

COUNTY OF VOLUSIA, FLORIDA



RECOMMENDED BUDGET AND FIVE-YEAR FORECAST  
FISCAL YEAR 2023-24

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## County Manager

**JEFFREY BROWER**  
COUNTY CHAIR

July 11, 2023

**DANNY ROBINS**  
VICE CHAIR, DISTRICT 3

**JAKE JOHANSSON**  
AT-LARGE

**DON DEMPSEY**  
DISTRICT 1

**MATT REINHART**  
DISTRICT 2

**TROY KENT**  
DISTRICT 4

**DAVID SANTIAGO**  
DISTRICT 5

**GEORGE RECKTENWALD**  
COUNTY MANAGER

Honorable Members of the County Council and residents of Volusia County:

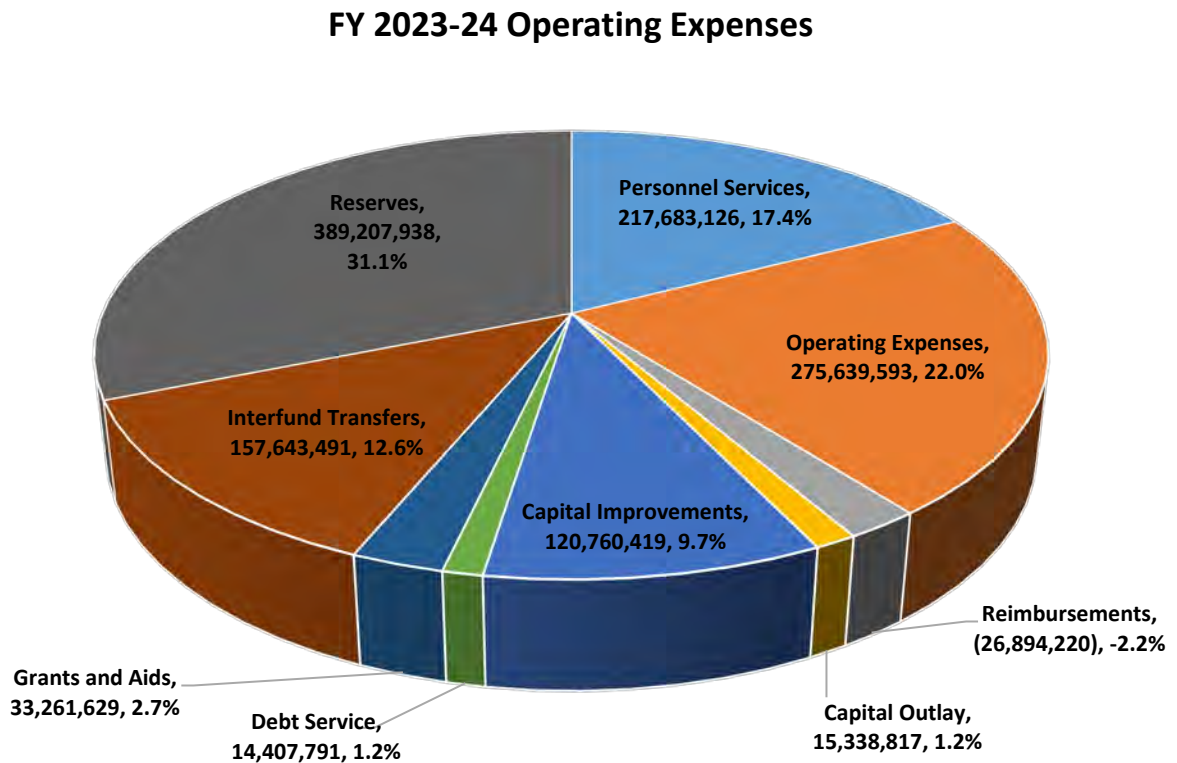
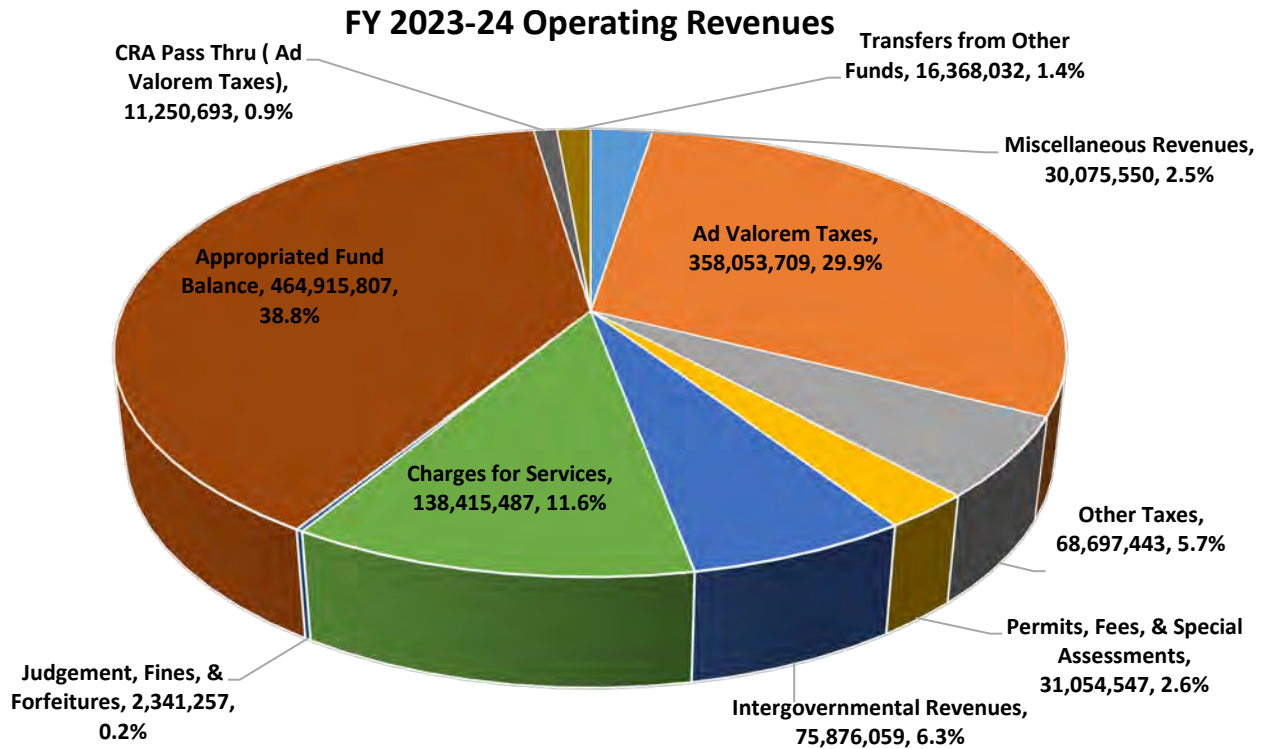
As your County Manager, I am pleased to submit my recommended budget for fiscal year 2023-24 reflecting our steadfast commitment to fiscal responsibility, strategic priorities, and the well-being of our vibrant community. This budget message provides a comprehensive overview of the operating budget amounting to \$1,197,048,584, which supports the day-to-day operations of our county departments, as well as the non-operating budget of \$203,773,659, dedicated to capital projects and other essential investments. The budget is the ultimate policy document which appropriates resources to the priorities of the organization. The budget process is basically a year-round exercise that takes into consideration financial forecasts, state and federal legislative impacts, property valuations, and an alignment of County Council's goals and priorities. My staff and I, in partnership with our constitutional offices, have put together a fiscally responsible budget that reflects our unwavering dedication to providing efficient services, fostering economic growth, and enhancing the quality of life for all who call Volusia County home.

### County Council Goals

At the goals workshop on May 10, 2023, County Council set five goals designed to continue to move Volusia forward. While some goals seek to add or expand services, others seek to reduce expenditures. Some of these goals are not new to us, as we continuously look for ways to improve operations and provide vital services to the public. As you will see throughout this message and budget book, we will continue to prioritize our operations to provide balance between adding services and maintaining the current services provided while remaining fiscally responsible.

Goal 1	Create a more efficient and streamlined regulatory framework
Goal 2	Increase the efficiency and effectiveness of government operations, particularly public safety and economic development related functions
Goal 3	Develop and implement a plan for expanded recreation and sports tourism services
Goal 4	Continue and enhance fiscal stewardship
Goal 5	Foster and support a solution-oriented culture

**Operating Revenues and Expenses by Category**



### **County Government Budgeting**

Florida Statutes require that county governments bring forward the unspent balance of all funds as a revenue source in the next year's budget and that the budget be balanced with equal revenues and expenditures. Most of the prior year unspent funds represent cash amounts set aside for emergencies and savings for pay-as-you-go capital projects. Because of these set asides included in the budget, county governments do not spend the entire budget amount that they must account for. This is because these prior year savings brought forward as a revenue that are intended to remain in savings throughout the year must also be included as expenditures (reserves) in the budget (for balancing). The County's primary purposes for budgeted reserves include funds available for emergencies and funds being saved up for capital projects.

In my recommended budget, appropriated fund balance, which is savings from prior years, is \$464,915,807 or 38.8% of the total operating revenue. On the expense side of the budget, the reserves budgeted across all operating funds total \$389,207,938 or 32.5% of the total operating budget. The difference of \$75,707,869 represents the planned use of the prior year savings (one-time money) in the budget, primarily for the funding of capital projects. Because of the required carryforward of prior year savings — and related budgeting of reserves (ending savings), the County's total budget amount differs significantly from the amount expected to be actually spent that same time period. Additionally, as you will see on the following pages, not all the funding for the budget comes from property taxes. In fact, current ad valorem taxes and ad valorem taxes collected on behalf of the Community Redevelopment Agencies (CRAs) only account for \$369,304,402 or 30.9% of the total operating revenue budget.

### **Operating versus Non-Operating Budget**

When reviewing a local government budget, there can be some confusion over operating budgets versus non-operating budgets and how the two coincide. The operating budget contains the on-going costs to provide services to the residents of the county, while the non-operating budget is typically for large capital improvement projects and internal services. It is important to note that most of the non-operating budget for Volusia County is funded via transfers from the operating budget so to combine the numbers as one budget number would result in an overstatement of total expenditures. Also, of importance to remember is that Volusia County's operating budget contains many funds that do not levy or use property taxes such as the Daytona Beach International Airport, the Ocean Center, Solid Waste, and Water and Sewer Utilities. For fiscal year 2023-24, the operating budget represents an increase of 13.1% over fiscal year 2022-23. Personnel costs, which includes wage adjustments, health insurance increases, state mandated retirement rate increases, and additional staffing represents an 8.7% increase. Across all funds, considering increased service demands and inflation, the increases in operating expenses were kept relatively low for fiscal year 2023-24 at a 6.6% increase and reserves increased by 11% with the largest reserve increases being in transportation funds as well as Volusia Forever and ECHO.

### **Staffing**

Staffing is our number one asset and it is vital that we remain competitive in an ever-changing labor market. Therefore, my recommended budget for fiscal year 2023-24 includes a 5% wage adjustment for all County staff which I believe to be justifiable for several reasons. Firstly, it recognizes the valuable contributions made by these employees to the smooth functioning of essential public services. A fair and competitive wage is crucial in attracting and retaining skilled individuals who are essential for efficient



governance. Secondly, inflation and rising living costs necessitate periodic adjustments to ensure that employees can partially mitigate the impact of inflation on their purchasing power. Lastly, such an adjustment can enhance employee morale and job satisfaction, leading to increased productivity and a better quality of service for the community. Overall, a 5% wage adjustment is a reasonable measure to support and recognize the hard work and dedication of Volusia County employees. The fiscal year 2023-24 budget also includes the addition of 24 new positions throughout the organization, which will bring our full-time equivalent (FTE) count to 2,432.28, which represents a 1.0% or 15.75 FTE increase over fiscal year 2022-23's adopted position count. We also reduced positions with the elimination of the nurse triage program and the outsourcing of the Fleet division's part's department. When comparing our funded FTE count for fiscal year 2023-24 to our count from fiscal year 2008-09, which was before the economic downturn, we are still down 66.21 FTEs. Using the same data, we are down 3.1% in position count while our population has increased by 13.1% for the same period. What this shows is that we do not grow government just for the sake of growth, but rather at a calculated rate based on the needs of the community while searching for efficiencies in other areas to minimize expenses.

### **Taxing Authorities**

In Volusia County, we have 16 cities and towns that levy their own property taxes for providing services to their residents, which are in addition to the taxes levied by the Volusia County School Board and Volusia County Government. There are also independent districts that levy ad valorem taxes in Volusia County which include three hospital districts (Halifax, West Volusia, and Southeast Volusia), the Florida Inland Navigation District, and the St. Johns River Water Management District. The boards of each taxing district vote annually on the millage rates to levy and those rates are applied to the taxable property value to determine the amount of property taxes owed. For fiscal year 2023-24, Volusia County Government is levying ten different millage rates, of which five of those rates are levied county-wide, including taxes levied for the two voter-approved programs of Volusia Forever and Volusia ECHO. In addition, after Amendment 10 (2018) was implemented, we now have a total of five constitutional officers that have their own separate budgets. Funding for these budgets is almost exclusively provided by Volusia County's ad valorem taxes for four of the five officers. With the cities, county, school board and constitutional officers all participating, there are many parties involved in the amount of taxes levied in Volusia County.

### **Taxable Value**

Each year, property appraisers across the state assess all real property in their counties as of January 1. Every parcel of real property has a just value, an assessed value, and a taxable value. The just value approximates the property's market value. The assessed value is the just value minus the Save Our Homes assessment limitation, which limits the assessed value increase of homestead properties to 3% or Consumer Price Index (CPI), whichever is less. The taxable value is the assessed value minus exemptions such as homestead, senior, disability, veteran, or other exemption categories. The taxable values of all properties within a specific taxing district are combined to provide that taxing authority with the total taxable value to apply their millage rate against and levy property taxes.

For fiscal year 2023-24, our taxable value has increased in each of our ten taxing districts as follows:

Taxing District	Area	Increase	New Construction
General Fund, Public Safety Fund, Library, Volusia Forever, & Volusia ECHO	County-wide	13.0%	2.6%
Ponce De Leon Inlet & Port District & East Volusia Mosquito Control	East Volusia County	12.6%	2.4%
Municipal Service District & Fire Services	Unincorporated Volusia County	13.0%	1.9%
Silver Sands Bethune Beach MSD	Silver Sands Bethune Beach	10.8%	0.8%

### **Millage Rate & Ad Valorem Taxes**

As part of the annual budget process, a statutorily prescribed rolled back millage rate is determined by taking the prior year property tax revenues and dividing that total by the adjusted current year taxable value (less new construction) (and including several adjustments related to CRAs). The rolled back rate is designed to limit a taxing authority to collecting the same amount of ad valorem proceeds as the prior year with exception of new construction growth. Relying on the rolled back rate as a measure of tax relief can be problematic when the economy softens, and taxable value increases begin to slow or decrease. The concern is not year one of levying the rolled back rate as this can be periodically done, after a few years of consistent taxable value growth, it is the cumulative effect should it be decided that rolled back rate is the new normal; or the rolled back rate is abandoned when the tax base decreases, and flat millage then becomes the tax policy because the rolled back rate increases as the tax base declines. Rolled back rate does not provide the marginal revenue increase needed to support maintaining the County's significant infrastructure investment, let alone capital facility expansion and related services for an expanding population base in this community. Below is a comparison of our recommended millage rates for fiscal year 2023-24:

Taxing Fund	FY 2022-23 Millage Rate	FY 2023-24 Recommended Millage Rate	% change
General Fund*	4.8499	3.3958	(30%)
Public Safety Fund*	N/A	1.4541	N/A
Library	0.4635	0.4209	(9.2%)
Ponce De Leon Inlet & Port District	0.0760	0.0692	(8.9%)
Municipal Service District	1.8795	1.6956	(9.8%)
Silver Sands Bethune Beach MSD	0.0129	0.0117	(9.3%)
East Volusia Mosquito Control	0.1781	0.1781	0.0%
Fire Services	3.8412	3.8412	0.0%
Volusia ECHO	0.2000	0.2000	0.0%
Volusia Forever	0.2000	0.2000	0.0%

\*Public Safety Fund is new for Fiscal Year 2023-24. It was part of the General Fund in prior year. The combined General Fund and Public Safety Fund rates equal the same rate of 4.8499 from the General Fund in fiscal year 2022-23

Our operating budget spans across 68 funds, most of which are restrictive in nature. Out of 68 operating funds, only ten levy property taxes. Of the total operating budget of \$1,197,048,584, only 30.9% or \$369,304,402 comes from current property taxes with \$11,250,693 of those taxes being directly distributed to CRAs. This represents a 11.4% increase in property tax revenue for fiscal year 2023-24 and a 15.2% increase in payments made to the city-run CRAs.

### **Property Tax Comparisons**

Property tax complaints are a common occurrence among constituents; however, property taxes play a crucial role in the funding of public services, infrastructure development, education, and maintaining local government operations. This is especially true in the State of Florida where there is no state income tax. During my time as County Manager, I have continued to work with Council to reduce the tax rate when possible. In the General Fund, we have been at the rolled back rate or a partial rolled back rate every year since fiscal year 2018-19, including a rolled back rate for the prior fiscal year (2022-23). Cumulatively, this has translated to \$218,765,505 in property taxes forgone in the General Fund alone compared to if the rate would have been the same as fiscal year's 2017-18 rate – including being at a recommended flat millage rate this year when combining the General Fund and Public Safety Fund.

The recommended budget includes the commencement of the Public Safety Fund, being used provide funding to the Volusia Sheriff's Office. This new levy line represents a separation of taxes that in prior years was levied only in the General Fund. In the prior year, funding for the Sheriff's office was a part of the General Fund's millage rate. With the recommended budget, the Sheriff's office budget is no longer being funded from the General Fund, instead being funded from this separate millage levy. This is not considered to be new tax, but instead is a split of the prior year's General Fund for increased transparency. This is further supported by the fact that this year's recommended budget for the General Fund and Public Safety Fund combined total together to equal the rate levied in the General Fund alone in the prior fiscal year.

The County controlled portion of the overall millage is now one of the lowest in the state and our spending per capita is in the bottom quarter of the counties in Florida. During the June 20, 2023 Council meeting my staff and I presented rankings compiled by the Florida Tax Watch group. The organization uses data downloaded directly from the Florida Department of Revenue and Florida's Office of Economic and Demographic Research website to create various county and municipal rankings. Any resident can validate these rankings by downloading the same data sets or the rankings can be viewed at [floridataxwatch.org](https://floridataxwatch.org). It is important to note that when looking at millage rate rankings, the rate is only one piece of the puzzle. The other piece is the taxable value. For example, the county ranked as the lowest millage in the state is also ranked as the highest in per capita taxable value in the state. What this means is that this county with the lowest millage rate has some of the highest taxes per paid per resident in the state, because rate is just a single piece of the calculation of property taxes paid.



The table below contains some key rankings that show how Volusia County compares to the other 67 counties in the State of Florida, related to property taxes per capita:

Category	Volusia County Ranking
Per Capita Total County Expenditures	57 <sup>th</sup> out of 66**
Statewide Average	\$2,035.61
Volusia County	\$1,252.42
Per Capita Total County Revenues	55 <sup>th</sup> out of 66**
Statewide Average	\$2,223.20
Volusia County	\$1,390.25
Per Capita Total Property Tax Levies (Includes All Taxing Authorities in the County)	22 <sup>nd</sup> out of 67
Statewide Average	\$2,013.47
Volusia County	\$1,601.40
Per Capita County Government Property Tax Levies (What we levy)	38 <sup>th</sup> out of 67 (Average of \$601.81)
Per Capita School District Property Tax Levies (What our School Board levies)	30 <sup>th</sup> out of 67 (Average of \$535.91)
Per Capita Municipal Government Property Tax Levies (What our cities levy)	6 <sup>th</sup> out of 67 (Average of \$363.38)
Per Capita Independent Special District Property Tax Levies (What our independent districts levy)	18 <sup>th</sup> out of 67 (Average of \$100.30)

\*\*Duval County is excluded from these rankings

### **Non-ad valorem Revenues**

While property taxes represent 30.9% of the operating revenue, they are not the only source of revenue for Volusia County. Other operating revenue sources such as licenses and permits, other taxes, intergovernmental revenues, charges for services, fines and forfeitures, and other miscellaneous revenues account for 30.3% of the total operating revenue and had an increase of 9.9% over fiscal year 2022-23. Our largest increase in non-ad valorem revenues is derived from the increase in investment income thanks to favorable investment rates. For fiscal year 2023-24, the budgeted revenue for investment earnings is increased by 763% or \$15.6 million. Sales tax sharing distributed to Volusia County by the state is expected to increase 5.5% and state revenue sharing is expected to increase by 18.7%, these two increases account for a \$3.6 million increase in non-property tax revenue. Charges for services at the Volusia County landfill are expected to increase by 27% or \$5.7 million and parking for special events at the Ocean Center are expected to increase by 103.1% or \$1.5 million. There is also an additional \$4.4 million in revenue that is budgeted for municipal fire department medical transports which in the past, was just treated as a pass thru minus a 10% management fee. However, to better align with general accounting practices this revenue will now be recorded as our revenue, and we will have an expense recorded for paying the and municipalities for their transports.

### **Capital Program**

On June 6, 2023, we presented to council our five-year capital plan which included projects where funding has not been identified. In total, we have project needs that exceed \$981.6 million with no funding currently identified. The majority of projects from this list are transportation projects that include road widening, road extensions, and dirt road reduction.

In total, the operating budget includes \$120.8 million of funding for capital projects, of which \$30.3 million is project funding carried forward from fiscal year 2022-23. The \$120.8 million represents a 42.1% increase over fiscal year 2022-23, while the amount of carry-forward represents a (9%) decrease. While the decrease in carry-forward funding is a good sign that projects are getting completed, we still must deal with supply chain issues and some project bids coming in higher than anticipated. Carry-forward funding allows us to complete planned projects using prior year funding and it will allow more time for the supply chain issues to be corrected. We can also re-bid projects with modified scopes to achieve more reasonable bids. A complete list of capital can be reviewed in the following pages of this executive summary section.

### **Fund Balance and Reserves**

Fund balance represents 38.8% of our total operating revenue and is mostly used to fund the reserve needs throughout our various operations. The total reserves across all funds has increased by 11% for fiscal year 2022-23 and represents 32.5% of our total operating budget. It is vital that a government remains flexible enough to be sustainable over a period of time (i.e. reserves to handle temporary changes in revenues, one-time capital needs, emergencies, or operations that can be adjusted for changing service priorities). While Florida Statutes mandate that a local government's budget is balanced annually (i.e. revenues equal to expenditures), there is no mandate to guarantee that a budget is financially sustainable. For budget purposes, fund balance is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. **The County utilizes pay-as-you-go financing for the majority of its capital projects, and while saving up for these projects the savings are budgeted in reserves.** In addition, adequate fund balance translates into sustainable emergency reserve levels. It is essential that sustainable levels are maintained to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. The availability of reserves for use in a financial emergency is one indication that a government is financially strong.

### **Constitutional Officers**

In total, the expenditures related to the five constitutional officers in this recommended budget are increasing by 16.1%. This increase does not tie to the total budgets or the increases of all five constitutional offices, but rather the expenses coming from our ad valorem taxes levied via commission charges or requested funding amounts. We put a lot of effort into working with our Constitutional Officers to make sure their needs are met, and they can continue to provide exceptional service to the residents and visitors of Volusia County. Per Council direction, I have extended an invitation to the Constitutional Officers, with the exception of the Clerk of Court, to come and present their individual budgets to the Council at the August 1, 2023 Council meeting.

### **Current Accomplishments**

As your County Manager, ensuring effective communication and transparency in operations with County Council and the public is one of my main responsibilities, and it is a responsibility I take very seriously. Beginning in fiscal year 2021-22 and continuing in fiscal year 2022-23, we provided County Council with a more detailed look at the budgets and operations of county departments. In fiscal year 2022-23, at every council meeting from January 17, 2023 to May 16, 2023 we brought forward each department to present the details of their budgets and the vital services they provide. During the month of June 2023, we presented the five-year capital plan for all funds and five-year forecasts for our taxing funds. In addition, we have held multiple workshops requested by council to cover a variety of important topics through the last two years. Each of these presentations, workshops, and other great Volusia County information can be reviewed on our YouTube channel which is updated regularly at the following link:

<https://www.youtube.com/c/CountyofVolusiagovt>

The hard work and dedication of staff reaches far beyond presentations and workshops. Over the last year, we have completed many important projects and continued to provide vital services. A long-time need for a new Medical Examiner Facility is in the final stages as construction is estimated to be completed during the 1<sup>st</sup> quarter of fiscal year 2023-24. During fiscal year 2022-23, we worked to improved access to the beach, despite the hurricane damages, by completing ramp improvements at the Plaza and Dahlia beach ramps. Our efforts for beach renourishment and protections are still underway utilizing funding provided by the state for repairs. We also complete road widening projects on Tenth St in New Smyrna, Howland Blvd. in Deltona, and Orange Camp in Deland to improve the flow of traffic in those areas. The Jail Management System upgrade for the Corrections division was completed in fiscal year 2022-23 and we opened a new section of our Spring-to-Spring trail system from Rob Sullivan Park to Dirksen Dr. These are just some examples of the communication, transparency, and hard work over the last year.

### **Future Challenges**

While I am proud what has been accomplished over the last year and the budget I am recommending, I remain cautious about the fiscal cliffs that lie ahead. While we were originally forecasted to assume responsibility of Sunrail in the beginning of fiscal year 2023-24, the date of assumed responsibility has been pushed back to the end of fiscal year 2023-24. The estimated impact of Sunrail is still an increase of \$9.9 million, including debt service, over the current maintenance cost of the Debary station. We will work to mitigate the cost impact, but some of the expenses will be out of our control at least until 2036. The subsidy provided from the General Fund to Votran operations is also estimated to increase over the next two fiscal years as federal pandemic funding directly received by Votran is fully expended. The transition back to full General Fund subsidy was previously estimated, but it is still a cost increase we are faced with. During fiscal year 2022-23, Council approved the addition of the Transit Services Division that has begun evaluations on how to provide the most efficient public transit services to the residents of Volusia County in the most cost-effective way. The impacts of Sunrail and Votran are funded in the forecast we presented, but they are funded based on anticipated growth. Still, there are some experts forecasting various degrees of an economic recession. This would have a negative effect on our ability to reduce property taxes in future years as revenues from other sources will sharply decline, but the services we provide will still be required and, in some cases, increase.



**Closing**

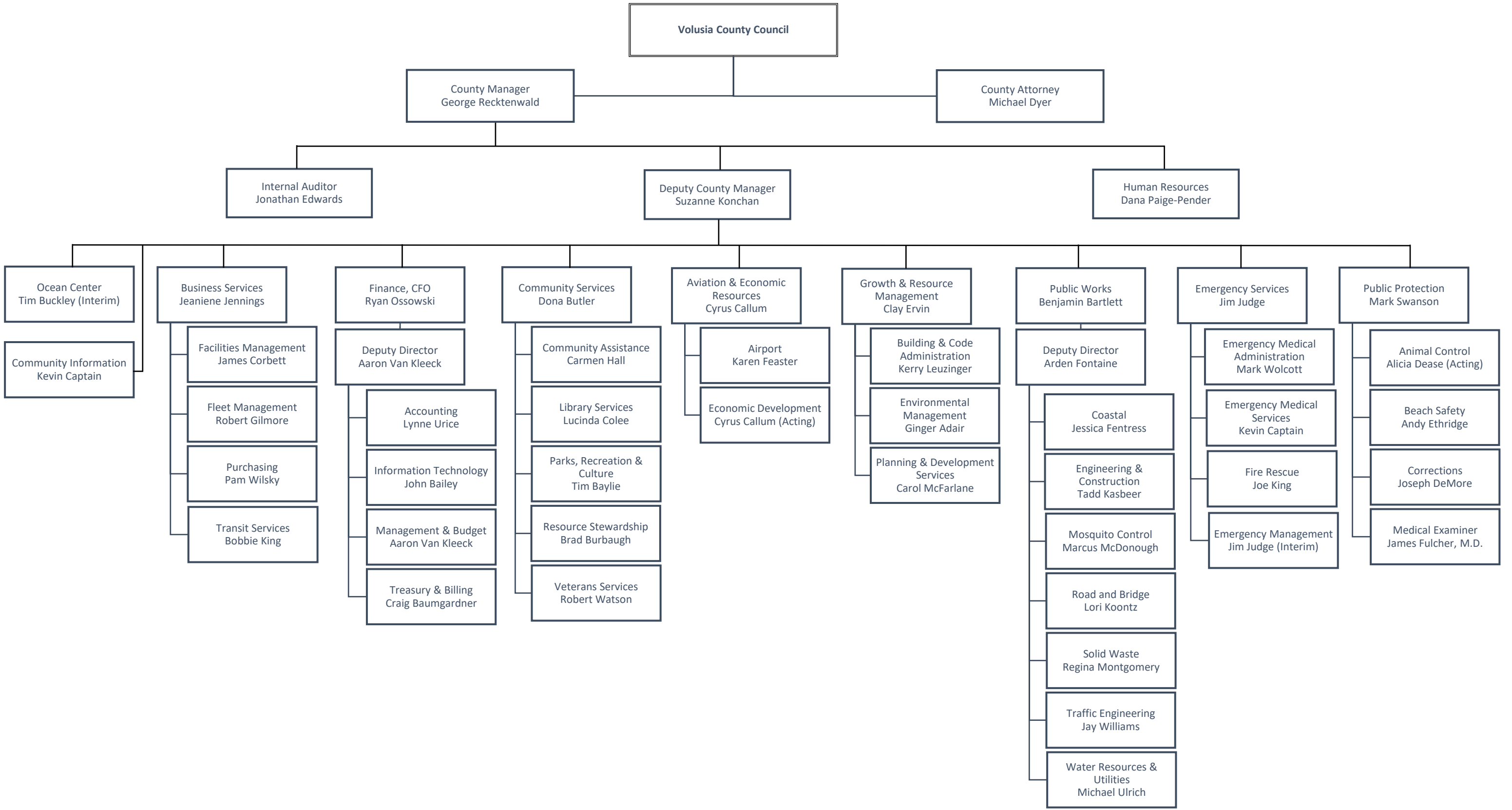
In closing, it is important that we work together to continue to build on what has been done and set us up for continued success through the challenges that lie ahead. I would like to thank all staff for their hard work and dedication to the success of Volusia County. From frontline workers to executive leadership, we have a team that is second to none. I would also like to thank council members for your consistent fiscal, policy leadership, and guidance.

Sincerely,

A handwritten signature in blue ink, appearing to read "G. Recktenwald", with a stylized flourish at the end.

George Recktenwald  
County Manager

# Volusia County Organizational Chart



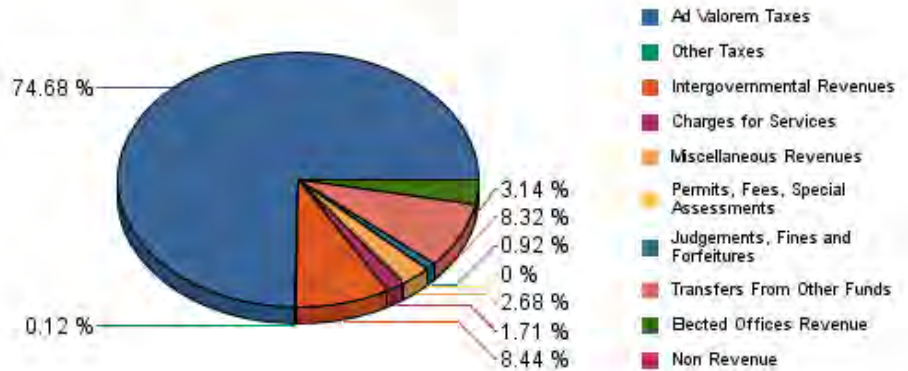
# General Fund

## Fiscal Year 2023-24 Revenues

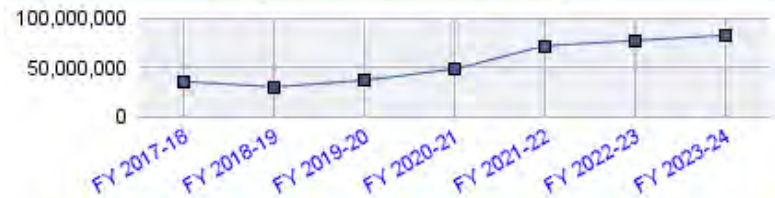
Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	227,699,312	180,108,372
Other Taxes	808,901	280,000
Intergovernmental Revenues	17,583,358	20,342,755
Charges for Services	13,582,051	4,124,058
Miscellaneous Revenues	3,220,564	6,456,472
Permits, Fees, Special Assessments	28,464	12,000
Judgements, Fines and Forfeitures	2,445,604	2,213,382
Transfers From Other Funds	21,164,820	20,060,390
Elected Offices Revenue	8,474,614	7,573,074
Non Revenue	1,605,150	0
<b>Subtotal Revenues</b>	<b>296,612,838</b>	<b>241,170,503</b>
<b>Fund Balance</b>	<b>77,657,693</b>	<b>83,102,827</b>
<b>Total Revenues</b>	<b>374,270,531</b>	<b>324,273,330</b>

Millage Rate History		Position History - FTE	
FY 2017-18	6.1000	FY 2017-18	1,840.16
FY 2018-19	5.6944	FY 2018-19	1,843.66
FY 2019-20	5.5900	FY 2019-20	1,845.16
FY 2020-21	5.4500	FY 2020-21	1,824.77
FY 2021-22	5.3812	FY 2021-22	1,037.08
FY 2022-23	4.8499	FY 2022-23	1,042.33
FY 2023-24	3.3958	FY 2023-24	1,052.83

### Operating Revenues



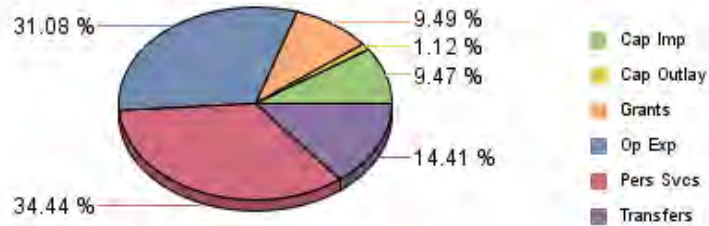
### Budgeted Fund Balance History



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	90,596,024	86,497,550
Operating Expenses	93,106,339	92,732,394
Reimbursements	(17,907,083)	(21,065,117)
Capital Outlay	3,014,147	2,798,391
Capital Improvements	25,317,090	24,106,372
Grants and Aids	24,523,404	23,797,093
Interfund Transfers	19,215,950	36,136,221
Elected Offices	74,135,968	7,327,769
<b>Subtotal Expenditures</b>	<b>312,001,839</b>	<b>252,330,673</b>
<b>Reserves</b>	<b>62,268,692</b>	<b>71,942,657</b>
<b>Total Expenses</b>	<b>374,270,531</b>	<b>324,273,330</b>

### Operating Expenses



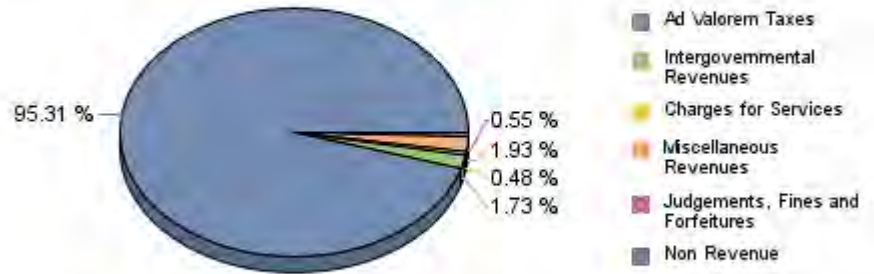
Reserve Summary		Transfers Out		Major Capital Improvement >\$500,000	
Future Capital Reserves	44,821,429	Transfer to Beach Management Fund - General Fund Subsidy	11,601,662	Branch Jail - Air Handler	3,000,000
Emergencies Reserves	23,284,155	Transfers to Votran Fund	10,218,499	Branch Jail - Chiller - CF	3,000,000
Contingency Reserves	3,337,073	Transfers to Emergency Medical Services Fund	6,617,677	SECM-Lighting Retrofit at Multiple Sites	1,066,817
Wage and Benefit Adjustment	500,000	Transfer to Beach Management Fund - Resident Pass Buydown	3,928,897	Branch Jail - Fire Suppression System	900,000
		Transfer to Economic Development Fund	1,672,321	DeLand Courthouse - Elevator Modernization - CF	900,000
		Transfers to IT Capital Projects Fund	1,000,000	SECM-Emergency Ops. Center Energy Redundancy Ph1	869,175
		Transfers to Debt Service Fund	974,165	SECM-Lighting Retrofit at Multiple Sites (Courts)	800,112
		Trans To Grants	123,000	Branch Jail - Potable Water Pipes - CF	800,000
				DeLand Courthouse - Low Slope Roof Replacement Phase II	629,290

## Library Fund

### Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	21,757,985	22,308,157
Intergovernmental Revenues	799,685	404,718
Charges for Services	116,500	113,100
Miscellaneous Revenues	56,092	452,519
Judgements, Fines and Forfeitures	30,000	0
Non Revenue	96,790	127,790
<b>Subtotal Revenues</b>	<b>22,857,052</b>	<b>23,406,284</b>
<b>Fund Balance</b>	<b>9,805,287</b>	<b>10,368,493</b>
<b>Total Revenues</b>	<b>32,662,339</b>	<b>33,774,777</b>

#### Operating Revenues



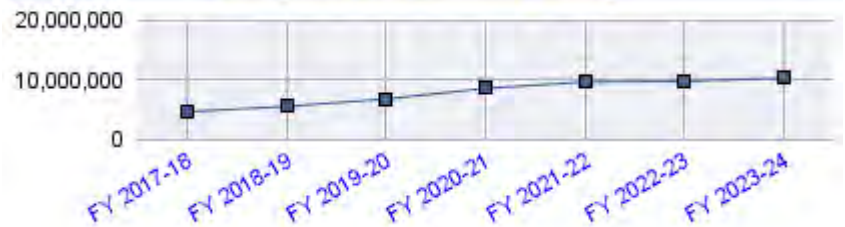
#### Millage Rate History

FY 2017-18	0.5520
FY 2018-19	0.5520
FY 2019-20	0.5520
FY 2020-21	0.5174
FY 2021-22	0.5174
FY 2022-23	0.4635
FY 2023-24	0.4209

#### Position History - FTE

FY 2017-18	184.50
FY 2018-19	184.50
FY 2019-20	183.50
FY 2020-21	182.50
FY 2021-22	180.50
FY 2022-23	179.50
FY 2023-24	178.50

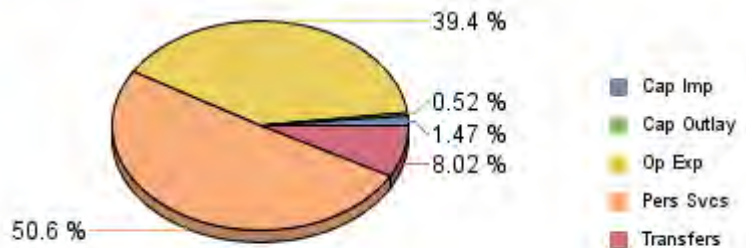
#### Budgeted Fund Balance History



### Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	11,794,917	12,622,420
Operating Expenses	9,453,662	9,827,204
Capital Outlay	189,075	129,525
Capital Improvements	797,427	365,825
Interfund Transfers	2,000,000	2,000,000
<b>Subtotal Expenditures</b>	<b>24,235,081</b>	<b>24,944,974</b>
<b>Reserves</b>	<b>8,427,258</b>	<b>8,829,803</b>
<b>Total Expenses</b>	<b>32,662,339</b>	<b>33,774,777</b>

#### Operating Expenses



#### Reserve Summary

Future Capital Reserves	6,501,954
Emergencies Reserves	2,327,849

#### Transfers Out

Transfers to Library Construction Fund	2,000,000
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#### Major Capital Improvement >\$50,000

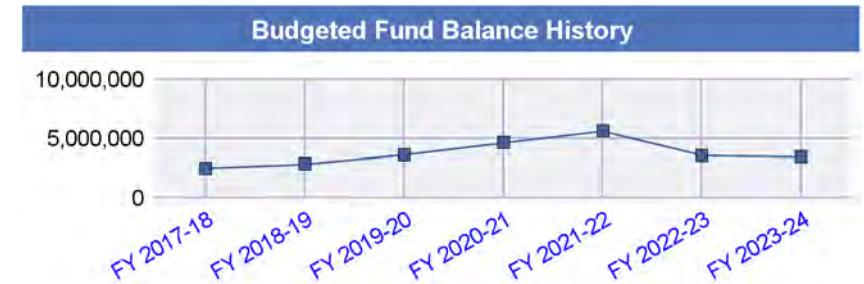
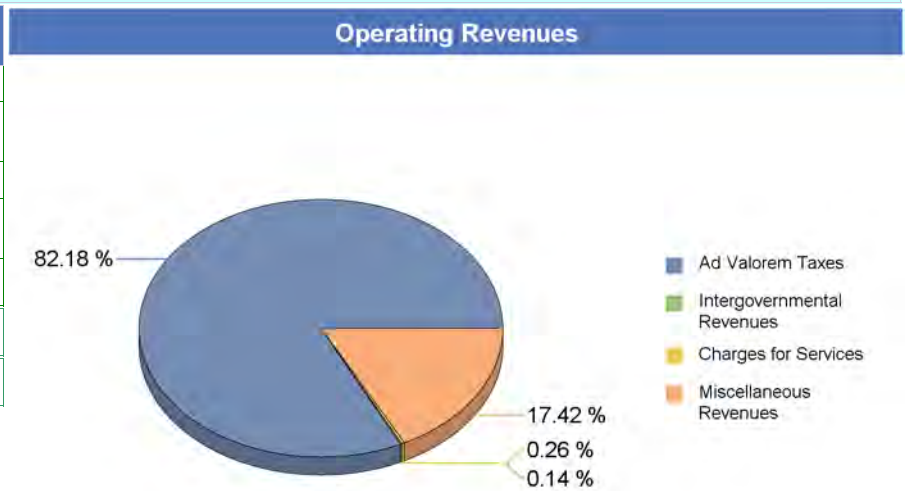
HVAC	100,000
Deltona Regional Library Security Camera Upgrade	85,825
Orange City Library Renovations	85,000

# E Volusia Mosquito Control Fund

## Fiscal Year 2023-24 Revenues

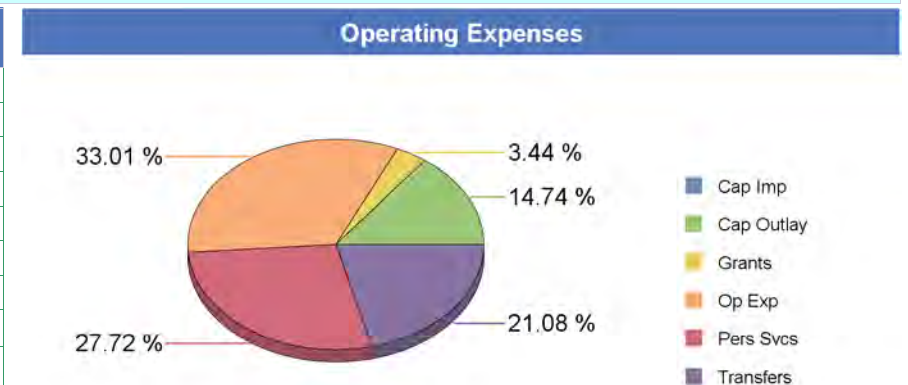
Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	5,878,033	6,611,626
Intergovernmental Revenues	11,000	11,000
Charges for Services	21,000	21,000
Miscellaneous Revenues	37,050	1,401,535
<b>Subtotal Revenues</b>	<b>5,947,083</b>	<b>8,045,161</b>
<b>Fund Balance</b>	<b>3,580,413</b>	<b>3,451,793</b>
<b>Total Revenues</b>	<b>9,527,496</b>	<b>11,496,954</b>

Millage Rate History		Position History - FTE	
FY 2017-18	0.1880	FY 2017-18	29.75
FY 2018-19	0.1880	FY 2018-19	28.75
FY 2019-20	0.1880	FY 2019-20	28.75
FY 2020-21	0.1781	FY 2020-21	28.00
FY 2021-22	0.1781	FY 2021-22	28.00
FY 2022-23	0.1781	FY 2022-23	28.00
FY 2023-24	0.1781	FY 2023-24	28.00



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	2,115,315	2,300,670
Operating Expenses	2,962,754	3,039,836
Reimbursements	(300,000)	(300,000)
Capital Outlay	219,000	1,223,600
Capital Improvements	400,000	0
Grants and Aids	224,329	285,814
Interfund Transfers	1,650,000	1,750,000
<b>Subtotal Expenditures</b>	<b>7,271,398</b>	<b>8,299,920</b>
<b>Reserves</b>	<b>2,256,098</b>	<b>3,197,034</b>
<b>Total Expenses</b>	<b>9,527,496</b>	<b>11,496,954</b>



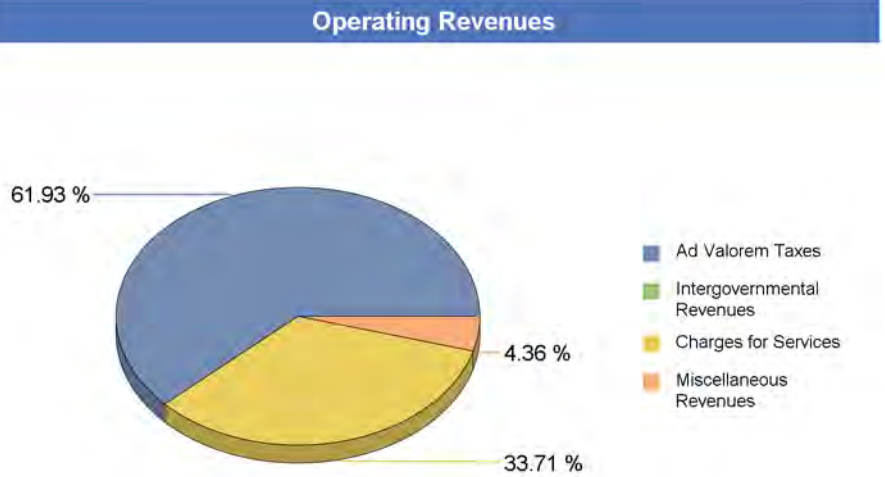
Reserve Summary		Transfers Out	
Future Capital Reserves	2,292,518	Transfers to Capital Impr Projects Fund	1,750,000
Emergencies Reserves	804,516		
Contingency Reserves	100,000		



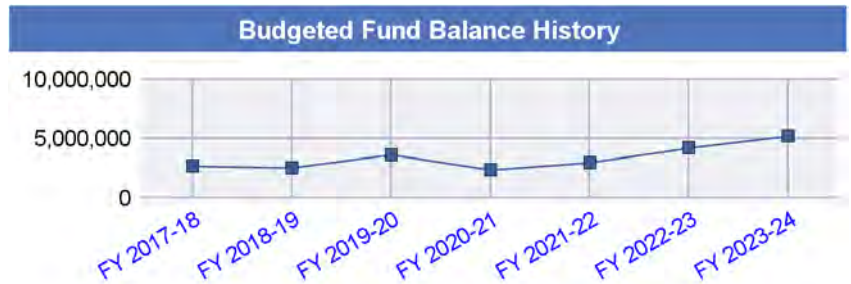
# Ponce De Leon Inlet and Port District Fund

## Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	2,511,196	2,572,261
Intergovernmental Revenues	200	0
Charges for Services	1,470,376	1,400,000
Miscellaneous Revenues	12,825	180,968
<b>Subtotal Revenues</b>	<b>3,994,597</b>	<b>4,153,229</b>
<b>Fund Balance</b>	<b>4,197,906</b>	<b>5,189,395</b>
<b>Total Revenues</b>	<b>8,192,503</b>	<b>9,342,624</b>

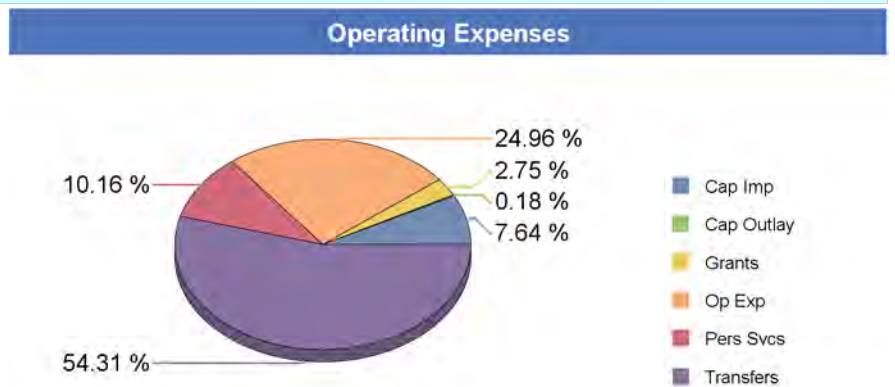


Millage Rate History		Position History - FTE	
FY 2017-18	0.0929	FY 2017-18	17.00
FY 2018-19	0.0929	FY 2018-19	17.00
FY 2019-20	0.0929	FY 2019-20	17.00
FY 2020-21	0.0880	FY 2020-21	17.00
FY 2021-22	0.0845	FY 2021-22	8.00
FY 2022-23	0.0760	FY 2022-23	9.00
FY 2023-24	0.0692	FY 2023-24	9.00



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	546,898	598,741
Operating Expenses	1,474,101	1,470,486
Capital Outlay	25,400	10,900
Capital Improvements	250,000	450,000
Grants and Aids	157,372	161,826
Interfund Transfers	750,000	3,200,000
<b>Subtotal Expenditures</b>	<b>3,203,771</b>	<b>5,891,953</b>
<b>Reserves</b>	<b>4,988,732</b>	<b>3,450,671</b>
<b>Total Expenses</b>	<b>8,192,503</b>	<b>9,342,624</b>



Reserve Summary		Transfers Out		Major Capital Improvement >\$50,000	
Future Capital Reserves	3,035,348	Transfer to Port Capital Fund	3,200,000	Reef Deployments	200,000
Emergencies Reserves	415,323			Smyrna Dunes Walkway 3 Reconnection	150,000
				Smyrna Dunes Park Restroom Expansion	100,000

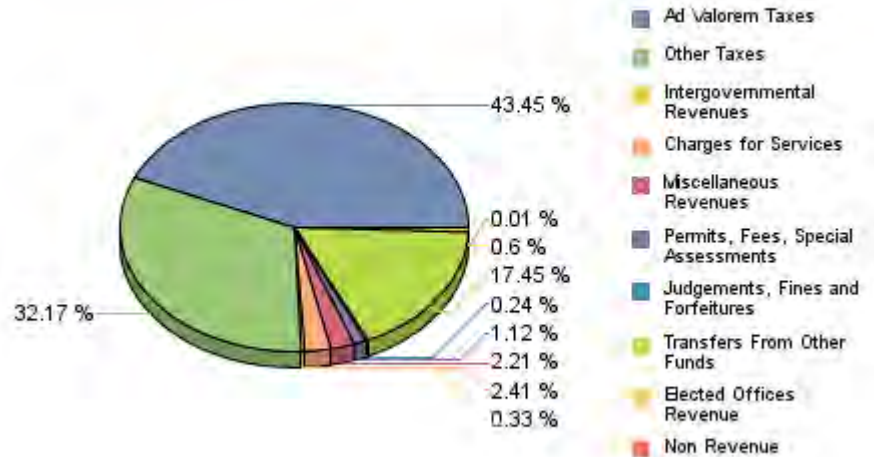


# Municipal Service District Fund

## Fiscal Year 2023-24 Revenues

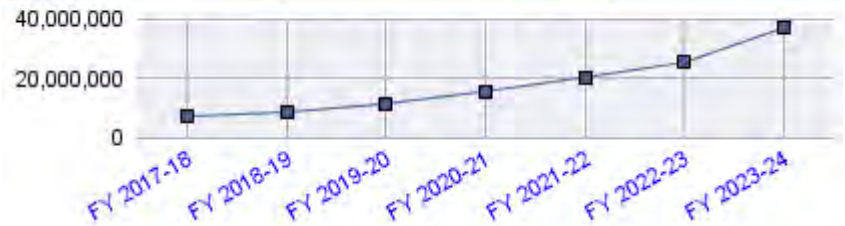
Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	17,856,203	18,142,773
Other Taxes	13,278,724	13,434,704
Intergovernmental Revenues	132,000	138,460
Charges for Services	901,536	1,006,702
Miscellaneous Revenues	206,800	924,489
Permits, Fees, Special Assessments	520,199	466,700
Judgements, Fines and Forfeitures	102,000	101,175
Transfers From Other Funds	8,389,998	7,286,002
Elected Offices Revenue	250,000	250,000
Non Revenue	3,000	4,765
<b>Subtotal Revenues</b>	<b>41,640,460</b>	<b>41,755,770</b>
<b>Fund Balance</b>	<b>25,540,071</b>	<b>37,233,462</b>
<b>Total Revenues</b>	<b>67,180,531</b>	<b>78,989,232</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2017-18	2.2399	FY 2017-18	355.50
FY 2018-19	2.2399	FY 2018-19	358.50
FY 2019-20	2.2399	FY 2019-20	362.00
FY 2020-21	2.1083	FY 2020-21	366.00
FY 2021-22	2.1083	FY 2021-22	67.00
FY 2022-23	1.8795	FY 2022-23	72.00
FY 2023-24	1.6956	FY 2023-24	73.00

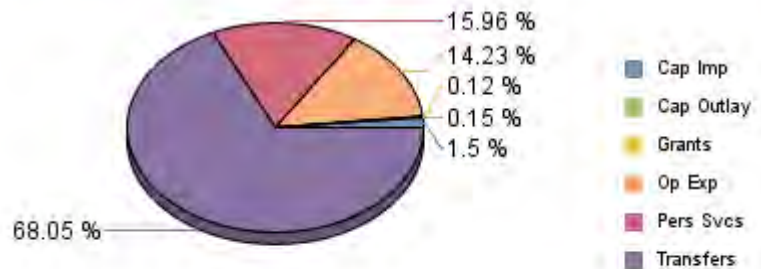
### Budgeted Fund Balance History



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	6,057,034	6,471,326
Operating Expenses	6,318,647	5,818,815
Capital Outlay	113,300	60,337
Capital Improvements	420,000	607,000
Grants and Aids	39,730	47,218
Interfund Transfers	7,219,115	27,595,825
Elected Offices	19,542,399	0
<b>Subtotal Expenditures</b>	<b>39,710,225</b>	<b>40,600,521</b>
<b>Reserves</b>	<b>27,470,306</b>	<b>38,388,711</b>
<b>Total Expenses</b>	<b>67,180,531</b>	<b>78,989,232</b>

### Operating Expenses



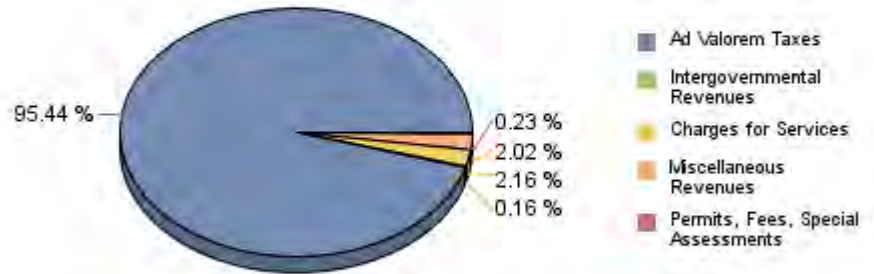
Reserve Summary		Transfers Out		Major Capital Improvement >\$50,000	
Reserves	28,030,325	Transfer to Law Enforcement Fine & Forfeiture Fund	22,125,779	Pole Barn for Mobile Clinic - CF	320,000
Loan Repayment Reserves	6,911,886	Transfers to Transportation Trust Fund	5,000,000	Animal Control Roof-Construction	150,000
Emergencies Reserves	3,446,500	Transfers to 2017 Cap Impr Rev Note	470,046	Animal Control Windows	72,000

# Fire Rescue District Fund

## Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	37,370,359	42,087,654
Intergovernmental Revenues	69,480	71,130
Charges for Services	882,015	951,623
Miscellaneous Revenues	50,582	890,349
Permits, Fees, Special Assessments	100,000	100,000
<b>Subtotal Revenues</b>	<b>38,472,436</b>	<b>44,100,756</b>
<b>Fund Balance</b>	<b>22,523,769</b>	<b>24,512,722</b>
<b>Total Revenues</b>	<b>60,996,205</b>	<b>68,613,478</b>

### Operating Revenues



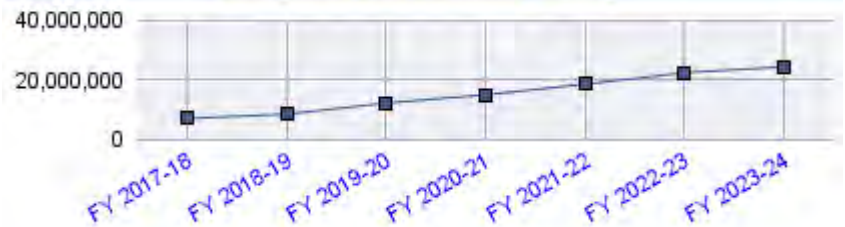
### Millage Rate History

FY 2017-18	4.0815
FY 2018-19	4.0815
FY 2019-20	4.0815
FY 2020-21	3.8412
FY 2021-22	3.8412
FY 2022-23	3.8412
FY 2023-24	3.8412

### Position History - FTE

FY 2017-18	166.00
FY 2018-19	166.00
FY 2019-20	175.00
FY 2020-21	175.00
FY 2021-22	184.50
FY 2022-23	206.00
FY 2023-24	211.50

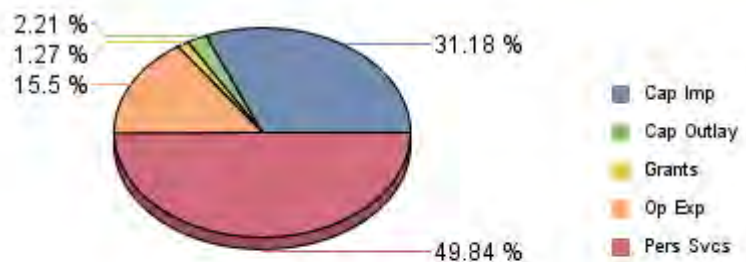
### Budgeted Fund Balance History



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	25,575,270	29,214,135
Operating Expenses	9,294,411	9,179,791
Reimbursements	(89,440)	(92,689)
Capital Outlay	2,434,200	1,297,185
Capital Improvements	2,095,946	18,276,218
Grants and Aids	696,158	745,578
<b>Subtotal Expenditures</b>	<b>40,006,545</b>	<b>58,620,218</b>
<b>Reserves</b>	<b>20,989,660</b>	<b>9,993,260</b>
<b>Total Expenses</b>	<b>60,996,205</b>	<b>68,613,478</b>

### Operating Expenses



### Reserve Summary

Emergencies Reserves	4,410,076
Future Capital Reserves	4,408,184
Contingency Reserves	500,000
Grants-Match Reserves	500,000
Transition Reserves	175,000

### Major Capital Improvement >\$50,000

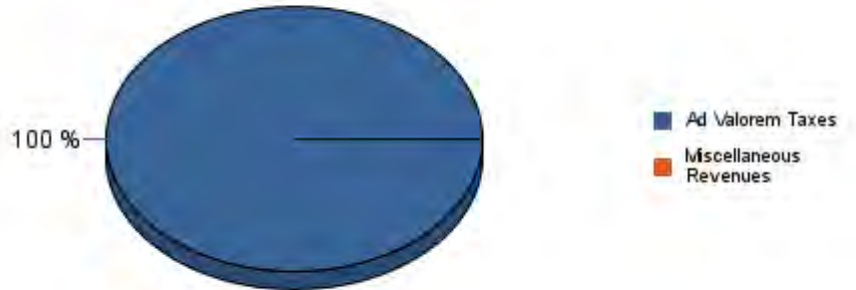
Fire Station 15/HAZMAT	15,000,000
Station 22 Renovation - CF	1,076,648
Station 34 Renovation - CF	872,127
Fire Station 13 Remodel	365,000
Restroom Facility at Training Center - CF	256,284
Fire Station 32 Remodel	250,000
Fire Station 41 Remodel	250,000
Station 22 Renovation	99,812
Exhaust Removal System	50,000

# Silver Sands/Bethune Beach MSD Fund

## Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	15,451	15,380
Miscellaneous Revenues	50	0
<b>Subtotal Revenues</b>	<b>15,501</b>	<b>15,380</b>
<b>Fund Balance</b>	<b>4,900</b>	<b>19,034</b>
<b>Total Revenues</b>	<b>20,401</b>	<b>34,414</b>

### Operating Revenues



### Millage Rate History

FY 2017-18	0.0150
FY 2018-19	0.0150
FY 2019-20	0.0150
FY 2020-21	0.0144
FY 2021-22	0.0144
FY 2022-23	0.0129
FY 2023-24	0.0117

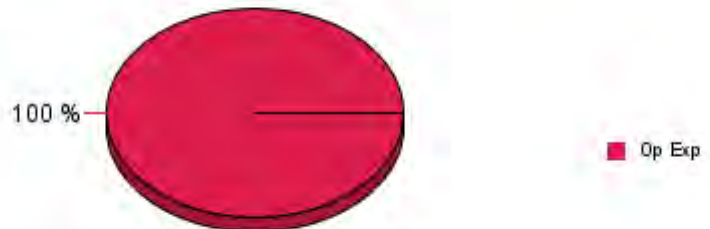
### Budgeted Fund Balance History



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Operating Expenses	20,401	16,019
<b>Subtotal Expenditures</b>	<b>20,401</b>	<b>16,019</b>
<b>Reserves</b>	<b>0</b>	<b>18,395</b>
<b>Total Expenses</b>	<b>20,401</b>	<b>34,414</b>

### Operating Expenses



### Reserve Summary

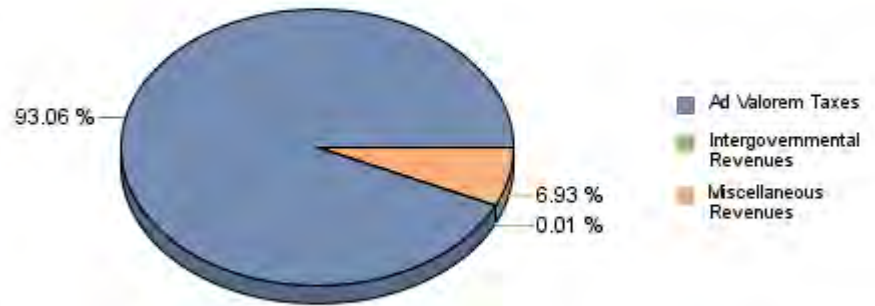
Future Capital Reserves	18,395
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# Volusia ECHO Fund

## Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	9,371,332	10,581,244
Intergovernmental Revenues	985	1,014
Miscellaneous Revenues	93,679	787,594
<b>Subtotal Revenues</b>	<b>9,465,996</b>	<b>11,369,852</b>
<b>Fund Balance</b>	<b>15,575,178</b>	<b>17,395,759</b>
<b>Total Revenues</b>	<b>25,041,174</b>	<b>28,765,611</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2017-18	0.2000	FY 2017-18	
FY 2018-19	0.2000	FY 2018-19	
FY 2019-20	0.2000	FY 2019-20	
FY 2020-21	0.0000	FY 2020-21	
FY 2021-22	0.2000	FY 2021-22	3.00
FY 2022-23	0.2000	FY 2022-23	3.00
FY 2023-24	0.2000	FY 2023-24	3.00

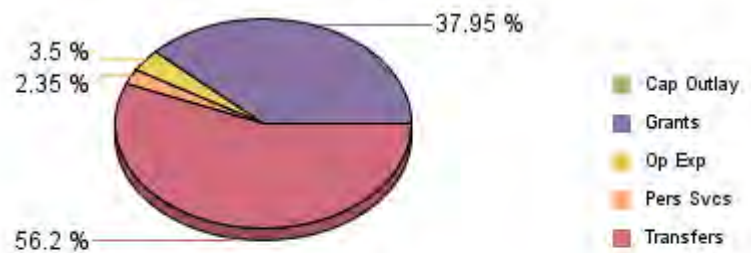
### Budgeted Fund Balance History



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	260,139	299,861
Operating Expenses	369,508	446,408
Capital Outlay	8,765	0
Grants and Aids	4,800,784	4,846,159
Interfund Transfers	1,500,000	7,177,120
<b>Subtotal Expenditures</b>	<b>6,939,196</b>	<b>12,769,548</b>
<b>Reserves</b>	<b>18,101,978</b>	<b>15,996,063</b>
<b>Total Expenses</b>	<b>25,041,174</b>	<b>28,765,611</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves 15,996,063

### Transfers Out

Transfers to Capital Impr Projects Fund 5,677,120  
Transfers to Trails Project Fund 1,500,000



# Volusia Forever Land Acquisition Fund

## Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	9,371,332	10,581,244
Miscellaneous Revenues	8,096	249,643
<b>Subtotal Revenues</b>	<b>9,379,428</b>	<b>10,830,887</b>
<b>Fund Balance</b>	<b>3,417,345</b>	<b>7,886,889</b>
<b>Total Revenues</b>	<b>12,796,773</b>	<b>18,717,776</b>

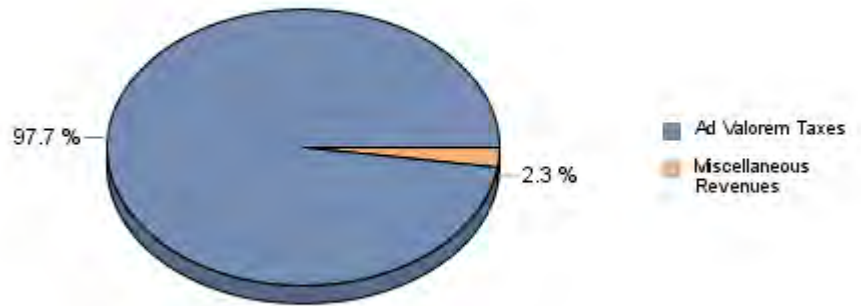
### Millage Rate History

FY 2021-22	0.2000
FY 2022-23	0.2000
FY 2023-24	0.2000

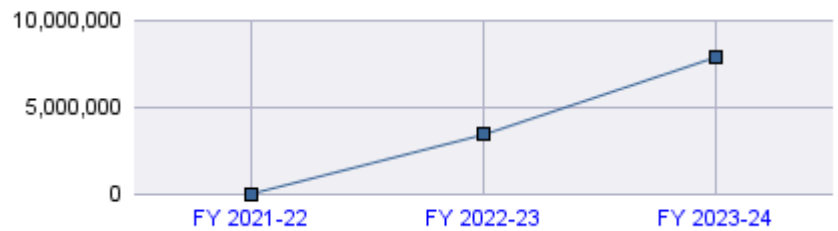
### Position History - FTE

FY 2021-22	2.00
FY 2022-23	2.00
FY 2023-24	2.00

### Operating Revenues



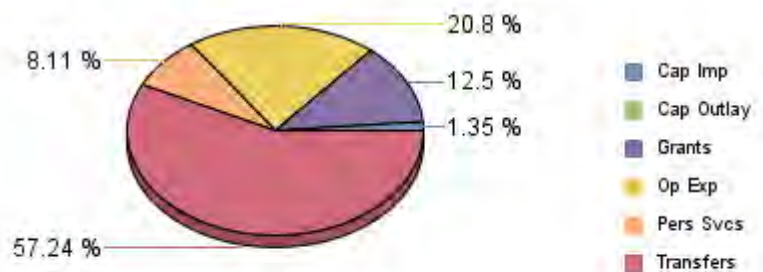
### Budgeted Fund Balance History



## Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	174,172	224,613
Operating Expenses	518,923	576,128
Capital Outlay	9,000	0
Capital Improvements	0	37,500
Grants and Aids	300,784	346,159
Interfund Transfers	1,391,784	1,585,757
<b>Subtotal Expenditures</b>	<b>2,394,663</b>	<b>2,770,157</b>
<b>Reserves</b>	<b>10,402,110</b>	<b>15,947,619</b>
<b>Total Expenses</b>	<b>12,796,773</b>	<b>18,717,776</b>

### Operating Expenses



### Reserve Summary

Maint & Operations Reserves 15,947,619

### Transfers Out

Transfers to Forever Land Management 1,585,757

**VOLUSIA COUNTY, FLORIDA**  
**Summary of Positions by Fund**

FUND	FY 2021-22 Budget			FY 2022-23 Budget			FY 2023-24 Budget		
	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv
001 - General Fund	957.00	511.00	1,037.08	963.00	510.00	1,042.33	971.00	511.00	1,052.83
002 - Emergency Medical Services	244.00	14.00	248.50	267.00	14.00	271.50	271.00	11.00	276.25
101 - Coronavirus Relief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
103 - County Transportation Trust	177.00	7.00	179.45	177.00	7.00	179.45	180.00	7.00	182.45
104 - Library	176.00	9.00	180.50	175.00	9.00	179.50	175.00	7.00	178.50
105 - E Volusia Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
114 - Ponce De Leon Inlet and Port Distr	8.00	0.00	8.00	9.00	0.00	9.00	9.00	0.00	9.00
117 - Building Permits	26.00	0.00	26.00	25.00	0.00	25.00	28.00	0.00	28.00
118 - Ocean Center	41.00	0.00	41.00	41.00	0.00	41.00	41.00	0.00	41.00
120 - Municipal Service District	67.00	0.00	67.00	72.00	0.00	72.00	73.00	0.00	73.00
123 - Inmate Welfare Trust	13.00	0.00	13.00	14.00	0.00	14.00	7.00	0.00	7.00
130 - Economic Development	10.00	0.00	10.00	8.00	0.00	8.00	8.00	0.00	8.00
140 - Fire Rescue District	184.00	1.00	184.50	206.00	0.00	206.00	211.00	1.00	211.50
155 - Impact Fee Administration	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
159 - Stormwater Utility	54.00	1.00	54.75	54.00	1.00	54.75	54.00	1.00	54.75
160 - Volusia ECHO	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
162 - Volusia Forever Land Acquisition	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
163 - Land Management	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00
167 - Opioid Regional Settlement Fund	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	68.00	0.00	68.00	74.00	0.00	74.00	74.00	0.00	74.00
451 - Daytona Beach International Airpor	55.00	0.00	55.00	57.00	0.00	57.00	57.00	0.00	57.00
456 - Transit Services	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	7.00
457 - Water and Sewer Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
475 - Parking Garage	5.00	0.00	5.00	5.00	0.00	5.00	6.00	0.00	6.00
<b>Total - Operating Funds</b>	<b>2,192.00</b>	<b>543.00</b>	<b>2,284.78</b>	<b>2,256.00</b>	<b>541.00</b>	<b>2,347.53</b>	<b>2,282.00</b>	<b>538.00</b>	<b>2,376.28</b>
513 - Equipment Maintenance	50.00	0.00	50.00	50.00	0.00	50.00	46.00	0.00	46.00
521 - Insurance Management	9.00	0.00	9.00	7.00	0.00	7.00	7.00	0.00	7.00
530 - Group Insurance	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00
<b>Total - Non-Operating Funds</b>	<b>61.00</b>	<b>0.00</b>	<b>61.00</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>	<b>56.00</b>	<b>0.00</b>	<b>56.00</b>
<b>Attrition</b>			<b>18.00</b>			<b>24.00</b>			<b>24.00</b>
<b>Unfunded</b>			<b>92.00</b>			<b>90.00</b>			<b>96.00</b>

# Summary of Capital Outlay by Fund

**FY 2023-24**

Fund		New Request	Carryforward	Total Request
<b><u>Countywide Funds</u></b>				
001	General Fund	2,359,091	439,300	2,798,391
104	Library	129,525	0	129,525
	<b>Total Countywide Funds</b>	<b>\$2,488,616</b>	<b>\$439,300</b>	<b>\$2,927,916</b>
<b><u>Special Revenue Funds</u></b>				
002	Emergency Medical Services	1,279,650	598,702	1,878,352
103	County Transportation Trust	1,407,010	24,000	1,431,010
105	E Volusia Mosquito Control	1,223,600	0	1,223,600
109	Tree Mitigation	2,408	0	2,408
114	Ponce De Leon Inlet and Port District	10,900	0	10,900
117	Building Permits	17,500	0	17,500
118	Ocean Center	107,050	0	107,050
120	Municipal Service District	60,337	0	60,337
123	Inmate Welfare Trust	22,000	0	22,000
140	Fire Rescue District	672,485	624,700	1,297,185
159	Stormwater Utility	770,000	0	770,000
163	Land Management	60,000	0	60,000
178	Beach Management Fund	313,479	0	313,479
	<b>Total Special Revenue Funds</b>	<b>\$5,946,419</b>	<b>\$1,247,402</b>	<b>\$7,193,821</b>
<b><u>Enterprise Funds</u></b>				
450	Solid Waste	4,380,078	0	4,380,078
451	Daytona Beach International Airport	634,000	0	634,000
457	Water and Sewer Utilities	196,002	0	196,002
475	Parking Garage	7,000	0	7,000
	<b>Total Enterprise Funds</b>	<b>\$5,217,080</b>		<b>\$5,217,080</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$13,652,115</b>	<b>\$1,686,702</b>	<b>\$15,338,817</b>



# Summary of Capital Outlay by Fund

FY 2023-24

Fund		New Request	Carryforward	Total Request
<b><u>Capital Projects Funds</u></b>				
305	800 MHz Capital	210,760	60,000	270,760
313	Beach Capital Projects	0	252,061	252,061
	<b>Total Capital Projects Funds</b>	<b>\$210,760</b>	<b>\$312,061</b>	<b>\$522,821</b>
<b><u>Internal Service Funds</u></b>				
511	Computer Replacement	1,768,100	0	1,768,100
513	Equipment Maintenance	454,860	0	454,860
514	Fleet Replacement	8,417,482	0	8,417,482
	<b>Total Internal Service Funds</b>	<b>\$10,640,442</b>		<b>\$10,640,442</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$10,851,202</b>	<b>\$312,061</b>	<b>\$11,163,263</b>
<b>TOTAL ALL FUNDS</b>		<b>\$24,503,317</b>	<b>\$1,998,763</b>	<b>\$26,502,080</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>Corrections</b>					
Body Cameras	58	1,100	63,800	0	63,800
Commercial Kitchen Equipment	1	50,000	50,000	0	50,000
Commercial Medical Equipment	1	25,000	25,000	0	25,000
Security Cameras	50	1,500	75,000	0	75,000
Tasers	10	1,600	16,000	0	16,000
VCF Water Heaters	3	20,000	60,000	0	60,000
Zebra Handheld Scanners	10	1,327	13,270	0	13,270
		<b>100,527</b>	<b>303,070</b>	<b>0</b>	<b>303,070</b>
<b>Environmental Management</b>					
Anchor Pole	1	5,000	5,000	0	5,000
		<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>Fire Rescue Services</b>					
Edraulics Spreader and Cutter	1	35,000	35,000	0	35,000
Strongarm Tool	1	14,550	14,550	0	14,550
		<b>49,550</b>	<b>49,550</b>	<b>0</b>	<b>49,550</b>
<b>Information Technology</b>					
DeLand Data Center UPS - CF	1	355,000	0	355,000	355,000
Network Switch	1	175,000	175,000	0	175,000
Phone System Upgrade	1	242,500	242,500	0	242,500
Replacement of UPS Units	1	75,000	75,000	0	75,000
Server Rack	1	10,000	10,000	0	10,000
Server Replacement	11	38,000	418,000	0	418,000
Storage Area Network	1	195,000	195,000	0	195,000
Tape Library - CF	1	80,000	0	80,000	80,000
Time Clock Replacement	5	4,000	20,000	0	20,000
Wireless Access Point Replacements	1	45,000	45,000	0	45,000
		<b>1,219,500</b>	<b>1,180,500</b>	<b>435,000</b>	<b>1,615,500</b>
<b>Justice System General Operations</b>					
Courtroom Audio/Visual Equipment Refresh	4	66,669	266,676	0	266,676
Network Switch	2	5,000	10,000	0	10,000
Replacement Desktops	40	1,200	48,000	0	48,000
Replacement Laptops	10	1,600	16,000	0	16,000
Server Rack	1	2,000	2,000	0	2,000
Server Rack Backup Power	4	2,000	8,000	0	8,000
		<b>78,469</b>	<b>350,676</b>	<b>0</b>	<b>350,676</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>Medical Examiner</b>					
Autopsy Saw	1	2,800	2,800	0	2,800
Printer for Fingerprint Scanner	1	2,200	2,200	0	2,200
		<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>Parks Recreation &amp; Culture</b>					
Airport 10' Aluminum Trailer	1	4,500	4,500	0	4,500
Airport Barn Boat Trailer	1	5,000	5,000	0	5,000
Ballfields Rotary Mower	1	13,000	13,000	0	13,000
Chuck Lennon Park Scoreboards	1	15,000	15,000	0	15,000
Gator Vehicle - Ballfields	1	11,000	11,000	0	11,000
Lake Ashby Crown Trailer	1	10,000	10,000	0	10,000
Lake Ashby Mower	1	24,000	24,000	0	24,000
Lane Shark Mower	1	5,500	5,500	0	5,500
Strickland Trailer	1	7,000	7,000	0	7,000
		<b>95,000</b>	<b>95,000</b>	<b>0</b>	<b>95,000</b>
<b>Public Protection Services</b>					
Computer Voice Stress Analyzer	1	12,000	12,000	0	12,000
		<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>
<b>State Mandated Costs</b>					
Evidence Storage System with Equipment	1	100,000	100,000	0	100,000
Hard Drives	1	25,000	25,000	0	25,000
IT Hardware	1	22,000	22,000	0	22,000
Laptops	2	2,250	4,500	0	4,500
Scanner	1	1,500	1,500	0	1,500
Synology Memory Modules	2	4,000	8,000	0	8,000
		<b>154,750</b>	<b>161,000</b>	<b>0</b>	<b>161,000</b>
<b>County Manager</b>					
Cargo Van	1	60,000	60,000	0	60,000
		<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>
<b>Facility Management</b>					
Laptop for Special Projects Coordinator Position - CF	1	2,300	0	2,300	2,300
Replacement Plans Plotter	1	5,000	5,000	0	5,000
Security Equipment - Badge ID Printer	1	20,000	20,000	0	20,000
Service Truck #1	1	39,951	39,951	0	39,951
Service Truck #2	1	51,816	51,816	0	51,816
Tablets for Apprentice Trades Worker Program - CF	2	1,000	0	2,000	2,000
		<b>120,067</b>	<b>116,767</b>	<b>4,300</b>	<b>121,067</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>Justice System Administration</b>					
Executive Courtroom Chairs	2	1,250	2,500	0	2,500
		<b>1,250</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>
<b>Emergency Medical Administration</b>					
Office Furniture	1	14,028	14,028	0	14,028
Portable Radios	1	4,000	4,000	0	4,000
		<b>18,028</b>	<b>18,028</b>	<b>0</b>	<b>18,028</b>
<b>TOTAL FUND 001 - General Fund</b>			<b>\$2,359,091</b>	<b>\$439,300</b>	<b>\$2,798,391</b>
<b>Fund: 002 - Emergency Medical Services</b>					
<b>Emergency Medical Services</b>					
Ambulance - CF	1	305,000	0	305,000	305,000
Cardiac Monitor Mounts	12	2,000	24,000	0	24,000
Cardiac Monitors	12	32,000	384,000	0	384,000
Driving Simulator	1	125,000	125,000	0	125,000
Gallagher System	1	20,000	20,000	0	20,000
GETAC Tablets	27	3,100	83,700	0	83,700
GPS Vehicle Kits	5	4,390	21,950	0	21,950
MCI Trailer - CF	1	80,500	0	80,500	80,500
Oxygen Generator - CF	1	210,500	0	210,500	210,500
Powerload System	4	28,000	112,000	0	112,000
Security Camera System	1	14,000	14,000	0	14,000
Shower Trailer	1	120,000	120,000	0	120,000
Stair Chairs	40	5,000	200,000	0	200,000
Station Alert System	2	10,000	20,000	0	20,000
Traffic Signal Pre-Emption Devices	5	10,000	50,000	0	50,000
Ventilators	7	15,000	105,000	0	105,000
		<b>984,490</b>	<b>1,279,650</b>	<b>596,000</b>	<b>1,875,650</b>
<b>Treasury &amp; Billing</b>					
Laptop - CF	1	2,702	0	2,702	2,702
		<b>2,702</b>	<b>0</b>	<b>2,702</b>	<b>2,702</b>
<b>TOTAL FUND 002 - Emergency Medical Services</b>			<b>\$1,279,650</b>	<b>\$598,702</b>	<b>\$1,878,352</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 103 - County Transportation Trust</b>					
<b>Road and Bridge</b>					
10' Bush Hog Mowing Deck	1	26,510	26,510	0	26,510
Boat Trailer	1	15,000	15,000	0	15,000
Flatbed	1	240,000	240,000	0	240,000
Grader	1	309,000	309,000	0	309,000
Message Board	1	20,000	20,000	0	20,000
Mixer - CF	1	5,000	0	5,000	5,000
Outboard Motor - CF	1	15,000	0	15,000	15,000
Scag Mower	1	17,000	17,000	0	17,000
Scag Mower #2	1	17,000	17,000	0	17,000
Slope Mower	1	378,000	378,000	0	378,000
Utility Boat	1	35,000	35,000	0	35,000
Welder - CF	1	4,000	0	4,000	4,000
		<b>1,081,510</b>	<b>1,057,510</b>	<b>24,000</b>	<b>1,081,510</b>
<b>Traffic Engineering</b>					
Dump Trucks	2	150,000	300,000	0	300,000
Laptops	4	1,000	4,000	0	4,000
Radars	9	4,500	40,500	0	40,500
Radar with Starnext	1	5,000	5,000	0	5,000
		<b>160,500</b>	<b>349,500</b>	<b>0</b>	<b>349,500</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>			<b>\$1,407,010</b>	<b>\$24,000</b>	<b>\$1,431,010</b>
<b>Fund: 104 - Library</b>					
<b>Library Services</b>					
Early Literacy Computers	5	4,150	20,750	0	20,750
Library Furniture	2	1,500	3,000	0	3,000
Network Equipment	11	5,525	60,775	0	60,775
Security Camera Equipment	1	10,000	10,000	0	10,000
Servers	3	10,000	30,000	0	30,000
Various Equipment Purchased by Friends of the Library	1	5,000	5,000	0	5,000
		<b>36,175</b>	<b>129,525</b>	<b>0</b>	<b>129,525</b>
<b>TOTAL FUND 104 - Library</b>			<b>\$129,525</b>	<b>\$0</b>	<b>\$129,525</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 105 - E Volusia Mosquito Control</b>					
<b>Mosquito Control</b>					
10x10 Pop Up Canopy	1	1,300	1,300	0	1,300
10x20 Pop Up Canopy	1	2,300	2,300	0	2,300
1/2 Ton 4x4 Truck with Super Cab	3	45,000	135,000	0	135,000
DropVision with Fluorescent Scope	1	35,000	35,000	0	35,000
Mosquito Control Helicopter	1	1,050,000	1,050,000	0	1,050,000
		<b>1,133,600</b>	<b>1,223,600</b>	<b>0</b>	<b>1,223,600</b>
<b>TOTAL FUND 105 - E Volusia Mosquito Control</b>			<b>\$1,223,600</b>	<b>\$0</b>	<b>\$1,223,600</b>
<b>Fund: 109 - Tree Mitigation</b>					
<b>Environmental Management</b>					
Computer	1	2,408	2,408	0	2,408
		<b>2,408</b>	<b>2,408</b>	<b>0</b>	<b>2,408</b>
<b>TOTAL FUND 109 - Tree Mitigation</b>			<b>\$2,408</b>	<b>\$0</b>	<b>\$2,408</b>
<b>Fund: 114 - Ponce De Leon Inlet and Port District</b>					
<b>Coastal</b>					
Inlet Park Utility Vehicle	1	10,900	10,900	0	10,900
		<b>10,900</b>	<b>10,900</b>	<b>0</b>	<b>10,900</b>
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>			<b>\$10,900</b>	<b>\$0</b>	<b>\$10,900</b>
<b>Fund: 117 - Building Permits</b>					
<b>Building and Code Administration</b>					
Desktop Computer	1	2,500	2,500	0	2,500
Desktop Computers	2	2,500	5,000	0	5,000
Scanner	1	10,000	10,000	0	10,000
		<b>15,000</b>	<b>17,500</b>	<b>0</b>	<b>17,500</b>
<b>TOTAL FUND 117 - Building Permits</b>			<b>\$17,500</b>	<b>\$0</b>	<b>\$17,500</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b><u>Fund: 118 - Ocean Center</u></b>					
<b>Ocean Center</b>					
Dual Trash and Recycling Receptacles	1	50,000	50,000	0	50,000
Pressure Washer	1	3,500	3,500	0	3,500
Segway Replacement (3 units)	1	21,000	21,000	0	21,000
Wireless Microphones	1	32,550	32,550	0	32,550
		<b>107,050</b>	<b>107,050</b>	<b>0</b>	<b>107,050</b>
<b>TOTAL FUND 118 - Ocean Center</b>			<b>\$107,050</b>	<b>\$0</b>	<b>\$107,050</b>
<b><u>Fund: 120 - Municipal Service District</u></b>					
<b>Animal Control</b>					
Autoclave	1	7,000	7,000	0	7,000
Centrifuge Statspin VT	1	1,900	1,900	0	1,900
Fold-Up Gurney	1	2,000	2,000	0	2,000
Heated Surgery Table	1	6,000	6,000	0	6,000
Pulse Oximeter/Multiparameter Monitor - Clinic	1	5,000	5,000	0	5,000
Pulse Oximeter/Multiparameter Monitor - Mobile	1	5,000	5,000	0	5,000
Surgery Light	2	5,000	10,000	0	10,000
Syringe Pump	1	1,500	1,500	0	1,500
Washer/Dryer	1	17,405	17,405	0	17,405
		<b>50,805</b>	<b>55,805</b>	<b>0</b>	<b>55,805</b>
<b>Planning and Development Services</b>					
Historical Markers	2	2,266	4,532	0	4,532
		<b>2,266</b>	<b>4,532</b>	<b>0</b>	<b>4,532</b>
<b>TOTAL FUND 120 - Municipal Service District</b>			<b>\$60,337</b>	<b>\$0</b>	<b>\$60,337</b>
<b><u>Fund: 123 - Inmate Welfare Trust</u></b>					
<b>Corrections</b>					
Zero Turn Mowers	2	11,000	22,000	0	22,000
		<b>11,000</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>
<b>TOTAL FUND 123 - Inmate Welfare Trust</b>			<b>\$22,000</b>	<b>\$0</b>	<b>\$22,000</b>



## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 140 - Fire Rescue District</b>					
<b>Fire Rescue Services</b>					
Antenna for FOC - CF	1	7,200	0	7,200	7,200
Appliances	1	8,112	8,112	0	8,112
Complete Extrication Toolset	3	43,951	131,853	0	131,853
Expedition/Tahoe SUV 4x4	1	60,000	60,000	0	60,000
Folding Basket Litter	3	3,700	11,100	0	11,100
Headset Communications Package	3	6,490	19,470	0	19,470
Opticom System	2	5,400	10,800	0	10,800
Power Cots	2	25,000	50,000	0	50,000
Power Loaders	2	30,000	60,000	0	60,000
Replacement RIT Packs	1	8,500	8,500	0	8,500
Rescue Struts	4	3,500	14,000	0	14,000
Smart Board - CF	1	8,000	0	8,000	8,000
Station Generator	1	60,000	60,000	0	60,000
Tender - 3,000 Gallon - CF	1	594,000	0	594,000	594,000
Thermal Imaging Camera	1	8,500	8,500	0	8,500
Training Center Lull/Forklift	1	225,000	225,000	0	225,000
UTV Replacement for Training - CF	1	15,500	0	15,500	15,500
Ventilation Fan	1	5,150	5,150	0	5,150
		<b>1,118,003</b>	<b>672,485</b>	<b>624,700</b>	<b>1,297,185</b>
<b>TOTAL FUND 140 - Fire Rescue District</b>			<b>\$672,485</b>	<b>\$624,700</b>	<b>\$1,297,185</b>
<b>Fund: 159 - Stormwater Utility</b>					
<b>Stormwater</b>					
3/4 Ton Pick-up Truck	1	50,000	50,000	0	50,000
Skid Sprayer 200 Gallons	1	10,000	10,000	0	10,000
Skid Steer with Bucket	1	100,000	100,000	0	100,000
Street Sweeper	1	370,000	370,000	0	370,000
Tri-Axle Tandem Dump Truck	1	240,000	240,000	0	240,000
		<b>770,000</b>	<b>770,000</b>	<b>0</b>	<b>770,000</b>
<b>TOTAL FUND 159 - Stormwater Utility</b>			<b>\$770,000</b>	<b>\$0</b>	<b>\$770,000</b>

**Detail of Capital Outlay by Fund  
FY 2023-24**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 163 - Land Management</b>					
<b>Land Management</b>					
Grader Implement	1	11,500	11,500	0	11,500
Mulching Mower	1	35,000	35,000	0	35,000
Pyroshot Hand Launcher	1	5,000	5,000	0	5,000
Remote Cameras and Gate	1	5,000	5,000	0	5,000
Trailer	1	3,500	3,500	0	3,500
		<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>
<b>TOTAL FUND 163 - Land Management</b>			<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 178 - Beach Management Fund</b>					
<b>Beach Safety Ocean Rescue</b>					
All Terrain Vehicles	6	9,450	56,700	0	56,700
Automated External Defibrillators	2	1,399	2,798	0	2,798
Axon Core Plus Bundle	1	17,898	17,898	0	17,898
Ballistic Vests	15	1,205	18,075	0	18,075
Beach Wheelchairs	2	2,575	5,150	0	5,150
Drone	2	8,075	16,150	0	16,150
License Plate Readers	2	22,000	44,000	0	44,000
Rapid ID	1	3,249	3,249	0	3,249
Refrigerator	1	2,499	2,499	0	2,499
Rescue Jet Ski	2	11,650	23,300	0	23,300
Rescue Sled	4	2,165	8,660	0	8,660
Storage Shed - Lighthouse Point Park	1	7,500	7,500	0	7,500
		<b>89,665</b>	<b>205,979</b>	<b>0</b>	<b>205,979</b>
<b>Coastal</b>					
Cascade Truck	1	20,000	20,000	0	20,000
Replacement Vehicle	1	33,000	33,000	0	33,000
		<b>53,000</b>	<b>53,000</b>	<b>0</b>	<b>53,000</b>
<b>Environmental Management</b>					
Analytical Balance	1	3,000	3,000	0	3,000
Anesthesia Machine - Birds	1	2,500	2,500	0	2,500
Anesthesia Machine - Turtless	1	2,500	2,500	0	2,500
Bronchofiber Video Scope	1	9,000	9,000	0	9,000
Chiller - Large System - Turtle B	1	2,700	2,700	0	2,700
Chiller - Small System - Fishes Quarantine 1	1	1,700	1,700	0	1,700
Computer	1	2,400	2,400	0	2,400
Endoscope Computer Processing System	1	8,000	8,000	0	8,000
Heater Controller - Large System - Turtle D2	1	1,400	1,400	0	1,400
Heater - Small System - Turtle Quarantine 2	1	1,700	1,700	0	1,700
Potentiometric Titrator	1	7,500	7,500	0	7,500
Projector	1	1,000	1,000	0	1,000
Sand Filter 2 - Main	1	2,000	2,000	0	2,000
Stat Spin Centrifuge - Birds	1	1,600	1,600	0	1,600
Video Processor/Light Source	1	7,500	7,500	0	7,500
		<b>54,500</b>	<b>54,500</b>	<b>0</b>	<b>54,500</b>
<b>TOTAL FUND 178 - Beach Management Fund</b>			<b>\$313,479</b>	<b>\$0</b>	<b>\$313,479</b>

