	\$300,000	\$320,000
% Change	-57.1%	14.4%	17.7%	-7.3%	-6.0%	6.7%



FUND:
Water & Sewer Utilities Fund 457

AUTHORIZATION:
Volusia County Code Article II;
Sec 122-57 Rate Schedule "A"

REVENUE CODE:
Late Charges - 6951

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Service charge for water and/or sewer utility payments received after the due date.

FEE SCHEDULE:

\$5.00 or 10% of the bill, whichever is greater.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

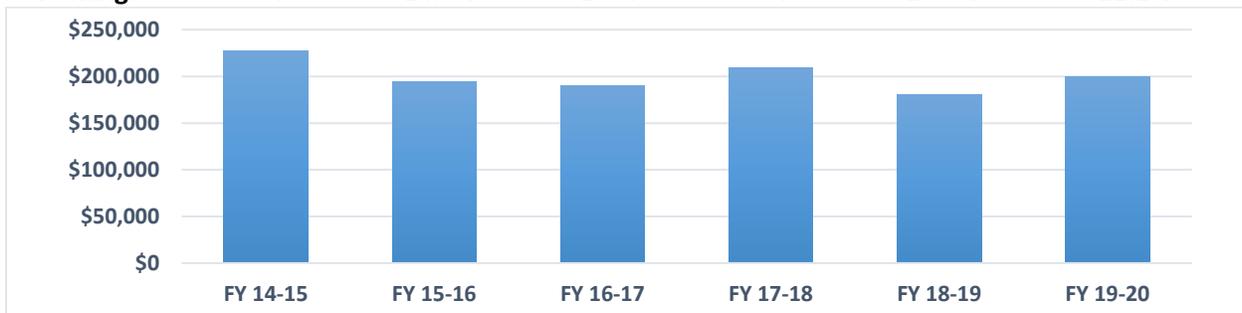
Billed and collected through the utility billing process monthly.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Revenue department receives and processes mailed payments, Customer Service processes online and over the phone payments for this fund. Payments are then submitted to the revenue/accounting division for final processing.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$227,414	\$194,050	\$190,326	\$209,247	\$180,000	\$200,000
% Change	-6.3%	-14.7%	-1.9%	9.9%	-14.0%	11.1%



FUND:
Parking Garage Fund 475

AUTHORIZATION:
Volusia County Council Agenda Item #7089

REVENUE CODE:
Parking Daily Receipts - 4451

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from the various daily parking rates collected by parking garage staff ranging from the first half hour up to a 24-hour prepaid parking period. The bulk of revenue collected by the garage is from daily parking rate collections. The rates were most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. All other rates remained steady.

FEE SCHEDULE:

The current approved daily parking rate structure can be seen below:

First ½ Hour: \$1.00 First Hour: \$2.00 One and ½ Hours: \$3.00 Two Hours: \$4.00 Two and ½ Hours: \$5.00
Three Hours: \$6.00 Three and ½ Hours: \$7.00 Four Hours: \$8.00 Four and ½ Hours: \$9.00 Five Hours / Max 12 Hr: \$10.00
24-Hour parking (prepaid) with in and out privileges: \$20.00
24-Hour parking (prepaid by hotels) with in and out privileges: \$10.00