# **Detail of Capital Outlay by Fund FY 2023-24**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 450 - Solid Waste</b>					
<b>Solid Waste</b>					
59 HO Turbo Diesel Cold Water Jetter	1	92,000	92,000	0	92,000
800 Gal Water Tank Trailer	1	20,000	20,000	0	20,000
966H Loader	1	530,000	530,000	0	530,000
Compactor 836 K	1	1,300,000	1,300,000	0	1,300,000
D6XE Dozer	1	659,118	659,118	0	659,118
Litter Fence	2	10,400	20,800	0	20,800
Mobile Security Camera	1	46,100	46,100	0	46,100
Network Video Recorder	1	7,000	7,000	0	7,000
Off Road Dump	1	579,000	579,000	0	579,000
Roll Off Container	2	15,500	31,000	0	31,000
Roll Off Containers 30 Yard	2	8,250	16,500	0	16,500
Roll Off Truck	1	260,000	260,000	0	260,000
Skid Trac Steer	1	100,000	100,000	0	100,000
Surface Emissions Gas Monitor with Handheld GPS	1	27,000	27,000	0	27,000
Transfer Truck Tractor	2	203,280	406,560	0	406,560
Transfer Truck Trailer	2	142,500	285,000	0	285,000
		<b>4,000,148</b>	<b>4,380,078</b>	<b>0</b>	<b>4,380,078</b>
<b>TOTAL FUND 450 - Solid Waste</b>			<b>\$4,380,078</b>	<b>\$0</b>	<b>\$4,380,078</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 451 - Daytona Beach International Airport</b>					
<b>Airport</b>					
75K Plane Skate	1	40,000	40,000	0	40,000
Airfield Vault UPS	1	25,000	25,000	0	25,000
ALIS Airside	1	80,000	80,000	0	80,000
Amadeus Storage System Ph2	1	120,000	120,000	0	120,000
Cannon L-72 400 Hz GPU Loadbank	1	8,500	8,500	0	8,500
East Employee Lot Awning	1	25,000	25,000	0	25,000
Foreign Object Debris (FOD) Boss	1	8,000	8,000	0	8,000
Genie GS 3246 Scissor Lift 38'	1	28,000	28,000	0	28,000
John Deere Mower Z994R	1	16,000	16,000	0	16,000
Light Cart Towers	4	17,500	70,000	0	70,000
Portable Trailer	1	15,000	15,000	0	15,000
Replace 2 Lighted X's	2	30,000	60,000	0	60,000
Speed Alert Signs for Midway/Bellevue	3	4,500	13,500	0	13,500
Trailer 6' x 18'	1	8,000	8,000	0	8,000
Trailer 8' x 20'	1	12,000	12,000	0	12,000
Ventrac 4520Y Compact Center Articulating Tractor AWD	1	35,000	35,000	0	35,000
		<b>472,500</b>	<b>564,000</b>	<b>0</b>	<b>564,000</b>
<b>Fire Rescue Services</b>					
Onboard ARFF Foam Proportional Testing Units	2	35,000	70,000	0	70,000
		<b>35,000</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>			<b>\$634,000</b>	<b>\$0</b>	<b>\$634,000</b>
<b>Fund: 457 - Water and Sewer Utilities</b>					
<b>Water Resources and Utilities</b>					
Ops and Treatment Plant Equipment	1	196,002	196,002	0	196,002
		<b>196,002</b>	<b>196,002</b>	<b>0</b>	<b>196,002</b>
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>			<b>\$196,002</b>	<b>\$0</b>	<b>\$196,002</b>
<b>Fund: 475 - Parking Garage</b>					
<b>Ocean Center</b>					
Segway Replacement (1 Unit)	1	7,000	7,000	0	7,000
		<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>
<b>TOTAL FUND 475 - Parking Garage</b>			<b>\$7,000</b>	<b>\$0</b>	<b>\$7,000</b>
<b>Total OPERATING FUNDS</b>			<b>\$13,652,115</b>	<b>\$1,686,702</b>	<b>\$15,338,817</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b><u>Fund: 305 - 800 MHz Capital</u></b>					
<b>Capital Projects</b>					
800 MHz Radio Upgrades	287	480	137,760	0	137,760
Microwave Power Supply	1	3,000	3,000	0	3,000
Radio Control Point UPS	1	70,000	70,000	0	70,000
Radio Control Point UPS - CF	1	60,000	0	60,000	60,000
		<b>133,480</b>	<b>210,760</b>	<b>60,000</b>	<b>270,760</b>
<b>TOTAL FUND 305 - 800 MHz Capital</b>			<b>\$210,760</b>	<b>\$60,000</b>	<b>\$270,760</b>
<b><u>Fund: 313 - Beach Capital Projects</u></b>					
<b>Capital Projects</b>					
Upgrades to Beach Gates - CF	1	102,061	0	102,061	102,061
Way Finding Signs - CF	1	150,000	0	150,000	150,000
		<b>252,061</b>	<b>0</b>	<b>252,061</b>	<b>252,061</b>
<b>TOTAL FUND 313 - Beach Capital Projects</b>			<b>\$0</b>	<b>\$252,061</b>	<b>\$252,061</b>
<b><u>Fund: 511 - Computer Replacement</u></b>					
<b>Information Technology</b>					
PC Replacement Program	1,415	1,200	1,698,000	0	1,698,000
		<b>1,200</b>	<b>1,698,000</b>	<b>0</b>	<b>1,698,000</b>
<b>County Manager</b>					
4K HDR LED Commercial TV	2	2,600	5,200	0	5,200
Blackmagic G2 Camera with Fujinon	1	11,000	11,000	0	11,000
Camera with 24x Optical Zoom	4	7,000	28,000	0	28,000
Cardioid Gooseneck Microphone	14	350	4,900	0	4,900
Custon Production Van Interior	1	9,000	9,000	0	9,000
TCK Training Room Podium	1	5,000	5,000	0	5,000
vMix Backup Production Switcher	1	7,000	7,000	0	7,000
		<b>41,950</b>	<b>70,100</b>	<b>0</b>	<b>70,100</b>
<b>TOTAL FUND 511 - Computer Replacement</b>			<b>\$1,768,100</b>	<b>\$0</b>	<b>\$1,768,100</b>

## Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 513 - Equipment Maintenance</b>					
<b>Fleet Management</b>					
7 Passenger Vehicle	1	31,500	31,500	0	31,500
A/C Machine	1	8,000	8,000	0	8,000
Battery Tester	1	5,000	5,000	0	5,000
Column Lifts	2	55,000	110,000	0	110,000
Diagnostic Scanner	1	8,000	8,000	0	8,000
Diagnostic Tools	5	2,000	10,000	0	10,000
Dispenser	2	10,680	21,360	0	21,360
Ice Machine	1	5,000	5,000	0	5,000
Jack Stands	2	5,000	10,000	0	10,000
Portacool	2	4,000	8,000	0	8,000
Service Truck	1	85,000	85,000	0	85,000
Service Truck with Hydraulic Crane	1	150,000	150,000	0	150,000
Telescopic Jack	1	3,000	3,000	0	3,000
		<b>372,180</b>	<b>454,860</b>	<b>0</b>	<b>454,860</b>
<b>TOTAL FUND 513 - Equipment Maintenance</b>			<b>\$454,860</b>	<b>\$0</b>	<b>\$454,860</b>
<b>Fund: 514 - Fleet Replacement</b>					
<b>Fleet Management</b>					
Vehicle Replacement Program - 101 Vehicles/ Equipment - Base	1	8,417,482	8,417,482	0	8,417,482
		<b>8,417,482</b>	<b>8,417,482</b>	<b>0</b>	<b>8,417,482</b>
<b>TOTAL FUND 514 - Fleet Replacement</b>			<b>\$8,417,482</b>	<b>\$0</b>	<b>\$8,417,482</b>
<b>Total NON-OPERATING FUNDS</b>			<b>\$10,851,202</b>	<b>\$312,061</b>	<b>\$11,163,263</b>
<b>TOTAL ALL FUNDS</b>			<b>\$24,503,317</b>	<b>\$1,998,763</b>	<b>\$26,502,080</b>



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## Summary of Capital Improvements by Fund

**FY 2023-24**

Fund		New Request	Carryforward	Total Request
<b>Countywide Funds</b>				
001	General Fund	15,549,408	8,556,964	24,106,372
104	Library	365,825	0	365,825
	<b>Total Countywide Funds</b>	<b>\$15,915,233</b>	<b>\$8,556,964</b>	<b>\$24,472,197</b>
<b>Special Revenue Funds</b>				
002	Emergency Medical Services	1,861,543	0	1,861,543
103	County Transportation Trust	8,060,000	5,283,300	13,343,300
113	Road Proportionate Share	17,672,594	0	17,672,594
114	Ponce De Leon Inlet and Port District	450,000	0	450,000
118	Ocean Center	387,800	0	387,800
120	Municipal Service District	247,000	360,000	607,000
123	Inmate Welfare Trust	0	50,000	50,000
131	Road Impact Fees-Zone 1 (Northeast)	200,000	800,000	1,000,000
132	Road Impact Fees-Zone 2 (Southeast)	800,000	0	800,000
133	Road Impact Fees-Zone 3 (Southwest)	2,140,000	2,400,000	4,540,000
134	Road Impact Fees-Zone 4 (Northwest)	0	4,199,317	4,199,317
136	Park Impact Fees-Zone 1 (Northeast)	550,000	0	550,000
138	Park Impact Fees-Zone 3 (Southwest)	250,000	0	250,000
139	Park Impact Fees-Zone 4 (Northwest)	275,000	0	275,000
140	Fire Rescue District	15,915,000	2,361,218	18,276,218
150	Countywide Fire Impact Fee	0	335,000	335,000
159	Stormwater Utility	750,000	0	750,000
162	Volusia Forever Land Acquisition	37,500	0	37,500
163	Land Management	130,000	0	130,000
178	Beach Management Fund	1,060,000	1,050,000	2,110,000
	<b>Total Special Revenue Funds</b>	<b>\$50,786,437</b>	<b>\$16,838,835</b>	<b>\$67,625,272</b>
<b>Enterprise Funds</b>				
450	Solid Waste	4,065,000	625,000	4,690,000
451	Daytona Beach International Airport	225,000	425,000	650,000
452	Airport Passenger Facility Charge	750,000	0	750,000
457	Water and Sewer Utilities	19,961,950	0	19,961,950
475	Parking Garage	1,986,000	625,000	2,611,000
	<b>Total Enterprise Funds</b>	<b>\$26,987,950</b>	<b>\$1,675,000</b>	<b>\$28,662,950</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$93,689,620</b>	<b>\$27,070,799</b>	<b>\$120,760,419</b>

## Summary of Capital Improvements by Fund

**FY 2023-24**

Fund		New Request	Carryforward	Total Request
<b>Capital Projects Funds</b>				
305	800 MHz Capital	910,000	0	910,000
313	Beach Capital Projects	1,232,974	2,885,489	4,118,463
314	Port Authority Capital Projects	3,200,000	0	3,200,000
318	Ocean Center	5,161,642	0	5,161,642
326	Park Projects	150,000	0	150,000
328	Trail Projects	5,143,000	350,000	5,493,000
360	ECHO Direct County Expenditures	5,677,120	0	5,677,120
378	Mosquito Control Capital	1,750,000	0	1,750,000
<b>Total Capital Projects Funds</b>		<b>\$23,224,736</b>	<b>\$3,235,489</b>	<b>\$26,460,225</b>
<b>Internal Service Funds</b>				
513	Equipment Maintenance	250,000	0	250,000
<b>Total Internal Service Funds</b>		<b>\$250,000</b>		<b>\$250,000</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$23,474,736</b>	<b>\$3,235,489</b>	<b>\$26,710,225</b>
<b>TOTAL ALL FUNDS</b>		<b>\$117,164,356</b>	<b>\$30,306,288</b>	<b>\$147,470,644</b>

# Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Environmental Management</b>			
Laboratory Cabinets	3,000	0	3,000
	<b>3,000</b>	<b>0</b>	<b>3,000</b>
<b>Clerk of the Circuit Court</b>			
Wifi System and Hardware	350,000	0	350,000
	<b>350,000</b>	<b>0</b>	<b>350,000</b>
<b>Office of the Sheriff</b>			
Volusia Sheriff Office Latent Print Unit Bldg Envelope	75,000	0	75,000
Volusia Sheriff Office Operations Building Improvements PH2	275,000	0	275,000
	<b>350,000</b>	<b>0</b>	<b>350,000</b>
<b>Corrections</b>			
Branch Jail - Air Handler	3,000,000	0	3,000,000
Branch Jail - Air Handler Replacement Design - CF	0	300,000	300,000
Branch Jail - Chiller - CF	0	3,000,000	3,000,000
Branch Jail - Exterior Window Replacement Design	300,000	0	300,000
Branch Jail - Exterior Window Replacement Engineering	0	60,000	60,000
Branch Jail - Fire Suppression System	900,000	0	900,000
Branch Jail - Parking Lot Resurfacing - CF	0	400,000	400,000
Branch Jail - Potable Water Pipes - CF	0	800,000	800,000
	<b>4,200,000</b>	<b>4,560,000</b>	<b>8,760,000</b>
<b>Emergency Management</b>			
EOC Expansion - Engineering/Design	360,000	0	360,000
	<b>360,000</b>	<b>0</b>	<b>360,000</b>
<b>Resource Stewardship</b>			
Ag Center Fence Replacement	62,094	0	62,094
	<b>62,094</b>	<b>0</b>	<b>62,094</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>			
<b>Parks Recreation &amp; Culture</b>			
Bennett Park Fence Repair	10,000	0	10,000
Chuck Lennon Fence Repair	13,500	0	13,500
DeBary Hall AV Updates	8,500	0	8,500
DeBary Hall Caretaker and Tennant House Repairs	10,000	0	10,000
DeBary Hall HVAC Units	30,000	0	30,000
DeBary Hall Mansion Upstairs Bathroom Floor Replacement	8,000	0	8,000
Ed Stone Park Repave Parking & Boat Parking Area	150,000	0	150,000
Hester Park Resurface Tennis Court	90,000	0	90,000
Lake Ashby Caretaker Trailer Replacement	200,000	0	200,000
Lake Ashby Fishing Dock Repairs	425,000	0	425,000
Lake George Dock Repairs	150,000	0	150,000
Lake Monroe Caretaker Trailer Replacement	200,000	0	200,000
Parks Airport Office Repairs	225,000	0	225,000
Spruce Creek Park Repair Fishing Dock	200,000	0	200,000
Strickland Fence Repair	5,000	0	5,000
Strickland Rec. Building Painting	25,000	0	25,000
	<b>1,750,000</b>	<b>0</b>	<b>1,750,000</b>
<b>Facility Management</b>			
Agricultural Center - ADA Improvements & Security Upgrade	245,000	0	245,000
Carpet Repl. at Various County Facilities	250,000	0	250,000
City Island Courthouse-Generator/Elect. Upgrade Phase I - CF	0	100,000	100,000
DeLand Annex ADA Compliance - Entrance and Restroom	100,000	0	100,000
DeLand Annex ADA Compliance - Entrance and Restroom - CF	0	243,300	243,300
DeLand Annex ADA Compliance - Entrance and Restroom Phase II	50,000	0	50,000
Deland Courthouse Elevator #9 & #6 Modernization	350,000	0	350,000
DeLand Courthouse - Elevator Modernization - CF	0	900,000	900,000
Deland Courthouse Elevators #9 & #6 Modernization	50,000	0	50,000
DeLand Courthouse - Low Slope Roof Replacement Phase I - CF	0	370,710	370,710
DeLand Courthouse - Low Slope Roof Replacement Phase II	629,290	0	629,290
Deland Courthouse Service Elevator Expansion	350,000	0	350,000
DeLand Courthouse - Stormwater/Erosion Control - CF	0	100,000	100,000
DeLand Courthouse - Stormwater/Erosion Control - Eng - CF	0	60,000	60,000
Dunlawton Lifeguard Tower - CF	0	30,000	30,000
Emergency Repair Project Design	150,000	0	150,000
Emergency Service Request - Various Court Projects - Eng CF	0	75,000	75,000
Environmental Office (FMR State Attorney) Exterior Stairs	85,000	0	85,000
Environmental Office (FMR State Attorney) Exterior Stairs CF	0	90,000	90,000

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Facility Management</b>			
Flooring Replacement at Various Court Facilities	100,000	0	100,000
Foxman Justice Center Exterior Window Repl. Design	50,000	0	50,000
Foxman Justice Center - Generator/Electrical Upgrade - CF	0	15,000	15,000
Foxman Justice Center - Generator/Elect. Upgrade Phase I CF	0	300,000	300,000
Foxman Justice Center - Generator/Elect. Upgrade Phase II	20,000	0	20,000
Foxman Justice /Center - Lobby Updates/Restroom Reno - CF	0	300,000	300,000
Halifax Historical Museum Roof/HVAC - Phase II	60,000	0	60,000
Halifax Historic Museum Repair Design	75,000	0	75,000
Hester Daughtery Bldg. Improvements and Upgrades	150,000	0	150,000
Hester Daughtery Bldg.- ReEpoxy Floors	170,000	0	170,000
Hester Daughtery Bldg.- ReEpoxy Floors - CF	0	35,000	35,000
Historic Courthouse - Elevator Replacement	300,000	0	300,000
Historic Courthouse - Ext Wall Resealing	52,170	0	52,170
Historic Courthouse - Ext. Wall Resealing - CF	0	247,830	247,830
HVAC Repl. at Various County Facilities	270,000	0	270,000
Land Surveys and Appraisals	25,000	0	25,000
Marine Science Center - Bird Hospital Renovation - CF	0	25,000	25,000
Marine Science Center - Bird Hospital Renovation Phase II	45,000	0	45,000
MicroComputers Bldg. Infrastructure/Restroom Reno Phase II	85,000	0	85,000
MicroComputers Bldg. Infrastructure/Restroom Renovation - CF	0	315,000	315,000
Modular Furniture Replacement	250,000	0	250,000
New Smyrna Beach Annex Bldg. Env. - CF	0	250,000	250,000
New Smyrna Beach Annex Window Repl.	60,000	0	60,000
New Smyrna Beach Lifeguard Tower at 27th Ave - CF	0	300,000	300,000
Office Reconfigurations at Various Court Facilities	75,000	0	75,000
Roof Emergency Assessments & Repairs - Design	50,000	0	50,000
SECM-Building Envelope	75,038	0	75,038
SECM-Building Envelope (Courts)	50,025	0	50,025
SECM-Demand Chiller Flow Optimization at Multiple Sites	194,531	0	194,531
SECM-Demand Chiller Flow Optimization (Various Courts)	194,531	0	194,531
SECM-Demand Control Ventilation at Multiple Sites	42,737	0	42,737
SECM-Demand Control Ventilation at Multiple Sites (Courts)	42,737	0	42,737
SECM-DX Install (Direct Expansion Air Conditioning) DEVCC	23,727	0	23,727
SECM-Dynamic Variable Air Volume Optimization	29,875	0	29,875
SECM-Dynamic Variable Air Volume Optimization (Courts)	29,875	0	29,875
SECM-Emergency Ops. Center Energy Redundancy Ph1	869,175	0	869,175
SECM-High Efficiency Transformers	274,501	0	274,501
SECM-High Efficiency Transformers (Courts)	274,501	0	274,501



## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Facility Management</b>			
SECM-Lighting Retrofit at Multiple Sites	1,066,817	0	1,066,817
SECM-Lighting Retrofit at Multiple Sites (Courts)	800,112	0	800,112
SECM-Occupancy Based HVAC Controls at Multiple Sites	3,796	0	3,796
SECM-Variable Frequency Drives	71,000	0	71,000
Thomas C. Kelly Bldg - ADA Restroom Improvements Phase I CF	0	125,000	125,000
Thomas C. Kelly Bldg - ADA Restroom Improvements Phase II	259,876	0	259,876
Thomas C. Kelly Bldg - ADA Restroom Improvements Phase II CF	0	115,124	115,124
Votran Transit Services Security Upgrades	75,000	0	75,000
	<b>8,474,314</b>	<b>3,996,964</b>	<b>12,471,278</b>
<b>TOTAL FUND 001 - General Fund</b>	<b>\$15,549,408</b>	<b>\$8,556,964</b>	<b>\$24,106,372</b>
<b><u>Fund: 002 - Emergency Medical Services</u></b>			
<b>Emergency Medical Services</b>			
Architectural Design for New EMS Headquarters	1,800,000	0	1,800,000
Flooring	61,543	0	61,543
	<b>1,861,543</b>	<b>0</b>	<b>1,861,543</b>
<b>TOTAL FUND 002 - Emergency Medical Services</b>	<b>\$1,861,543</b>	<b>\$0</b>	<b>\$1,861,543</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 103 - County Transportation Trust</u></b>			
<b>Engineering &amp; Construction</b>			
Doyle Road - Twisted Oak to Lush Ln. - CF	0	450,000	450,000
	<b>0</b>	<b>450,000</b>	<b>450,000</b>
<b>Road and Bridge</b>			
Bridge Repair Projects (Various Locations)	200,000	0	200,000
L.B Knox Bridge on High Bridge Road Deck Repair	2,000,000	0	2,000,000
Main Street Bridge Counterweight Metalizing	750,000	0	750,000
Main Street Bridge Mechanical System Components Phase II	175,000	0	175,000
	<b>3,125,000</b>	<b>0</b>	<b>3,125,000</b>
<b>Traffic Engineering</b>			
10th St. & NSB High School Construction	375,000	0	375,000
10th St. & NSB High School Design	45,000	0	45,000
173 - Saxon & Providence	725,000	0	725,000
338 - Taylor & Hensel	725,000	0	725,000
Taylor Rd. & Tomoka Farms - CF	0	425,000	425,000
	<b>1,870,000</b>	<b>425,000</b>	<b>2,295,000</b>
<b>LOGT 5 Road Projects</b>			
Advanced Permits & Engineering	700,000	0	700,000
Advanced Right of Way Acquisition	300,000	0	300,000
Countywide Safety Projects	1,000,000	0	1,000,000
Old Mission Rd. - Josephine St. to West Park Ave. - CF	0	3,008,300	3,008,300
Pioneer Trail Safety Impr - Tomoka Farm to Williamson	800,000	0	800,000
Pioneer Trail Safety Impr - Tomoka Farm to Williamson - CF	0	1,200,000	1,200,000
Pioneer Trail & Tomoka Farms Rd. Roundabout	265,000	0	265,000
Turnbull Bay Rd - Pioneer Tr to Sunset - CF	0	200,000	200,000
	<b>3,065,000</b>	<b>4,408,300</b>	<b>7,473,300</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>	<b>\$8,060,000</b>	<b>\$5,283,300</b>	<b>\$13,343,300</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 104 - Library</u></b>			
<b>Library Services</b>			
DeLand Regional Library Window Design	35,000	0	35,000
Deltona Regional Library Security Camera Upgrade	85,825	0	85,825
Dickerson Library Lighting	30,000	0	30,000
HVAC	100,000	0	100,000
Orange City Library Renovations	85,000	0	85,000
Ormond Beach Regional Library HVAC Roof Unit	30,000	0	30,000
	<b>365,825</b>	<b>0</b>	<b>365,825</b>
<b>TOTAL FUND 104 - Library</b>	<b>\$365,825</b>	<b>\$0</b>	<b>\$365,825</b>
<b><u>Fund: 113 - Road Proportionate Share</u></b>			
<b>LOGT 5 Road Projects</b>			
Construction	17,672,594	0	17,672,594
	<b>17,672,594</b>	<b>0</b>	<b>17,672,594</b>
<b>TOTAL FUND 113 - Road Proportionate Share</b>	<b>\$17,672,594</b>	<b>\$0</b>	<b>\$17,672,594</b>
<b><u>Fund: 114 - Ponce De Leon Inlet and Port District</u></b>			
<b>Coastal</b>			
Reef Deployments	200,000	0	200,000
Smyrna Dunes Park Restroom Expansion	100,000	0	100,000
Smyrna Dunes Walkway 3 Reconnection	150,000	0	150,000
	<b>450,000</b>	<b>0</b>	<b>450,000</b>
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$450,000</b>
<b><u>Fund: 118 - Ocean Center</u></b>			
<b>Ocean Center</b>			
Basketball Floor Replacement	175,000	0	175,000
Loading Dock Levelers	25,000	0	25,000
Metasys System Upgrade	127,800	0	127,800
Portable Risers	45,000	0	45,000
Stage Skirting	15,000	0	15,000
	<b>387,800</b>	<b>0</b>	<b>387,800</b>
<b>TOTAL FUND 118 - Ocean Center</b>	<b>\$387,800</b>	<b>\$0</b>	<b>\$387,800</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 120 - Municipal Service District</u></b>			
<b>Animal Control</b>			
Animal Control Parking Lot Resurfacing - CF	0	40,000	40,000
Animal Control Roof	25,000	0	25,000
Animal Control Roof- Construction	150,000	0	150,000
Animal Control Windows	72,000	0	72,000
Pole Barn for Mobile Clinic - CF	0	320,000	320,000
	<b>247,000</b>	<b>360,000</b>	<b>607,000</b>
<b>TOTAL FUND 120 - Municipal Service District</b>	<b>\$247,000</b>	<b>\$360,000</b>	<b>\$607,000</b>
<b><u>Fund: 123 - Inmate Welfare Trust</u></b>			
<b>Corrections</b>			
Outdoor School - CF	0	50,000	50,000
	<b>0</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL FUND 123 - Inmate Welfare Trust</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b><u>Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</u></b>			
<b>Engineering &amp; Construction</b>			
Dunn Ave Extension - Tomoka Farms Rd to LPGA Blvd - CF	0	800,000	800,000
Hand Ave Widening - Clyde Morris Blvd to Nova Rd	200,000	0	200,000
	<b>200,000</b>	<b>800,000</b>	<b>1,000,000</b>
<b>TOTAL FUND 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>\$200,000</b>	<b>\$800,000</b>	<b>\$1,000,000</b>
<b><u>Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</u></b>			
<b>Engineering &amp; Construction</b>			
Pioneer Tr. Safety Impr - Tomoka Farm to Williamson	800,000	0	800,000
	<b>800,000</b>	<b>0</b>	<b>800,000</b>
<b>TOTAL FUND 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$800,000</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</u></b>			
<b>Engineering &amp; Construction</b>			
Rhode Island Extension - Veterans Mem Pkwy to Normandy Blvd	300,000	0	300,000
Veteran's Mem Pkwy Ext. - Graves - SR472 - Engineering	1,240,000	0	1,240,000
Veteran's Mem Pkwy Ext. - Graves - SR472 - Right of Way - CF	0	1,500,000	1,500,000
Veteran's Mem Pkwy Wide-Rhode Island-Graves - Eng. - CF	0	900,000	900,000
Veteran's Mem Pkwy Wide-Rhode Island-Graves - Right of Way	600,000	0	600,000
	<b>2,140,000</b>	<b>2,400,000</b>	<b>4,540,000</b>
<b>TOTAL FUND 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>\$2,140,000</b>	<b>\$2,400,000</b>	<b>\$4,540,000</b>
<b><u>Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</u></b>			
<b>Engineering &amp; Construction</b>			
Beresford Ave. - Blue Lake Ave. to MLK Jr. Beltway - CF	0	3,346,570	3,346,570
Orange Camp Rd. - MLK Blvd. to I-4 - CF	0	852,747	852,747
	<b>0</b>	<b>4,199,317</b>	<b>4,199,317</b>
<b>TOTAL FUND 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>\$0</b>	<b>\$4,199,317</b>	<b>\$4,199,317</b>
<b><u>Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Bicentennial Park ADA Ramp	200,000	0	200,000
Highbridge Park	350,000	0	350,000
	<b>550,000</b>	<b>0</b>	<b>550,000</b>
<b>TOTAL FUND 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$550,000</b>
<b><u>Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Lake Beresford Park Parking	250,000	0	250,000
	<b>250,000</b>	<b>0</b>	<b>250,000</b>
<b>TOTAL FUND 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Cypress Lake Parking Lot	130,000	0	130,000
Seville Parking Lot	145,000	0	145,000
	<b>275,000</b>	<b>0</b>	<b>275,000</b>
<b>TOTAL FUND 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>\$275,000</b>	<b>\$0</b>	<b>\$275,000</b>
<b><u>Fund: 140 - Fire Rescue District</u></b>			
<b>Fire Rescue Services</b>			
Exhaust Removal System	50,000	0	50,000
Fire Services - Station 15/Hazmat - CF	0	15,000	15,000
Fire Station 13 Remodel	365,000	0	365,000
Fire Station 15/HAZMAT	15,000,000	0	15,000,000
Fire Station 32 Remodel	250,000	0	250,000
Fire Station 41 Remodel	250,000	0	250,000
Land for Station 47 - CF	0	32,000	32,000
Restroom Facility at Training Center - CF	0	256,284	256,284
Station 22 Engineering - CF	0	9,347	9,347
Station 22 Renovation	0	99,812	99,812
Station 22 Renovation - CF	0	1,076,648	1,076,648
Station 34 Renovation - CF	0	872,127	872,127
	<b>15,915,000</b>	<b>2,361,218</b>	<b>18,276,218</b>
<b>TOTAL FUND 140 - Fire Rescue District</b>	<b>\$15,915,000</b>	<b>\$2,361,218</b>	<b>\$18,276,218</b>
<b><u>Fund: 150 - Countywide Fire Impact Fee</u></b>			
<b>Fire Rescue Services</b>			
Land for Station 47 - CF	0	235,000	235,000
Restroom Facility at Training Center - CF	0	100,000	100,000
	<b>0</b>	<b>335,000</b>	<b>335,000</b>
<b>TOTAL FUND 150 - Countywide Fire Impact Fee</b>	<b>\$0</b>	<b>\$335,000</b>	<b>\$335,000</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 159 - Stormwater Utility</u></b>			
<b>Stormwater</b>			
Land for Stormwater Projects	150,000	0	150,000
Local Projects	200,000	0	200,000
N. Peninsula Stormwater Improvements	300,000	0	300,000
Volusia Retention Pond	100,000	0	100,000
	<b>750,000</b>	<b>0</b>	<b>750,000</b>
<b>TOTAL FUND 159 - Stormwater Utility</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$750,000</b>
<b><u>Fund: 162 - Volusia Forever Land Acquisition</u></b>			
<b>Land Acquisition</b>			
Small Lots - Aurora Heights	2,500	0	2,500
Small Lots - Cape Atlantic Estates	10,000	0	10,000
Small Lots - Davis Park	2,500	0	2,500
Small Lots - Fountain City Subdivision	2,500	0	2,500
Small Lots - Hamilton Heights	2,500	0	2,500
Small Lots - Howe & Curriers	2,500	0	2,500
Small Lots - Pablo Sub	2,500	0	2,500
Small Lots - University Highlands	10,000	0	10,000
Small Lots - West Daytona Acres	2,500	0	2,500
	<b>37,500</b>	<b>0</b>	<b>37,500</b>
<b>TOTAL FUND 162 - Volusia Forever Land Acquisition</b>	<b>\$37,500</b>	<b>\$0</b>	<b>\$37,500</b>
<b><u>Fund: 163 - Land Management</u></b>			
<b>Land Management</b>			
Campsite Development and Installation	20,000	0	20,000
Pavilion Roof Replacement	15,000	0	15,000
Property Signs and Trailhead Upgrades	35,000	0	35,000
Screen Room Repair	15,000	0	15,000
Security Fence	45,000	0	45,000
	<b>130,000</b>	<b>0</b>	<b>130,000</b>
<b>TOTAL FUND 163 - Land Management</b>	<b>\$130,000</b>	<b>\$0</b>	<b>\$130,000</b>



## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 178 - Beach Management Fund</u></b>			
<b>Coastal</b>			
Hillsboro St. Dune Walkover	300,000	0	300,000
Inlet Harbor Dune Walkover	50,000	0	50,000
Mary McLeod Bethune Pavilion Replacement	150,000	0	150,000
Mary McLeod Bethune West Side Restrooms	50,000	0	50,000
Spruce Creek FEC Train Trestle Dredging - CF	0	750,000	750,000
Sunsplash Resurface/Restripe	85,000	0	85,000
	<b>635,000</b>	<b>750,000</b>	<b>1,385,000</b>
<b>Environmental Management</b>			
Predator Control Screen	15,000	0	15,000
Shorebird Exhibit Roof	35,000	0	35,000
	<b>50,000</b>	<b>0</b>	<b>50,000</b>
<b>Beach Safety Ocean Rescue</b>			
Beach Headquarters 3rd Floor Conference Room Renovation	25,000	0	25,000
Frank Rendon Park - Control Tower	350,000	0	350,000
Sun Splash Park Control Tower - CF	0	300,000	300,000
	<b>375,000</b>	<b>300,000</b>	<b>675,000</b>
<b>TOTAL FUND 178 - Beach Management Fund</b>	<b>\$1,060,000</b>	<b>\$1,050,000</b>	<b>\$2,110,000</b>
<b><u>Fund: 450 - Solid Waste</u></b>			
<b>Solid Waste</b>			
Cover Structure for Landfill Fleet Building	150,000	0	150,000
Landfill Gas Control Quality Assurance Services	65,000	0	65,000
Landfill Gas Expansion Construction	175,000	0	175,000
Landfill Gas Expansion Construction - CF	0	625,000	625,000
Site Improvements	3,500,000	0	3,500,000
Stormwater/Cust Conv Cntr/Household Haz Waste	175,000	0	175,000
	<b>4,065,000</b>	<b>625,000</b>	<b>4,690,000</b>
<b>TOTAL FUND 450 - Solid Waste</b>	<b>\$4,065,000</b>	<b>\$625,000</b>	<b>\$4,690,000</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 451 - Daytona Beach International Airport</u></b>			
<b>Airport</b>			
NextGen Building Window Replacement	75,000	0	75,000
NextGen Building Window Replacement - CF	0	175,000	175,000
Terminal EFIS Repairs and Paint	150,000	0	150,000
Terminal EFIS Repairs and Paint - CF	0	250,000	250,000
	<b>225,000</b>	<b>425,000</b>	<b>650,000</b>
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>	<b>\$225,000</b>	<b>\$425,000</b>	<b>\$650,000</b>
<b><u>Fund: 452 - Airport Passenger Facility Charge</u></b>			
<b>Airport</b>			
PC Air for Passenger Boarding Bridges	675,000	0	675,000
PC Air for Passenger Boarding Bridges - Design	75,000	0	75,000
	<b>750,000</b>	<b>0</b>	<b>750,000</b>
<b>TOTAL FUND 452 - Airport Passenger Facility Charge</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$750,000</b>
<b><u>Fund: 457 - Water and Sewer Utilities</u></b>			
<b>Water Resources and Utilities</b>			
Collection Systems Rehab Program - Construction	386,950	0	386,950
Engineering	125,000	0	125,000
Glen Abbey WTP Quality Improvement Construction	1,000,000	0	1,000,000
Southeast Volusia US1 Utility Extension	2,500,000	0	2,500,000
Southwest Regional Water Reclamation Expansion	14,950,000	0	14,950,000
Wastewater Production Well Rehabilitation	200,000	0	200,000
Water Main Replacement/Upgrades	100,000	0	100,000
Water Plant Upgrades - including package plants	575,000	0	575,000
Water Production Well Rehabilitation	125,000	0	125,000
	<b>19,961,950</b>	<b>0</b>	<b>19,961,950</b>
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>	<b>\$19,961,950</b>	<b>\$0</b>	<b>\$19,961,950</b>

# **Detail of Capital Improvements by Fund FY 2023-24**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 475 - Parking Garage</u></b>			
<b>Ocean Center</b>			
Deck Rehabilitation Levels 3-5	250,000	0	250,000
Mechanical/Electrical/Plumbing (MEP) Upgrades	1,000,000	0	1,000,000
Parking Garage Exterior Building Repairs	625,000	0	625,000
Parking Garage Exterior Building Repairs - CF	0	625,000	625,000
Reseal and Restripe Parking Lots	30,000	0	30,000
Surface Lot Lighting Fixture	81,000	0	81,000
	<b>1,986,000</b>	<b>625,000</b>	<b>2,611,000</b>
<b>TOTAL FUND 475 - Parking Garage</b>	<b>\$1,986,000</b>	<b>\$625,000</b>	<b>\$2,611,000</b>
<b>Total OPERATING FUNDS</b>	<b>\$93,689,620</b>	<b>\$27,070,799</b>	<b>\$120,760,419</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 305 - 800 MHz Capital</u></b>			
<b>Capital Projects</b>			
DeLeon Springs Radio Tower	910,000	0	910,000
	<b>910,000</b>	<b>0</b>	<b>910,000</b>
<b>TOTAL FUND 305 - 800 MHz Capital</b>	<b>\$910,000</b>	<b>\$0</b>	<b>\$910,000</b>

### **Fund: 313 - Beach Capital Projects**

<b>Capital Projects</b>			
16th Avenue Beach Ramp - CF	0	473,869	473,869
16th Avenue Beach Ramp Design - CF	0	34,105	34,105
Browning Ave Ramp Construction - CF	0	237,500	237,500
Browning Ave Ramp Design - CF	0	1,690	1,690
Cardinal Dr. Ramp Construction - CF	0	100,000	100,000
Cardinal Dr. Ramp Design - CF	0	40,000	40,000
Dunlawton Avenue Ramp Design - CF	0	300,000	300,000
Harvey Ramp Design - CF	0	150,000	150,000
International Speedway Blvd Ramp	917,974	0	917,974
International Speedway Blvd Ramp Construction - CF	0	418,350	418,350
International Speedway Blvd Ramp Design - CF	0	59,975	59,975
Resurfacing and Restriping Parking Lots	50,000	0	50,000
Rockefeller Drive Ramp Construction	265,000	0	265,000
Silver Beach Ave Ramp Construction - CF	0	650,000	650,000
University Blvd Ramp Construction - CF	0	400,000	400,000
University Blvd Ramp Design - CF	0	20,000	20,000
	<b>1,232,974</b>	<b>2,885,489</b>	<b>4,118,463</b>
<b>TOTAL FUND 313 - Beach Capital Projects</b>	<b>\$1,232,974</b>	<b>\$2,885,489</b>	<b>\$4,118,463</b>

### **Fund: 314 - Port Authority Capital Projects**

<b>Coastal</b>			
DMMA Management	2,500,000	0	2,500,000
Intra Coastal Dredging	500,000	0	500,000
Smyrna Dunes Park Restroom Expansion - Design	200,000	0	200,000
	<b>3,200,000</b>	<b>0</b>	<b>3,200,000</b>
<b>TOTAL FUND 314 - Port Authority Capital Projects</b>	<b>\$3,200,000</b>	<b>\$0</b>	<b>\$3,200,000</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 318 - Ocean Center</u></b>			
<b>Capital Projects</b>			
Ballroom Airwall Replacement	458,700	0	458,700
Carpet Replacement	15,000	0	15,000
Demand Chiller Flow Optimization	183,441	0	183,441
Demand Control Ventilation	47,037	0	47,037
Dynamic Variable Air Volume Optimization	32,875	0	32,875
Exterior Building - Repairs & Painting	350,000	0	350,000
Exterior Door Replacement	50,000	0	50,000
High Efficiency Transformers	226,476	0	226,476
Interior Door Replacement	15,000	0	15,000
Lighting Retrofit	808,113	0	808,113
Mobile Electric Distribution Station Replacement	200,000	0	200,000
Overhead Roll-Up Door Replacement	100,000	0	100,000
Power Distribution Replacement	1,000,000	0	1,000,000
Restroom Remodel	1,000,000	0	1,000,000
Solar Panels	400,000	0	400,000
Upgrade Lighting Control System	100,000	0	100,000
Wi-Fi System Replacement	175,000	0	175,000
	<b>5,161,642</b>	<b>0</b>	<b>5,161,642</b>
<b>TOTAL FUND 318 - Ocean Center</b>	<b>\$5,161,642</b>	<b>\$0</b>	<b>\$5,161,642</b>

### **Fund: 326 - Park Projects**

<b>Capital Projects</b>			
Shell Harbor Seawall Repair	150,000	0	150,000
	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<b>TOTAL FUND 326 - Park Projects</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>

# **Detail of Capital Improvements by Fund FY 2023-24**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 328 - Trail Projects</u></b>			
<b>Capital Projects</b>			
Chuck Lennon Park to Trail at DeLeon Springs	500,000	0	500,000
Debary Pathway	180,000	0	180,000
Garfield - Deltona Parking	500,000	0	500,000
Green Springs Pathway - Resurfacing	120,000	0	120,000
Guise Rd. - Parking	500,000	0	500,000
Hickory Bluff Cost to Coast - Trail Connection	350,000	0	350,000
Hickory Bluff - Osteen Restroom	150,000	0	150,000
Lake Beresford North to Minnesota - Parking	500,000	0	500,000
Lake Beresford North to Minnesota - ROW	1,500,000	0	1,500,000
Lake Beresford Pathway - Resurfacing	393,000	0	393,000
Spring Garden Rd. - DeLeon Springs Restroom	150,000	0	150,000
Spring Garden Rd. - Parking	300,000	0	300,000
SR 442 Trail Parking Area Edgewater - CF	0	350,000	350,000
	<b>5,143,000</b>	<b>350,000</b>	<b>5,493,000</b>
<b>TOTAL FUND 328 - Trail Projects</b>	<b>\$5,143,000</b>	<b>\$350,000</b>	<b>\$5,493,000</b>

## Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 360 - ECHO Direct County Expenditures</u></b>			
<b>Coastal</b>			
9th Avenue Beach Access Dune Walkover	350,000	0	350,000
	<b>350,000</b>	<b>0</b>	<b>350,000</b>
<b>Environmental Management</b>			
Living Reef Environmental Education Exhibit/Coral Lab	75,000	0	75,000
Marine Science Center Education Building	2,603,620	0	2,603,620
	<b>2,678,620</b>	<b>0</b>	<b>2,678,620</b>
<b>Land Management</b>			
Gemini Springs Extension Recreation and Education Plan	300,000	0	300,000
Improvements to Volusia County Fairgrounds	1,000,000	0	1,000,000
	<b>1,300,000</b>	<b>0</b>	<b>1,300,000</b>
<b>Parks Recreation &amp; Culture</b>			
Debary Hall Mansion Restoration	88,500	0	88,500
Divito Property Seawall	375,000	0	375,000
Green Springs Park Playground & Safety Surface	150,000	0	150,000
San Jose Fishing Dock Repairs	90,000	0	90,000
Spruce Creek Camping Restrooms	45,000	0	45,000
Sugar Mill Gardens Restrooms	350,000	0	350,000
Walking Bridge Replacement Gemini Springs	250,000	0	250,000
	<b>1,348,500</b>	<b>0</b>	<b>1,348,500</b>
<b>TOTAL FUND 360 - ECHO Direct County Expenditures</b>	<b>\$5,677,120</b>	<b>\$0</b>	<b>\$5,677,120</b>
<b><u>Fund: 378 - Mosquito Control Capital</u></b>			
<b>Capital Projects</b>			
Engineering, Survey, and Design-Mosquito Control Facility	500,000	0	500,000
Facilities Replacement - Construction	1,250,000	0	1,250,000
	<b>1,750,000</b>	<b>0</b>	<b>1,750,000</b>
<b>TOTAL FUND 378 - Mosquito Control Capital</b>	<b>\$1,750,000</b>	<b>\$0</b>	<b>\$1,750,000</b>



# **Detail of Capital Improvements by Fund FY 2023-24**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 513 - Equipment Maintenance</u></b>			
<b>Fleet Management</b>			
Bay Door Replacement	30,000	0	30,000
Repair and Paint Interior	100,000	0	100,000
Replace Heating System	20,000	0	20,000
Roof Structure Addition	100,000	0	100,000
	<b>250,000</b>	<b>0</b>	<b>250,000</b>
<b>TOTAL FUND 513 - Equipment Maintenance</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>
<b>Total NON-OPERATING FUNDS</b>	<b>\$23,474,736</b>	<b>\$3,235,489</b>	<b>\$26,710,225</b>
<b>TOTAL ALL FUNDS</b>	<b>\$117,164,356</b>	<b>\$30,306,288</b>	<b>\$147,470,644</b>

## Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2023-24 Transfer Amount
<b><u>001 - General Fund Transfers</u></b>		
Emergency Medical Services Fund (002)	EMS Subsidy	6,617,677
Section 8 Fund (784)	Section 8 Grant Match	123,000
Beach Management Fund (178)	General Fund Beach Subsidy	11,601,662
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	3,928,897
Economic Development Fund (130)	Economic Development Subsidy	1,672,321
Votran (456)	Votran subsidy	10,218,499
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	974,165
IT Capital Fund (322)	CGI International Upgrade	1,000,000
<b>Total General Fund Transfers</b>		<b>36,136,221</b>
<b><u>103 - County Transportation Trust Fund Transfers</u></b>		
Debt Service Fund (209)	Debt service for Capital Improvement Revenue Note, Series 2015	1,013,282
<b>Total Transportation Trust Transfers</b>		<b>1,013,282</b>
<b><u>104 - Library Fund Transfers</u></b>		
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	2,000,000
<b>Total Library Transfers</b>		<b>2,000,000</b>
<b><u>105 - Mosquito Control Fund</u></b>		
Mosquito Control Projects Fund (378)	Transfer to fund new Mosquito Control Facility	1,750,000
<b>Total Mosquito Control Transfers</b>		<b>1,750,000</b>
<b><u>106 - Resort Tax Fund Transfers</u></b>		
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A	2,010,480
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	2,343,806
Ocean Center Fund (118)	Ocean Center Operations	12,654,556
<b>Total Resort Tax Transfers</b>		<b>17,008,842</b>
<b><u>108 - Sales Tax Fund Transfers</u></b>		
General Fund (001)	Sales tax revenue portion to the General Fund	18,983,336
Public Safety Fund (110)	Sales tax revenue portion to the Public Safety Fund	3,893,598
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	7,286,002
<b>Total Sales Tax Transfers</b>		<b>30,162,936</b>
<b><u>114 - Port Authority Fund Transfers</u></b>		
Port Capital Projects Fund (314)	Transfer for Boardwalk renovations at Lighthouse Point Park	3,200,000
<b>Total Port Authority Transfers</b>		<b>3,200,000</b>
<b><u>118 - Ocean Center Fund Transfers</u></b>		
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	688,147
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	4,315,000
<b>Total Ocean Center Transfers</b>		<b>5,003,147</b>
<b><u>120 - Municipal Service District Fund Transfers</u></b>		
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	470,046
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Public Safety Fund (110)	Transfer for Sheriff Unincorporated Services	22,125,779
<b>Total Municipal Service District Transfers</b>		<b>27,595,825</b>
<b><u>131,132,133,134 - Road Impact Fee Fund Transfers</u></b>		
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (131)	1,892,351
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (132)	495,616
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (133)	1,757,181
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (134)	360,448
<b>Total Road Impact Fee Transfers</b>		<b>4,505,596</b>

## Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2023-24 Transfer Amount
<b><u>160 - ECHO Fund Transfers</u></b>		
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
ECHO Direct County Expenditures Fund (360)	9th Ave Beach Access Walkover	350,000
ECHO Direct County Expenditures Fund (360)	Living Reef environmental education exhibit and working coral lab	75,000
ECHO Direct County Expenditures Fund (360)	Marine Science Center Education Building	2,603,620
ECHO Direct County Expenditures Fund (360)	County-owned Volusia County Fairgrounds Improvements	1,000,000
ECHO Direct County Expenditures Fund (360)	Gemini Springs Extension Recreation and Education Plan	300,000
ECHO Direct County Expenditures Fund (360)	Spruce Creek Camping Restroom	45,000
ECHO Direct County Expenditures Fund (360)	Sugar Mill Gardens Restrooms	350,000
ECHO Direct County Expenditures Fund (360)	Green Springs Park Playground and Safety Surface	150,000
ECHO Direct County Expenditures Fund (360)	Divito Property Seawall	375,000
ECHO Direct County Expenditures Fund (360)	San Jose Fishing Dock Repairs	90,000
ECHO Direct County Expenditures Fund (360)	Walking Bridge Replacement - Gemini Springs	250,000
ECHO Direct County Expenditures Fund (360)	Debary Hall Mansion Restoration	88,500
<b>Total ECHO Transfers</b>		<b>7,177,120</b>
<b><u>162 - Land Acquisition Fund</u></b>		
Land Management Fund (163)	Transfer of 15% set aside for land management activities	1,585,757
<b>Total Land Acquisition Fund Transfers</b>		<b>1,585,757</b>
<b><u>370 - Sheriff Helicopter Fund Transfer</u></b>		
Public Safety Fund (110)	Transfer of funding set aside for Sheriff helicopter purchase	5,470,615
<b>Total Sheriff Helicopter Fund Transfers</b>		<b>5,470,615</b>
<b><u>450 - Solid Waste Fund Transfers</u></b>		
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	1,077,054
<b>Total Solid Waste Fund Transfers</b>		<b>1,077,054</b>
<b>Summary of Interfund Transfers</b>		
<b>Transfers between Operating Funds</b>		<b>118,650,660</b>
<b>Transfers from Operating Funds to Non-Operating Funds</b>		<b>19,565,120</b>
<b>Transfers from Non-Operating Funds to Operating Funds</b>		<b>5,470,615</b>
<b>Total Interfund Transfers</b>		<b>143,686,395</b>

Reserve Summary by Fund

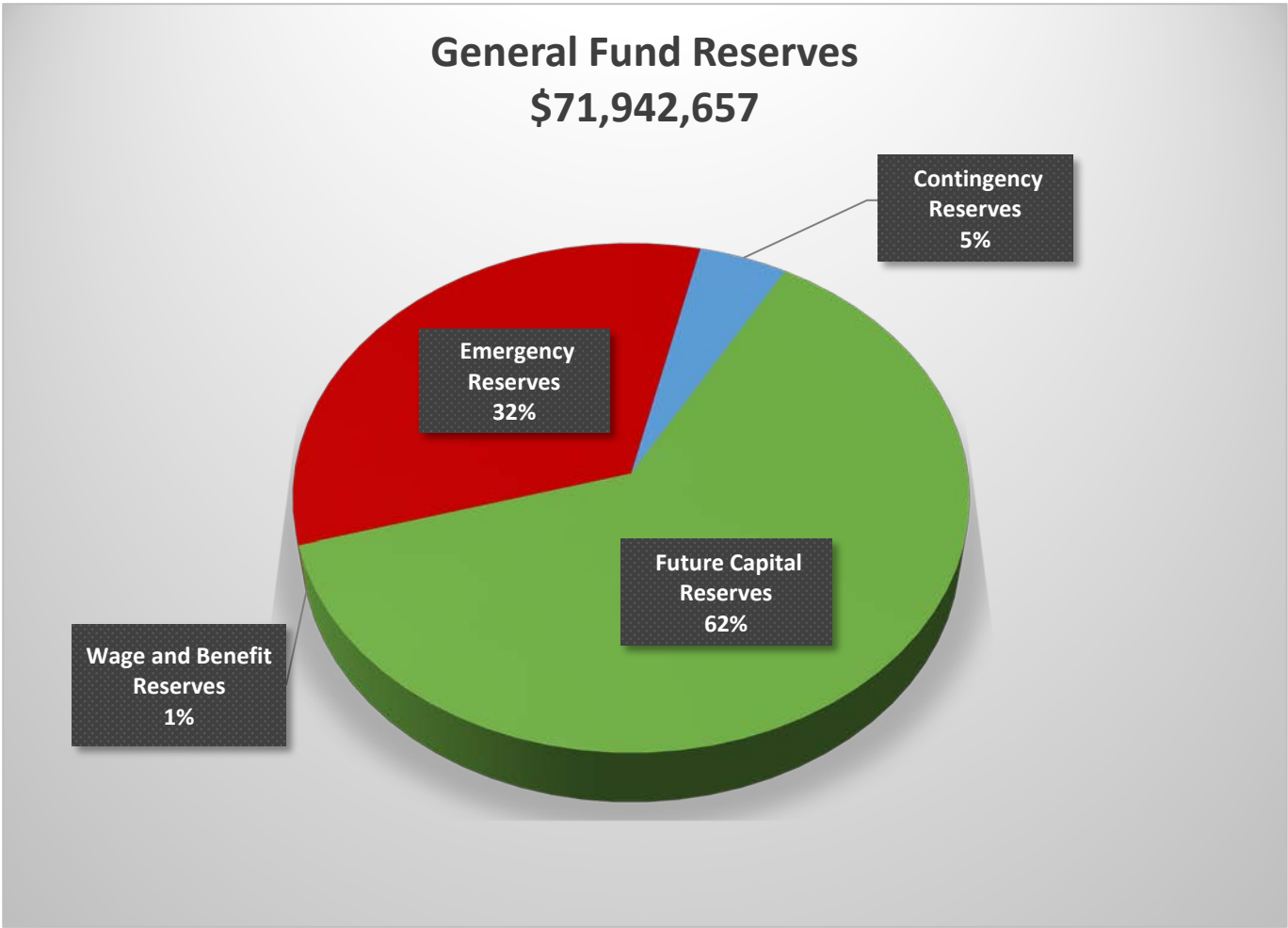
Reserve Category

Purpose

FY 2023-24

Fund: 001 - General Fund

Contingency Reserves	Address unexpected one-time priority expenditures	3,337,073
Future Capital Reserves	Set aside for one-time capital needs	44,821,429
Wage and Benefit Reserves	Set aside to address wage compression as necessary	500,000
Emergency Reserves	Per Council reserve policy at 10%	23,284,155
Total Reserves Fund: 001 - General		71,942,657



## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### Special Revenue Funds

#### Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	11,207,885
Revenue Stabilization	Set aside to offset volatility in ambulance fees	3,230,026
<b>Total Reserves Fund: 002 - Emergency Medical Services</b>		<b>14,437,911</b>

#### Fund: 103 - County Transportation Trust

Future Capital	Set aside for planned transportation related projects	19,961,441
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,916,702
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,199,193
<b>Total Reserves Fund: 103 - County Transportation Trust</b>		<b>24,077,336</b>

#### Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	6,501,954
Emergency Reserves	Per Council reserve policy at 10%	2,327,849
<b>Total Reserves Fund: 104 - Library</b>		<b>8,829,803</b>

#### Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future capital improvement needs	2,292,518
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	804,516
<b>Total Reserves Fund: 105 - East Volusia Mosquito Control</b>		<b>3,197,034</b>

#### Fund: 106 - Resort Tax

Revenue Stabilization	Set aside for volatility in resort tax collections	1,922,597
<b>Total Reserves Fund: 106 - Resort Tax</b>		<b>1,922,597</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### Fund: 108 - Sales Tax

Transition Reserves	Set aside for the transition of Sunrail costs	5,118,611
<b>Total Reserves Fund: 108 - Sales Tax</b>		<b>5,118,611</b>

### Fund: 109 - Tree Mitigation

Reserves	Set aside for future expenses related to tree replacement program	1,460,983
<b>Total Reserves Fund: 109 - Tree Mitigation</b>		<b>1,460,983</b>

### Fund: 113 - Road Proportionate Share

Future Capital Reserves	Set aside for future capital road expenses	227,517
<b>Total Reserves Fund: 113 - Road Proportionate Share</b>		<b>227,517</b>

### Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital improvement needs	3,035,348
Emergency Reserves	Per Council reserve policy at 10%	415,323
<b>Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District</b>		<b>3,450,671</b>

### Fund: 115 - E-911 Emergency Telephone System

Reserves	Set aside for future system costs	708,073
<b>Total Reserves Fund: 115 - E-911 Emergency Telephone System</b>		<b>708,073</b>

### Fund: 117 - Building Permits

Reserves	Set aside for future expenses	467,317
<b>Total Reserves Fund: 117 - Building Permits</b>		<b>467,317</b>

### Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	12,258,460
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,629,707
<b>Total Reserves Fund: 118 - Ocean Center</b>		<b>13,888,167</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### **Fund: 119 - Road District Maintenance**

Future Capital Reserves	Set aside for future one-time capital road needs	411,010
<b>Total Reserves Fund: 119 - Road District Maintenance</b>		<b>411,010</b>

### **Fund: 120 - Municipal Service District**

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	6,911,886
Reserves	Set aside for one-time capital needs	28,030,325
Emergency Reserves	Per Council reserve policy at 10%	3,446,500
<b>Total Reserves Fund: 120 - Municipal Service District</b>		<b>38,388,711</b>

### **Fund: 121 - Special Assessments**

Reserves	Set aside for future costs	934,840
<b>Total Reserves Fund: 121 - Special Assessments</b>		<b>934,840</b>

### **Fund: 122 - Manatee Conservation**

Reserves	Set aside for law enforcement water patrol	558,575
<b>Total Reserves Fund: 122 - Manatee Conservation</b>		<b>558,575</b>

### **Fund: 123 - Inmate Welfare Trust**

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	4,351,122
<b>Total Reserves Fund: 123 - Inmate Welfare Trust</b>		<b>4,351,122</b>

### **Fund: 124 - Library Endowment**

Reserves	Set aside for library services	427,427
<b>Total Reserves Fund: 124 - Library Endowment</b>		<b>427,427</b>



## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	227,698
<b>Total Reserves Fund: 125 - Homeless Initiatives</b>		<b>227,698</b>

### Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	280,669
<b>Total Reserves Fund: 127 - Wetland Mitigation</b>		<b>280,669</b>

### Fund: 130 - Economic Development

Reserves	Set aside for business development incentives awarded by Council	10,711,829
<b>Total Reserves Fund: 130 - Economic Development</b>		<b>10,711,829</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	11,170,058
<b>Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>		<b>11,170,058</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	9,653,772
<b>Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>		<b>9,653,772</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	10,578,108
<b>Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>		<b>10,578,108</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	13,727,117
<b>Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>		<b>13,727,117</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### Fund: 135 - Park Impact Fees - County

Future Capital Reserves	Set aside for future one-time capital needs	805,189
<b>Total Reserves Fund: 135 - Park Impact Fees-County</b>		<b>805,189</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	190,308
<b>Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>		<b>190,308</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	64,180
<b>Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>		<b>64,180</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	77,941
<b>Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>		<b>77,941</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	80,828
<b>Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>		<b>80,828</b>

### Fund: 140 - Fire Rescue District

Contingency Reserves	Set aside for unexpected needs	500,000
Grant Match Reserve	Set aside for future grant match opportunities	500,000
Future Capital Reserves	Set aside for future fire station remodel and relocation and equipment replacement.	4,408,184
Transition Reserves	To cover payouts for employees who retire	175,000
Emergency Reserves	Per Council reserve policy at 10%	4,410,076
<b>Total Reserves Fund: 140 - Fire Rescue District</b>		<b>9,993,260</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### Fund: 150 - Countywide Fire Impact Fee

Future Capital Reserves	Set aside for future one-time fire station capital needs	1,673,827
<b>Total Reserves Fund: 150 - Countywide Fire Impact Fee</b>		<b>1,673,827</b>

### Fund: 155 - Impact Fee Administration

Reserves	Set aside for impact fee administration costs	475,312
<b>Total Reserves Fund: 155 - Impact Fee Administration</b>		<b>475,312</b>

### Fund: 157 - Silver Sands/Bethune Beach MSD

Future Capital Reserves	Set aside for future one-time fire capital needs	18,395
<b>Total Reserves Fund: 157 - Silver Sands/Bethune Beach MSD</b>		<b>18,395</b>

### Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	57,258
<b>Total Reserves Fund: 158 - Gemini Springs Endowment</b>		<b>57,258</b>

### Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future capital improvement projects	2,749,932
<b>Total Reserves Fund: 159 - Stormwater Utility</b>		<b>2,749,932</b>

### Fund: 160 - Volusia ECHO

Future Capital Reserves	Set aside for future Council allocation for ECHO projects	15,996,063
<b>Total Reserves Fund: 160 - Volusia ECHO</b>		<b>15,996,063</b>

### Fund: 162 - Land Acquisition

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	15,947,619
<b>Total Reserves Fund: 162 - Land Acquisition</b>		<b>15,947,619</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	13,445,026
<b>Total Reserves Fund: 163 - Land Management</b>		<b>13,445,026</b>

### Fund: 164 - Barberville Mitigation Tract

Maintenance & Operations Reserves	Set aside for maintenance per the permits of St. Johns River Water Management District and the US Army of Engineers	639,079
<b>Total Reserves Fund: 164 - Barberville Mitigation Tract</b>		<b>639,079</b>

### Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	525,005
<b>Total Reserves Fund: 170 - Law Enforcement Trust</b>		<b>525,005</b>

### Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	405,524
<b>Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice</b>		<b>405,524</b>

### Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	36,457
<b>Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury</b>		<b>36,457</b>

### Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	253,411
<b>Total Reserves Fund: 174 - Law Enforcement Education Trust</b>		<b>253,411</b>

### Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	1,019,692
<b>Total Reserves Fund: 175 - Crime Prevention Trust</b>		<b>1,019,692</b>

Reserve Summary by Fund

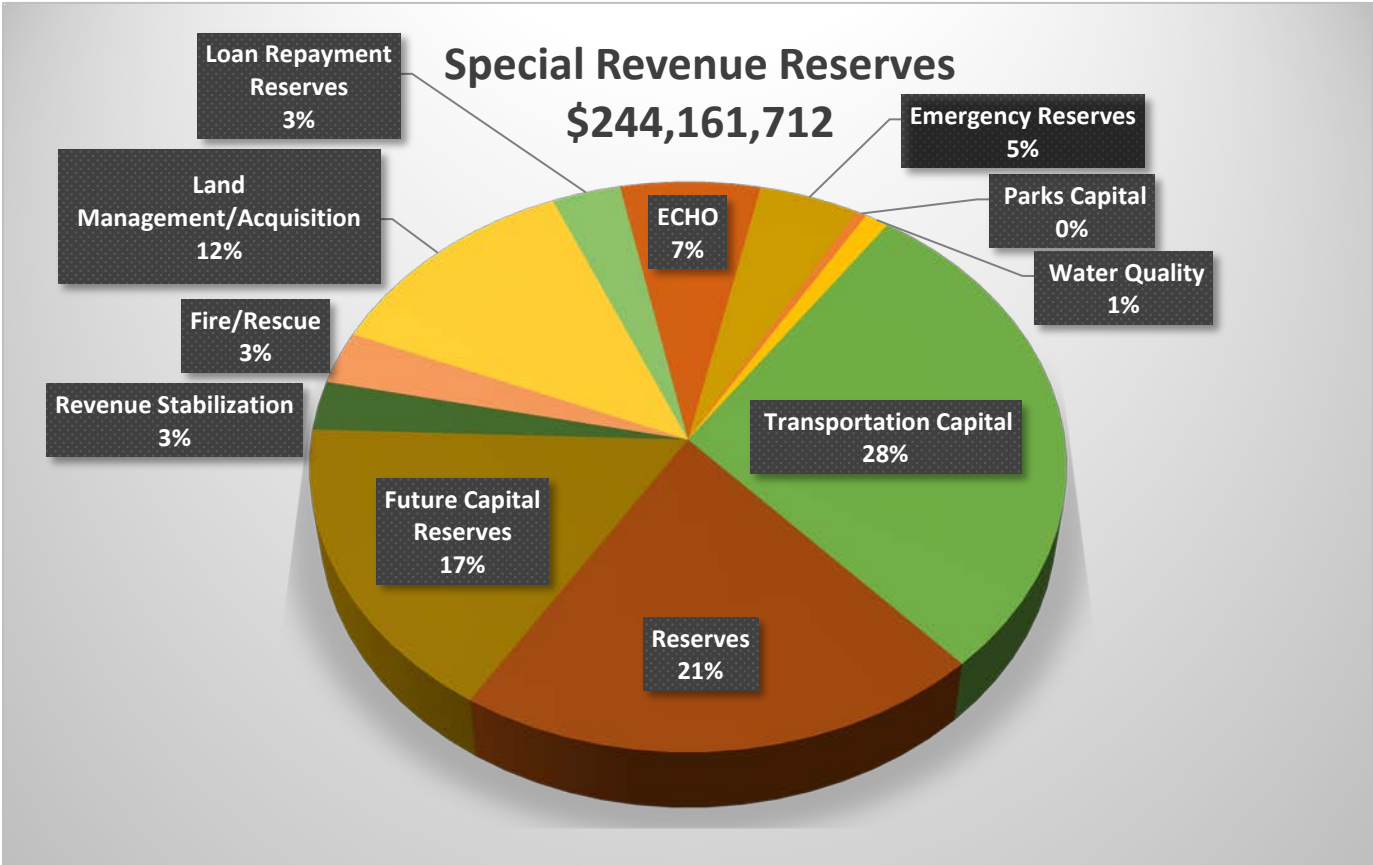
Reserve Category

Purpose

FY 2023-24

Fund: 177 - Dori Slosberg

Maintenance & Operations Reserves	Set aside for future needs	500,450
Total Reserves Fund: 177 - Dori Slosberg		500,450
Special Revenue Funds Total		244,161,712



## Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

### Debt Service Funds

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	3,054,374
<b>Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>		<b>3,054,374</b>

#### Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	52,837
<b>Total Reserves Fund: 213 - Gas Tax Refunding Revenue Bonds</b>		<b>52,837</b>

#### Fund: 215 - Capital Improvement Note, Series 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	326,086
<b>Total Reserves Fund: 215 - Capital Improvement Note, 2017</b>		<b>326,086</b>
<b>Debt Service Funds Total</b>		<b>3,433,297</b>

### Capital Project Funds

#### Fund: 305 - 800 MHz Capital Project

Future Capital Reserves	Set aside for future phases of 800MHz capital project	688,783
<b>Total Reserves Fund: 305 - 800 MHz Capital Project</b>		<b>688,783</b>

#### Fund: 309 - Correctional Facilities Capital Projects

Future Capital Reserves	Set aside for future Corrections related capital projects	510,769
<b>Total Reserves Fund: 309 - Correctional Facilities Capital Projects</b>		<b>510,769</b>

#### Fund: 313 - Beach Capital Projects

Future Capital Reserves	Set aside for future beach related capital projects	1,537,666
<b>Total Reserves Fund: 313 - Beach Capital Projects</b>		<b>1,537,666</b>

#### Fund: 314 - Port Authority Capital Projects

Future Capital Reserves	Set aside for future port authority related capital projects	1,703,558
<b>Total Reserves Fund: 314 - Port Authority Capital Projects</b>		<b>1,703,558</b>

## Reserve Summary by Fund

### Reserve Category

### Purpose

FY 2023-24

#### Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	6,025,298
<b>Total Reserves Fund: 317 - Library Construction Projects</b>		<b>6,025,298</b>

#### Fund: 318 - Ocean Center Capital Projects

Future Capital Reserves	Set aside for carpet replacement	2,588,629
<b>Total Reserves Fund: 318 - Ocean Center Capital Projects</b>		<b>2,588,629</b>

#### Fund: 322 - Information Technology Capital Projects

Future Capital Reserves	Set aside for financial system upgrade	1,218,293
<b>Total Reserves Fund: 322 - Information Technology Capital Projects</b>		<b>1,218,293</b>

#### Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future parks waterway projects	1,206,323
<b>Total Reserves Fund: 326 - Park Projects</b>		<b>1,206,323</b>

#### Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future trail projects	3,192,520
<b>Total Reserves Fund: 328 - Trail Projects</b>		<b>3,192,520</b>

#### Fund: 334 - Bond Funded Road Program

Future Capital Reserves	Set aside for future road projects	1,952,641
<b>Total Reserves Fund: 334 - Bond Funded Road Program</b>		<b>1,952,641</b>

#### Fund: 365 - Public Works Facilities

Future Capital Reserves	Set aside for future public works facilities projects	7,898,345
<b>Total Reserves Fund: 365 - Public Works Facilities</b>		<b>7,898,345</b>

#### Fund: 373 - Medical Examiner's Facility

Future Capital Reserves	Set aside for medical examiner's facility costs	998,867
<b>Total Reserves Fund: 373 - Medical Examiner's Facility</b>		<b>998,867</b>

#### Fund: 378 - Mosquito Control Capital

Future Capital Reserves	Set aside for future mosquito control building	3,953,709
<b>Total Reserves Fund: 378 - Mosquito Control Capital</b>		<b>3,953,709</b>

	<b>Capital Project Funds Total</b>	<b>33,475,401</b>
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## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2023-24**

### Enterprise Funds

#### Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	1,920,237
<b>Total Reserves Fund: 440 - Waste Collection</b>		<b>1,920,237</b>

#### Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	2,994,243
Landfill Closure Reserves	Set aside for future landfill closures	11,000,000
<b>Total Reserves Fund: 450 - Solid Waste</b>		<b>13,994,243</b>

#### Fund: 451 - Daytona Beach International Airport

Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	2,536,364
Grants-Match Reserves	Set aside for local contribution to grant match projects	17,125,071
<b>Total Reserves Fund: 451 - Daytona Beach International Airport</b>		<b>19,661,435</b>

#### Fund: 452 - Airport Passenger Facility Charge

Future Capital Reserves	Set aside for approved PFC capital projects	3,599,336
<b>Total Reserves Fund: 452 - Airport Passenger Facility Charge</b>		<b>3,599,336</b>

#### Fund: 453 - Airport Customer Facility Charge

Future Capital Reserves	Set aside for future rental car related capital projects	4,837,876
<b>Total Reserves Fund: 453 - Airport Customer Facility Charge</b>		<b>4,837,876</b>

#### Fund: 456 - Transit Services

Special Programs Reserves	Set aside for future fluctuation in fuel costs	250,000
Revenue Stabilization	Set aside to offset volatility of transit revenue streams	4,973,735
<b>Total Reserves Fund: 456 - Transit Services</b>		<b>5,223,735</b>



Reserve Summary by Fund

Reserve Category

Purpose

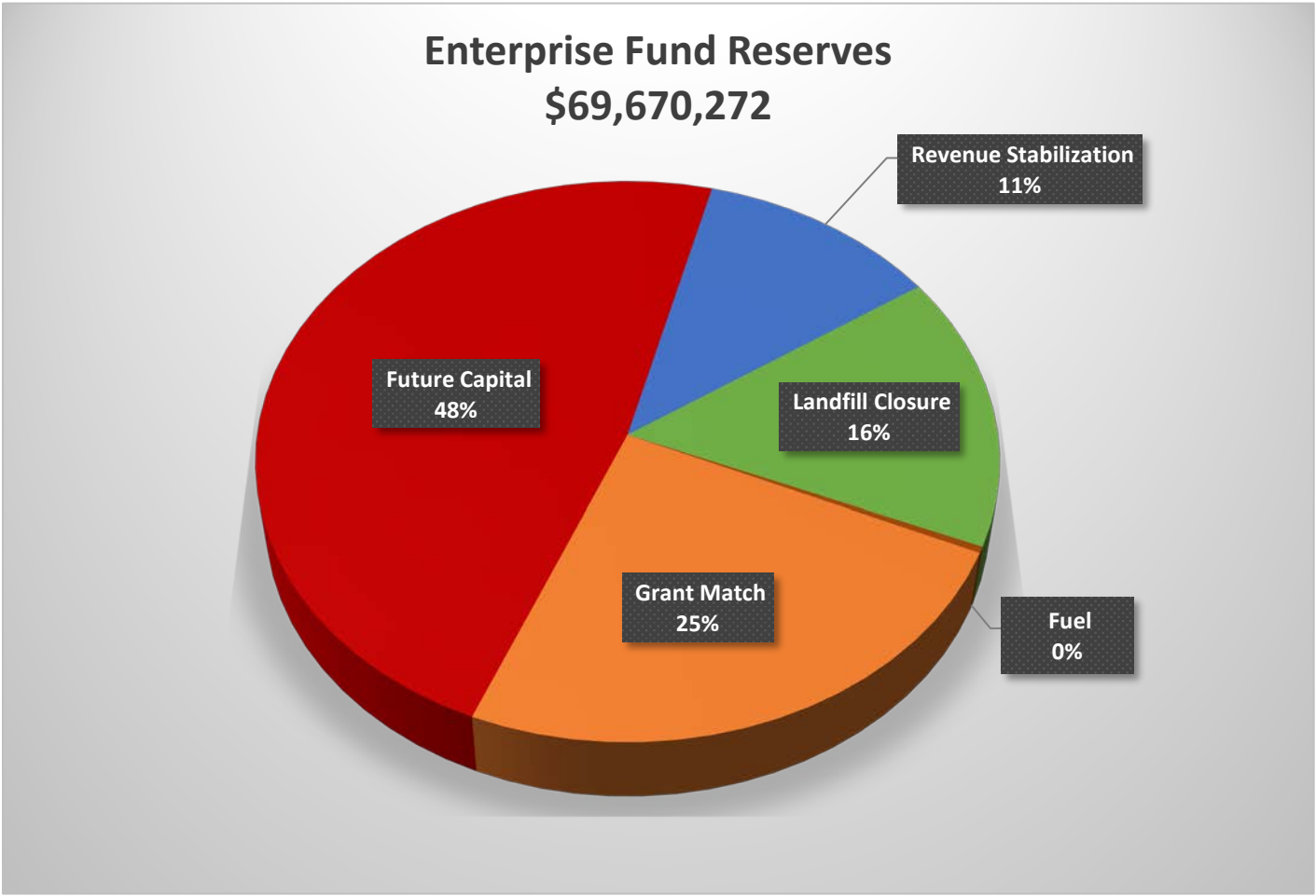
FY 2023-24

Fund: 457 - Water and Sewer Utilities

Future Capital Reserves	Set aside for future one-time water utility capital improvement needs	19,484,761
Total Reserves Fund: 457 - Water and Sewer Utilities		19,484,761

Fund: 475 - Parking Garage

Revenue Stabilization	Set aside to offset volatility of parking fee revenues	507,961
Future Capital Reserves	Set aside for future one-time capital needs	440,688
Total Reserves Fund: 475 - Parking Garage		948,649
Enterprise Funds Total		69,670,272



## Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

### Internal Service Funds

#### Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program & audio/visual equipment replacement	3,050,498
<b>Total Reserves Fund: 511 - Computer Replacement</b>		<b>3,050,498</b>

#### Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	1,340,748
<b>Total Reserves Fund: 513 - Equipment Maintenance</b>		<b>1,340,748</b>

#### Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	16,807,799
<b>Total Reserves Fund: 514 - Fleet Replacement</b>		<b>16,807,799</b>

#### Fund: 521 - Insurance Management

Reserve for Catastrophic Claims	Set aside for property losses, policy changes and workers' compensation claims	3,516,314
<b>Total Reserves Fund: 521 - Insurance Management</b>		<b>3,516,314</b>

#### Fund: 530 - Group Insurance

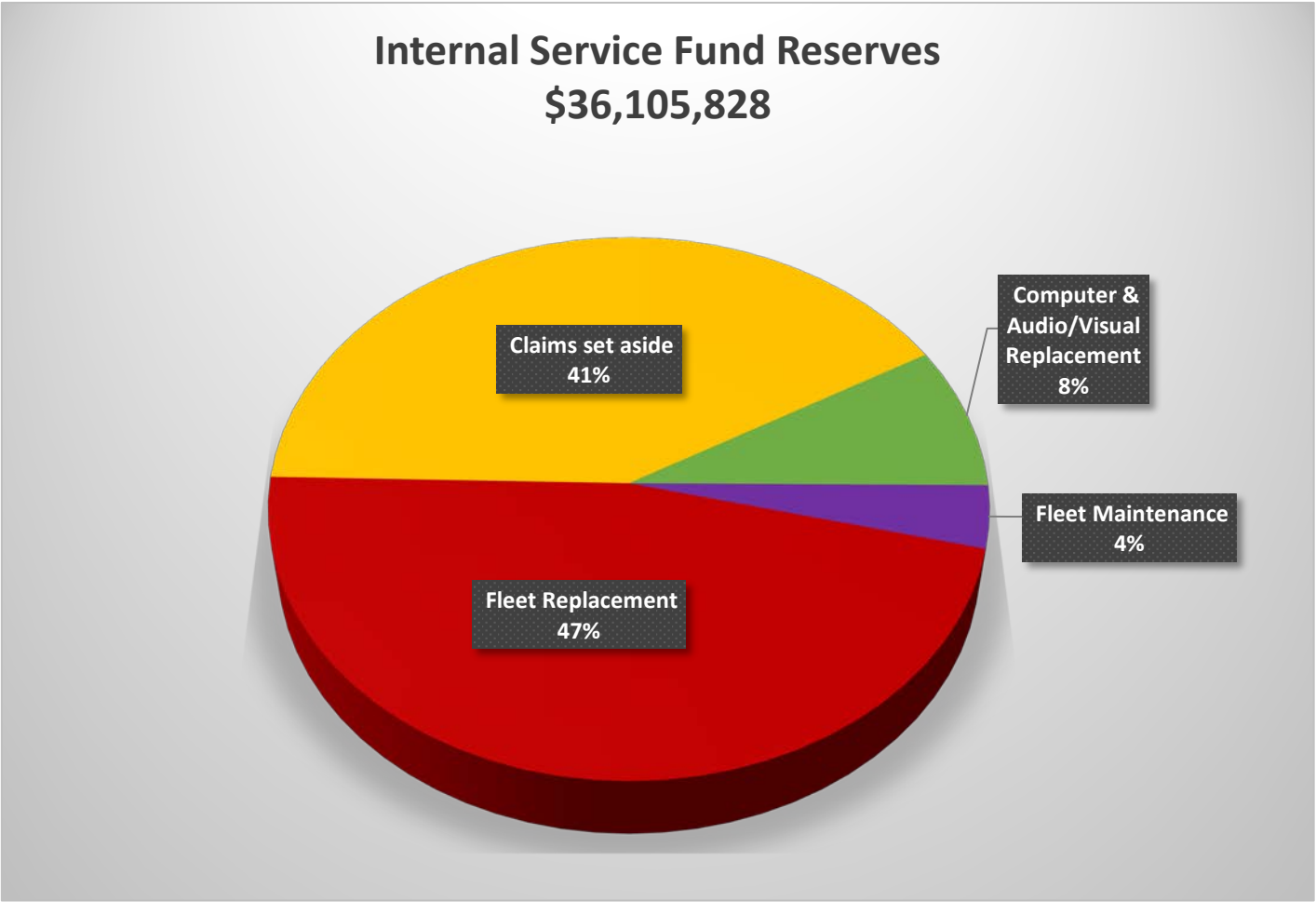
IBNR Funding Reserves	Set aside for 60 days of claims	8,636,045
Catastrophic Claims	Set aside for potential risk of claim greater than \$500,000	2,754,424
<b>Total Reserves Fund: 530 - Group Insurance</b>		<b>11,390,469</b>
<b>Internal Service Funds Total</b>		<b>36,105,828</b>

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

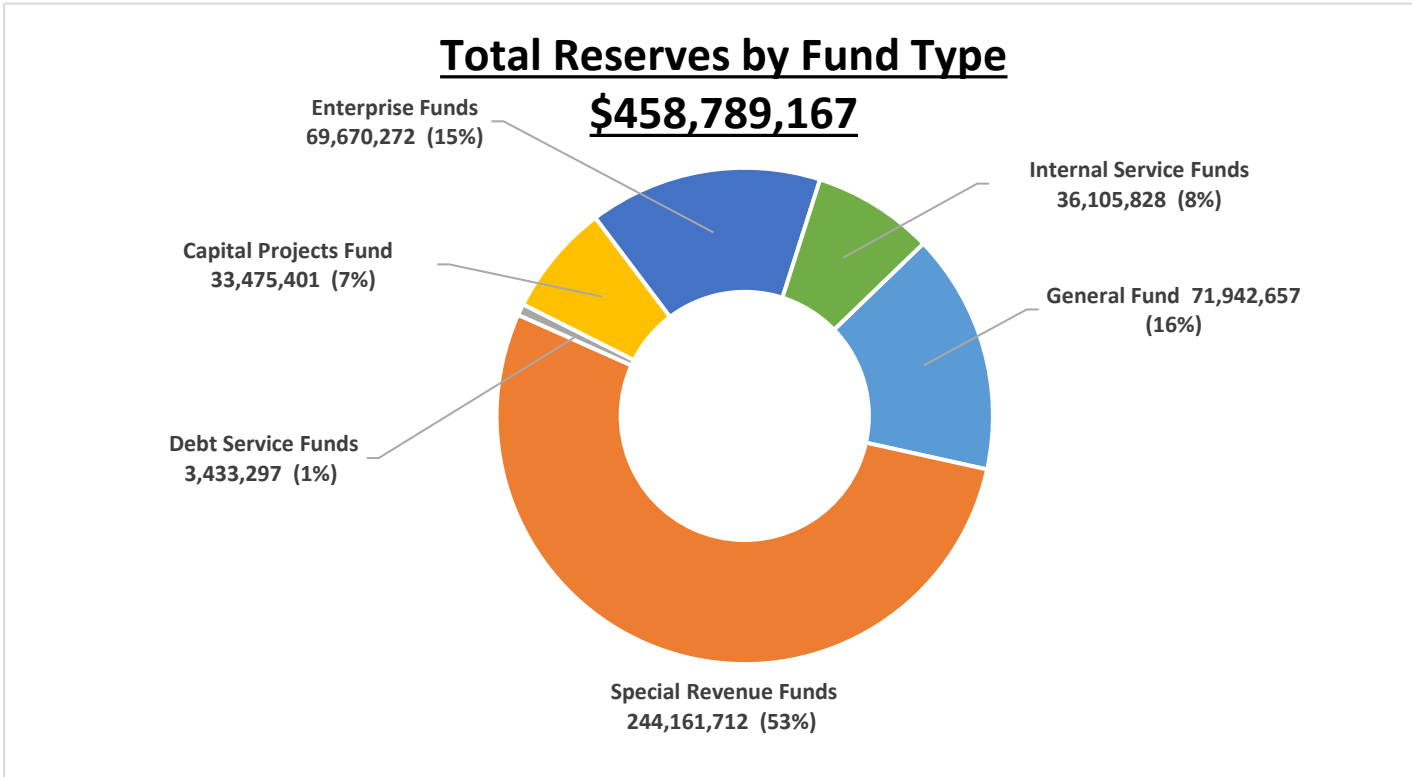
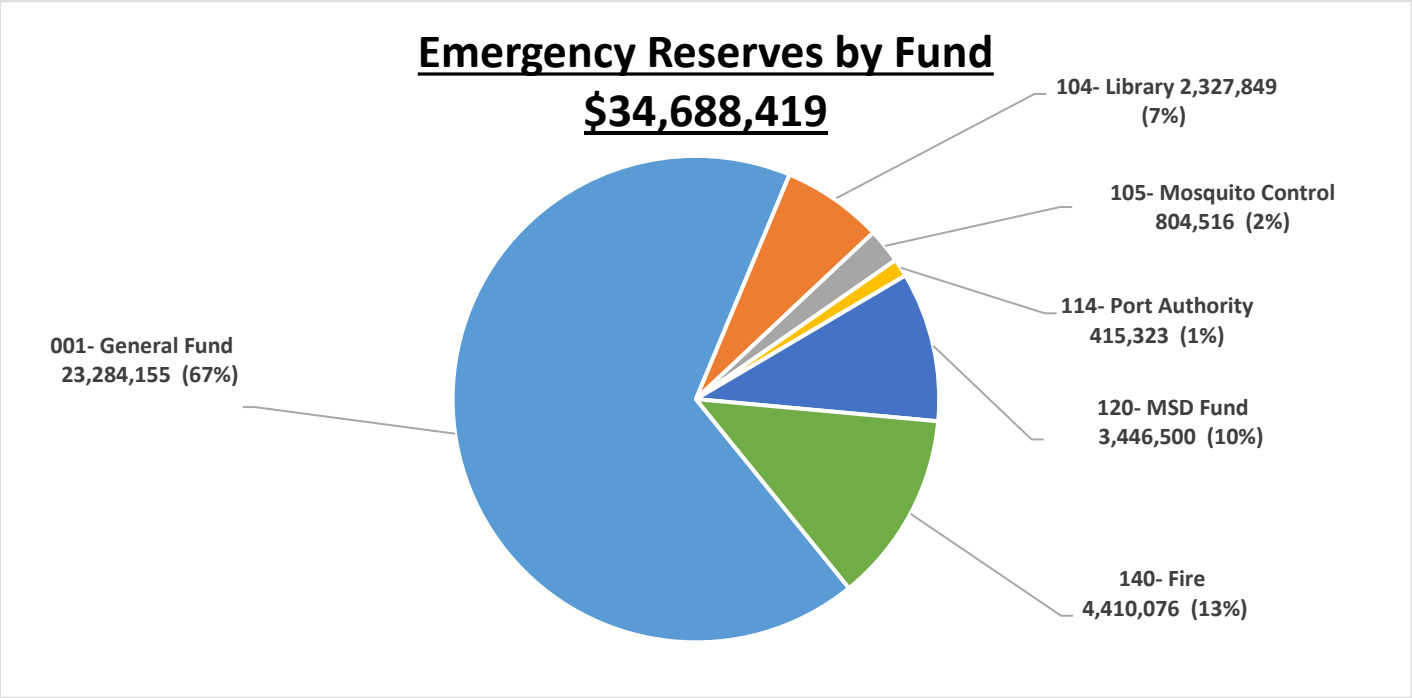


Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24



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## Estimated Fund Balances

	<b>Fund Balance 09/30/22</b>	<b>Revenues FY 2022-23 Projected</b>	<b>Expenditures FY 2022-23 Projected</b>	<b>Fund Balance 09/30/23</b>
<b>Countywide Funds</b>				
001 - General Fund	88,738,488	301,203,218	306,838,879	83,102,827
104 - Library	11,735,651	23,232,808	24,599,966	10,368,493
160 - Volusia ECHO	20,816,153	10,216,258	13,636,652	17,395,759
<b>Total Countywide Funds</b>	<b>\$121,290,292</b>	<b>\$334,652,284</b>	<b>\$345,075,497</b>	<b>\$110,867,079</b>
<b>Special Revenue Funds</b>				
002 - Emergency Medical Services	13,450,613	36,840,451	33,544,136	16,746,928
101 - Coronavirus Relief	0	3,118,405	3,118,405	0
103 - County Transportation Trust	37,643,875	33,852,340	36,452,065	35,044,150
105 - E Volusia Mosquito Control	4,129,641	6,099,373	6,777,221	3,451,793
106 - Resort Tax	0	17,682,794	16,750,084	932,710
108 - Sales Tax Trust	3,942,514	30,119,200	29,571,506	4,490,208
109 - Tree Mitigation	0	1,597,216	165,608	1,431,608
110 - Law Enforcement Fine & Forfeiture Fund	0	19,147,569	19,147,569	0
111 - Convention Development Tax	0	17,442,058	17,390,695	51,363
113 - Road Proportionate Share	18,557,809	4,150,336	4,808,034	17,900,111
114 - Ponce De Leon Inlet and Port District	4,970,953	4,002,055	3,783,613	5,189,395
115 - E-911 Emergency Telephone System	4,232,413	3,058,300	3,232,018	4,058,695
116 - Special Lighting Districts	16,470	337,800	342,847	11,423
117 - Building Permits	583,344	3,108,346	2,953,184	738,506
118 - Ocean Center	11,764,884	15,870,300	14,612,179	13,023,005
119 - Road District Maintenance	342,741	200,000	167,657	375,084
120 - Municipal Service District	34,318,245	41,629,189	38,713,972	37,233,462
121 - Special Assessments	878,257	26,350	0	904,607
122 - Manatee Conservation	564,667	27,969	5,443	587,193
123 - Inmate Welfare Trust	4,609,940	1,059,214	1,079,948	4,589,206
124 - Library Endowment	422,131	12,665	21,900	412,896
125 - Homeless Initiatives	1,116,457	32,058	957,599	190,916
127 - Wetland Mitigation	239,169	100,000	50,000	289,169
130 - Economic Development	10,839,844	2,967,394	3,087,249	10,719,989
131 - Road Impact Fees-Zone 1 (Northeast)	10,342,463	5,333,043	4,297,587	11,377,919
132 - Road Impact Fees-Zone 2 (Southeast)	7,686,915	1,773,992	496,987	8,963,920
133 - Road Impact Fees-Zone 3 (Southwest)	12,603,154	4,368,598	3,822,506	13,149,246
134 - Road Impact Fees-Zone 4 (Northwest)	16,805,370	2,825,069	3,253,730	16,376,709

## Estimated Fund Balances

	<b>Fund Balance 09/30/22</b>	<b>Revenues FY 2022-23 Projected</b>	<b>Expenditures FY 2022-23 Projected</b>	<b>Fund Balance 09/30/23</b>
<b>Special Revenue Funds</b>				
135 - Park Impact Fees-County	599,559	298,642	400,000	498,201
136 - Park Impact Fees-Zone 1 (Northeast)	647,039	84,558	80,029	651,568
137 - Park Impact Fees-Zone 2 (Southeast)	25,122	19,286	0	44,408
138 - Park Impact Fees-Zone 3 (Southwest)	240,242	57,234	28,848	268,628
139 - Park Impact Fees-Zone 4 (Northwest)	158,442	97,406	0	255,848
140 - Fire Rescue District	22,713,679	39,204,576	37,405,533	24,512,722
150 - Countywide Fire Impact Fee	0	1,767,193	0	1,767,193
151 - Fire Impact Fees-Zone 1 (Northeast)	387,749	115,464	503,213	0
152 - Fire Impact Fees-Zone 2 (Southeast)	127,489	30,005	157,494	0
153 - Fire Impact Fees-Zone 3 (Southwest)	297,954	69,445	367,399	0
154 - Fire Impact Fees-Zone 4 (Northwest)	565,626	100,501	666,127	0
155 - Impact Fee Administration	0	435,585	228,366	207,219
157 - Silver Sands/Bethune Beach MSD	4,806	15,451	1,223	19,034
158 - Gemini Springs Endowment	63,186	1,896	5,000	60,082
159 - Stormwater Utility	5,119,656	4,747,581	5,643,784	4,223,453
162 - Volusia Forever Land Acquisition	5,117,874	9,877,488	7,108,473	7,886,889
163 - Land Management	12,981,679	2,159,755	2,006,496	13,134,938
164 - Barberville Mitigation Tract	709,055	47,500	105,567	650,988
165 - Dune Restoration Fund	0	6,000	6,000	0
170 - Law Enforcement Trust	910,160	48,975	217,000	742,135
171 - Beach Enforcement Trust	1,364	41	1,405	0
172 - Federal Forfeiture Sharing Justice	337,166	68,407	0	405,573
173 - Federal Forfeiture Sharing Treasury	36,462	0	0	36,462
174 - Law Enforcement Education Trust Fund	269,991	140,307	150,000	260,298
175 - Crime Prevention Trust	481,073	266,643	0	747,716
177 - Dori Slosberg	529,066	194,844	210,126	513,784
<b>Total Special Revenue Funds</b>	<b>\$252,386,308</b>	<b>\$316,636,867</b>	<b>\$303,895,825</b>	<b>\$265,127,350</b>

## Estimated Fund Balances

	<b>Fund Balance 09/30/22</b>	<b>Revenues FY 2022-23 Projected</b>	<b>Expenditures FY 2022-23 Projected</b>	<b>Fund Balance 09/30/23</b>
<b>Debt Service Funds</b>				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,829,380	4,400,493	4,293,614	2,936,259
208 - Capital Improvement Revenue Note, 2010	0	692,105	692,105	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	1,008,790	1,008,790	0
213 - Gas Tax Refunding Revenue Bonds, 2013	0	4,542,667	4,518,062	24,605
215 - Capital Improvement Note, 2017	302,326	476,729	465,241	313,814
295 - Public Transportation State Infrastructure Loan	0	118,125	118,125	0
<b>Total Debt Service Funds</b>	<b>\$3,131,706</b>	<b>\$11,238,909</b>	<b>\$11,095,937</b>	<b>\$3,274,678</b>
<b>Enterprise Funds</b>				
440 - Waste Collection	1,571,926	11,938,922	11,852,577	1,658,271
450 - Solid Waste	22,554,230	27,568,943	34,955,943	15,167,230
451 - Daytona Beach International Airport	41,606,464	16,999,453	34,755,617	23,850,300
452 - Airport Passenger Facility Charge	1,559,186	1,380,634	0	2,939,820
453 - Airport Customer Facility Charge	3,053,680	827,942	499	3,881,123
456 - Transit Services	5,909,157	26,877,280	27,557,281	5,229,156
457 - Water and Sewer Utilities	38,122,038	28,039,987	34,717,905	31,444,120
475 - Parking Garage	818,749	3,665,805	3,007,874	1,476,680
<b>Total Enterprise Funds</b>	<b>\$115,195,430</b>	<b>\$117,298,966</b>	<b>\$146,847,696</b>	<b>\$85,646,700</b>



## Estimated Fund Balances

	<b>Fund Balance 09/30/22</b>	<b>Revenues FY 2022-23 Projected</b>	<b>Expenditures FY 2022-23 Projected</b>	<b>Fund Balance 09/30/23</b>
<b>Capital Projects Funds</b>				
303 - Marine Science Center Capital	2,980,572	138,013	3,118,585	0
305 - 800 MHz Capital	15,876,164	798,179	15,248,211	1,426,132
309 - Correctional Facilities Capital Projects	8,013,335	240,391	8,018,773	234,953
313 - Beach Capital Projects	5,694,258	1,583,258	2,868,133	4,409,383
314 - Port Authority Capital Projects	3,762,835	750,000	2,809,277	1,703,558
317 - Library Construction	3,983,634	2,119,432	2,214,799	3,888,267
318 - Ocean Center	4,698,975	4,446,650	5,861,404	3,284,221
322 - I.T. Capital Projects	391,964	11,751	198,905	204,810
326 - Park Projects	1,062,873	134,205	0	1,197,078
328 - Trail Projects	6,217,996	1,686,523	933,009	6,971,510
334 - Bond Funded Road Program	2,045,329	67,682	238,026	1,874,985
360 - ECHO Direct County Expenditures	0	5,656,205	5,656,205	0
365 - Public Works Facilities	7,420,387	222,579	0	7,642,966
370 - Sheriff Helicopter Replacement	3,220,615	2,250,000	0	5,470,615
373 - Medical Examiner's Facility	16,266,585	465,161	16,266,587	465,159
374 - Sheriff Renovations Fund	800,000	0	800,000	0
378 - Mosquito Control Capital	2,453,709	1,650,000	150,000	3,953,709
<b>Total Capital Projects Funds</b>	<b>\$84,889,231</b>	<b>\$22,220,029</b>	<b>\$64,381,914</b>	<b>\$42,727,346</b>
<b>Internal Service Funds</b>				
511 - Computer Replacement	4,737,141	1,260,613	2,449,091	3,548,663
513 - Equipment Maintenance	1,041,309	17,218,874	16,934,702	1,325,481
514 - Fleet Replacement	26,703,191	6,930,693	16,333,206	17,300,678
521 - Insurance Management	4,318,854	17,189,064	17,583,558	3,924,360
530 - Group Insurance	9,465,452	53,626,385	51,958,206	11,133,631
<b>Total Internal Service Funds</b>	<b>\$46,265,947</b>	<b>\$96,225,629</b>	<b>\$105,258,763</b>	<b>\$37,232,813</b>

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## Summary Operating Budgets by Fund

	<b>FY 2022-23 Budget</b>	<b>Operating Transfers</b>	<b>FY 2022-23 Net Budget</b>	<b>FY 2023-24 Budget</b>	<b>Operating Transfers</b>	<b>FY 2023-24 Net Budget</b>
001 - General Fund	374,270,531	16,842,950	357,427,581	324,273,330	35,013,221	289,260,109
002 - Emergency Medical Services	45,909,055	0	45,909,055	55,664,865	0	55,664,865
101 - Coronavirus Relief	127,606	0	127,606	137,077	0	137,077
103 - County Transportation Trust	62,488,334	1,008,790	61,479,544	69,081,641	1,013,282	68,068,359
104 - Library	32,662,339	0	32,662,339	33,774,777	0	33,774,777
105 - E Volusia Mosquito Control	9,527,496	0	9,527,496	11,496,954	0	11,496,954
106 - Resort Tax	18,750,084	16,675,769	2,074,315	19,007,976	17,008,842	1,999,134
108 - Sales Tax Trust	28,676,952	28,676,952	0	35,284,266	30,162,936	5,121,330
109 - Tree Mitigation	1,776,656	0	1,776,656	1,657,168	0	1,657,168
110 - Law Enforcement Fine & Forfeiture Fund	19,147,569	0	19,147,569	130,842,303	0	130,842,303
111 - Convention Development Tax	18,729,488	0	18,729,488	17,849,224	0	17,849,224
113 - Road Proportionate Share	20,576,589	0	20,576,589	17,900,111	0	17,900,111
114 - Ponce De Leon Inlet and Port District	8,192,503	0	8,192,503	9,342,624	0	9,342,624
115 - E-911 Emergency Telephone System	5,918,300	0	5,918,300	4,143,335	0	4,143,335
116 - Special Lighting Districts	369,479	0	369,479	379,614	0	379,614
117 - Building Permits	3,414,259	0	3,414,259	3,855,283	0	3,855,283
118 - Ocean Center	25,528,530	692,105	24,836,425	29,320,077	688,147	28,631,930
119 - Road District Maintenance	479,298	0	479,298	610,084	0	610,084
120 - Municipal Service District	67,180,531	7,219,115	59,961,416	78,989,232	27,595,825	51,393,407
121 - Special Assessments	888,026	0	888,026	934,971	0	934,971
122 - Manatee Conservation	596,224	0	596,224	617,747	0	617,747
123 - Inmate Welfare Trust	5,079,308	0	5,079,308	5,665,677	0	5,665,677
124 - Library Endowment	430,948	0	430,948	427,490	0	427,490
125 - Homeless Initiatives	179,143	0	179,143	227,857	0	227,857
127 - Wetland Mitigation	177,706	0	177,706	332,169	0	332,169
130 - Economic Development	9,957,291	0	9,957,291	12,783,338	0	12,783,338
131 - Road Impact Fees-Zone 1 (Northeast)	6,014,847	1,897,587	4,117,260	14,063,948	1,892,351	12,171,597
132 - Road Impact Fees-Zone 2 (Southeast)	7,519,240	496,987	7,022,253	10,950,557	495,616	10,454,941
133 - Road Impact Fees-Zone 3 (Southwest)	10,975,860	1,762,043	9,213,817	16,877,199	1,757,181	15,120,018
134 - Road Impact Fees-Zone 4 (Northwest)	14,621,993	361,445	14,260,548	18,289,428	360,448	17,928,980
135 - Park Impact Fees-County	899,857	0	899,857	805,282	0	805,282
136 - Park Impact Fees-Zone 1 (Northeast)	716,273	0	716,273	740,405	0	740,405

## Summary Operating Budgets by Fund

	<b>FY 2022-23 Budget</b>	<b>Operating Transfers</b>	<b>FY 2022-23 Net Budget</b>	<b>FY 2023-24 Budget</b>	<b>Operating Transfers</b>	<b>FY 2023-24 Net Budget</b>
137 - Park Impact Fees-Zone 2 (Southeast)	43,211	0	43,211	64,184	0	64,184
138 - Park Impact Fees-Zone 3 (Southwest)	285,034	0	285,034	327,977	0	327,977
139 - Park Impact Fees-Zone 4 (Northwest)	275,063	0	275,063	355,852	0	355,852
140 - Fire Rescue District	60,996,205	0	60,996,205	68,613,478	0	68,613,478
150 - Countywide Fire Impact Fee	0	0	0	2,009,020	0	2,009,020
151 - Fire Impact Fees-Zone 1 (Northeast)	411,535	0	411,535	0	0	0
152 - Fire Impact Fees-Zone 2 (Southeast)	136,476	0	136,476	0	0	0
153 - Fire Impact Fees-Zone 3 (Southwest)	320,096	0	320,096	0	0	0
154 - Fire Impact Fees-Zone 4 (Northwest)	601,647	0	601,647	0	0	0
155 - Impact Fee Administration	231,726	0	231,726	662,405	0	662,405
157 - Silver Sands/Bethune Beach MSD	20,401	0	20,401	34,414	0	34,414
158 - Gemini Springs Endowment	64,488	0	64,488	62,267	0	62,267
159 - Stormwater Utility	10,015,356	0	10,015,356	9,012,175	0	9,012,175
160 - Volusia ECHO	25,041,174	0	25,041,174	28,765,611	0	28,765,611
162 - Volusia Forever Land Acquisition	12,796,773	1,391,784	11,404,989	18,717,776	1,585,757	17,132,019
163 - Land Management	14,245,747	0	14,245,747	15,439,686	0	15,439,686
164 - Barberville Mitigation Tract	649,205	0	649,205	697,988	0	697,988
165 - Dune Restoration Fund	30,000	0	30,000	10,000	0	10,000
166 - Opioid Direct Settlement Fund	132,949	0	132,949	0	0	0
167 - Opioid Regional Settlement Fund	0	0	0	108,335	0	108,335
168 - Walgreens Opioid Direct Settlement Fund	132,949	0	132,949	0	0	0
170 - Law Enforcement Trust	1,034,906	0	1,034,906	742,135	0	742,135
171 - Beach Enforcement Trust	1,391	0	1,391	0	0	0
172 - Federal Forfeiture Sharing Justice	189,910	0	189,910	405,573	0	405,573
173 - Federal Forfeiture Sharing Treasury	34,780	0	34,780	36,462	0	36,462
174 - Law Enforcement Education Trust Fund	424,194	0	424,194	403,411	0	403,411
175 - Crime Prevention Trust	704,194	0	704,194	1,019,692	0	1,019,692
177 - Dori Slosberg	195,000	0	195,000	710,576	0	710,576
178 - Beach Management Fund	0	0	0	25,173,509	0	25,173,509
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	7,173,976	0	7,173,976	7,354,957	0	7,354,957
208 - Capital Improvement Revenue Note, 2010	692,105	0	692,105	688,147	0	688,147
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,008,790	0	1,008,790	1,013,282	0	1,013,282

## Summary Operating Budgets by Fund

	<b>FY 2022-23 Budget</b>	<b>Operating Transfers</b>	<b>FY 2022-23 Net Budget</b>	<b>FY 2023-24 Budget</b>	<b>Operating Transfers</b>	<b>FY 2023-24 Net Budget</b>
213 - Gas Tax Refunding Revenue Bonds, 2013	4,518,062	0	4,518,062	4,558,555	0	4,558,555
215 - Capital Improvement Note, 2017	773,078	0	773,078	790,747	0	790,747
295 - Public Transportation State Infrastructure Loan	118,125	0	118,125	974,165	0	974,165
440 - Waste Collection	13,392,489	0	13,392,489	14,575,544	0	14,575,544
450 - Solid Waste	44,933,961	848,000	44,085,961	44,334,641	1,077,054	43,257,587
451 - Daytona Beach International Airport	50,111,128	0	50,111,128	37,908,047	0	37,908,047
452 - Airport Passenger Facility Charge	3,972,089	0	3,972,089	4,349,736	0	4,349,736
453 - Airport Customer Facility Charge	3,225,942	0	3,225,942	4,838,308	0	4,838,308
456 - Transit Services	29,214,161	0	29,214,161	34,503,215	0	34,503,215
457 - Water and Sewer Utilities	43,438,085	0	43,438,085	54,083,104	0	54,083,104
475 - Parking Garage	3,337,355	29,866	3,307,489	6,028,261	0	6,028,261
<b>TOTAL</b>	<b>1,136,706,071</b>	<b>77,903,393</b>	<b>1,058,802,678</b>	<b>1,315,699,244</b>	<b>118,650,660</b>	<b>1,197,048,584</b>

## Summary Non-Operating Budgets by Fund

	FY 2022-23 Budget	Transfers	FY 2022-23 Net Budget	FY 2023-24 Budget	Transfers	FY 2023-24 Net Budget
305 - 800 MHz Capital	1,543,768	0	1,543,768	2,276,842	0	2,276,842
309 - Correctional Facilities Capital Projects	0	0	0	511,962	0	511,962
313 - Beach Capital Projects	2,582,587	0	2,582,587	5,909,037	0	5,909,037
314 - Port Authority Capital Projects	750,000	0	750,000	4,903,558	0	4,903,558
317 - Library Construction	4,587,691	0	4,587,691	6,025,891	0	6,025,891
318 - Ocean Center	5,845,384	0	5,845,384	7,750,925	0	7,750,925
322 - I.T. Capital Projects	0	0	0	1,218,351	0	1,218,351
326 - Park Projects	879,372	0	879,372	1,356,493	0	1,356,493
328 - Trail Projects	6,229,675	0	6,229,675	8,686,446	0	8,686,446
334 - Bond Funded Road Program	0	0	0	1,952,977	0	1,952,977
360 - ECHO Direct County Expenditures	0	0	0	5,677,120	0	5,677,120
365 - Public Works Facilities	0	0	0	7,899,450	0	7,899,450
367 - Elections Warehouse	5,722,865	0	5,722,865	0	0	0
369 - Sheriff Capital Projects	6,878,104	0	6,878,104	0	0	0
370 - Sheriff Helicopter Replacement	2,250,000	0	2,250,000	5,470,615	0	5,470,615
373 - Medical Examiner's Facility	0	0	0	1,001,176	0	1,001,176
378 - Mosquito Control Capital	1,650,000	0	1,650,000	5,703,709	0	5,703,709
511 - Computer Replacement	5,030,265	0	5,030,265	4,848,118	0	4,848,118
513 - Equipment Maintenance	16,591,260	0	16,591,260	18,251,451	0	18,251,451
514 - Fleet Replacement	26,020,238	0	26,020,238	25,229,356	0	25,229,356
521 - Insurance Management	19,146,819	0	19,146,819	23,187,178	0	23,187,178
530 - Group Insurance	63,116,098	0	63,116,098	65,913,004	0	65,913,004
<b>TOTAL</b>	<b>168,824,126</b>	<b>0</b>	<b>168,824,126</b>	<b>203,773,659</b>	<b>0</b>	<b>203,773,659</b>

## Budget by Fund - Category

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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### Fund: 001 - General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Ad Valorem taxes are the major revenue source of this fund, at 74.5% of operating revenues. The recommended millage rate of 3.3958 represents a rate reduction of 1.4541. The rate reduction is due to the new Public Safety taxing fund which will fund the county-wide law enforcement services. When the two rates are added together, they equal a flat millage rate with fiscal year 2022-23. The fiscal year 2023-24 General Fund millage rate will generate \$179.6 million in ad valorem tax revenue. Other revenues in the General Fund include sales tax, state revenue sharing, and other charges for services.

The General Fund is the main source of funding Volusia County's constitutional offices including the Property Appraiser, Tax Collector, Supervisor of Elections, and Clerk of Court. The General Fund also provides funding for other external operations such as Community Redevelopment Agencies (CRA) and other community programs. 25.5% of the total General Fund's budget is attributed to the Constitutional offices and other external operations, these operations account for 34.1% of the recurring General Fund budget.

Public Protection and Emergency Services, which includes Corrections Branch Jail, Medical Examiner, Emergency Management, Fire Services, and funding support for Emergency Medical Services, represents 31.2% of the total and 23.3% of the recurring General Fund budget.

Reserves, which are funded by prior year fund balance and not current operating revenues, represent 22.2% of the total General Fund budget. Reserves are broken into three categories: reserves for future capital, reserves for contingencies, and emergency reserves. Emergency reserves are set at 10% of the current year operating revenues per County Council policy.

The remaining 21.1% of the General Fund budget provides subsidies for Votran, Beach Management, and Economic Development as well as funding for the internal County Operations of Business Services, Facilities, Finance, Information Technology, Human Resources, Leadership, Parks, Recreation & Culture, Community Services, Growth & Resource Management, and Public Works.

### Revenues

Ad Valorem Taxes	209,954,461	222,437,343	227,699,312	227,249,312	180,108,372
Other Taxes	468,795	868,372	808,901	275,132	280,000
Permits, Fees, Special Assessments	19,274	27,481	28,464	21,440	12,000
Intergovernmental Revenues	16,711,679	18,479,431	17,583,358	18,877,835	20,342,755
Charges for Services	17,160,348	16,370,837	13,582,051	12,726,151	4,124,058
Judgements, Fines and Forfeitures	2,450,789	2,179,082	2,445,604	2,201,981	2,213,382
Miscellaneous Revenues	2,570,975	(649,424)	3,220,564	8,048,780	6,456,472
Appropriated Fund Balance	0	0	77,657,693	88,738,488	83,102,827
Elected Offices Revenue	6,370,241	12,508,948	8,474,614	9,423,074	7,573,074
Non-Revenues	18,346,158	21,081,680	22,769,970	22,379,513	20,060,390
<b>Total Revenues: 001 - General Fund</b>	<b>274,052,720</b>	<b>293,303,750</b>	<b>374,270,531</b>	<b>389,941,706</b>	<b>324,273,330</b>

## Budget by Fund - Category

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
<b>Fund: 001 - General Fund</b>					
<b>Expenditures</b>					
Personnel Services	70,853,793	55,867,863	90,596,024	84,950,663	86,497,550
Operating Expenses	79,040,655	85,460,194	93,106,339	96,149,540	92,732,394
Capital Outlay	1,890,336	1,369,069	3,014,147	2,410,358	2,798,391
Capital Improvements	6,566,984	5,925,510	25,317,090	21,527,821	24,106,372
Reimbursements	(14,144,192)	(12,419,009)	(17,907,083)	(16,995,766)	(21,065,117)
Grants and Aids	20,592,278	23,193,428	24,523,404	24,609,946	23,797,093
Interfund Transfers	75,124,702	56,194,119	19,215,950	20,050,349	36,136,221
Reserves	0	0	62,268,692	0	71,942,657
Elected Offices	47,211,327	69,272,817	74,135,968	74,135,968	7,327,769
<b>Total Expenditures: 001 - General Fund</b>	<b>287,135,883</b>	<b>284,863,992</b>	<b>374,270,531</b>	<b>306,838,879</b>	<b>324,273,330</b>



## Budget by Fund - Category

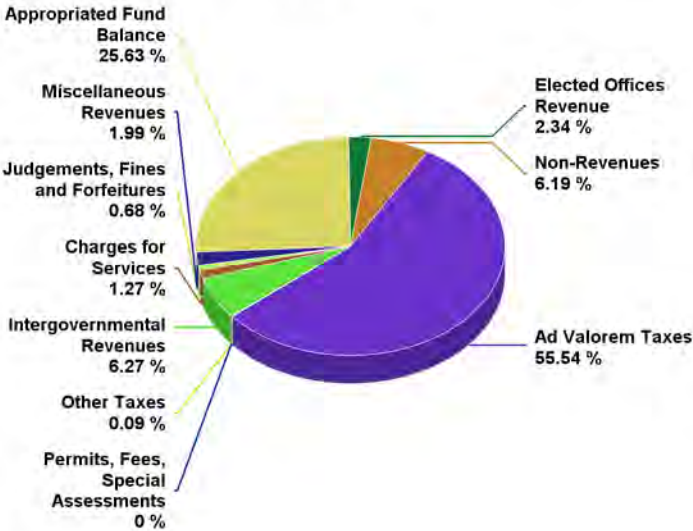
	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
<b>Fund: 001 - General Fund</b>					
<b>Department</b>					
Business Services	14,715,892	14,897,957	27,787,993	25,483,026	26,137,058
Clerk of the Circuit Court	2,701,546	2,710,275	2,923,181	2,931,900	3,728,051
Community Services	28,339,519	28,261,868	31,569,931	31,190,749	33,279,354
County Attorney	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699
County Council	606,912	647,950	1,445,125	1,368,366	1,534,344
County Manager	1,946,685	2,114,464	2,344,054	1,798,439	2,266,774
Emergency Services	11,374,190	11,650,270	12,183,483	12,596,307	13,342,324
Finance	11,309,333	12,937,026	16,153,237	14,176,175	15,221,264
Growth and Resource Management	4,516,045	5,210,134	5,407,310	5,650,757	3,255,230
Growth Management Commission	108,529	102,191	186,309	121,915	172,417
Human Resources	1,390,964	1,374,731	1,808,958	1,308,018	1,606,772
Internal Auditing	248,196	232,103	320,326	291,478	327,305
Justice System	3,824,312	4,159,937	5,144,914	4,882,733	5,393,961
Office of the Sheriff	58,824,514	65,902,715	69,706,760	69,655,929	816,549
Other Budgetary Accounts	70,038,689	54,340,796	78,466,861	19,626,930	103,774,249
Property Appraiser	9,489,970	9,953,042	11,226,041	11,229,079	12,284,145
Public Protection	45,738,199	36,600,964	71,910,736	70,336,949	71,536,583
Public Works	7,328,153	8,841,114	10,682,520	9,742,838	340,125
State Mandated Costs	5,088,330	5,074,272	5,779,541	5,729,172	6,164,779
Sunrail	66,183	1,234,616	72,046	69,203	2,299,382
Supervisor of Elections	5,602,362	6,583,510	5,537,979	5,585,620	7,635,461
Tax Collector	1,987,349	9,912,829	11,237,945	11,232,143	10,772,504
<b>Total Department:</b>	<b>287,135,883</b>	<b>284,863,992</b>	<b>374,270,531</b>	<b>306,838,879</b>	<b>324,273,330</b>

Budget by Fund - Category

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 001 - General Fund

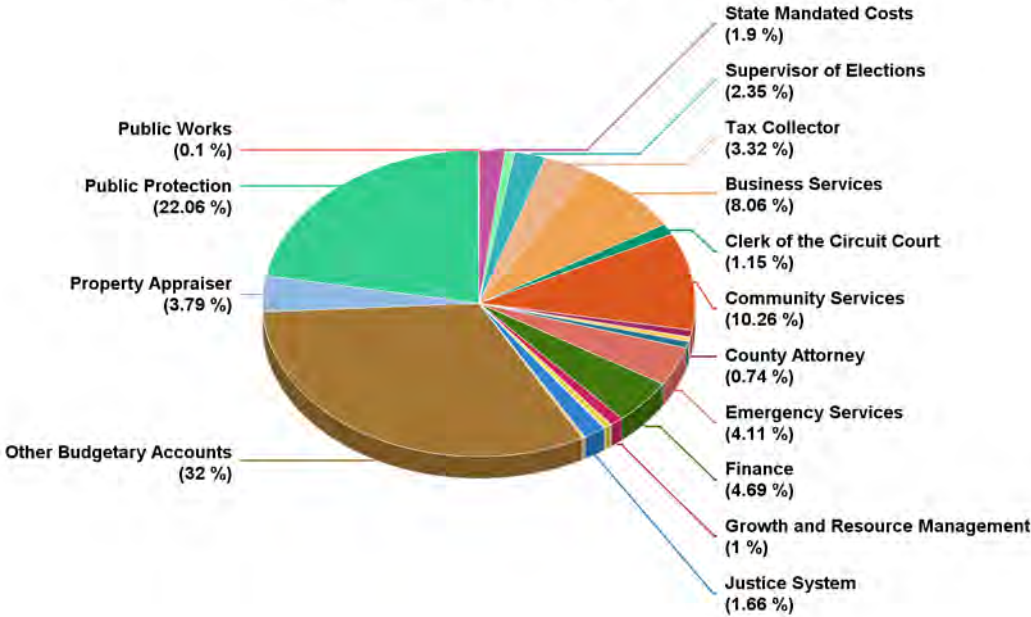
Fund Revenues



Fund Expenditures



Department Expenditures



**FY2023-24 Recommended General Fund Revenue:**

Ad Valorem Taxes	179,658,372
Department Revenue	15,780,954
Other Revenue	45,731,177
Fund Balance	83,102,827

\$241,170,503  
on-going  
revenue to  
support  
balance of

**Total Recommended General Fund Budget** **324,273,330**

**Carry-forward From Prior Year:**

Capital Improvement & Capital Outlay purchases	10,861,014	
<b>Subtotal</b>	<b>10,861,014</b>	<b>3.3%</b>

**Reserves:**

Reserves for Wage Compression Adjustments	500,000	
Reserves for Contingencies	3,337,073	
Reserves for Future Capital	44,821,429	
Emergency Reserves	23,284,155	
<b>Subtotal</b>	<b>71,942,657</b>	<b>22.2%</b>

**"Pay-as-you-go" Major Capital:**

ERP System Upgrade	1,000,000	
Corrections Chiller Replacement	3,000,000	
<b>Subtotal</b>	<b>4,000,000</b>	<b>1.2%</b>

**Non-reoccurring Expenditures** **86,803,671** **26.7%**

**Balance of Expenditures** **237,469,659** **73.3%**

Sustainable use of fund balance 5,000,000 1.5%

**Recurring Expenditures** **242,469,659** **74.8%**

**External Expenses & Support:**

		% of Rec. Budget	% of Recurring
Tax Collector	10,772,504		
Property Appraiser	12,284,145		
Supervisor of Elections	6,820,711		
Clerk of Court	3,728,051		
Office of the Sheriff	816,549		
Court & DJJ Costs	17,558,328		
CRA Payments/Commissions	7,436,048		
Medicaid	8,280,297		
Drug Abuse and Mental Health	3,913,340		
Children & Families Advisory Board	2,468,881		
Department of Health	2,796,342		
Cultural Arts	611,758		
Volusia Growth Management Commission	172,417		
Public Emergency Medical Transport Program	1,698,164		
Sunrail Debt Service	974,165		
Sunrail Maintenance	2,299,382		
<b>Subtotal</b>	<b>82,631,082</b>	<b>25.5%</b>	<b>34.1%</b>

**Public Safety:**

Public Protection Administration	652,787		
Emergency Services Administration	379,232		
Corrections	60,237,731		
Emergency Management	1,382,790		
Fire Services	2,189,821		
Emergency Medical Administration	1,074,640		
Medical Examiner Contract & Operations	3,086,065		
Emergency Medical Services	6,617,677		
<b>Subtotal</b>	<b>75,620,743</b>	<b>23.3%</b>	<b>31.2%</b>

**Subsidies:**

Votran	10,218,499		
Beach Management	14,480,559		
Economic Development	1,672,321		
<b>Subtotal</b>	<b>26,371,379</b>	<b>8.1%</b>	<b>10.9%</b>

**Operational Support:**

Business Services	1,595,277		
Facilities	14,624,694		
Finance	3,151,031		
Information Technology	11,635,233		
Leadership	6,513,122		
Human Resources	1,606,772		
<b>Subtotal</b>	<b>39,126,129</b>	<b>12.1%</b>	<b>16.1%</b>

**Other County Operations:**

Community Services	5,444,938		
Parks, Recreation & Culture	9,680,033		
Growth & Resource Management	3,255,230		
Public Works	340,125		
<b>Subtotal</b>	<b>18,720,326</b>	<b>5.8%</b>	<b>7.7%</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 002 - Emergency Medical Services

The EMS fund was established during fiscal year 2010-11 when the County Council voted to assume countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC and established this fund beginning October 1, 2011, to account for the costs of emergency transport services in Volusia County. Current operations are funded by revenues from ambulance billing, Public Emergency Medical Transportation (PEMT) reimbursement program revenue, special event charges, and General Fund contribution.

For fiscal year 2023-24, the revenues in the EMS fund are estimated to increase by 17.2% or \$6.7 million. Ambulance fees are the main source of the increase as they are estimated to increase by 25.1% or \$6.4 million, due to an increase in the estimated transports for fiscal year 2023-24 and the change in the way the payments for transports to other entities. The PEMT (MCO) program revenue, which is federal funding passed through the state of Florida to participating Managed Care Organizations, estimated to remain the same at \$4.7 million. The General Fund subsidy to the EMS fund will remain the same at \$6.6 million.

The expense increase in the EMS fund, excluding reserves, for fiscal year 2023-24 is 47% or \$5.6 million. Personnel is increasing by 6.7% or \$1.6 million as the operation is adding 10 positions (5 EMTs, 4 Paramedics, and 1 Ambulance Supply Technician) to address staffing relief and growth and demand. Other operating increases include ambulance services \$4.7 million, which is a reimbursement to other entities for transport services, previously deducted from revenue. The remaining increase can be attributed to vehicle replacement 28.3% increase - \$678,000; fuel 11.1% - \$120,220; equipment maintenance 21.6% - \$82,654 and tools 64.4% - \$81,500.

The total reserves of \$14.4 million, include \$11.2 million for future capital, so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, ventilators, and a specialty care transport vehicle. Additionally, \$3.2 million is set aside as a revenue stabilization reserve which represents 10% of all operating revenues outside of the General Fund transfer.

### Fund Revenues

Charges for Services	20,537,174	26,228,663	24,352,471	28,796,311	30,840,171
Miscellaneous Revenues	1,493,850	958,674	1,244,000	1,426,463	1,460,089
Transfers From Other Funds	8,530,359	7,169,252	6,617,677	6,617,677	6,617,677
Appropriated Fund Balance	0	0	13,694,907	13,450,613	16,746,928
<b>Total Revenue Fund: 002 - Emergency Medical Services</b>	<b>30,561,383</b>	<b>34,356,589</b>	<b>45,909,055</b>	<b>50,291,064</b>	<b>55,664,865</b>

### Fund Expenditures

Personnel Services	18,969,460	19,951,818	23,296,032	21,279,690	25,149,499
Operating Expenses	6,252,491	10,426,963	6,780,254	10,943,504	12,339,060
Capital Outlay	2,167,618	1,550,258	1,717,805	1,086,282	1,878,352
Capital Improvements	0	0	0	0	1,861,543
Reimbursements	(833)	(1,458)	(2,266)	(1,700)	(1,750)
Grants and Aids	0	100	250	100	250
Interfund Transfers	119,007	0	0	236,260	0
Reserves	0	0	14,116,980	0	14,437,911
<b>Total Expenditures: Fund 002 - Emergency Medical Services</b>	<b>27,507,743</b>	<b>31,927,681</b>	<b>45,909,055</b>	<b>33,544,136</b>	<b>55,664,865</b>

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 002 - Emergency Medical Services

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 101 - Coronavirus Relief

On March 11, 2021, President Biden signed into law the \$1.9 trillion relief bill commonly referred to as The American Rescue Plan Act of 2021 (ARPA). In total, Volusia County received \$107,468,931 of ARPA funding, 50% of this funding was received on May 19, 2021 and the remaining 50% was received on May 19, 2022. The use of these funds are restricted to the following categories: 1) respond to COVID-19 or its negative impacts 2) premium pay 3) revenue loss 4) water, sewer, and broadband infrastructure. The budget currently in this fund represents the personnel services costs related to the management of this fund. Expenses in this fund have been appropriated via budget resolutions approved by Council.

### Fund Revenues

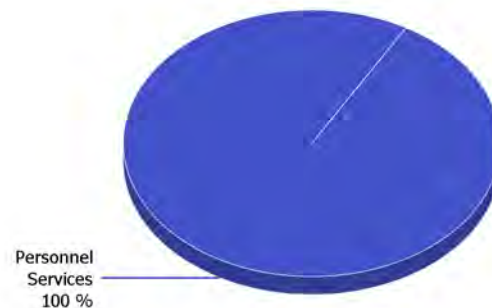
Intergovernmental Revenues	12,616,936	29,599,346	127,606	3,118,405	137,077
Miscellaneous Revenues	5,148	587,174	0	0	0
<b>Total Revenue Fund: 101 - Coronavirus Relief</b>	<b>12,622,084</b>	<b>30,186,520</b>	<b>127,606</b>	<b>3,118,405</b>	<b>137,077</b>

### Fund Expenditures

Personnel Services	12,448,922	25,789,742	127,606	118,405	137,077
Operating Expenses	137,737	247,082	0	0	0
Capital Outlay	30,277	0	0	0	0
Capital Improvements	0	197,542	0	0	0
Grants and Aids	0	705,716	0	0	0
Interfund Transfers	0	2,268,028	0	3,000,000	0
Elected Offices	0	391,236	0	0	0
<b>Total Expenditures: Fund 101 - Coronavirus Relief</b>	<b>12,616,936</b>	<b>29,599,346</b>	<b>127,606</b>	<b>3,118,405</b>	<b>137,077</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 103 - County Transportation Trust

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; the 7th cent county gas tax; the 9th cent gas tax, and a transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. Over 60% of roadways are in municipal service areas. For fiscal year 2023-24, \$5.0 million in utility taxes will be transferred from the Municipal Service District Fund to be used for safety related maintenance services of local transportation infrastructure provided in the unincorporated areas of the County.

The fiscal year 2023-24 operating budget of \$69.1 million includes \$13.4 million in personnel services which is an 8% increase from fiscal year 2022-23 due to an annual wage adjustment of 5% which is factored into fiscal year 2023-24 and group insurance and worker's compensation plans have increased as well. Operating expenditures include providing for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization which increased 3% from fiscal year 2022-23. Major capital improvement projects funded within County Transportation Trust funds include countywide safety projects, bridge repairs program, traffic signal modernization, advanced right-of-way acquisition, and advanced engineering and permitting which increased \$3 million from fiscal year 2022-23.

Reserve balances of \$24 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program and offsetting volatility in revenue streams such as gas taxes.

A total of \$1,013,282 in gas tax collections will be transferred to the Debt Service Funds to partially fund principal and interest payments for the Williamson Boulevard extension note.

### Fund Revenues

Other Taxes	17,519,828	17,072,613	17,813,306	17,465,197	17,639,850
Intergovernmental Revenues	8,488,215	8,374,811	8,627,711	8,615,708	8,707,792
Charges for Services	824,342	1,119,214	855,212	1,473,735	1,341,576
Miscellaneous Revenues	909,785	(1,038,879)	347,719	1,297,700	1,348,273
Transfers From Other Funds	4,366,053	4,000,000	5,000,000	5,000,000	5,000,000
Appropriated Fund Balance	0	0	29,844,386	37,643,875	35,044,150
<b>Total Revenue Fund: 103 - County Transportation Trust</b>	<b>32,108,223</b>	<b>29,527,760</b>	<b>62,488,334</b>	<b>71,496,215</b>	<b>69,081,641</b>

### Fund Expenditures

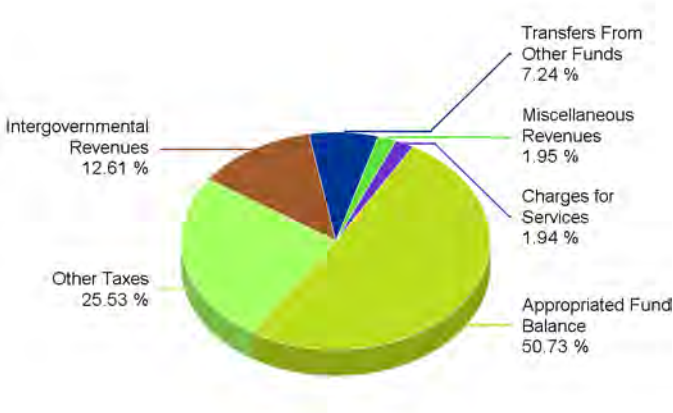
Personnel Services	10,181,967	10,267,246	12,448,988	11,638,044	13,400,875
Operating Expenses	14,363,542	15,051,250	18,767,857	17,279,277	19,120,801
Capital Outlay	793,160	598,718	1,471,388	2,515,275	1,431,010
Capital Improvements	12,941,329	15,425,699	10,264,783	6,164,781	13,343,300
Reimbursements	(2,702,097)	(2,623,127)	(3,392,293)	(3,342,293)	(3,304,963)
Interfund Transfers	548,484	2,589,897	1,008,790	2,196,981	1,013,282
Reserves	0	0	21,918,821	0	24,077,336
<b>Total Expenditures: Fund 103 - County Transportation Trust</b>	<b>36,126,385</b>	<b>41,309,683</b>	<b>62,488,334</b>	<b>36,452,065</b>	<b>69,081,641</b>



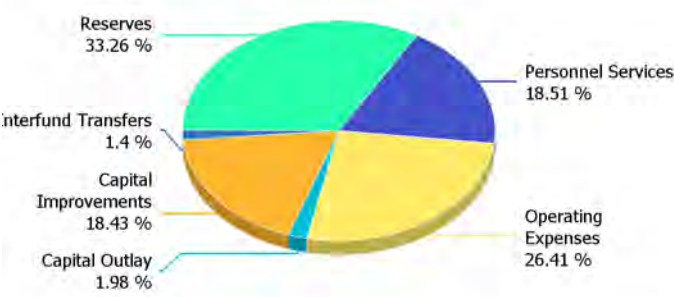
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 103 - County Transportation Trust

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

**FY 2020-21  
Actuals**

**FY 2021-22  
Actuals**

**FY 2022-23  
Budget**

**FY 2022-23  
Estimate**

**FY 2023-24  
Budget**

### Fund: 104 - Library

Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, two full service branch libraries, six community branch libraries, and one support/training facility. The budget includes a countywide rollback millage rate of 0.4209 for the tax revenues and expenditures relating to the operation of the library system.

Revenue received from ad valorem is approximately 95% of all operating revenues. Volusia County earns state aid grant funds based on a match of up to \$0.25 of each local dollar expended centrally for the operation and maintenance of the library, budgeted at \$336,500 for fiscal year 2023-24. The library also receives revenue from the Federal Communications Commission (FCC) for the E-rate program to help obtain affordable broadband, budgeted at \$68,218, for fiscal year 2023-24. Revenue also comes from charges for services, donations, and Friends of the Library contributions, budgeted at \$693,409.

Fiscal year 2023-24 includes a \$2 million interfund transfer to the Library Capital Fund (Fund 317) for the expansion and renovation of the Port Orange Library.

Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at \$2,327,849. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at \$6,501,954.

### Fund Revenues

Ad Valorem Taxes	19,935,827	21,373,394	21,757,985	21,757,985	22,308,157
Intergovernmental Revenues	356,016	792,892	799,685	797,726	404,718
Charges for Services	99,296	124,907	116,500	113,100	113,100
Judgements, Fines and Forfeitures	29,097	10,447	30,000	3,000	0
Miscellaneous Revenues	97,172	(379,662)	56,092	410,307	452,519
Non Revenue	66,255	81,355	96,790	128,790	127,790
Transfers From Other Funds	0	25,000	0	21,900	0
Appropriated Fund Balance	0	0	9,805,287	11,735,651	10,368,493
Elected Offices Revenue	27,082	362,182	0	0	0
<b>Total Revenue Fund: 104 - Library</b>	<b>20,610,745</b>	<b>22,390,516</b>	<b>32,662,339</b>	<b>34,968,459</b>	<b>33,774,777</b>

### Fund Expenditures

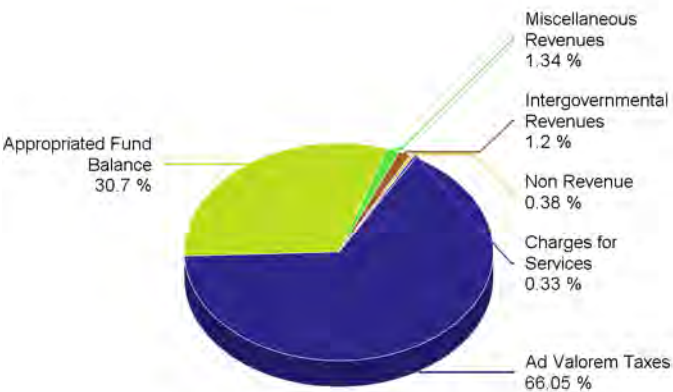
Personnel Services	9,898,550	10,125,340	11,794,917	11,220,828	12,622,420
Operating Expenses	8,477,025	8,871,533	9,453,662	9,777,540	9,827,204
Capital Outlay	97,368	49,661	189,075	281,410	129,525
Capital Improvements	307,319	316,860	797,427	1,166,818	365,825
Interfund Transfers	1,000,875	2,062,758	2,000,000	2,153,370	2,000,000
Reserves	0	0	8,427,258	0	8,829,803
<b>Total Expenditures: Fund 104 - Library</b>	<b>19,781,137</b>	<b>21,426,152</b>	<b>32,662,339</b>	<b>24,599,966</b>	<b>33,774,777</b>

Budget by Fund - Category

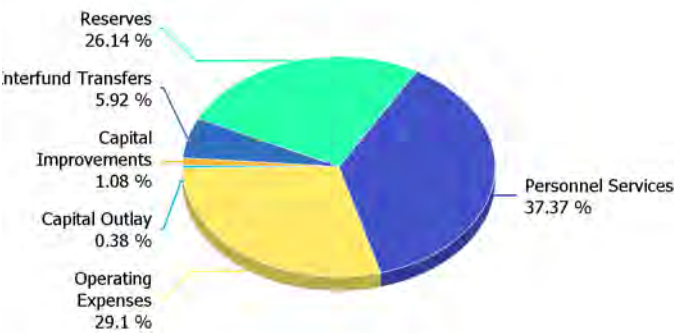
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 104 - Library

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 105 - E Volusia Mosquito Control

Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, East Volusia Mosquito Control District is responsible for mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC utilizes integrated pest management strategies including monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 2023-24, the recommended millage rate of 0.1781 remains flat with the adopted rate in fiscal year 2022-23. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also realized from services provided to municipalities outside the district. The Florida Department of Agriculture and Consumer Services, which has provided limited state funds in the past, has proposed eliminating these funds to Districts with budgets of three million dollars and greater.

An interfund transfer in the amount of \$1,750,000 is budgeted in fiscal year 2023-24 to transfer to fund 378 - Mosquito Control Capital as funding is built for the replacement of existing mosquito control facilities. Of the \$3,197,034 held in reserves, \$2,292,518 is for future capital, \$100,000 is held in a reserve for contingency for fluctuation in commodity prices, and \$804,516 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

### Fund Revenues

Ad Valorem Taxes	4,876,565	5,179,816	5,878,033	5,878,033	6,611,626
Intergovernmental Revenues	12,311	7,172	11,000	11,000	11,000
Charges for Services	19,697	22,388	21,000	59,630	21,000
Miscellaneous Revenues	52,304	(133,799)	37,050	150,710	1,401,535
Transfers From Other Funds	0	88,000	0	0	0
Appropriated Fund Balance	0	0	3,580,413	4,129,641	3,451,793
Elected Offices Revenue	6,685	94,203	0	0	0
<b>Total Revenue Fund: 105 - E Volusia Mosquito Control</b>	<b>4,967,562</b>	<b>5,257,780</b>	<b>9,527,496</b>	<b>10,229,014</b>	<b>11,496,954</b>

### Fund Expenditures

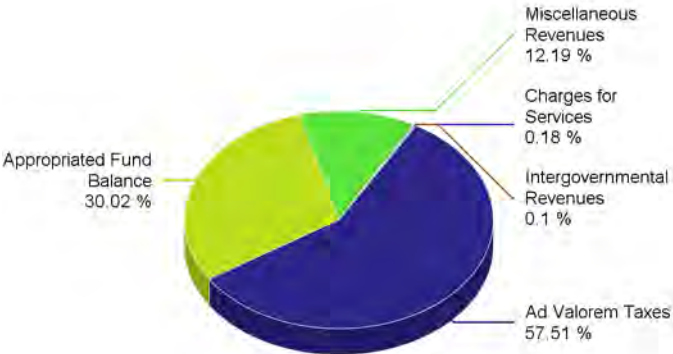
Personnel Services	1,758,846	1,687,186	2,115,315	1,929,770	2,300,670
Operating Expenses	2,438,101	2,741,389	2,962,754	2,965,023	3,039,836
Capital Outlay	92,061	122,862	219,000	256,713	1,223,600
Capital Improvements	299,341	0	400,000	0	0
Reimbursements	(144,728)	(153,203)	(300,000)	(300,000)	(300,000)
Grants and Aids	192,367	203,731	224,329	251,779	285,814
Interfund Transfers	0	2,500,000	1,650,000	1,673,936	1,750,000
Reserves	0	0	2,256,098	0	3,197,034
<b>Total Expenditures: Fund 105 - E Volusia Mosquito Control</b>	<b>4,635,988</b>	<b>7,101,965</b>	<b>9,527,496</b>	<b>6,777,221</b>	<b>11,496,954</b>

Budget by Fund - Category

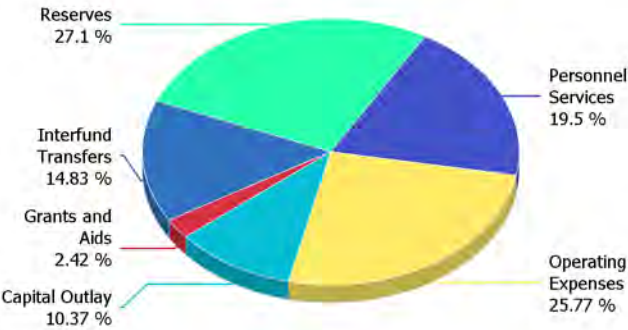
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 105 - E Volusia Mosquito Control

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 106 - Resort Tax

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

In fiscal year 2023-24, a reserve of \$1.9 million is being held in the Resort Tax Fund due to the potential volatility of tourism revenue.

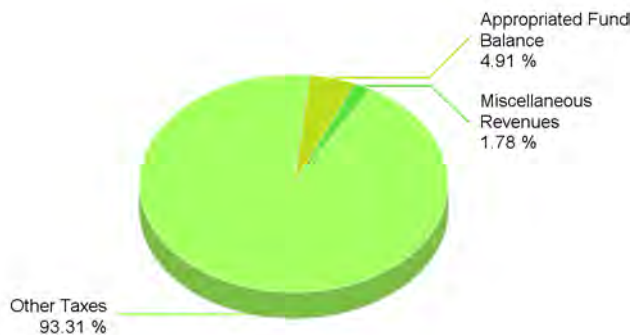
### Fund Revenues

Other Taxes	14,223,101	17,124,721	18,727,939	17,389,455	17,737,244
Miscellaneous Revenues	11,636	(132,019)	22,145	293,339	338,022
Appropriated Fund Balance	0	0	0	0	932,710
<b>Total Revenue Fund: 106 - Resort Tax</b>	<b>14,234,737</b>	<b>16,992,702</b>	<b>18,750,084</b>	<b>17,682,794</b>	<b>19,007,976</b>

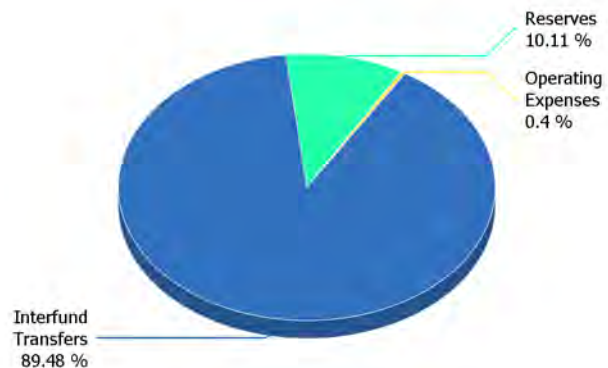
### Fund Expenditures

Operating Expenses	189,667	228,330	74,315	74,315	76,537
Interfund Transfers	14,045,072	16,764,371	16,675,769	16,675,769	17,008,842
Reserves	0	0	2,000,000	0	1,922,597
<b>Total Expenditures: Fund 106 - Resort Tax</b>	<b>14,234,739</b>	<b>16,992,701</b>	<b>18,750,084</b>	<b>16,750,084</b>	<b>19,007,976</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 108 - Sales Tax Trust

The County is entitled to a proportionate share of the Half-Cent State Sales Tax, collected at the state level and distributed to all counties based on formula per F.S. 202.18, F.S. 218.61. Half-Cent Sales Tax revenue is received into the Sales Tax Trust Fund from the Department of Revenue on a monthly basis. The revenue is allocated between the General Fund (001) - \$19.5 million, the Municipal Service District Fund (120) - \$7.3 million and the Public Safety Fund (110) - \$3.4 million. The allocation is based on unincorporated and incorporated county population, for the General Fund and MSD. For the Public Safety Fund, the allocation is based on the CRA payments and the tax collector commissions that are required to be paid out of this fund.

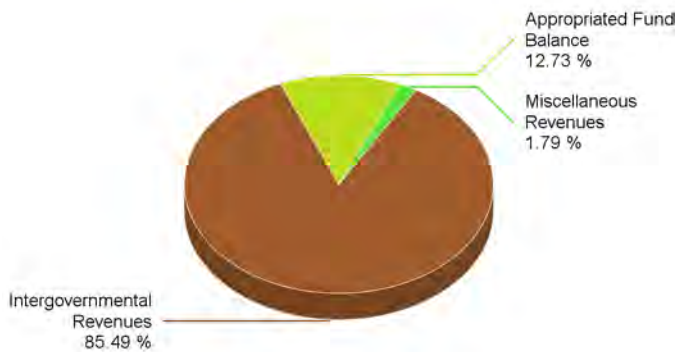
### Fund Revenues

Intergovernmental Revenues	25,646,637	28,292,545	28,601,952	29,571,506	30,162,936
Miscellaneous Revenues	76,287	(413,570)	75,000	547,694	631,122
Appropriated Fund Balance	0	0	0	3,942,514	4,490,208
<b>Total Revenue Fund: 108 - Sales Tax Trust</b>	<b>25,722,924</b>	<b>27,878,975</b>	<b>28,676,952</b>	<b>34,061,714</b>	<b>35,284,266</b>

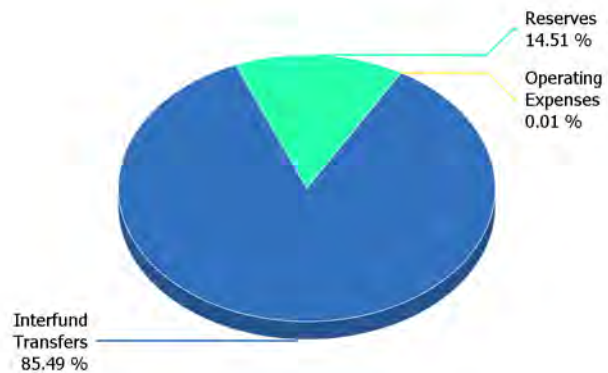
### Fund Expenditures

Operating Expenses	0	0	0	0	2,719
Interfund Transfers	25,722,923	23,936,460	28,676,952	29,571,506	30,162,936
Reserves	0	0	0	0	5,118,611
<b>Total Expenditures: Fund 108 - Sales Tax Trust</b>	<b>25,722,923</b>	<b>23,936,460</b>	<b>28,676,952</b>	<b>29,571,506</b>	<b>35,284,266</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 109 - Tree Mitigation

This fund was established in accordance with Ord. No. 02-13, I, 7-18-02; Ord. No. 2008-25, III, 12-4-08 Sec. 72-846. The funds in said account shall 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 in the opinion of the county manager, following established county procedures.

Revenue for the Tree Mitigation Fund is generated from development projects where protected trees are removed and the applicant chooses to pay into the fund in lieu of providing the required replacement trees on site. Fees are collected at the time of building permit or development plan completion.

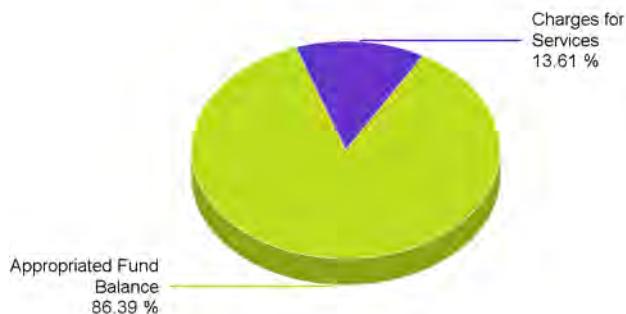
### Fund Revenues

Charges for Services	0	0	405,000	225,560	225,560
Transfers From Other Funds	0	0	1,371,656	1,371,656	0
Appropriated Fund Balance	0	0	0	0	1,431,608
<b>Total Revenue Fund: 109 - Tree Mitigation</b>	<b>0</b>	<b>0</b>	<b>1,776,656</b>	<b>1,597,216</b>	<b>1,657,168</b>

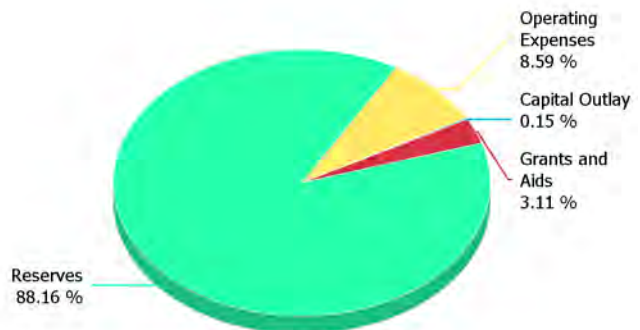
### Fund Expenditures

Operating Expenses	0	0	1,134,033	115,608	142,277
Capital Outlay	0	0	0	0	2,408
Grants and Aids	0	0	50,000	50,000	51,500
Reserves	0	0	592,623	0	1,460,983
<b>Total Expenditures: Fund 109 - Tree Mitigation</b>	<b>0</b>	<b>0</b>	<b>1,776,656</b>	<b>165,608</b>	<b>1,657,168</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 110 - Law Enforcement Fine & Forfeiture Fund

In fiscal year 2022-23, fund 110 was used to account for the contracts between the Volusia Sheriff's Office and the cities of Deltona, Debary, Pierson, and Oak Hill as well as the Daytona Beach International Airport security contract. For fiscal year 2023-24, County Council reestablished a County Fine and Forfeiture Fund as described in Section 129.02(3), Florida Statutes. By reestablishing this fund, the County was able to prepare a budget that divided the current General Fund property tax levy into two segments, a General Fund property tax, and the Fine and Forfeiture Fund property tax. Pursuant to guidance in Florida Attorney General Opinion AGO 76-183, the Fine and Forfeiture Fund property tax is being used to fund the operations of the Volusia Sheriff's Office. Fund 110 (Public Safety Fund) will now be used to track all funding provided to the Sheriff's Office in addition to levying a millage for county-wide sheriff operations.

Ad valorem taxes in the Public Safety Fund account for \$76,930,691 of the total revenue with a millage rate of 1.4541. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for \$18,809,732 of the total revenue. A transfer of ad valorem taxes from the MSD fund [120] for the patrol of the unincorporated areas of Volusia County account for \$22,125,779 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of \$3,893,598 is to offset the Tax Collector commissions [\$1,285,059] and CRA payments [\$2,608,539] that are made from the Public Safety Fund now that it is a taxing fund. The Sheriff also has a contract with the Volusia County School board that accounts for \$504,900 and is estimating approximately \$677,00 in revenue earned from outside detail/special events. To keep the tax rate lower, the County is estimating a return of excess budget to this fund in the amount of \$2,429,988. Finally, there is a one-time transfer in the amount of \$5,470,615 from the Sheriff Helicopter Replacement fund [370] which is being used to balance the fiscal year 2023-24 budget. The allocation in the helicopter replacement fund is no longer needed as the Sheriff will be including future helicopter replacement costs in his annual budget request. The balance of revenues after the Tax Collector commissions and CRA payments are made [\$126,948,705] is sent to the Sheriff to fund law enforcement operations.

### Fund Revenues

Ad Valorem Taxes	0	0	0	0	76,930,691
Charges for Services	0	0	19,147,569	19,147,569	19,991,632
Transfers From Other Funds	0	0	0	0	31,489,992
Elected Offices Revenue	0	0	0	0	2,429,988
<b>Total Revenue Fund: 110 - Law Enforcement Fine &amp; Forfeiture Fund</b>	<b>0</b>	<b>0</b>	<b>19,147,569</b>	<b>19,147,569</b>	<b>130,842,303</b>

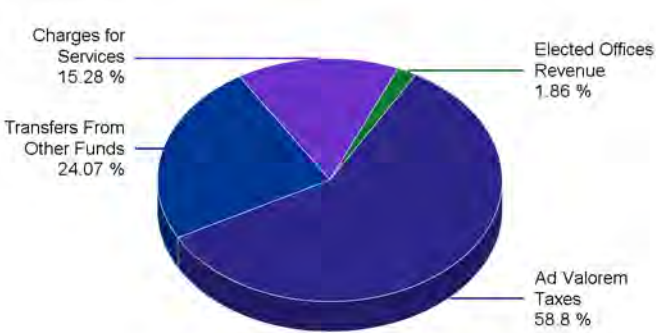
### Fund Expenditures

Operating Expenses	0	0	0	0	1,285,059
Grants and Aids	0	0	0	0	2,608,539
Elected Offices	0	0	19,147,569	19,147,569	126,948,705
<b>Total Expenditures: Fund 110 - Law Enforcement Fine &amp; Forfeiture Fund</b>	<b>0</b>	<b>0</b>	<b>19,147,569</b>	<b>19,147,569</b>	<b>130,842,303</b>

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 110 - Law Enforcement Fine & Forfeiture Fund

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 111 - Convention Development Tax

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

The fiscal year 2023-24 budget includes an administrative fee that is collected by Treasury & Billing Division based on the direct and indirect cost of collection. The net total of taxes to be remitted to HAAA is estimated at \$13,077,109. The net total of taxes to be remitted to SVAA is estimated at \$3,389,225. The net total of taxes to be remitted to WVAA is estimated at \$1,062,200.

### Fund Revenues

Other Taxes	14,223,107	17,124,721	18,727,938	17,389,455	17,737,245
Miscellaneous Revenues	2,160	(20,838)	1,550	52,603	60,616
Appropriated Fund Balance	0	0	0	0	51,363

<b>Total Revenue Fund: 111 - Convention Development Tax</b>	<b>14,225,267</b>	<b>17,103,882</b>	<b>18,729,488</b>	<b>17,442,058</b>	<b>17,849,224</b>
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### Fund Expenditures

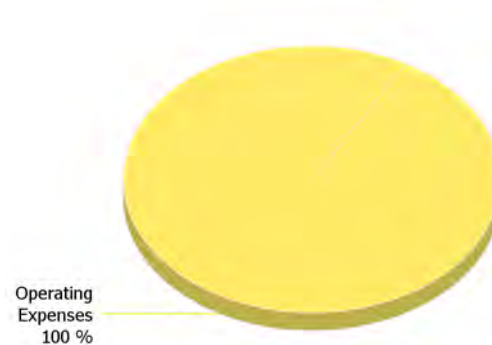
Operating Expenses	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224
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<b>Total Expenditures: Fund 111 - Convention Development Tax</b>	<b>14,225,266</b>	<b>17,103,883</b>	<b>18,729,488</b>	<b>17,390,695</b>	<b>17,849,224</b>
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Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 113 - Road Proportionate Share

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

The fiscal year 2023-24 budget includes 11 projects utilizing proportionate share funding, Beville to Clyde Morris, Williamson Blvd. to Strickland Range to Hand Ave., LPGA Widening Project - N. Tomoka Farms to Timber Creek, LPGA Boulevard at Clyde Morris, Dirksen-17/92-Debary Sunrail, Taylor Branch Road - Dunlawton to Clyde Morris, Pioneer Trail & Sugar Mill Intersection, and future projects in Zones 1-4 for a total amount of \$17.6 million.

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

### Fund Revenues

Permits, Fees, Special Assessments	5,257,608	10,903,159	8,807,398	3,922,818	0
Miscellaneous Revenues	0	0	0	227,518	0
Transfers From Other Funds	0	17,347	0	0	0
Appropriated Fund Balance	0	0	11,769,191	18,557,809	17,900,111
<b>Total Revenue Fund: 113 - Road Proportionate Share</b>	<b>5,257,608</b>	<b>10,920,506</b>	<b>20,576,589</b>	<b>22,708,145</b>	<b>17,900,111</b>

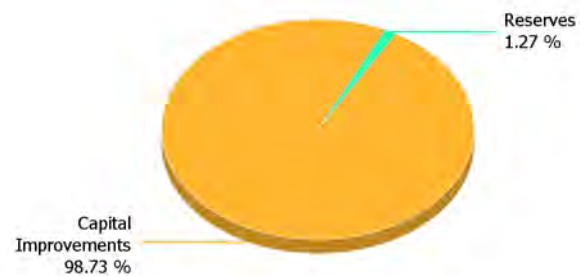
### Fund Expenditures

Operating Expenses	111	0	0	0	0
Capital Improvements	983,845	333,350	7,582,197	4,808,034	17,672,594
Grants and Aids	250,000	0	0	0	0
Reserves	0	0	12,994,392	0	227,517
<b>Total Expenditures: Fund 113 - Road Proportionate Share</b>	<b>1,233,956</b>	<b>333,350</b>	<b>20,576,589</b>	<b>4,808,034</b>	<b>17,900,111</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 114 - Ponce De Leon Inlet and Port District

The Ponce de Leon Inlet and Port District is a county special taxing district authorized by Volusia County Ordinance, Chapter 110 Article VIII. The district primarily functions as the non-Federal Local Sponsor for management, operations and maintenance of the Ponce de Leon Inlet channel by the U.S. Army Corps of Engineers. Inlet district activities include inlet and beach management, operation and maintenance of Smyrna Dunes and Lighthouse Point inlet parks, artificial reef construction and coastal waterway access. Public waterway access and inlet park operations support new and improved infrastructure such as public fishing piers, parking and boat and kayak launch facilities. Inlet & beach management activities include implementing the inlet sediment budget in partnership with the State of Florida, monitoring beach and dune erosion trends, coordination of inlet and Intra-coastal Waterway dredging and beach nourishment bypassing, monitoring inlet channel shoaling and jetty structural conditions and identification of beach compatible sand resources to support of emergency beach erosion control.

The Port District millage rate is recommended at 0.0692, which is the rollback rate for fiscal year 2023-24. The fiscal year 2022-23 millage rate was 0.0760. The County Code authorizes the ad valorem millage not to exceed one mill per annum for administration, maintenance, and operations, and up to two mills per annum for debt service or any voter approved bonds.

For fiscal year 2023-24 the Ponce de Leon Inlet and Port District has an operating budget of \$9.3 million. The major increase in this fund is due to the interfund transfer to 314 Fund for Port Authority Capital Projects at \$3.2 million for fiscal year 2023-24. Of the \$3,450,671 held in reserves, \$3,035,348 is for future capital improvements and \$415,323 in emergency reserves, which represents 10% of recurring revenues per County Council policy.

### Fund Revenues

Ad Valorem Taxes	2,409,034	2,457,374	2,511,196	2,511,196	2,572,261
Intergovernmental Revenues	0	0	200	0	0
Charges for Services	1,363,503	1,358,004	1,470,376	1,333,813	1,400,000
Miscellaneous Revenues	18,468	(110,576)	12,825	157,046	180,968
Transfers From Other Funds	0	113,755	0	0	0
Appropriated Fund Balance	0	0	4,197,906	4,970,953	5,189,395
Elected Offices Revenue	3,303	49,275	0	0	0
<b>Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District</b>	<b>3,794,308</b>	<b>3,867,832</b>	<b>8,192,503</b>	<b>8,973,008</b>	<b>9,342,624</b>

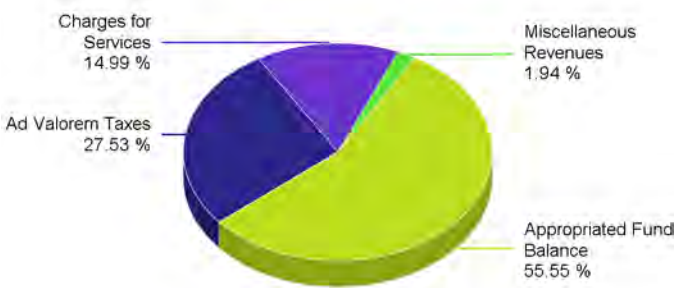
### Fund Expenditures

Personnel Services	1,126,933	415,615	546,898	501,968	598,741
Operating Expenses	894,987	1,038,541	1,474,101	1,784,979	1,470,486
Capital Outlay	9,357	17,276	25,400	16,085	10,900
Capital Improvements	147,172	59,333	250,000	551,412	450,000
Grants and Aids	97,638	98,542	157,372	172,697	161,826
Interfund Transfers	640,619	1,223,500	750,000	756,472	3,200,000
Reserves	0	0	4,988,732	0	3,450,671
<b>Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District</b>	<b>2,916,706</b>	<b>2,852,808</b>	<b>8,192,503</b>	<b>3,783,613</b>	<b>9,342,624</b>

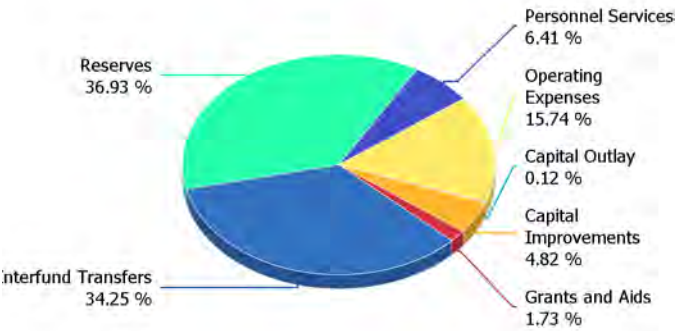
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 114 - Ponce De Leon Inlet and Port District

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 115 - E-911 Emergency Telephone System

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

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

The fiscal year 2023-24 budget includes transfer of \$3,434,897 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system. A reserve balance of \$708,075 is set aside for future operational and capital needs.

### Fund Revenues

Intergovernmental Revenues	2,827,783	2,949,453	2,772,823	2,875,928	0
Miscellaneous Revenues	7,314	(49,467)	2,000	182,372	84,640
Appropriated Fund Balance	0	0	3,143,477	4,232,413	4,058,695
Elected Offices Revenue	1,202,005	999,448	0	0	0
<b>Total Revenue Fund: 115 - E-911 Emergency Telephone System</b>	<b>4,037,102</b>	<b>3,899,435</b>	<b>5,918,300</b>	<b>7,290,713</b>	<b>4,143,335</b>

### Fund Expenditures

Personnel Services	43,987	0	0	0	0
Operating Expenses	461,041	0	0	0	365
Interfund Transfers	150,000	0	0	0	0
Reserves	0	0	2,686,282	0	708,073
Elected Offices	2,100,384	3,200,632	3,232,018	3,232,018	3,434,897
<b>Total Expenditures: Fund 115 - E-911 Emergency Telephone System</b>	<b>2,755,412</b>	<b>3,200,632</b>	<b>5,918,300</b>	<b>3,232,018</b>	<b>4,143,335</b>

Budget by Fund - Category

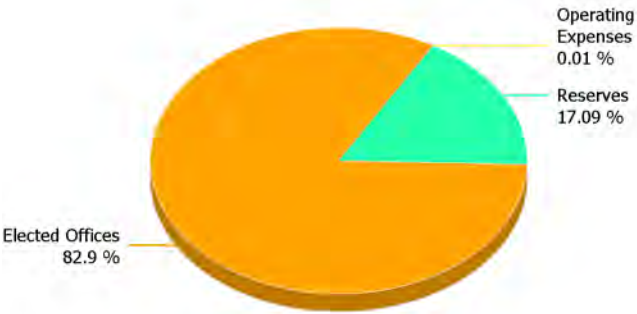
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 115 - E-911 Emergency Telephone System

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 116 - Special Lighting Districts

Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 54 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 its specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2023-24 budget is predicated on assessment rates of either a rate based on cost per front foot or a per parcel rate per year, depending on adopted ordinance in that district.

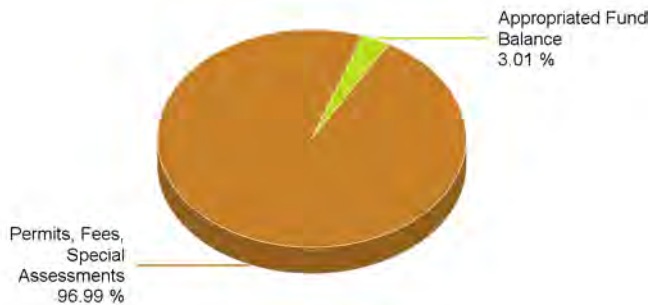
#### Fund Revenues

Permits, Fees, Special Assessments	291,031	290,815	337,800	337,800	368,191
Appropriated Fund Balance	0	0	31,679	16,470	11,423
<b>Total Revenue Fund: 116 - Special Lighting Districts</b>	<b>291,031</b>	<b>290,815</b>	<b>369,479</b>	<b>354,270</b>	<b>379,614</b>

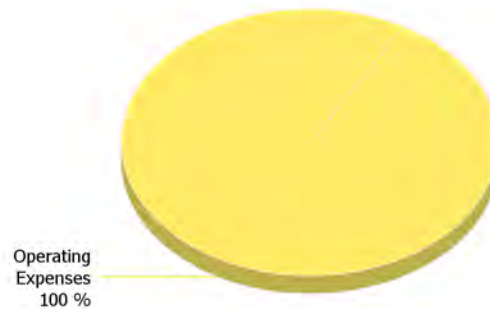
#### Fund Expenditures

Operating Expenses	279,845	338,674	342,847	342,847	379,614
Reserves	0	0	26,632	0	0
<b>Total Expenditures: Fund 116 - Special Lighting Districts</b>	<b>279,845</b>	<b>338,674</b>	<b>369,479</b>	<b>342,847</b>	<b>379,614</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 117 - Building Permits

Florida Statute 553.80(7) states that the governing bodies of local governments may provide a schedule of reasonable fees, as authorized by section 125.56(2) or section 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The statute goes on to provide specific items that may and may not be funded with permit fees.

The major funding source for the Building Fund is from permits, fees, and special assessments totaling \$3 million. Permits, Fees, and Special Assessments are a collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas. The Building Fund is also supported by revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures. This revenue is used to offset costs of services provided by county vendors to demolish condemned structures.

The Building Fund has \$3.9 million in fund expenditures for fiscal year 2023-24 which includes personnel services, various operating expenditures, and capital outlay. The building fund also added three new positions for fiscal year 2023-24.

### Fund Revenues

Permits, Fees, Special Assessments	0	3,427,559	2,500,000	3,000,000	3,000,000
Charges for Services	0	65,438	52,500	53,000	53,000
Miscellaneous Revenues	0	(23,842)	5,000	55,346	63,777
Transfers From Other Funds	0	0	376,707	0	0
Appropriated Fund Balance	0	0	480,052	583,344	738,506
<b>Total Revenue Fund: 117 - Building Permits</b>	<b>0</b>	<b>3,469,155</b>	<b>3,414,259</b>	<b>3,691,690</b>	<b>3,855,283</b>

### Fund Expenditures

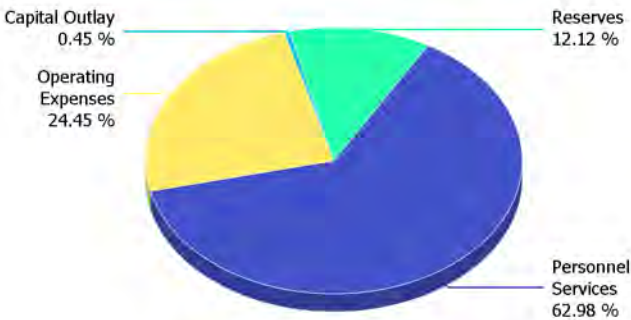
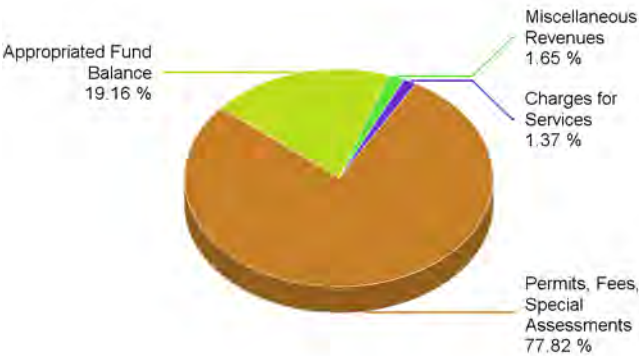
Personnel Services	0	1,982,381	2,084,570	1,963,187	2,427,932
Operating Expenses	0	793,067	849,637	968,038	942,534
Capital Outlay	0	0	0	0	17,500
Interfund Transfers	0	0	0	21,959	0
Reserves	0	0	480,052	0	467,317
<b>Total Expenditures: Fund 117 - Building Permits</b>	<b>0</b>	<b>2,775,449</b>	<b>3,414,259</b>	<b>2,953,184</b>	<b>3,855,283</b>

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 117 - Building Permits

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

**FY 2020-21  
Actuals**

**FY 2021-22  
Actuals**

**FY 2022-23  
Budget**

**FY 2022-23  
Estimate**

**FY 2023-24  
Budget**

### Fund: 118 - Ocean Center

The Ocean Center Fund was created in 2001 by Volusia County Ordinance 01-19. The major funding source for the Ocean Center is the three cent Tourist Development Tax (Fund 106), created by Volusia County Ordinance 78-02 and amended by Ordinance 03-07. These funds provide convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. In fiscal year 2023-24, the transfer in from resort tax totals \$12,654,556. The Ocean Center is also supported by event revenue totaling over \$2.7 million in fiscal year 2023-24.

The Ocean Center has \$10.6 million in fund expenditures for fiscal year 2023-24 which includes personnel services, various operating expenditure, capital improvements and capital outlay. There is an increase in operating expenses in fiscal year 2023-24 due to the aging of the building requiring more maintenance and repairs.

Interfund transfers include \$688,147 to fund debt service (208) for the Ocean Center Expansion and \$4,315,000 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of \$1,629,707 or 10% of current revenues has been included, as well as reserves for on-going maintenance and capital needs in the amount of \$12,258,460.

### Fund Revenues

Charges for Services	1,262,392	2,365,190	1,954,796	2,618,182	2,710,755
Miscellaneous Revenues	404,302	515,734	516,178	520,945	531,761
Non Revenue	142,191	330,501	400,000	400,000	400,000
Transfers From Other Funds	10,029,935	12,217,907	12,331,173	12,331,173	12,654,556
Appropriated Fund Balance	0	0	10,326,383	11,764,884	13,023,005

<b>Total Revenue Fund: 118 - Ocean Center</b>	<b>11,838,820</b>	<b>15,429,332</b>	<b>25,528,530</b>	<b>27,635,184</b>	<b>29,320,077</b>
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### Fund Expenditures

Personnel Services	2,378,661	2,526,942	3,086,662	3,160,182	3,702,733
Operating Expenses	3,867,652	4,775,251	5,495,475	6,243,138	6,352,381
Capital Outlay	59,265	107,587	121,600	191,274	107,050
Capital Improvements	0	8,951	35,000	35,116	387,800
Reimbursements	(135,867)	(97,172)	(65,051)	(65,051)	(129,701)
Grants and Aids	8,930	6,285	8,465	8,500	8,500
Interfund Transfers	1,697,638	3,260,256	5,007,105	5,039,020	5,003,147
Reserves	0	0	11,839,274	0	13,888,167

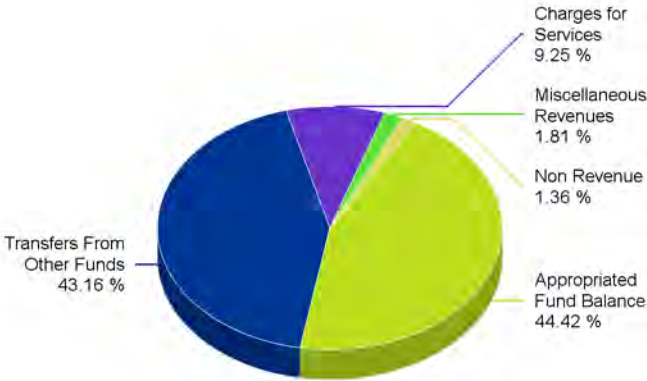
<b>Total Expenditures: Fund 118 - Ocean Center</b>	<b>7,876,279</b>	<b>10,588,100</b>	<b>25,528,530</b>	<b>14,612,179</b>	<b>29,320,077</b>
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Budget by Fund - Category

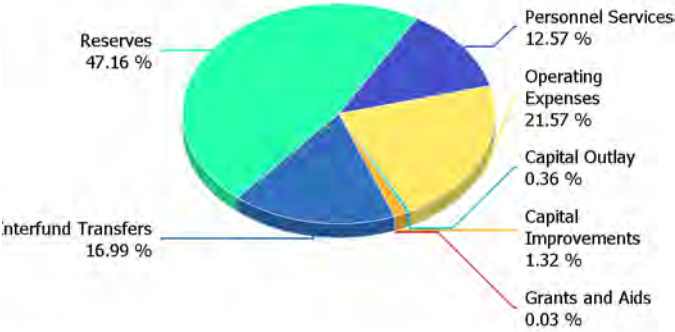
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 118 - Ocean Center

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 119 - Road District Maintenance

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

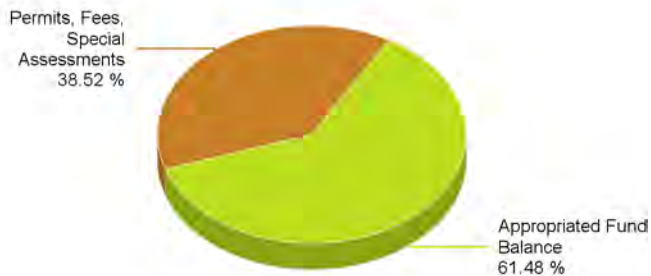
#### Fund Revenues

Permits, Fees, Special Assessments	238,775	231,572	200,000	200,000	235,000
Appropriated Fund Balance	0	0	279,298	342,741	375,084
<b>Total Revenue Fund: 119 - Road District Maintenance</b>	<b>238,775</b>	<b>231,572</b>	<b>479,298</b>	<b>542,741</b>	<b>610,084</b>

#### Fund Expenditures

Operating Expenses	181,779	157,658	195,754	167,657	199,074
Reserves	0	0	283,544	0	411,010
<b>Total Expenditures: Fund 119 - Road District Maintenance</b>	<b>181,779</b>	<b>157,658</b>	<b>479,298</b>	<b>167,657</b>	<b>610,084</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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### Fund: 120 - Municipal Service District

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all the unincorporated areas of the county. The budget for fiscal year 2023-24 includes a millage of 1.6956 mills, which is the rolled back rate. Ad Valorem revenues represent 43.4% of total operating revenues. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, and a transfer from the Half-Cent Sales Tax Fund (108).

The MSD Fund includes expenditures for Animal Control; Engineering and Construction; Environmental Management; Growth and Resource Management; Parks; and Sheriff Operations for the unincorporated area. Interfund transfers out include \$470,046 for debt service of the Sheriff Evidence Facility/Lab and \$22,125,779 to the Sheriff for their operational budget request, \$5,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103).

Reserves of \$38,388,711 are set aside to offset volatility in various revenue streams such as utility tax, communications tax, sales tax, and other non-ad valorem revenues, and to provide for unexpected expenditures. In addition, the possibility of utilizing a portion of the reserve balance for increased road maintenance and/or unincorporated dirt road reduction is being explored. Emergency reserves are currently allocated at \$3,446,500 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of \$6,911,886 is set aside for the debt service payments for Sheriff Warehouse.

#### Revenues

Ad Valorem Taxes	16,550,749	17,742,632	17,856,203	17,856,203	18,142,773
Other Taxes	12,273,991	12,938,993	13,278,724	13,074,790	13,434,704
Permits, Fees, Special Assessments	3,088,439	353,943	520,199	445,150	466,700
Intergovernmental Revenues	134,350	126,094	132,000	132,000	138,460
Charges for Services	16,881,936	18,483,536	901,536	1,004,158	1,006,702
Judgements, Fines and Forfeitures	66,517	124,187	102,000	88,500	101,175
Miscellaneous Revenues	103,421	(289,707)	206,800	807,477	924,489
Appropriated Fund Balance	0	0	25,540,071	34,318,245	37,233,462
Elected Offices Revenue	8,965,898	11,777,074	250,000	0	250,000
Non-Revenues	6,772,870	4,194,047	8,392,998	8,220,911	7,290,767

<b>Total Revenues: 120 - Municipal Service District</b>	<b>64,838,171</b>	<b>65,450,798</b>	<b>67,180,531</b>	<b>75,947,434</b>	<b>78,989,232</b>
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#### Expenditures

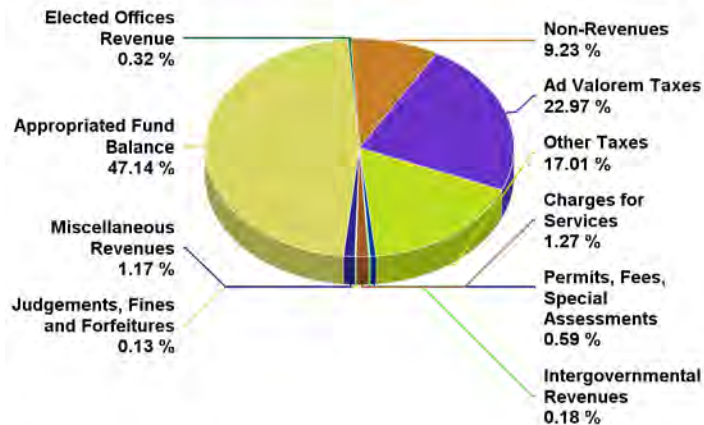
Personnel Services	12,807,154	5,358,719	6,057,034	5,769,775	6,471,326
Operating Expenses	7,537,106	5,012,419	6,318,647	5,959,662	5,818,815
Capital Outlay	624,573	58,645	113,300	466,026	60,337
Capital Improvements	0	50,958	420,000	24,705	607,000
Reimbursements	(480)	0	0	0	0
Grants and Aids	18,389	36,434	39,730	44,127	47,218
Interfund Transfers	5,748,465	4,465,715	7,219,115	6,907,278	27,595,825
Reserves	0	0	27,470,306	0	38,388,711
Elected Offices	29,872,236	45,560,935	19,542,399	19,542,399	0

<b>Total Expenditures: 120 - Municipal Service District</b>	<b>56,607,443</b>	<b>60,543,826</b>	<b>67,180,531</b>	<b>38,713,972</b>	<b>78,989,232</b>
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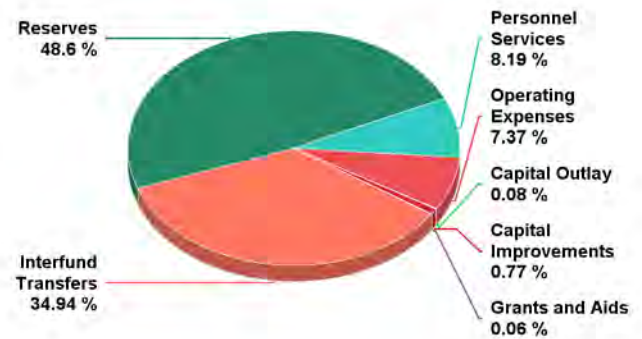
## Budget by Fund - Category

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
<b>Fund: 120 - Municipal Service District</b>					
<b>Department</b>					
Community Services	1,421,818	1,568,981	1,592,866	1,596,032	1,543,739
Finance	55,709	144,966	0	0	0
Growth and Resource Management	7,147,233	5,291,257	6,529,032	6,151,696	6,263,338
Office of the Sheriff	39,345,234	45,610,198	19,589,199	19,590,550	22,174,451
Other Budgetary Accounts	6,310,649	5,111,812	35,426,430	7,643,918	44,615,903
Public Protection	1,658,233	2,026,247	2,984,542	2,715,824	3,292,269
Public Works	668,567	790,364	1,058,462	1,015,952	1,099,532
<b>Total Department:</b>	<b>56,607,443</b>	<b>60,543,826</b>	<b>67,180,531</b>	<b>38,713,972</b>	<b>78,989,232</b>

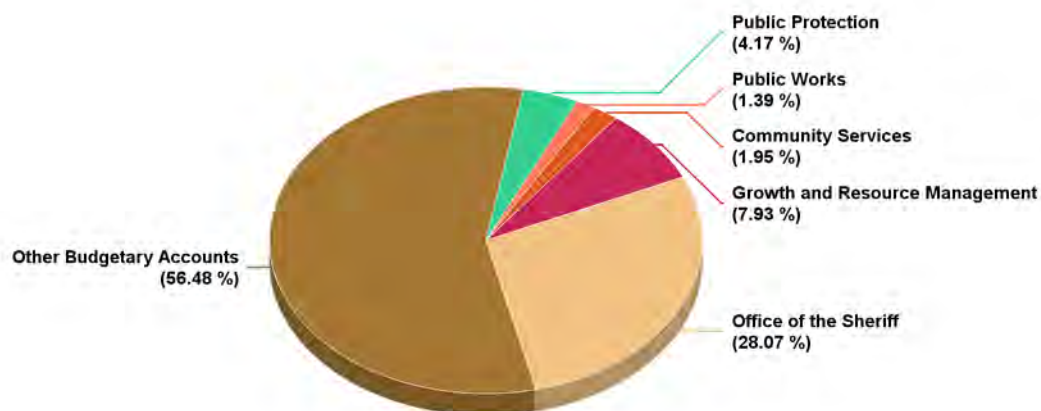
**Fund Revenues**



**Fund Expenditures**



**Department Expenditures**





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 121 - Special Assessments

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

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. The debt service for both special assessments was paid off on June 1, 2019. The remaining balance in this fund is being evaluated to be applied to an appropriate purpose.

### Fund Revenues

Miscellaneous Revenues	5,071	(24,437)	0	26,350	30,364
Appropriated Fund Balance	0	0	888,026	878,257	904,607
<b>Total Revenue Fund: 121 - Special Assessments</b>	<b>5,071</b>	<b>(24,437)</b>	<b>888,026</b>	<b>904,607</b>	<b>934,971</b>

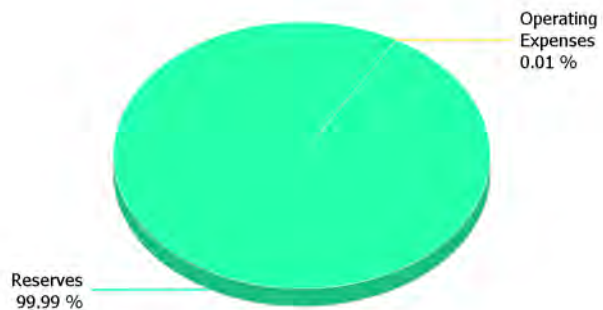
### Fund Expenditures

Operating Expenses	4,681	272	0	0	131
Reserves	0	0	888,026	0	934,840
<b>Total Expenditures: Fund 121 - Special Assessments</b>	<b>4,681</b>	<b>272</b>	<b>888,026</b>	<b>0</b>	<b>934,971</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 122 - Manatee Conservation

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

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

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

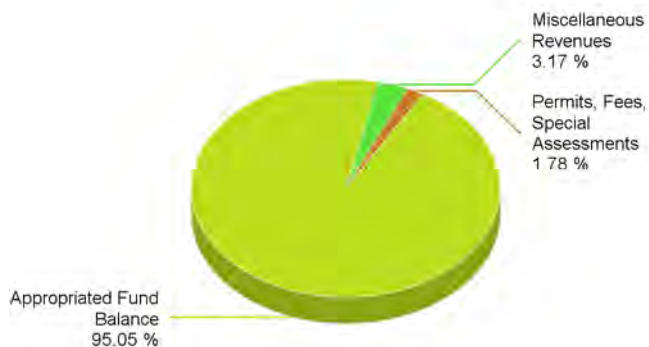
### Fund Revenues

Permits, Fees, Special Assessments	18,250	19,000	20,000	11,000	11,000
Miscellaneous Revenues	2,723	(15,603)	2,256	16,969	19,554
Appropriated Fund Balance	0	0	573,968	564,667	587,193
<b>Total Revenue Fund: 122 - Manatee Conservation</b>	<b>20,973</b>	<b>3,397</b>	<b>596,224</b>	<b>592,636</b>	<b>617,747</b>

### Fund Expenditures

Operating Expenses	0	0	4,000	4,000	12,834
Grants and Aids	910	13,207	10,957	1,443	46,338
Reserves	0	0	581,267	0	558,575
<b>Total Expenditures: Fund 122 - Manatee Conservation</b>	<b>910</b>	<b>13,207</b>	<b>596,224</b>	<b>5,443</b>	<b>617,747</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 123 - Inmate Welfare Trust

The Inmate Welfare Trust fund, was established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility. Revenue in this fund comes from commissary sales. During fiscal year 2021-22 the revenue received from commissions for the use of phones, video visitation, and tablets, was moved into the General Fund as Corrections revenue.

Proceeds from this fund are to improve visitation facilities, provide inmates with recreational activities, law library material, ministry services, transportation services, legal access to indigent inmates, and the opportunity for trade development.

Reserves are set aside for the purchase of future capital and improvements and inmate workforce development.

### Fund Revenues

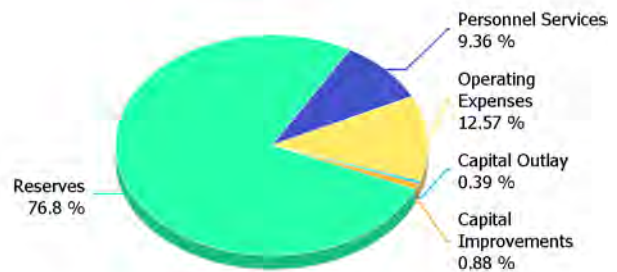
Miscellaneous Revenues	1,666,943	1,315,334	616,666	1,058,414	1,075,671
Non Revenue	941	1,071	800	800	800
Appropriated Fund Balance	0	0	4,461,842	4,609,940	4,589,206
<b>Total Revenue Fund: 123 - Inmate Welfare Trust</b>	<b>1,667,884</b>	<b>1,316,405</b>	<b>5,079,308</b>	<b>5,669,154</b>	<b>5,665,677</b>

### Fund Expenditures

Personnel Services	657,283	983,190	1,037,054	538,056	530,558
Operating Expenses	447,369	524,061	710,619	507,481	711,997
Capital Outlay	8,058	116,801	22,000	22,000	22,000
Capital Improvements	0	267,221	50,000	0	50,000
Interfund Transfers	0	0	0	12,411	0
Reserves	0	0	3,259,635	0	4,351,122
<b>Total Expenditures: Fund 123 - Inmate Welfare Trust</b>	<b>1,112,710</b>	<b>1,891,273</b>	<b>5,079,308</b>	<b>1,079,948</b>	<b>5,665,677</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 124 - Library Endowment

The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments, gifts or other specially earmarked funds presented to the library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Nor should the receipt of gift funds be used as a reason for decreasing local tax support or holding it to a level less than necessary to meet standards. Such gifts shall be deposited into this fund and used for future services in the various libraries. This fund has a reserve amount of \$427,427. Any appropriations for Library Services out of this fund will be brought to Council for approval via budget resolution.

#### Fund Revenues

Miscellaneous Revenues	2,216	(11,924)	1,859	12,665	14,594
Appropriated Fund Balance	0	0	429,089	422,131	412,896
<b>Total Revenue Fund: 124 - Library Endowment</b>	<b>2,216</b>	<b>(11,924)</b>	<b>430,948</b>	<b>434,796</b>	<b>427,490</b>

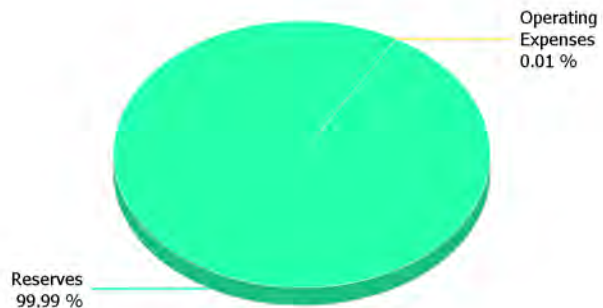
#### Fund Expenditures

Operating Expenses	0	0	0	0	63
Interfund Transfers	0	25,000	0	21,900	0
Reserves	0	0	430,948	0	427,427
<b>Total Expenditures: Fund 124 - Library Endowment</b>	<b>0</b>	<b>25,000</b>	<b>430,948</b>	<b>21,900</b>	<b>427,490</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 125 - Homeless Initiatives

The Homeless Initiative Fund was established in fiscal year 2016-17 to account for all homeless shelter agreements with the County of Volusia. Contributions towards these projects may include both capital construction/renovation costs as well as a portion of operating.

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

In fiscal year 2016-17, the DeLand Homeless Shelter was approved funding of \$1,130,000 for capital expenses and \$125,000 towards one year of operating, for a total project cost of \$1,255,000. In fiscal year 2018-19, \$438,130 was disbursed to the City of Deland for the Deland Homeless Shelter and in fiscal year 2019-20, \$798,240 was disbursed with the remaining funds being spent in this fiscal year to close out the project.

The Daytona Homeless Shelter funding was \$2.5 million for capital expenses and has been fully paid. In fiscal year 2017-18, \$2.0 million was appropriated for disbursement in yearly increments until fiscal year 2023-24 for a total project cost of \$4.5 million.