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

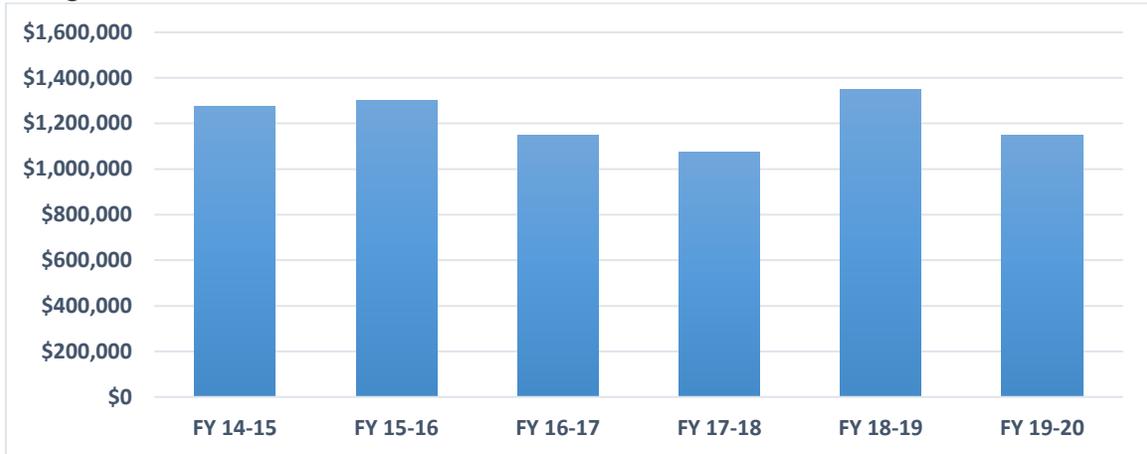
Per agreement with parking garage concessionaire all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$1,274,024	\$1,302,402	\$1,149,243	\$1,072,772	\$1,350,000	\$1,150,000
% Change	-3.3%	2.2%	-11.8%	-6.7%	25.8%	-14.8%



FUND:
Parking Garage Fund 475

AUTHORIZATION:
Volusia County Council Agenda Item #7089

REVENUE CODE:
Parking Monthly Receipts - 4452

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from parking receipts paid monthly parking privileges in the parking garage. The monthly rate is prepaid only prior to parking privileges being permitted. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Monthly parking rates remained unchanged.

FEE SCHEDULE:

The current approved monthly parking rate is \$45.00 per month with a \$10.00 processing fee which must be paid on the first month only. All monthly parking revenue must be prepaid prior to parking privileges being received.

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

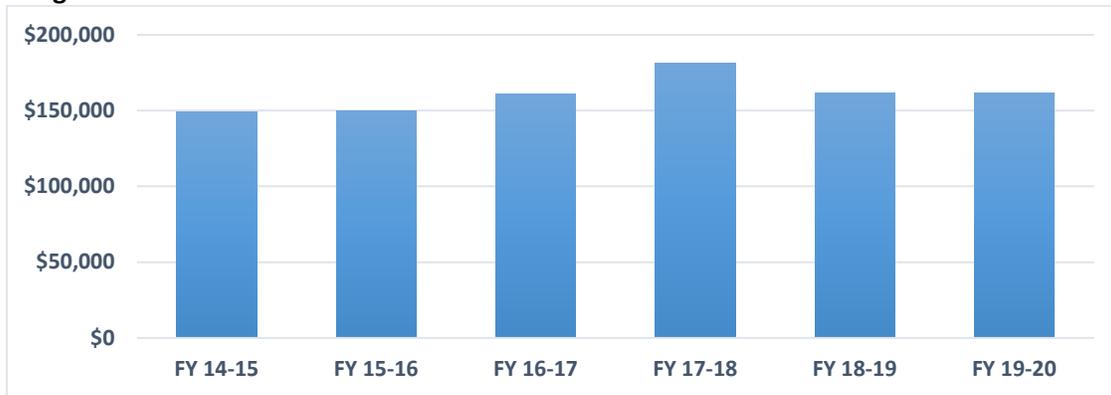
Per agreement with parking garage concessionaire all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$149,455	\$150,077	\$161,065	\$181,520	\$161,416	\$161,416
% Change	-14.0%	0.4%	7.3%	12.7%	-11.1%	0.0%



FUND:
Parking Garage Fund 475

AUTHORIZATION:
Volusia County Council Agenda Item #7089

REVENUE CODE:
Parking Validation Receipts - 4453

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from validation parking receipts received from Ocean Walk Shops and Main Street area Employees, movie theater patrons, and Daytona Lagoon Guests. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Validation parking rates remained unchanged.