### Fund Revenues

Miscellaneous Revenues	9,204	(38,516)	0	32,058	36,941
Appropriated Fund Balance	0	0	179,143	1,116,457	190,916
<b>Total Revenue Fund: 125 - Homeless Initiatives</b>	<b>9,204</b>	<b>(38,516)</b>	<b>179,143</b>	<b>1,148,515</b>	<b>227,857</b>

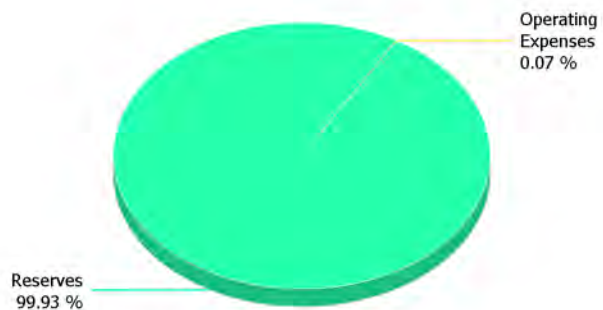
### Fund Expenditures

Operating Expenses	0	0	0	0	159
Grants and Aids	659,608	385,572	0	957,599	0
Reserves	0	0	179,143	0	227,698
<b>Total Expenditures: Fund 125 - Homeless Initiatives</b>	<b>659,608</b>	<b>385,572</b>	<b>179,143</b>	<b>957,599</b>	<b>227,857</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 127 - Wetland Mitigation

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

#### Fund Revenues

Miscellaneous Revenues	35,782	86,463	25,000	100,000	43,000
Appropriated Fund Balance	0	0	152,706	239,169	289,169
<b>Total Revenue Fund: 127 - Wetland Mitigation</b>	<b>35,782</b>	<b>86,463</b>	<b>177,706</b>	<b>339,169</b>	<b>332,169</b>

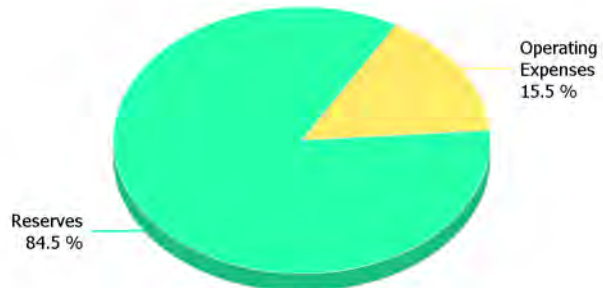
#### Fund Expenditures

Operating Expenses	0	0	50,000	50,000	51,500
Reserves	0	0	127,706	0	280,669
<b>Total Expenditures: Fund 127 - Wetland Mitigation</b>	<b>0</b>	<b>0</b>	<b>177,706</b>	<b>50,000</b>	<b>332,169</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 130 - Economic Development

The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2022-23 the County Council approved the Economic Development Fund to provide a minimum revenue guarantee (MRG) of up to \$1,000,000 to Avelo Airlines as an incentive to the airline to begin service to and from the Daytona Beach International Airport (DBIA). In fiscal year 2023-24 there is \$10,711,829 budgeted in reserves that can be made available for business development incentives per approval by the County Council.

### Fund Revenues

Charges for Services	1,500	21,250	6,250	22,000	22,000
Miscellaneous Revenues	49,396	(314,680)	33,634	338,246	369,028
Transfers From Other Funds	4,330,372	2,757,148	2,607,148	2,607,148	1,672,321
Appropriated Fund Balance	0	0	7,310,259	10,839,844	10,719,989
<b>Total Revenue Fund: 130 - Economic Development</b>	<b>4,381,268</b>	<b>2,463,718</b>	<b>9,957,291</b>	<b>13,807,238</b>	<b>12,783,338</b>

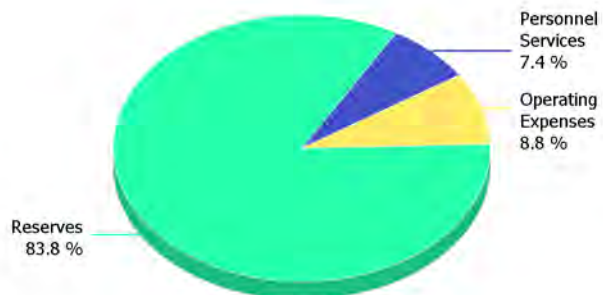
### Fund Expenditures

Personnel Services	613,912	696,584	873,080	833,185	946,562
Operating Expenses	798,138	1,130,061	9,084,211	2,247,425	1,124,947
Interfund Transfers	1,000,000	0	0	6,639	0
Reserves	0	0	0	0	10,711,829
<b>Total Expenditures: Fund 130 - Economic Development</b>	<b>2,412,050</b>	<b>1,826,645</b>	<b>9,957,291</b>	<b>3,087,249</b>	<b>12,783,338</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On 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.

For fiscal year 2023-24, \$1,892,351 is budgeted for debt service of bond funded road projects and \$11,170,058 in reserve for future capital projects and debt service in zone 1.

#### Fund Revenues

Permits, Fees, Special Assessments	4,544,283	7,498,401	2,328,667	5,022,921	2,328,667
Miscellaneous Revenues	16,004	(188,057)	9,152	310,122	357,362
Appropriated Fund Balance	0	0	3,677,028	10,342,463	11,377,919
<b>Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>4,560,287</b>	<b>7,310,344</b>	<b>6,014,847</b>	<b>15,675,506</b>	<b>14,063,948</b>

#### Fund Expenditures

Operating Expenses	0	0	0	0	1,539
Capital Improvements	0	0	0	2,400,000	1,000,000
Interfund Transfers	1,882,875	1,893,969	1,897,587	1,897,587	1,892,351
Reserves	0	0	4,117,260	0	11,170,058
<b>Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>1,882,875</b>	<b>1,893,969</b>	<b>6,014,847</b>	<b>4,297,587</b>	<b>14,063,948</b>

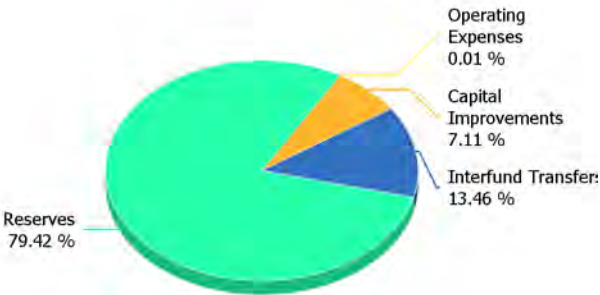
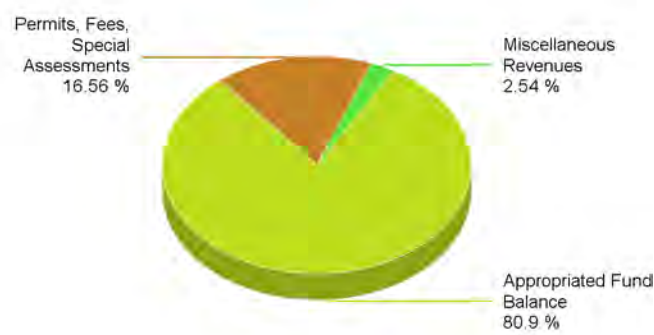


FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 131 - Road Impact Fees-Zone 1 (Northeast)

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

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 2 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2023-24, \$495,616 is budgeted for debt service of bond funded road projects and \$9,653,772 in reserves for future capital projects and debt service in zone 2.

### Fund Revenues

Permits, Fees, Special Assessments	2,789,924	3,821,530	1,715,260	1,538,488	1,715,260
Miscellaneous Revenues	19,487	(156,658)	15,523	235,504	271,377
Appropriated Fund Balance	0	0	5,788,457	7,686,915	8,963,920
<b>Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>2,809,411</b>	<b>3,664,873</b>	<b>7,519,240</b>	<b>9,460,907</b>	<b>10,950,557</b>

### Fund Expenditures

Operating Expenses	0	0	0	0	1,169
Capital Improvements	1,553,905	55,428	0	0	800,000
Interfund Transfers	496,001	496,040	496,987	496,987	495,616
Reserves	0	0	7,022,253	0	9,653,772
<b>Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>2,049,906</b>	<b>551,467</b>	<b>7,519,240</b>	<b>496,987</b>	<b>10,950,557</b>

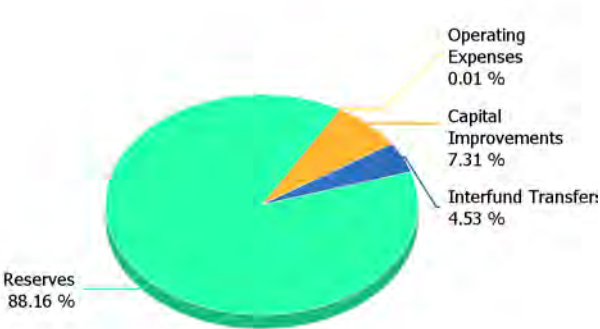
Budget by Fund - Category

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 132 - Road Impact Fees-Zone 2 (Southeast)

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

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 3 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2023-24, \$1,757,181 is budgeted for debt service of bond funded road projects and \$10,578,108 in reserves for future capital projects and debt service in zone 3.

### Fund Revenues

Permits, Fees, Special Assessments	5,231,131	5,341,113	3,284,680	3,983,926	3,284,685
Miscellaneous Revenues	37,593	(279,313)	23,663	384,672	443,268
Appropriated Fund Balance	0	0	7,667,517	12,603,154	13,149,246
<b>Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>5,268,724</b>	<b>5,061,801</b>	<b>10,975,860</b>	<b>16,971,752</b>	<b>16,877,199</b>

### Fund Expenditures

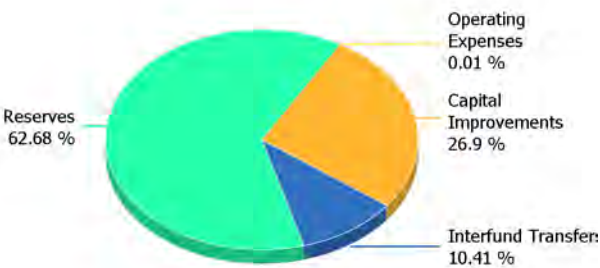
Operating Expenses	0	0	0	0	1,910
Capital Improvements	0	24,074	2,400,000	2,060,463	4,540,000
Interfund Transfers	1,758,725	1,758,684	1,762,043	1,762,043	1,757,181
Reserves	0	0	6,813,817	0	10,578,108
<b>Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>1,758,725</b>	<b>1,782,757</b>	<b>10,975,860</b>	<b>3,822,506</b>	<b>16,877,199</b>

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 133 - Road Impact Fees-Zone 3 (Southwest)

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

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 were collected at 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 4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2023-24, \$360,448 is budgeted for debt service of bond funded road projects and \$13,727,117 in reserves for future capital projects and debt service in zone 4.

### Fund Revenues

Permits, Fees, Special Assessments	3,260,792	4,859,584	1,321,720	2,312,195	1,321,720
Miscellaneous Revenues	2,539,312	(417,308)	45,517	512,874	590,999
Appropriated Fund Balance	0	0	13,254,756	16,805,370	16,376,709
<b>Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>5,800,104</b>	<b>4,442,275</b>	<b>14,621,993</b>	<b>19,630,439</b>	<b>18,289,428</b>

### Fund Expenditures

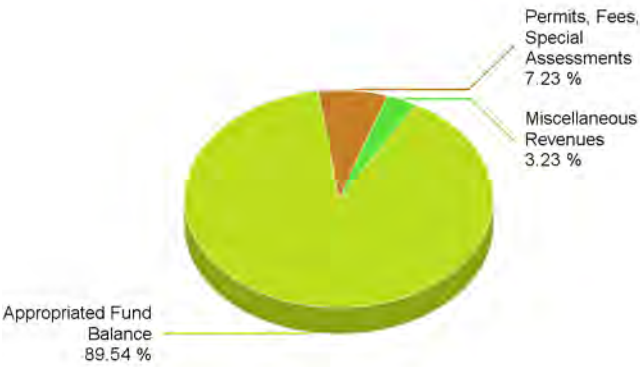
Operating Expenses	0	0	0	0	2,546
Capital Improvements	732,404	3,166,585	6,564,663	2,892,285	4,199,317
Interfund Transfers	360,728	360,756	361,445	361,445	360,448
Reserves	0	0	7,695,885	0	13,727,117
<b>Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>1,093,132</b>	<b>3,527,341</b>	<b>14,621,993</b>	<b>3,253,730</b>	<b>18,289,428</b>

Budget by Fund - Category

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 134 - Road Impact Fees-Zone 4 (Northwest)

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 135 - Park Impact Fees-County

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

The reserves in this fund are set aside for future park implementation and development in the unincorporated areas of Volusia County which consist of the following communities: Alamana, Allandale, Barberville, Benson Junction, Bethune Beach, Boden, Cassadaga, Cow Creek, Creighton, Emporia, Enterprise, Farmton, Glenwood, Kalamazoo, Lemon Bluff, Maytown, Ormond-by-the-Sea, Osteen, Pennichaw, Senyah, Seville, Valdez, Volusia and Wilbur-By-The-Sea.

### Fund Revenues

Permits, Fees, Special Assessments	402,788	221,650	257,550	280,000	285,600
Miscellaneous Revenues	1,897	(13,368)	899	18,642	21,481
Non Revenue	26,800	0	0	0	0
Appropriated Fund Balance	0	0	641,408	599,559	498,201
<b>Total Revenue Fund: 135 - Park Impact Fees-County</b>	<b>431,485</b>	<b>208,282</b>	<b>899,857</b>	<b>898,201</b>	<b>805,282</b>

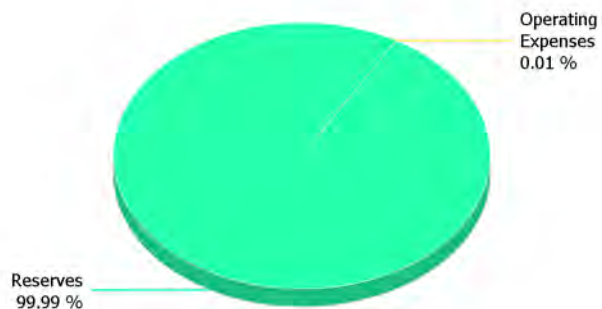
### Fund Expenditures

Operating Expenses	328	11,441	0	0	93
Capital Improvements	249,320	0	0	400,000	0
Reserves	0	0	899,857	0	805,189
<b>Total Expenditures: Fund 135 - Park Impact Fees-County</b>	<b>249,648</b>	<b>11,441</b>	<b>899,857</b>	<b>400,000</b>	<b>805,282</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

The reserves in this fund are set aside for future park implementation and development in the northeast zone of Volusia County which consist of the following cities: Port Orange, South Daytona, Daytona Beach, Daytona Beach Shores, Holly Hill and Ormond Beach.

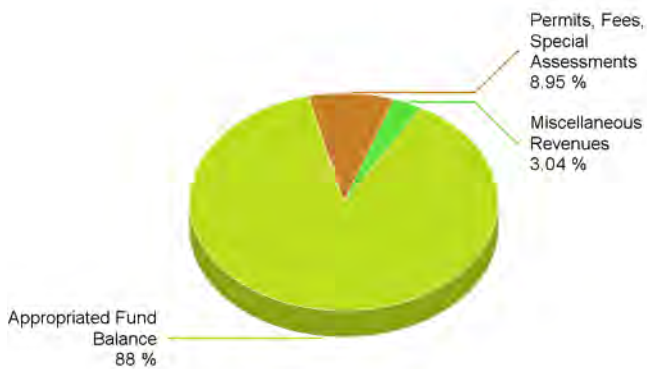
### Fund Revenues

Permits, Fees, Special Assessments	40,348	53,953	55,550	65,000	66,300
Miscellaneous Revenues	2,833	(17,032)	2,320	19,558	22,537
Appropriated Fund Balance	0	0	658,403	647,039	651,568
<b>Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>43,181</b>	<b>36,921</b>	<b>716,273</b>	<b>731,597</b>	<b>740,405</b>

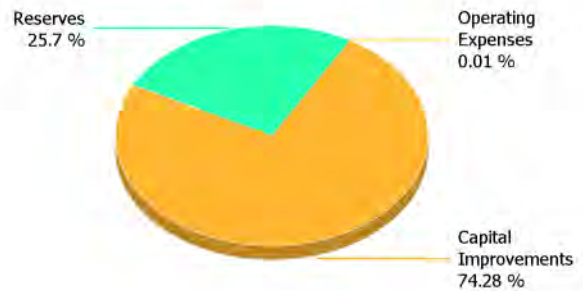
### Fund Expenditures

Operating Expenses	0	0	0	0	97
Capital Improvements	0	3,146	0	80,000	550,000
Grants and Aids	0	35	0	29	0
Reserves	0	0	716,273	0	190,308
<b>Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>0</b>	<b>3,181</b>	<b>716,273</b>	<b>80,029</b>	<b>740,405</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

The reserves in this fund are set aside for future park implementation and development in the southeast zone of Volusia County which consist of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

#### Fund Revenues

Permits, Fees, Special Assessments	7,777	7,053	12,120	18,500	18,870
Miscellaneous Revenues	146	(849)	109	786	906
Appropriated Fund Balance	0	0	30,982	25,122	44,408
<b>Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>7,923</b>	<b>6,204</b>	<b>43,211</b>	<b>44,408</b>	<b>64,184</b>

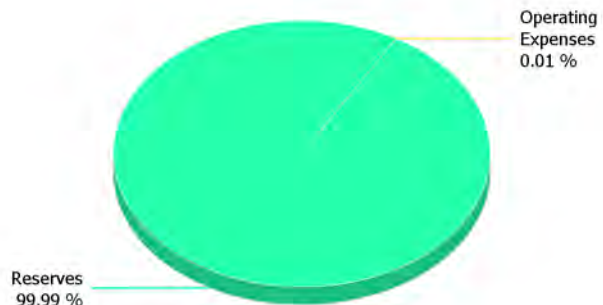
#### Fund Expenditures

Operating Expenses	0	15,897	0	0	4
Reserves	0	0	43,211	0	64,180
<b>Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>0</b>	<b>15,897</b>	<b>43,211</b>	<b>0</b>	<b>64,184</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

The reserves in this fund are set aside for future park implementation and development in the southwest zone of Volusia County which consist of the following cities: Lake Helen, Orange City, Deltona and DeBary.

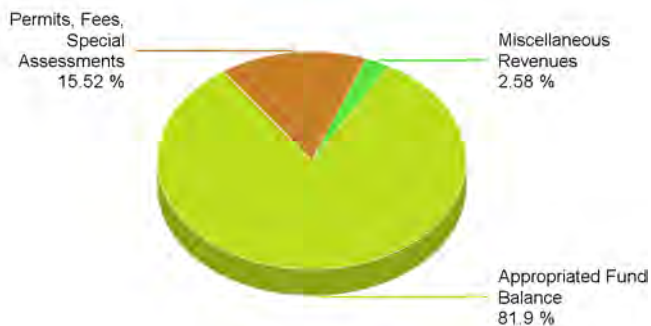
#### Fund Revenues

Permits, Fees, Special Assessments	27,459	31,351	50,500	49,900	50,898
Miscellaneous Revenues	967	(6,089)	759	7,334	8,451
Appropriated Fund Balance	0	0	233,775	240,242	268,628
<b>Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>28,426</b>	<b>25,262</b>	<b>285,034</b>	<b>297,476</b>	<b>327,977</b>

#### Fund Expenditures

Operating Expenses	0	0	0	28,848	36
Capital Improvements	0	0	0	0	250,000
Reserves	0	0	285,034	0	77,941
<b>Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>0</b>	<b>0</b>	<b>285,034</b>	<b>28,848</b>	<b>327,977</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

The reserves in this fund are set aside for future park implementation and development in the northwest zone of Volusia County which consist of the following cities: Deland and Pierson.

#### Fund Revenues

Permits, Fees, Special Assessments	42,042	62,703	88,880	92,500	94,350
Miscellaneous Revenues	350	(3,253)	230	4,906	5,654
Appropriated Fund Balance	0	0	185,953	158,442	255,848
<b>Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>42,392</b>	<b>59,450</b>	<b>275,063</b>	<b>255,848</b>	<b>355,852</b>

#### Fund Expenditures

Operating Expenses	0	0	0	0	24
Capital Improvements	0	0	0	0	275,000
Reserves	0	0	275,063	0	80,828
<b>Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>0</b>	<b>0</b>	<b>275,063</b>	<b>0</b>	<b>355,852</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

**FY 2020-21  
Actuals**

**FY 2021-22  
Actuals**

**FY 2022-23  
Budget**

**FY 2022-23  
Estimate**

**FY 2023-24  
Budget**

### Fund: 140 - Fire Rescue District

The Fire Services Fund was established in fiscal year 1999-00 (Ordinance 99-24) to replace six separate fire districts. The unified district was created to provide a uniform level of service at a single tax rate. There are 20 stations in the Fire District.

Revenues in the Fire Rescue District Fund are mainly ad valorem tax revenues, which account for 95.4% of the operating revenues. The budget includes a recommended millage rate of 3.8412, which is a flat millage rate with fiscal year 2022-23. The Fire Fund also receives transport revenues when conducting EMS transports and revenues from the contract with the City of Lake Helen for Fire Rescue services.

The operating budget, less reserves, totals \$39.0 million, with capital totaling an additional \$19.6 million. Personnel services account for 75% of the total operating budget and for fiscal year 2023-24 include the addition of three firefighters, one full-time fire inspector, one part-time fire inspector and one office assistant II. The additional staff is being added to address overtime mandates, which should reduce future overtime budgets.

Reserves in the Fire Fund total \$9,993,260 with emergency reserves at \$4,410,076 or 10% of current revenue, per County Council policy. Reserves for future capital needs are set at \$4,408,184 with a planned use over the next two fiscal years. The remaining reserves of \$1,175,000 are set aside for grant match and contingencies.

### Fund Revenues

Ad Valorem Taxes	30,862,525	33,105,764	37,370,359	37,370,359	42,087,654
Permits, Fees, Special Assessments	59,189	99,382	100,000	100,000	100,000
Intergovernmental Revenues	172,508	51,181	69,480	69,480	71,130
Charges for Services	808,489	940,793	882,015	891,334	951,623
Miscellaneous Revenues	202,167	(674,883)	50,582	773,403	890,349
Non Revenue	225	205	0	0	0
Transfers From Other Funds	124,804	0	0	0	0
Appropriated Fund Balance	0	0	22,523,769	22,713,679	24,512,722
Elected Offices Revenue	44,491	554,805	0	0	0
<b>Total Revenue Fund: 140 - Fire Rescue District</b>	<b>32,274,398</b>	<b>34,077,247</b>	<b>60,996,205</b>	<b>61,918,255</b>	<b>68,613,478</b>

### Fund Expenditures

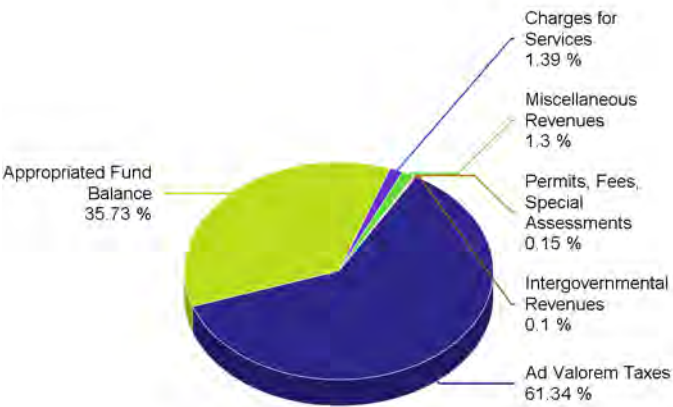
Personnel Services	19,728,858	21,668,054	25,575,270	24,835,954	29,214,135
Operating Expenses	8,351,856	8,998,330	9,294,411	9,217,463	9,179,791
Capital Outlay	185,833	361,681	2,434,200	2,156,578	1,297,185
Capital Improvements	153,335	252,307	2,095,946	467,102	18,276,218
Reimbursements	(31,701)	(84,161)	(89,440)	(89,440)	(92,689)
Grants and Aids	430,200	450,201	696,158	592,486	745,578
Interfund Transfers	0	0	0	225,390	0
Reserves	0	0	20,989,660	0	9,993,260
<b>Total Expenditures: Fund 140 - Fire Rescue District</b>	<b>28,818,381</b>	<b>31,646,412</b>	<b>60,996,205</b>	<b>37,405,533</b>	<b>68,613,478</b>

Budget by Fund - Category

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 140 - Fire Rescue District

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 150 - Countywide Fire Impact Fee

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

During fiscal year 2022-23, Fund 150 was established and is the consolidation of the previous Fire Impact Fee Funds 151, 152, 153 and 154.

Within this fund is the \$100,000 carry forward for the restroom facilities at the Training Center and \$235,000 for the land purchase for Station 18/47 relocation. There is \$1,673,827 in reserves for future fire projects.

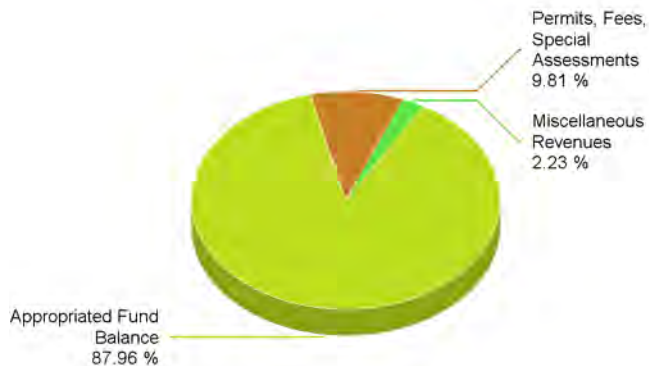
### Fund Revenues

Permits, Fees, Special Assessments	0	0	0	72,960	197,000
Miscellaneous Revenues	0	0	0	0	44,827
Transfers From Other Funds	0	0	0	1,694,233	0
Appropriated Fund Balance	0	0	0	0	1,767,193
<b>Total Revenue Fund: 150 - Countywide Fire Impact Fee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,767,193</b>	<b>2,009,020</b>

### Fund Expenditures

Operating Expenses	0	0	0	0	193
Capital Improvements	0	0	0	0	335,000
Reserves	0	0	0	0	1,673,827
<b>Total Expenditures: Fund 150 - Countywide Fire Impact Fee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,009,020</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

### Fund Revenues

Permits, Fees, Special Assessments	48,768	65,174	39,000	100,393	0
Miscellaneous Revenues	1,359	(9,116)	1,500	15,071	0
Appropriated Fund Balance	0	0	371,035	387,749	0
<b>Total Revenue Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)</b>	<b>50,127</b>	<b>56,058</b>	<b>411,535</b>	<b>503,213</b>	<b>0</b>

### Fund Expenditures

Capital Improvements	0	0	25,000	0	0
Interfund Transfers	0	0	0	503,213	0
Reserves	0	0	386,535	0	0
<b>Total Expenditures: Fund 151 - Fire Impact Fees-Zone 1 (Northeast)</b>	<b>0</b>	<b>0</b>	<b>411,535</b>	<b>503,213</b>	<b>0</b>



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

### Fund Revenues

Permits, Fees, Special Assessments	12,565	10,251	12,500	25,515	0
Miscellaneous Revenues	499	(3,060)	900	4,490	0
Appropriated Fund Balance	0	0	123,076	127,489	0
<b>Total Revenue Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)</b>	<b>13,064</b>	<b>7,191</b>	<b>136,476</b>	<b>157,494</b>	<b>0</b>

### Fund Expenditures

Capital Improvements	0	0	124,812	0	0
Interfund Transfers	0	0	0	157,494	0
Reserves	0	0	11,664	0	0
<b>Total Expenditures: Fund 152 - Fire Impact Fees-Zone 2 (Southeast)</b>	<b>0</b>	<b>0</b>	<b>136,476</b>	<b>157,494</b>	<b>0</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

#### Fund Revenues

Permits, Fees, Special Assessments	39,838	44,498	40,150	60,503	0
Miscellaneous Revenues	1,005	(6,597)	500	8,942	0
Appropriated Fund Balance	0	0	279,446	297,954	0
<b>Total Revenue Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)</b>	<b>40,843</b>	<b>37,901</b>	<b>320,096</b>	<b>367,399</b>	<b>0</b>

#### Fund Expenditures

Capital Improvements	0	0	274,127	0	0
Interfund Transfers	0	0	0	367,399	0
Reserves	0	0	45,969	0	0
<b>Total Expenditures: Fund 153 - Fire Impact Fees-Zone 3 (Southwest)</b>	<b>0</b>	<b>0</b>	<b>320,096</b>	<b>367,399</b>	<b>0</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

### Fund Revenues

Permits, Fees, Special Assessments	60,667	78,352	60,000	83,348	0
Miscellaneous Revenues	2,044	(13,046)	1,000	17,153	0
Appropriated Fund Balance	0	0	540,647	565,626	0
<b>Total Revenue Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)</b>	<b>62,711</b>	<b>65,306</b>	<b>601,647</b>	<b>666,127</b>	<b>0</b>

### Fund Expenditures

Capital Improvements	0	0	260,000	0	0
Interfund Transfers	0	0	0	666,127	0
Reserves	0	0	341,647	0	0
<b>Total Expenditures: Fund 154 - Fire Impact Fees-Zone 4 (Northwest)</b>	<b>0</b>	<b>0</b>	<b>601,647</b>	<b>666,127</b>	<b>0</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 155 - Impact Fee Administration

This fund is established in compliance with Chapter 70, Section 77 (6), which states the county shall be entitled to collect and retain the actual costs of administering the impact fee program, which is in addition to the fee otherwise owed. This fee is collected to offset the costs of administering this article.

The cost of administration shall be calculated on an annual basis and adopted by the county council by resolution. The total fee paid shall include the actual costs of administration in addition to the impact fee. This account will be utilized to for the administration of all impact fees and includes personnel and all operating expenses.

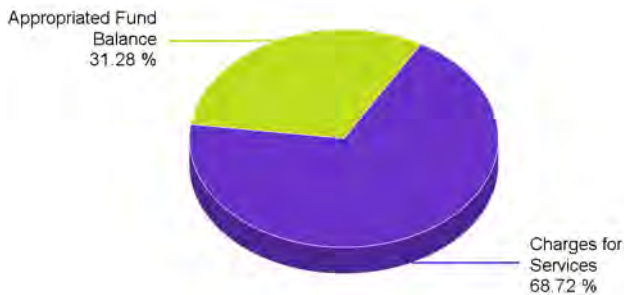
### Fund Revenues

Charges for Services	0	0	231,726	435,585	455,186
Appropriated Fund Balance	0	0	0	0	207,219
<b>Total Revenue Fund: 155 - Impact Fee Administration</b>	<b>0</b>	<b>0</b>	<b>231,726</b>	<b>435,585</b>	<b>662,405</b>

### Fund Expenditures

Personnel Services	0	0	127,629	122,581	142,435
Operating Expenses	0	0	101,697	101,697	44,658
Capital Outlay	0	0	2,400	2,315	0
Interfund Transfers	0	0	0	1,773	0
Reserves	0	0	0	0	475,312
<b>Total Expenditures: Fund 155 - Impact Fee Administration</b>	<b>0</b>	<b>0</b>	<b>231,726</b>	<b>228,366</b>	<b>662,405</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 157 - Silver Sands/Bethune Beach MSD

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is recommended at 0.0118 mills, which is the rollback rate.

#### Fund Revenues

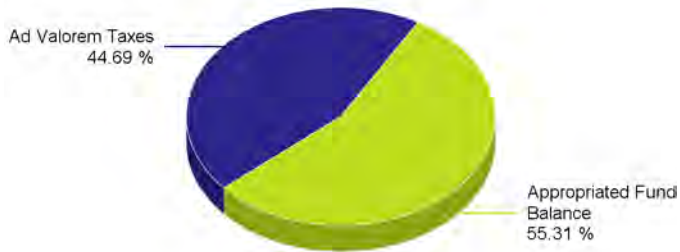
Ad Valorem Taxes	14,980	15,558	15,451	15,451	15,380
Miscellaneous Revenues	27	(191)	50	0	0
Appropriated Fund Balance	0	0	4,900	4,806	19,034
Elected Offices Revenue	21	1,197	0	0	0
<b>Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD</b>	<b>15,028</b>	<b>16,564</b>	<b>20,401</b>	<b>20,257</b>	<b>34,414</b>

#### Fund Expenditures

Operating Expenses	13,603	14,798	20,401	1,223	16,019
Reserves	0	0	0	0	18,395
<b>Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD</b>	<b>13,603</b>	<b>14,798</b>	<b>20,401</b>	<b>1,223</b>	<b>34,414</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 158 - Gemini Springs Endowment

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

The fiscal year 2023-24 budget includes \$57,258 in reserves which is set aside for future maintenance and repairs. It also includes \$5,009 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park; specifically trail repair.

#### Fund Revenues

Miscellaneous Revenues	313	(1,759)	263	1,896	2,185
Appropriated Fund Balance	0	0	64,225	63,186	60,082
<b>Total Revenue Fund: 158 - Gemini Springs Endowment</b>	<b>313</b>	<b>(1,759)</b>	<b>64,488</b>	<b>65,082</b>	<b>62,267</b>

#### Fund Expenditures

Operating Expenses	0	0	5,000	5,000	5,009
Reserves	0	0	59,488	0	57,258
<b>Total Expenditures: Fund 158 - Gemini Springs Endowment</b>	<b>0</b>	<b>0</b>	<b>64,488</b>	<b>5,000</b>	<b>62,267</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 159 - Stormwater Utility

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

In fiscal year 2023-24, the Stormwater Utility fund has an operating budget of \$9 million which includes \$3.7 million in personnel services and \$3 million for operating expenses which is a \$200,000 increase from fiscal year 2022-23 due to professional services being needed by the drainage task team for the Mosquito Lagoon. \$750,000 is appropriated for basin and retention area projects, purchase of flood prone properties, and construction of drainage improvements and \$770,000 is for auto equipment such as a dump truck, skid steer, and street sweeper and \$2,749,932 is set aside in reserves for future capital.

### Fund Revenues

Permits, Fees, Special Assessments	4,430,513	4,491,325	4,541,271	4,541,271	4,558,297
Charges for Services	12,103	78,025	45,000	45,000	45,000
Miscellaneous Revenues	52,699	(123,055)	27,744	161,310	185,425
Transfers From Other Funds	1,322,885	0	0	0	0
Appropriated Fund Balance	0	0	5,401,341	5,119,656	4,223,453

<b>Total Revenue Fund: 159 - Stormwater Utility</b>	<b>5,818,200</b>	<b>4,446,295</b>	<b>10,015,356</b>	<b>9,867,237</b>	<b>9,012,175</b>
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### Fund Expenditures

Personnel Services	3,105,564	3,061,739	3,558,732	3,269,273	3,755,204
Operating Expenses	2,363,962	2,359,536	2,733,870	2,678,933	2,987,039
Capital Outlay	752,769	233,545	700,000	1,056,406	770,000
Capital Improvements	490,086	925,261	820,000	94,127	750,000
Reimbursements	(1,308,827)	(1,174,672)	(2,000,000)	(1,500,000)	(2,000,000)
Interfund Transfers	1,122,496	0	0	45,045	0
Reserves	0	0	4,202,754	0	2,749,932

<b>Total Expenditures: Fund 159 - Stormwater Utility</b>	<b>6,526,050</b>	<b>5,405,409</b>	<b>10,015,356</b>	<b>5,643,784</b>	<b>9,012,175</b>
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Budget by Fund - Category

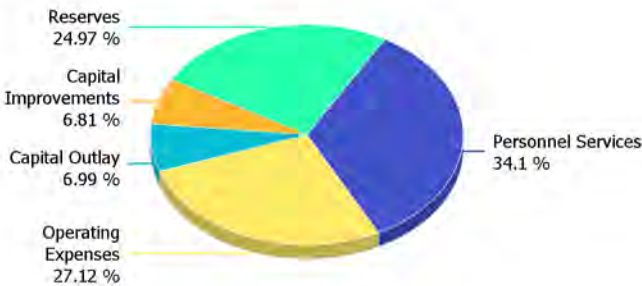
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 159 - Stormwater Utility

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 160 - Volusia ECHO

In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program via Resolution 2000-156. In 2020, the ECHO program was up for vote again and it passed for another 20 years with an overwhelming 72% support from voters. The ECHO program provides funding for Environmental, Cultural, Historical and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding to assist with the acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria of the (ECHO) program.

The fiscal year 2023-24 millage rate is recommended at 0.2000, which is the same millage rate adopted in fiscal year 2022-23. The ECHO board supported an annual trails set aside of \$1.5 million for the countywide Master Trail Program annually and that transfer is programmed in fiscal year 2023-24. \$4.5 million is programmed for ECHO grants in fiscal year 2023-24. On March 7, 2023, County Council approved agenda item #10599, which allows projects to be funded by direct county expenditures for County government projects or grant-in-aid awards. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of \$5.6 million was made to ECHO Direct County Expenditures fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. ECHO has reserves in the amount of \$15.9 million, for future grant awards or direct expenditures.

### Fund Revenues

Ad Valorem Taxes	20,170	8,263,642	9,371,332	9,371,332	10,581,244
Intergovernmental Revenues	0	0	985	985	1,014
Miscellaneous Revenues	160,946	(351,593)	93,679	843,941	787,594
Appropriated Fund Balance	0	0	15,575,178	20,816,153	17,395,759
Elected Offices Revenue	35	135,739	0	0	0
<b>Total Revenue Fund: 160 - Volusia ECHO</b>	<b>181,151</b>	<b>8,047,788</b>	<b>25,041,174</b>	<b>31,032,411</b>	<b>28,765,611</b>

### Fund Expenditures

Personnel Services	12,596	245,983	260,139	254,284	299,861
Operating Expenses	273	182,490	369,508	365,936	446,408
Capital Outlay	0	2,261	8,765	5,765	0
Capital Improvements	738,353	0	0	0	0
Grants and Aids	2,291,013	3,927,865	4,800,784	5,851,980	4,846,159
Interfund Transfers	737,300	1,673,039	1,500,000	7,158,687	7,177,120
Reserves	0	0	18,101,978	0	15,996,063
<b>Total Expenditures: Fund 160 - Volusia ECHO</b>	<b>3,779,535</b>	<b>6,031,637</b>	<b>25,041,174</b>	<b>13,636,652</b>	<b>28,765,611</b>

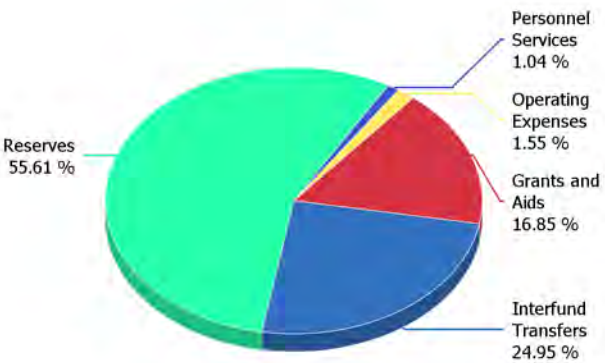
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 160 - Volusia ECHO

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 162 - Volusia Forever Land Acquisition

The Volusia Forever Land Acquisition fund was created in fiscal year 2021-22 to account for the activities of the Volusia Forever program. The revenues in this fund are derived from the ad valorem taxes at the recommended millage rate of 0.2000, which was approved by voters during the 2020 election. All Volusia Forever ad valorem taxes are collected in this fund and then 15% of the collections are transferred to the Land Management fund (163) for the maintenance of current Volusia Forever properties. Expenses and reserves in this fund are for the acquisition of new properties for preservation.

#### Fund Revenues

Ad Valorem Taxes	0	8,093,796	9,371,332	9,371,332	10,581,244
Miscellaneous Revenues	0	(139,871)	8,096	506,156	249,643
Transfers From Other Funds	0	726,711	0	0	0
Appropriated Fund Balance	0	0	3,417,345	5,117,874	7,886,889
Elected Offices Revenue	0	142,091	0	0	0
<b>Total Revenue Fund: 162 - Volusia Forever Land Acquisition</b>	<b>0</b>	<b>8,822,727</b>	<b>12,796,773</b>	<b>14,995,362</b>	<b>18,717,776</b>

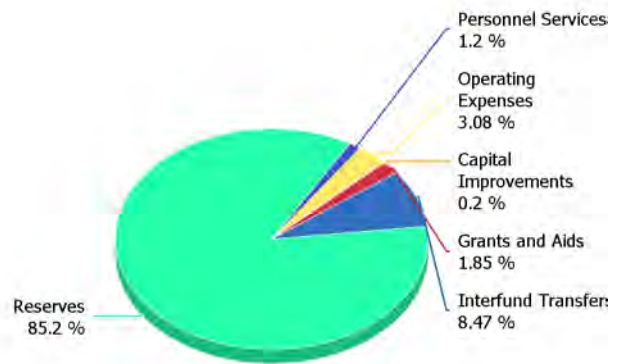
#### Fund Expenditures

Personnel Services	0	165,187	174,172	168,978	224,613
Operating Expenses	0	319,352	518,923	555,701	576,128
Capital Outlay	0	33,618	9,000	5,482	0
Capital Improvements	0	1,711,560	0	4,681,874	37,500
Grants and Aids	0	242,431	300,784	303,413	346,159
Interfund Transfers	0	1,232,705	1,391,784	1,393,025	1,585,757
Reserves	0	0	10,402,110	0	15,947,619
<b>Total Expenditures: Fund 162 - Volusia Forever Land Acquisition</b>	<b>0</b>	<b>3,704,853</b>	<b>12,796,773</b>	<b>7,108,473</b>	<b>18,717,776</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

**FY 2020-21  
Actuals**

**FY 2021-22  
Actuals**

**FY 2022-23  
Budget**

**FY 2022-23  
Estimate**

**FY 2023-24  
Budget**

### Fund: 163 - Land Management

For fiscal year 2023-24, Land Management will have a 15% set aside from annual revenue from the Land Acquisition fund (162) in the amount of \$1,585,757 which is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Other revenues for this fund include investment income, land management fees which come from the sale of timber at various conservation lands, land rentals and hunting/cattle leases.

The Land Management activity is responsible for the management, enhancement and restoration of more than 38,000 acres located in Volusia County. Volusia County manages the following conservation areas: Deep Creek Preserve, Doris Leeper Spruce Creek Preserve, Hickory Bluff Preserve, Lake George Forest and Wildlife Management Area, Longleaf Pine Preserve, Lyonia Preserve, Scrub Oaks Preserve and Wiregrass Prairie Preserve.

The fiscal year 2023-24 budget includes \$13,445,026 in reserves for land management of current forever properties.

### Fund Revenues

Charges for Services	0	308,914	165,000	295,821	190,000
Miscellaneous Revenues	0	(119,467)	146,879	472,150	528,991
Transfers From Other Funds	0	14,249,382	1,391,784	1,391,784	1,585,757
Appropriated Fund Balance	0	0	12,542,084	12,981,679	13,134,938
<b>Total Revenue Fund: 163 - Land Management</b>	<b>0</b>	<b>14,438,829</b>	<b>14,245,747</b>	<b>15,141,434</b>	<b>15,439,686</b>

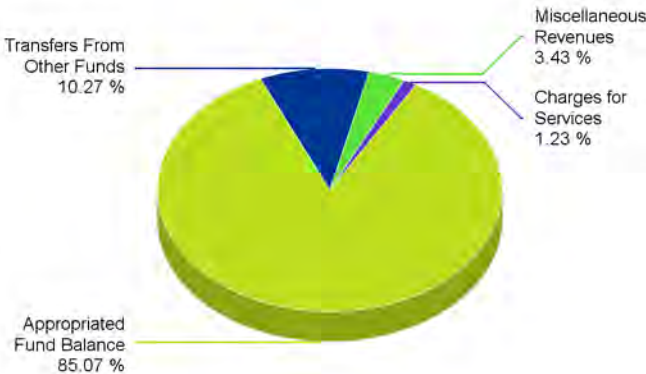
### Fund Expenditures

Personnel Services	0	738,518	842,093	829,443	868,455
Operating Expenses	0	657,804	843,891	1,015,339	936,155
Capital Outlay	0	2,831	43,000	65,444	60,000
Capital Improvements	0	5,000	62,000	87,000	130,000
Grants and Aids	0	20	50	50	50
Interfund Transfers	0	0	0	9,220	0
Reserves	0	0	12,454,713	0	13,445,026
<b>Total Expenditures: Fund 163 - Land Management</b>	<b>0</b>	<b>1,404,172</b>	<b>14,245,747</b>	<b>2,006,496</b>	<b>15,439,686</b>

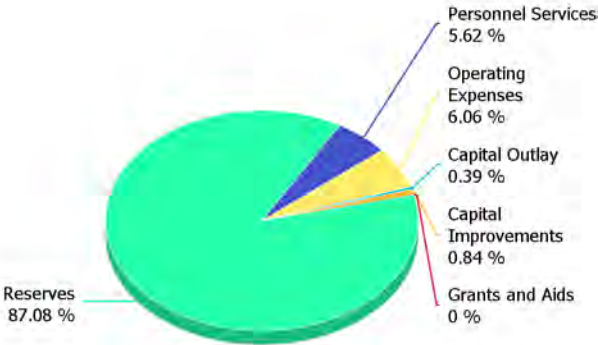
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 163 - Land Management

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 164 - Barberville Mitigation Tract

The Barberville Mitigation Tract covers a total of 358 acres of the 1,400 acre Barberville property and is located northwest of the intersection of State Road 40 and US Highway 17, adjacent to the Lake Woodruff National Refuge and the Barberville Conservation area in Volusia County. The property is permitted by the St. John's River Water Management District (SJRWMD) and the U.S. Army Corps of Engineers as a mitigation bank. The proceeds from the sale of the mitigation credits will preserve and be used for long-term restoration of habitats on the site that include cypress swamps, mixed wetland hardwoods, hydric pine flatwoods, freshwater marshes, and associated uplands, including long leaf pine, wiregrass prairies and pastures.

#### Fund Revenues

Miscellaneous Revenues	0	0	0	47,500	47,000
Transfers From Other Funds	0	706,205	0	0	0
Appropriated Fund Balance	0	0	649,205	709,055	650,988
<b>Total Revenue Fund: 164 - Barberville Mitigation Tract</b>	<b>0</b>	<b>706,205</b>	<b>649,205</b>	<b>756,555</b>	<b>697,988</b>

#### Fund Expenditures

Operating Expenses	0	50,127	57,017	105,567	58,909
Reserves	0	0	592,188	0	639,079
<b>Total Expenditures: Fund 164 - Barberville Mitigation Tract</b>	<b>0</b>	<b>50,127</b>	<b>649,205</b>	<b>105,567</b>	<b>697,988</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 165 - Dune Restoration Fund

Volusia County Code of Ordinances, Ord. No. 2021-13, III, 6-22-21, Sec. 72-1059. A Volusia County Dune Restoration Trust Account is hereby established as a depository for dune restoration fees and monies. The funds in said account shall be expended, utilized and disbursed for the placement of sand, creation of dunes, planting of native dune vegetation, or to cover any other ancillary costs including, but not limited, to items or materials necessary and proper for the preservation, maintenance, relocation or restoration of dune 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, following established county procedures.

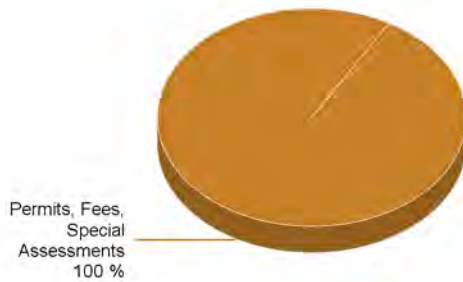
#### Fund Revenues

Permits, Fees, Special Assessments	0	0	15,000	6,000	10,000
Appropriated Fund Balance	0	0	15,000	0	0
<b>Total Revenue Fund: 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>6,000</b>	<b>10,000</b>

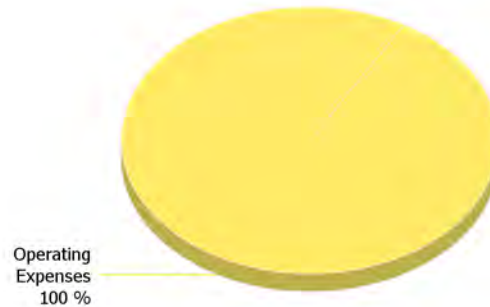
#### Fund Expenditures

Operating Expenses	0	0	10,457	6,000	10,000
Reserves	0	0	19,543	0	0
<b>Total Expenditures: Fund 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>6,000</b>	<b>10,000</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 166 - Opioid Direct Settlement Fund

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

Spending of these funds will be brought to council for appropriations via budget resolution.

#### Fund Revenues

Miscellaneous Revenues	0	0	132,949	0	0
<b>Total Revenue Fund: 166 - Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>132,949</b>	<b>0</b>	<b>0</b>

#### Fund Expenditures

Operating Expenses	0	0	132,949	0	0
<b>Total Expenditures: Fund 166 - Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>132,949</b>	<b>0</b>	<b>0</b>



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 167 - Opioid Regional Settlement Fund

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. This fund was created to account for the direct settlement reached with Walgreens and its planned disbursement plans for opioid abatement. The Walgreens settlement funds will be paid out over an 18-year period. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

Spending of these funds will be brought to council for appropriations via budget resolution.

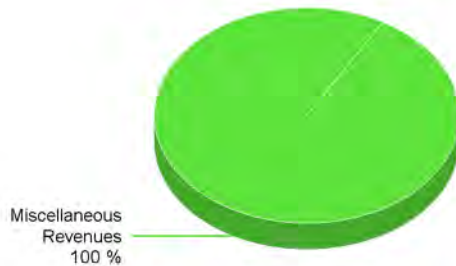
### Fund Revenues

Miscellaneous Revenues	0	0	0	0	108,335
<b>Total Revenue Fund: 167 - Opioid Regional Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,335</b>

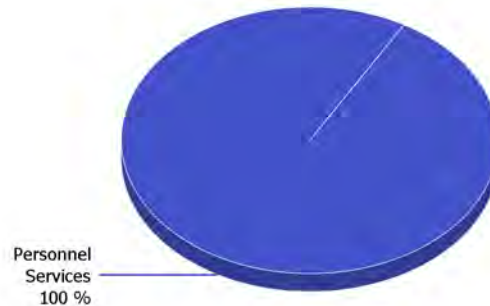
### Fund Expenditures

Personnel Services	0	0	0	0	108,335
<b>Total Expenditures: Fund 167 - Opioid Regional Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,335</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 168 - Walgreens Opioid Direct Settlement Fund

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. This fund was created to account for the direct settlement reached with Walgreens and its planned disbursement plans for opioid abatement. The Walgreens settlement funds will be paid out over an 18-year period. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

Spending of these funds will be brought to council for appropriations via budget resolution.

### Fund Revenues

Miscellaneous Revenues	0	0	132,949	0	0
<b>Total Revenue Fund: 168 - Walgreens Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>132,949</b>	<b>0</b>	<b>0</b>

### Fund Expenditures

Operating Expenses	0	0	132,949	0	0
<b>Total Expenditures: Fund 168 - Walgreens Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>132,949</b>	<b>0</b>	<b>0</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 170 - Law Enforcement Trust

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

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

### Fund Revenues

Judgements, Fines and Forfeitures	1,037	450	0	3,500	0
Miscellaneous Revenues	40,978	(26,557)	0	44,070	0
Non Revenue	242,553	111,643	0	0	0
Transfers From Other Funds	0	0	0	1,405	0
Appropriated Fund Balance	0	0	1,034,906	910,160	742,135
Elected Offices Revenue	10,500	52,070	0	0	0
<b>Total Revenue Fund: 170 - Law Enforcement Trust</b>	<b>295,068</b>	<b>137,607</b>	<b>1,034,906</b>	<b>959,135</b>	<b>742,135</b>

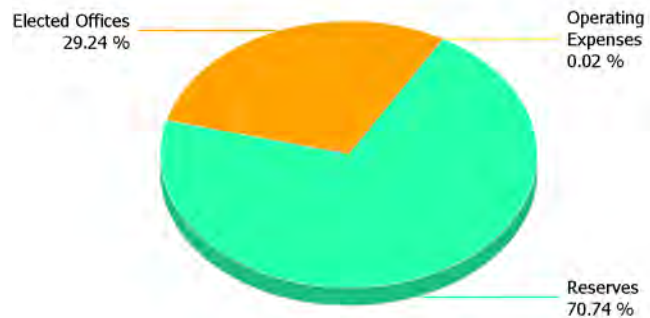
### Fund Expenditures

Operating Expenses	15,724	0	0	0	130
Reserves	0	0	817,906	0	525,005
Elected Offices	217,000	265,000	217,000	217,000	217,000
<b>Total Expenditures: Fund 170 - Law Enforcement Trust</b>	<b>232,724</b>	<b>265,000</b>	<b>1,034,906</b>	<b>217,000</b>	<b>742,135</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 171 - Beach Enforcement Trust

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

With the law enforcement services along the beach transitioning to the Sheriff's Office during fiscal year 2022-23, this fund will be closed and all funding transferred to Fund 170 for future appropriations.

#### Fund Revenues

Miscellaneous Revenues	3	(40)	5	41	0
Appropriated Fund Balance	0	0	1,386	1,364	0
<b>Total Revenue Fund: 171 - Beach Enforcement Trust</b>	<b>3</b>	<b>(40)</b>	<b>1,391</b>	<b>1,405</b>	<b>0</b>

#### Fund Expenditures

Interfund Transfers	0	0	0	1,405	0
Reserves	0	0	1,391	0	0
<b>Total Expenditures: Fund 171 - Beach Enforcement Trust</b>	<b>0</b>	<b>0</b>	<b>1,391</b>	<b>1,405</b>	<b>0</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 172 - Federal Forfeiture Sharing Justice

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

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

#### Fund Revenues

Miscellaneous Revenues	636	(4,319)	0	16,320	0
Non Revenue	29,919	190,183	0	52,087	0
Appropriated Fund Balance	0	0	189,910	337,166	405,573

<b>Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice</b>	<b>30,555</b>	<b>185,864</b>	<b>189,910</b>	<b>405,573</b>	<b>405,573</b>
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#### Fund Expenditures

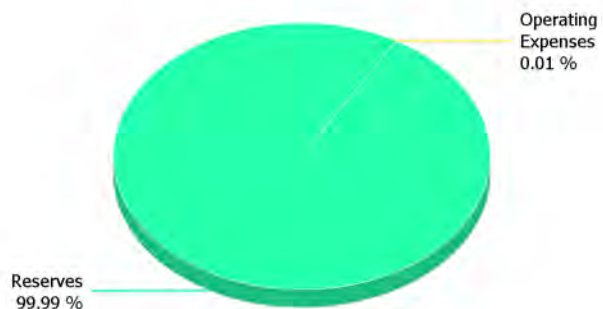
Operating Expenses	0	0	0	0	49
Reserves	0	0	159,910	0	405,524
Elected Offices	0	0	30,000	0	0

<b>Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice</b>	<b>0</b>	<b>0</b>	<b>189,910</b>	<b>0</b>	<b>405,573</b>
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Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 173 - Federal Forfeiture Sharing Treasury

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

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

#### Fund Revenues

Miscellaneous Revenues	175	(962)	0	0	0
Appropriated Fund Balance	0	0	34,780	36,462	36,462
<b>Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury</b>	<b>175</b>	<b>(962)</b>	<b>34,780</b>	<b>36,462</b>	<b>36,462</b>

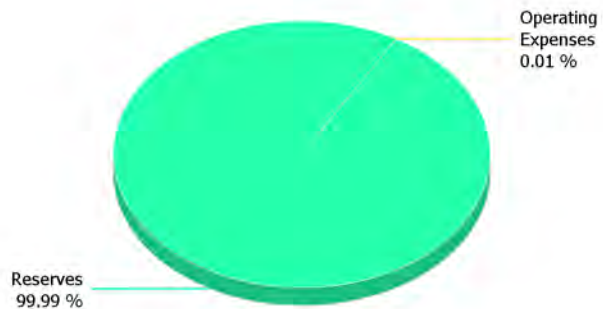
#### Fund Expenditures

Operating Expenses	0	0	0	0	5
Reserves	0	0	0	0	36,457
Elected Offices	0	0	34,780	0	0
<b>Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury</b>	<b>0</b>	<b>0</b>	<b>34,780</b>	<b>0</b>	<b>36,462</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 174 - Law Enforcement Education Trust Fund

Effective October 1, 2020, the County established the Law Enforcement Education Trust Fund (LEETF) to separately account for receipts of amounts pursuant to Florida Statutes 938.15 and 318.18(11)(c). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize LEETF. Distributions from the LEETF shall be granted by the County manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The LEETF distribution will be used in accordance with Florida Statute 938.15.

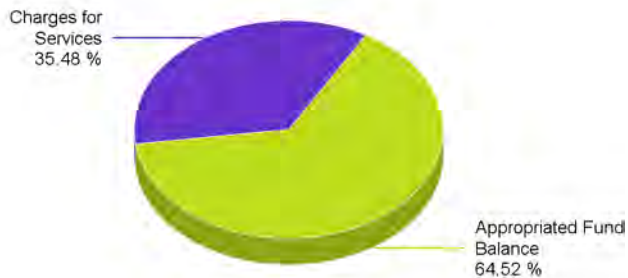
#### Fund Revenues

Charges for Services	136,876	133,115	143,659	140,307	143,113
Appropriated Fund Balance	0	0	280,535	269,991	260,298
<b>Total Revenue Fund: 174 - Law Enforcement Education Trust Fund</b>	<b>136,876</b>	<b>133,115</b>	<b>424,194</b>	<b>410,298</b>	<b>403,411</b>

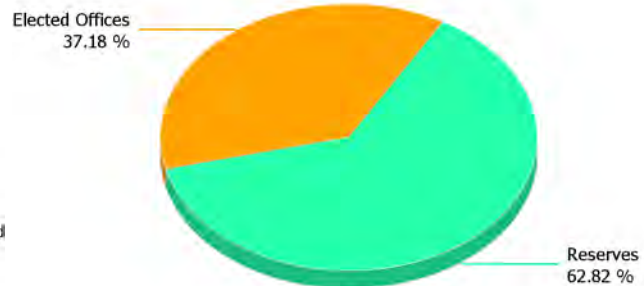
#### Fund Expenditures

Reserves	0	0	274,194	0	253,411
Elected Offices	0	0	150,000	150,000	150,000
<b>Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund</b>	<b>0</b>	<b>0</b>	<b>424,194</b>	<b>150,000</b>	<b>403,411</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 175 - Crime Prevention Trust

Effective October 1, 2020, the County established the Crime Prevention Trust Fund (CPTF) to separately account for receipts of amounts pursuant to Florida Statute 775.083(2). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize CPTF on behalf of the County for crime prevention programs in the county. Distributions from the CPTF shall be granted by the County Manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The CPTF distribution will be used in accordance with Florida Statute 774.083(2).

#### Fund Revenues

Charges for Services	241,833	240,536	234,731	266,643	271,976
Appropriated Fund Balance	0	0	469,463	481,073	747,716
<b>Total Revenue Fund: 175 - Crime Prevention Trust</b>	<b>241,833</b>	<b>240,536</b>	<b>704,194</b>	<b>747,716</b>	<b>1,019,692</b>

#### Fund Expenditures

Reserves	0	0	704,194	0	1,019,692
<b>Total Expenditures: Fund 175 - Crime Prevention Trust</b>	<b>0</b>	<b>0</b>	<b>704,194</b>	<b>0</b>	<b>1,019,692</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 177 - Dori Slosberg

Effective October 1, 2022, the Dori Slosberg fund (177) was created for the fiscal year 2022-23 budget to properly track revenues and expenses in it's own fund. Previously, Dori Slosberg has always been a part of the General Fund (001) under Community Services. The Dori Slosberg Driver Education Safety Act was created in 2002 under Florida Law; F.S. 318.1215. The statute states by ordinance that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. The ordinance shall provide for the board of county commissioners to administer the funds, which shall be used for enhancement, and not replacement, of driver education program funds. The funds shall be used for direct educational expenses and shall not be used for administration.

### Fund Revenues

Charges for Services	0	46,464	195,000	194,844	196,792
Transfers From Other Funds	0	482,603	0	0	0
Appropriated Fund Balance	0	0	0	529,066	513,784
<b>Total Revenue Fund: 177 - Dori Slosberg</b>	<b>0</b>	<b>529,066</b>	<b>195,000</b>	<b>723,910</b>	<b>710,576</b>

### Fund Expenditures

Operating Expenses	0	0	336	336	336
Grants and Aids	0	0	184,940	209,790	209,790
Reserves	0	0	9,724	0	500,450
<b>Total Expenditures: Fund 177 - Dori Slosberg</b>	<b>0</b>	<b>0</b>	<b>195,000</b>	<b>210,126</b>	<b>710,576</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 178 - Beach Management Fund

The Beach Management fund is a newly created fund in fiscal year 2023-24 to properly track revenues and expenses for Beach Management, Maintenance and Operations of the 47 miles of beach here in Volusia County.

Beach access fees collected will be remitted to this fund and must be used for beach maintenance, beach-related activities such as: traffic management, parking, liability insurance, sanitation, lifeguards or other staff purposes. Revenues derived from vehicular access fees and all other revenues derived from the beach shall be expended solely for direct beach purposes permitted by law.

The following expenditures will be tracked to this fund moving forward include personnel services and operating for Beach Safety, Coastal and the Sea Turtle Conservation program as well as beach toll collection expenses, ramp grading & trash removal, coastal upland parks, the Marine Science Center and Beach Capital improvement projects.

The General Fund subsidy will still subsidize this fund by including the annual resident pass buydowns which currently the General Fund buys down the difference in cost between the residential and non-residential annual pass to meet the uniformity requirement of Volusia County's charter.

### Fund Revenues

Other Taxes	0	0	0	0	842,000
Permits, Fees, Special Assessments	0	0	0	0	29,720
Charges for Services	0	0	0	0	8,633,530
Judgements, Fines and Forfeitures	0	0	0	0	26,700
Non Revenue	0	0	0	0	111,000
Transfers From Other Funds	0	0	0	0	15,530,559
<b>Total Revenue Fund: 178 - Beach Management Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,173,509</b>

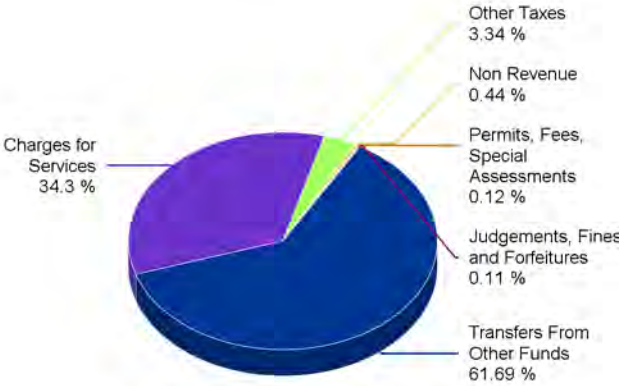
### Fund Expenditures

Personnel Services	0	0	0	0	10,650,088
Operating Expenses	0	0	0	0	11,993,427
Capital Outlay	0	0	0	0	313,479
Capital Improvements	0	0	0	0	2,110,000
Grants and Aids	0	0	0	0	106,515
<b>Total Expenditures: Fund 178 - Beach Management Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,173,509</b>

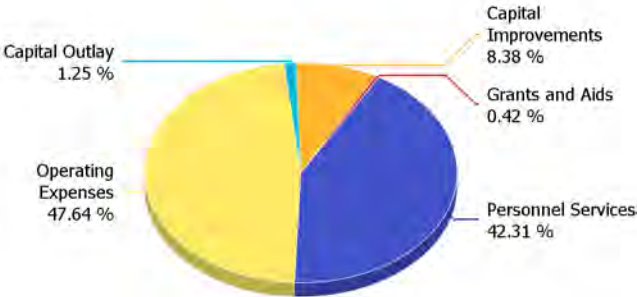
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 178 - Beach Management Fund

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

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

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

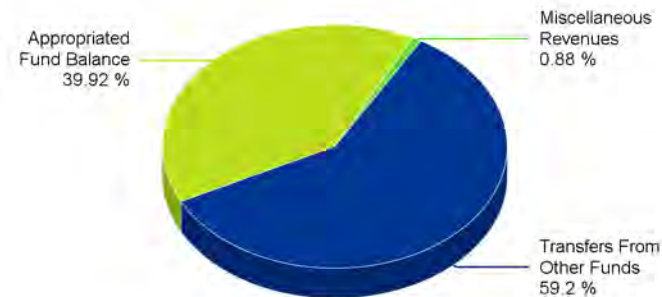
#### Fund Revenues

Miscellaneous Revenues	2,807	0	0	55,897	64,412
Transfers From Other Funds	1,819,399	3,920,347	4,344,596	4,344,596	4,354,286
Appropriated Fund Balance	0	0	2,829,380	2,829,380	2,936,259
<b>Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>1,822,206</b>	<b>3,920,347</b>	<b>7,173,976</b>	<b>7,229,873</b>	<b>7,354,957</b>

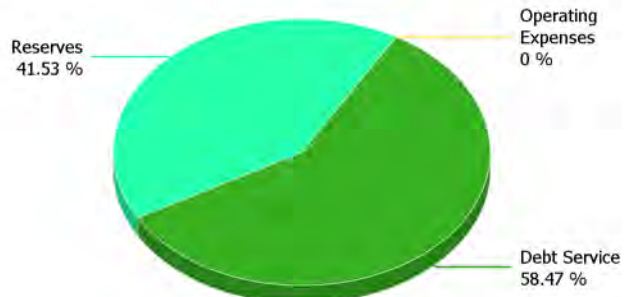
#### Fund Expenditures

Operating Expenses	0	0	0	0	277
Debt Service	1,817,924	1,814,763	4,293,614	4,293,614	4,300,306
Reserves	0	0	2,880,362	0	3,054,374
<b>Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>1,817,924</b>	<b>1,814,763</b>	<b>7,173,976</b>	<b>4,293,614</b>	<b>7,354,957</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 208 - Capital Improvement Revenue Note, 2010

The Capital Improvement Revenue Note Fund provides funding for principal, interest and other debt-related costs for the \$17,750,000 Capital Improvement Revenue Note, Series 2010. This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions \$9,875,000; Capri Drive and West Highlands Special Assessment Districts' improvements, \$1,790,000; and Trails construction, \$4,724,000. This fund excludes the Daytona Beach International Airport portion of this note of \$1,361,000, which has since been satisfied from the Daytona Beach International Airport Fund (451). Revenue for debt service requirements in this fund is provided by transfers from the Ocean Center (118), Special Assessments (121), and the Trails Capital Fund (328). The Trails Capital Fund is supported by an annual allocation from the ECHO Fund (160). Segments of this note mature at various times. Capri Drive and West Highlands Special Assessment District both matured on December 1, 2018; Trails construction matured on December 1, 2021; and the Ocean Center, which is the only remaining debt in this fund, matures December 1, 2030.

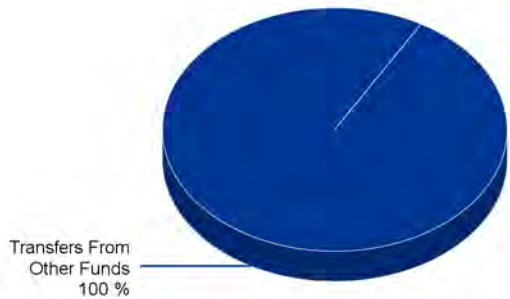
#### Fund Revenues

Transfers From Other Funds	1,207,476	1,199,134	692,105	692,105	688,147
<b>Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,207,476</b>	<b>1,199,134</b>	<b>692,105</b>	<b>692,105</b>	<b>688,147</b>

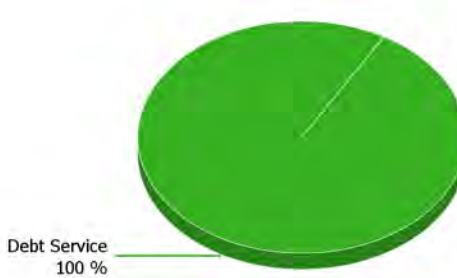
#### Fund Expenditures

Debt Service	1,207,476	1,199,134	692,105	692,105	688,147
<b>Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,207,476</b>	<b>1,199,134</b>	<b>692,105</b>	<b>692,105</b>	<b>688,147</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015

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

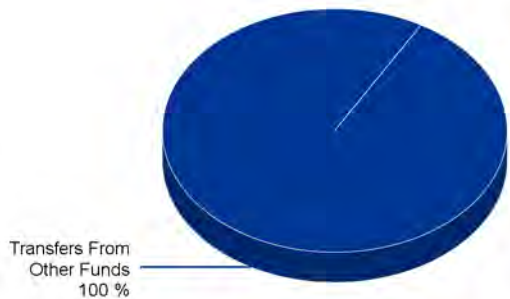
#### Fund Revenues

Miscellaneous Revenues	131	0	0	0	0
Transfers From Other Funds	1,015,726	1,008,111	1,008,790	1,008,790	1,013,282
<b>Total Revenue Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,015,857</b>	<b>1,008,111</b>	<b>1,008,790</b>	<b>1,008,790</b>	<b>1,013,282</b>

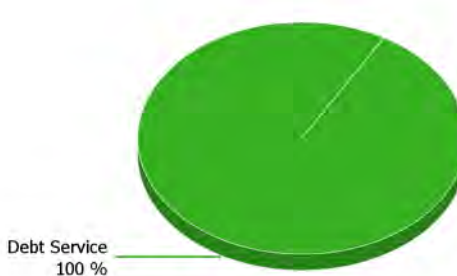
#### Fund Expenditures

Debt Service	1,015,858	1,008,111	1,008,790	1,008,790	1,013,282
<b>Total Expenditures: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,015,858</b>	<b>1,008,111</b>	<b>1,008,790</b>	<b>1,008,790</b>	<b>1,013,282</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

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

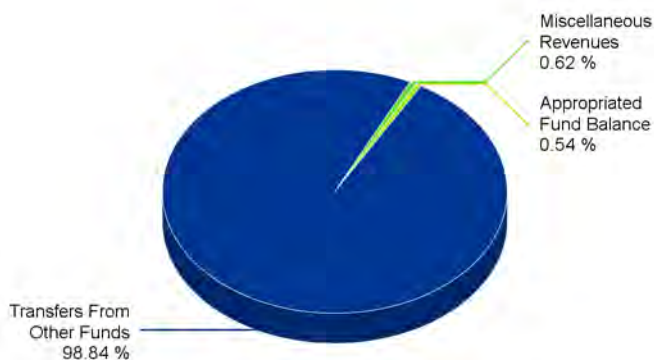
#### Fund Revenues

Miscellaneous Revenues	10,775	0	0	24,605	28,354
Transfers From Other Funds	4,498,329	4,509,448	4,518,062	4,518,062	4,505,596
Appropriated Fund Balance	0	0	0	0	24,605
<b>Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,509,104</b>	<b>4,509,448</b>	<b>4,518,062</b>	<b>4,542,667</b>	<b>4,558,555</b>

#### Fund Expenditures

Operating Expenses	0	0	0	0	122
Debt Service	4,509,104	4,509,448	4,518,062	4,518,062	4,505,596
Reserves	0	0	0	0	52,837
<b>Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,509,104</b>	<b>4,509,448</b>	<b>4,518,062</b>	<b>4,518,062</b>	<b>4,558,555</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 215 - Capital Improvement Note, 2017

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

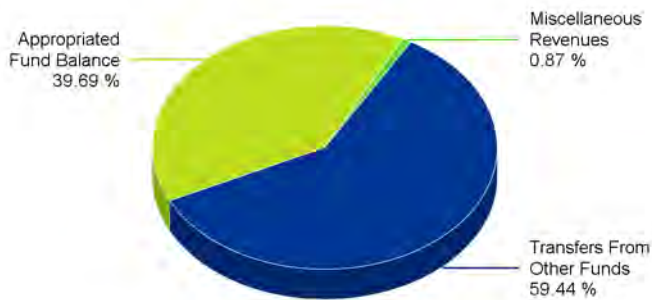
#### Fund Revenues

Miscellaneous Revenues	1,016	0	0	5,977	6,887
Transfers From Other Funds	467,469	465,027	470,752	470,752	470,046
Appropriated Fund Balance	0	0	302,326	302,326	313,814
<b>Total Revenue Fund: 215 - Capital Improvement Note, 2017</b>	<b>468,485</b>	<b>465,027</b>	<b>773,078</b>	<b>779,055</b>	<b>790,747</b>

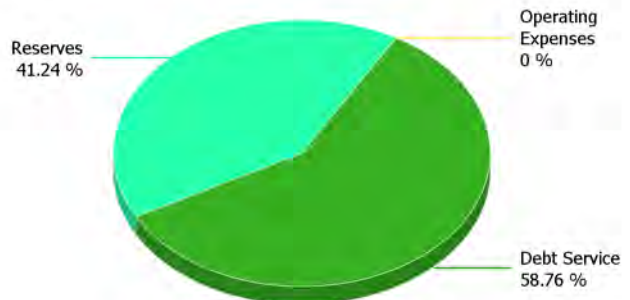
#### Fund Expenditures

Operating Expenses	0	0	0	0	30
Debt Service	461,815	463,635	465,241	465,241	464,631
Reserves	0	0	307,837	0	326,086
<b>Total Expenditures: Fund 215 - Capital Improvement Note, 2017</b>	<b>461,815</b>	<b>463,635</b>	<b>773,078</b>	<b>465,241</b>	<b>790,747</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 295 - Public Transportation State Infrastructure Loan

On 4/20/2021, County Council authorized staff to proceed with the State Infrastructure Bank (SIB) loan agreement for Sunrail Phase 2 North. The final term is for an amount of \$11,239,566, a term of 15 years and an interest rate of 1.75%. Debt service payments of \$974,165 annually payable from the General Fund starting on October 1, 2024. Interest only payments will be due for October 1, 2022 and October 1, 2023. The loan will be used to fund construction of Sunrail Phase 2 extension to Deland.

#### Fund Revenues

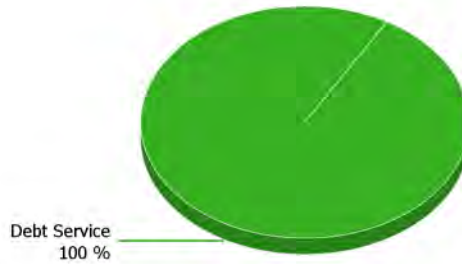
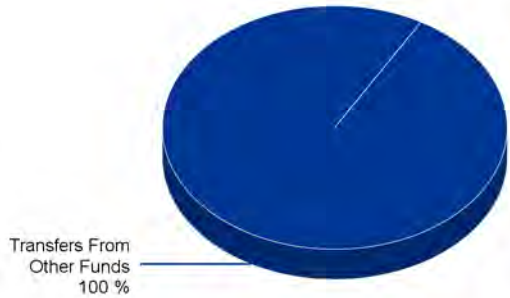
	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transfers From Other Funds	0	4,396	118,125	118,125	974,165
<b>Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan</b>	<b>0</b>	<b>4,396</b>	<b>118,125</b>	<b>118,125</b>	<b>974,165</b>

#### Fund Expenditures

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Debt Service	0	4,396	118,125	118,125	974,165
<b>Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan</b>	<b>0</b>	<b>4,396</b>	<b>118,125</b>	<b>118,125</b>	<b>974,165</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 305 - 800 MHz Capital

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

The fiscal year 2023-24 budget includes an estimated revenue from the traffic fine surcharge of \$317,059. In fiscal year 2019-20, the County began the modernization of the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor. In fiscal year 2020-21, the County Council approved a contract with additional expenditures in the amount of \$24.7 million, which encompasses the bulk of this project upgrade to be concluded by fiscal year 2023-24.

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

### Fund Revenues

Judgements, Fines and Forfeitures	352,304	350,393	313,920	335,072	317,059
Miscellaneous Revenues	93,919	(575,564)	77,388	463,107	533,651
Transfers From Other Funds	6,274,307	0	0	0	0
Appropriated Fund Balance	0	0	1,152,460	15,876,164	1,426,132

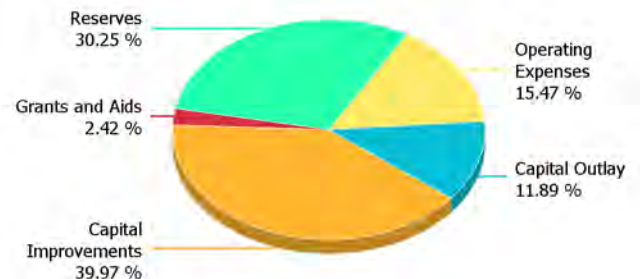
### Fund Expenditures

Operating Expenses	564,239	152,808	115,000	442,775	352,299
Capital Outlay	19,900	7,530,827	64,500	2,727,527	270,760
Capital Improvements	1,075,670	315,811	100,000	12,077,909	910,000
Grants and Aids	0	0	120,000	0	55,000

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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### Fund: 309 - Correctional Facilities Capital Projects

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

Transfers from General Fund include:

Fiscal Year 2017-18 - \$396,000  
 Fiscal Year 2018-19 - \$600,000  
 Fiscal Year 2019-20 - \$2,868,000  
 Fiscal Year 2020-21 - \$4,523,271  
 Fiscal Year 2021-22 - \$1,776,729

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

### Fund Revenues

Miscellaneous Revenues	26,333	(213,604)	0	240,391	277,009
Transfers From Other Funds	4,523,271	1,776,729	0	0	0
Appropriated Fund Balance	0	0	0	8,013,335	234,953

<b>Total Revenue Fund: 309 - Correctional Facilities Capital Projects</b>	<b>4,549,604</b>	<b>1,563,125</b>	<b>0</b>	<b>8,253,726</b>	<b>511,962</b>
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### Fund Expenditures

Operating Expenses	0	532,400	0	0	1,193
Capital Outlay	0	0	0	1,145,491	0
Capital Improvements	363,630	42,650	0	6,873,282	0
Reserves	0	0	0	0	510,769

<b>Total Expenditures: Fund 309 - Correctional Facilities Capital Projects</b>	<b>363,630</b>	<b>575,050</b>	<b>0</b>	<b>8,018,773</b>	<b>511,962</b>
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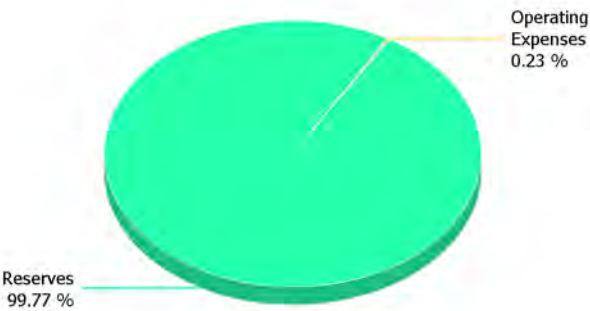
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 309 - Correctional Facilities Capital Projects

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 313 - Beach Capital Projects

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

The fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated \$4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is \$1,303,067 for fiscal year 2023-24. The following are some of the beach access ramp projects that are budgeted in fiscal year 2023-24: 16th Avenue - \$507,974; Browning Avenue - \$239,190; Cardinal Drive - \$140,000; Dunlawton - \$300,000; Harvey Street - \$150,000; Intl Speedway Blvd - \$478,325, Rockerfeller Drive - \$265,000; Silver Beach Avenue - \$650,000; University Blvd - \$420,000; along with resurfacing and repainting parking lots - \$50,000. A complete list of projects for fiscal year 2023-24 can be found on page 53 of this document.

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

### Fund Revenues

Permits, Fees, Special Assessments	300,000	0	0	0	0
Charges for Services	1,291,008	1,334,748	1,412,658	1,412,658	1,303,067
Miscellaneous Revenues	51,519	(204,373)	25,000	170,600	196,587
Transfers From Other Funds	500,000	150,000	0	0	0
Appropriated Fund Balance	0	0	1,144,929	5,694,258	4,409,383

<b>Total Revenue Fund: 313 - Beach Capital Projects</b>	<b>2,142,527</b>	<b>1,280,375</b>	<b>2,582,587</b>	<b>7,277,516</b>	<b>5,909,037</b>
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### Fund Expenditures

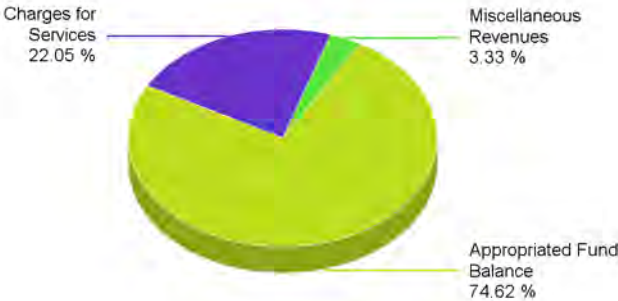
Operating Expenses	53	371	0	0	847
Capital Outlay	0	0	252,061	0	252,061
Capital Improvements	2,615,552	2,726,086	2,330,526	2,730,120	4,118,463
Interfund Transfers	0	2,809,277	0	138,013	0
Reserves	0	0	0	0	1,537,666

<b>Total Expenditures: Fund 313 - Beach Capital Projects</b>	<b>2,615,605</b>	<b>5,535,734</b>	<b>2,582,587</b>	<b>2,868,133</b>	<b>5,909,037</b>
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FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 313 - Beach Capital Projects

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 314 - Port Authority Capital Projects

The purpose of this fund is to account for various Port District capital projects, with funding being transferred directly from the Port District Fund.

An interfund transfer is budgeted from the Port District Fund in the amount of \$3,200,000 for the intra-coastal dredging project and Smyrna Dunes Restroom expansion project. Funds are appropriated annually to provide sufficient funding for these improvements.

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

#### Fund Revenues

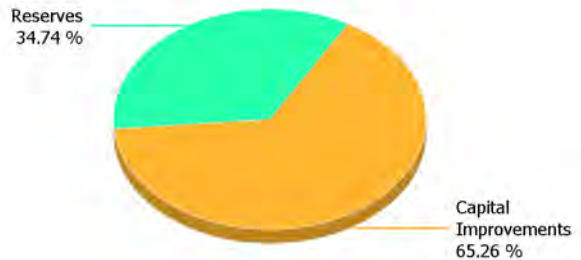
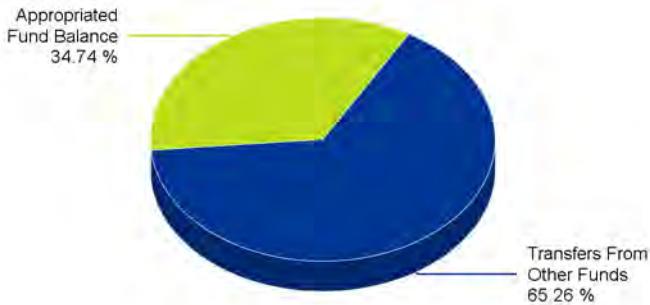
Transfers From Other Funds	0	3,809,277	750,000	750,000	3,200,000
Appropriated Fund Balance	0	0	0	3,762,835	1,703,558
<b>Total Revenue Fund: 314 - Port Authority Capital Projects</b>	<b>0</b>	<b>3,809,277</b>	<b>750,000</b>	<b>4,512,835</b>	<b>4,903,558</b>

#### Fund Expenditures

Capital Improvements	0	46,442	750,000	2,809,277	3,200,000
Reserves	0	0	0	0	1,703,558
<b>Total Expenditures: Fund 314 - Port Authority Capital Projects</b>	<b>0</b>	<b>46,442</b>	<b>750,000</b>	<b>2,809,277</b>	<b>4,903,558</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 317 - Library Construction

This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2023-24, an interfund transfer of \$2,000,000 will occur to accumulate reserves for a future Port Orange Regional Library expansion.

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

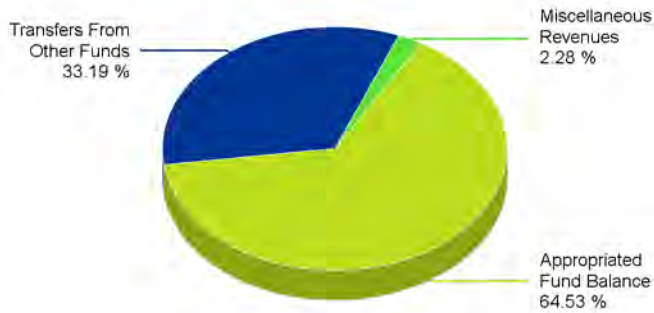
#### Fund Revenues

Miscellaneous Revenues	8,297	(94,983)	10,000	119,432	137,624
Transfers From Other Funds	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Appropriated Fund Balance	0	0	2,577,691	3,983,634	3,888,267
<b>Total Revenue Fund: 317 - Library Construction</b>	<b>1,008,297</b>	<b>1,905,017</b>	<b>4,587,691</b>	<b>6,103,066</b>	<b>6,025,891</b>

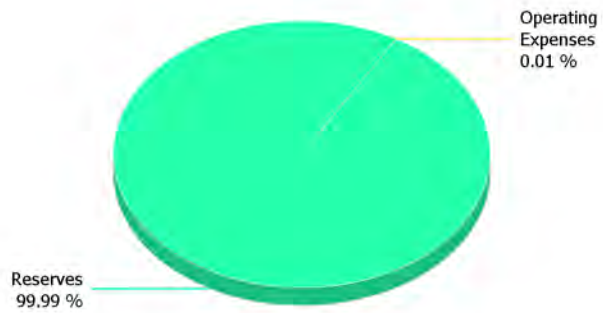
#### Fund Expenditures

Operating Expenses	0	0	0	0	593
Capital Improvements	0	0	745,000	2,214,799	0
Reserves	0	0	3,842,691	0	6,025,298
<b>Total Expenditures: Fund 317 - Library Construction</b>	<b>0</b>	<b>0</b>	<b>4,587,691</b>	<b>2,214,799</b>	<b>6,025,891</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 318 - Ocean Center

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

The fiscal year 2023-24 budget includes an interfund transfer from the Ocean Center Fund (118) of \$4,315,000 for the ongoing capital improvement plan to replace and update the ballroom airwall, arena floor boxes, and concourse restroom remodel. Larger projects, such as Arena seat replacement are forecasted in future years as funding is accumulated.

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

### Fund Revenues

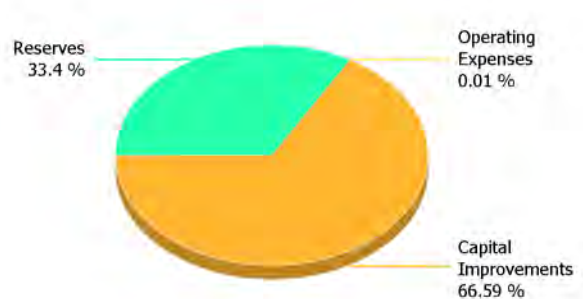
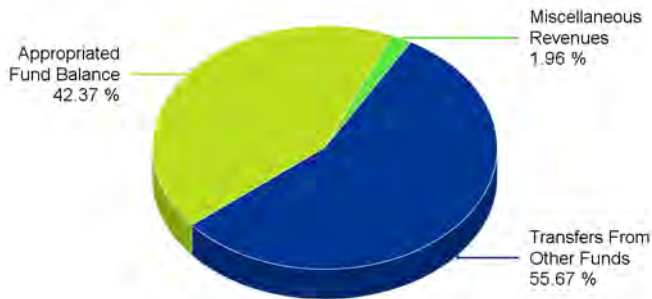
Miscellaneous Revenues	22,589	(144,787)	35,000	131,650	151,704
Transfers From Other Funds	1,000,000	2,000,000	4,315,000	4,315,000	4,315,000
Appropriated Fund Balance	0	0	1,495,384	4,698,975	3,284,221
<b>Total Revenue Fund: 318 - Ocean Center</b>	<b>1,022,589</b>	<b>1,855,213</b>	<b>5,845,384</b>	<b>9,145,625</b>	<b>7,750,925</b>

### Fund Expenditures

Operating Expenses	0	115	0	0	654
Capital Improvements	2,707,975	1,233,341	2,367,600	5,861,404	5,161,642
Reserves	0	0	3,477,784	0	2,588,629
<b>Total Expenditures: Fund 318 - Ocean Center</b>	<b>2,707,975</b>	<b>1,233,456</b>	<b>5,845,384</b>	<b>5,861,404</b>	<b>7,750,925</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 322 - I.T. Capital Projects

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

The CGI Advantage ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The County will also be provided new software features that previously did not exist and can be evaluated for implementation. CGI Advantage will be upgraded within fiscal year 2023-24 and the General Fund will be transferring \$1.0 million to fund the upgrade.

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

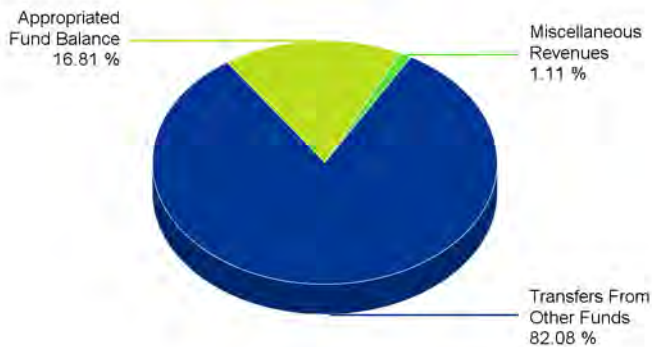
### Fund Revenues

Miscellaneous Revenues	1,944	(10,877)	0	11,751	13,541
Transfers From Other Funds	0	0	0	0	1,000,000
Appropriated Fund Balance	0	0	0	391,964	204,810
<b>Total Revenue Fund: 322 - I.T. Capital Projects</b>	<b>1,944</b>	<b>(10,877)</b>	<b>0</b>	<b>403,715</b>	<b>1,218,351</b>

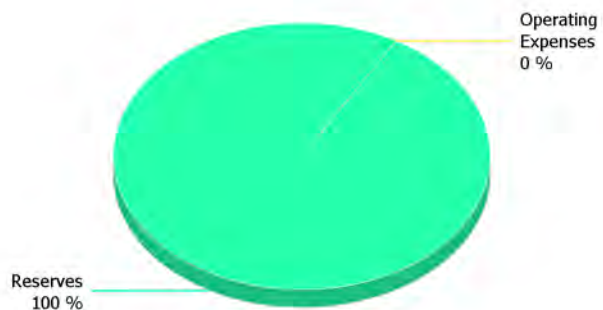
### Fund Expenditures

Operating Expenses	0	0	0	198,905	58
Reserves	0	0	0	0	1,218,293
<b>Total Expenditures: Fund 322 - I.T. Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,905</b>	<b>1,218,351</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 326 - Park Projects

The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP) for construction or renovations which include sea walls, restrooms, and boat ramps. The fiscal year 2023-24 FBIP revenue is budgeted at \$120,000.

The fiscal year 2023-24 budget has a reserve amount of \$1,206,323 that is set aside for future boater improvement projects.

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

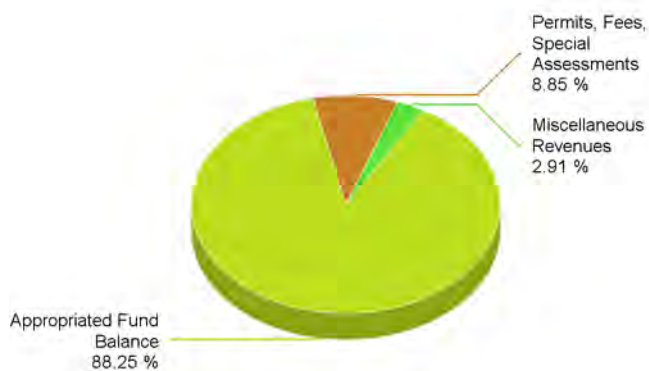
### Fund Revenues

Permits, Fees, Special Assessments	167,637	115,958	207,151	100,000	120,000
Miscellaneous Revenues	7,397	(38,485)	6,000	34,205	39,415
Transfers From Other Funds	226,961	173,039	0	0	0
Appropriated Fund Balance	0	0	666,221	1,062,873	1,197,078
<b>Total Revenue Fund: 326 - Park Projects</b>	<b>401,995</b>	<b>250,512</b>	<b>879,372</b>	<b>1,197,078</b>	<b>1,356,493</b>

### Fund Expenditures

Operating Expenses	0	0	0	0	170
Capital Improvements	310,598	797,510	0	0	150,000
Interfund Transfers	250,000	0	0	0	0
Reserves	0	0	879,372	0	1,206,323
<b>Total Expenditures: Fund 326 - Park Projects</b>	<b>560,598</b>	<b>797,510</b>	<b>879,372</b>	<b>0</b>	<b>1,356,493</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 328 - Trail Projects

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council had committed \$1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The ECHO fund sunset in fiscal year 2020-21. In fiscal year 2021-22, the ECHO fund commitment was reestablished and the annual contribution to the Trails Fund set at \$1.5 million. The trails set-aside from ECHO, along with prior year contributions will be used to fund the maintenance/capital plan established for the continuation of the trails program. In fiscal year 2023-24, \$5,493,000 have been allocated for the Master Trails development and maintenance program, a complete list of these projects can be found on page 55 of this document.

The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

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

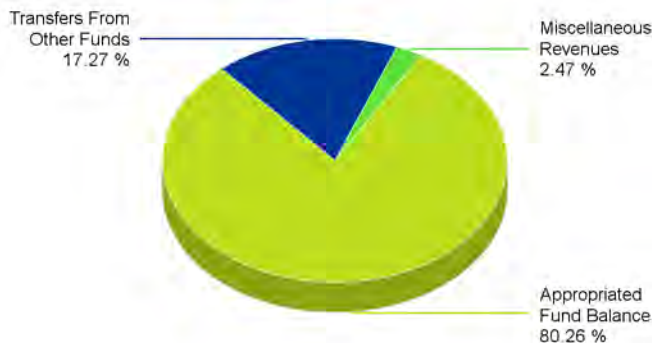
### Fund Revenues

Miscellaneous Revenues	31,343	(174,815)	20,000	186,523	214,936
Transfers From Other Funds	689,685	1,500,000	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	4,709,675	6,217,996	6,971,510
<b>Total Revenue Fund: 328 - Trail Projects</b>	<b>721,028</b>	<b>1,325,185</b>	<b>6,229,675</b>	<b>7,904,519</b>	<b>8,686,446</b>

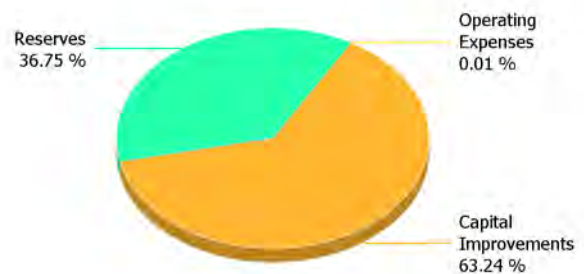
### Fund Expenditures

Operating Expenses	328	90	0	0	926
Capital Improvements	679,452	953,247	250,000	933,009	5,493,000
Interfund Transfers	509,838	506,121	0	0	0
Reserves	0	0	5,979,675	0	3,192,520
<b>Total Expenditures: Fund 328 - Trail Projects</b>	<b>1,189,618</b>	<b>1,459,458</b>	<b>6,229,675</b>	<b>933,009</b>	<b>8,686,446</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 334 - Bond Funded Road Program

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

Funding for the completion of the following projects: widening of Orange Camp Road from Martin Luther King Boulevard to Interstate 4, Howland Boulevard to Providence to Elkcam and the widening of Tenth Street from Myrtle Avenue to US-1 is estimated in the current fiscal year as funding for all of the projects has been encumbered.

Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned." Any funds not spent in fiscal year 2022-23 will be re-appropriated in the fiscal year 2023-24 budget through this procedure.

### Fund Revenues

Miscellaneous Revenues	30,500	(92,788)	0	67,682	77,992
Appropriated Fund Balance	0	0	0	2,045,329	1,874,985
<b>Total Revenue Fund: 334 - Bond Funded Road Program</b>	<b>30,500</b>	<b>(92,788)</b>	<b>0</b>	<b>2,113,011</b>	<b>1,952,977</b>

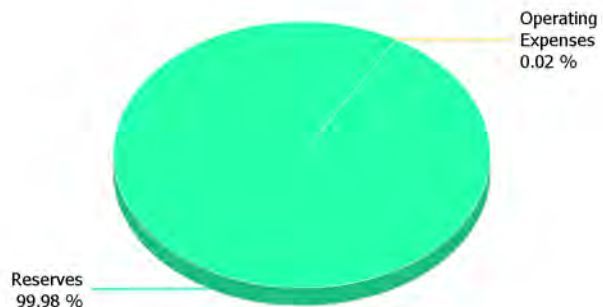
### Fund Expenditures

Operating Expenses	0	0	0	0	336
Capital Improvements	6,106,045	533,660	0	238,026	0
Reserves	0	0	0	0	1,952,641
<b>Total Expenditures: Fund 334 - Bond Funded Road Program</b>	<b>6,106,045</b>	<b>533,660</b>	<b>0</b>	<b>238,026</b>	<b>1,952,977</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 360 - ECHO Direct County Expenditures

In fiscal year 2022-23, the ECHO Direct County Expenditure fund was approved by County Council on March 7, 2023, per agenda item #10599. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of \$5.6 million was made to ECHO Direct County Expenditures fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. The revenue for this fund is derived from an interfund transfer from the Volusia ECHO fund (160). The fiscal year 2023-24 budget includes \$5,677,120 for future capital improvement projects related to environmental, cultural, historical, and outdoor recreation.

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

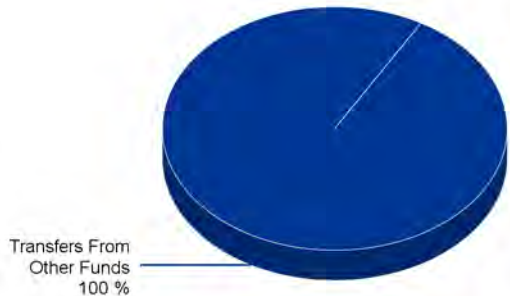
### Fund Revenues

Transfers From Other Funds	0	0	0	5,656,205	5,677,120
<b>Total Revenue Fund: 360 - ECHO Direct County Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,656,205</b>	<b>5,677,120</b>

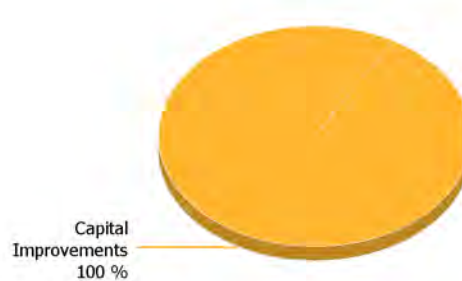
### Fund Expenditures

Capital Improvements	0	0	0	5,656,205	5,677,120
<b>Total Expenditures: Fund 360 - ECHO Direct County Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,656,205</b>	<b>5,677,120</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 365 - Public Works Facilities

The purpose of this fund is to provide funds for the construction of a Public Works Service Center as well as renovations to the Westside Maintenance Facility. In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction. These areas included \$15.0 million from the County Transportation Trust Fund, \$2.0 million from the East Volusia Mosquito Control Fund, and \$2.0 million from the Stormwater Utility Fund. Based on a re-evaluation of the department's needs, the \$2.0 million transferred from the East Volusia Mosquito Control Fund was returned to that fund in fiscal year 2019-20.

The Public Works Service Center facility was completed in fiscal year 2020-21 and is known as the Public Works Northeast Services Facility. In fiscal year 2020-21, a needs assessment was completed for the Westside Maintenance Facility and estimated costs identified. Funding for the future design and construction of the Westside Maintenance Facility will be included in the forecast period as they are identified.

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

### Fund Revenues

Miscellaneous Revenues	35,996	(193,584)	0	222,579	256,484
Transfers From Other Funds	0	1,085,000	0	0	0
Appropriated Fund Balance	0	0	0	7,420,387	7,642,966
<b>Total Revenue Fund: 365 - Public Works Facilities</b>	<b>35,996</b>	<b>891,416</b>	<b>0</b>	<b>7,642,966</b>	<b>7,899,450</b>

### Fund Expenditures

Operating Expenses	428	17	0	0	1,105
Capital Outlay	11,246	0	0	0	0
Capital Improvements	2,335,083	0	0	0	0
Interfund Transfers	0	88,000	0	0	0
Reserves	0	0	0	0	7,898,345
<b>Total Expenditures: Fund 365 - Public Works Facilities</b>	<b>2,346,757</b>	<b>88,017</b>	<b>0</b>	<b>0</b>	<b>7,899,450</b>

Budget by Fund - Category

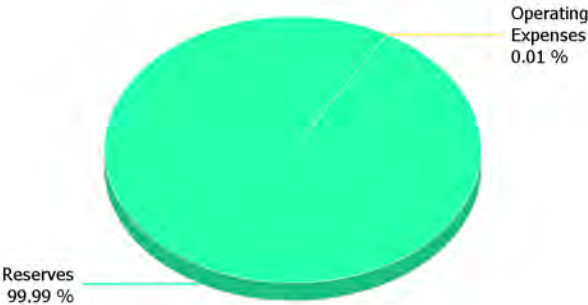
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 365 - Public Works Facilities

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

**FY 2020-21  
Actuals**

**FY 2021-22  
Actuals**

**FY 2022-23  
Budget**

**FY 2022-23  
Estimate**

**FY 2023-24  
Budget**

### Fund: 367 - Elections Warehouse

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

Prior year funding transfers include:

Fiscal Year 2015-16 - \$2,800,000

Fiscal Year 2016-17 - \$1,426,565

Fiscal Year 2017-18 - \$2,273,435

Fiscal Year 2019-20 - \$46,968

Fiscal Year 2020-21 - \$563,116

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

### Fund Revenues

Miscellaneous Revenues	25,586	(153,296)	0	0	0
Transfers From Other Funds	563,116	0	0	0	0
Appropriated Fund Balance	0	0	5,722,865	0	0
<b>Total Revenue Fund: 367 - Elections Warehouse</b>	<b>588,702</b>	<b>(153,296)</b>	<b>5,722,865</b>	<b>0</b>	<b>0</b>

### Fund Expenditures

Capital Improvements	160,602	0	0	0	0
Reserves	0	0	5,722,865	0	0
<b>Total Expenditures: Fund 367 - Elections Warehouse</b>	<b>160,602</b>	<b>0</b>	<b>5,722,865</b>	<b>0</b>	<b>0</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 369 - Sheriff Capital Projects

The purpose of this fund is to account for projects in the Volusia County Sheriff's Office. The initial funding in fiscal year 2015-16 was for the evidence facility, which was completed in fiscal year 2018-19. Additional projects have been funded or are to be funded from this fund including: Action Target Line of Fire System, completed in fiscal year 2019-20; the CAD/Records Management System, the E-911 Technology Upgrade, and lightning protection at the new evidence facility.

Prior year transfers from General Fund and Municipal Service District Fund include:

Fiscal Year 2015-16 - \$1,500,000 (MSD Fund)  
Fiscal Year 2016-17 - \$5,000,000 (General Fund)  
Fiscal Year 2017-18 - \$3,148,148 (MSD Fund)  
Fiscal Year 2017-18 - \$150,000 (General Fund)  
Fiscal Year 2018-19 - \$750,000 (General Fund)  
Fiscal Year 2019-20 - \$1,900,000 (General Fund)  
Fiscal Year 2020-21 - \$2,250,000 (General Fund)

The fiscal year 2021-22 budget included an interfund transfer of \$4,750,286 from the General Fund to provide funding for the E-911 upgrade (\$4,500,286) and lightning protection at the evidence facility (\$250,000). No transfer is scheduled for fiscal year 2022-23.

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

### Fund Revenues

Miscellaneous Revenues	25,809	(212,148)	0	0	0
Transfers From Other Funds	2,250,000	4,750,286	0	0	0
Appropriated Fund Balance	0	0	6,878,104	0	0
<b>Total Revenue Fund: 369 - Sheriff Capital Projects</b>	<b>2,275,809</b>	<b>4,538,138</b>	<b>6,878,104</b>	<b>0</b>	<b>0</b>

### Fund Expenditures

Operating Expenses	759,519	0	0	0	0
Capital Outlay	237,742	78,754	0	0	0
Capital Improvements	1,954,143	30,791	6,878,104	0	0
<b>Total Expenditures: Fund 369 - Sheriff Capital Projects</b>	<b>2,951,404</b>	<b>109,544</b>	<b>6,878,104</b>	<b>0</b>	<b>0</b>

## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 370 - Sheriff Helicopter Replacement

This fund was originally created to set aside funding for the replacement of the three helicopters in the Sheriff's Office. Alternatively, the Sheriff will now be including the purchase of helicopters within the annual budget request. The balance of appropriations in this fund are being sent to the Sheriff as one-time funding to balance the budget request for fiscal year 2023-24.

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

#### Fund Revenues

Transfers From Other Funds	0	3,220,614	2,250,000	2,250,000	0
Appropriated Fund Balance	0	0	0	3,220,615	5,470,615
<b>Total Revenue Fund: 370 - Sheriff Helicopter Replacement</b>	<b>0</b>	<b>3,220,614</b>	<b>2,250,000</b>	<b>5,470,615</b>	<b>5,470,615</b>

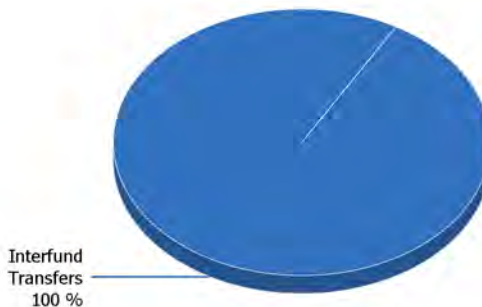
#### Fund Expenditures

Capital Outlay	0	0	2,250,000	0	0
Interfund Transfers	0	0	0	0	5,470,615
<b>Total Expenditures: Fund 370 - Sheriff Helicopter Replacement</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>	<b>0</b>	<b>5,470,615</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 373 - Medical Examiner's Facility

This fund is for the development and construction of a medical examiner facility. The existing medical examiner facility does not have the capacity for the current workload, which includes over 600 autopsies and 900 death investigations, annually. A new or remodeled facility is required to provide adequate morgue, autopsy, and laboratory space. The planned facility will be hurricane hardened and able to continue functions in a disaster event. The facility is designed to provide separate space for public, medical examiner, and law enforcement. Site approval received in February 2021. This \$17.7 million project is currently nearing completion.

Prior year General Fund transfers include:

Fiscal Year 2017-18 - \$500,000

Fiscal Year 2018-19 - \$1,900,000

Fiscal Year 2019-20 - \$3,000,000

Fiscal Year 2020-21 - \$1,782,000

Fiscal Year 2021-22 - \$3,097,940

In fiscal year 2020-11, an additional transfer from the Coronavirus Transition Fund (003) for \$7 million was completed and in fiscal year 2021-22, an additional transfer from the Economic Development Fund (126) for \$1,080,392 was completed to assist with the additional construction costs. This was a fund (126) closeout and the funding source was General Fund, which made it appropriate for use at the Medical Examiner Facility.

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

### Fund Revenues

Miscellaneous Revenues	30,759	(319,798)	0	465,161	536,017
Transfers From Other Funds	8,782,000	4,178,332	0	0	0
Appropriated Fund Balance	0	0	0	16,266,585	465,159
<b>Total Revenue Fund: 373 - Medical Examiner's Facility</b>	<b>8,812,759</b>	<b>3,858,534</b>	<b>0</b>	<b>16,731,746</b>	<b>1,001,176</b>

### Fund Expenditures

Operating Expenses	0	0	0	0	2,309
Capital Outlay	0	34,002	0	836,514	0
Capital Improvements	501,516	1,164,711	0	15,430,073	0
Reserves	0	0	0	0	998,867
<b>Total Expenditures: Fund 373 - Medical Examiner's Facility</b>	<b>501,516</b>	<b>1,198,713</b>	<b>0</b>	<b>16,266,587</b>	<b>1,001,176</b>

Budget by Fund - Category

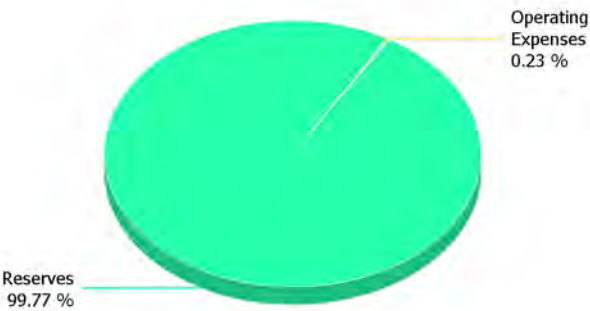
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 373 - Medical Examiner's Facility

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 378 - Mosquito Control Capital

Volusia County Mosquito Control (VCMC) operates under the authority F. S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances. This fund is established to set aside funds for the future replacement of the Mosquito Control facilities. Mosquito Control constructed the first buildings on the site in the 1970's. The majority of the buildings have exceeded their functional life. Over the past several years, Mosquito Control has performed repairs to extend the life of the existing buildings for approximately five years. The land is leased from the City of New Smyrna Beach, per the Federal Aviation Administration lease approval.

In fiscal year 2021-22, an initial interfund transfer of \$2,500,000 from Fund 105 Mosquito Control reserves was budgeted to establish the Mosquito Control Capital Projects Fund (378). Fiscal year 2023-24 includes a transfer of \$1,750,000 and throughout the forecast period as funding is built for replacement of existing mosquito control facilities and alternative funding options are explored.

Mosquito Control will continue to defer capital and operating purchases as much as possible, to contribute the maximum amount in order to grow the fund. Annual transfers from the Mosquito Control Fund (105) are planned, as the fund balance allows, based on the revenue forecast, operating expenditures, and capital expenditures.

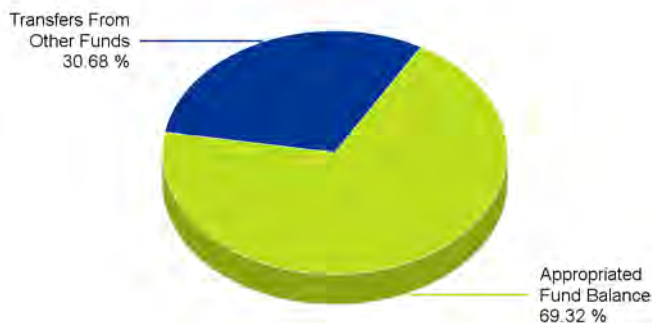
### Fund Revenues

Transfers From Other Funds	0	2,500,000	1,650,000	1,650,000	1,750,000
Appropriated Fund Balance	0	0	0	2,453,709	3,953,709
<b>Total Revenue Fund: 378 - Mosquito Control Capital</b>	<b>0</b>	<b>2,500,000</b>	<b>1,650,000</b>	<b>4,103,709</b>	<b>5,703,709</b>

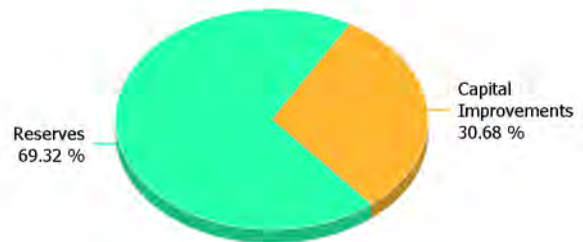
### Fund Expenditures

Capital Improvements	0	46,291	1,650,000	150,000	1,750,000
Reserves	0	0	0	0	3,953,709
<b>Total Expenditures: Fund 378 - Mosquito Control Capital</b>	<b>0</b>	<b>46,291</b>	<b>1,650,000</b>	<b>150,000</b>	<b>5,703,709</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 19, 2019, the County Council approved a rate cap of \$310, as authorized per 197.3632 (6) F.S. and set the rate at \$255, via Resolution 2019-103. On July 20, 2021, the annual assessment rate was increased from \$255 per residential improved real property to \$262 and capping future assessments at \$310 unless due notice is given under section 197.3632, Florida Statutes, or as otherwise provided by law. On June 20, 2023, County Council approved a resolution to the annual non-ad valorem assessment for each improved residential property by \$17 to \$279 which accounts for the increased collection, disposal and administrative costs associated with household waste collection in the unincorporated areas of Volusia County.

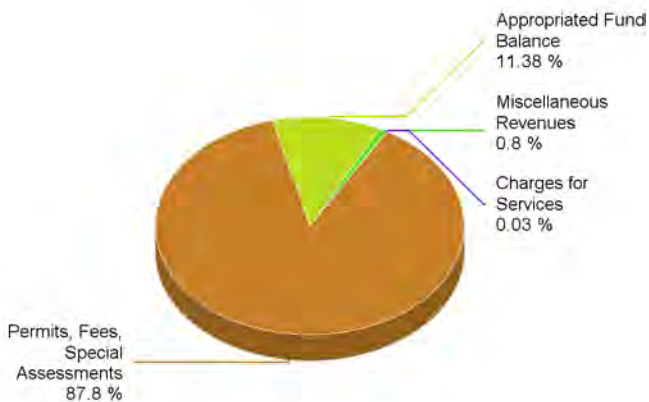
### Fund Revenues

Ad Valorem Taxes	0	0	0	670	0
Permits, Fees, Special Assessments	11,170,914	11,590,764	11,731,611	11,833,013	12,796,706
Charges for Services	0	6,342	4,500	4,515	4,500
Miscellaneous Revenues	25,992	(128,698)	9,477	100,724	116,067
Appropriated Fund Balance	0	0	1,646,901	1,571,926	1,658,271
<b>Total Revenue Fund: 440 - Waste Collection</b>	<b>11,196,906</b>	<b>11,468,408</b>	<b>13,392,489</b>	<b>13,510,848</b>	<b>14,575,544</b>

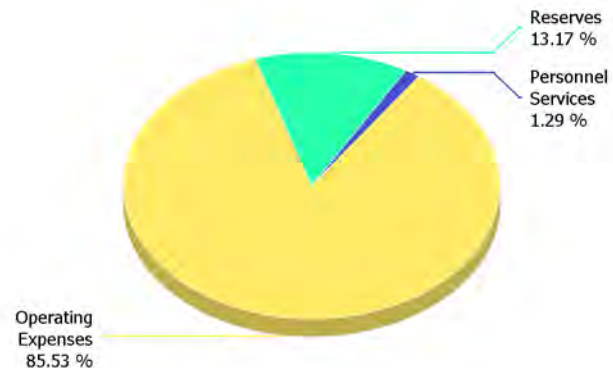
### Fund Expenditures

Personnel Services	170,227	158,381	182,163	186,110	188,338
Operating Expenses	10,931,485	11,273,457	11,553,661	11,663,807	12,466,969
Interfund Transfers	0	0	0	2,660	0
Reserves	0	0	1,656,665	0	1,920,237
<b>Total Expenditures: Fund 440 - Waste Collection</b>	<b>11,101,712</b>	<b>11,431,838</b>	<b>13,392,489</b>	<b>11,852,577</b>	<b>14,575,544</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 450 - Solid Waste

The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. The Landfill disposal fees are established by Council Resolution 2003-57, disposal fees were adjusted on May 3, 2022, via Resolution 2022-68. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). Public-private partnership programs include recycling, and other special wastes services that include household hazardous waste disposal and electronics and fluorescent bulb recycling. On November 15, 2022, Resolution 2022-68 was amended to increase landfill disposal fees starting October 1, 2023. The adjustment is necessary to fund future capital projects associated with landfill expansion, transfer station site improvements, landfill cell closure and long-term obligations under regulatory guidelines and permit requirements.

### Fund Revenues

Other Taxes	380,692	491,401	380,000	380,000	391,400
Permits, Fees, Special Assessments	14,940	22,190	15,000	16,650	17,200
Intergovernmental Revenues	15,000	0	0	0	0
Charges for Services	20,649,899	21,974,307	21,200,450	25,648,788	26,926,794
Miscellaneous Revenues	337,614	(345,416)	666,779	1,523,505	1,832,017
Non Revenue	25,432	0	0	0	0
Appropriated Fund Balance	0	0	22,671,732	22,554,230	15,167,230

<b>Total Revenue Fund: 450 - Solid Waste</b>	<b>21,423,577</b>	<b>22,142,481</b>	<b>44,933,961</b>	<b>50,123,173</b>	<b>44,334,641</b>
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### Fund Expenditures

Personnel Services	4,257,846	4,749,069	5,439,529	5,502,625	5,776,507
Operating Expenses	9,093,668	10,209,676	11,425,721	12,528,272	14,416,759
Capital Outlay	1,907,596	825,006	3,604,020	5,465,341	4,380,078
Capital Improvements	1,504,296	3,933,631	10,552,625	10,546,102	4,690,000
Grants and Aids	250,000	250,000	250,000	0	0
Interfund Transfers	0	55,737	848,000	913,603	1,077,054
Reserves	0	0	12,814,066	0	13,994,243

<b>Total Expenditures: Fund 450 - Solid Waste</b>	<b>17,013,406</b>	<b>20,023,119</b>	<b>44,933,961</b>	<b>34,955,943</b>	<b>44,334,641</b>
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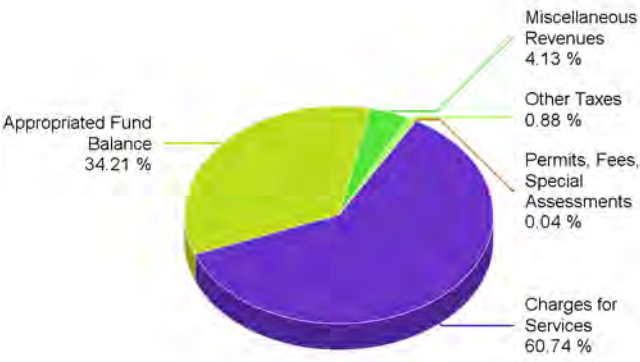


Budget by Fund - Category

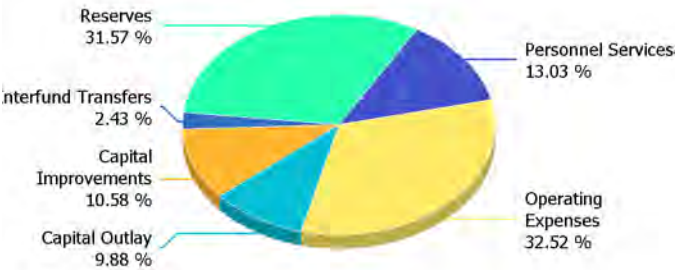
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 450 - Solid Waste

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 451 - Daytona Beach International Airport

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). As of 2023 the Airport is served by three commercial airlines (Delta, American, and Avelo Airlines) and seven rental car companies. Airline and passenger fees, as well as rental income and fuel flowage fees generate the operating revenues for the Airport. Capital Improvement projects are funded primarily through Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) grants, and are captured in the newly created Airport Grant Projects Fund. Local match funds are transferred in from either this operating fund or one of the two new funds containing all Passenger Facility Charge revenues and Customer Facility Charge revenues. Local matches and transfers are established with budget resolutions approved by County Council.

Reserves for fiscal year 2023-24 total \$19.7 million which include \$2.5 million for revenue stabilization and \$17.2 million for grant match requirements shown in the budget and forecast period. The reason for the reduction in reserve levels in fiscal year 2023-24 is due to the estimate of \$10.5M for the Terminal Security System Replacement project that is fully encumbered. In fiscal year 2023-24 debt service for the Airport is \$969,599.

Between fiscal years 2020 and 2021 the Daytona Beach International Airport (DBIA) was awarded multiple grants totaling more than \$28 million from the CARES Act, CRRSA Act, and the ARPA Act in response to the COVID-19 public health emergency and its negative effect on businesses such as the air travel industry. These funds were awarded by the FAA as reimbursements for general airport maintenance and operations costs over a period of four years to assist airports struggling with continued or increased operating expenses but depressed revenues. The remaining amounts on these emergency operating grants will be billed and collected by the airport in fiscal year 2022-23.

### Fund Revenues

Permits, Fees, Special Assessments	86,439	86,439	86,383	86,383	86,383
Intergovernmental Revenues	12,813,305	8,294,781	345,637	3,538,472	282,177
Charges for Services	6,125,361	7,225,517	7,111,864	7,518,174	7,719,656
Miscellaneous Revenues	3,717,269	2,719,122	4,560,448	5,856,424	5,969,531
Non Revenue	5,696,952	136,104	0	0	0
Appropriated Fund Balance	0	0	38,006,796	41,606,464	23,850,300
<b>Total Revenue Fund: 451 - Daytona Beach International Airport</b>	<b>28,439,326</b>	<b>18,461,962</b>	<b>50,111,128</b>	<b>58,605,917</b>	<b>37,908,047</b>

### Fund Expenditures

Personnel Services	4,021,804	4,652,443	5,015,755	4,868,284	5,487,385
Operating Expenses	7,463,743	7,126,763	9,723,719	12,244,414	10,505,628
Capital Outlay	2,034,953	95,169	388,204	808,601	634,000
Capital Improvements	7,219,746	140,993	675,000	10,834,313	650,000
Reimbursements	(38,531)	0	0	0	0
Debt Service	303,425	285,493	969,782	968,282	969,599
Interfund Transfers	0	3,646,562	0	5,031,723	0
Reserves	0	0	33,338,668	0	19,661,435
<b>Total Expenditures: Fund 451 - Daytona Beach International Airport</b>	<b>21,005,140</b>	<b>15,947,422</b>	<b>50,111,128</b>	<b>34,755,617</b>	<b>37,908,047</b>

Budget by Fund - Category

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 451 - Daytona Beach International Airport

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 452 - Airport Passenger Facility Charge

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Passenger Facility Charge (PFC) Fund (452) was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge Program as approved by the Federal Aviation Administration (FAA). The PFC program consists of a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers an application must be approved by the FAA and the County Council in turn specifically stating what projects the collected funds will be used for in terms of improvements to the facility.

All projects solely funded with PFC revenues will be expensed through the PFC fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund. The PFC revenue projected for fiscal year 2023-24 is \$1,317,000.

### Fund Revenues

Charges for Services	0	1,105,585	1,207,250	1,300,000	1,317,000
Miscellaneous Revenues	0	2,972	1,000	80,634	92,916
Transfers From Other Funds	0	450,629	0	0	0
Appropriated Fund Balance	0	0	2,763,839	1,559,186	2,939,820
<b>Total Revenue Fund: 452 - Airport Passenger Facility Charge</b>	<b>0</b>	<b>1,559,186</b>	<b>3,972,089</b>	<b>2,939,820</b>	<b>4,349,736</b>

### Fund Expenditures

Operating Expenses	0	0	0	0	400
Capital Improvements	0	0	0	0	750,000
Reserves	0	0	3,972,089	0	3,599,336
<b>Total Expenditures: Fund 452 - Airport Passenger Facility Charge</b>	<b>0</b>	<b>0</b>	<b>3,972,089</b>	<b>0</b>	<b>4,349,736</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 453 - Airport Customer Facility Charge

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company collects on behalf of the airport a CFC of \$2.50 per transaction day and remits back to the airport. The CFC revenue projected for fiscal year 2023-24 is \$857,000.

#### Fund Revenues

Charges for Services	0	755,058	728,480	741,000	857,000
Miscellaneous Revenues	0	(39,025)	1,000	86,942	100,185
Transfers From Other Funds	0	2,337,647	0	0	0
Appropriated Fund Balance	0	0	2,496,462	3,053,680	3,881,123
<b>Total Revenue Fund: 453 - Airport Customer Facility Charge</b>	<b>0</b>	<b>3,053,680</b>	<b>3,225,942</b>	<b>3,881,622</b>	<b>4,838,308</b>

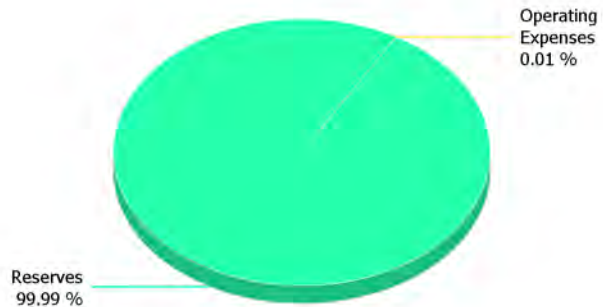
#### Fund Expenditures

Operating Expenses	0	0	0	499	432
Reserves	0	0	3,225,942	0	4,837,876
<b>Total Expenditures: Fund 453 - Airport Customer Facility Charge</b>	<b>0</b>	<b>0</b>	<b>3,225,942</b>	<b>499</b>	<b>4,838,308</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 456 - Transit Services

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 to provide a bus transportation system serving all citizens in the county. Votran is a service of Volusia County Government. Votran's mission is to identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and environmentally-sound team commitment to quality service. Votran provides transportation to most urban and rural areas of the county with a fleet of 82 revenue-producing fixed route buses and 76 paratransit vehicles. Additional services are provided through contracts. Votran has approximately 212 drivers and the remaining 114 employees work in our maintenance department, dispatch office, customer service office, reservations office, and in the administrative support functions. Votran's Mobility Management Center (administration and operations office) in South Daytona was completed in 1998. Votran also provides its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use the fixed-route service. This budget is funded through passenger fares, ad valorem taxes and the Federal Transit Administration and Florida Department of Transportation expenditures. Additional funds are derived from bus advertising and charges for services.

This fiscal year 2023-24 budget is funded 8% by passenger fares, 35% by the General Fund contribution, and 57% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of \$11,717,000. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of \$3,900,000 and Mass Transit Fares at \$2,400,000. The remaining revenue comes from bus advertising, concessions and charges for services at \$1,038,560.

Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction. The operational management of the transportation service is provided by First Transit.

The General Fund contribution is evaluated each year and the fiscal year 2023-24 contribution is \$10,218,499. Reserves include revenue stabilization in the amount of \$4,973,735 and reserves for fuel fluctuations in the amount of \$250,000 for fiscal year 2023-24.

### Fund Revenues

Intergovernmental Revenues	21,560,578	19,470,225	16,113,279	16,113,279	15,617,000
Charges for Services	3,079,511	3,074,120	3,030,500	3,232,001	3,385,500
Miscellaneous Revenues	464,125	34,024	52,914	32,000	53,060
Non Revenue	1,953,400	2,438,753	0	0	0
Transfers From Other Funds	5,000,000	6,000,000	7,500,000	7,500,000	10,218,499
Appropriated Fund Balance	0	0	2,517,468	5,909,157	5,229,156

<b>Total Revenue Fund: 456 - Transit Services</b>	<b>32,057,614</b>	<b>31,017,122</b>	<b>29,214,161</b>	<b>32,786,437</b>	<b>34,503,215</b>
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### Fund Expenditures

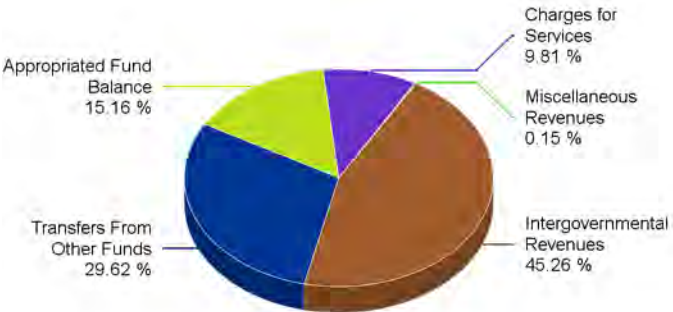
Personnel Services	63,351	144,550	68,844	342,700	658,814
Operating Expenses	26,715,706	27,169,874	27,512,415	27,214,581	28,620,666
Capital Outlay	1,194,483	2,402,828	0	0	0
Capital Improvements	873,502	55,215	0	0	0
Interfund Transfers	0	26,938	0	0	0
Reserves	0	0	1,632,902	0	5,223,735

<b>Total Expenditures: Fund 456 - Transit Services</b>	<b>28,847,042</b>	<b>29,799,405</b>	<b>29,214,161</b>	<b>27,557,281</b>	<b>34,503,215</b>
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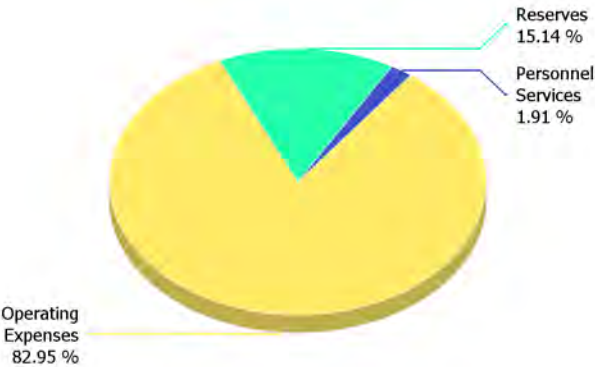
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 456 - Transit Services

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 457 - Water and Sewer Utilities

The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates a total of nine water treatment facilities, seven wastewater treatment facilities, and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The division also maintains 13 smaller water and wastewater facilities on behalf of other agencies.

Our mission is to employ best management, operations, engineering, and financial practices necessary to produce and deliver safe drinking water; as well as treat and dispose wastewater within environmentally safe regulatory standards, while offering competitively priced products and high-quality services for all Volusia County Water Resources and Utilities customers.

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

The fiscal year 2023-24 budget includes roughly over a million dollar increase in the operating budget due to an increase in maintenance and repair to parts and sublets of equipment including labor along with sledge hauling and permits. Capital improvements increased \$5 million dollars due to the Southwest Regional Expansion for Blue & Gemini Springs project.

### Fund Revenues

Intergovernmental Revenues	2,209,987	5,500	0	6,200,000	0
Charges for Services	20,237,539	23,788,841	19,415,000	20,315,000	20,950,500
Miscellaneous Revenues	598,015	(58,283)	613,000	1,524,987	1,688,484
Non Revenue	716,441	9,531,943	0	0	0
Appropriated Fund Balance	0	0	23,410,085	38,122,038	31,444,120
<b>Total Revenue Fund: 457 - Water and Sewer Utilities</b>	<b>23,761,982</b>	<b>33,268,000</b>	<b>43,438,085</b>	<b>66,162,025</b>	<b>54,083,104</b>

### Fund Expenditures

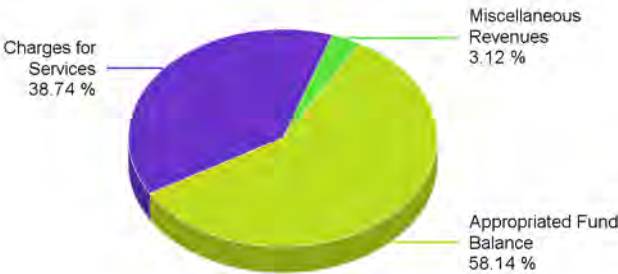
Personnel Services	4,256,388	4,503,726	4,873,002	4,818,127	5,378,555
Operating Expenses	7,640,322	7,794,442	7,440,719	8,224,368	8,460,950
Capital Outlay	101,884	32,368	150,000	209,964	196,002
Capital Improvements	4,477,024	7,002,213	14,954,348	20,813,009	19,961,950
Debt Service	150,666	136,695	601,018	601,018	600,886
Interfund Transfers	0	18,474	0	51,419	0
Reserves	0	0	15,418,998	0	19,484,761
<b>Total Expenditures: Fund 457 - Water and Sewer Utilities</b>	<b>16,626,284</b>	<b>19,487,918</b>	<b>43,438,085</b>	<b>34,717,905</b>	<b>54,083,104</b>



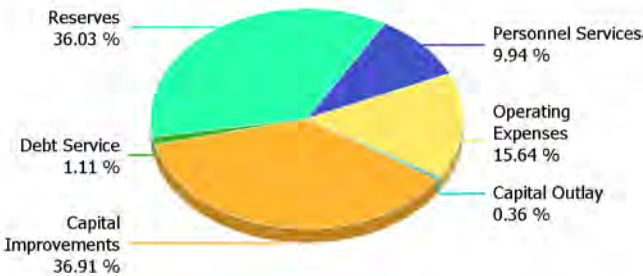
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 457 - Water and Sewer Utilities

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

**FY 2020-21  
Actuals**

**FY 2021-22  
Actuals**

**FY 2022-23  
Budget**

**FY 2022-23  
Estimate**

**FY 2023-24  
Budget**

### Fund: 475 - Parking Garage

The Parking Garage was constructed in 2000 to serve both the Ocean Center and the Daytona Beach area's Main Street Entertainment District. Full ownership, management and operational responsibilities of the parking facility were transferred from the Volusia Redevelopment Parking Corporation to Volusia County in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. The maximum daily rate and the special events rate for parking fees were last adjusted by County Council on 10/15/2019.

The fiscal year 2023-24 budget includes principal and interest payments on the Capital Improvement Revenue Note, Series 2013 debt obligation in the amount of \$891,179. On-going operating expenditures for this fund are \$2.5 million or 49% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2023-24 are segway replacement, surface lot lighting fixture, reseal and restripe parking lots, deck level 3-5 rehab, garage exterior building repairs, and mechanical, electrical, plumbing upgrades totaling \$2,618,000.

### Fund Revenues

Charges for Services	2,301,715	2,789,929	2,643,284	3,636,607	4,517,763
Miscellaneous Revenues	977	(5,469)	2,505	29,198	33,818
Appropriated Fund Balance	0	0	691,566	818,749	1,476,680
<b>Total Revenue Fund: 475 - Parking Garage</b>	<b>2,302,692</b>	<b>2,784,460</b>	<b>3,337,355</b>	<b>4,484,554</b>	<b>6,028,261</b>

### Fund Expenditures

Personnel Services	82,596	84,381	87,704	87,239	144,458
Operating Expenses	964,634	1,058,886	1,200,140	1,284,439	1,425,675
Capital Outlay	0	2,195	9,000	0	7,000
Capital Improvements	479,554	1,860,933	1,050,000	711,390	2,611,000
Debt Service	92,695	66,245	885,465	893,753	891,179
Grants and Aids	0	0	300	300	300
Interfund Transfers	250,000	0	29,866	30,753	0
Reserves	0	0	74,880	0	948,649
<b>Total Expenditures: Fund 475 - Parking Garage</b>	<b>1,869,479</b>	<b>3,072,640</b>	<b>3,337,355</b>	<b>3,007,874</b>	<b>6,028,261</b>

Budget by Fund - Category

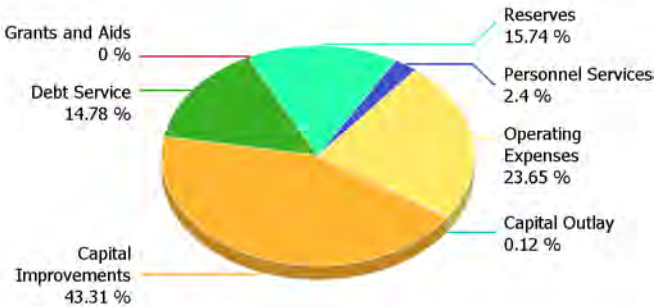
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 475 - Parking Garage

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 511 - Computer Replacement

The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program. The Public Defender's Office, Supervisor of Elections, Office of the Tax Collector, and Property Appraiser's Office also participate in this program.

The equipment is on a four-year replacement cycle. A third-party contractor provides equipment and installation services. The Information Technology Division manages the contract and coordinates with the departments and the contractor for equipment replacement.

The fiscal year 2023-24 budget includes funding to replace approximately 1,415 desktop, laptops, and tablet computers.

### Fund Revenues

Charges for Services	30,569	57,199	61,292	61,292	66,072
Miscellaneous Revenues	26,607	(134,833)	34,953	149,829	172,271
Non Revenue	1,003	0	0	0	0
Internal Service Revenues	786,474	1,021,235	1,049,492	1,049,492	1,061,112
Appropriated Fund Balance	0	0	3,884,528	4,737,141	3,548,663
<b>Total Revenue Fund: 511 - Computer Replacement</b>	<b>844,653</b>	<b>943,601</b>	<b>5,030,265</b>	<b>5,997,754</b>	<b>4,848,118</b>

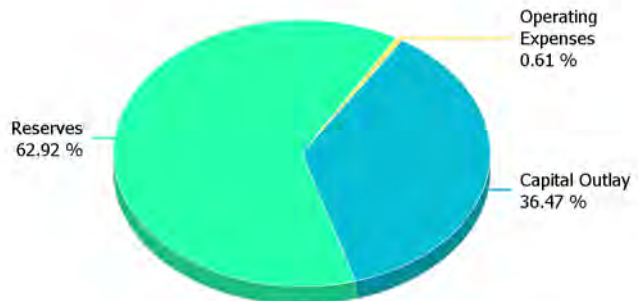
### Fund Expenditures

Operating Expenses	74,609	3,061	25,976	35,976	29,520
Capital Outlay	842,223	1,066,001	1,403,600	2,413,115	1,768,100
Capital Improvements	0	9,750	0	0	0
Reserves	0	0	3,600,689	0	3,050,498
<b>Total Expenditures: Fund 511 - Computer Replacement</b>	<b>916,832</b>	<b>1,078,813</b>	<b>5,030,265</b>	<b>2,449,091</b>	<b>4,848,118</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

**FY 2020-21  
Actuals**

**FY 2021-22  
Actuals**

**FY 2022-23  
Budget**

**FY 2022-23  
Estimate**

**FY 2023-24  
Budget**

### Fund: 513 - Equipment Maintenance

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

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2023-24 the labor rate is to be increased 3% to \$87.55/hour in order to be better in line with market rates as well as building fund balance for necessary capital improvements to the fleet maintenance service center. Other revenues generated by this fund are for gas & oil, vehicle maintenance for outside agencies, and pool car charges.

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

In fiscal year 2023-24 capital outlay is budgeted at \$454,860 for the replacement of vehicles, fuel dispensers, and equipment for diagnostic services. Capital improvement is budgeted at \$250,000 for the exterior of the maintenance facility to be re-painted, two bay doors to be replaced and other improvements to the main fleet maintenance service facility as well as a new roof structure at the landfill fleet maintenance facility.

### Fund Revenues

Charges for Services	2,056,423	3,430,565	72,500	72,500	81,200
Miscellaneous Revenues	529,742	344,591	46,669	30,582	35,691
Non Revenue	55,234	0	0	0	0
Internal Service Revenues	9,851,359	11,076,676	16,419,556	17,115,792	16,809,079
Appropriated Fund Balance	0	0	52,535	1,041,309	1,325,481
<b>Total Revenue Fund: 513 - Equipment Maintenance</b>	<b>12,492,758</b>	<b>14,851,831</b>	<b>16,591,260</b>	<b>18,260,183</b>	<b>18,251,451</b>

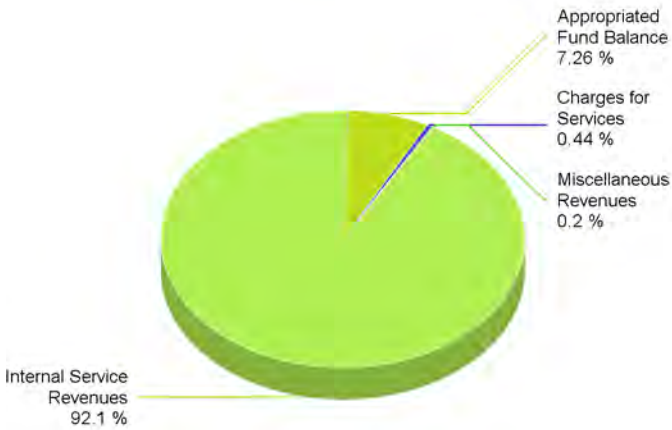
### Fund Expenditures

Personnel Services	3,277,237	3,483,513	3,753,093	3,710,384	3,690,470
Operating Expenses	8,735,279	10,897,366	11,849,572	12,371,824	12,503,173
Capital Outlay	78,365	416,143	486,380	471,930	454,860
Capital Improvements	19,360	180,876	185,000	319,790	250,000
Grants and Aids	11,545	17,119	16,448	16,448	12,200
Interfund Transfers	0	625	0	44,326	0
Reserves	0	0	300,767	0	1,340,748
<b>Total Expenditures: Fund 513 - Equipment Maintenance</b>	<b>12,121,786</b>	<b>14,995,643</b>	<b>16,591,260</b>	<b>16,934,702</b>	<b>18,251,451</b>

FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 513 - Equipment Maintenance

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 514 - Fleet Replacement

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

Initially, the departments purchase vehicles, the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2023-24 Fleet plans to purchase 101 vehicles/equipment in accordance with the current replacement plans.

Reserves represent accumulated funding to acquire and replace the fleet in future year replacement cycles.

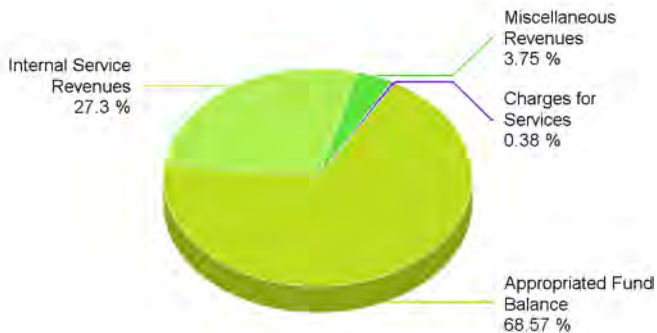
### Fund Revenues

Charges for Services	33,691	58,000	73,500	73,500	95,000
Miscellaneous Revenues	6,147,202	5,309,218	108,072	877,227	945,859
Non Revenue	38,593	122,419	0	0	0
Internal Service Revenues	0	1,520	5,979,966	5,979,966	6,887,819
Appropriated Fund Balance	0	0	19,858,700	26,703,191	17,300,678
<b>Total Revenue Fund: 514 - Fleet Replacement</b>	<b>6,219,486</b>	<b>5,491,157</b>	<b>26,020,238</b>	<b>33,633,884</b>	<b>25,229,356</b>

### Fund Expenditures

Operating Expenses	(17,500)	(68,200)	0	(12,500)	4,075
Capital Outlay	5,318,308	7,176,055	7,226,895	16,345,706	8,417,482
Reserves	0	0	18,793,343	0	16,807,799
<b>Total Expenditures: Fund 514 - Fleet Replacement</b>	<b>5,300,808</b>	<b>7,107,855</b>	<b>26,020,238</b>	<b>16,333,206</b>	<b>25,229,356</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 521 - Insurance Management

Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal service charges for workers' compensation are allocated based on a rolling 5-year claims history average. Beginning in fiscal year 2023-24, service charge allocations for auto and general liability are also based on a rolling 5-year claims history average. Property/Physical Damage service charges are allocated based on the percentage of total insured property value an area is responsible for compared to the county's property portfolio as a whole. The fiscal year 2022-23 property policy renewal cost \$4,929,044 a 50% increase over fiscal year 2021-22. Commercial insurance policies are direct-billed to the responsible agency.

The Charges for Services revenue for \$4.3 million are the direct billed allocations of receivables for the workers' compensation, liability and property damage insurance liabilities for the constitutional officers. The Internal Service revenues represent service charge collections from County departments for workers' compensation, liability, and property damage insurance coverage. Beginning in mid 2022 a third party administrator began handling all workers' compensations claims including adjusting and management.

### Fund Revenues

Charges for Services	2,120,320	3,472,383	3,670,865	3,679,818	4,316,961
Miscellaneous Revenues	90,280	(574,683)	72,697	586,420	675,747
Non Revenue	17,214	864,735	0	0	0
Internal Service Revenues	10,695,070	10,945,650	11,920,932	12,922,826	14,270,110
Transfers From Other Funds	0	768,028	0	0	0
Appropriated Fund Balance	0	0	3,482,325	4,318,854	3,924,360
<b>Total Revenue Fund: 521 - Insurance Management</b>	<b>12,922,884</b>	<b>15,476,113</b>	<b>19,146,819</b>	<b>21,507,918</b>	<b>23,187,178</b>

### Fund Expenditures

Personnel Services	756,901	780,468	707,150	694,900	780,224
Operating Expenses	10,939,785	10,762,839	15,779,158	16,807,452	18,815,640
Grants and Aids	51,204	57,172	81,800	75,000	75,000
Interfund Transfers	0	0	0	6,206	0
Reserves	0	0	2,578,711	0	3,516,314
<b>Total Expenditures: Fund 521 - Insurance Management</b>	<b>11,747,890</b>	<b>11,600,478</b>	<b>19,146,819</b>	<b>17,583,558</b>	<b>23,187,178</b>



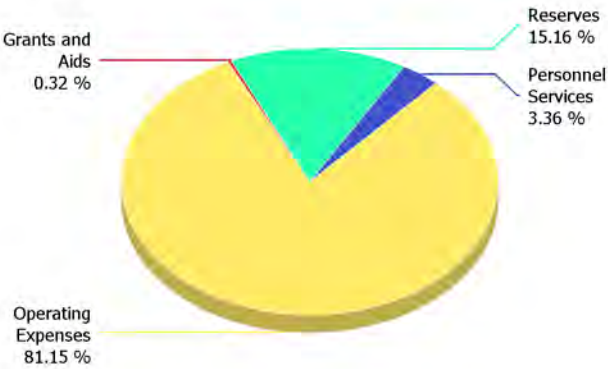
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 521 - Insurance Management

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2020-21  
Actuals

FY 2021-22  
Actuals

FY 2022-23  
Budget

FY 2022-23  
Estimate

FY 2023-24  
Budget

### Fund: 530 - Group Insurance

The Employee Benefits Group Insurance Fund reflects employer, employee, COBRA, and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. The Wellness program overseen by Human Resources has ongoing educational events to educate employees about the value of maintaining healthy lifestyles which has the benefit of assisting in the control of health care costs.

For the 2023-24 budget, reserves of \$11.4 million have been split into two categories; catastrophic claims - \$2.8 million and claims expenses - \$8.6 million. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been incurred by the end of the fiscal year but will be paid within 60 days of the next fiscal year, as well as claims that exceed the budgeted amount in the operating budget.

The charges for services revenue category of \$15.6 million consists of the premium collections from the elected offices for the group health insurance, this includes the employer-based premiums along with the employee paid contributions. The Internal Service Revenues are the county paid premiums for employee health contributions. There are two one-time transfers into the group insurance fund in fiscal year 2022-23. One is a \$3M transfer of ARPA funds as reimbursement for COVID-19 health insurance claims. The second is a one-time supplemental transfer of employer premiums to help meet IBNR reserve requirements.

### Fund Revenues

Charges for Services	8,446,533	12,739,330	14,108,670	14,043,457	15,618,926
Miscellaneous Revenues	141,796	(651,655)	138,432	355,832	410,035
Non Revenue	61,649	135,684	0	0	0
Internal Service Revenues	32,660,115	31,852,253	34,880,157	34,227,096	38,750,412
Transfers From Other Funds	0	1,500,000	0	5,000,000	0
Appropriated Fund Balance	0	0	13,988,839	9,465,452	11,133,631
<b>Total Revenue Fund: 530 - Group Insurance</b>	<b>41,310,093</b>	<b>45,575,611</b>	<b>63,116,098</b>	<b>63,091,837</b>	<b>65,913,004</b>

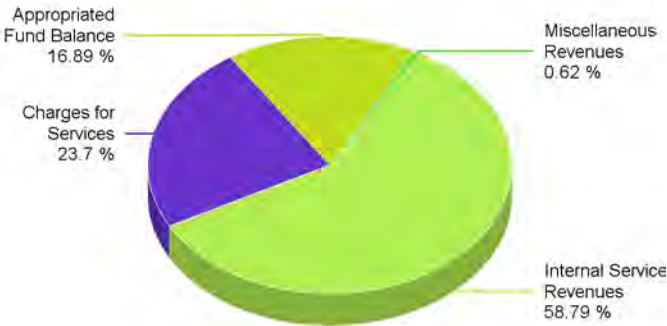
### Fund Expenditures

Personnel Services	73,654	71,441	255,145	112,027	238,348
Operating Expenses	57,118,001	50,454,541	49,988,235	51,846,179	54,284,187
Capital Improvements	194,859	0	0	0	0
Reserves	0	0	12,872,718	0	11,390,469
<b>Total Expenditures: Fund 530 - Group Insurance</b>	<b>57,386,514</b>	<b>50,525,982</b>	<b>63,116,098</b>	<b>51,958,206</b>	<b>65,913,004</b>

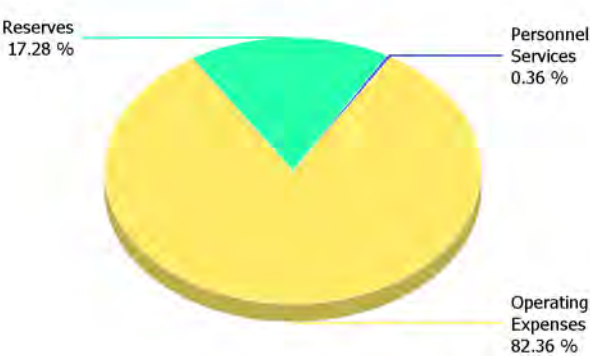
FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Fund: 530 - Group Insurance

Fund Revenues



Fund Expenditures





# Volusia County

## Budget by Department/Division



# Budget by Department/Division Section Breakdown

- This section gives a complete look at the total budget by department then division
  - Department budgets are depicted in the pie charts
  - Division budgets are detailed by category within the appropriate department
- Funding sources are listed for reference back to the budget by fund section of this document
- Operating transfers and non-operating budgets are included by division for clarity

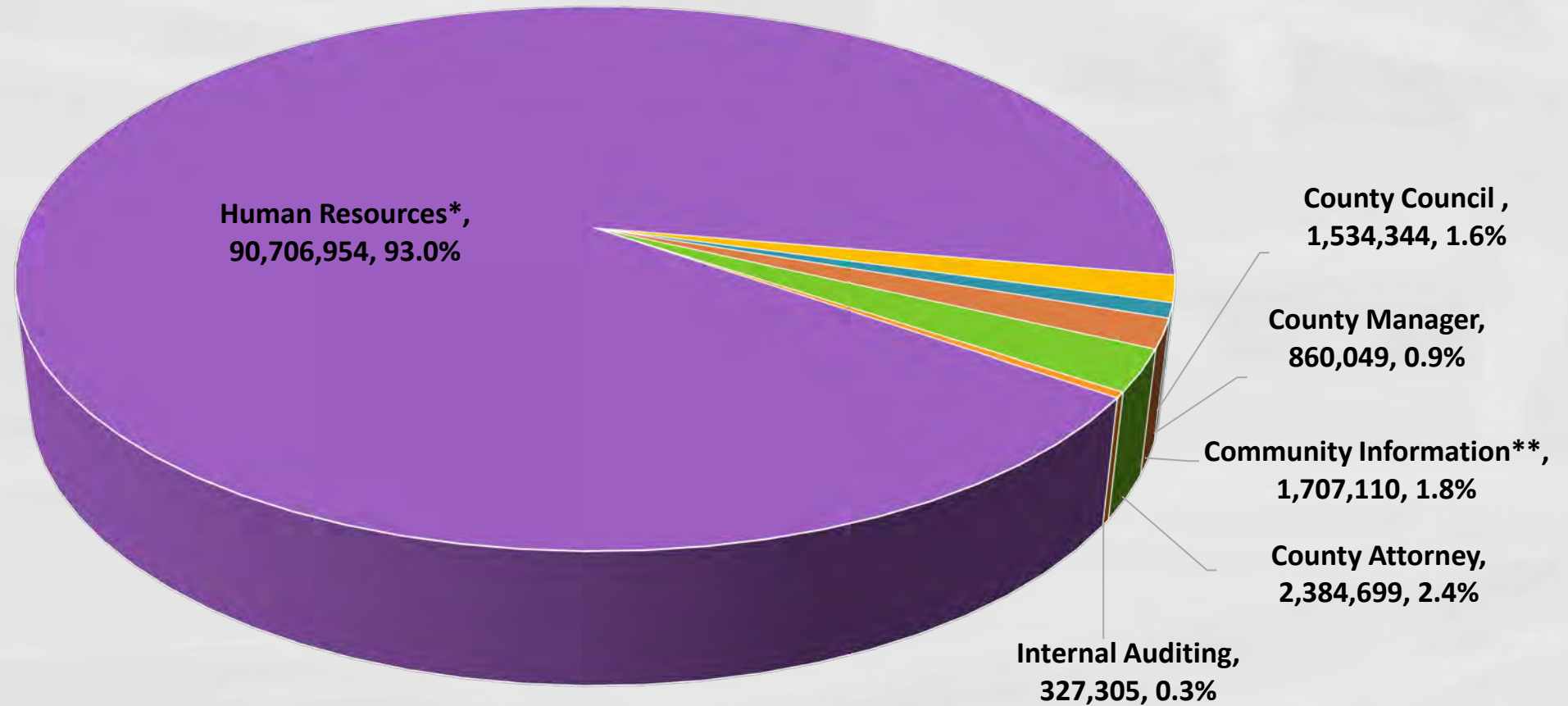


# FY 2023-24 Increases Affecting Every Division

- Florida Retirement System Rate Increases – 10% average increase
  - Payments to the State of Florida for participation in the retirement system, which is statutorily required for all Florida counties
- Property Insurance Inflation – 60% increase
  - Cost of insurance policy for all Volusia County properties
- Health Insurance Cost Increase - 12.4% increase
  - Rising cost of medical claims
- Wage Adjustment of 5%
  - Bargaining unions increases are included in the personnel services budgets as approved by County Council

# Leadership Total FY 2023-24 Recommended Budget by Division

County of Volusia



Recommended Budget - 222

\*Includes \$89,100,182 of non-operating budget for Risk Management & Group Insurance services

\*\*Includes \$300,385 of non-operating budget for Computer Replacement Fund

# County Council Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		1,123,207	1,363,748
Operating Expenses		635,891	577,057
Reimbursements		(313,973)	(406,461)
<b>Total</b>		<b>1,445,125</b>	<b>1,534,344</b>
<b>Funded Full-time Equivalent</b>		<b>14.00</b>	<b>14.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via administrative service charge)</b>		



# County Manager Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		1,320,829	1,389,720
Operating Expenses		163,384	134,072
Reimbursements		(504,457)	(663,743)
<b>Total</b>		<b>979,756</b>	<b>860,049</b>
<b>Funded Full-time Equivalent</b>		<b>8.00</b>	<b>8.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via administrative service charge)</b>		

# County Attorney Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		3,767,868	3,979,888
Operating Expenses		575,921	539,478
Reimbursements		(1,968,508)	(2,134,667)
<b>Total</b>		<b>2,375,281</b>	<b>2,384,699</b>
<b>Funded Full-time Equivalent</b>		<b>24.00</b>	<b>24.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# Internal Auditor's Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		312,768	337,055
Operating Expenses		92,512	94,027
Reimbursements		(84,954)	(103,777)
<b>Total</b>		<b>320,326</b>	<b>327,305</b>
<b>Funded Full-time Equivalent</b>		<b>2.00</b>	<b>2.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via administrative service charge)</b>		

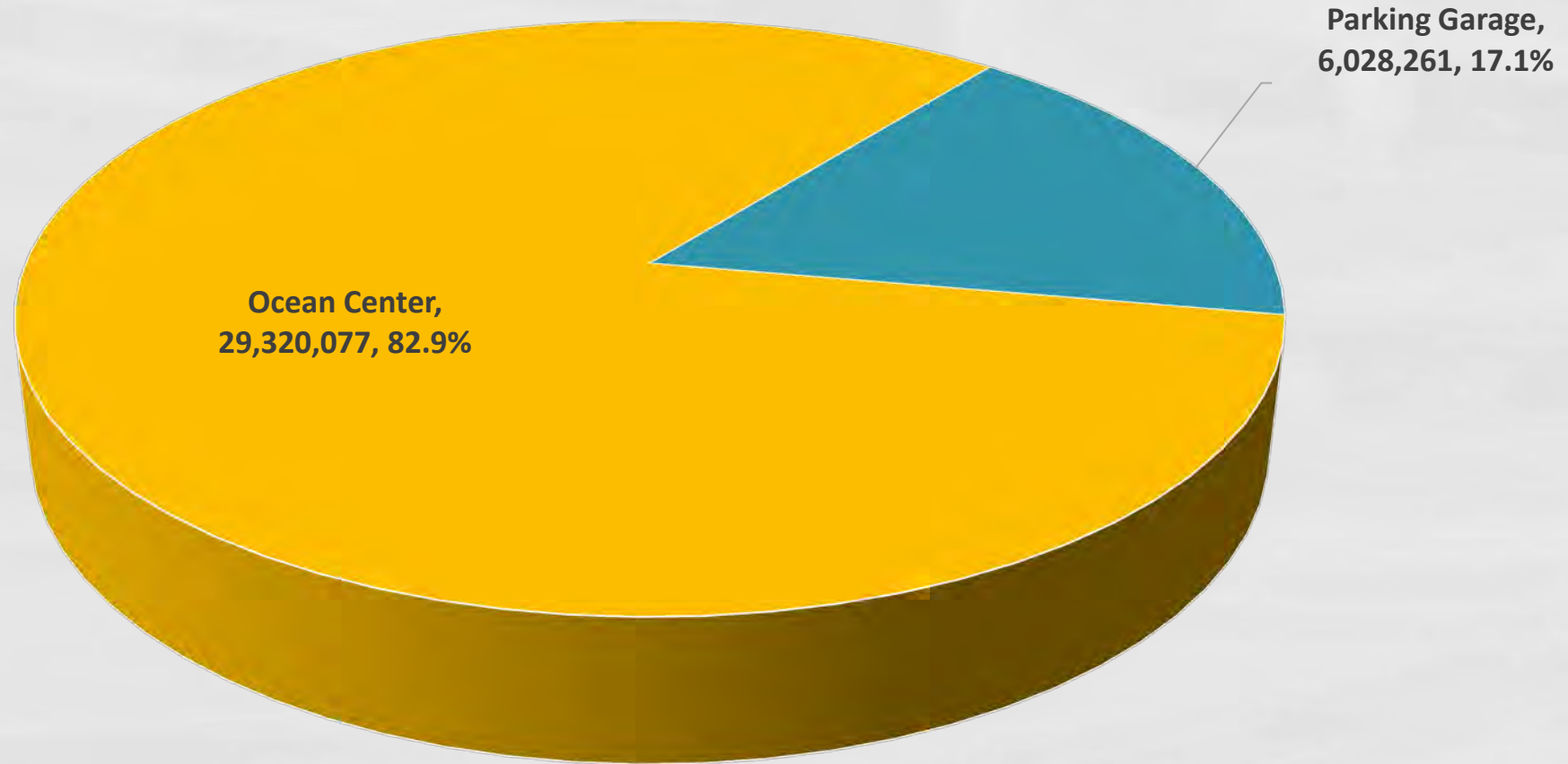
# Human Resources Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	3,206,705	3,346,706
Operating Expenses	66,184,419	73,510,490
Reimbursements	(852,478)	(1,132,025)
Grants & Aids	81,800	75,000
Reserves	15,451,429	14,906,783
<b>Sub-Total</b>	<b>84,071,875</b>	<b>90,706,954</b>
Less Non-Operating Budget	(82,262,917)	(89,100,182)
<b>Total</b>	<b>1,808,958</b>	<b>1,606,772</b>
<b>Funded Full-time Equivalent</b>	<b>34.00</b>	<b>34.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b> <b>(reimbursements from other funds via administrative service charge)</b> <b>Risk Management Fund, &amp; Group Insurance Fund for non-operating budget</b>	

# Community Information Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		1,353,692	1,469,226
Operating Expenses		436,401	460,829
Reimbursements		(430,795)	(577,330)
Capital Outlay		55,000	130,100
Reserves		197,287	224,285
<b>Sub-Total</b>		<b>1,611,585</b>	<b>1,707,110</b>
Less Non-Operating Budget		(247,287)	(300,385)
<b>Total</b>		<b>1,364,298</b>	<b>1,406,725</b>
<b>Funded Full-time Equivalent</b>		<b>15.00</b>	<b>15.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b> (reimbursements from other funds via administrative service charge) Computer Replacement fund (Audio Equipment) for non-operating budget		

# Ocean Center Total FY 2023-24 Recommended Budget by Division



# Ocean Center Budget by Category

County of Volusia

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		3,086,662	3,702,733
Operating Expenses		5,495,475	6,352,381
Reimbursements		(65,051)	(129,701)
Capital Outlay		121,600	107,050
Capital Improvements		35,000	387,800
Grants & Aids		8,465	8,500
Interfund Transfers		5,007,105	5,003,147
Reserves		11,839,274	13,888,167
Sub-Total		25,528,530	29,320,077
Less Operating Transfer		(692,105)	(688,147)
Total		24,836,425	28,631,930
Funded Full-time Equivalent		36.00	37.00
Funding Source(s)		Ocean Center Fund (charges for services), Transfer from Resort Tax, Reimbursements from Parking Garage via Departmental Service Charge	

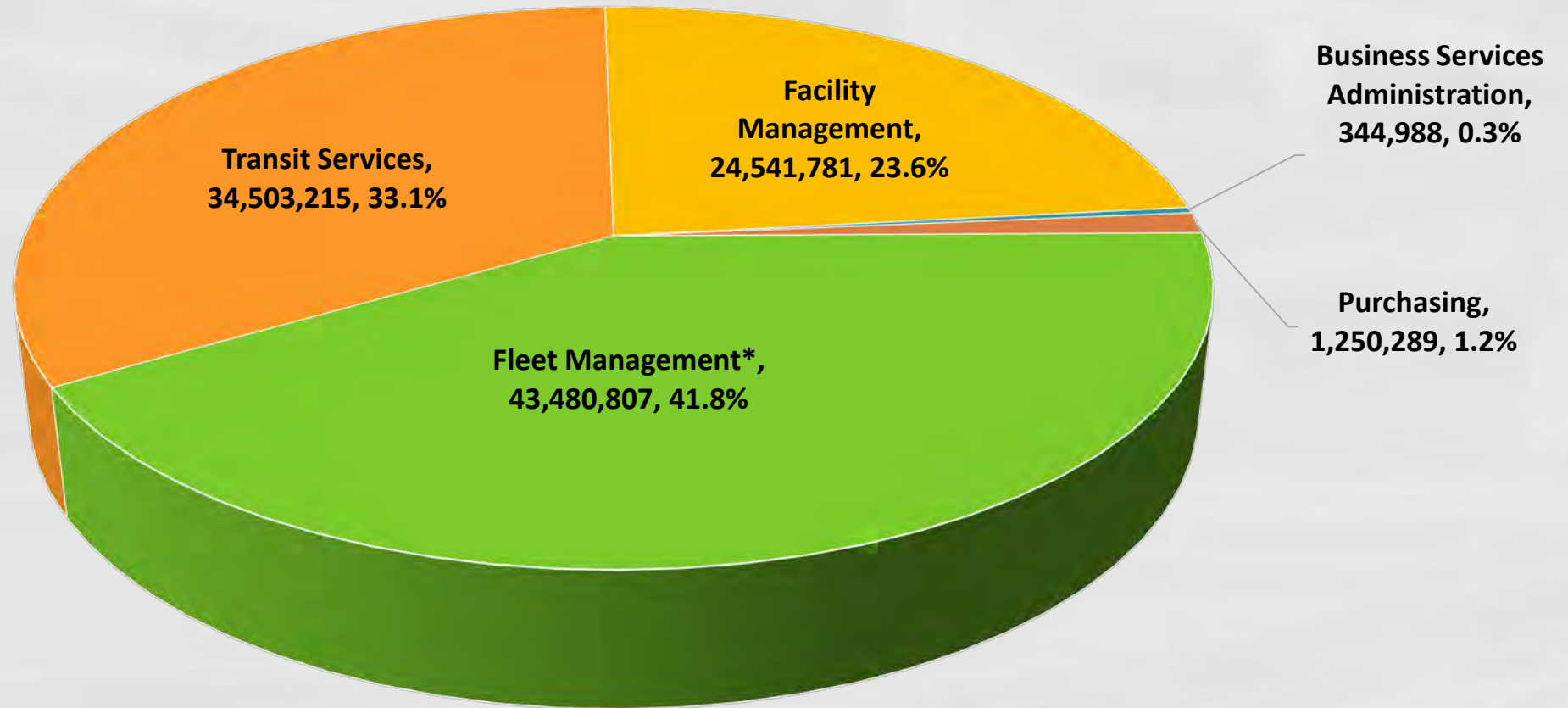
Recommended Budget - 230

# Parking Garage Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	87,704	144,458
Operating Expenses	1,200,140	1,425,675
Capital Outlay	9,000	7,000
Capital Improvements	1,050,000	2,611,000
Debt Service	885,465	891,179
Grants & Aids	300	300
Interfund Transfers	29,866	0
Reserves	74,880	948,649
<b>Sub-Total</b>	<b>3,337,355</b>	<b>6,028,261</b>
Less Operating Transfer	(29,866)	0
<b>Total</b>	<b>3,307,489</b>	<b>6,028,261</b>
<b>Funded Full-time Equivalent</b>	<b>1.00</b>	<b>2.00</b>
Funding Source(s) - Parking Garage Fund (charges for services)		



# Business Services Total FY 2023-24 Recommended Budget by Division



\*Non-operating budget, funded with transfers from operating funds

# Business Services Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		305,810	330,325
Operating Expenses		75,562	72,577
Reimbursements		(74,662)	(57,914)
<b>Total</b>		<b>306,710</b>	<b>344,988</b>
<b>Funded Full-time Equivalent</b>		<b>2.00</b>	<b>2.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from Fleet Fund via Departmental Service Charge)</b>	

# Purchasing Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		1,436,559	1,523,183
Operating Expenses		440,110	421,772
Reimbursements		(592,994)	(694,666)
<b>Total</b>		<b>1,283,675</b>	<b>1,250,289</b>
<b>Funded Full-time Equivalent</b>		<b>15.00</b>	<b>15.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# Facility Management Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	3,373,762	3,581,014
Operating Expenses	7,746,149	9,387,242
Reimbursements	(1,129,536)	(1,021,395)
Capital Outlay	34,300	121,067
Capital Improvements	16,170,458	12,471,278
Grants & Aids	2,475	2,575
<b>Total</b>	<b>26,197,608</b>	<b>24,541,781</b>
<b>Funded Full-time Equivalent</b>	<b>43.00</b>	<b>43.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via Building Maintenance and Janitorial Service Charge)</b>	

# Fleet Management Budget by Category

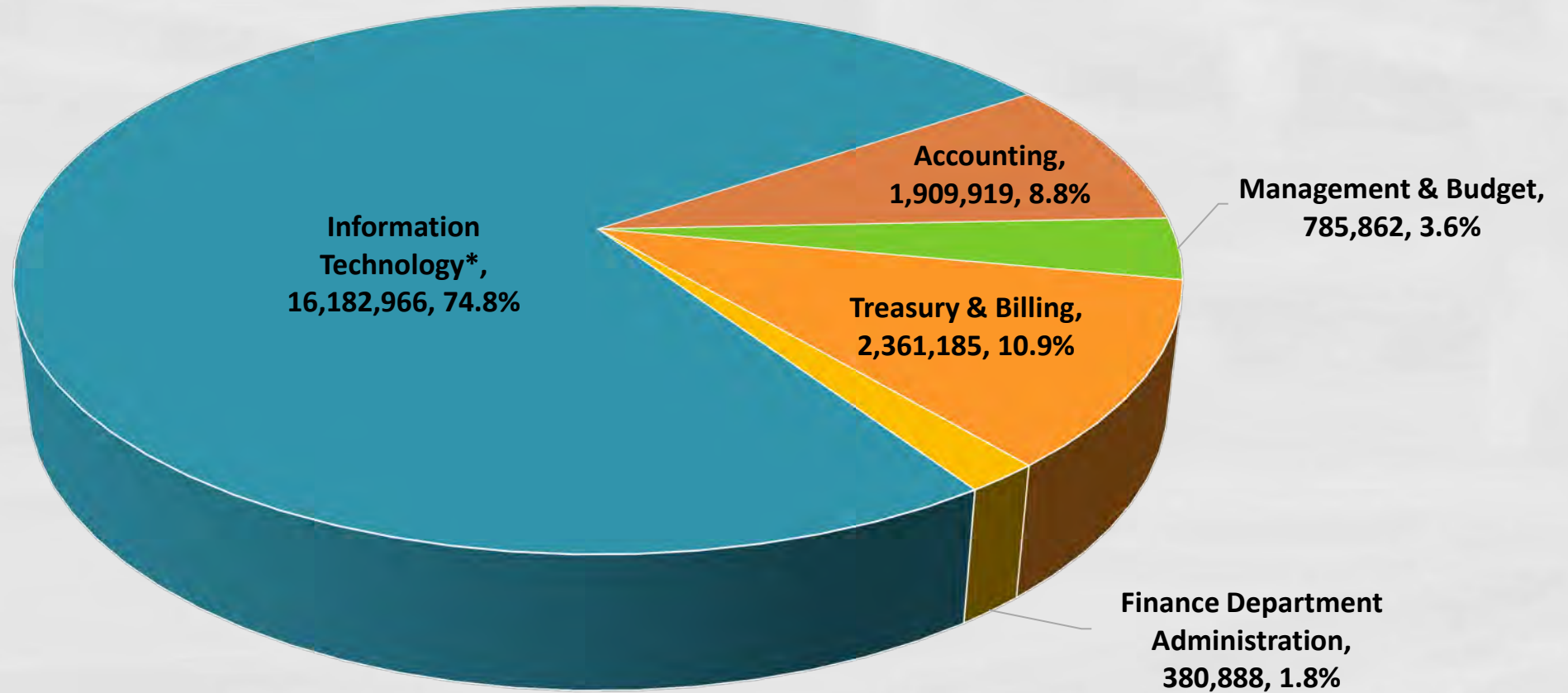
Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Personnel Services	3,753,093	3,690,470
Operating Expenses	11,849,572	12,507,248
Capital Outlay	7,713,275	8,872,342
Capital Improvements	185,000	250,000
Grants & Aids	16,448	12,200
Reserves	19,094,110	18,148,547
<b>Total</b>	<b>42,611,498</b>	<b>43,480,807</b>
<b>Funded Full-time Equivalent</b>	<b>50.00</b>	<b>46.00</b>
<b>Funding Source(s)</b>	<b>Fleet Management &amp; Fleet Replacement Fund (Non-operating budget funded via transfers from operating budgets for services provided)</b>	

\*Entire budget is part of the non-operating budget, funded via transfers from operating funds

# Transit Services Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	68,844	658,814
Operating Expenses	27,512,415	28,620,666
Reserves	1,632,902	5,223,735
<b>Total</b>	<b>29,214,161</b>	<b>34,503,215</b>
<b>Funded Full-time Equivalent</b>	<b>0.00</b>	<b>7.00</b>
<b>Funding Source(s)</b>	<b>Votran/Transit Services Fund</b>	

# Finance Department Total FY 2023-24 Recommended Budget by Division



\*Includes \$4,547,733 of non-operating budget for Computer Replacement services



# Finance Department Administration (CFO)

## Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		516,399	555,574
Operating Expenses		27,371	23,480
Reimbursements		(142,417)	(198,166)
<b>Total</b>		<b>401,353</b>	<b>380,888</b>
<b>Funded Full-time Equivalent</b>		<b>3.00</b>	<b>3.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b> <b>Coronavirus Local Fiscal Recovery Fund</b> <b>(reimbursements from other funds via administrative service charge)</b>		



# Management & Budget Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		817,931	917,829
Operating Expenses		152,756	143,810
Reimbursements		(230,970)	(275,777)
<b>Total</b>		<b>739,717</b>	<b>785,862</b>
<b>Funded Full-time Equivalent</b>		<b>8.00</b>	<b>8.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# Information Technology Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	7,595,741	8,020,826
Operating Expenses	5,617,096	5,948,616
Reimbursements	(2,703,523)	(3,926,189)
Capital Outlay	2,707,600	3,313,500
Reserves	3,403,402	2,826,213
<b>Sub-Total</b>	<b>16,620,316</b>	<b>16,182,966</b>
Less Non-Operating Budget	(4,782,978)	(4,547,733)
<b>Total</b>	<b>11,837,338</b>	<b>11,635,233</b>
<b>Funded Full-time Equivalent</b>	<b>79.00</b>	<b>81.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b> <b>Computer Replacement fund for non-operating budget</b> <b>(reimbursements from other funds via administrative service charge)</b>	

# Accounting Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		2,224,282	2,334,621
Operating Expenses		1,125,885	1,113,356
Reimbursements		(1,037,948)	(1,538,058)
<b>Total</b>		<b>2,312,219</b>	<b>1,909,919</b>
<b>Funded Full-time Equivalent</b>		<b>30.00</b>	<b>29.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

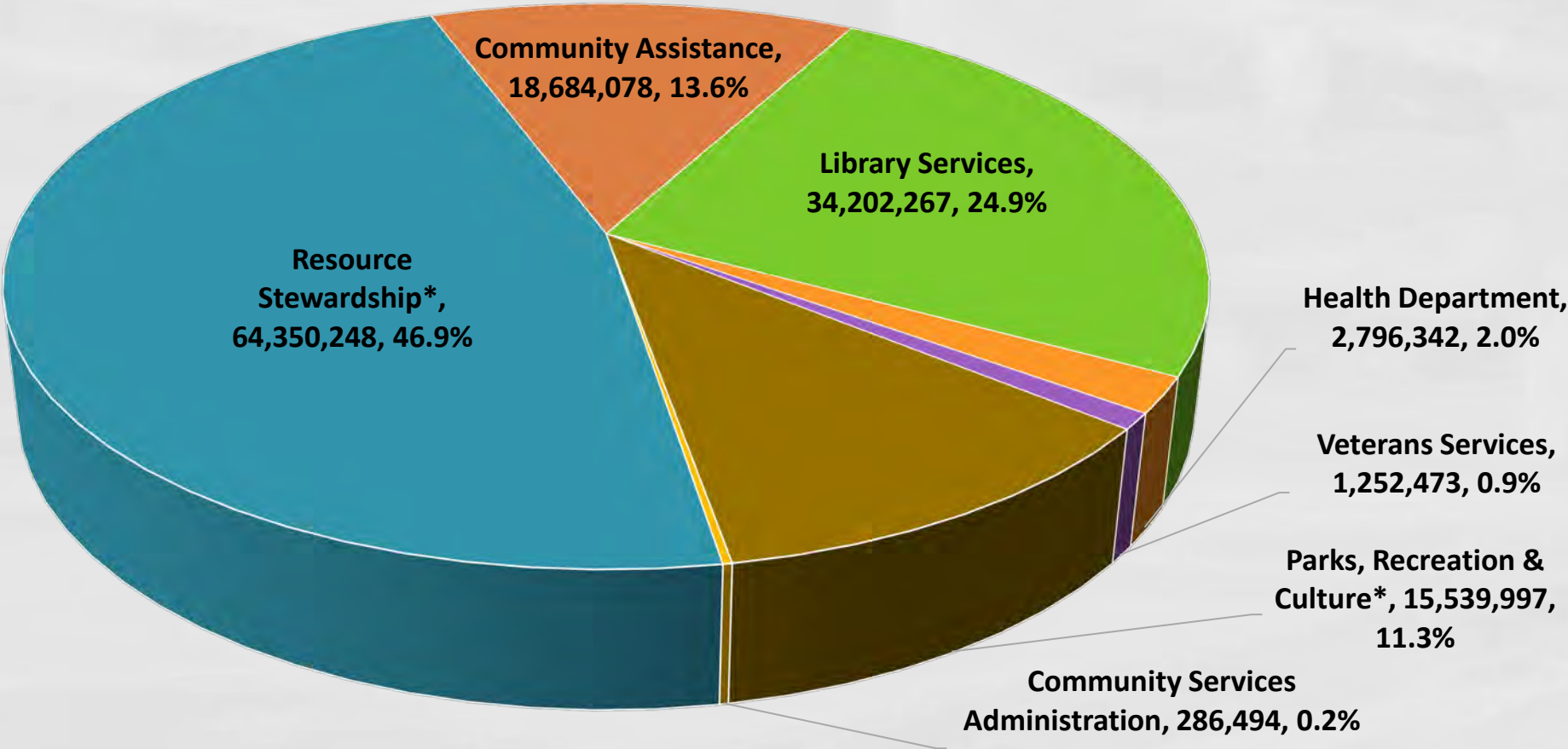
# Treasury & Billing Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		2,059,788	2,297,269
Operating Expenses		892,930	825,161
Reimbursements		(286,357)	(765,047)
Capital Outlay		2,702	2,702
Grants & Aids		450	1,100
<b>Total</b>		<b>2,669,513</b>	<b>2,361,185</b>
<b>Funded Full-time Equivalent</b>		<b>29.00</b>	<b>30.00</b>
<b>Funding Source(s)</b>		<b>General Fund</b> <b>EMS Fund</b> <b>(reimbursements from administrative fees for Resort Tax and</b> <b>Conventional Development Tax collection. Additional</b> <b>reimbursements for investment services)</b>	

# Community Services Department Total FY 2023-24 Recommended Budget by Division

County of Volusia

Recommended Budget - 244



\*Includes \$2,648,500 of non-operating budget for Capital Projects

# Community Services Administration Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		392,157	357,705
Operating Expenses		10,606	12,558
Reimbursements		(72,349)	(83,769)
<b>Total</b>		<b>330,414</b>	<b>286,494</b>
<b>Funded Full-time Equivalent</b>		<b>3.00</b>	<b>3.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via Departmental Service Charge)</b>		

# Resource Stewardship Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	1,928,793	2,136,339
Operating Expenses	1,988,248	2,227,040
Capital Outlay	60,765	60,000
Capital Improvements	62,000	1,529,594
Grants and Aids	5,101,615	5,192,368
Interfund Transfers	1,500,000	7,177,120
Reserves	41,550,989	46,027,787
<b>Sub-Total</b>	<b>52,192,413</b>	<b>64,350,248</b>
Less non-operating budget	0	(1,300,000)
<b>Total</b>	<b>52,192,413</b>	<b>63,050,248</b>
<b>Funded Full-time Equivalent</b>	<b>28.00</b>	<b>29.00</b>
<b>Funding Source(s)</b>	<b>General Fund, Volusia Forever Fund, ECHO Fund</b>	

ECHO Direct County Expenditures Capital Fund for non-operating budget

# Community Assistance Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	1,234,662	1,580,572
Operating Expenses	8,561,704	9,407,152
Grants and Aids	6,704,366	6,845,206
Interfund Transfers	123,000	123,000
Reserves	188,867	728,148
Total	16,812,599	18,684,078
Funded Full-time Equivalent	13.00	15.00
Funding Source(s)	General Fund, Opioid Settlement Funds, Dori Slosberg Fund	



# Library Services Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	11,794,917	12,622,420
Operating Expenses	9,453,662	9,827,267
Capital Outlay	189,075	129,525
Capital Improvements	797,427	365,825
Interfund Transfers	2,000,000	2,000,000
Reserves	8,858,206	9,257,230
<b>Total</b>	<b>33,093,287</b>	<b>34,202,267</b>
<b>Funded Full-time Equivalent</b>	<b>173.00</b>	<b>173.00</b>
<b>Funding Source(s)</b>	<b>Library Fund &amp; Library Endowment Fund</b>	

# Health Department Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses		772,927	817,264
Grants & Aids		1,931,664	1,979,078
<b>Total</b>		<b>2,704,591</b>	<b>2,796,342</b>
<b>Funded Full-time Equivalent</b>		<b>0.00</b>	<b>0.00</b>
<b>Funding Source(s)</b>		<b>General Fund</b>	

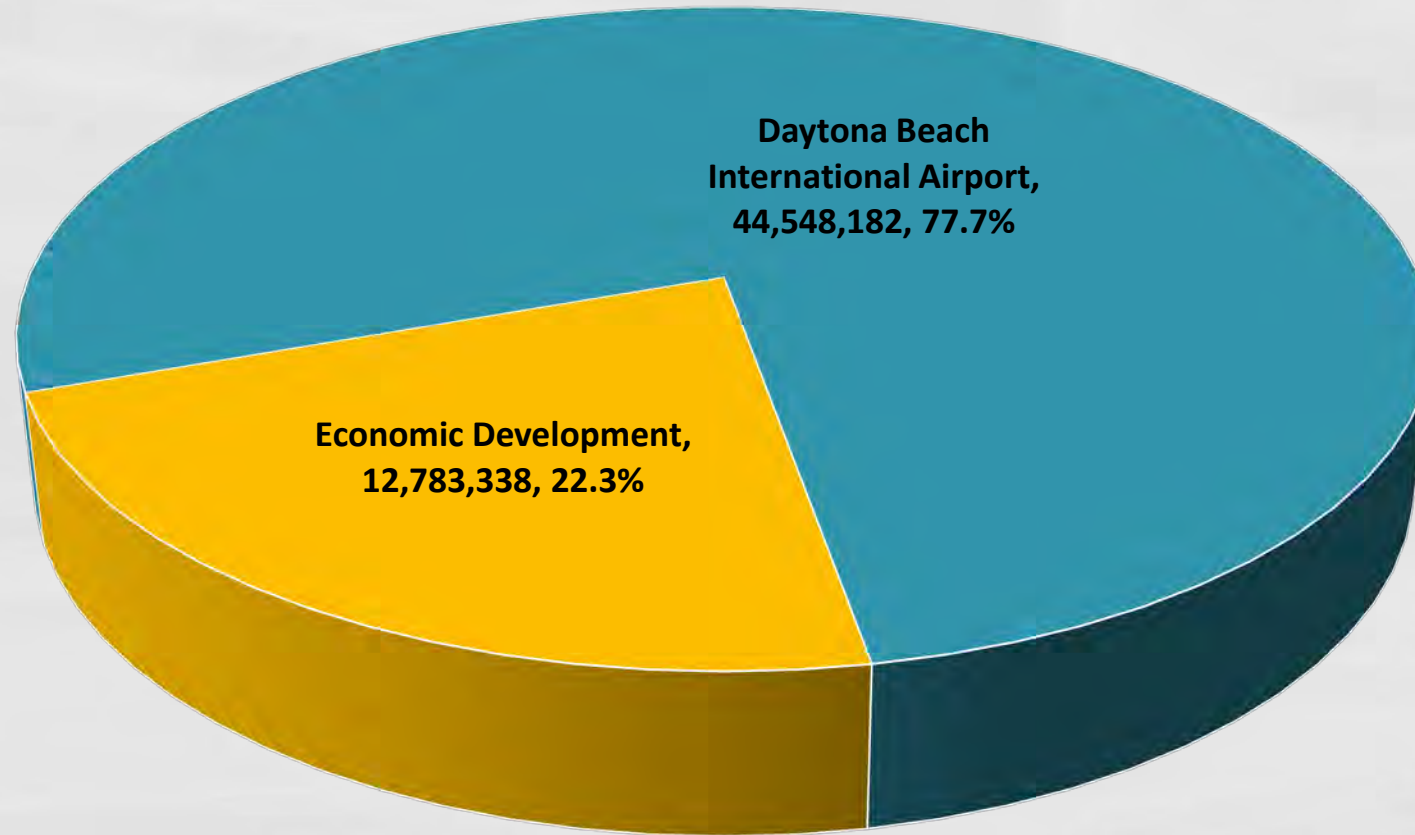
# Veterans Services Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		965,764	1,146,749
Operating Expenses		88,445	105,724
Total		1,054,209	1,252,473
Funded Full-time Equivalent		14.00	15.00
Funding Source(s)		General Fund	

# Parks, Recreation & Culture Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		5,396,773	5,800,275
Operating Expenses		5,125,345	5,060,320
Reimbursements		(1,540,035)	(1,480,560)
Capital Outlay		455,556	95,000
Capital Improvements		1,735,000	4,173,500
Grants & Aids		616,190	615,758
Reserves		2,278,926	1,275,704
Sub-Total		14,067,755	15,539,997
Less Non-Operating Budget		0	(1,348,500)
Total		14,067,755	14,191,497
Funded Full-time Equivalent		96.02	96.02
Funding Source(s)	General Fund, MSD Fund, Park Impact Fees, & Gemini Springs Endowment Fund ECHO Direct County Expenditures Capital Fund for non-operating budget		