FEE SCHEDULE:

The current approved validation parking rates are shown below:
Ocean Walk Shops and Main Street area Employees (per 12 Hours): \$3.00
Movie Theatre Patrons (first 4 hours free to patron, theatre pays parking): \$1.00
Daytona Lagoon Guests (up to 12 Hours): \$4.00

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

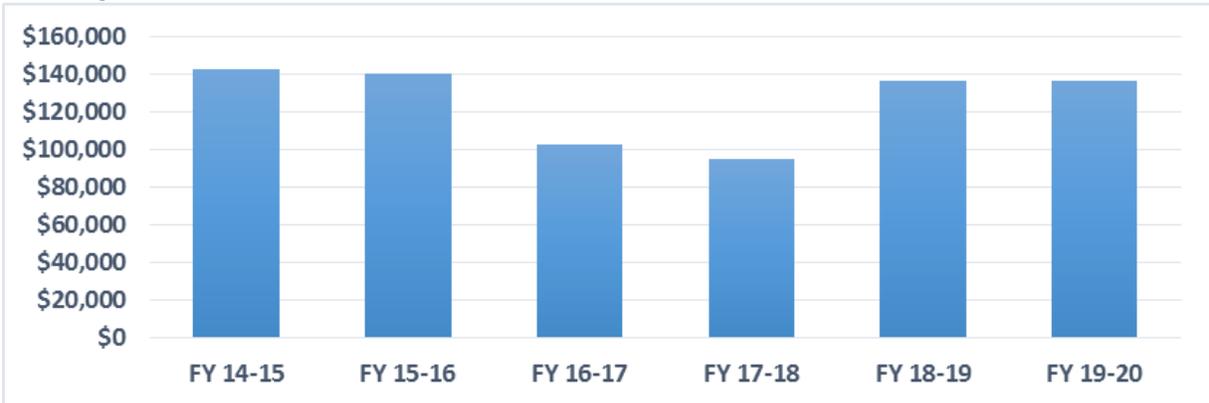
Per agreement with parking garage concessionaire all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Budget FY 19-20
Revenue	\$142,302	\$140,396	\$102,963	\$94,825	\$136,638	\$136,638
% Change	-9.2%	-1.3%	-26.7%	-7.9%	44.1%	0.0%



FUND:
Parking Garage Fund 475

AUTHORIZATION:
Volusia County Council Agenda Item #7089

REVENUE CODE:
Parking Special Event Receipts - 4454

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from special promotion parking rates for events such as luncheons and banquets, graduations, and surface lot parking. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Validation parking rates remained unchanged.

FEE SCHEDULE:

The current approved validation parking rates are shown below:

Luncheons and Banquets: \$3.00
Graduations (billed back to schools): \$3.00

Surface Lots – West & South
Event Parking (prepaid): \$10.00
Non-Event Parking (prepaid): \$5.00

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

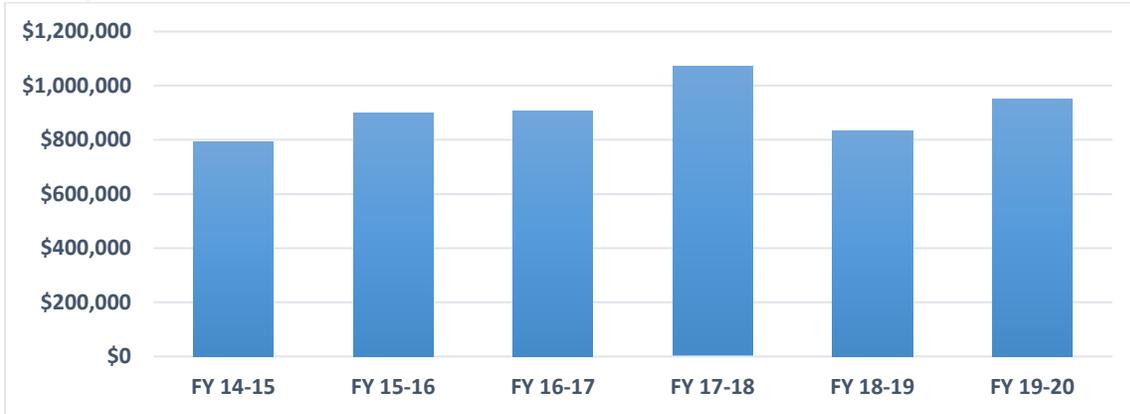
Per agreement with parking garage concessionaire all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 14-15</u>	<u>Actual</u> <u>FY 15-16</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Budget</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>
Revenue	\$791,717	\$897,874	\$907,505	\$1,072,646	\$831,724	\$950,000
% Change	-0.8%	13.4%	1.1%	18.2%	-22.5%	14.2%



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