# Aviation & Economic Resources Total FY 2023-24 Recommended Budget by Division



# Economic Development Budget by Category

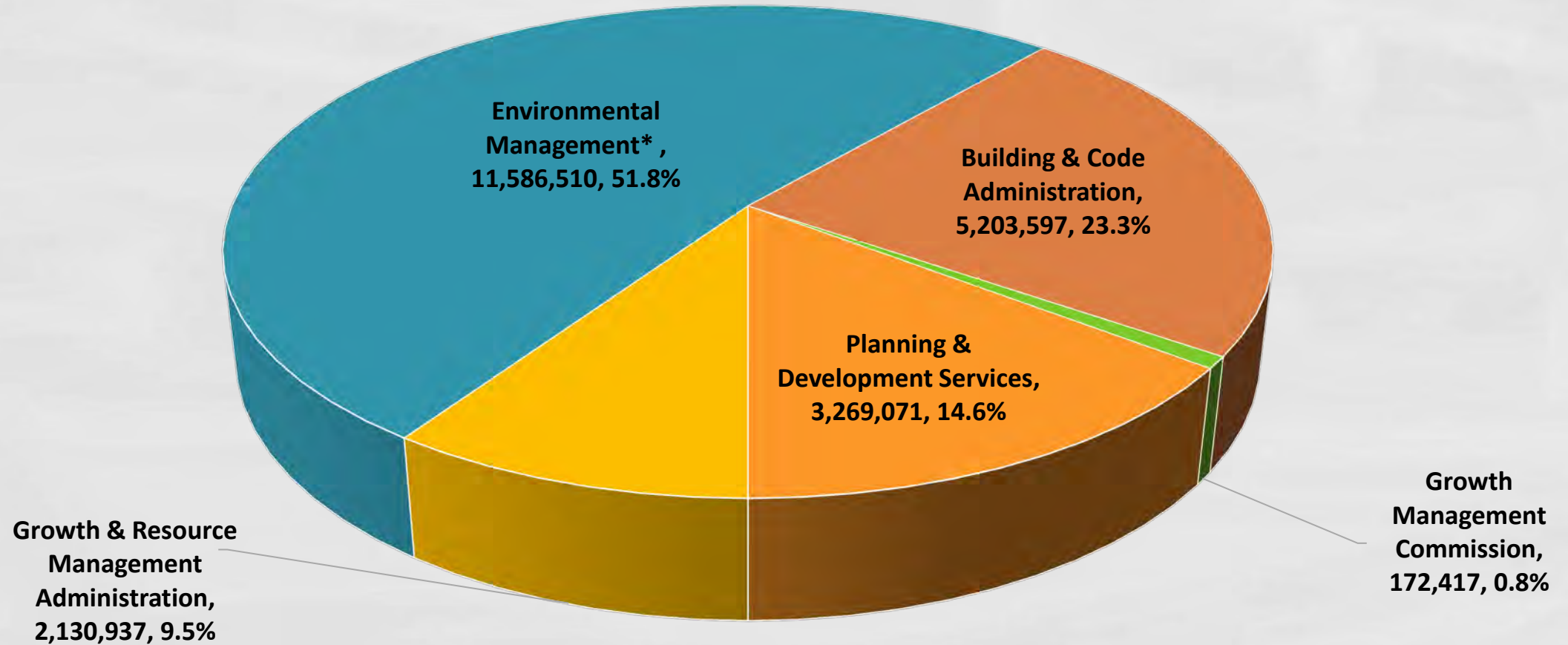
Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	873,080	946,562
Operating Expenses	9,084,211	1,124,947
Reserves	0	10,711,829
<b>Total</b>	<b>9,957,291</b>	<b>12,783,338</b>
<b>Funded Full-time Equivalent</b>	<b>7.00</b>	<b>7.00</b>
<b>Funding Source(s)</b>	<b>Economic Development fund visa transfers from the General Fund</b>	

# Daytona Beach International Airport Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		4,033,361	4,365,718
Operating Expenses		9,405,783	10,119,817
Capital Outlay		384,205	564,000
Capital Improvements		675,000	1,400,000
Reserves		40,536,699	28,098,647
<b>Total</b>		<b>55,035,048</b>	<b>44,548,182</b>
<b>Funded Full-time Equivalent</b>		<b>50.00</b>	<b>50.00</b>
<b>Funding Source(s)</b>		<b>Daytona Beach International Airport Fund, Passenger Facility Charge Fund, Customer Facility Charge Fund</b>	



# Growth & Resource Management Total FY 2023-24 Recommended Budget by Division



\*Includes \$2,678,620 of non-operating budget for Capital Projects



# Growth & Resource Management Administration Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		1,155,249	1,259,793
Operating Expenses		1,001,380	738,047
Reimbursements		(406,504)	(342,215)
Capital Outlay		4,800	0
Reserves		0	475,312
<b>Total</b>		<b>1,754,925</b>	<b>2,130,937</b>
<b>Funded Full-time Equivalent</b>		<b>11.00</b>	<b>11.00</b>
<b>Funding Source(s)</b>		<b>General Fund, MSD Fund, Impact Fee Administration Fund (reimbursements from Fleet Fund via Departmental Service Charge)</b>	

# Environmental Management Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		3,598,356	3,872,400
Operating Expenses		3,338,120	2,622,517
Reimbursements		(70,000)	(100,000)
Capital Outlay		105,100	61,908
Capital Improvements		70,000	2,731,620
Grants & Aids		60,957	97,838
Reserves		1,321,139	2,300,227
<b>Sub-Total</b>		<b>8,423,672</b>	<b>11,586,510</b>
Less Non-Operating Budget		0	(2,678,620)
<b>Total</b>		<b>8,423,672</b>	<b>8,907,890</b>
<b>Funded Full-time Equivalent</b>		<b>45.01</b>	<b>46.01</b>
<b>Funding Source(s)</b>	<b>General Fund, Tree Mitigation Fund, MSD Fund, Manatee Conservation Fund, Wetland Mitigation Fund, Dune Restoration Fund, &amp; Beach Management Fund</b> <b>ECHO Direct County Expenditures Capital Fund for non-operating budget</b>		

# Building & Code Administration Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		2,967,980	3,382,786
Operating Expenses		1,198,332	1,335,994
Capital Outlay		0	17,500
Reserves		480,052	467,317
<b>Total</b>		<b>4,646,364</b>	<b>5,203,597</b>
<b>Funded Full-time Equivalent</b>		<b>37.00</b>	<b>40.00</b>
<b>Funding Source(s)</b>		<b>General Fund, MSD Fund, &amp; Building Permits Fund</b>	

# Growth Management Commission

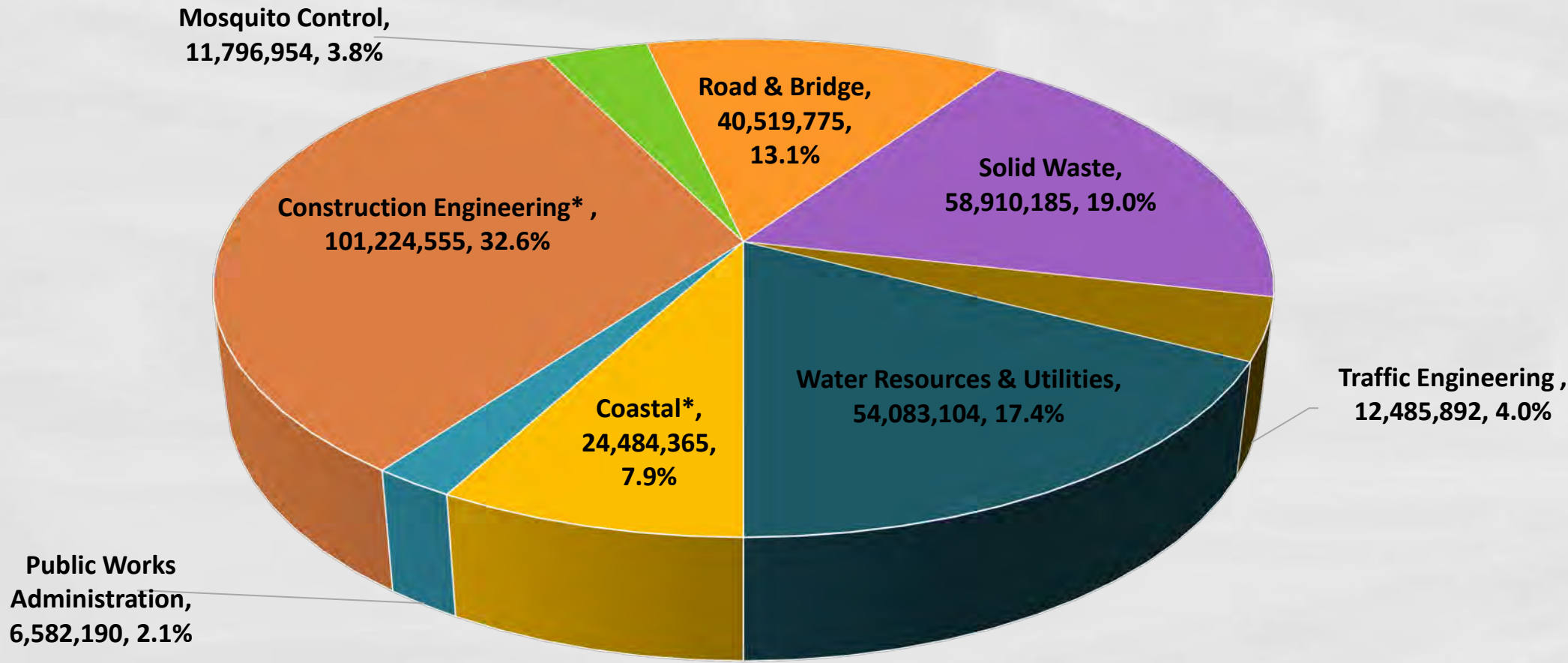
## Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	42,175	45,401
Operating Expenses	144,134	127,016
<b>Total</b>	<b>186,309</b>	<b>172,417</b>
<b>Funded Full-time Equivalent</b>	<b>0.50</b>	<b>0.50</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Planning & Development Services Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	2,393,337	2,493,555
Operating Expenses	934,215	770,984
Capital Outlay	10,400	4,532
<b>Total</b>	<b>3,337,952</b>	<b>3,269,071</b>
<b>Funded Full-time Equivalent</b>	<b>27.00</b>	<b>27.00</b>
<b>Funding Source(s)</b>	<b>General Fund &amp; MSD Fund</b>	

# Public Works Department Total FY 2023-24 Recommended Budget by Division



\*Includes \$5,502,641 of non-operating budget for Capital Projects

# Public Works Administration Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	910,246	946,200
Operating Expenses	275,880	258,176
Reimbursements	(627,158)	(595,509)
Capital Outlay	7,700	0
Reserves	6,002,063	5,973,323
<b>Total</b>	<b>6,568,731</b>	<b>6,582,190</b>
<b>Funded Full-time Equivalent</b>	<b>7.00</b>	<b>7.00</b>
<b>Funding Source(s)</b>	<b>Transportation Trust Fund (reimbursements from other funds via departmental service charge)</b>	



# Coastal Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		1,909,405	2,081,361
Operating Expenses		8,586,790	10,035,092
Capital Outlay		25,400	63,900
Capital Improvements		1,850,000	5,385,000
Grants & Aids		257,797	268,341
Interfund Transfers		750,000	3,200,000
Reserves		4,988,732	3,450,671
<b>Sub-Total</b>		<b>18,368,124</b>	<b>24,484,365</b>
Less Non-Operating Budget		0	(3,550,000)
<b>Total</b>		<b>18,368,124</b>	<b>20,934,365</b>
<b>Funded Full-time Equivalent</b>		<b>27.00</b>	<b>27.00</b>
<b>Funding Source(s)</b>	<b>General Fund, Port District Fund, &amp; Beach Management Fund</b> <b>ECHO Direct County Expenditures Capital Fund &amp; Port Capital Projects</b> <b>Fund for non-operating budget</b>		



# Construction Engineering Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		3,172,634	3,384,458
Operating Expenses		2,132,943	1,725,407
Reimbursements		(2,042,273)	(2,046,883)
Capital Improvements		23,905,160	36,135,211
Interfund Transfers		5,526,852	5,518,878
Reserves		49,637,579	56,507,484
<b>Sub-Total</b>		<b>82,332,895</b>	<b>101,224,555</b>
Less Operating Transfer		(5,526,852)	(5,518,878)
Less non-operating budget		0	(1,952,641)
<b>Total</b>		<b>76,806,043</b>	<b>93,753,036</b>
<b>Funded Full-time Equivalent</b>		<b>32.00</b>	<b>32.00</b>
<b>Funding Source(s)</b>	General Fund, Transportation Trust Fund, Road Impact Fees, MSD Fund, Special Assessments Fund, & Road Proportionate Share Fund Bond Funded Road Program for non-operating budget		

# Mosquito Control Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		2,115,315	2,300,670
Operating Expenses		3,262,754	3,339,836
Reimbursements		(300,000)	(300,000)
Capital Outlay		219,000	1,223,600
Capital Improvements		400,000	0
Grants & Aids		224,329	285,814
Interfund Transfers		1,650,000	1,750,000
Reserves		2,256,098	3,197,034
<b>Total</b>		<b>9,827,496</b>	<b>11,796,954</b>
<b>Funded Full-time Equivalent</b>		<b>27.00</b>	<b>27.00</b>
<b>Funding Source(s)</b>		<b>Mosquito Control Fund &amp; MSD Fund</b>	

# Road & Bridge Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	10,885,268	11,577,654
Operating Expenses	17,255,511	18,052,903
Reimbursements	(2,916,228)	(2,914,205)
Capital Outlay	2,128,688	1,851,510
Capital Improvements	1,695,000	3,875,000
Reserves	8,159,545	8,076,913
<b>Total</b>	<b>37,207,784</b>	<b>40,519,775</b>
<b>Funded Full-time Equivalent</b>	<b>163.45</b>	<b>163.45</b>
<b>Funding Source(s)</b>	<b>Transportation Trust Fund, Road District Maintenance Fund, &amp; Stormwater Fund</b>	

# Solid Waste Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	5,621,692	5,964,845
Operating Expenses	22,979,382	26,883,728
Capital Outlay	3,604,020	4,380,078
Capital Improvements	10,552,625	4,690,000
Grants & Aids	250,000	0
Interfund Transfers	848,000	1,077,054
Reserves	14,470,731	15,914,480
<b>Sub-Total</b>	<b>58,326,450</b>	<b>58,910,185</b>
Less Operating Transfer	(848,000)	(1,077,054)
<b>Total</b>	<b>57,478,450</b>	<b>57,833,131</b>
<b>Funded Full-time Equivalent</b>	<b>77.00</b>	<b>77.00</b>
<b>Funding Source(s) Waste Collection Fund &amp; Solid Waste Fund</b>		

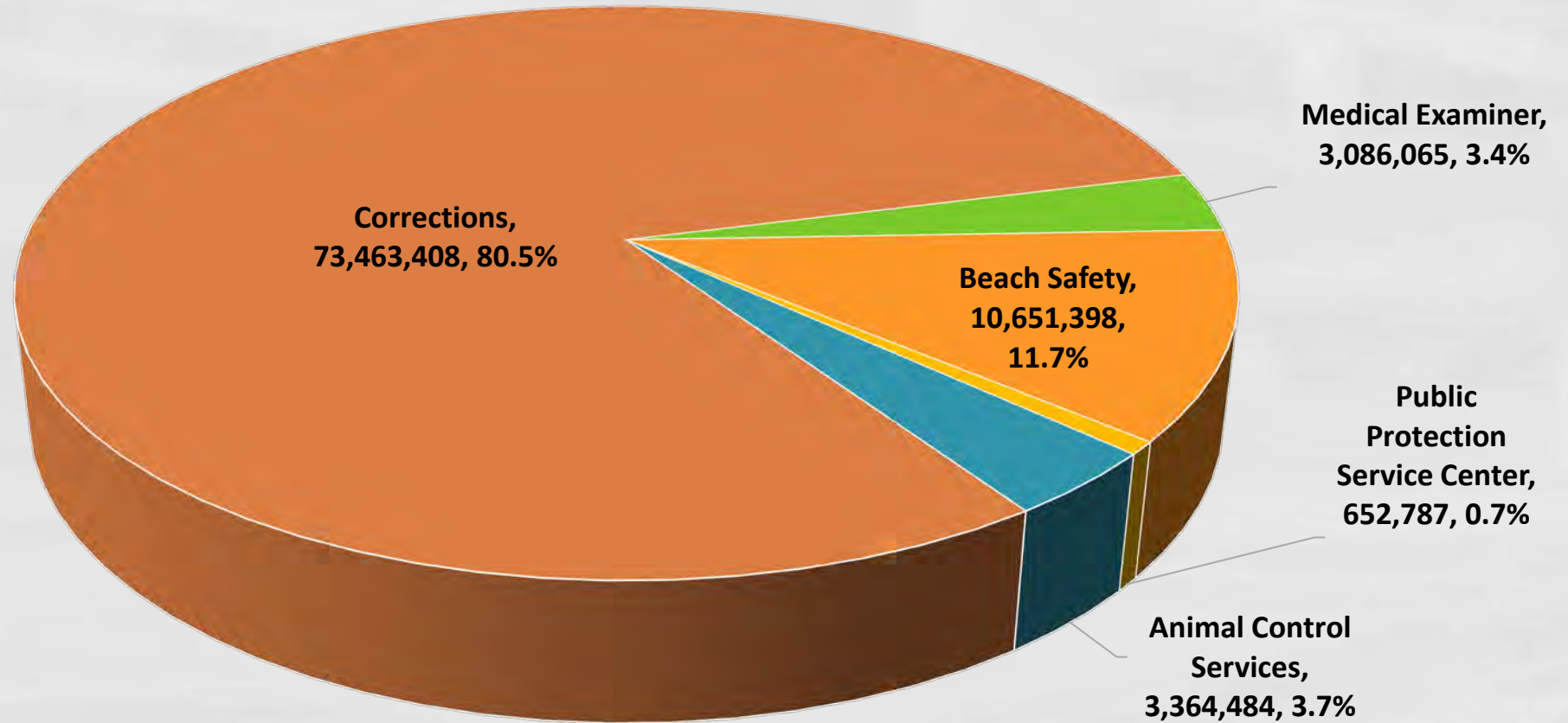
# Traffic Engineering Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		1,876,886	2,138,653
Operating Expenses		2,586,622	2,778,128
Capital Outlay		35,000	349,500
Capital Improvements		2,031,483	2,295,000
Reserves		2,137,565	4,924,611
<b>Total</b>		<b>8,667,556</b>	<b>12,485,892</b>
<b>Funded Full-time Equivalent</b>		<b>20.00</b>	<b>24.00</b>
<b>Funding Source(s)</b>		<b>Transportation Trust</b>	

# Water Resources & Utilities Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		4,873,002	5,378,555
Operating Expenses		7,440,719	8,460,950
Capital Outlay		150,000	196,002
Capital Improvements		14,954,348	19,961,950
Debt Service		601,018	600,886
Reserves		15,418,998	19,484,761
<b>Total</b>		<b>43,438,085</b>	<b>54,083,104</b>
<b>Funded Full-time Equivalent</b>		<b>58.00</b>	<b>60.00</b>
<b>Funding Source(s)</b>		<b>Water and Sewer Utilities Fund</b>	

# Public Protection Department Total FY 2023-24 Recommended Budget by Division



# Public Protection Administration Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	1,117,667	601,170
Operating Expenses	119,384	66,379
Reimbursements	(271,257)	(26,762)
Capital Outlay	0	12,000
Grants & Aids	500	0
<b>Total</b>	<b>966,294</b>	<b>652,787</b>
<b>Funded Full-time Equivalent</b>	<b>8.00</b>	<b>4.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via departmental service charge)</b>	



# Animal Control Services Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	1,374,738	1,502,483
Operating Expenses	1,189,042	1,194,546
Capital Outlay	65,700	55,805
Capital Improvements	420,000	607,000
Grants & Aids	3,000	4,650
<b>Total</b>	<b>3,052,480</b>	<b>3,364,484</b>
<b>Funded Full-time Equivalent</b>	<b>19.00</b>	<b>19.00</b>
<b>Funding Source(s)</b>	<b>MSD Fund &amp; Port District Fund</b>	

# Corrections Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	34,294,378	37,249,221
Operating Expenses	19,332,962	22,727,995
Capital Outlay	283,468	325,070
Capital Improvements	4,710,000	8,810,000
Reserves	3,259,635	4,351,122
<b>Total</b>	<b>61,880,443</b>	<b>73,463,408</b>
<b>Funded Full-time Equivalent</b>	<b>360.50</b>	<b>360.50</b>
<b>Funding Source(s)</b>	<b>General Fund &amp; Inmate Welfare Fund</b>	

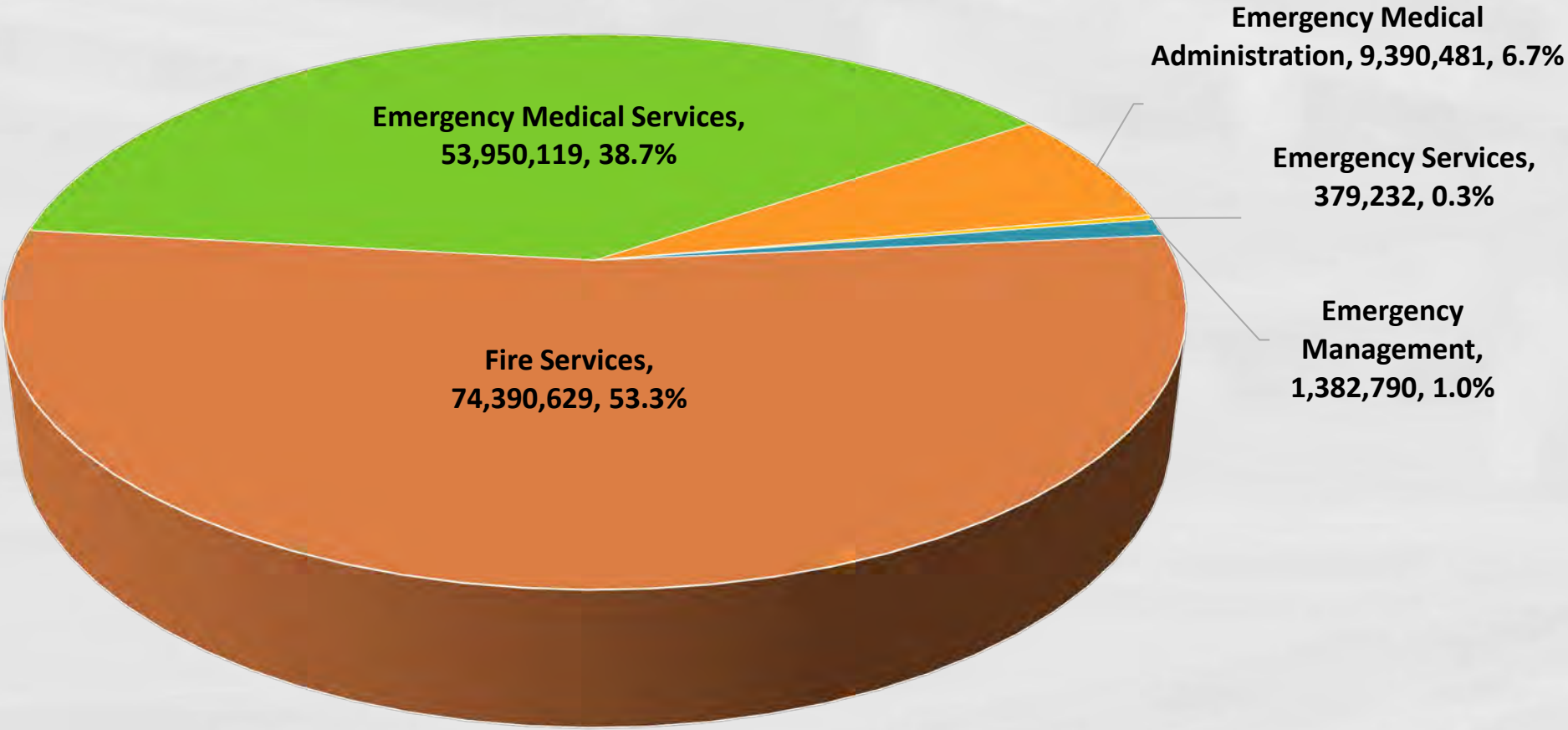
# Medical Examiner Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses	2,933,389	3,080,887
Capital Outlay	4,300	5,000
Grants & Aids	178	178
<b>Total</b>	<b>2,937,867</b>	<b>3,086,065</b>
<b>Funded Full-time Equivalent</b>	<b>0.00</b>	<b>0.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Beach Safety Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	8,786,496	8,008,607
Operating Expenses	1,795,725	1,761,812
Capital Outlay	214,117	205,979
Capital Improvements	675,000	675,000
Reserves	1,391	0
<b>Total</b>	<b>11,472,729</b>	<b>10,651,398</b>
<b>Funded Full-time Equivalent</b>	<b>116.11</b>	<b>101.11</b>
<b>Funding Source(s)</b>	<b>Beach Management Fund via transfer from the General Fund</b>	

# Emergency Services Department Total FY 2023-24 Recommended Budget by Division



# Emergency Services Administration Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	0	610,285
Operating Expenses	0	53,909
Reimbursements	0	(284,962)
<b>Total</b>	<b>0</b>	<b>379,232</b>
<b>Funded Full-time Equivalent</b>	<b>0.00</b>	<b>4.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via departmental service charge)</b>	

# Emergency Management Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services		593,828	609,596
Operating Expenses		371,397	413,194
Capital Outlay		5,000	0
Capital Improvements		0	360,000
<b>Total</b>		<b>970,225</b>	<b>1,382,790</b>
<b>Funded Full-time Equivalent</b>		<b>6.00</b>	<b>6.50</b>
<b>Funding Source(s)</b>	<b>General Fund</b>		

# Fire Services Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	28,096,688	32,031,642
Operating Expenses	9,994,092	9,973,625
Reimbursements	(89,440)	(92,689)
Capital Outlay	2,466,471	1,416,735
Capital Improvements	2,779,885	18,611,218
Grants & Aids	736,391	783,011
Reserves	21,775,475	11,667,087
<b>Total</b>	<b>65,759,562</b>	<b>74,390,629</b>
<b>Funded Full-time Equivalent</b>	<b>223.00</b>	<b>229.50</b>
<b>Funding Source(s)</b>	<b>General Fund, Fire Rescue District, Fire Impact Fees, Daytona Beach International Airport Fund</b>	



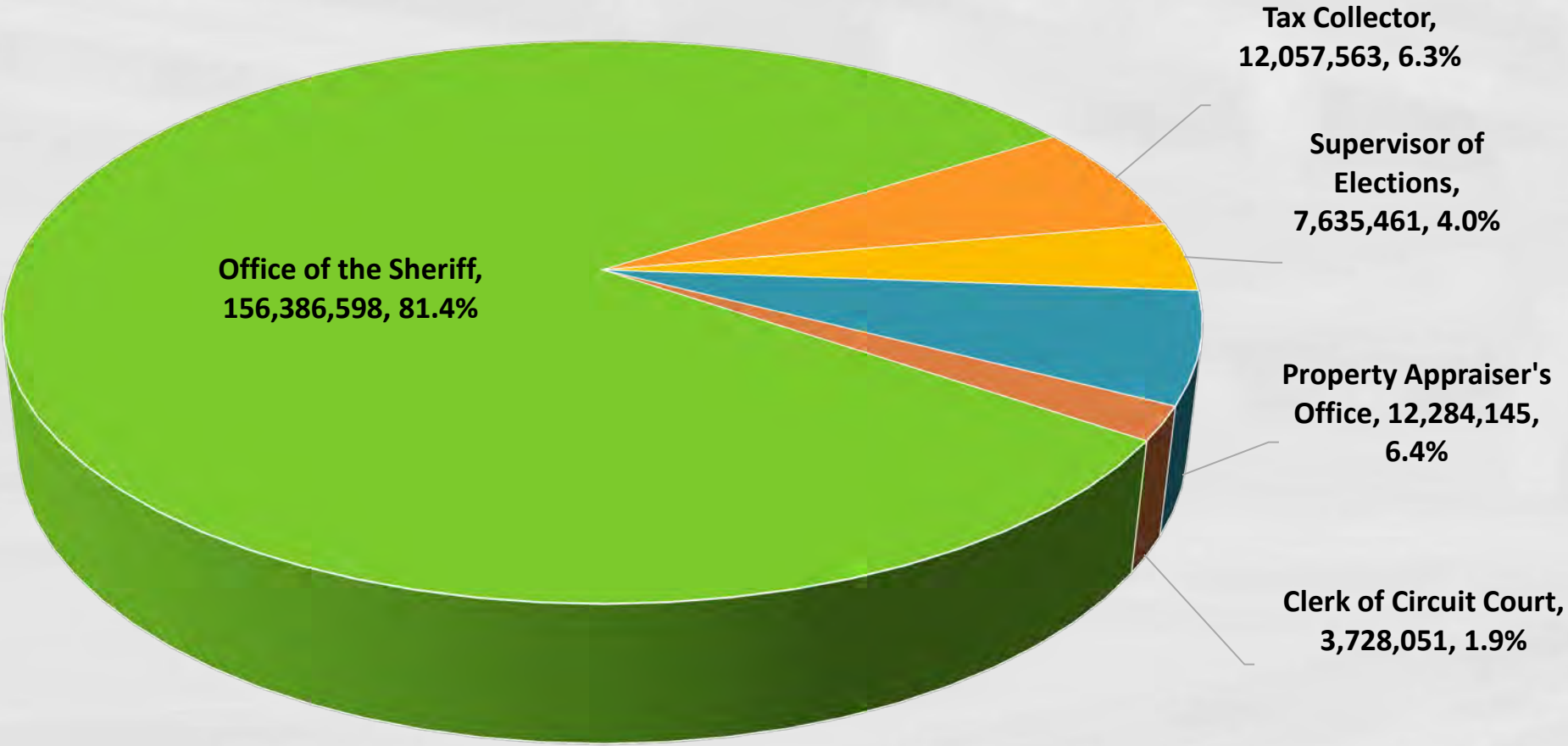
# Emergency Medical Services Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	22,057,209	23,806,984
Operating Expenses	6,349,512	11,969,531
Reimbursements	(2,266)	(1,750)
Capital Outlay	1,715,103	1,875,650
Capital Improvements	0	1,861,543
Grants & Aids	250	250
Reserves	14,116,980	14,437,911
<b>Total</b>	<b>44,236,788</b>	<b>53,950,119</b>
<b>Funded Full-time Equivalent</b>	<b>252.50</b>	<b>257.25</b>
<b>Funding Source(s)</b>	<b>Emergency Medical Services Fund (General Fund Subsidized)</b>	

# Emergency Medical Administration Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	587,350	744,107
Operating Expenses	308,119	312,505
Capital Outlay	0	18,028
Grants & Aids	1,703,808	1,698,164
Interfund Transfers	6,617,677	6,617,677
<b>Sub-Total</b>	<b>9,216,954</b>	<b>9,390,481</b>
Less Operating Transfer	(6,617,677)	(6,617,677)
<b>Total</b>	<b>2,599,277</b>	<b>2,772,804</b>
<b>Funded Full-time Equivalent</b>	<b>4.50</b>	<b>5.50</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Constitutional Offices Total FY 2023-24 Recommended Budget by Division



# Office of the Sheriff Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses	484,869	515,221
Capital Improvements	406,632	350,000
Grants & Aids	0	2,608,539
Interfund Transfers	111,215,825	152,876,381
Reserves	0	36,457
Sub-Total	112,107,326	156,386,598
Less Operating Transfer	0	(22,125,779)
Total	112,107,326	134,260,819
Funding Source(s)	Public Safety Fund, General Fund, E911 Fund, MSD Fund, Law Enforcement Trust Fund, Federal Forfeiture Sharing Treasury Fund, Law Enforcement Education Trust Fund	

# Supervisor of Elections Funding or Support Provided from Volusia County's Budgeted Funds

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses		264,070	307,692
Interfund Transfers		5,273,909	7,327,769
<b>Total</b>		<b>5,537,979</b>	<b>7,635,461</b>
<b>Funding Source(s)</b>		<b>General Fund</b>	

# Property Appraiser's Office Funding or Support Provided from Volusia County's Budgeted Funds

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses		11,226,041	12,284,145
Total		11,226,041	12,284,145
Funding Source(s)		Commissions paid via Volusia County's Ad Valorem Taxing Funds	

\*Does not represent total budget for the Property Appraiser's Office. Please see [Volusia County Property Appraiser's Office \(vcgov.org\)](https://www.vcgov.org) for full budget details

# Tax Collector Funding or Support Provided from Volusia County’s Budgeted Funds

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses		11,237,945	12,057,563
Total		11,237,945	12,057,563
Funding Source(s)		Commissions paid via Volusia County’s Ad Valorem Taxing Funds	

\*Does not represent total budget for the Tax Collector. Please see [Tax Collector - Volusia County | Home \(vctaxcollector.org\)](https://vctaxcollector.org) for full budget details



# Clerk of Circuit Court Funding or Support Provided from Volusia County's Budgeted Funds

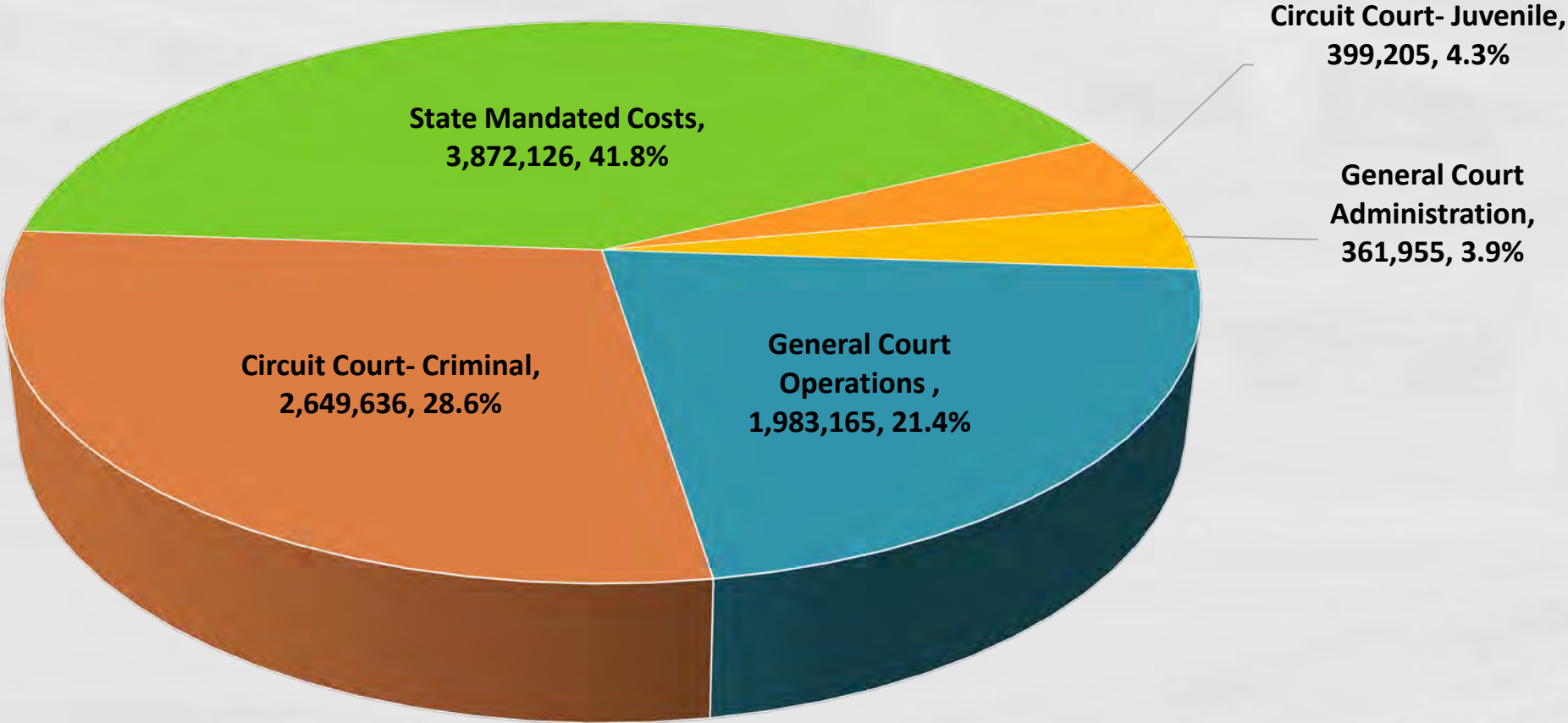
Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses	306,181	386,051
Capital Improvements	0	350,000
Grants & Aids	2,617,000	2,992,000
<b>Total</b>	<b>2,923,181</b>	<b>3,728,051</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

\*Does not represent total budget for the Clerk of Circuit Court. Please see [LAURA E. ROTH | Clerk of the Circuit Court, Volusia County Florida](#) for full budget details



# Court Programs & Operations Total FY 2023-24

## Recommended Budget by Division



# General Court Administration Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses		313,337	359,455
Capital Outlay		0	2,500
Total		313,337	361,955
Funding Source(s)		General Fund	

# General Court Operations Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Personnel Services		912,016	1,016,891
Operating Expenses		632,547	615,598
Capital Outlay		413,200	350,676
<b>Total</b>		<b>1,957,763</b>	<b>1,983,165</b>
<b>Funded Full-time Equivalent</b>		<b>11.00</b>	<b>11.00</b>
<b>Funding Source(s)</b>		<b>General Fund</b>	

\*Includes funding for Information Systems within the court system and UA lab funding

# Circuit Court - Criminal Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Personnel Services		2,183,502	2,336,244
Operating Expenses		292,131	313,392
<b>Total</b>		<b>2,475,633</b>	<b>2,649,636</b>
<b>Funded Full-time Equivalent</b>		<b>30.00</b>	<b>30.00</b>
<b>Funding Source(s)</b>		<b>General Fund</b>	

\*Includes funding for DUI Court Program, Court Interpreters, Drug Court, and Pre-Trial Release programs

# State Mandated Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Personnel Services		97,107	103,872
Operating Expenses		3,242,092	3,478,486
Capital Outlay		168,634	161,000
Grants & Aids		116,959	128,768
<b>Total</b>		<b>3,624,792</b>	<b>3,872,126</b>
<b>Funded Full-time Equivalent</b>		<b>1.00</b>	<b>1.00</b>
<b>Funding Source(s)</b>		<b>General Fund</b>	

\*Includes funding for Central Florida Legal Services, State Attorney, Public Defender, Public Guardian, & Public Law Library

# Circuit Court - Juvenile (Teen Court) Budget by Category

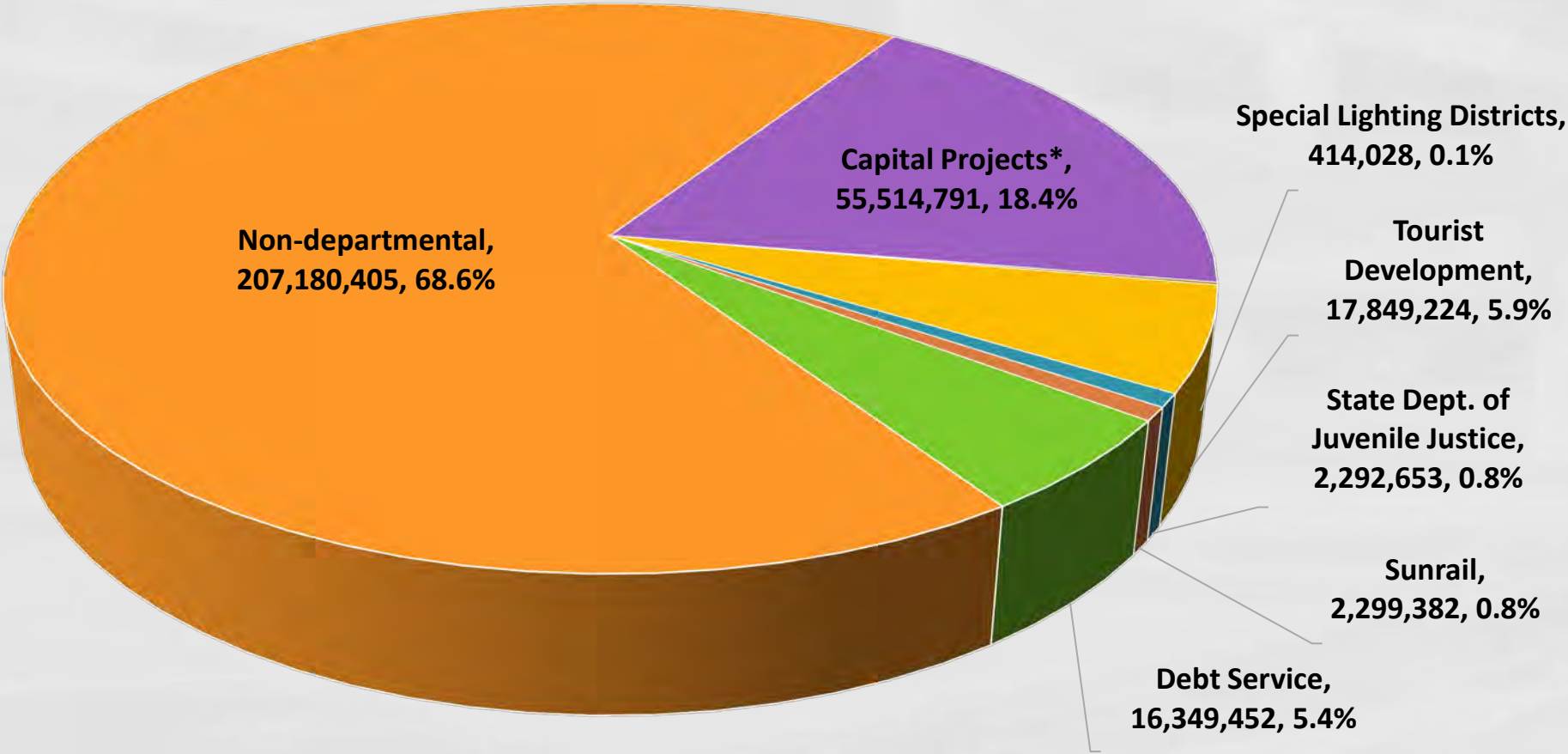
Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Personnel Services	330,925	344,936
Operating Expenses	67,256	54,269
<b>Total</b>	<b>398,181</b>	<b>399,205</b>
<b>Funded Full-time Equivalent</b>	<b>5.00</b>	<b>5.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Other Budgetary Accounts Total FY 2023-24

## Recommended Budget by Function

County of Volusia

Recommended Budget - 294



\*Non-operating budget, funded with transfers from operating funds



# Tourist Development Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Operating Expenses		18,729,488	17,849,224
Total		18,729,488	17,849,224
Funding Source(s)	Convention Development Tax		

\*All funding provided directly to Volusia County's three advertising authorities:

Halifax Advertising Authority - [Daytona Beach, FL | About Us | Advertising in Daytona Beach & The Halifax Area](#)

Southeast Advertising Authority - [SVAA Information \(visitnsbfl.com\)](#)

West Volusia Advertising Authority - [Visit West Volusia](#)



# State Dept. of Juvenile Justice Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Grants & Aids		2,154,749	2,292,653
Total		2,154,749	2,292,653
Funding Source(s)	General Fund		

\*State required payments for juvenile detention center funding

# Sunrail Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Operating Expenses		72,046	2,299,382
Total		72,046	2,299,382
Funding Source(s)	General Fund		

\*Only includes a portion of the year for Deland station and assuming responsibility of the system

# Debt Service Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses		0	429
Debt Service		12,065,719	12,915,726
Reserves		3,188,199	3,433,297
<b>Total</b>		<b>15,253,918</b>	<b>16,349,452</b>
<b>Funding Source(s)</b>	<b>Debt Service funds (202, 208, 209, 213, 215, 295)</b> <b>Daytona Beach International Airport Fund</b>		

# Non-departmental Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Operating Expenses		778,143	816,461
Reimbursements		(5,000,000)	(5,000,000)
Grants & Aids		8,756,077	7,456,538
Interfund Transfers		66,438,893	83,623,125
Reserves		96,381,484	120,284,281
<b>Sub-Total</b>		<b>167,354,597</b>	<b>207,180,405</b>
Less Operating Transfer		(64,188,893)	(82,623,125)
<b>Total</b>		<b>103,165,704</b>	<b>124,557,280</b>
<b>Funding Source(s)</b>	General Fund, Resort Tax Fund, Sales Tax Fund, E911 Fund, MSD Fund, Volusia Forever, Law Enforcement Trust Fund, Federal Forfeiture Sharing Justice Fund, Federal Forfeiture Sharing Treasury Fund, Law Enforcement Education Trust Fund, & Crime Prevention Trust Fund		

\*Non-departmental budgets are mostly for CRA payments and reserve balances that are not assigned to an individual department

# Capital Projects Budget by Category

Category	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget*
Operating Expenses	115,000	360,490
Capital Outlay	2,566,561	522,821
Capital Improvements	15,071,230	17,583,105
Grants & Aids	120,000	55,000
Interfund Transfers	21,046,655	5,470,615
Reserves	38,919,446	31,522,760
<b>Sub-Total</b>	<b>38,919,446</b>	<b>55,514,791</b>
Less non-operating budget	(38,919,446)	(55,514,791)
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Funding Source(s)</b>	<b>Capital Projects Funds (305, 309, 313, 314, 317, 318, 322, 326, 328, 334, 365, 370, 373, &amp; 378) See Budget by Fund and Capital Improvement section of Executive Summary for details</b>	

\*Funding for capital projects comes via transfers from operating funds

# Special Lighting Districts Budget by Category

Category		FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Operating Expenses		363,248	395,633
Reserves		26,632	18,395
<b>Total</b>		<b>389,880</b>	<b>414,028</b>
<b>Funding Source(s)</b>	<b>Special Street Lighting Districts (non-ad valorem taxes)</b> <b>Silver Sands/Bethune Beach MSD (ad valorem taxes)</b>		

\*Budgets are to pay for the energy costs of providing streetlights in special districts by request

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# County of Volusia

## 5-Year Forecast

### Fiscal Years 2022-23 to 2026-27

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Forecasts are a snapshot in time and correspond to results of assumptions at that moment in time. Many things beyond county government control can affect those assumptions such as changes at the federal or state levels, increased cost of construction, changes in economic conditions, or the results of a natural disaster.

Revenue and expenditure forecasting does the following:

- Provides an understanding of available funding
- Evaluates financial risk
- Assesses the level at which capital investment can be made
- Determines if loan proceeds are needed for capital investment
- Identifies future commitments and resource demands
- Identifies the key variables that cause change in the level of revenue
- Identifies the key variables that cause change in the level of expenditures
- Provides a framework from which to develop policy discussions/decisions

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#### *Forecasting Methods*

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The methodology used to forecast revenues and expenditures includes both qualitative and quantitative methods.

Qualitatively, the Office of Management and Budget utilized federal, state, and local economic and demographic sources to compile this forecast. Staff evaluated data from the consumer price index, state and local population estimates, state taxable sales estimates and funding initiatives, as well as changes in taxable value, development activity, and current inflation levels along with projected levels.

Quantitatively, staff used the statistical techniques of trend analysis and time-series analysis (smoothing). Percentage changes between prior year and year-to-date collections and expenditures (usually 5 to 10 years) are coupled with anticipated changes in circumstances.

There are many techniques available for forecasting. Ultimately, final projections were based on a combination of the above and the experienced judgment of staff. The quality of the forecast is improved by bringing multiple perspectives to the forecast through the use of different methods and by soliciting the viewpoints of individual departments and other external experts.

Economic indicators play a big part:

- Development activity such as housing starts, foreclosures or new commercial construction impacts property taxes, half-cent sales tax, landfill charges, waste collection, state revenue sharing, development revenues, and utilities and fuel taxes.
- Tourism and convention activity impacts half-cent sales tax, ambulance fees, convention and tourist development taxes, state revenue sharing, utilities and fuel taxes.



## Inflation – The Erosion of Purchasing Power

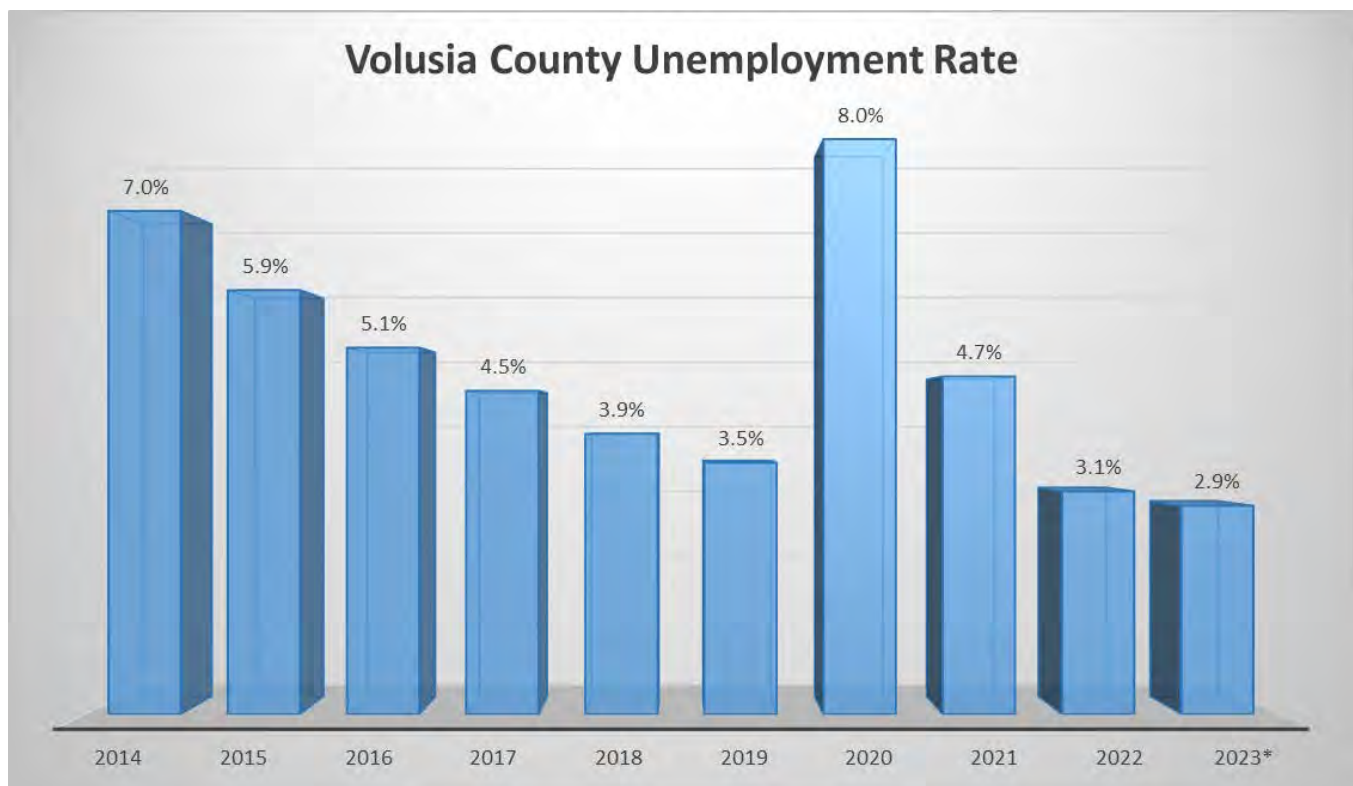
Inflation is an economic term describing the sustained increase in prices of goods and services over a defined period. To some, inflation signifies a struggling economy, whereas others see it as a sign of a prospering economy. Whatever the opinion, one fact that remains is that governments are just as impacted by inflation as the private sector. The first and most noted effect of inflation is the erosion of purchasing power which affects every aspect of economics, from consumers buying goods to investors and stock prices to a country's economic prosperity. When a currency's purchasing power decreases due to excessive inflation, serious negative economic consequences arise including an escalating cost of living.

Inflation predictions change with each monthly release of data, but the common consensus amongst many economists is that the inflation rate is expected to ease slightly over the rest of the year but remain at a stubbornly elevated rate. In 2024, the rate should begin to fall closer to the 2%-3% mark by the end of the year. The chart below references these predictions from the International Monetary Fund (IMF):

Annual U.S. Inflation Rate from 2021 -2027						
2021	2022	2023	2024	2025	2026	2027
4.7%	7.9%	4.5%	2.3%	2.1%	2.0%	2.0%

Source: International Monetary Fund (IMF) World Economic Outlook Database (April 2023)

- On the expense side an economic indicator such as the current unemployment rate is a closely watched economic barometer that attracts a lot of media attention, especially during recessions and challenging economic times. This is because the unemployment rate does not just impact those individuals who are jobless. When workers are unemployed, their families lose wages, and the area they live in loses its contribution to the local economy in terms of the goods or services that could have been produced. Unemployed workers also lose their purchasing power, which can lead to unemployment for other workers, creating a cascading effect that ripples through the economy. In this way, unemployment even impacts those who are still employed.



\*2023 Unemployment rate through the end of May. (Annual averages not seasonally adjusted)

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

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### *Assumptions Included in the Forecast*

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- Routine operational expenditures are forecasted to include escalation of existing costs based on CPI and/or trend analysis.
- Ongoing long-term obligations like asset maintenance or replacement requirements for computers and vehicles.
- No provision for unfunded mandates from state or federal governments.
- Operating revenues reflect conservative growth in forecast years.
- Communications Services Tax – increasing 2% throughout forecast period.
- Utility Tax – increasing 3% throughout forecast period.
- Tourist Development Tax – increasing 2% throughout the forecast period.
- Sales Tax – increasing 2% throughout forecast period.
- State Revenue Sharing – increasing 6% throughout forecast period.

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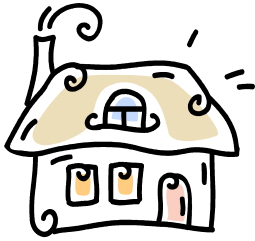
### *Millage Rates & Property Values*

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The General Fund, Library District Fund, Public Safety Fund, Mosquito Control Fund, Ponce DeLeon Inlet & Port District Fund, Fire Rescue Fund, ECHO Fund (Voter Approved), Land Acquisition Fund (Voter Approved), and Municipal Service District Fund are the County's major taxing funds that are supported by ad valorem taxes.

Taxable values for fiscal year 2023-24 are based on preliminary values released by the Volusia County Property Appraiser on or before July 1st. Forecasted growth in taxable value is shown below.

<b>Fund</b>	<b>FY 2023-24 Property Value Growth (Over FY23 Post-VAB)</b>	<b>FY 2024-25 Forecasted Growth</b>	<b>FY 2025-26 Forecasted Growth</b>	<b>FY 2026-27 Forecasted Growth</b>
General Fund	13.0%	9.0%	8.0%	7.0%
Library Fund	13.0%	9.0%	8.0%	7.0%
Public Safety Fund	13.0%	9.0%	8.0%	7.0%
ECHO Fund	13.0%	9.0%	8.0%	7.0%
Land Acquisition Fund	13.0%	9.0%	8.0%	7.0%
Mosquito Control Fund	12.6%	9.0%	8.0%	7.0%
Ponce De Leon Inlet & Port District Fund	12.6%	9.0%	8.0%	7.0%
Fire Rescue Fund	13.0%	9.0%	8.0%	7.0%
Municipal Service District Fund	13.0%	9.0%	8.0%	7.0%



The chart below demonstrates the average residential taxable value (single-family homes, mobile homes, multi-family homes, condominiums, cooperatives, and retirement homes) multiplied by the approved or proposed general fund millage rate to calculate the average amount of taxes paid into the general fund and public safety fund for a particular fiscal year. The average residential taxable value is calculated by adding together residential categorical property values which are then divided by the total number of residential parcels calculated by the Property Appraiser. This calculated number is your average residential taxable value.

	FY 2023-24	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17
Average Residential Taxable Value	\$ 174,644	\$ 157,633	\$ 138,450	\$ 125,225	\$ 116,754	\$ 108,420	\$ 100,640	\$ 96,521
General Fund Millage Rate	4.8499	4.8499	5.3812	5.4500	5.5900	5.6944	6.1000	6.1000
Average Taxes	\$ 813.13	\$ 733.92	\$ 715.23	\$ 655.18	\$ 626.55	\$ 592.69	\$ 589.35	\$ 565.23

(Residential Taxable Values Source: Volusia County Property Appraiser DR-489PC) (Numbers shown with 4% early payment discount applied)

The next chart illustrates the ten-year history for all ten of the County's taxing fund millage rates. The Library fund, Ponce De Leon Port District Fund, Silver Sands Bethune Beach MSD Fund, and Municipal Service District Fund are proposed at the fully rolled-back rate. The General Fund, Mosquito Control Fund, Fire Rescue District Fund, and the Volusia ECHO and Forever funds are presented flat with FY 2022-23 adopted rates. The Public Safety Fund and its requisite millage rate is new in FY 2023-24. Both the Volusia ECHO and Volusia Forever programs and their requisite millage rates were re-approved by Volusia County voters in November of 2020.

## County of Volusia Millage Rate History

Fiscal Year	General	Public Safety Fund	Library	Volusia ECHO	Volusia Forever / Land Acquisition	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District
FY 2014-15	6.3189	0.0000	0.5520	0.2000	0.0627	0.1880	0.0929	2.2399	0.0150	3.6315
FY 2015-16	6.3189	0.0000	0.5520	0.2000	0.0739	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2016-17	6.1000	0.0000	0.5520	0.2000	0.0930	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2017-18	6.1000	0.0000	0.5520	0.2000	0.0905	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2018-19	5.6944	0.0000	0.5520	0.2000	0.0994	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2019-20	5.5900	0.0000	0.5520	0.2000	0.1122	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2020-21	5.4500	0.0000	0.5174	0.0000	0.1052	0.1781	0.0880	2.1083	0.0144	3.8412
FY 2021-22	5.3812	0.0000	0.5174	0.2000	0.2000	0.1781	0.0845	2.1083	0.0144	3.8412
FY 2022-23	4.8499	0.0000	0.4635	0.2000	0.2000	0.1781	0.0760	1.8795	0.0129	3.8412
FY 2023-24	3.3958	1.4541	0.4209	0.2000	0.2000	0.1781	0.0692	1.6956	0.0117	3.8412

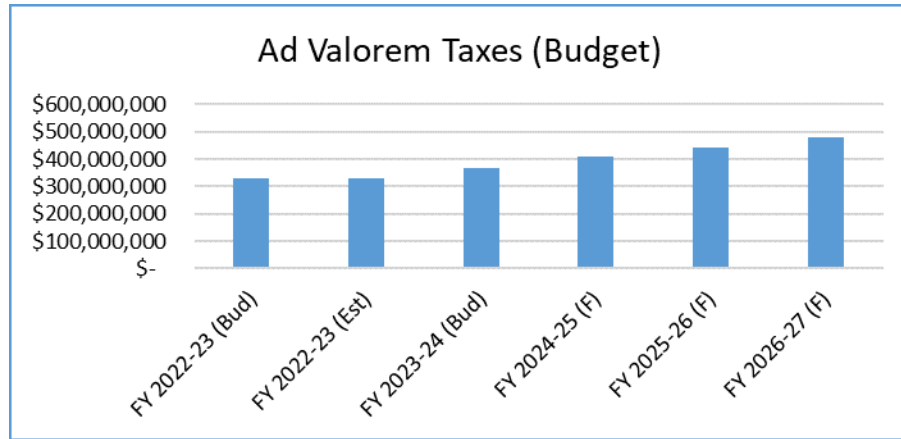
Millage rates @ rolled-back rate

Millage rates @ partial rolled-back rate

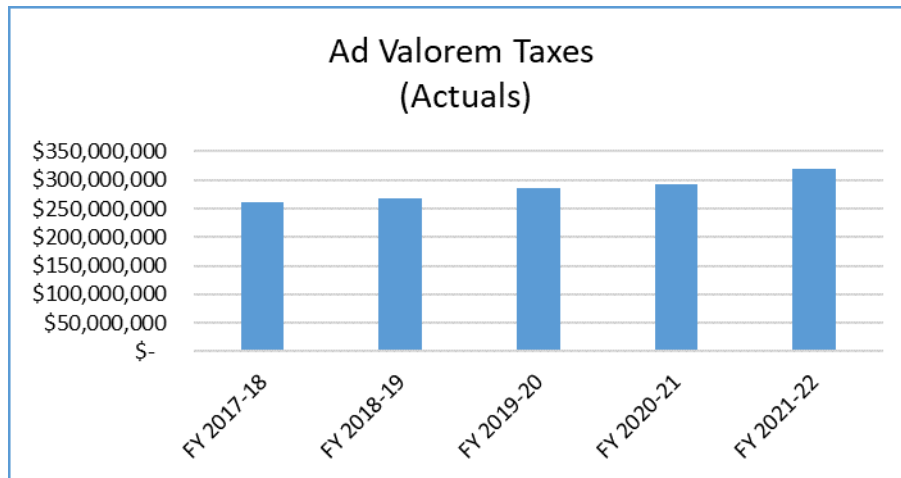
Millage rates below rolled-back rate

## Major Revenues in Forecast

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. This funding is considered a one-time revenue source. The following charts and descriptions will provide detailed background and historical information concerning the top operating revenues in Volusia County and their forecasted trajectories.

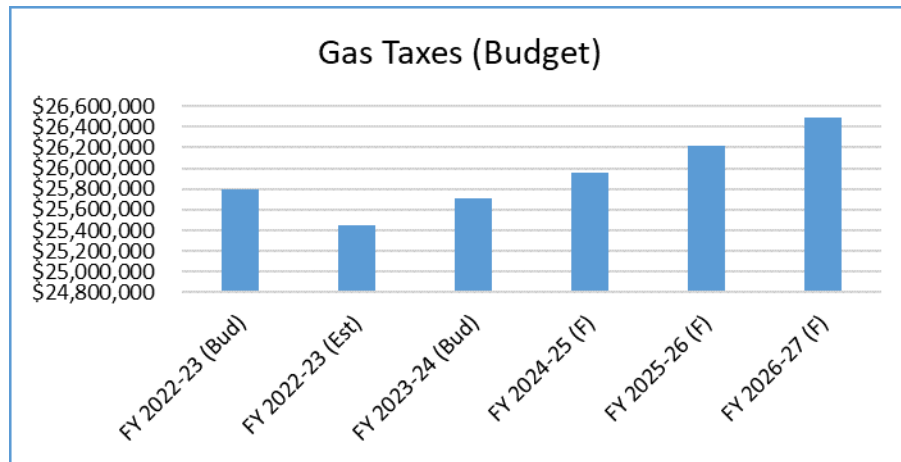


Ad Valorem Taxes - Budget, Estimate & Forecast (Includes New & Delinquent Taxes)					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$331,831,203	\$331,381,203	\$369,939,402	\$409,292,157	\$443,450,417	\$478,672,817

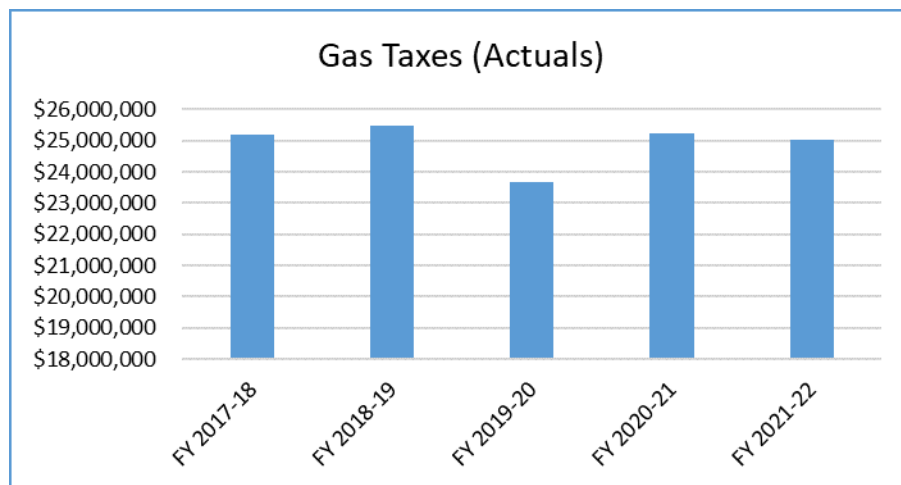


5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$260,069,035
2018-19	\$267,666,974
2019-20	\$285,730,488
2020-21	\$291,693,973
2021-22	\$318,840,942

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. All citizens within the County pay the countywide rates; those living within the district boundaries also pay the rate for that district.

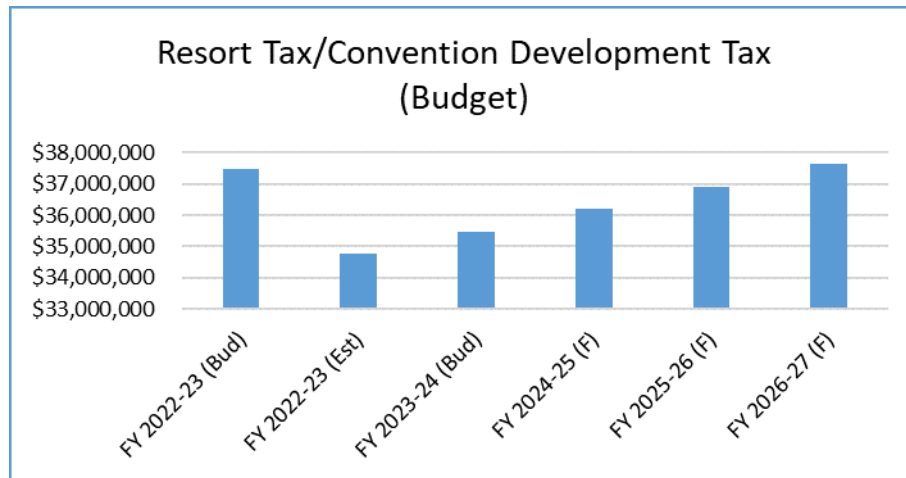


Gas Taxes - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$25,799,117	\$25,451,228	\$25,705,742	\$25,962,798	\$26,222,426	\$26,484,650

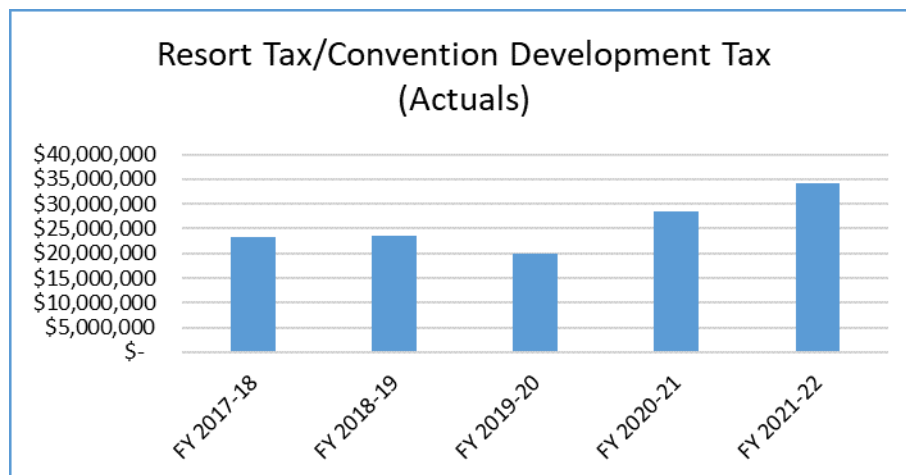


5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$25,212,370
2018-19	\$25,485,740
2019-20	\$23,653,322
2020-21	\$25,249,408
2021-22	\$25,023,483

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 5<sup>th</sup> and 6<sup>th</sup> cent constitutional fuel tax, the 7<sup>th</sup> cent county fuel tax and the 9<sup>th</sup> 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. Operating revenues generated from gas tax revenues are expected to continue recovering from the reductions realized during the COVID-19 pandemic. Operating revenues are projected to remain steady in fiscal year 2023-24 and continue through the remainder of the forecast period at an average growth rate of 1 percent.



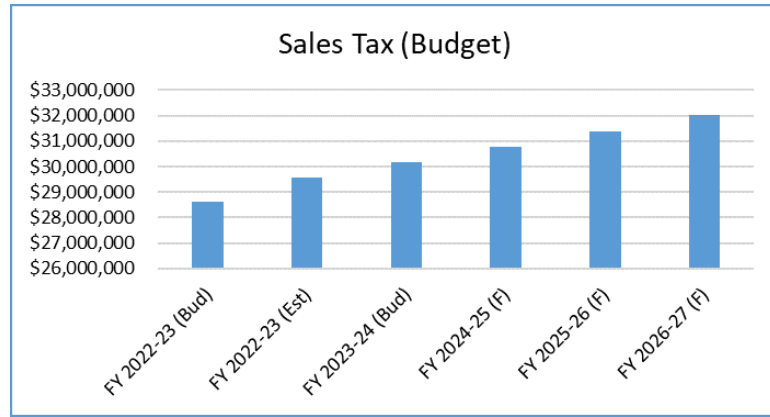
Resort Tax/Convention Development Tax - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$37,455,877	\$34,778,910	\$35,474,489	\$36,183,978	\$36,907,658	\$37,645,811



5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$23,238,172
2018-19	\$23,665,188
2019-20	\$19,909,969
2020-21	\$28,446,208
2021-22	\$34,249,441

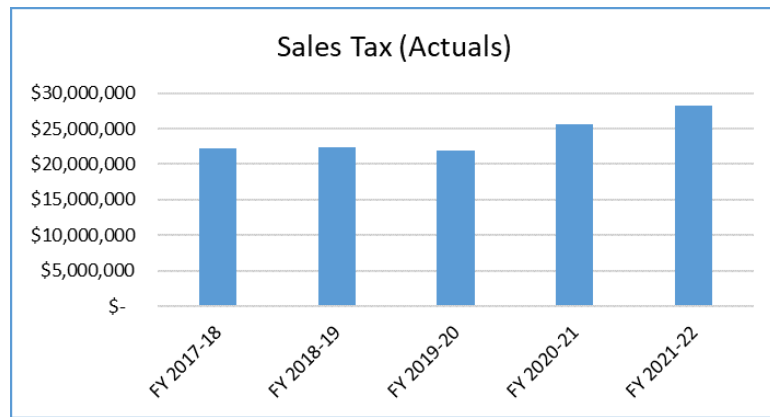
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. 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 Tourist Development/Resort Taxes declined in fiscal year 2019-20 due to the uncertainty surrounding the COVID-19 public health crisis and its effect on local tourism events. These revenue streams have fully recovered in fiscal year 2021-22 to finish the year exceeding all previous collections. Tax revenue is expected to increase by 2% through the forecast period.



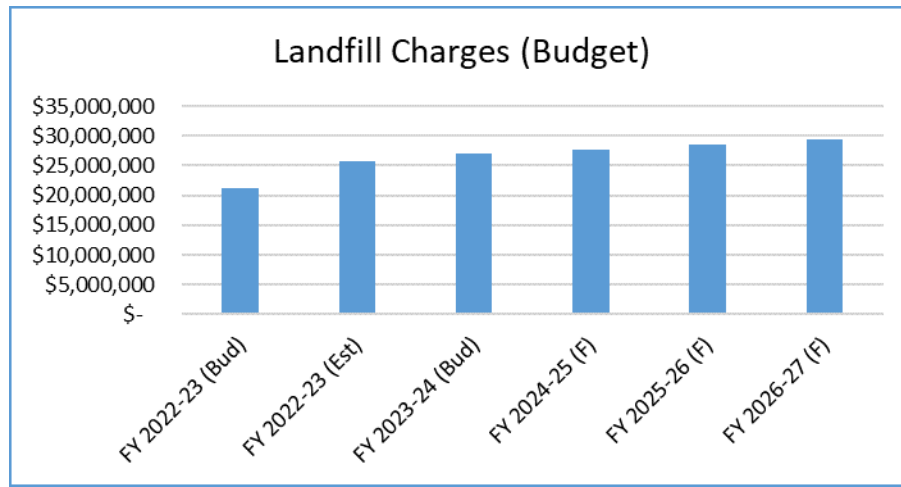
Sales Tax - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$28,601,952	\$29,571,506	\$30,162,936	\$30,766,195	\$31,381,518	\$32,009,149

Sales Tax Allocation Chart (Includes allocation of investment earnings)						
Allocation by Fund	FY 2022-23 (Budget)	FY 2022-23 (Estimate)	FY 2023-24 (Budget)	FY 2024-25 (Forecast)	FY 2025-26 (Forecast)	FY 2026-27 (Forecast)
General Fund (001)	\$20,286,954	\$21,354,395	\$18,983,336	\$18,858,639	\$18,853,083	\$19,150,483
Public Safety (110)	\$0	\$0	\$3,893,598	\$4,520,162	\$5,028,385	\$4,493,327
Municipal Service District (120)	\$8,389,998	\$8,217,111	\$7,286,002	\$7,387,394	\$7,500,050	\$8,365,339

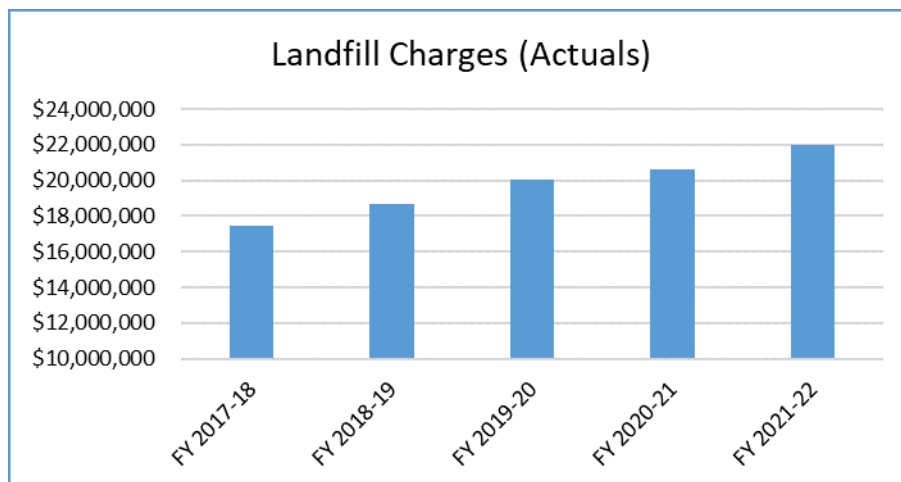


5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$22,217,798
2018-19	\$22,424,375
2019-20	\$21,966,220
2020-21	\$25,646,637
2021-22	\$28,292,545

The Local Government 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. For fiscal year 2023-24, the Sales Tax revenue is budgeted with a 2% increase over the 2022-23 estimate as recovery from COVID-19 is expected to continue. For fiscal years 2025-27, Sales Tax revenues forecasted at an annual growth rate of 2%.



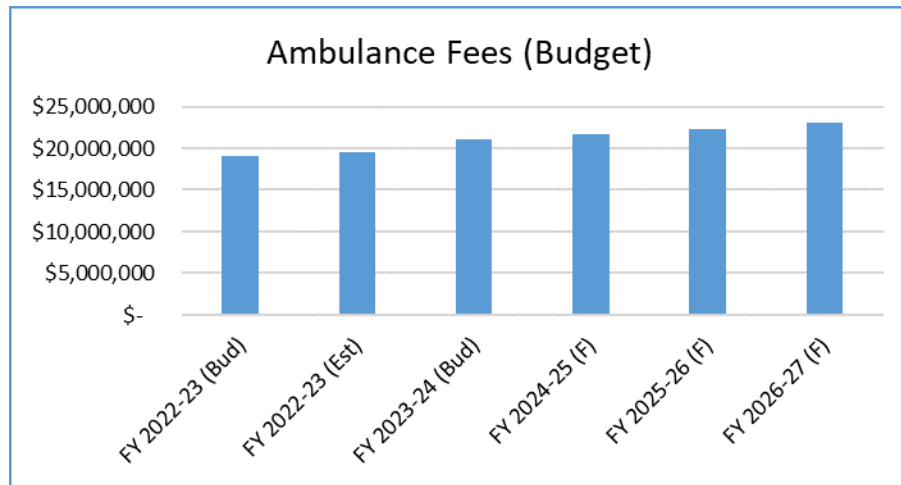
Landfill Charges - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$21,200,000	\$25,648,370	\$26,926,344	\$27,734,135	\$28,566,159	\$29,423,143



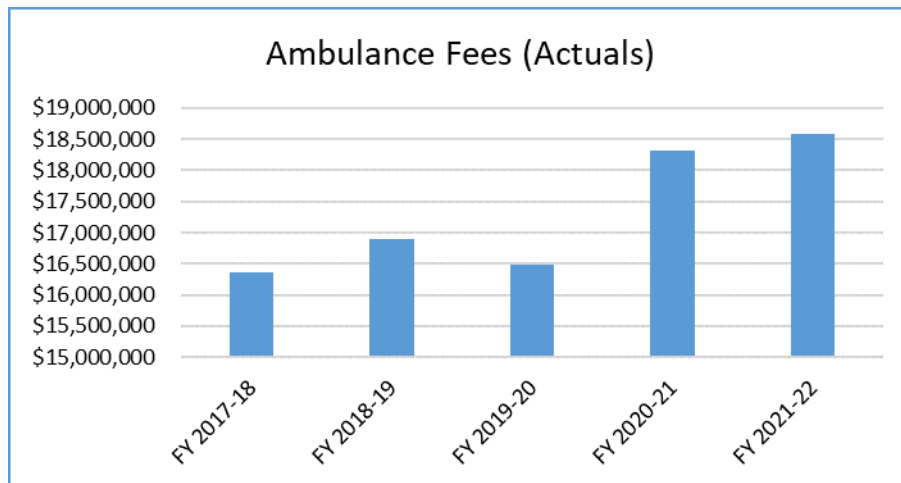
5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$17,450,399
2018-19	\$18,671,805
2019-20	\$20,071,339
2020-21	\$20,649,461
2021-22	\$21,973,765

The Solid Waste Fund's main source of operating revenue are the landfill charges which are budgeted at \$26.9 million or 92.3% of total operating revenue in fiscal year 2023-24. 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 of the landfill and long-term closure costs.





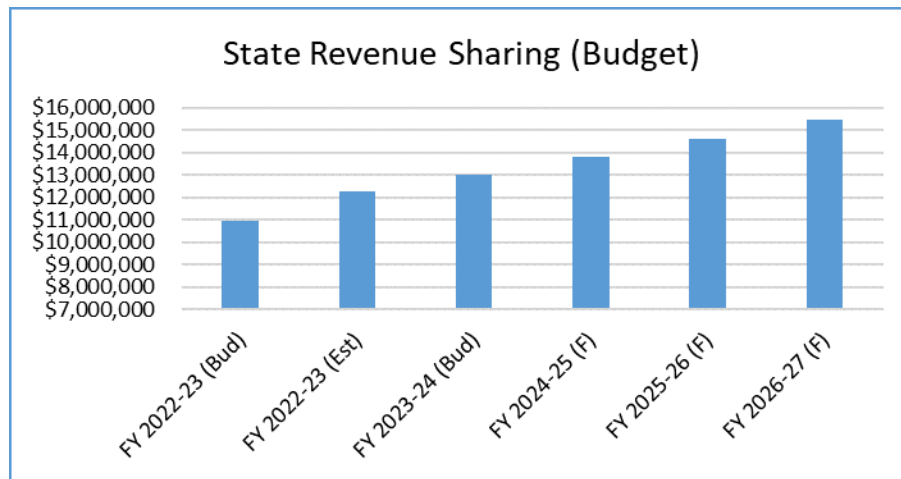
Ambulance Fees - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$19,149,791	\$19,497,826	\$21,060,000	\$21,708,000	\$22,356,000	\$23,004,000



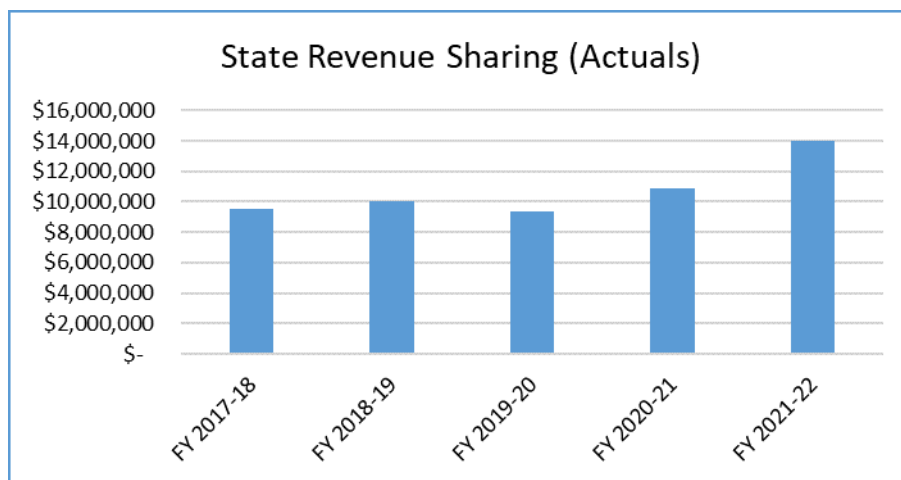
5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$16,366,037
2018-19	\$16,899,826
2019-20	\$16,479,777
2020-21	\$18,317,386
2021-22	\$18,572,184

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. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees, which represent 54% of total operating revenue or \$21.1 million budgeted in fiscal year 2023-24. Ambulance fee revenue is net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions.

The budgeted revenue for fiscal year 2023-24 is based on the total estimated transports of 55,400 and an average unit of \$369.64 per transport. Fiscal years 2025-27 transports are estimated to grow a conservative 1% respectively.

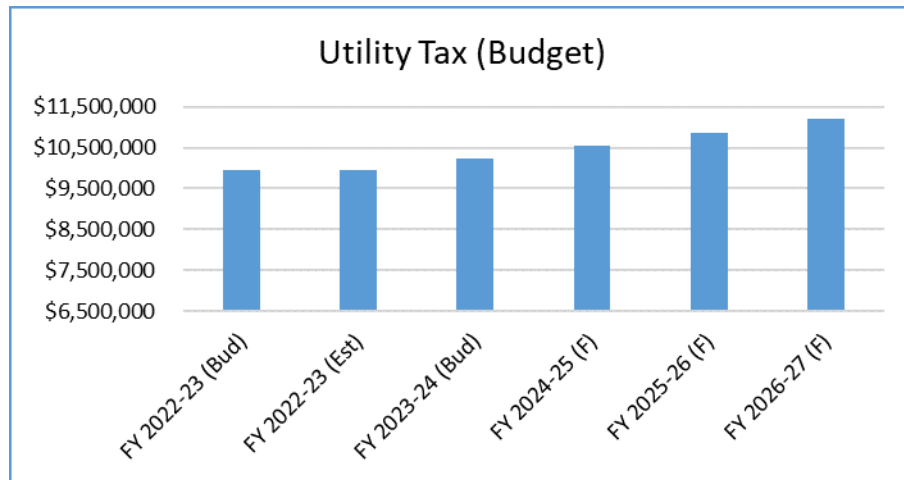


State Revenue Sharing - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$10,981,601	\$12,259,073	\$13,032,012	\$13,803,019	\$14,620,286	\$15,486,589

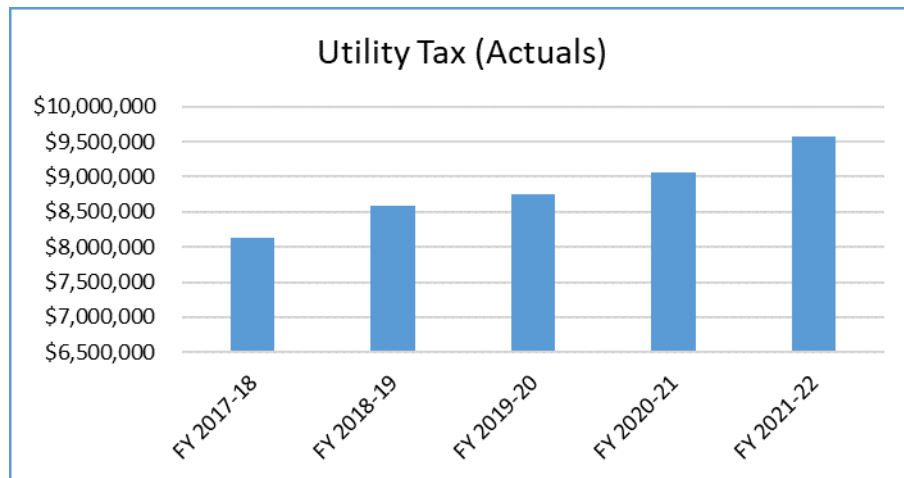


5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$9,514,184
2018-19	\$10,005,793
2019-20	\$9,348,254
2020-21	\$10,864,397
2021-22	\$13,980,232

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. The state revenue sharing source is forecast to grow at a rate of 6.4% over the fiscal year 2022-23 estimate and 6% in the forecast years 2025-27.

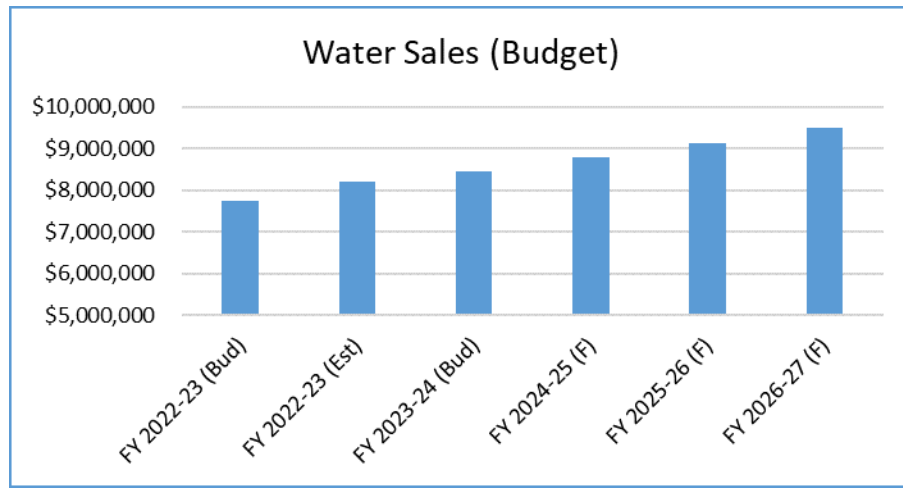


Utility Tax - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$9,938,936	\$9,945,437	\$10,243,800	\$10,551,114	\$10,867,647	\$11,193,677

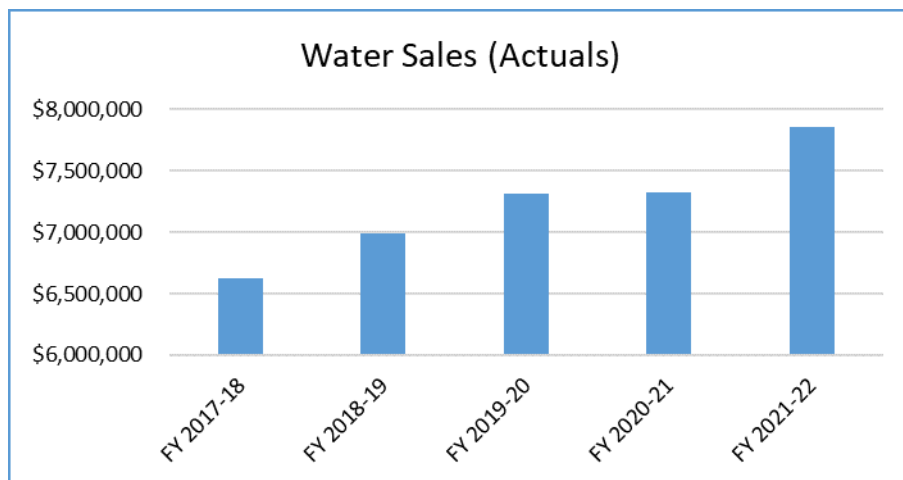


5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$8,124,173
2018-19	\$8,581,721
2019-20	\$8,752,599
2020-21	\$9,060,730
2021-22	\$9,577,532

Florida Statute as a levy authorizes the Utility Tax, also known as the Public Service Tax, by ordinance on purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water within the unincorporated area; therefore, the utility tax is collected and booked in the Municipal Service Fund. This revenue source is budgeted at \$10.2 million or 23.5% of total operating revenue for the Municipal Service District Fund. A portion of these collections are transferred to the Transportation Trust Fund for road repairs and safety-related maintenance.

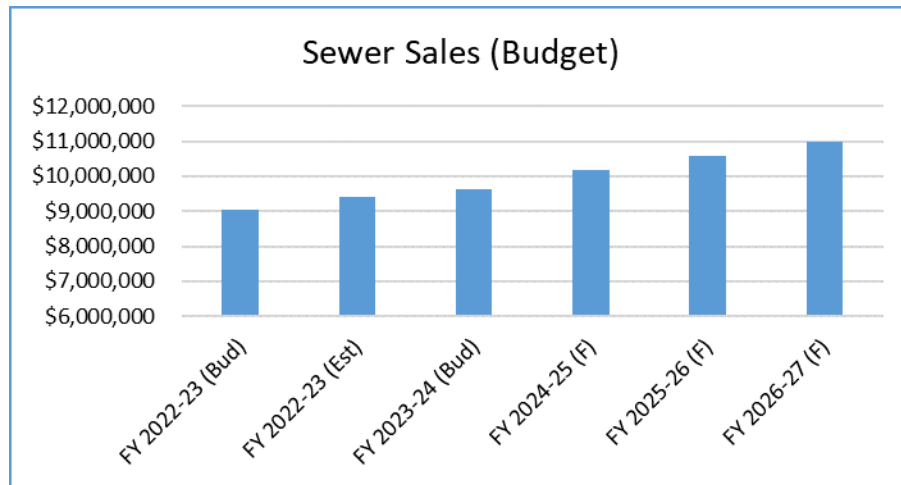


Water Sales - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$7,750,000	\$8,200,000	\$8,446,000	\$8,783,840	\$9,135,194	\$9,500,601

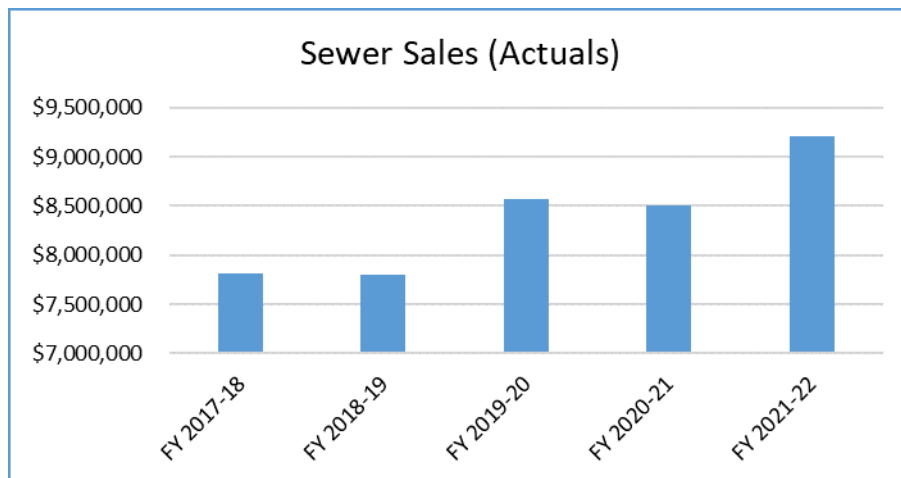


5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$6,626,618
2018-19	\$6,988,901
2019-20	\$7,316,985
2020-21	\$7,320,411
2021-22	\$7,860,185

The County owns and operates 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 Water Resources and Utilities Division also maintains 10 smaller water systems on behalf of other agencies. Water sales are derived from charges based on customer consumption, as recorded through each water meter. Water sales are expected to grow at a rate of 4% respectively per year for the remainder of the forecast period.



Sewer Sales - Budget, Estimate & Forecast					
FY 2022-23 (Bud)	FY 2022-23 (Est)	FY 2023-24 (Bud)	FY 2024-25 (F)	FY 2025-26 (F)	FY 2026-27 (F)
\$9,050,000	\$9,400,000	\$9,618,500	\$10,167,040	\$10,573,722	\$10,996,670



5 Year History of Collections	
Fiscal Year	Actuals
2017-18	\$7,820,657
2018-19	\$7,797,572
2019-20	\$8,574,889
2020-21	\$8,512,155
2021-22	\$9,211,787

The Water Resources and Utilities Division owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. Sewer service fees are charged to all customers connected to a sanitary sewer system operated by the County. Sewer sales are expected to grow at a rate of 5.7%, 4%, and 4% respectively per year for the remainder of the forecast period.

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## *Operating Expenditures in Forecast*

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### **Expenditure Overview:**

The organization continues to maintain its financial stability by continual monitoring of costs and resources, as well as deferring the use of fund balance to fund on-going operating expenditures. Rather, fund balance is primarily used for one-time expenditures ranging from capital infrastructure to grants and aids for community projects. The personnel services category reflects expenditures for pay adjustments, increases to the employer FRS contribution amount which is set by the Florida Legislature, as well as contributions for employee health insurance and workers compensation claims. Assumptions used in the forecast for the personnel services category can be seen below. On-going operating expenditures are programmed for the upcoming budget year by the departments based on the needs of their business type. These budget requests are then forecasted in the out years using either department provided assumptions for specific object types or pre-outlined assumptions provided through research by the Office of Management and Budget. General assumptions for operating costs can also be seen below. In recent history Volusia County has used remaining funds from prior years to pay for one-time, long-term assets such as technology or building infrastructure improvements or towards pay-as-you-go financing of some major capital improvement projects. A chart showing forecasted capital outlay and improvements for each operating fund can be seen later in this section in detail.

### **Personal Services:**

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years in order to keep Volusia County government competitive with a tight labor market.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation – fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2024-26 increased 6% throughout forecast period.

### **Operating Expenses:**

Software – increase fiscal years 2025-27: 3%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Janitorial Services – increase for fiscal years 2025-27: 2%.

Computer Replacement – increase for fiscal years 2025-27: 2%

Postage – increase fiscal years 2025-27: 2%.

Property Insurance – increase for fiscal years 2025-27: 15%.

Utilities – Increase fiscal years 2025-27: 5%.

TITF (CRA) Payments – fiscal years 2025-27: 9.6%/9.2%/-16.3%.

All Other Operating Expenses – increase fiscal years 2025-27: 3%/4%/4%

**Operating Interfund Transfers:**

Recurring operating transfers are forecasted for each year. The amounts transferred between funds are primarily used to reimburse services or to meet service demands.

To	From	FY2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Economic Development	General Fund Revenue	\$1,672,321	\$1,768,845	\$1,839,700	\$1,923,888
CTT - Roadway Maintenance	Municipal Service District Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Emergency Medical Services	General Fund Revenue	\$6,617,677	\$6,617,677	\$6,617,677	\$6,617,677
Ocean Center	Tourist Development Fund	\$12,654,556	\$12,998,422	\$13,343,103	\$13,696,924
Mass Transit	General Fund Revenue	\$10,218,499	\$11,838,941	\$12,782,908	\$13,197,191
General Fund	Sales Tax Fund	\$18,983,336	\$18,858,639	\$18,853,083	\$19,150,483
Public Safety Fund	Sales Tax Fund	\$3,893,598	\$4,520,162	\$5,028,385	\$4,493,327
Municipal Service District Fund	Sales Tax Fund	\$7,286,002	\$7,387,394	\$7,500,050	\$8,365,339
Land Management Fund	Land Acquisition Fund (15% of Ad Valorem Taxes)	\$1,585,757	\$1,728,476	\$1,866,753	\$1,997,426
Trails Projects Fund	Volusia ECHO Fund	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Section 8 Grant Fund	General Fund	\$123,000	\$123,000	\$123,000	\$123,000
Beach Management Fund (Beach Pass Buydown)	General Fund	\$3,928,897	\$4,046,764	\$4,168,167	\$4,293,212
Beach Management Fund (Beach Subsidy)	General Fund	\$11,601,662	\$10,132,580	\$11,860,743	\$11,786,153
General Fund	Solid Waste Fund (4% of Tipping Fees)	\$1,077,054	\$1,109,365	\$1,142,646	\$1,176,926

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### *Capital Outlay & Capital Improvements*

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A long-term capital program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable capital programming process include the following:

- Focuses attention on community goals and needs**  
 Capital projects or replacement plans can be brought into line with community objectives, anticipating growth and the government's ability to pay. By planning ahead for projects, those that are needed or desired most can be constructed or acquired first. The five year plan keeps the public informed about future capital investment plans of the County. The public involvement in the process provides a mechanism through which a previously unidentified need can surface, be addressed and placed in the framework of community priorities.
- Encourages more efficient allocation of resources**

Coordination of capital improvement programming can reduce the emphasis on any one government function. The program can guide local officials in making sound budget decisions and program funding over multiple years. In addition, a five-year plan allows for multi-year allocation of project components such as land acquisition, design, engineering and construction as well as large-scale equipment replacement.

- **Fosters a sound and stable financial program**

Through capital facilities planning, the need for debt or alternative revenue sources can be planned and action taken before the need becomes so critical as to require emergency financing measures. In addition, sharp changes in the tax structure and indebtedness may be avoided when projects are staged over a number of years. Keeping planned projects and purchases within the financial capacity of the County helps to preserve its credit rating. Thus, the CIP is an integral element of the County's budgetary process.

New or replacement equipment greater than \$1,000 based on annual replacement and operational plans within each corresponding operating fund is classified as capital outlay. The capital improvements expense category can be broken into three categories as seen below:

- **Capital Replacement Projects** – Projects of any value that are a replacement or rehabilitation of an existing asset without substantial modification or upgrades.
- **Small Capital Projects** – The category can be new projects or upgrades to existing assets that are not able to be accounted for in a normal operating budget and does not meet the threshold of capital improvement projects.
- **Capital Improvement Projects** – Projects that have an established cost threshold of \$500,000 and a five-year life expectancy. These types of projects can be a major expenditure for construction, purchase of land or existing structures, and communications network upgrades or Information Technology Projects.

Listed below is a chart of the capital improvement funds where many of the County's major capital improvements are funded from transfers of one-time funds. These transfers come from various operating funds either as a one-time source or over several years until sufficient funding is accumulated for a specified project to improve the County's existing infrastructure.

To	From	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
ECHO Direct County Expenditures Fund (360)	ECHO Fund (160)	\$5,677,120	\$2,473,000	\$600,000	\$980,000
IT Capital Fund (322) – CGI Financial System Upgrade	General Fund Revenue (001)	\$1,000,000	\$0	\$0	\$0
Mosquito Control Capital Fund (378) – Mosquito Control Facility Replacement	Mosquito Control Fund (105)	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
Ocean Center Capital Projects (318) – Various capital improvements to facility (lighting, seating etc.)	Ocean Center Fund (118)	\$4,315,000	\$4,815,000	\$4,815,000	\$4,815,000
Port Authority Capital Projects (314) – Restroom & Dredging	Ponce DeLeon Inlet Port District Fund (114)	\$3,200,000	\$2,400,000	\$2,200,200	\$1,700,000
Library Construction Project Fund (317) – Major library construction and renovations	Library Fund (104)	\$2,000,000	\$2,000,000	\$1,594,207	\$0



## Forecasted Funds Capital Outlay and Capital Improvements

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
<b>Taxing Funds:</b>				
General Fund	26,904,763	12,794,669	7,668,494	7,579,101
Library Fund	495,350	828,275	745,275	569,075
Mosquito Control Fund	1,223,600	328,000	354,000	475,000
Ponce De Leon Inlet and Port District	460,900	259,400	212,000	287,600
Municipal Service District Fund	667,337	55,742	16,752	42,866
Fire Rescue Services	19,573,403	609,418	8,248,963	3,039,784
Land Acquisition Fund	37,500	38,625	40,170	41,775
<b>Special Revenue Funds</b>				
Emergency Medical Services	3,739,895	1,973,458	1,567,774	1,645,000
County Transportation Trust	14,774,310	8,598,900	9,743,000	6,030,000
Building Fund	17,500	0	0	0
Ocean Center	494,850	366,000	80,000	32,560
Inmate Welfare	72,000	22,000	22,000	22,000
Road Impact Fee Funds	10,539,317	14,222,000	0	0
Stormwater Utility	1,520,000	1,511,200	1,481,000	1,510,000
Land Management Fund	190,000	265,000	94,000	182,000
<b>Enterprise Funds</b>				
Solid Waste	9,070,078	36,362,351	5,240,721	6,416,175
Daytona Beach International Airport	1,284,000	860,000	0	0
Airport - Passenger Facility Charge	750,000	2,000,000	0	6,000,000
Water and Sewer Utilities	20,157,952	23,612,202	24,485,390	7,839,100
Parking Garage	2,618,000	2,250,000	2,315,000	1,000,000
<b>Major Capital Funds</b>				
800 MHz Capital Fund	1,180,760	300,000	0	35,000
Beach Capital Projects	4,370,524	2,000,000	550,000	50,000
Port Authority Capital Fund	3,200,000	2,400,000	2,200,000	1,700,000
Library Construction Capital Fund	0	0	15,545,000	0
Ocean Center Capital	5,161,642	9,799,250	11,101,749	1,285,000
Trail Projects Capital Fund	5,493,000	4,938,000	3,812,800	1,166,000
Mosquito Control Capital Fund	1,750,000	1,500,000	1,500,000	1,500,000
<b>Total</b>	<b>135,746,681</b>	<b>127,894,490</b>	<b>97,024,088</b>	<b>48,448,036</b>

\*A detailed breakout of the capital outlay and improvements from the funds seen above can be found in each forecast narrative in this forecast document.

## *Debt Service*

The county takes a planned approach to the management of debt, funding its capital needs from internally generated resources and uses external financing only when needed. To fulfill its future capital needs, Volusia County is able to utilize available resources freed up by paying off its debt toward a pay-as-you-go funding strategy. This strategy will ensure that future taxpayers remain unburdened with debt while fostering ongoing fiscal responsibility.

The forecast includes ongoing debt payments for projects funded by other than the general fund sales tax dollars such as the Municipal Service District Fund (MSD), Tourist Development, County Transportation Trust, Enterprise Funds, etc. A borrowing funded by general fund revenues was approved in FY 2020-21 to finance the construction cost of Sunrail Phase 2 north in the amount of \$11.2 million to be paid back over a 15-year term.

### **Debt Summary Matrix**

Debt	Maturity Date	Principal / Interest	FY 2024	FY 2025	FY 2026	FY 2027
Fund 202 – TDT Bond Series 2014	12/01/2034	Principal	\$2,865,000	\$2,970,000	\$3,075,000	\$3,185,000
		Interest	\$1,428,306	\$1,325,902	\$1,219,813	\$1,109,950
Fund 208 – Cap Imp Note Series 2010	12/01/2030	Principal	\$524,000	\$540,000	\$557,000	\$573,000
		Interest	\$161,647	\$142,120	\$121,988	\$101,250
Fund 209 – Cap Imp Note Series 2015	10/01/2025	Principal	\$970,000	\$990,000	\$0	\$0
		Interest	\$42,532	\$21,483	\$0	\$0
Fund 213 – Gas Tax Bond Series 2013	10/01/2024	Principal	\$4,415,000	\$0	\$0	\$0
		Interest	\$89,846	\$0	\$0	\$0
Fund 215 – Cap Imp Note Series 2017 MSD Ev Fac	12/01/2037	Principal	\$305,000	\$315,000	\$320,000	\$330,000
		Interest	\$156,631	\$147,734	\$138,622	\$129,294
Fund 295 – Sunrail SIB Loan 2021	10/01/2036	Principal	\$777,473	\$791,078	\$804,922	\$819,008
		Interest	\$196,692	\$183,087	\$169,243	\$155,157
Fund 450 – Solid Waste SE Landfill Cell Expansion	10/01/2035 (Est 10yr Term)	Principal	\$0	\$1,660,099	\$1,727,734	\$1,798,125
		Interest	\$0	\$769,784	\$702,149	\$634,759
Fund 451 – Airport Terminal Cap Imp Note Series 2019	12/01/2034	Principal	\$715,000	\$735,000	\$755,000	\$775,000
		Interest	\$254,599	\$235,386	\$215,644	\$195,371
Fund 457 – Water & Sewer New SW Plant State Rev. Loan	06/15/2030	Principal	\$493,435	\$508,600	\$524,230	\$540,341
		Interest	\$107,451	\$92,152	\$76,382	\$60,128
Fund 475 – Parking Garage Revenue Note Series 2013	04/01/2024	Principal	\$880,000	\$0	\$0	\$0
		Interest	\$11,179	\$0	\$0	\$0
Fund 475 – Parking Garage Interfund Loan from Ocean Center (118)	09/30/2033	Principal Only	\$0	\$875,000	\$875,000	\$875,000
<b>Total Principal:</b>			<b>\$11,944,908</b>	<b>\$9,384,777</b>	<b>\$8,638,886</b>	<b>\$8,895,474</b>
<b>Total Interest:</b>			<b>\$2,448,883</b>	<b>\$2,917,648</b>	<b>\$2,643,841</b>	<b>\$2,385,909</b>

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### *Fund Balance and Budgeted Reserves*

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Fund balance for budget purposes is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. Adequate fund balance translates into sustainable reserve levels to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures.

For the taxing funds, the County's goal to achieve emergency reserves of 5% - 10% of budgeted current revenues has been attained.

<b>Taxing Fund Emergency Reserves</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
General Fund	\$23,284,155	\$24,719,512	\$26,375,298	\$27,956,088
Percent	10.0%	10.0%	10.0%	10.0%
Library District Fund	\$2,327,849	\$2,374,996	\$2,419,754	\$2,579,275
Percent	10.0%	10.0%	10.0%	10.0%
Mosquito Control Fund	\$804,516	\$739,106	\$796,015	\$849,231
Percent	10.0%	10.0%	10.0%	10.0%
Ponce DeLeon & Port District Fund	\$415,323	\$419,361	\$426,462	\$428,762
Percent	10.0%	10.0%	10.0%	10.0%
Fire Rescue Fund	\$4,410,076	\$4,787,925	\$5,155,719	\$5,439,919
Percent	10.0%	10.0%	10.0%	10.0%
Municipal Service District Fund	\$3,446,500	\$3,517,109	\$3,590,564	\$3,668,627
Percent	10.0%	10.0%	10.0%	10.0%

The use of one-time funds for ongoing operating expenses is not recommended except as a means to transition to sustainable levels of service. The forecasts contained in this document illustrate the use of reserves for planned maintenance, upgrades, and other capital expenditures as outlined in each fund's forecast.

### **Classification of Reserves:**

Reserve for Future Capital – set aside for planned capital initiatives. This reserve is utilized in the following funds:

- General Fund (001), Emergency Medical Services (002), County Transportation Trust (103), Library Fund (104), Mosquito Control Fund (105), Ponce De Leon Inlet and Port District Fund (114), Ocean Center (118), Inmate Welfare Trust Fund (123), Fire Rescue District Fund (140), Stormwater Utility Fund (159), ECHO Fund (160), 800MHz Capital Fund (305), Beach Capital Fund (313), Port Capital Fund (314), Library Capital Fund (317), Ocean Center Capital Fund (318), Parks Capital Fund (326), Trail Projects (328), Solid Waste Fund (450), Passenger Facility Charge Fund (452), Water & Sewer Utilities Fund (457), Parking Garage Fund (475), Computer Replacement (511), Fleet Maintenance (513)

Reserve for Revenue Stabilization – set aside to offset volatility in various revenue streams. This reserve is utilized in the following funds:

- Emergency Medical Services (002), County Transportation Trust (103), Tourist Development Tax Fund (106), Sales Tax Fund (108), Ocean Center (118), Airport (451), Mass Transit Fund (456), Parking Garage Fund (475)

Reserves for Debt Service and Loan Repayments – set aside for future principal, interest, and other debt service expenses. This reserve is utilized in the following funds:

- Municipal Service District Fund (120), TDT Refunding Revenue Bond, Series 2014 (202), Gas Tax Refunding Revenue Bond, Series 2013 (2013), Capital Improvement Revenue Note, Series 2017 (215)

Reserve for Maintenance and Operations – set aside for land acquisition and management costs. This reserve is utilized in the following funds:

- Land Acquisition Fund (162), Land Management Fund (163)

Reserve for Transition – set aside for possible fluctuations in revenues or increased costs such as large personnel changes. This reserve is utilized in the following funds:

- Fire Rescue District Fund (140)

Reserve for Fuel – to offset rate fluctuation for operating divisions. This reserve is utilized in the following funds:

- Mass Transit Fund (456)

Reserve for Contingency – to address unexpected one-time priority expenditures. This reserve is utilized in the following funds:

- General Fund (001), County Transportation Trust (103), Mosquito Control Fund (105), Fire Rescue District Fund (140)

Reserve for Local Grant Match – set aside for match requirements for Federal, State, or local grants. This reserve is utilized in the following funds:

- Fire Rescue District Fund (140), Airport Fund (451)

Other reserve categories are specialized and only used by a single fund. Examples of some of the more specialized reserve categories and the funds that utilize them are listed below:

- Wage and Benefit Adjustment Reserves – General Fund (001)
- Landfill Closure Reserves – Solid Waste Fund (450)
- Equipment Replacement Reserves – Fleet Replacement Fund (514)
- Reserves for Catastrophic Claims – Risk Insurance Fund (521) & Group Insurance Fund (530)
- IBNR Funding Reserves – Group Insurance Fund (530)

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## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 001- General Fund

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Operating Revenues:</b>						
Ad Valorem Taxes*	227,699,312	227,249,312	180,108,372	196,277,625	211,943,835	226,748,403
<b>Millage Rate</b>	<b>4.8499</b>	<b>4.8499</b>	<b>3.3958</b>	<b>3.3958</b>	<b>3.3958</b>	<b>3.3958</b>
Charges for Services	13,582,051	12,726,151	4,124,058	3,369,604	3,528,463	3,588,566
Sales Tax	20,286,954	21,354,395	18,983,336	18,858,639	18,853,083	19,150,483
Miscellaneous Revenues	3,220,564	8,048,780	6,456,472	4,997,662	4,844,498	4,547,933
Judgments, Fines & Forfeitures, Licenses & Permits	2,474,068	2,223,421	2,225,382	2,270,129	2,315,782	2,362,357
Intergovernmental Revenues	17,583,358	18,877,835	20,342,755	21,134,658	21,973,446	22,861,915
Other Taxes	808,901	275,132	280,000	286,800	293,872	301,227
Transfers From Other Funds	10,957,630	10,448,192	8,650,128	8,682,439	8,715,720	8,750,000
<b>One-time revenue source</b>	<b>15,389,001</b>	<b>5,635,661</b>	<b>11,160,170</b>			
<b>TOTAL FUND REVENUES</b>	<b>312,001,839</b>	<b>306,838,879</b>	<b>252,330,673</b>	<b>255,877,556</b>	<b>272,468,699</b>	<b>288,310,884</b>
<b>Expenditures:</b>						
Property Appraiser	11,226,041	11,229,079	12,284,145	13,259,376	14,312,476	15,449,671
Elections	5,537,979	5,585,620	7,635,461	6,608,857	7,854,657	6,818,953
Office of the Sheriff	69,706,760	69,655,929	816,549	485,278	504,805	525,166
Tax Collector	11,237,945	11,232,143	10,772,504	11,637,304	12,560,332	13,557,043
Judicial & Clerk	11,692,887	11,389,056	12,994,138	13,013,903	13,399,581	13,928,512
<b>Subtotal Elected Office</b>	<b>109,401,612</b>	<b>109,091,827</b>	<b>44,502,797</b>	<b>45,004,718</b>	<b>48,631,851</b>	<b>50,279,345</b>
Emergency Services	5,565,806	5,978,630	6,724,647	6,684,406	7,475,825	7,733,078
Emergency Medical Services Subsidy/PEMT Payment	6,617,677	6,617,677	6,617,677	6,617,677	6,617,677	6,617,677
Public Protection	68,610,736	70,336,949	65,236,583	65,981,094	66,926,157	69,589,120
Department of Juvenile Justice	2,154,749	2,154,749	2,292,653	2,430,212	2,576,025	2,730,587
Sun Rail	190,171	187,328	3,273,547	9,951,142	10,454,412	11,557,821
CRA Payments**	8,722,896	8,817,258	7,436,048	8,261,828	9,097,623	7,831,477
County Council, County Mgr., County Attorney, Internal Audit	6,484,786	5,289,436	6,513,122	6,657,336	6,893,145	7,120,293
Finance /Information Technology	16,153,237	14,176,175	15,221,264	15,067,826	15,540,034	17,624,895
Business Services	27,787,993	25,483,026	26,137,058	22,035,677	19,068,426	18,342,228
Votran Operating Interfund Transfer	7,500,000	7,500,000	10,218,499	11,838,941	12,782,908	13,197,191
Community Services	31,569,931	31,190,749	33,279,354	33,433,049	34,082,020	34,806,065
Human Resources	1,808,958	1,308,018	1,606,772	1,632,901	1,697,326	1,760,670
Growth and Resource Management	5,593,619	5,772,672	3,427,647	3,347,476	3,452,482	3,588,927
Public Works	10,682,520	9,742,838	340,125	353,588	367,363	382,380
Interfund Transfers:						
Economic Development Interfund Transfer	2,607,148	2,607,148	1,672,321	1,768,845	1,839,700	1,923,888
Transfer to Beach Mgmt Fund	-	-	15,530,559	14,179,344	16,028,910	16,079,365
Transfer to Group Insurance Fund	-	834,399	-	-	-	-
<b>PY Fund Balance Sustainable</b>	<b>(5,000,000)</b>	<b>(2,500,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>
<b>Subtotal Governmental Services</b>	<b>197,050,227</b>	<b>195,497,052</b>	<b>200,527,876</b>	<b>205,241,342</b>	<b>209,900,033</b>	<b>215,885,662</b>

## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 001- General Fund

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Major Capital Improvement Plan</b>						
Transfer 322 Fund-ERP System Upgrade	-	-	1,000,000	-	-	-
Transfer 370 Fund-Sheriff Helicopter Replacement	2,250,000	2,250,000	-	-	-	-
Corrections Air Handler Replacement	300,000	-	3,300,000	-	-	-
Corrections Chiller Replacement	3,000,000	-	3,000,000	-	-	-
<b>Subtotal Major Capital Improvement</b>	<b>5,550,000</b>	<b>2,250,000</b>	<b>7,300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>312,001,839</b>	<b>306,838,879</b>	<b>252,330,673</b>	<b>250,246,060</b>	<b>258,531,884</b>	<b>266,165,007</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,631,496</b>	<b>13,936,815</b>	<b>22,145,877</b>

\*FY24 taxable property value increase is 13.0% over Post VAB FY23 values (New construction represents 2.6% of the increase).

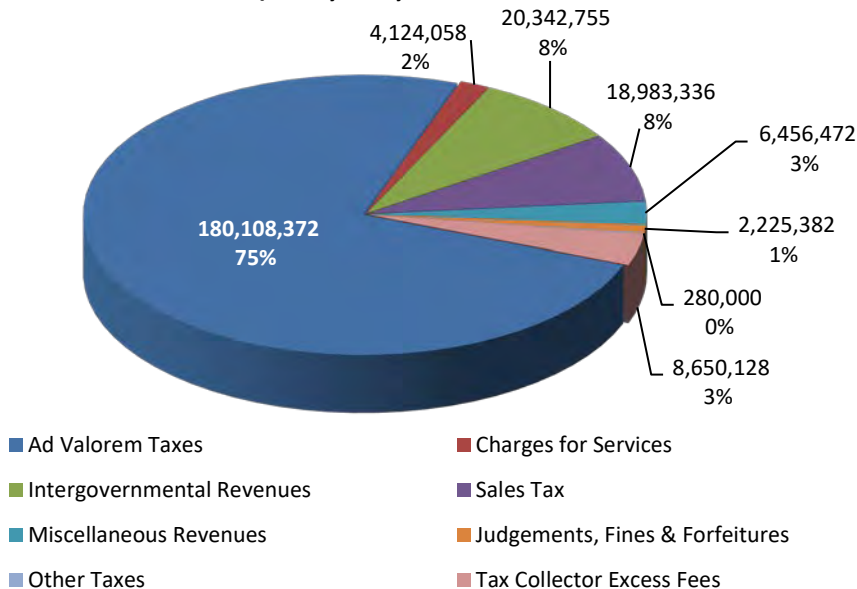
\*Forecast years taxable value growth is estimated at 9% in FY25, 8% in FY26, & 7% in FY27 (New Construction estimated at 2.3%, 2%, & 1.9%)

\*\*Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

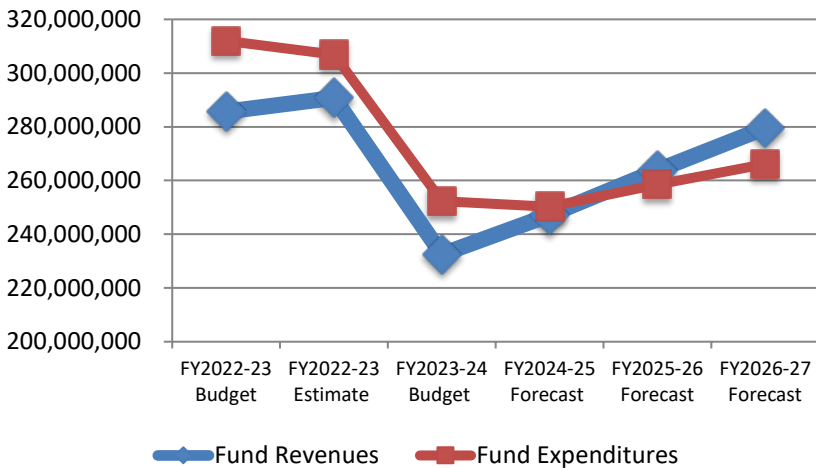
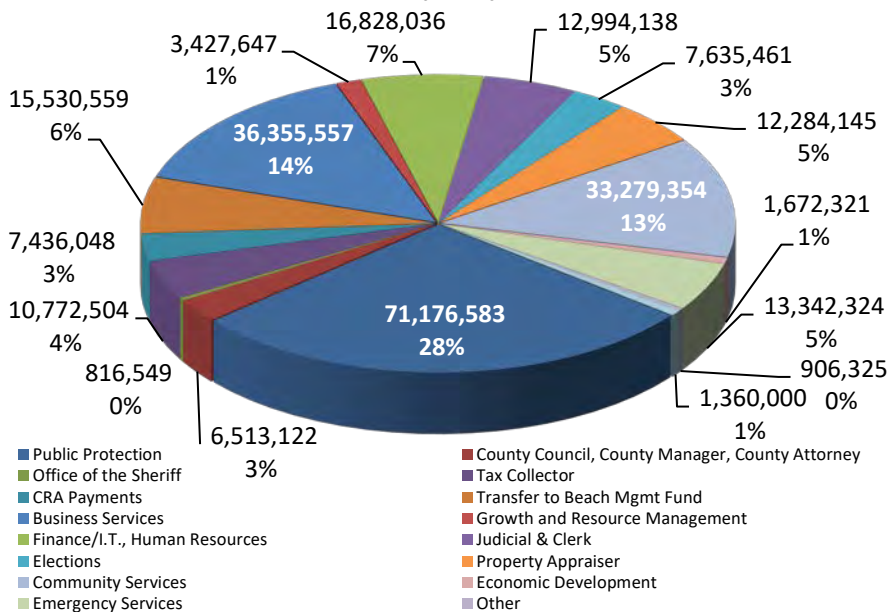
	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Category Summary</b>						
Personnel Services	90,596,024	84,950,663	86,497,550	90,090,998	93,614,242	97,175,083
Operating Expenses	99,722,660	103,763,720	95,464,370	105,567,407	111,356,475	116,015,793
Capital Outlay	3,014,147	2,410,358	2,798,391	1,850,319	2,223,214	3,884,250
Capital Improvements	25,317,090	21,527,821	24,106,372	10,944,350	5,445,280	3,694,851
Interfund Transfers	93,351,918	94,186,317	43,463,990	41,792,986	45,892,673	45,395,030
Reserves	<b>62,268,692</b>	<b>83,102,827</b>	<b>71,942,657</b>	<b>77,574,153</b>	<b>91,510,968</b>	<b>113,656,845</b>
<b>Total</b>	<b>374,270,531</b>	<b>389,941,706</b>	<b>324,273,330</b>	<b>327,820,213</b>	<b>350,042,852</b>	<b>379,821,852</b>
Reserve for Wage Compression Adjustments	-	-	500,000	500,000	500,000	500,000
Contingency Reserves - Council	3,337,073	3,337,073	3,337,073	3,337,073	3,337,073	3,337,073
Reserve for Future Capital	30,381,833	51,215,968	44,821,429	49,017,568	61,298,597	81,863,684
Emergency Reserve	28,549,786	28,549,786	23,284,155	24,719,512	26,375,298	27,956,088
Percentage	10.0%	9.8%	10.0%	10.0%	10.0%	10.0%
<b>Total Reserves</b>	<b>62,268,692</b>	<b>83,102,827</b>	<b>71,942,657</b>	<b>77,574,153</b>	<b>91,510,968</b>	<b>113,656,845</b>

FUND: 001 General Fund

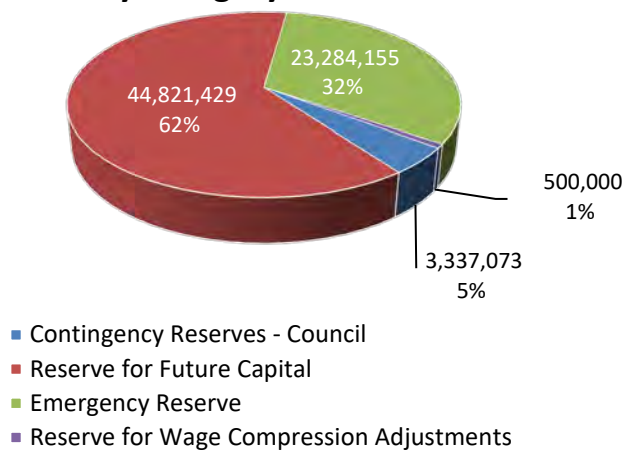
Fund Revenues - FY 2023-24  
\$241,170,503



Fund Expenditures - FY 2023-24  
\$252,330,673



Reserves by Category - FY 2023-24





# Fund: 001 – General Fund

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## Fund Overview

The General Fund is the largest fund and provides resources to fund countywide government services. The Countywide millage rate is projected at the rate of 3.3958 mills. This is the basis for the calculation of countywide ad valorem property tax collections, the largest source of revenue for the County.

## Assumptions

Fiscal year 2022-23 Budget – as outlined in Adopted Budget Document, Budget by Fund page 130.

### Revenues:

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The millage rate of 3.3958 is presented for consideration to fund general countywide services. A new millage rate for the public safety fund will be levied beginning in fiscal year 2023-24 to fund countywide law enforcement and public safety services. The fiscal year 2023-24 taxable property values are projected to increase 13.0% over Post VAB fiscal year 2022-23 values. For fiscal year 2024-25 the taxable property values are estimated to increase 9%, in fiscal year 2025-26 the taxable values are estimated to increase 8%, and in fiscal year 2026-27 the estimated increase is 7%.

Charges for Services – minimal growth is expected for marine science center field trips or entrance fee revenue, coastal park fees, Lyonia Preserve field trip fees, excess fees from the Clerk's office, drug lab fees, and Value Adjustment Board filing fees. Revenues generated from the Sheriff's contract with the Volusia County school board, the Daytona Beach International Airport, and other outside detail revenue will now be collected in the newly created public safety fund as they off-set law enforcement services costs. Camping fees and other non-coastal park revenues are expected to remain flat, while summer recreation camp revenue is projected to decrease slightly but begin rebounding by 2% throughout the forecast period. The large decrease in charges for services revenue is due to all beach and coastal related revenue being moved to the newly created Beach Management Fund.

Judgments, Fines & Forfeitures – Court Technology and other court fines are increasing 2% in the forecast period. All remaining judgments, fines, and forfeitures are also forecasted to increase by 2% throughout the forecast period.

Sales Tax – forecasted receipts of the local government half-cent sales tax are budgeted with a 2% increase over the fiscal year 2022-23 estimate. For fiscal years 2025-27, sales tax revenues are projected to grow 2% per year. There could be some concerns with the current forecast for this revenue as it is based on current trend which could change depending on the greater economic climate. Beginning in fiscal year 2023-24 the sales tax received by Volusia County will be split between the general fund, the municipal services district fund, and the new public safety fund.

Miscellaneous Revenue – outside revenue, contractor licensing, rent, sales of fixtures/furniture as well as all other accounts are projected to remain flat in the forecast period, based on minimal growth in prior years. Investment income is projected to improve throughout the forecast period and is responsible for this category's strong improvement in fiscal year 2023-24

# Fund: 001 – General Fund

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Intergovernmental Revenue – 6% growth in State Revenue Sharing, 3% growth in beverage licenses, and a 3% projection level for racing distribution fees throughout the forecast period.

Other Taxes – forecast for delinquent taxes and business tax receipts are projected flat throughout the forecast period, fiscal years 2025-27. Hazardous waste surcharges are forecast to grow 4% in the forecast period.

Transfers From Other Funds – Transfers from the constitutional officers in the form of anticipated excess fees are included due to the changes in funding with Amendment 10. These excess fees are projected to remain flat throughout the forecast period. In fiscal year 2022-23 and continuing throughout the forecast period the Solid Waste fund (450) began and will continue to transfer 4% of the tipping fee revenue collected to the general fund on an annual basis.

One-time revenue source – primarily fund balance/reserves are to be utilized for a specific purpose such as capital improvements and carry forward of prior balances.

# Fund: 001 – General Fund

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## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years in order to keep Volusia County government competitive with a tight labor market.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker’s Compensation – fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2024-26 increased 6% throughout forecast period.

Positions added to the fiscal year 2023-24 budget include:

Division	Qty	Position Title
Emergency Medical Administration	1	Special Project Coordinator
Veterans Services	1	Veterans Service Counselor

### Operating Expenditures:

Software – increase fiscal years 2025-27: 3%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Janitorial Services – increase for fiscal years 2025-27: 2%.

Computer Replacement – increase for fiscal years 2025-27: 2%

Postage – increase fiscal years 2025-27: 2%.

Property Insurance – increase for fiscal years 2025-27: 15%.

Utilities – Increase fiscal years 2025-27: 5%.

TITF (CRA) Payments – fiscal years 2025-27: 9.6%/9.2%/-16.3%.

All Other Operating Expenses – increase fiscal years 2025-27: 3%/4%/4%

Capital Outlay & Capital Improvements - allocated per division’s capital replacement plans. A summary is below:

# Fund: 001 – General Fund

## Capital Outlay

Category Summary	FY2023-24	FY2024-25	FY2025-26	FY2026-27
Automotive Equipment	\$151,767	\$0	\$350,000	\$750,000
Corrections Equipment Replacement	\$303,070	\$186,390	\$186,390	\$186,390
Parks Equipment	\$95,000	\$37,800	\$109,500	\$237,000
Information Technology Equipment	\$1,615,500	\$1,061,500	\$1,021,500	\$2,534,000
Other Equipment	\$118,878	\$150,115	\$328,744	\$16,074
State Attorney & Court Systems Technology and other Equipment	\$514,176	\$407,314	\$227,080	\$160,786
<b>Total</b>	<b>\$2,798,391</b>	<b>\$1,843,119</b>	<b>\$2,223,214</b>	<b>\$3,884,250</b>

## Capital Improvements

Category Summary	FY2023-24	FY2024-25	FY2025-26	FY2026-27
440 Beach St. Building Rehabilitation	\$175,000	\$0	\$1,000,000	\$0
ADA Upgrades at Various Facilities	\$395,000	\$50,000	\$50,000	\$50,000
Siemens Energy Savings and Performance Projects	\$4,042,978	\$5,000,000	\$1,500,000	\$1,500,000
Emergency Management – EOC	\$360,000	\$0	\$0	\$0
Court Facilities Repairs and Improve.	\$3,895,000	\$650,000	\$350,000	\$0
Sheriff's Office Capital Improvements	\$350,000	\$0	\$0	\$0
Corrections Air Handler/Chiller Replacement	\$6,300,000	\$0	\$0	\$0
Corrections Window Envelope Sealing	\$360,000	\$1,500,000	\$0	\$0
Corrections Potable Water Pipes	\$800,000	\$0	\$0	\$0
Corrections Fire Suppression System	\$900,000	\$0	\$0	\$0
Corrections Other Improvements	\$400,000	\$0	\$0	\$0
Clerk of Court – Wi-Fi System Replacement	\$350,000	\$0	\$0	\$0
Parks – Dock & Seawall Repairs / Replacement	\$775,000	\$425,000	\$425,000	\$0
Parks – Fencing Repair and Extensions	\$28,500	\$25,000	\$68,500	\$35,000
Parks – Tennis & Basketball Court Re- surfacing, replacement & windscreens	\$90,000	\$275,000	\$180,000	\$53,000
Parks – Debary Hall Improvements	\$56,500	\$267,500	\$87,000	\$239,000
Parks – Caretaker Trailer Replacement and House Repairs	\$400,000	\$215,000	\$0	\$0
Parks – Various Repairs & Improvements Other than Buildings	\$400,000	\$2,000	\$31,500	\$100,000
Ag Center Fence Replacement	\$62,094	\$0	\$0	\$0
Modular Furniture Update – Various Bldg	\$250,000	\$250,000	\$250,000	\$250,000
Carpet Replacement at Various Facilities	\$250,000	\$250,000	\$250,000	\$250,000
Roof Replacement at Various Facilities	\$60,000	\$500,000	\$500,000	\$500,000
Bathroom Remodels & Plumbing/Stormwater Improvements at Various Facilities	\$1,293,300	\$225,000	\$0	\$0
HVAC Replacement at Various Facilities	\$270,000	\$344,100	\$351,500	\$315,000
Improvements to Buildings & Structures	\$1,843,000	\$965,750	\$401,780	\$402,851
<b>Total</b>	<b>\$24,106,372</b>	<b>\$10,944,350</b>	<b>\$5,445,280</b>	<b>\$3,694,851</b>

# Fund: 001 – General Fund

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Interfund transfers to support daily operational activities:

<b>Fund</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>FY2025-26</b>	<b>FY2026-27</b>
Economic Development	\$1,672,321	\$1,768,845	\$1,839,700	\$1,923,888
Emergency Medical Services	\$6,617,677	\$6,617,677	\$6,617,677	\$6,617,677
Beach Management Fund	\$15,530,559	\$14,179,344	\$16,028,910	\$16,079,365
Grant Administration-Section 8	\$123,000	\$123,000	\$123,000	\$123,000
Votran	\$10,218,499	\$11,838,941	\$12,782,908	\$13,197,191
Sunrail Debt Service Payments	\$974,165	\$974,165	\$974,165	\$974,165
<b>Total</b>	<b>\$35,136,221</b>	<b>\$35,501,972</b>	<b>\$38,366,360</b>	<b>\$38,915,286</b>

Interfund transfers/Commissions to Elected Offices support daily operational activities:

<b>Fund</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>FY2025-26</b>	<b>FY2026-27</b>
Office of the Sheriff	\$816,549	\$485,278	\$504,805	\$525,166
Property Appraiser	\$12,284,145	\$13,259,376	\$14,312,476	\$15,449,671
Supervisor of Elections	\$7,635,461	\$6,608,857	\$7,854,657	\$6,818,953
Tax Collector	\$10,772,504	\$11,637,304	\$12,560,332	\$13,557,043
<b>Total</b>	<b>\$31,508,659</b>	<b>\$31,990,815</b>	<b>\$35,232,270</b>	<b>\$36,350,833</b>

Interfund transfers for major capital improvements:

<b>Fund</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>FY2025-26</b>	<b>FY2026-27</b>
ERP System Upgrade	\$1,000,000	\$0	\$0	\$0
<b>Total</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## ***Reserves:***

Contingency Council – to address unexpected one-time priority expenditures related to unplanned operational expenses or updated policy directions.

Reserve for Wage Compression Adjustments – set aside to address wage compression issues as necessary throughout fiscal year.

Reserve Future Capital – one-time set aside from prior years fund balance for use in planned capital expenses in forecasted fiscal years.

Emergency Reserves – forecasted in accordance with Council emergency reserve policy.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 104 - Library

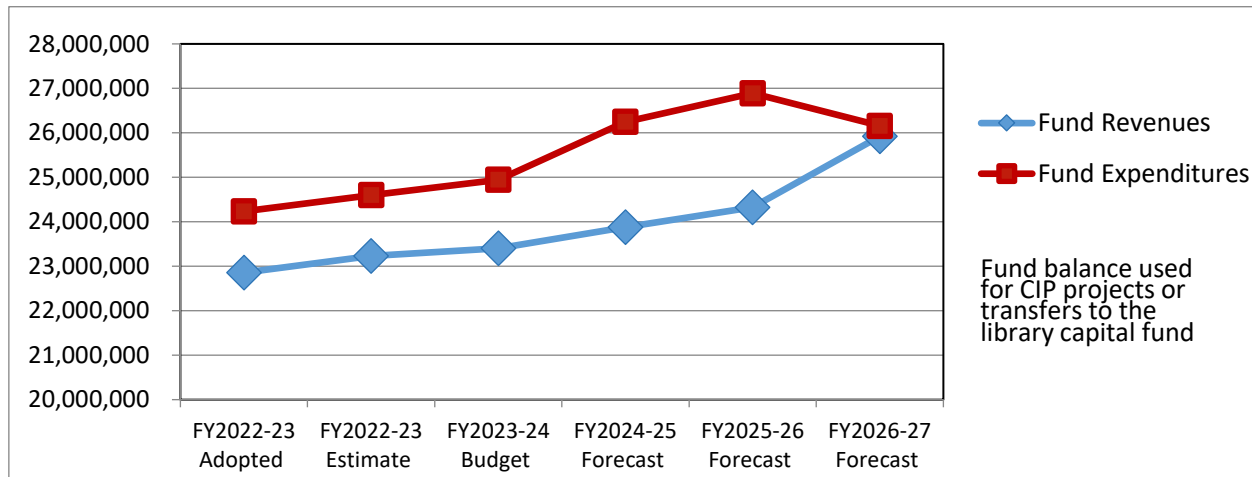
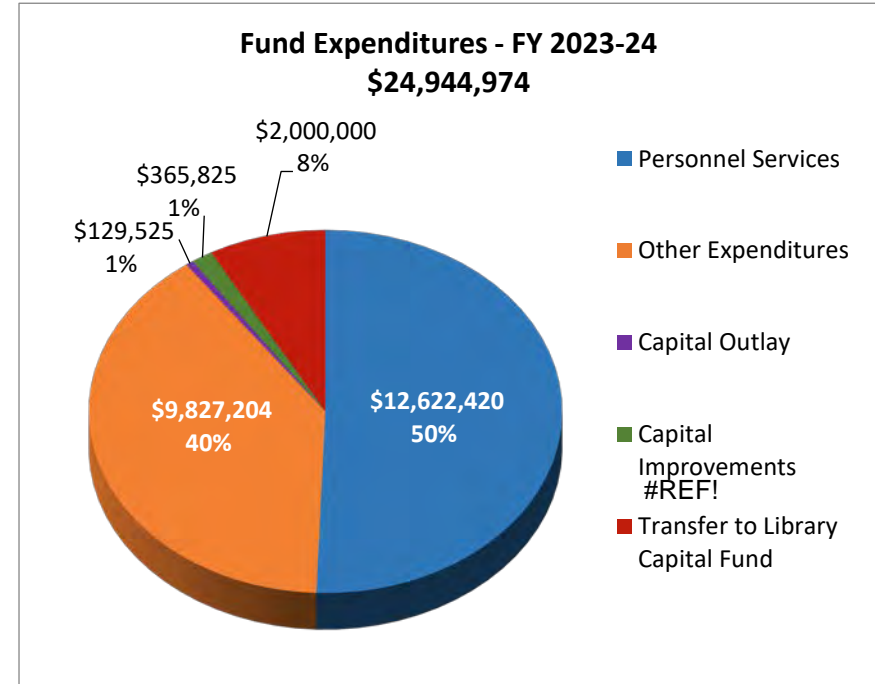
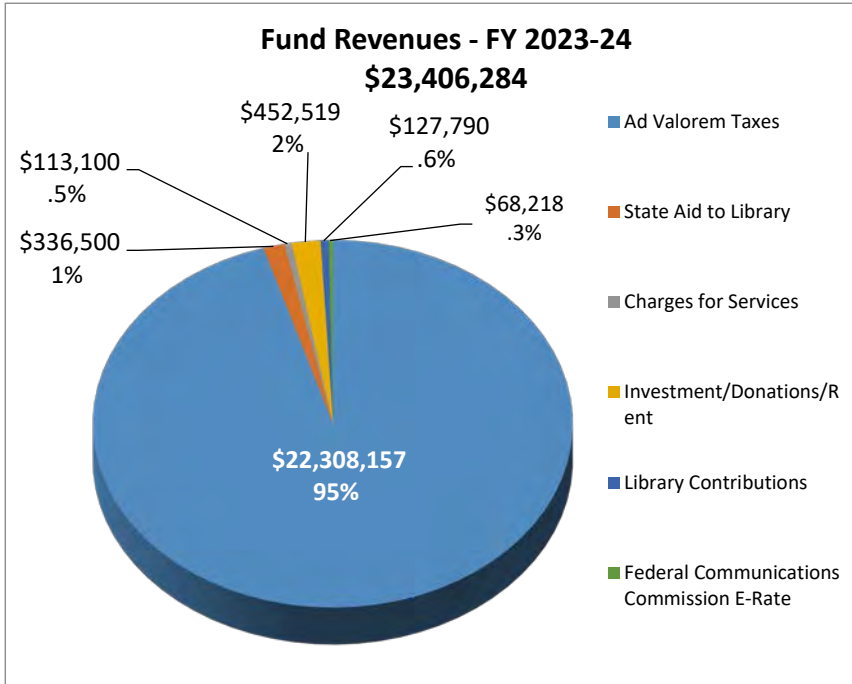
Rollback Millage Rate @ 0.4209

	FY2022-23 Adopted	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	21,757,985	21,757,985	22,308,157	22,830,234	23,295,727	24,923,628
<b>Millage Rate</b>	<b>0.4635</b>	<b>0.4635</b>	<b>0.4209</b>	<b>0.3952</b>	<b>0.3734</b>	<b>0.3734</b>
State Aid to Library	338,459	336,500	336,500	336,500	336,500	336,500
Federal Communications Commission E-Rate	75,936	75,936	68,218	68,218	68,218	68,218
ECF - Emergency Connectivity Fund	385,290	385,290	-	-	-	-
Charges for Services	116,500	113,100	113,100	113,100	113,100	113,100
Fines and Forfeitures	30,000	3,000	-	-	-	-
Investment/Donations/Rent	56,092	410,307	452,519	401,909	383,996	351,299
Library Contributions	96,790	128,790	127,790	127,790	127,790	127,790
Transfer from Library Endowment Fund	-	21,900	-	-	-	-
<b>Subtotal Operating Revenues</b>	<b>22,857,052</b>	<b>23,232,808</b>	<b>23,406,284</b>	<b>23,877,751</b>	<b>24,325,331</b>	<b>25,920,535</b>
<b>PY Fund Balance - CIP &amp; OUTLAY</b>	<b>1,378,029</b>	<b>1,367,158</b>	<b>1,538,690</b>	<b>2,370,713</b>	<b>2,564,874</b>	<b>239,193</b>
<b>TOTAL FUND REVENUES</b>	<b>24,235,081</b>	<b>24,599,966</b>	<b>24,944,974</b>	<b>26,248,464</b>	<b>26,890,205</b>	<b>26,159,728</b>
<b>Expenditures:</b>						
Personnel Services	11,794,917	11,220,828	12,622,420	13,142,787	13,672,721	14,210,030
Other Expenditures	9,453,662	9,777,540	9,827,204	10,277,402	10,878,002	11,380,623
Transfer to Health Insurance Fund	-	153,370	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>21,248,579</b>	<b>21,151,738</b>	<b>22,449,624</b>	<b>23,420,189</b>	<b>24,550,723</b>	<b>25,590,653</b>
Capital Outlay	189,075	281,410	129,525	153,275	140,275	84,075
Capital Improvements	797,427	1,166,818	365,825	675,000	605,000	485,000
Transfer to Library Capital Fund	2,000,000	2,000,000	2,000,000	2,000,000	1,594,207	-
<b>TOTAL FUND EXPENDITURES</b>	<b>24,235,081</b>	<b>24,599,966</b>	<b>24,944,974</b>	<b>26,248,464</b>	<b>26,890,205</b>	<b>26,159,728</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Capital	6,151,232	8,058,091	6,501,954	4,084,094	1,474,462	1,075,749
Emergency Reserves - 10%	2,276,026	2,310,402	2,327,849	2,374,996	2,419,754	2,579,275
<b>Total Reserves</b>	<b>8,427,258</b>	<b>10,368,493</b>	<b>8,829,803</b>	<b>6,459,090</b>	<b>3,894,216</b>	<b>3,655,023</b>

\*Fiscal year 2023-24 taxable property value increase is 13% over Post VAB FY23 values (New construction represents 2.6% of the increase).

\*Taxable property value is estimated to increase 9% in FY25 (New Construction 2.3%), 8% in FY26 (New Construction 2%) & 7% in FY27 (New Construction 1.9%).

## FUND: 104 Library



# Fund: 104 – Library

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## Fund Overview

Volusia County's public library system includes six regional libraries, eight community branch libraries, and one support/training facility. A countywide Library Fund millage rate of 0.4209 accounts for the tax revenues. Volusia County earns State Aid grant funds based on a match of up to \$0.25 on local funds expended centrally by the library and the Friends of the Library groups. The library also expects to receive revenue from fines, library related fees, and Friends of the Library donations. Expenditures are forecasted to maintain the current system and hours of service of the existing facilities.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in Adopted Budget Document, Budget by Fund page 143.

### ***Revenues:***

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand dollars of value. The recommended millage rate of 0.4209 presented in this forecast is the rollback rate from the prior year millage of 0.4635. The fiscal year 2023-24 taxable property values increased 13% over Post VAB fiscal year 2022-23 values. The taxable property values are estimated to increase 9% in fiscal year 2025, 8% in fiscal year 2026 and 7% in fiscal year 2027.

State Aid – continuing state grant authorized by F.S.257. Operating grant equal to a maximum of 25% of library funds expended during the preceding fiscal year. The estimated aid to be received remained the same for fiscal year 2023-24 is based upon the formula provided by the State of Florida and remains flat through fiscal years 2025-27.

FCC E-Rate – This revenue is the annual E-Rate award granted by the FCC – Federal Communications Commission to schools and libraries across the U.S. that refunds up to 90% of eligible telecommunications and internet access costs. The Volusia County Public Library is currently at an 80% refund rate for the E-Rate program.

Charges for Services – these revenues are based on fees imposed for lost library materials and the replacement of library user cards.

Library Contributions – Library contributions are reimbursements from the Friends of the Library groups organized in each branch of the library system. These reimbursements offset agreed upon expenses by the various Friends of Library groups for purchases such as publications or furniture.

### ***Expenditures:***

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS –fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance –increased by 12.4% in fiscal year 2023-24; increased 6% for estimated medical inflation in all forecasted years.



# Fund: 104 – Library

Worker's Compensation – fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2025-27 increased 6% throughout forecast period.

Total Positions: 182

Funded Positions: 174

Unfunded Positions: 8

## Operating Expenditures:

Contracted Services – increased in fiscal year 2023-24 by 20%, fiscal year 2024-25 by 2%, and fiscal year 2025-26 by 8% due to new security guard contract.

Fuel – increased in fiscal year 2023-24 by 25%, fiscal year 2024-25 by 3%, and fiscal years 2026-27 by 4%

Insurance-Liability – decreased by 99% in fiscal year 2023-24 and increased in fiscal years 2025-27 by 10%.

Property Insurance – increased in fiscal year 2023-24 by 29% and in fiscal years 2025-27 by 15%.

Maintenance Materials– increased in fiscal year 2024-25 by 3% and in fiscal years 2026-27 by 4%.

Postage – decreased in fiscal year 2023-24 by 3% and increased in fiscal years 2025-27: 2%.

Utilities – increased in fiscal year 2023-24 by 4%, fiscal years 2024-25 and 2026-27 by 5%, and fiscal year 2025-26 by 6%.

Vehicle Maint. Related Costs – increased in fiscal year 2023-24 by 69%, fiscal year 2024-25 by 3% and fiscal years 2026-27 by 4%.

Publications – increased in fiscal years 2024-27: 5%.

Capital Improvements & Outlay – are allocated per division's capital outlay and improvement plans. A summary is below:

## Capital Improvement

	FY 2024	FY 2025	FY 2026	FY 2027
DeBary Library Renovations	\$0	\$95,000	\$0	\$0
DeLand Library Elevator	\$0	\$100,000	\$0	\$0
DeLand Library Lighting	\$0	\$50,000	\$0	\$0
DeLand Library Window Design	\$35,000	\$0	\$0	\$0
DeLand Library Window Replacement	\$0	\$300,000	\$0	\$0
Deltona Library HVAC	\$0	\$0	\$0	\$200,000
Deltona Library Renovations	\$0	\$0	\$300,000	\$0
Deltona Library Security Camera	\$85,825	\$0	\$0	\$0
Dickerson Library Lighting	\$30,000	\$0	\$0	\$0
Daytona Beach HVAC Unit	\$0	\$0	\$20,000	\$20,000
HVAC	\$100,000	\$100,000	\$100,000	\$100,000
Library Renovations Design	\$0	\$0	\$25,000	\$25,000
Library Support Center Lighting	\$0	\$0	\$40,000	\$0
Orange City Library Renovations	\$85,000	\$0	\$0	\$0
Ormond Beach Library Roof	\$30,000	\$30,000	\$30,000	\$0
Ormond Beach Library HVAC Roof Unit	\$0	\$0	\$0	\$30,000
Port Orange Library Paint Exterior	\$0	\$0	\$90,000	\$0
Port Orange Regional Library Renovations	\$0	\$0	\$0	\$110,000
<b>Total</b>	<b>\$365,825</b>	<b>\$675,000</b>	<b>\$605,000</b>	<b>\$485,000</b>

# Fund: 104 – Library

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## Capital Outlay

	FY 2024	FY 2025	FY 2026	FY 2027
3D Printer	\$0	\$0	\$1,200	\$0
Audio/Visual Equipment	\$0	\$0	\$15,000	\$0
Folder/Inserter Machine	\$0	\$0	\$10,000	\$0
Library Furniture	\$3,000	\$0	\$0	\$0
Production Printer	\$0	\$6,000	\$0	\$0
Early Literacy Computers	\$20,750	\$41,500	\$8,300	\$8,300
Network Equipment	\$60,775	\$60,775	\$60,775	60,775
Security Camera Equipment	\$10,000	\$10,000	\$10,000	\$10,000
Servers	\$30,000	\$30,000	\$30,000	\$0
Various Equipment Purchased by Friends of the Library	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total</b>	<b>\$129,525</b>	<b>\$153,275</b>	<b>\$140,275</b>	<b>\$84,075</b>

## Interfund Transfers:

Transfer to Library Capital Fund (317) – future capital improvements including the Daytona Beach Library Mitigation project and the Port Orange Regional Library lighting and expansion project.

	FY 2024	FY 2025	FY 2026	FY 2027
Transfer to Library Capital Fund	\$2,000,000	\$2,000,000	\$1,594,207	\$0

## Reserves:

Reserve for Future Capital – are to be utilized to fund the Volusia County Public Library’s capital improvements.

Emergency Reserves – forecasted at 10% in accordance with Council reserve policy.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 105 - Mosquito Control

Millage Rate @ 0.1781

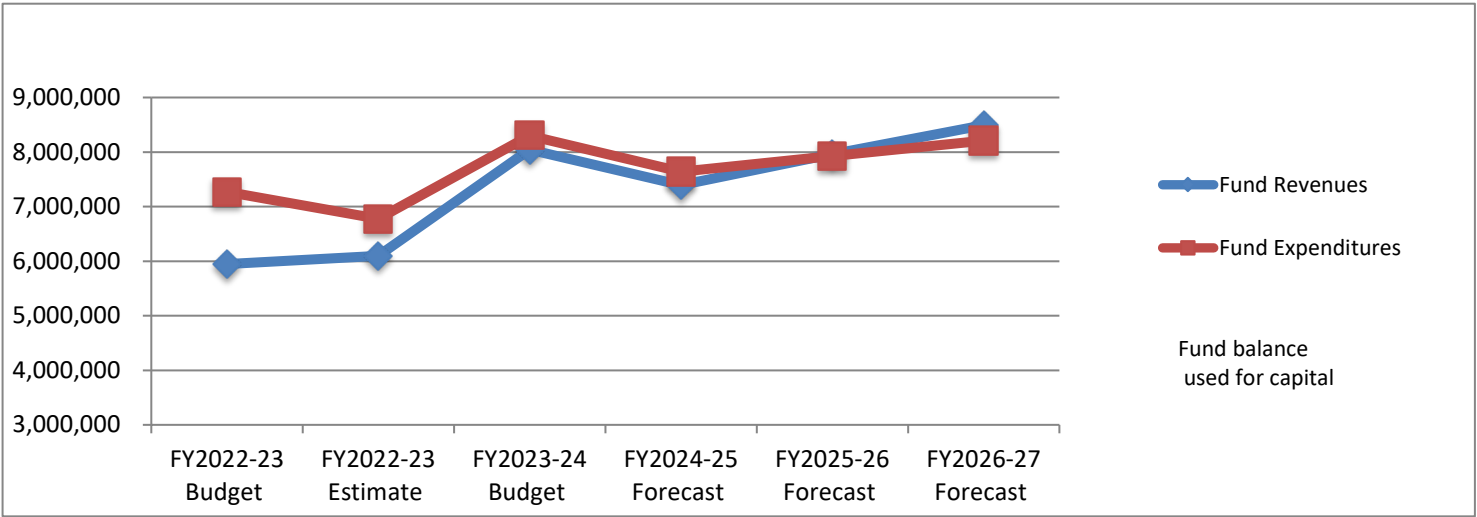
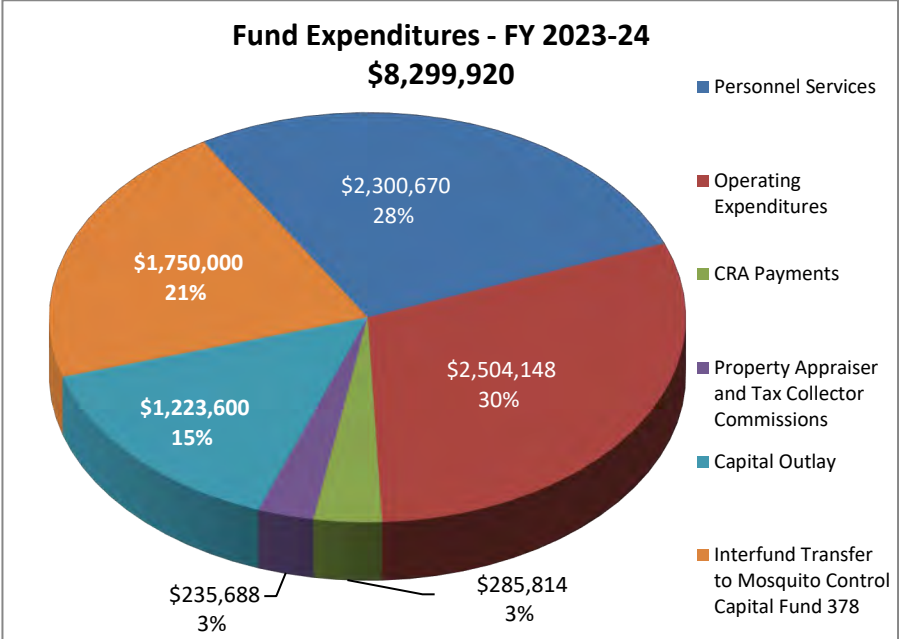
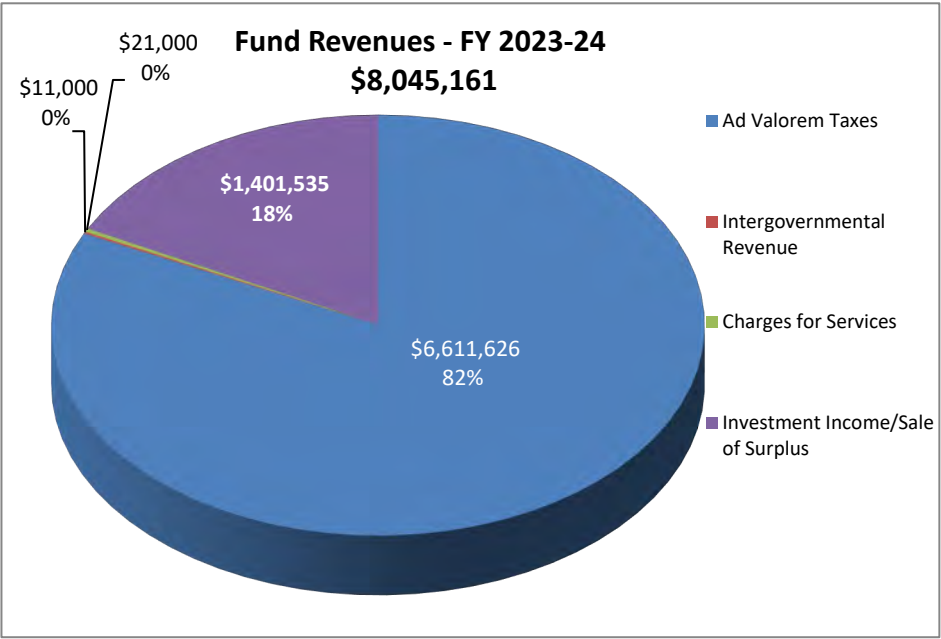
	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	5,878,033	5,878,033	6,611,626	7,205,592	7,781,079	8,324,916
<b>Millage Rate</b>	<b>0.1781</b>	<b>0.1781</b>	<b>0.1781</b>	<b>0.1781</b>	<b>0.1781</b>	<b>0.1781</b>
Intergovernmental Revenue	11,000	11,000	11,000	11,000	11,000	11,000
Charges for Services	21,000	59,630	21,000	21,000	21,000	21,000
Investment Income/Sale of Surplus	37,050	150,710	1,401,535	153,465	147,069	135,395
<b>Subtotal Operating Revenues</b>	<b>5,947,083</b>	<b>6,099,373</b>	<b>8,045,161</b>	<b>7,391,057</b>	<b>7,960,148</b>	<b>8,492,311</b>
<b>PY Fund Balance One-Time Capital</b>	<b>1,324,315</b>	<b>677,848</b>	<b>254,759</b>	<b>247,312</b>		
<b>TOTAL FUND REVENUES</b>	<b>7,271,398</b>	<b>6,777,221</b>	<b>8,299,920</b>	<b>7,638,369</b>	<b>7,960,148</b>	<b>8,492,311</b>
<b>Expenditures:</b>						
Personnel Services	2,115,315	1,929,770	2,300,670	2,396,025	2,492,812	2,590,929
Operating Expenditures	2,454,611	2,456,880	2,504,148	2,600,568	2,722,757	2,850,796
CRA Payments**	224,329	251,779	285,814	309,233	334,200	244,399
Property Appraiser and Tax Collector Commissions	208,143	208,143	235,688	254,543	274,907	296,900
Transfer to Health Insurance Fund	-	23,936	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>5,002,398</b>	<b>4,870,508</b>	<b>5,326,320</b>	<b>5,560,369</b>	<b>5,824,676</b>	<b>5,983,024</b>
<b>% of total operating revenue</b>	<b>84%</b>	<b>80%</b>	<b>66%</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>
Capital Outlay	219,000	256,713	1,223,600	328,000	354,000	475,000
Capital Improvements	400,000	-	-	-	-	-
Interfund Transfer to Mosquito Control Capital Fund 378	1,650,000	1,650,000	1,750,000	1,750,000	1,750,000	1,750,000
<b>Total Capital Improvement</b>	<b>2,269,000</b>	<b>1,906,713</b>	<b>2,973,600</b>	<b>2,078,000</b>	<b>2,104,000</b>	<b>2,225,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>7,271,398</b>	<b>6,777,221</b>	<b>8,299,920</b>	<b>7,638,369</b>	<b>7,928,676</b>	<b>8,208,024</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,472</b>	<b>284,287</b>
Reserve for Future Capital	1,561,390	2,741,856	2,292,518	2,110,616	2,085,179	2,316,250
Reserve for Contingencies	100,000	100,000	100,000	100,000	100,000	100,000
Emergency Reserves @ 10%	594,708	609,937	804,516	739,106	796,015	849,231
<b>Total Reserves</b>	<b>2,256,098</b>	<b>3,451,793</b>	<b>3,197,034</b>	<b>2,949,722</b>	<b>2,981,194</b>	<b>3,265,481</b>

\*Fiscal year 2023-24 taxable property value increase is 12.6% over Post VAB FY23 values (New construction represents 2.4% of the increase).

\*Taxable property value is estimated to increase 9% in FY25 (New Construction 2.2%), 8% in FY26 & 7% in FY27 (New Construction 2% & 1.9%).

\*\*Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

FUND: 105 Mosquito Control



# Fund: 105 – Mosquito Control

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## **Fund Overview**

Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Volusia County Ordinances, Chapter 110, Special Districts Article IX East Volusia Mosquito Control District. VCMC is responsible for mosquito control in Volusia County. To achieve its major goal of reducing mosquito populations, VCMC utilizes integrated pest management strategies including; monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the special taxing district. Revenue is also realized from reimbursements received for services provided to municipalities outside the District.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 145.

### ***Revenues:***

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The millage rate of 0.1880 was the same from fiscal year 2014-2015 through fiscal year 2019-20. The recommended millage rate is 0.1781 which is flat with fiscal year 2022-23. The fiscal year 2023-24 taxable property values increased 12.6% over Post VAB fiscal year 2022-23 values. The estimated growth in the tax base is 9% in fiscal year 2024-25, 8% in fiscal year 2025-26 and 7% in fiscal year 2026-27.

Charges for Services – revenues received for services provided to municipalities outside the District remain flat through fiscal years 2025-27.

Sale of Surplus & Investment Income Revenues – revenue consists of investment income and the sale-surplus of various furniture, fixtures, and heavy equipment, fluctuate from one year to the next based on the equipment replacement plan and the estimated value of the items that will be sold as surplus.

### ***Expenditures:***

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

# Fund: 105 – Mosquito Control

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Worker's Compensation – fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 6% throughout the forecast period.

Total Positions: 28

Funded Positions: 27

Unfunded Positions: 1

## Operating Expenditures:

Contracted Services – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Fuel – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Insurance-Liability – increase in fiscal year 2025-27: 10%.

Janitorial Services – increase in fiscal year 2025-27: 2%.

Other Maintenance and Chemicals – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Postage – increase fiscal years 2025-27: 2%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Aircraft Insurance – rates estimated to increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Utilities – increase fiscal years 2025-27: 5%.

Vehicle Maintenance-Related Costs – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

## Interfund Transfer:

A capital projects fund was established in fiscal year 2021-22 for Mosquito Control to set aside funds to replace the existing operations buildings. Funds are programmed to be transferred to the capital projects fund annually throughout the forecast period at \$1,750,000.

## Capital Outlay & Capital Improvements:

Allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay				
	FY 2024	FY 2025	FY 2026	FY 2027
Automotive Equipment	\$135,000	\$125,000	\$170,000	\$140,000
Other Equipment	\$38,600	\$203,000	\$184,000	\$335,000
Helicopter	\$1,050,000	\$0	\$0	\$0
<b>Total</b>	<b>\$1,223,600</b>	<b>\$328,000</b>	<b>\$354,000</b>	<b>\$475,000</b>

## Reserves:

Reserve for Future Capital – to be utilized to fund Mosquito Control's capital improvements.

Reserve for Contingencies – set aside for future fluctuation in fuel costs.

Emergency Reserves – forecasted at 10% in accordance with Council reserve policy.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 114 - Ponce De Leon Inlet and Port District**  
**Rollback Millage Rate @ 0.0692**

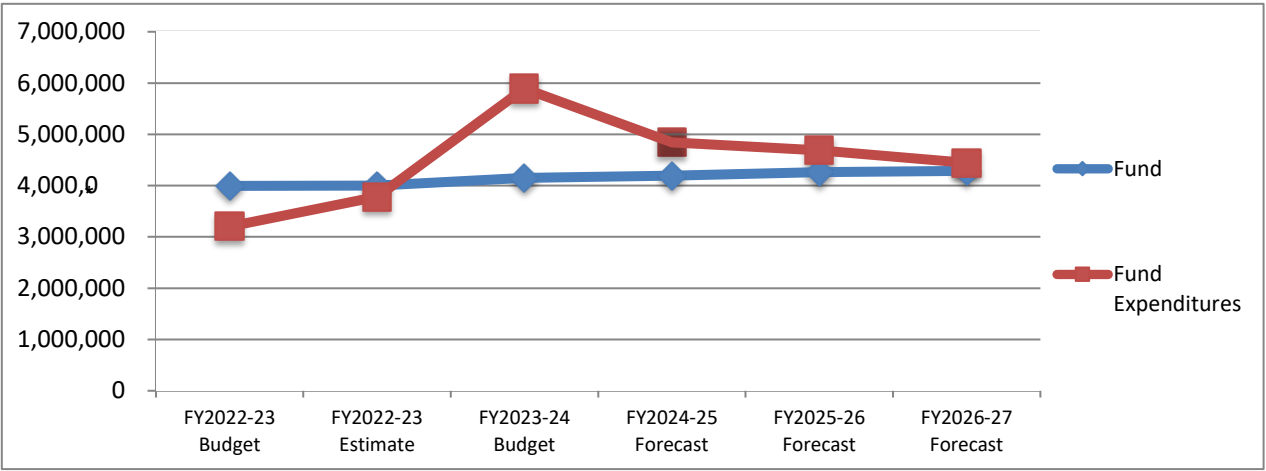
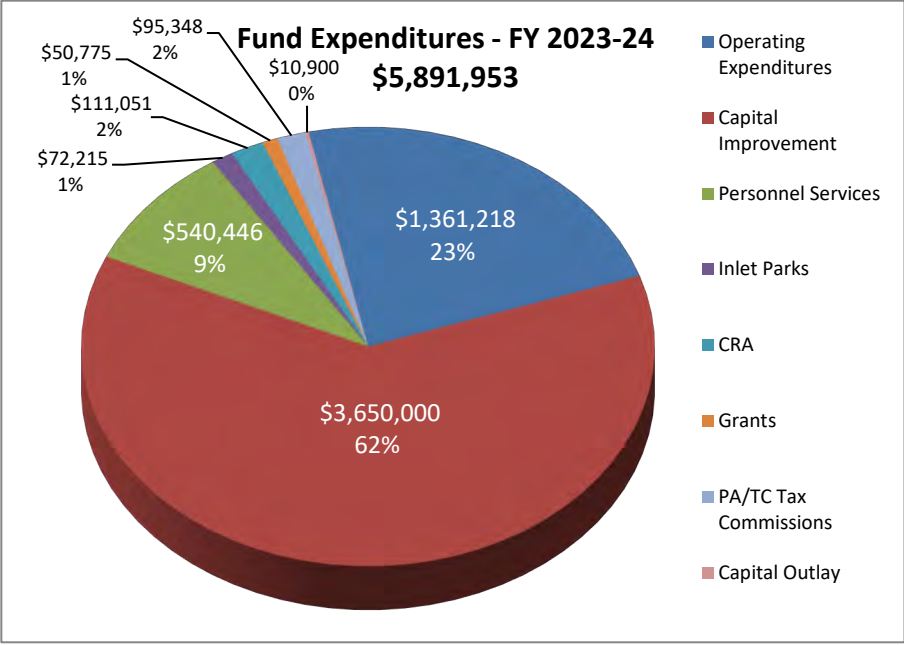
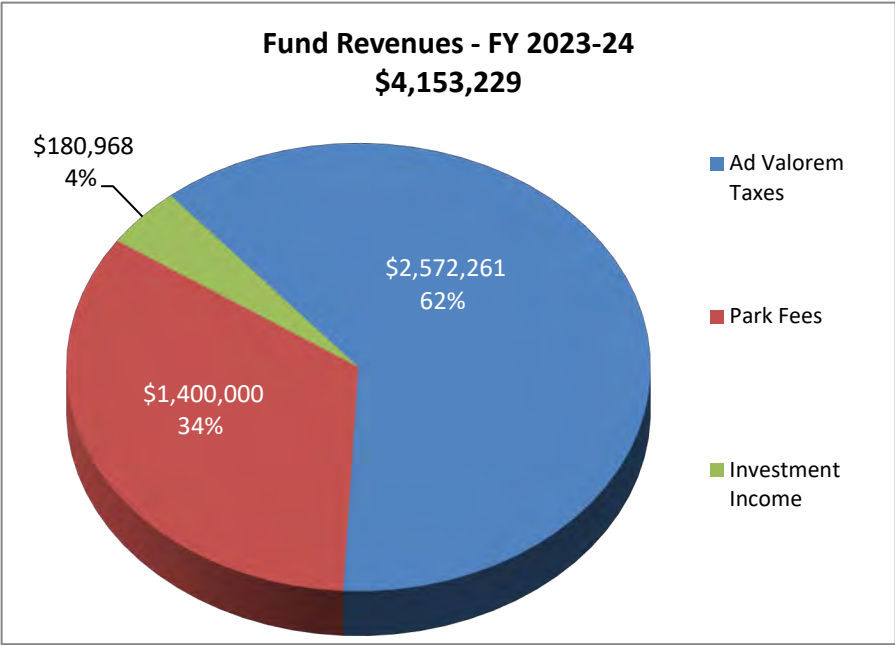
	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	2,511,196	2,511,196	2,572,261	2,633,402	2,690,757	2,705,851
<b>Millage Rate</b>	<b>0.0760</b>	<b>0.0760</b>	<b>0.0692</b>	<b>0.0650</b>	<b>0.0615</b>	<b>0.0578</b>
Park Fees	1,470,376	1,333,813	1,400,000	1,400,000	1,421,000	1,442,315
Investment Income	13,025	157,046	180,968	160,210	152,863	139,452
<b>Subtotal Operating Revenues</b>	<b>3,994,597</b>	<b>4,002,055</b>	<b>4,153,229</b>	<b>4,193,612</b>	<b>4,264,620</b>	<b>4,287,618</b>
<b>PY Fund Balance One-time Capital</b>	<b>-</b>	<b>-</b>	<b>1,738,724</b>	<b>651,313</b>	<b>420,215</b>	<b>158,152</b>
<b>TOTAL FUND REVENUES</b>	<b>3,994,597</b>	<b>4,002,055</b>	<b>5,891,953</b>	<b>4,844,925</b>	<b>4,684,835</b>	<b>4,445,770</b>
<b>Expenditures:</b>						
Personnel Services	496,210	454,113	540,446	562,538	584,797	607,243
Operating Expenditures	1,363,921	1,684,334	1,361,218	1,281,321	1,332,538	1,519,521
Inlet Park Patrol (Animal Services)	67,938	55,570	72,215	75,057	78,109	81,203
CRA Payments **	106,422	107,422	111,051	112,859	115,402	79,317
Partnership Program Grants	50,950	65,275	50,775	50,775	50,775	50,775
Property Appraiser and Tax Collector Commissions	92,930	92,930	95,348	102,975	111,214	120,111
Capital Outlay	25,400	16,085	10,900	59,400	12,000	12,600
Transfer to Health Insurance Fund	-	6,472	-	-	-	-
<b>Total Operating Expenditures</b>	<b>2,203,771</b>	<b>2,482,201</b>	<b>2,241,953</b>	<b>2,244,925</b>	<b>2,284,835</b>	<b>2,470,770</b>
<b>% of total operating revenue</b>	<b>55%</b>	<b>62%</b>	<b>54%</b>	<b>54%</b>	<b>54%</b>	<b>58%</b>
<b>Capital Improvement Program:</b>						
Water Dependent Facility	-	16,800	-	-	-	-
Artificial Reef	250,000	288,660	200,000	200,000	200,000	200,000
Inlet Parks	-	60,144	250,000	-	-	75,000
Seabridge Fishing Dock	-	185,808	-	-	-	-
Transfer to 314 Fund - Port Authority Capital Projects	750,000	750,000	3,200,000	2,400,000	2,200,000	1,700,000
<b>Total Capital Improvement</b>	<b>1,000,000</b>	<b>1,301,412</b>	<b>3,650,000</b>	<b>2,600,000</b>	<b>2,400,000</b>	<b>1,975,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>3,203,771</b>	<b>3,783,613</b>	<b>5,891,953</b>	<b>4,844,925</b>	<b>4,684,835</b>	<b>4,445,770</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>790,826</b>	<b>218,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Capital	4,589,272	4,789,190	3,035,348	2,379,997	1,952,681	1,792,229
Emergency Reserves @ 10%	399,460	400,206	415,323	419,361	426,462	428,762
<b>Total Reserves</b>	<b>4,988,732</b>	<b>5,189,395</b>	<b>3,450,671</b>	<b>2,799,358</b>	<b>2,379,143</b>	<b>2,220,991</b>

\*Fiscal year 2023-24 taxable property value increase is 12.6% over Post VAB FY23 values (New construction represents 2.4% of the increase).

\*Taxable property value is estimated to increase 9% in FY25 (New Construction 2.2%), 8% in FY 26 & 7% in FY27 (New Construction 2% & 1.9%).

\*\*Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

FUND: 114 Ponce De Leon Inlet and Port District





# Fund: 114 - Ponce De Leon Inlet and Port District

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## **Fund Overview**

The Ponce de Leon Inlet and Port District is a county special taxing district authorized by Volusia County Ordinance, Chapter 110 Article VIII. The district primarily functions as the non-Federal Local Sponsor for management, operations and maintenance of the Ponce de Leon Inlet channel by the U.S. Army Corps of Engineers. Inlet district activities include inlet and beach management, operation and maintenance of Smyrna Dunes and Lighthouse Point inlet parks, artificial reef construction and coastal waterway access. Public waterway access and inlet park operations support new and improved infrastructure such as public fishing piers, parking and boat and kayak launch facilities. Inlet & beach management activities include implementing the inlet sediment budget in partnership with the State of Florida, monitoring beach and dune erosion trends, coordination of inlet and Intra-coastal Waterway dredging and beach nourishment bypassing, monitoring inlet channel shoaling and jetty structural conditions and identification of beach compatible sand resources to support of emergency beach erosion control.

## **Assumptions:**

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 153.

## **Revenues:**

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The proposed millage rate is 0.0692, which is the rollback rate for fiscal year 2023-24. The fiscal year 2023-24 taxable property values increased 12.6% over Post VAB fiscal year 2022-23 values. The taxable property values are estimated to increase 9% in fiscal year 2024-25, 8% in fiscal year 2025-2026 and 7% in fiscal year 2026-2027.

Park Fees – Smyrna Dunes and Lighthouse Point inlet parks entrance fee collection increase stays flat in fiscal year 2024-25 and increases 1.5% throughout fiscal years 2026-2027.

## **Expenditures:**

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

# Fund: 114 - Ponce De Leon Inlet and Port District

Worker's Compensation – fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 6% throughout the forecast period.

Total Positions: 9

## Operating Expenditures:

Contracted Services – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Fuel – fiscal years 2025-27: increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Insurance-Liability – increase in fiscal year 2025-27: 10%.

Other Maintenance and Chemicals – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Postage – increase fiscal years 2025-27: 2%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Utilities – increase fiscal years 2025-27: 5%.

Vehicle Maintenance-Related Costs – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Capital Outlay & Capital Improvements - are allocated per division's capital replacement plans. A summary is below:

### Capital Outlay

	FY 2024	FY 2025	FY 2026	FY 2027
Inlet Park Utility Vehicle	\$10,900	\$11,400	\$12,000	\$12,600
Pickup Truck	\$0	\$48,000	\$0	\$0
<b>Total</b>	<b>\$10,900</b>	<b>\$59,400</b>	<b>\$12,000</b>	<b>\$12,600</b>

### Capital Improvements

	FY 2024	FY 2025	FY 2026	FY 2027
Lighthouse Point Park Pavilion Upgrades	\$0	\$0	\$0	\$75,000
Reef Deployments	\$200,000	\$200,000	\$200,000	\$200,000
Smyrna Dunes Park Restroom Expansion	\$100,000	\$0	\$0	\$0
Smyrna Dunes Walkway Reconnection	\$150,000	\$0	\$0	\$0
<b>Total</b>	<b>\$450,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$275,000</b>

## Interfund Transfers:

Transfer to 314 Fund for Port Authority Capital Projects at \$3.2 million for fiscal year 2023-24.

## Reserves:

Reserve for Future Capital - are to be utilized to fund Ponce De Leon and Port District Fund capital improvements.

Emergency reserves – forecasted at 10% in accordance with Council reserve policy.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 120 - Municipal Services District**  
**Rollback Millage Rate @ 1.6956 w/rollback in future years**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b><u>Revenues:</u></b>						
Ad Valorem Taxes*	17,856,203	17,856,203	18,142,773	18,497,652	18,804,529	19,170,754
<b>Millage Rate</b>	<b>1.8795</b>	<b>1.8795</b>	<b>1.6956</b>	<b>1.5861</b>	<b>1.4959</b>	<b>1.4226</b>
Utility Tax	9,938,936	9,945,437	10,243,800	10,551,114	10,867,647	11,193,677
Communications Tax	3,191,873	2,977,382	3,036,929	3,097,668	3,159,621	3,222,814
Sales Tax	8,389,998	8,217,111	7,286,002	7,387,394	7,500,050	8,365,339
Charges for Services	901,536	1,004,158	1,006,702	1,051,603	1,098,630	1,147,885
Permit Fees, Special Assessments, Other Taxes	902,114	817,621	860,310	894,459	930,273	967,832
Miscellaneous Revenues	459,800	811,277	1,179,254	1,083,599	1,050,198	988,559
<b>Subtotal Operating Revenues</b>	<b>41,640,460</b>	<b>41,629,189</b>	<b>41,755,770</b>	<b>42,563,489</b>	<b>43,410,948</b>	<b>45,056,860</b>
<b>PY Fund Balance CIP &amp; Debt</b>				<b>85,026</b>	<b>2,179,974</b>	<b>3,804,076</b>
<b>TOTAL FUND REVENUES</b>	<b>41,640,460</b>	<b>41,629,189</b>	<b>41,755,770</b>	<b>42,648,515</b>	<b>45,590,922</b>	<b>48,860,936</b>
<b><u>Expenditures:</u></b>						
Office of the Sheriff	19,589,199	19,590,550	22,174,451	24,389,463	26,825,854	29,505,756
Evidence Facility Debt Service on \$7M	470,752	470,752	470,046	464,637	464,644	465,220
Growth & Resource Management	6,529,032	6,151,696	6,263,338	6,444,573	6,708,561	6,978,288
Parks & Recreation	1,592,866	1,596,032	1,543,739	1,607,854	1,674,886	1,745,009
Animal Control	2,984,542	2,715,824	3,292,269	2,787,493	2,865,594	3,011,698
Construction Engineering	758,462	715,952	799,532	831,079	863,339	897,091
Mosquito Control	300,000	300,000	300,000	300,000	300,000	300,000
Transfers to Other Funds	1,748,363	1,436,526	-	-	-	-
Non-Departmental/CRA's	72,052	71,683	82,489	94,787	101,124	108,000
Property Appraiser/Tax Collector Commissions	664,957	664,957	674,657	728,629	786,920	849,874
Transfer 103 Fund - Road Maintenance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>TOTAL FUND EXPENDITURES</b>	<b>39,710,225</b>	<b>38,713,972</b>	<b>40,600,521</b>	<b>42,648,515</b>	<b>45,590,922</b>	<b>48,860,936</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>1,930,235</b>	<b>2,915,217</b>	<b>1,155,249</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*Fiscal year 2023-24 taxable property value increase is 13% over Post VAB FY23 values.

\*FY25 taxable property value increase estimate 9.0% (New Construction 1.9%). FY26 & FY27 value increase estimate 8.0% and 7.0% respectively (New construction 1.8%).

\*\*Cities receiving CRA funding: DeLand, Spring Hill

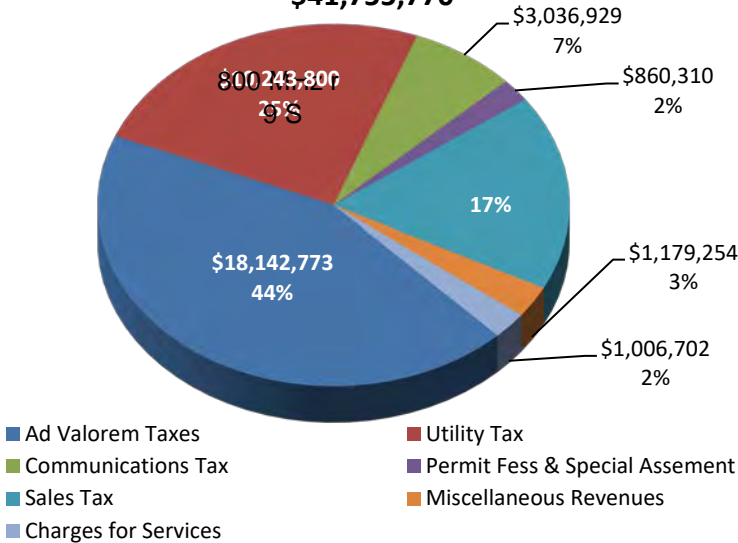
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 120 - Municipal Services District**  
**Rollback Millage Rate @ 1.6956 w/rollback in future years**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Category Summary</b>						
Personnel Services	6,057,034	5,769,775	6,471,326	6,737,386	7,006,657	7,279,123
Operating Expenses	6,318,647	5,959,662	5,818,815	6,000,598	6,273,908	6,562,087
Capital Outlay & Improvements	533,300	490,731	667,337	55,742	16,752	42,866
Interfund Transfers***	26,761,514	26,449,677	27,595,825	29,802,994	32,236,837	34,914,632
Grants & Aids	3,000	7,766	4,650	4,790	4,981	5,180
CRA Payments**	36,730	36,361	42,568	47,005	51,787	57,048
Reserves	24,145,260	33,892,634	34,942,211	34,786,576	32,533,147	28,651,008
Emergency Reserves	3,325,046	3,340,828	3,446,500	3,517,109	3,590,564	3,668,627
<b>Total by Category</b>	<b>67,180,531</b>	<b>75,947,434</b>	<b>78,989,232</b>	<b>80,952,200</b>	<b>81,714,633</b>	<b>81,180,571</b>

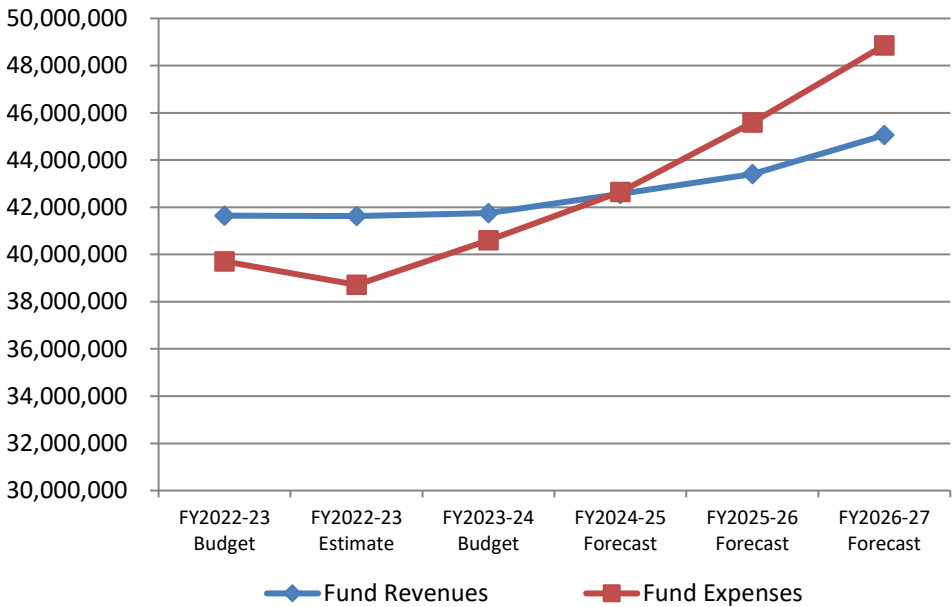
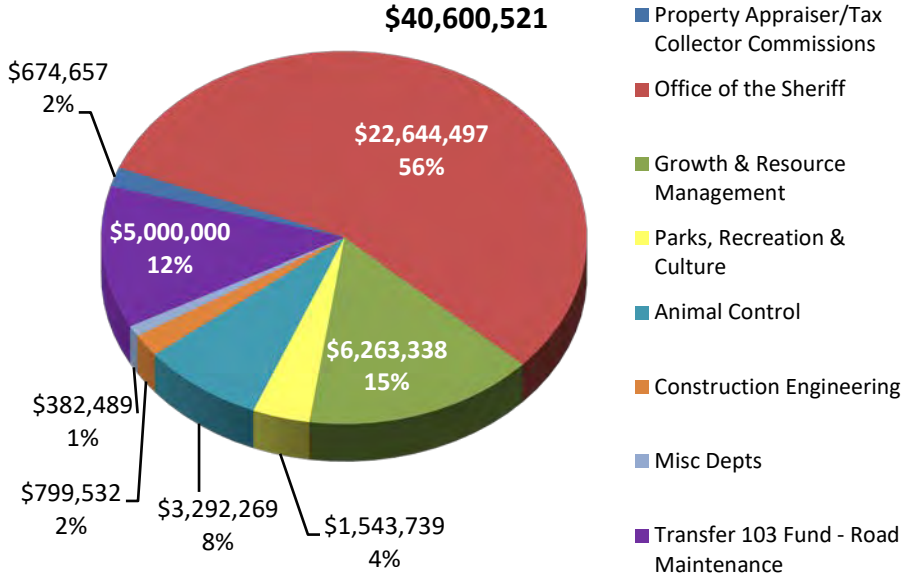
Reserves	16,762,622	26,509,996	28,030,325	28,339,327	26,550,542	23,133,623
Reserve for Debt Service	7,382,638	7,382,638	6,911,886	6,447,249	5,982,605	5,517,385
Emergency Reserves	3,325,046	3,340,828	3,446,500	3,517,109	3,590,564	3,668,627
Percentage	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Total Reserves</b>	<b>27,470,306</b>	<b>37,233,462</b>	<b>38,388,711</b>	<b>38,303,685</b>	<b>36,123,711</b>	<b>32,319,635</b>

FUND: 120 Municipal Service District Fund

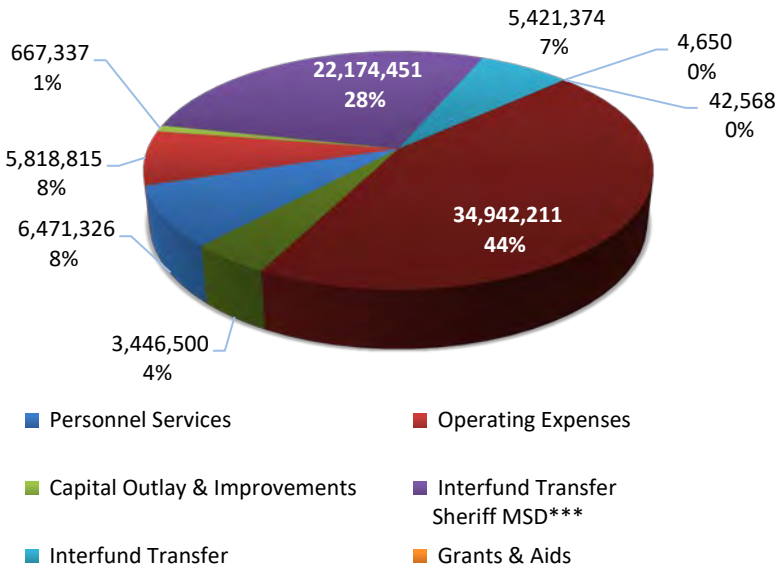
Fund Revenues - FY 2023-24  
\$41,755,770



Fund Expenditures - FY 2023-24  
\$40,600,521



Expenditures by Category FY 2023-24



# Fund: 120 – Municipal Service District

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## Fund Overview

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of the Municipal Service District are coincident with those boundaries defining all of the unincorporated areas of the county. Revenues include property taxes, utilities tax, communications services tax, development related fees, animal control fees and a Half-Cent Sales Tax. The MSD Fund includes transfers of funds for expenditures of the Sheriff for operations in the unincorporated area, as well as to the Building fund. Direct MSD fund expenditures include Animal Control; Planning & Development Services; Engineering and Construction, Environmental Management; Growth and Resource Management; as well as Parks, Recreation and Culture.

### ***Assumptions:***

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 162.

### ***Revenues:***

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 1.6956 presented in this forecast is the fully rolled-back rate. The fiscal year 2023-24 taxable property values increased 12.9% over Post VAB fiscal year 2022-23 values. For fiscal years 2025-27, the taxable values are estimated to increase 9.0%, 8.0%, and 7.0% in fiscal years 2024-26.

Utilities Tax – increased 3% throughout the forecast period based on trend data and historical collections. This is a tax on electricity and metered or bottled gas that is equal to 10% of the payments received by the seller of the taxable item or service from the purchaser.

Communications Service Tax –increased 2% throughout the forecast based on trend data. This tax is levied to the sales price of the communications service provided at the retail level and originates or terminates in this state or originates or terminates in this state and is charged to a service address in this state.

Sales Tax Fund (108) – Half-Cent Sales Tax revenues for fiscal year 2023-24 show a 11% decrease from the 2022-23 estimate due to a reallocation of the Sales Tax Revenues to the General Fund. This revenue is forecast to increase 2% throughout the forecast period.

Permit Fees, Special Assessments, Other Taxes – Permit fees, special assessments, and other taxes are mostly projected to remain flat throughout the forecast period. Sign permits and outdoor entertainment permits are projected to grow 4% in fiscal years 2025-27.

Miscellaneous Revenues – fiscal year 2024-26 are adjusted based upon trend: most fines and expected excess fees are projected to remain flat with minor increases included for animal services related revenues.

# Fund: 120 – Municipal Service District

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## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored in to fiscal year 2023-24 and 4% in the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – increase 7.5% for estimated medical claims inflation, fiscal years 2024-26 forecasted with a 7.5% growth and fiscal year 2026-27 forecasted with 6% growth annually.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2024-27 increased 6% throughout forecast period.

Total Positions: 72

### Operating Expenditures:

Fuel – increase fiscal years 2025-27: 5%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Property Appraiser and Tax Collector Commissions – increase fiscal years 2025-27: 8%.

TITF (CRA) Payments – increase in fiscal years 2025-27: 3%.

Utilities – increase fiscal year 2025-27: 5%.

Capital Outlay & Capital Improvements are allocated per division's capital replacement plans. A summary is below:

### **Capital Improvements**

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
Animal Control - Parking Lot Resurfacing	40,000	0	0	0
Animal Control - Pole Barn for Mobile Clinic	320,000	0	0	0
Animal Control Building - Roof	175,000	0	0	0
Animal Control Building - Windows	72,000	0	0	0
<b>TOTAL</b>	<b>320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Fund: 120 – Municipal Service District

## Capital Outlay

	FY 2024	FY 2025	FY 2026	FY 2027
Planning - Historical Markers	4,532	4,642	4,752	4,866
Animal Control - Body Worn Cameras	0	0	0	25,000
Animal Control - Autoclave	7,000	0	0	0
Animal Control - Blood Chemistry and Hematology Analyzer	0	25,000	0	0
Animal Control - Centrifuge	0	2,000	0	0
Animal Control - Digital Ultrasound	0	6,000	0	0
Animal Control - Fold-Up Gurney	2,000	0	0	0
Animal Control - Heated Surgery Table	6,000	0	0	0
Animal Control - Hot Dog Warmer Mats	0	6,000	0	7,000
Animal Control - Inovadent Dental Cart	0	8,000	0	0
Animal Control - Lift Table	0	4,100	0	0
Animal Control - Pulse Oximeter/Multiparameter Monitor	10,000	0	0	0
Animal Control - Surgery Light	10,000	0	12,000	6,000
Animal Control - Syringe Pump	1,500	0	0	0
Animal Control - Washer/Dryer	17,405	0	0	0
Animal Control - Centrifuge StatSpin VT	1,900	0	0	0
<b>TOTAL</b>	<b>60,337</b>	<b>55,742</b>	<b>16,752</b>	<b>42,866</b>

### Interfund Transfers:

Road Maintenance – transfer portion of utilities tax for road repairs and safety-related maintenance in the unincorporated area to the Transportation Trust Fund (103), fiscal years 2024-27: \$5 million.

VSO Evidence Facility/Forensic Lab – Debt Service – fiscal year 2023-24: \$470,046. This debt matures in December of 2037.

Sheriff Operating Transfer – This transfer is required to fulfill budgetary needs of VSO to provide municipal like services to the unincorporated areas of Volusia County. The total transfer is offset by monthly revenue remitted to the County by the Sheriff for city contract revenue.

### Reserves:

Reserve – set aside for increased operational costs and capital needs as necessary.

Reserve Debt Service – set aside to offset debt service payments throughout the forecast period.

Emergency Reserves – forecasted at 10% in accordance with Council reserve policy.



# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 140- Fire Services

Millage Rate @ 3.8412

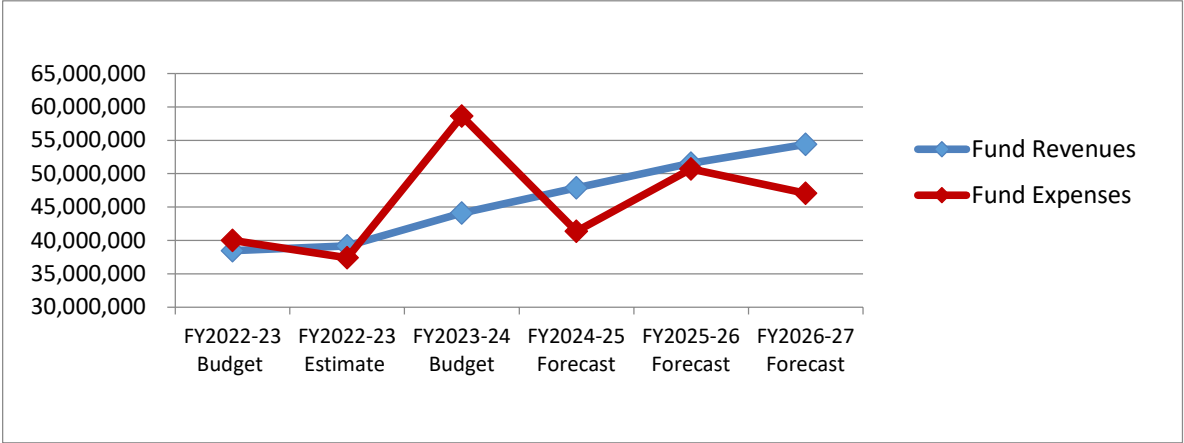
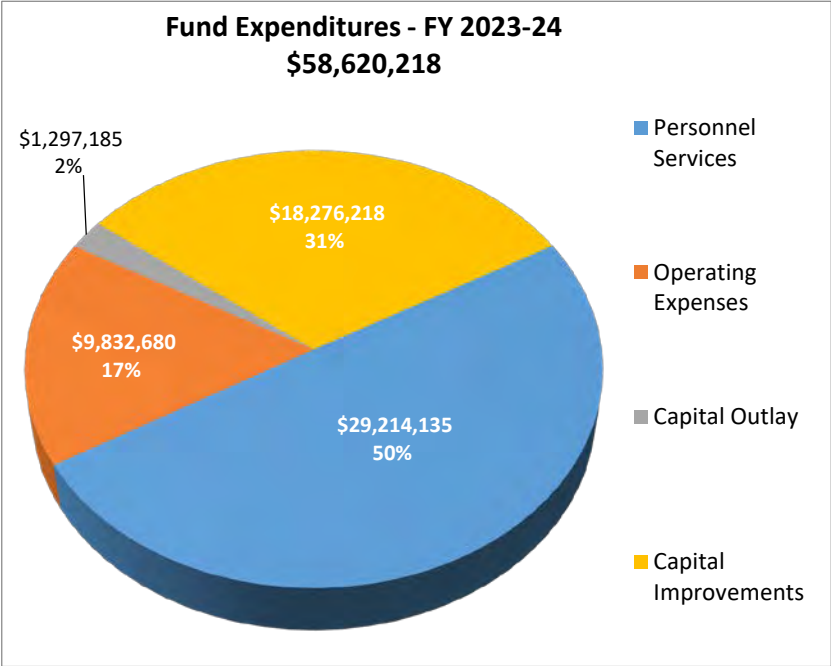
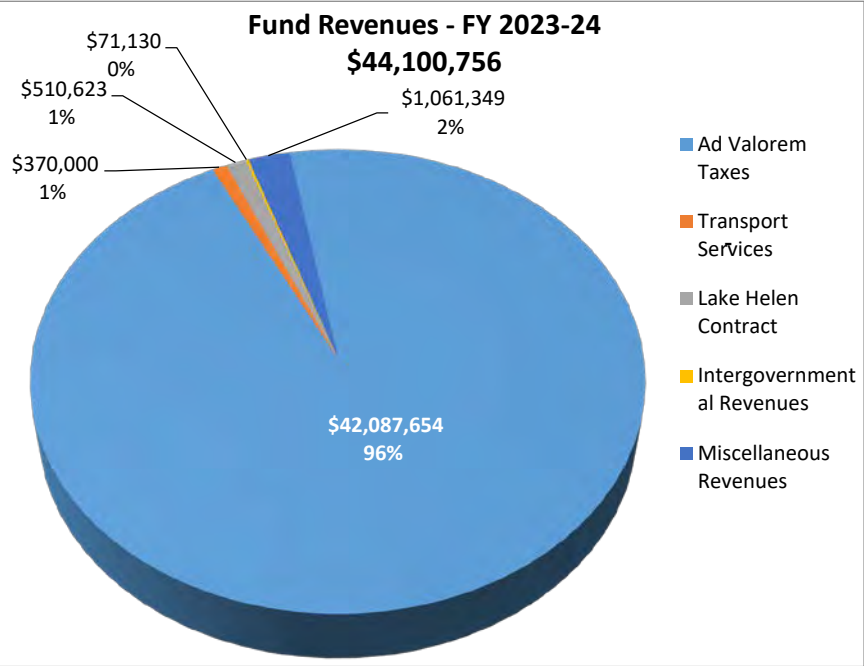
	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	37,370,359	37,370,359	42,087,654	45,868,342	49,531,411	52,993,009
Millage Rate	3.8412	3.8412	3.8412	3.8412	3.8412	3.8412
Intergovernmental Revenues	69,480	69,480	71,130	71,130	71,130	71,130
Transport Services	350,000	350,000	370,000	370,000	370,000	370,000
Lake Helen Contract	461,015	465,674	510,623	559,862	610,632	669,863
Miscellaneous Revenue	221,582	949,063	1,061,349	1,009,915	974,014	295,191
Subtotal Operating Revenues	38,472,436	39,204,576	44,100,756	47,879,249	51,557,187	54,399,193
PY Fund Balance One-Time - Capital	1,534,109		14,519,462			
TOTAL FUND REVENUES	40,006,545	39,204,576	58,620,218	47,879,249	51,557,187	54,399,193
<b>Expenditures:</b>						
Personnel Services	25,575,270	24,835,954	29,214,135	30,609,144	32,018,068	33,189,234
Operating Expenses**	9,901,129	9,945,899	9,832,680	10,166,761	10,434,111	10,816,585
Subtotal Operating Expenditures	35,476,399	34,781,853	39,046,815	40,775,905	42,452,179	44,005,819
% of total operating revenue	92%	89%	89%	85%	82%	81%
Capital Expenses						
Capital Outlay	2,434,200	2,156,578	1,297,185	363,168	585,251	239,784
Capital Improvements	218,053	308,379	50,000	50,000	50,000	50,000
- Burn Building Replacement	-	-	-	-	-	2,100,000
- Roof Replacement	-	-	-	-	40,000	
- Restroom Facility @ Training Center	-	-	256,284	-	-	-
- Station 13 Remodel/Addition (Halifax)	-	-	365,000	-	-	-
- Station 15 Remodel/Addition (Tiger Bay)	-	-	15,015,000	-	-	-
- Station 18/47 Relocation/Construction (Rima Ridge)	32,000	98,825	32,000	196,250	7,573,712	-
- Station 22 Remodel/Addition (Oak Hill)	1,145,893	59,898	1,185,807	-	-	-
- Station 23 Relocation/Construction (Turnbull)	-	-	-	-	-	650,000
- Station 32 Remodel/Addition (Spring Lakes)	-	-	250,000	-	-	-
- Station 34 Remodel/Addition (Indian Mound - Enterprise)	700,000	-	872,127	-	-	-
- Station 41 Remodel/Addition (DeLeon Springs)	-	-	250,000	-	-	-
Subtotal Capital Expenditures	4,530,146	2,623,680	19,573,403	609,418	8,248,963	3,039,784
TOTAL FUND EXPENDITURES	40,006,545	37,405,533	58,620,218	41,385,323	50,701,142	47,045,603
REVENUES LESS EXPENDITURES	-	1,799,043	-	6,493,926	856,045	7,353,590
Reserve for Contingency	500,000	500,000	500,000	500,000	500,000	500,000
Reserve for Grant Match	500,000	500,000	500,000	500,000	500,000	500,000
Reserve for Future Capital	15,967,416	19,490,478	4,408,184	10,524,261	11,012,512	18,081,902
Reserve for Transition	175,000	175,000	175,000	175,000	175,000	175,000
Emergency Reserves (10%)	3,847,244	3,847,244	4,410,076	4,787,925	5,155,719	5,439,919
Total Reserves	20,989,660	24,512,722	9,993,260	16,487,186	17,343,231	24,696,821

\*Fiscal year 2023-24 taxable property value increase is 13% over Post VAB FY23 values.

\*FY25 taxable property value increase estimate 9.0% (New Construction 1.9%). FY26 & FY27 value increase estimate 8.0% and 7.0% respectively (New construction 1.8%).

\*\*City receiving CRA funding: Deland

FUND: 140 Fire Services Fund



# Fund: 140 - Fire Rescue Services

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## **Fund Overview**

The Fire Rescue Services Fund established in fiscal year 1999-00 and replaced six (6) separate fire districts. Creation of the unified district was to provide a uniform level of service at a single tax rate. There are 20 stations in the Fire District; one of which is manned by Flagler County and another which is a Flagler County station manned by Volusia County. Fire Administration manages the fire station at the Daytona Beach International Airport, funded by the Airport Fund, and a central HAZMAT station, funded by the General Fund.

## ***Assumptions***

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 185.

### ***Revenues:***

Ad Valorem Taxes – based on taxable value multiplied by the millage rate per thousand. The millage rate of 3.8412 is recommended for fiscal year 2023-24 and is the same rate as adopted in fiscal year 2022-23. For fiscal years 2025-27, the taxable values are estimated to increase 9.0%, 8.0%, and 7.0% in fiscal years 2024-26.

Transport Services – received when Fire Rescue Services provides emergency transport services in the unincorporated area. Transport revenue estimated to be flat throughout the forecasted period.

Lake Helen Contract – this revenue is the amount that is equal to what the City of Lake Helen would have paid if it were still in the unified fire rescue district.

Intergovernmental Revenues – the revenues included in this category are from the payments in lieu of taxes, which are payments by the federal governments that help offset the losses in property taxes due to nontaxable federal lands within the taxing districts boundaries. The other intergovernmental revenue included in this category is reimbursement from the state for firefighters with college degrees.

Miscellaneous Revenues – this revenue is primarily investment income.

# Fund: 140 - Fire Rescue Services

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## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years. Bargaining staff is adjusted per contract. Six positions are being added for fiscal year 2023-24; three firefighters, one full-time and one part-time fire inspector and one office assistant II.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – increase 7.5% for estimated medical claims inflation, fiscal years 2024-26 forecasted with a 7.5% growth and fiscal year 2026-27 forecasted with 6% growth annually.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2024-27 increased 6% throughout forecast period.

Total Positions: 211      Funded Positions: 211

### Operating Expenditures:

Fuel – increase fiscal years 2025-27: 5%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Property Appraiser and Tax Collector Commissions – increase fiscal years 2025-27: 8%.

TITF (CRA) Payments – increase in fiscal years 2025-27: 3%.

Utilities – increase fiscal year 2025-27: 5%.

# Fund: 140 - Fire Rescue Services

Capital Outlay & Capital Improvements – allocated per division’s capital replacement plans. A summary is below:

## Capital Outlay

Item Request	FY 2024	FY 2025	FY 2026	FY 2027
Appliances	\$ 8,112	\$ 8,436	\$ 8,773	\$ 8,948
Automated CPR Units	\$ -	\$ -	\$ 48,000	\$ -
Awning on workshop	\$ -	\$ 13,000	\$ -	\$ -
Complete Extrication Toolset	\$ 131,853	\$ 94,488	\$ 98,268	\$ 100,232
Expedition/Tahoe SUV 4x4	\$ 60,000	\$ -	\$ -	\$ -
Fire Station Alerting	\$ -	\$ -	\$ 330,000	\$ -
Folding Basket Litter	\$ 11,100	\$ -	\$ -	\$ -
Headset Communications Package	\$ 19,470	\$ 20,250	\$ 21,060	\$ 21,480
Mannequins for training	\$ -	\$ 3,200	\$ -	\$ -
Nozzles	\$ -	\$ 9,600	\$ -	\$ 9,600
Opticom System	\$ 10,800	\$ -	\$ -	\$ -
Power Cots	\$ 50,000	\$ 50,000	\$ -	\$ -
Power Loaders	\$ 60,000	\$ 60,000	\$ -	\$ -
Replacement RIT Packs	\$ 8,500	\$ -	\$ -	\$ -
Rescue Struts	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Safety Cabinets	\$ -	\$ 3,244	\$ -	\$ 3,374
Smart Board*	\$ 8,000	\$ -	\$ -	\$ -
Smoke Machines	\$ -	\$ 4,800	\$ -	\$ -
Station Generator	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Tender - 3,000 Gallon*	\$ 594,000	\$ -	\$ -	\$ -
Thermal Imaging Camera	\$ 8,500	\$ 17,000	\$ -	\$ 17,000
Training Center Lull/Forklift	\$ 225,000	\$ -	\$ -	\$ -
UTV Replacement for Training*	\$ 15,500	\$ -	\$ -	\$ -
Ventilation Fan	\$ 5,150	\$ 5,150	\$ 5,150	\$ 5,150
VHF Antenna*	\$ 7,200	\$ -	\$ -	\$ -
	<b>\$ 1,297,185</b>	<b>\$ 363,168</b>	<b>\$ 585,251</b>	<b>\$ 239,784</b>

\*\$624,700 carry forward from prior year appropriations

# Fund: 140 - Fire Rescue Services

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## Capital Improvements

Item Request	FY 2024	FY 2025	FY 2026	FY 2027
Burn Building Replacement	0	0	0	\$2,100,000
Exhaust System Removal	\$50,000	\$50,000	\$50,000	\$50,000
Station 13 Remodel	\$365,000	0	0	0
Station 15 / HAZMAT Relocation	\$15,015,000	0	0	0
Station 22 – Oak Hill Renovation*	\$1,085,995	0	0	0
Station 23 – Relocation	0	0	0	\$650,000
Station 32 – Remodel	\$250,000	0	0	0
Station 34 – Remodel*	\$623,000	0	0	0
Station 41 – Remodel	\$250,000	0	0	0
Station 46 – Roof Replacement	0	0	\$40,000	0
Station 47 – Relocation*	\$32,000	\$196,250	\$7,573,712	0
Restroom Facility at Training Center*	\$256,284	0	0	0
	<b>\$17,927,279</b>	<b>\$246,250</b>	<b>\$7,663,712</b>	<b>\$2,800,000</b>

\*\$2,012,279 carry forward from prior year appropriations

### ***Reserves:***

Reserve for Contingency – set aside for payouts, etc.

Reserve for Grants – set aside for grant match.

Reserve for Future Capital – utilized to fund the Fire Rescue Services capital improvements and equipment.

Reserves for Transition – set aside for unknown changes to personnel.

Emergency Reserves – forecasted at 10% in accordance with Council reserve policy.

## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 160 - ECHO

Millage Rate @ 0.2000

	FY2022-23 Adopted	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	9,371,332	9,371,332	10,581,244	11,533,555	12,456,240	13,328,176
<b>Millage Rate</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>
Investment Income	94,664	844,926	788,608	698,297	666,365	608,042
<b>Subtotal Operating Revenues</b>	<b>9,465,996</b>	<b>10,216,258</b>	<b>11,369,852</b>	<b>12,231,852</b>	<b>13,122,605</b>	<b>13,936,218</b>
<b>PY Fund Balance</b>		<b>3,420,394</b>	<b>1,399,696</b>			
<b>TOTAL FUND REVENUES</b>	<b>9,465,996</b>	<b>13,636,652</b>	<b>12,769,548</b>	<b>12,231,852</b>	<b>13,122,605</b>	<b>13,936,218</b>
<b>Expenditures:</b>						
Personnel Services	260,139	254,284	299,861	311,285	322,815	334,487
Operating Expenditures	369,508	365,936	446,408	485,291	520,938	559,242
CRA Payments**	300,784	303,413	346,159	376,206	408,325	311,926
Trails Set Aside	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Volusia County Direct County Expenditure Projects	-	5,656,205	5,677,120	2,473,000	600,000	980,000
Capital Outlay	8,765	5,765	-	-	-	-
Transfer to Health Insurance Fund	-	2,482	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>2,439,196</b>	<b>8,088,085</b>	<b>8,269,548</b>	<b>5,145,782</b>	<b>3,352,078</b>	<b>3,685,655</b>
ECHO Grants	4,500,000	5,548,567	4,500,000	4,500,000	4,500,000	4,500,000
<b>TOTAL FUND EXPENDITURES</b>	<b>6,939,196</b>	<b>13,636,652</b>	<b>12,769,548</b>	<b>9,645,782</b>	<b>7,852,078</b>	<b>8,185,655</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>2,526,800</b>	<b>-</b>	<b>-</b>	<b>2,586,070</b>	<b>5,270,527</b>	<b>5,750,563</b>

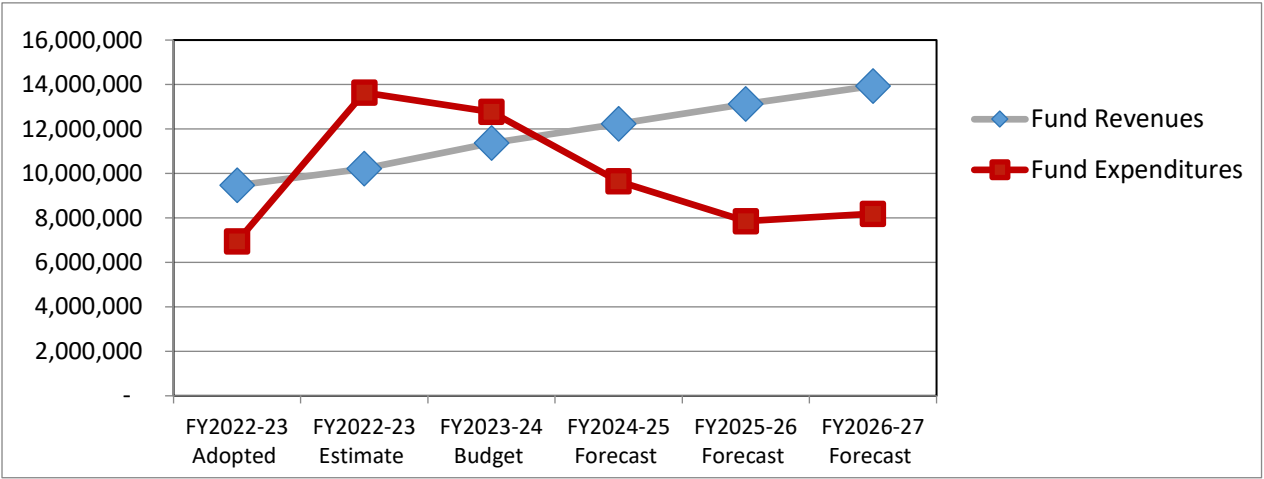
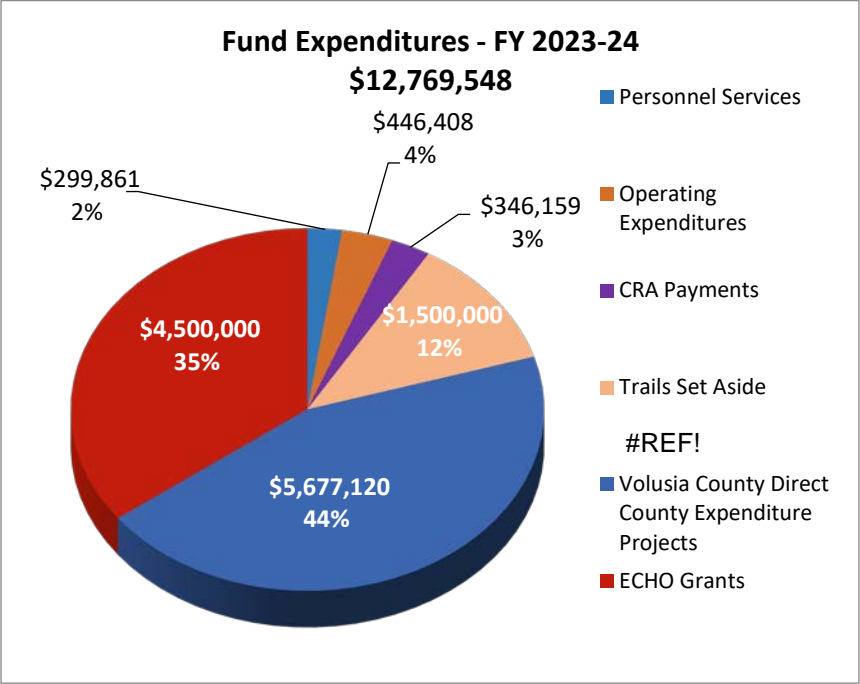
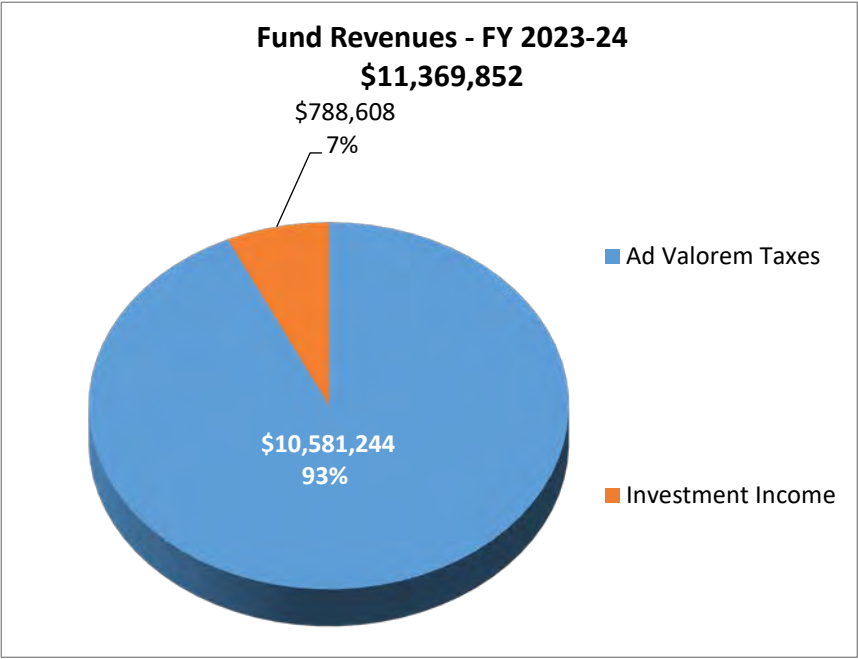
Reserves	18,101,978	17,395,759	15,996,063	18,582,133	23,852,660	29,603,223
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\*Fiscal year 2023-24 taxable property value increase is 13% over Post VAB FY23 values (New Construction represents 2.6% of the increase).

\*Taxable property value is estimated to increase 9% in FY25 (New Construction 2.3%), 8% in FY26 (New Construction 2%) & 7% in FY27 (New Construction 1.9%).

\*\*Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

FUND: 160 ECHO





# Fund: 160 – ECHO

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## Fund Overview

In 2000, voters elected to levy up to .2 mill of ad valorem tax for 20 years to create the ECHO program. In 2020, the ECHO program was up for vote again in which the voters elected to keep the program running until 2040. The ECHO program provides funding for Environmental, Cultural, Historical, and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's boundaries, including the County, are eligible to apply for grant funding to assist with acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria (ECHO) of the program. The levy of this millage will expire in fiscal year 2039-40.

On June 3, 2004, the County Council approved allocation of \$1 million dollars of ECHO funds each year for the countywide Master Trail Program for the remaining life of the ECHO program. On 9/7/2021, County Council approved increasing the allocation to \$1.5 million dollars for the Master Trail Program. This amount is transferred to the Trails Capital Fund (328).

## Assumptions

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by fund page 196.

Grant awards from prior years that are carried forward until project completion are not included in the forecast.

## Revenues:

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand dollars of value. The proposed millage rate of 0.2000 is the maximum millage authorized by the resolution approved by voters. The fiscal year 2023-24 taxable property values are projected to increase 13% over Post VAB fiscal year 2022-23 values.

Investment Income – comes from interest payments, dividends, capital gains collected upon the sale of security or other assets and rescinded ECHO projects by County Council.

## Expenditures:

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 rate increased by 12.4%; increased 6% for estimated medical inflation.

Total Positions: 3

TITF (CRA) Payments – rate times increased value estimated at 8.68%.

# Fund: 160 – ECHO

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	Prior Years	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Trails Construction	\$8,077,450	\$484,557	\$484,977	\$489,661	\$1,500,000	\$1,500,000	<b>\$12,536,645</b>
Trails Debt Service	\$5,922,550	\$515,443	\$515,023	\$510,339	\$0	\$0	<b>\$7,463,355</b>
<b>Total</b>	<b>\$14,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$20,000,000</b>

## ***Project Balances:***

Organization	Project	Balance
19-05 Marine Discovery Center	Marine Discovery Center Phase III	\$273,102
19-07 City of New Smyrna Beach	Women's Club of New Smyrna Beach	\$267,500
19-11 City of Port Orange	REC Center Phase I	\$1,768
20-10 City of Port Orange	Rec Center Phase II	\$31,108
20-13 SE Volusia Historical Society	New Smyrna Museum of History Renovation	\$16,608
21-01 City of Debary	Sullivan Operations & Shade Structure	\$150,000
21-02 Enterprise Preservation Society, Inc.	Roof for Historic Structure	\$15,750
21-03 City of Holly Hill	Pictona at Hollyland Park Phase 2	\$532,097
21-05 City of Oak Hill	Mary Dewees Park Baseball Field	\$140,893
21-07 Riverside Conservancy	Shoreline, Primitive Classroom & Kayak Launch	\$107,000
21-08 Volusia/Flagler YMCA	Ormond Beach YMCA Playground & Shade Structure	\$112,500
21-09 Volusia/Flagler YMCA	Deland YMCA Playground	\$13,433
22-01 City of Debary	Bill Keller Park Improvements	\$75,000
22-02 City of Deland	Alabama Greenway Extension Project	\$1,500,000
22-03 City of Deland	Jackson Lane Park	\$150,000
22-04 City of Ormond Beach	Performing Arts Center	\$600,000
22-05 City of South Daytona	Magnolia Park	\$243,750
23-01 African American Museum	African American Museum of the Arts	\$498,060
23-02 Daytona Playhouse	Daytona Playhouse	\$600,000
<b>15 Different Organizations</b>	<b>19 Total Projects</b>	<b>\$5,328,567</b>

## ***Reserves:***

Reserve for Future Capital – are to be utilized to fund ECHO projects.

**VOLUSIA COUNTY FORECAST**  
**FUND: 162 - Forever Land Acquisition**  
**Millage Rate 0.2000**

<b>Revenues:</b>	<b>FY 2022-23 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Forecast</b>	<b>FY2025-26 Forecast</b>	<b>FY 2026-27 Forecast</b>
Ad Valorem Taxes*	9,371,332	9,371,332	10,581,244	11,533,555	12,456,240	13,328,176
<b>Millage Rate</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>
Investment Income	8,096	216,643	249,643	221,008	210,873	192,372
Sale - Land	-	289,513	-	-	-	-
<b>Subtotal Operating Revenues</b>	<b>9,379,428</b>	<b>9,877,488</b>	<b>10,830,887</b>	<b>11,754,563</b>	<b>12,667,113</b>	<b>13,520,548</b>
<b>PY Fund Balance - Operating</b>						
<b>TOTAL FUND REVENUES</b>	<b>9,379,428</b>	<b>9,877,488</b>	<b>10,830,887</b>	<b>11,754,563</b>	<b>12,667,113</b>	<b>13,520,548</b>
<b>Expenditures:</b>						
Personnel Services	174,172	168,978	224,613	232,324	240,100	247,940
Operating Expenditures	518,923	555,701	576,128	588,972	628,721	671,379
15% set aside for Land Management	1,391,784	1,391,784	1,585,757	1,728,476	1,866,753	1,997,426
CRA Payments**	300,784	303,413	346,159	376,206	408,325	311,926
Capital Outlay	9,000	5,482	-	-	-	-
Transfer to Health Insurance Fund	-	1,241	-	-	-	-
<b>Total Operating Expenditures</b>	<b>2,394,663</b>	<b>2,426,599</b>	<b>2,732,657</b>	<b>2,925,978</b>	<b>3,143,899</b>	<b>3,228,671</b>
<b>% of total operating revenue</b>	<b>26%</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>	<b>24%</b>
Land Acquisitions	-	4,191,874	37,500	38,625	40,170	41,775
Permanent Easements	-	490,000	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>2,394,663</b>	<b>7,108,473</b>	<b>2,770,157</b>	<b>2,964,603</b>	<b>3,184,069</b>	<b>3,270,446</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>6,984,765</b>	<b>2,769,015</b>	<b>8,060,730</b>	<b>8,789,960</b>	<b>9,483,044</b>	<b>10,250,102</b>

Reserve for Forever Land Acquisition	10,402,110	7,886,889	15,947,619	24,737,579	34,220,623	44,470,725
<b>Total Reserves</b>	<b>10,402,110</b>	<b>7,886,889</b>	<b>15,947,619</b>	<b>24,737,579</b>	<b>34,220,623</b>	<b>44,470,725</b>

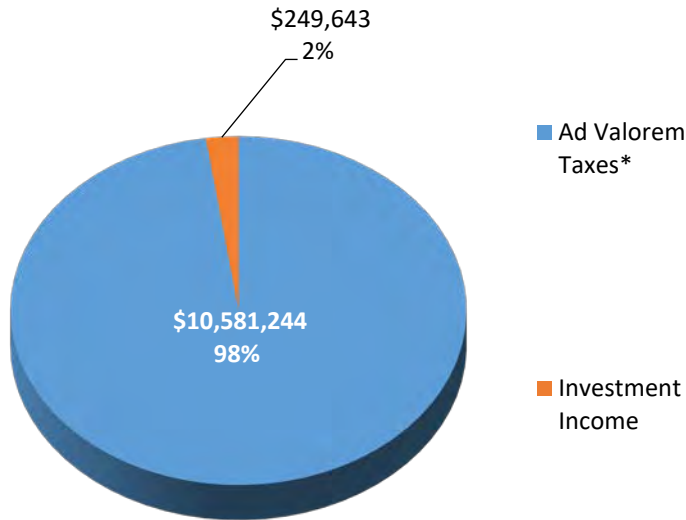
\*Fiscal year 2023-24 taxable property value increase is 13% over Post VAB FY23 values (New construction represents 2.6% of the increase).

\*Taxable property value is estimated to increase 9% in FY25 (New Construction 2.3%), 8% in FY26 (New Construction 2.0%) & 7% in FY27 (New Construction 1.9%).

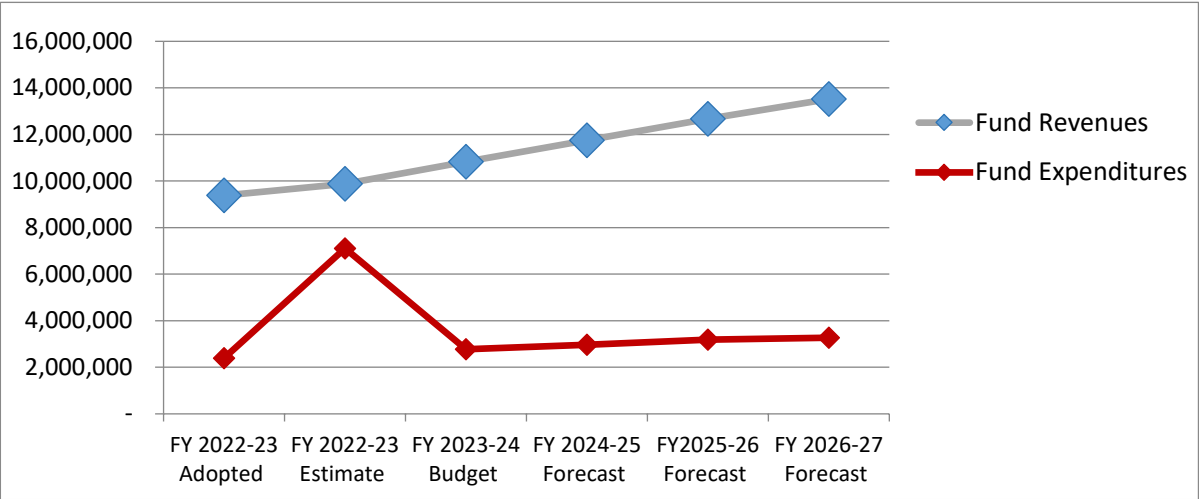
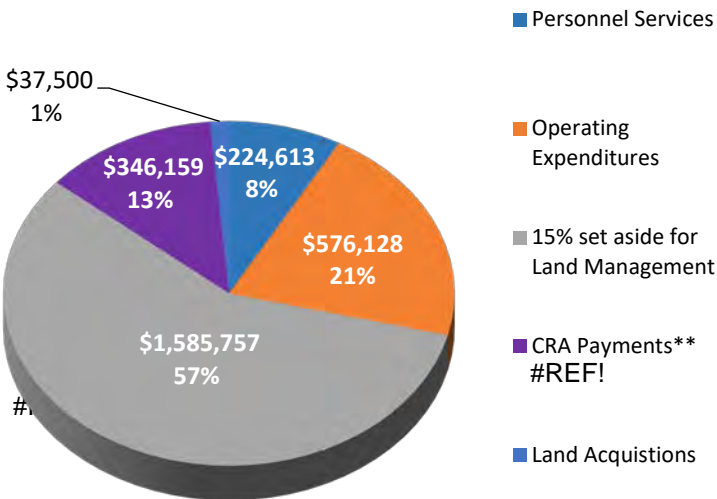
\*\*Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

FUND: 162 FOREVER LAND ACQUISITION

Fund Revenues - FY 2023-24  
\$10,830,887



Fund Expenditures - FY 2023-24  
\$2,770,157



# Fund: 162 – Forever Land Acquisition

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## Fund Overview

Volusia Forever was created in 2000 when the citizens of Volusia County voted to tax themselves .2 mills over 20 years to protect the county's natural biodiversity. Voters renewed it for another 20 years during the November 2020 election. In fiscal year 2022-23, the Volusia Forever fund was separated into three funds moving forward, Land Acquisition, Land Management and Barberville Mitigation Tract. The purpose of this fund is to finance the acquisition and improvement of environmentally sensitive, water resource protection, and outdoor recreation lands, and to manage these lands as conservation stewards in perpetuity. The goal of this fund is to conserve, maintain and restore the natural environment and provide access for the enjoyment and education of the public; provide resources to ensure that sufficient quantities of water are available to meet current and future needs; meet the need for high-quality resource based outdoor opportunities, greenways, trails, and open space; preserve the habitat and water recharge; ensure that the natural resource values of such lands are protected and that the public has the opportunity to enjoy the lands to their fullest potential.

## *Assumptions*

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by fund page 199.

## *Revenues:*

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand dollars of value. The proposed millage rate of 0.2000 is the same rate adopted in fiscal year 2022-23. The fiscal year 2023-24 taxable property values are projected to increase 13% over Post VAB fiscal year 2022-23 values.

Investment Income – comes from interest payments, dividends, capital gains collected upon the sale of security or other assets.

## *Expenditures:*

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 rate increased by 12.4%; increased 6% for estimated medical inflation.

Total Positions: 2

Operating Expenditures:

Contracted Services – increased in fiscal years 2025-27: 3% / 4% / 4%.

TITF (CRA) Payments – rate times increased value estimated at 8.68% for fiscal year 2023-24.

## *Reserves:*

Reserve for Forever Land Acquisition – are to be utilized to fund acquisition of land.

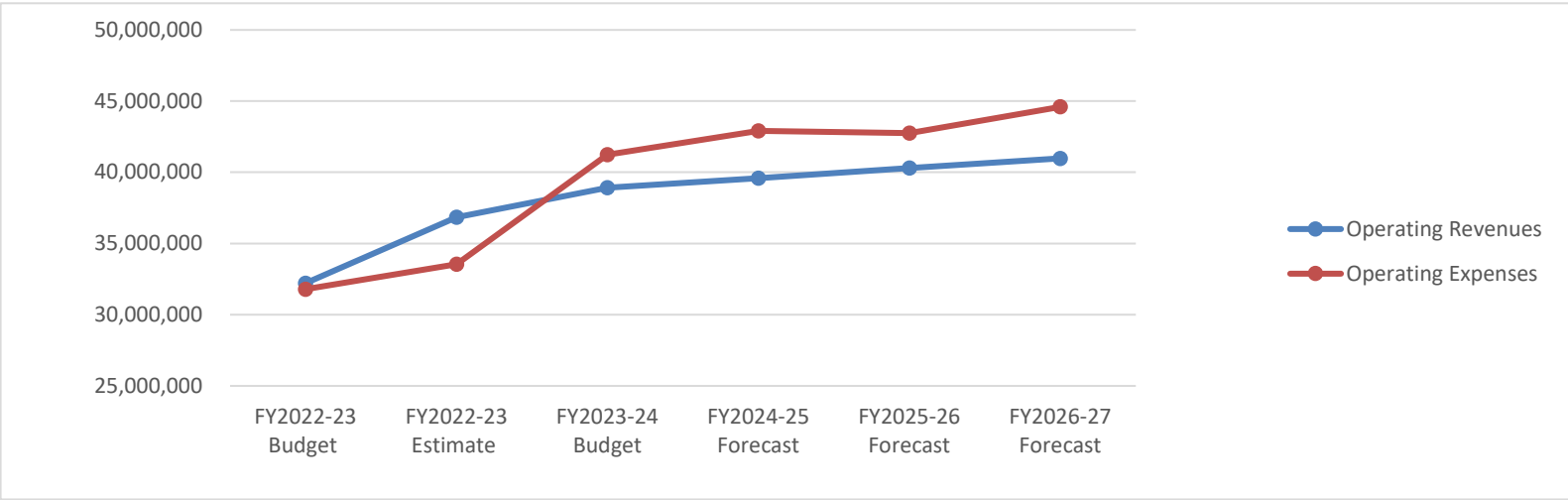
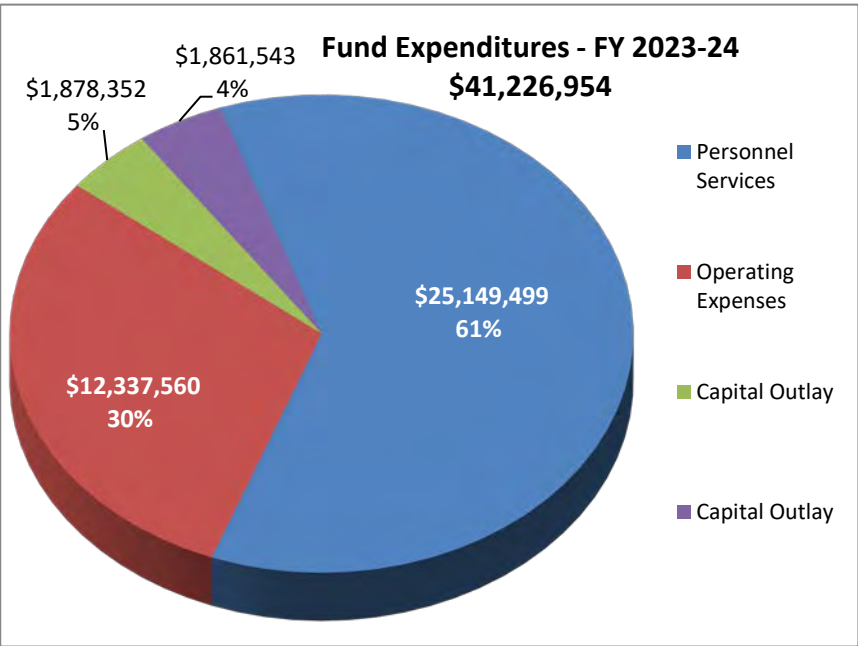
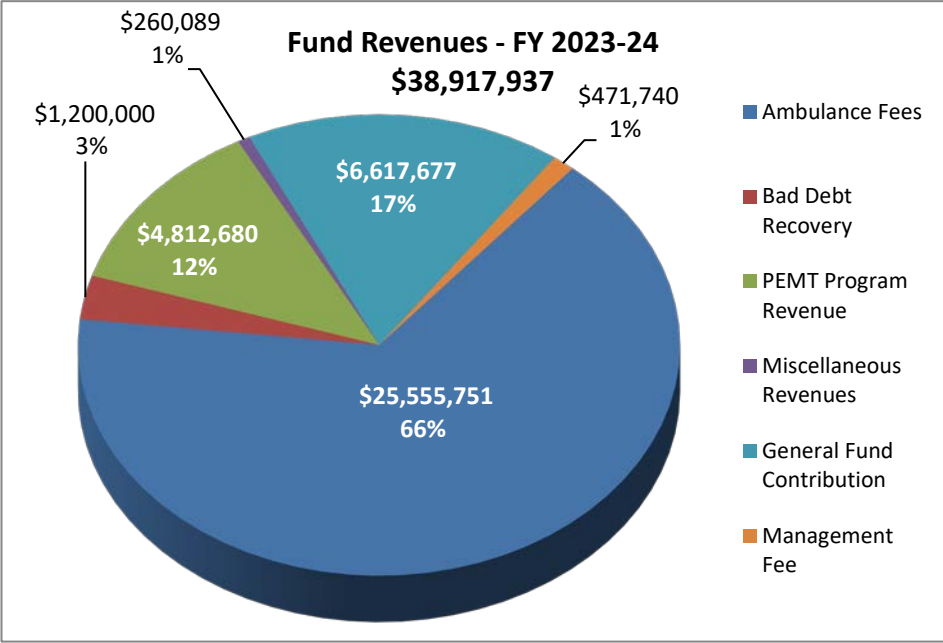
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: Emergency Medical Services - 002**

County of Volusia

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Ambulance Fees	19,149,791	23,533,631	25,555,751	26,247,458	26,939,602	27,632,188
Bad Debt Recovery	1,200,000	1,200,130	1,200,000	1,200,000	1,200,000	1,200,000
PEMT MCO Program Revenue	4,686,792	4,686,792	4,686,792	4,686,792	4,686,792	4,686,792
PEMT Program Revenue	125,888	125,888	125,888	125,888	125,888	125,888
Management Fee	390,000	450,000	471,740	485,892	500,469	515,483
Miscellaneous Revenues	44,000	226,333	260,089	230,737	220,349	201,385
General Fund Contribution	6,617,677	6,617,677	6,617,677	6,617,677	6,617,677	6,617,677
General Fund Millage Equivalent	0.1412	0.1412	0.1250	0.1152	0.1067	0.0993
PY Fund Balance One-Time	-	-	2,309,017	3,320,089	2,466,585	3,614,821
<b>TOTAL FUND REVENUES</b>	<b>32,214,148</b>	<b>36,840,451</b>	<b>41,226,954</b>	<b>42,914,533</b>	<b>42,757,362</b>	<b>44,594,234</b>
<b>Patient Care Expenditures:</b>						
Personnel Services	21,620,525	19,750,354	23,806,984	24,958,511	26,016,246	27,118,813
Operating Expenditures	6,341,920	10,505,939	11,968,031	14,205,651	13,327,420	13,914,327
InterFund Transfer	-	236,260	-	-	-	-
Capital Outlay	1,715,103	1,086,282	1,875,650	1,973,458	1,567,774	1,645,000
Capital Improvements	-	-	1,861,543	-	-	-
<b>Total Patient Care Expenditures</b>	<b>29,677,548</b>	<b>31,578,835</b>	<b>39,512,208</b>	<b>41,137,620</b>	<b>40,911,440</b>	<b>42,678,140</b>
<b>Nurse Triage Expenditures:</b>						
Personnel Services	436,684	285,034	-	-	-	-
Operating Expenditures	5,576	5,525	-	-	-	-
<b>Total Nurse Triage Expenditures</b>	<b>442,260</b>	<b>290,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Billing Expenditures:</b>						
Personnel Services	1,238,823	1,244,302	1,342,515	1,396,929	1,452,028	1,507,766
Operating Expenditures	430,742	430,440	369,529	379,984	393,894	408,328
Capital Outlay	2,702	-	2,702	-	-	-
<b>Total Billing Expenditures</b>	<b>1,672,267</b>	<b>1,674,742</b>	<b>1,714,746</b>	<b>1,776,913</b>	<b>1,845,922</b>	<b>1,916,094</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>31,792,075</b>	<b>33,544,136</b>	<b>41,226,954</b>	<b>42,914,533</b>	<b>42,757,362</b>	<b>44,594,234</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>422,073</b>	<b>3,296,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Revenue Stabilization - 10%	2,559,647	2,559,647	3,230,026	3,297,677	3,367,310	3,436,174
Reserve for Future Capital	11,557,333	14,187,281	11,207,885	7,820,145	5,283,927	1,600,242
<b>Total Reserves</b>	<b>14,116,980</b>	<b>16,746,928</b>	<b>14,437,911</b>	<b>11,117,822</b>	<b>8,651,237</b>	<b>5,036,416</b>

Recommended Budget - 365

Fund: 002 Emergency Medical Services



# Fund: 002 – Emergency Medical Services

## Fund Overview

During fiscal year 2010-11, the County Council voted to assume countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC and established this fund beginning October 1, 2011, to account for the costs of emergency transport services in Volusia County. Current operations are funded by revenues from ambulance billing, Public Emergency Medical Transportation (PEMT) reimbursement program revenue, special event charges, and General Fund contribution.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in Adopted Budget Document, Budget by Fund page 137.

### ***Revenues:***

Ambulance Fees Net of Required Adjustments – fiscal year 2023-24 is based on the total estimated transports of 54,300 multiplied by \$369.64 per transport, which is the current net revenue earned per transport. Fiscal years 2025-27 transports are estimated with a conservative 1% growth factor. Below is a summary of estimated transports for throughout FY 2023-24 and the forecasted period:

Fiscal Year	FY 2024	FY 2025	FY 2026	FY 2027
Estimated Transports	55,400	55,954	56,514	57,709

PEMT (MCO) – In fiscal year 2019-20 The Florida State Legislature authorized the expansion of the PEMT program, which provides supplemental payments to publicly-owned and operated emergency medical transportation providers. By expanding the PEMT program to include the managed care organization (MCO), Volusia Emergency Medical Services (EMS) is able to leverage the 61% federal share of costs by providing the state share, approximately 39% through an intergovernmental transfer. Under this program, the County receives reimbursement by the MCO providers for the supplemental payments totaling 100%. Total fiscal year 2023-24 reimbursement projected at \$4,686,792, keeping flat throughout forecast years.

Miscellaneous Revenue – fiscal years 2024-27 reflect estimated charges for special events and educational training.

Management fee – Volusia County performs all ambulance billing functions for transports done by both the County and the municipalities/cities.

General Fund Contribution:

The chart below shows the history of General Fund contributions:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
General Fund	4,870,300	6,065,654	5,897,416	8,314,285	7,584,835	7,169,252	6,617,677	6,617,677
Equates to Millage	0.1745	0.2024	0.1808	0.2361	0.1981	0.1745	0.1412	0.1250



# Fund: 002 – Emergency Medical Services

## ***Expenditures:***

Salaries – an annual wage adjustment equivalent of 5% is factored into fiscal year 2023-24 and 4% in the forecast years. Bargaining staff is adjusted per contract.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – 6% increase for estimated medical claims inflation. Forecast years forecasted with 6% growth annually.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 6% throughout forecast period.

Full-time Positions: 271      Part-Time Positions: 11      Full-time Equivalent Positions: 276.25

### Operating Expenditures:

Fuel – increase fiscal years 2025-27: 3%, 4%, 4% respectively.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Postage – increase fiscal years 2025-27: 2%.

Property Insurance – increase fiscal years 2025-27: 15%.

Utilities – increase fiscal years 2025-27: 5%.

All other operating expenditures – increase fiscal years 2025-27: 3%, 4%, 4% respectively.

### Decision Units:

<b>Positions Requested</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
Staff Relief	\$543,329	\$736,743	\$833,119	\$961,125
<b>Subtotal Personnel</b>	<b>\$543,329</b>	<b>\$736,743</b>	<b>\$833,119</b>	<b>\$961,125</b>

<b>Operating Costs for Decision Units</b>				
Staff Relief – Clothing	\$7,950	\$0	\$0	\$0
Connectivity Issues	\$108,840	\$28,675	\$29,822	\$31,014
Lucas ProCare Service	\$74,519	\$74,519	\$74,519	\$74,519
Rescuenet Billing Licenses	\$39,125	\$6,864	\$6,864	\$6,864
Computer Replacement Program	\$12,912	\$1,828	\$1,828	\$1,828
<b>Subtotal Operating &amp; Capital</b>	<b>\$243,346</b>	<b>\$111,886</b>	<b>\$113,033</b>	<b>\$114,225</b>
<b>Decision Units Total</b>	<b>\$786,675</b>	<b>\$848,629</b>	<b>\$946,152</b>	<b>\$1,075,350</b>

# Fund: 002 – Emergency Medical Services

Capital Outlay & Capital Improvements – allocated per division’s capital replacement plans. A summary is below:

## Capital Outlay

Item Request	FY 2024	FY 2025	FY 2026	FY 2027
Ambulance*	\$ 305,000	\$ 305,000	0	0
Medical Ambulance Bus	0	0	\$ 900,000	0
Specialty Care Transport Vehicle	0	\$ 400,000	0	0
Cardiac Monitor Mounts	\$ 24,000	\$ 42,000	\$ 24,000	0
Cardiac Monitors	\$ 384,000	\$ 672,000	\$ 384,000	0
CPR Assist Device	0	\$ 34,630	0	\$ 346,300
Driving Simulator	\$ 125,000	0	0	0
Forklift	0	0	0	\$ 40,000
Gallagher System	\$ 20,000	0	0	0
GETAC Tablets	\$ 83,700	\$ 89,900	\$ 83,700	\$ 83,700
GPS Vehicle kits	\$ 21,950	\$ 8,780	0	0
Laptop*	\$ 2,702	0	0	0
Mass Casualty Incident Trailer*	\$ 80,500	0	0	0
Mobile Radios	0	\$ 17,416	\$ 8,708	0
Oxygen Generator*	\$ 210,500	0	0	0
Portable Automated Communications Command Center	0	0	0	\$ 65,000
Portable Radios	0	\$ 28,732	\$ 14,366	0
Powerload System	\$ 112,000	0	\$ 28,000	\$ 560,000
Security Camera System	\$ 14,000	0	0	0
Shower Trailer	\$ 120,000	0	0	0
Stair Chairs	\$ 200,000	\$ 50,000	\$ 50,000	0
Station Alert System	\$ 20,000	0	0	0
Stretchers	0	\$ 50,000	\$ 25,000	\$ 500,000
Traffic Signal Pre-Emption Devices	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Ventilators	\$ 105,000	\$ 225,000	0	0
	\$ 1,878,352	\$ 1,973,458	\$ 1,567,774	\$ 1,645,000

\*\$598,702 carry forward of prior year appropriations

## Capital Improvements

Item Request	FY 2024	FY 2025	FY 2026	FY 2027
Flooring	\$ 61,543	0	0	0
Design	\$ 1,800,000	0	0	0
	\$ 1,861,543	\$ -	\$ -	\$ -

# Fund: 002 – Emergency Medical Services

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## ***Reserves:***

Revenue Stabilization – set aside to offset volatility in ambulance fees and PEMT program revenue.

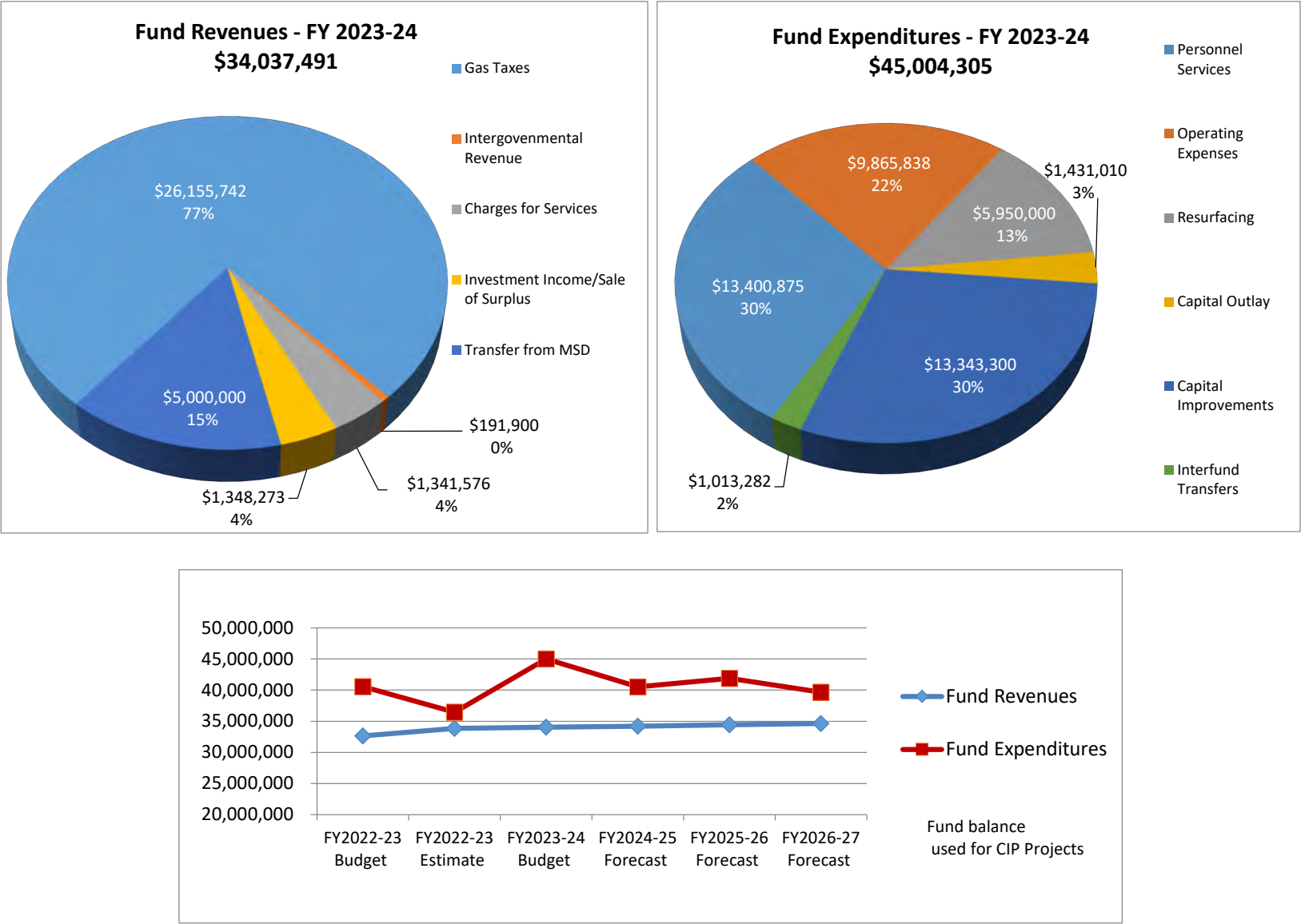
Reserve for Future Capital – set aside for future capital outlay equipment purchases.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 103 County Transportation Trust**

	<b>FY2022-23 Budget</b>	<b>FY2022-23 Estimate</b>	<b>FY2023-24 Budget</b>	<b>FY2024-25 Forecast</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>
<b><u>Revenues:</u></b>						
Gas Taxes	26,249,117	25,848,287	26,155,742	26,412,798	26,672,426	26,934,650
Intergovernmental Revenues	191,900	232,618	191,900	191,900	191,900	191,900
Charges for Services	855,212	1,473,735	1,341,576	1,374,503	1,408,418	1,443,351
Investment Income/Sale of Surplus	347,719	1,297,700	1,348,273	1,210,112	1,161,245	1,072,001
Transfer In from Municipal Service District Fund	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Subtotal Operating Revenues</b>	<b>32,643,948</b>	<b>33,852,340</b>	<b>34,037,491</b>	<b>34,189,313</b>	<b>34,433,989</b>	<b>34,641,902</b>
<b>PY Fund Balance One-Time - Capital</b>	<b>7,925,565</b>	<b>2,599,725</b>	<b>10,966,814</b>	<b>6,333,532</b>	<b>7,450,667</b>	<b>5,022,783</b>
<b>Operating Revenues</b>	<b>40,569,513</b>	<b>36,452,065</b>	<b>45,004,305</b>	<b>40,522,845</b>	<b>41,884,656</b>	<b>39,664,685</b>
<b><u>Expenditures:</u></b>						
Personnel Services	12,448,988	11,638,044	13,400,875	13,938,939	14,483,441	15,034,592
Operating Expenses	12,817,857	11,437,195	13,170,801	14,184,434	14,671,542	15,401,953
Resurfacing	5,950,000	5,842,082	5,950,000	6,128,500	6,373,640	6,628,586
Capital Outlay	1,471,388	2,515,275	1,431,010	1,173,900	1,293,000	1,230,000
Reimbursements	(3,392,293)	(3,342,293)	(3,304,963)	(3,345,161)	(3,386,967)	(3,430,446)
Interfund Transfers	1,008,790	2,196,981	1,013,282	1,017,233	-	-
<b>Subtotal Operating Expenditures</b>	<b>30,304,730</b>	<b>30,287,284</b>	<b>31,661,005</b>	<b>33,097,845</b>	<b>33,434,656</b>	<b>34,864,685</b>
<b>% of total operating revenue</b>	<b>93%</b>	<b>89%</b>	<b>93%</b>	<b>97%</b>	<b>97%</b>	<b>101%</b>
<b><u>Capital Improvement Program:</u></b>						
Advanced Permits & Engineering	700,000	700,000	700,000	700,000	700,000	700,000
Advanced R/W Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
Amelia Ave-Voorhis to Ohio	-	52,917	-	-	-	-
Bridge Repairs	875,000	1,300,213	3,125,000	1,475,000	3,275,000	1,350,000
Countywide Safety Projects	1,500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Doyle Road-Twisted Oak-Lush Lane	450,000	300,000	450,000	-	-	-
Howland Blvd - Providence to Elkcam	-	434,938	-	-	-	-
Old Mission Rd	3,008,300	513,382	3,008,300	2,500,000	2,000,000	-
Old New York-Shell-SR44	-	97,185	-	-	-	-
Pioneer Tr & Tomoka Farms Rd Roundabout	-	82,755	265,000	-	-	-

<b>Capital Improvement Program:</b>	<b>FY2022-23 Budget</b>	<b>FY2022-23 Estimate</b>	<b>FY2023-24 Budget</b>	<b>FY2024-25 Forecast</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>
Pioneer Trail Safety Impr-Tomoka Farms-Williamson	1,200,000	-	2,000,000	-	-	-
Pioneer Tr-Williamson-Colony Park Inter Study	-	51,864	-	-	-	-
Road & Bridge Operations	-	3,041	-	-	-	-
Tenth St-Ph2-Myrtle-Us 1-4LN	-	45,669	-	-	-	-
Tomoka Farms Rd Bellevue Operational Improvement Study	-	74,943	-	-	-	-
Traffic Signal Modernization	2,031,483	1,567,250	2,295,000	1,450,000	1,175,000	1,450,000
Turnbull Bay Rd-Pioneer Tr-Sunset	200,000	136,421	200,000	-	-	-
Vet Mem-Orange Av Bridge Lap	-	4,203	-	-	-	-
<b>Operating Expenses</b>	<b>40,569,513</b>	<b>36,452,065</b>	<b>45,004,305</b>	<b>40,522,845</b>	<b>41,884,656</b>	<b>39,664,685</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Future Capital Reserves	17,690,502	30,815,831	19,961,441	13,627,909	6,177,242	1,154,459
Contingency Reserves	1,873,475	1,873,475	1,916,702	1,916,702	1,916,702	1,916,702
Revenue Stabilization	2,354,844	2,354,844	2,199,193	2,199,193	2,199,193	2,199,193
<b>Total Reserves</b>	<b>21,918,821</b>	<b>35,044,150</b>	<b>24,077,336</b>	<b>17,743,804</b>	<b>10,293,137</b>	<b>5,270,354</b>

FUND: 103 County Transportation Trust



# Fund: 103 – County Transportation Trust

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## Fund Overview

The County Transportation Trust is comprised of Public Works Services, Engineering & Construction, Road and Bridge, and Traffic Engineering Divisions. Revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; 7th cent county gas tax; the 9th cent gas tax, and utility taxes transferred from the Municipal Service District Fund to be used for maintenance services provided in the unincorporated areas of the County.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in Adopted Budget Document, Budget by Fund page 141.

### ***Revenues:***

For the purpose of this forecast, all gas tax revenues are combined under the Gas Taxes category. Gas Tax collections for the forecast period are based on historical trends and U.S. Energy Information Administration (EIA) Short-Term Energy Outlook. Collections are based on the number of motor and diesel gallons sold in Volusia County. Operating gas tax revenues are projected to increase in the forecast period at an average growth rate of 1%.

Charges for Services – agreement with local municipalities for labor, equipment and transportation services at \$191,900 throughout the forecast period and maintenance agreements with the Florida Department of Transportation (FDOT) and Florida Association of County Engineers and Roadway Supervisors (FACERs) to compensate for maintenance of traffic signals on state roads at \$1.3 million for fiscal year 2023-24.

Transfer In – transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. Over 60% of roadways are in municipal service areas. The forecasted period, fiscal years 2024-27, includes \$5.0 million annually.

### ***Expenditures:***

#### Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 6% throughout the forecast period.

Total Positions: 184

Funded Positions: 168

Unfunded Positions: 16

# Fund: 103 – County Transportation Trust

## Operating Expenditures:

Contracted Services – increase in fiscal years 2025-27: 3.5%.

Fuel – increase in fiscal years 2025-27: 4%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Janitorial Services – increase in fiscal year 2025-27: 2%.

Other Maintenance and Chemicals – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Postage – increase fiscal years 2025-27: 2%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Utilities – increase fiscal years 2025-27: 5%.

Vehicle Maintenance-Related Costs – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Resurfacing program – fiscal year 2023-24 at \$5,950,000; increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Capital Outlay & Capital Improvements - are allocated per division's capital replacement plans. A summary is below:

### Capital Outlay

	FY 2024	FY 2025	FY 2026	FY 2027
10' Bush Hog Mowing Deck	\$26,510	\$0	\$0	\$0
Arrow Board	\$0	\$22,000	\$0	\$0
Asphalt Distributor Truck	\$0	\$225,000	\$0	\$0
Asphalt Patch Trucks	\$0	\$260,000	\$0	\$275,000
Boat Trailer	\$15,000	\$0	\$0	\$0
Box Blade Tractor	\$0	\$0	\$70,000	\$0
Broom Tractor	\$0	\$0	\$0	\$100,000
Bucket Trucks	\$300,000	\$0	\$0	\$0
Flat Beds	\$240,000	\$135,000	\$0	\$0
Grad Alls	\$0	\$0	\$525,000	\$550,000
Graders	\$309,000	\$339,900	\$0	\$0
Laptops	\$4,000	\$0	\$0	\$0
Loader	\$0	\$0	\$240,000	\$0
Message Boards	\$20,000	\$22,000	\$0	\$0
Mixer	\$5,000*	\$0	\$0	\$0
Outboard Motor	\$15,000*	\$0	\$0	\$0
Radars	\$40,500	\$0	\$0	\$0
Radar with Starnext	\$5,000	\$0	\$0	\$0
Scag Mowers	\$34,000	\$0	\$0	\$0
Slope Mower	\$378,000	\$0	\$0	\$0
Steel Roller	\$0	\$0	\$163,000	\$0
Studies Equipment	\$0	\$45,000	\$45,000	\$45,000
Stump Grinder	\$0	\$125,000	\$0	\$0
Tri Axle Tandem Dump Trucks	\$0	\$0	\$250,000	\$260,000
Utility Boat	\$35,000	\$0	\$0	\$0
Welder	\$4,000*	\$0	\$0	\$0
<b>Total</b>	<b>\$1,431,010</b>	<b>\$1,173,900</b>	<b>\$1,293,000</b>	<b>\$1,230,000</b>

\*\$24,000 carry forward from prior year appropriations.



# Fund: 103 – County Transportation Trust

Capital Improvement				
	FY 2024*	FY 2025	FY 2026	FY 2027
10 <sup>th</sup> St. NSB High Design	\$45,000	\$0	\$0	\$0
10 <sup>th</sup> St. NSB High Construction	\$375,000	\$0	\$0	\$0
Advanced Permits & Engineering	\$700,000	\$700,000	\$700,000	\$700,000
Advanced Right of Way Acquisition	\$300,000	\$300,000	\$300,000	\$300,000
Bridge Repair	\$200,000	\$450,000	\$450,000	\$450,000
Clyde Morris Blvd. & Big Tree	\$0	\$0	\$725,000	\$0
Clyde Morris Blvd. & Madeline	\$0	\$0	\$450,000	\$0
Countywide Safety Projects	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Doyle Rd.	\$450,000*	\$0	\$0	\$0
L.B. Knox Bridge Deck Repair	\$2,000,000	\$0	\$0	\$0
L.B. Knox Bridge Deck Repair Painting	\$0	\$0	\$175,000	\$900,000
Main St. Bridge Counterweight Metalizing	\$750,000	\$0	\$0	\$0
Main St. Bridge Mechanical System	\$175,000	\$600,000	\$0	\$0
Main St. Bridge Painting	\$0	\$175,000	\$850,000	\$0
Main St. Bridge Submarine Cable Replacement	\$0	\$95,000	\$1,800,000	\$0
Old Mission Rd. Josephine St. to W. Park Ave.	\$3,008,300*	\$2,500,000	\$2,000,000	\$0
Pioneer Trail & Tomoka Farms Rd. Roundabout	\$265,000	\$0	\$0	\$0
Pioneer Trail Safety Improvement – Carry Forward	\$1,200,000*	\$0	\$0	\$0
Pioneer Trail Safety Improvement	\$800,000	\$0	\$0	\$0
Replace Aged Mast Arm	\$0	\$0	\$0	\$725,000
Saxon & Providence	\$725,000	\$0	\$0	\$0
Saxon & Threadgill	\$0	\$725,000	\$0	\$0
Taylor & Hensel	\$725,000	\$0	\$0	\$0
Taylor & Tomoka Farms	\$425,000*	\$0	\$0	\$0
Turnbull Bay Rd. – Pioneer Trail to Sunset	\$200,000*	\$0	\$0	\$0
Veterans Memorial Bridge	\$0	\$155,000	\$0	\$0
Veterans Memorial Pkwy & Wal-Mart	\$0	\$0	\$0	\$725,000
Williamson & Airport	\$0	\$725,000	\$0	\$0
<b>Total</b>	<b>\$13,343,300</b>	<b>\$7,425,000</b>	<b>\$8,450,000</b>	<b>\$4,800,000</b>

\*\$5,283,300 carry forward from prior year appropriations.

## Interfund Transfers:

Transfer to Williamson Boulevard Capital Improvement Revenue Note, Series 2015 Debt Service Fund (209).

## Reserves:

Future Capital – set aside for planned transportation related projects.

Revenue Stabilization – reserves are set aside to offset volatility in various revenue streams.

Contingency – to address unexpected one-time priority expenditures related to unplanned operational expenses.

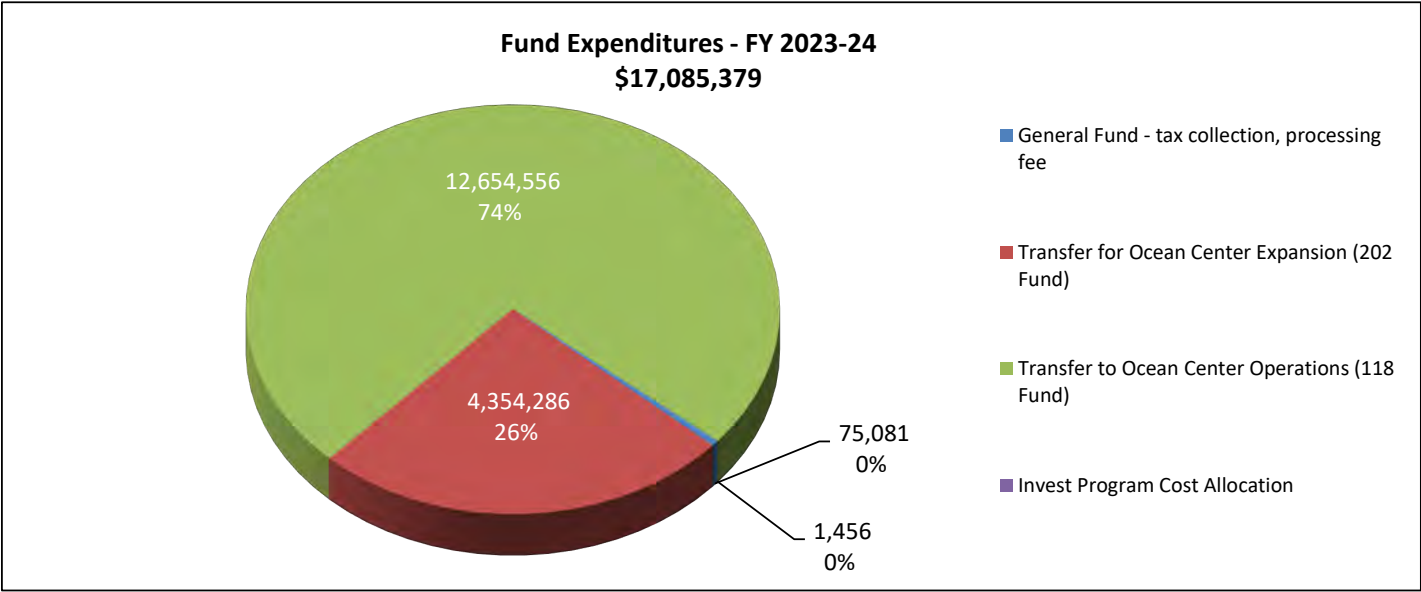
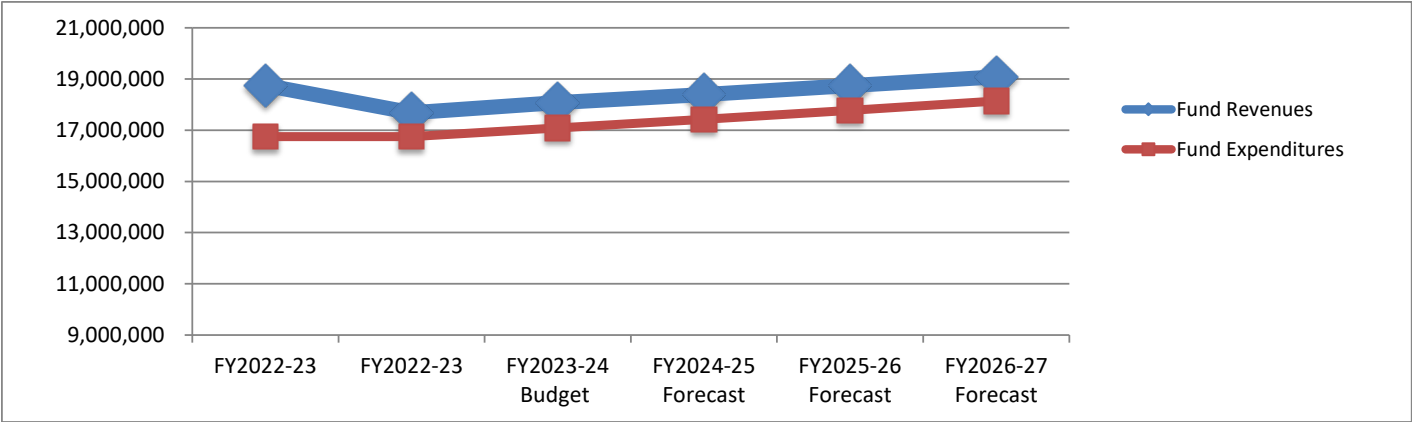
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 106 - Tourist Development Tax**

County of Volusia

	FY2022-23 Adopted	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Resort Tax	18,727,939	17,389,455	17,737,244	18,091,989	18,453,829	18,822,906
Investment Income	22,145	293,339	338,022	299,249	285,526	260,476
<b>TOTAL FUND REVENUES</b>	<b>18,750,084</b>	<b>17,682,794</b>	<b>18,075,266</b>	<b>18,391,238</b>	<b>18,739,355</b>	<b>19,083,382</b>
<b>Expenditures:</b>						
General Fund - tax collection, processing fee	74,315	74,315	75,081	77,317	78,864	80,441
Transfer for Ocean Center Expansion (202 Fund)	4,344,596	4,344,596	4,354,286	4,350,154	4,352,002	4,359,186
Transfer to Ocean Center Operations (118 Fund)	12,331,173	12,331,173	12,654,556	12,998,422	13,343,103	13,696,924
Invest Program Cost Allocation	-	-	1,456	4,024	4,042	4,061
<b>TOTAL FUND EXPENDITURES</b>	<b>16,750,084</b>	<b>16,750,084</b>	<b>17,085,379</b>	<b>17,429,917</b>	<b>17,778,011</b>	<b>18,140,612</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>2,000,000</b>	<b>932,710</b>	<b>989,887</b>	<b>961,321</b>	<b>961,344</b>	<b>942,770</b>
Revenue Stabilization	2,000,000	932,710	1,922,597	2,883,918	3,845,262	4,788,032

Recommended Budget - 377

Fund: 106 Tourist Development Tax



# Fund: 106 – Tourist Development Tax

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## **Fund Overview**

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 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.

## ***Assumptions:***

Fiscal year 2020-21 Budget – as outlined in Adopted Budget Document, Budget by Fund page 147.

## ***Revenues:***

Tourist Development Tax – For fiscal year 2023-24 resort tax collections are based on economic trend analysis. For fiscal year 2024-25, growth is estimated at 2%, for fiscal year 2025-26, growth is estimated at 2%, and for fiscal year 2026-27, growth is estimated at 2%.

## ***Expenditures:***

Interfund Transfers for Debt Service are based on debt service schedules per bond covenants.

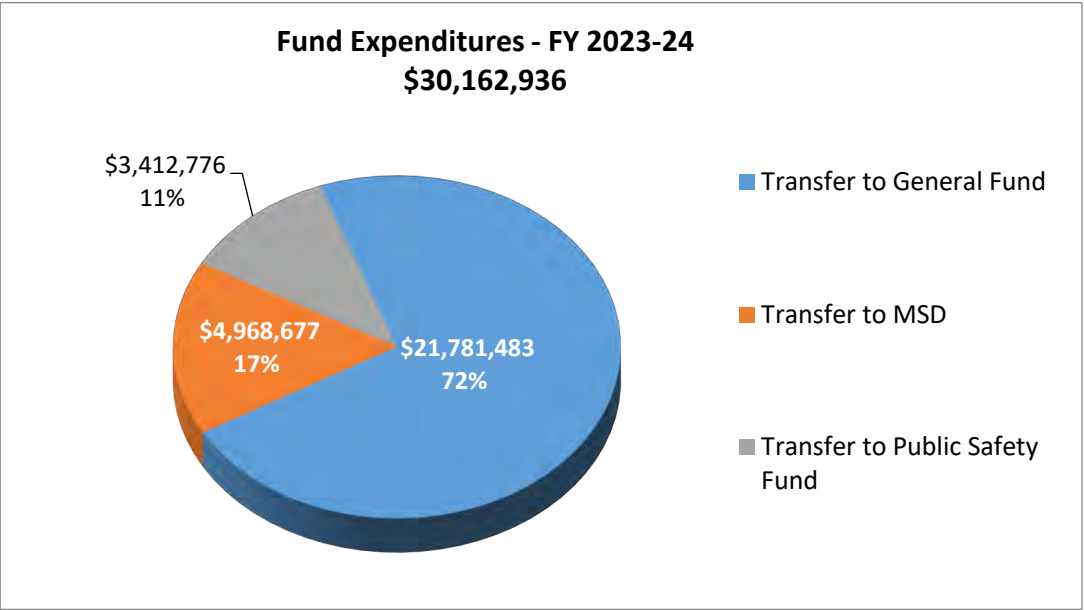
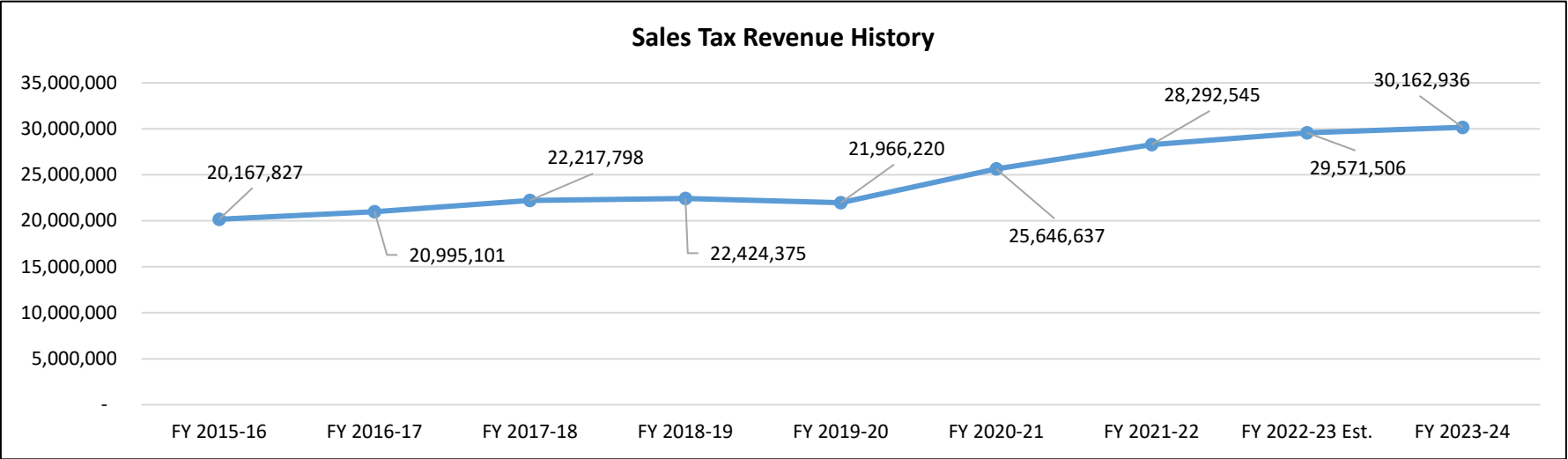
- Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B (Fund 202).
- Ocean Center Operations - net of the above debt requirements and collection fee.

Collection and administrative fee – 2% of applicable collections.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 108 - Sales Tax Trust Fund**

	FY2022-23 Adopted	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
State Sales Tax	28,601,952	29,571,506	30,162,936	30,766,195	31,381,518	32,009,149
Investment Income	75,000	547,694	631,122	558,729	533,106	486,336
<b>TOTAL FUND REVENUES</b>	<b>28,676,952</b>	<b>30,119,200</b>	<b>30,794,058</b>	<b>31,324,924</b>	<b>31,914,624</b>	<b>32,495,485</b>
<b>Expenditures:</b>						
<b>General Fund Allocation</b>						
Transfer to General Fund	20,286,954	21,354,395	18,983,336	18,858,639	18,853,083	19,150,483
<b>Subtotal</b>	<b>20,286,954</b>	<b>21,354,395</b>	<b>18,983,336</b>	<b>18,858,639</b>	<b>18,853,083</b>	<b>19,150,483</b>
<b>Municipal Service District Allocation</b>						
Transfer to Municipal Service District	8,389,998	8,217,111	7,286,002	7,387,394	7,500,050	8,365,339
<b>Subtotal</b>	<b>8,389,998</b>	<b>8,217,111</b>	<b>7,286,002</b>	<b>7,387,394</b>	<b>7,500,050</b>	<b>8,365,339</b>
<b>Sheriff Allocation</b>						
Transfer to Sheriff	0	0	3,893,598	4,520,162	5,028,385	4,493,327
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>3,893,598</b>	<b>4,520,162</b>	<b>5,028,385</b>	<b>4,493,327</b>
<b>Service Charge</b>						
Investment Pool	0	0	2,719	7,514	7,547	7,582
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>2,719</b>	<b>7,514</b>	<b>7,547</b>	<b>7,582</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>28,676,952</b>	<b>29,571,506</b>	<b>30,165,655</b>	<b>30,773,709</b>	<b>31,389,065</b>	<b>32,016,731</b>
<b>REVENUES LESS EXPENDITURES</b>						
	<b>0</b>	<b>547,694</b>	<b>628,403</b>	<b>551,215</b>	<b>525,559</b>	<b>478,754</b>
<b>Revenue Stabilization</b>						
	0	0	5,118,611	5,747,014	6,298,229	6,823,788

FUND: 108 Half Cent Sales Tax



# Fund: 108 – Half Cent Sales Tax

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## Fund Overview

The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State of Florida monthly. Funds are authorized by F.S. 212.20(6) and 218.60-.67 for countywide purposes, including debt service. The Half-Cent Sales Tax is allocated per statutory formula based on population.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund Page 148.

### ***Revenues:***

For fiscal year 2023-24, the Sales Tax revenue is budgeted with a 2.0% increase over the 2022-23 estimated receipts. For fiscal years 2025-27, Sales Tax revenues forecasted at an annual growth rate of 2.0%.

#### **Sales Tax Revenue by Year**

FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2022-23	FY 2022-23 Est.	FY 2023-24
20,167,827	20,995,101	22,217,798	22,424,375	21,966,220	25,646,637	28,601,952	29,571,506	30,162,936

### ***Expenditures:***

All expenditures are transfers to:

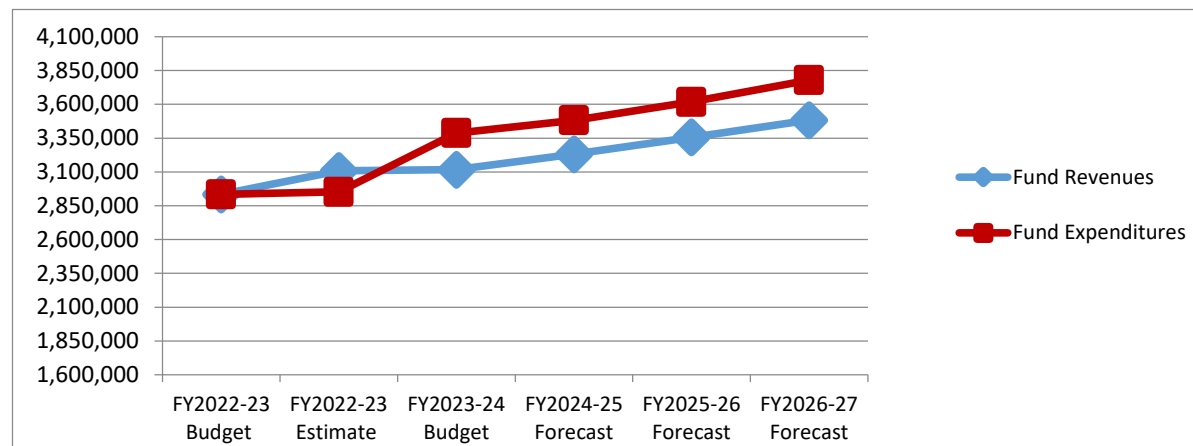
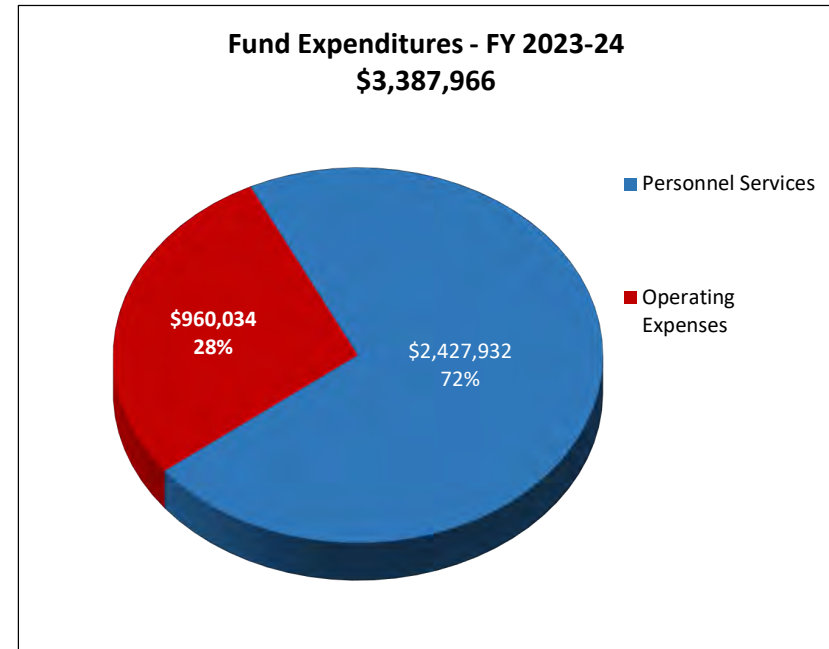
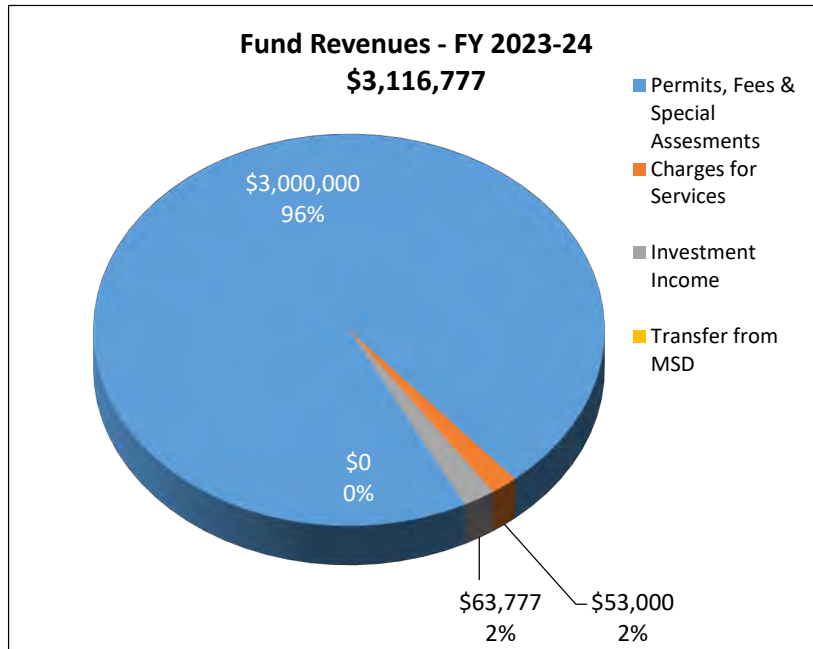
- Municipal Service District Fund
- General Fund
- Public Safety Fund

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 117 Building Fund**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Permits, Fees & Special Assessments	2,500,000	3,000,000	3,000,000	3,120,000	3,244,800	3,374,592
Charges for Services	52,500	53,000	53,000	55,120	57,325	59,618
Investment Income	5,000	55,346	63,777	56,461	53,872	49,146
Transfer from MSD	376,707	-	-	-	-	-
<b>Subtotal Operating Revenues</b>	<b>2,934,207</b>	<b>3,108,346</b>	<b>3,116,777</b>	<b>3,231,581</b>	<b>3,355,997</b>	<b>3,483,356</b>
<b>PY Fund Balance</b>			<b>271,189</b>	<b>250,614</b>	<b>262,603</b>	<b>295,867</b>
<b>TOTAL FUND REVENUES</b>	<b>2,934,207</b>	<b>3,108,346</b>	<b>3,387,966</b>	<b>3,482,195</b>	<b>3,618,600</b>	<b>3,779,223</b>
<b>Expenditures:</b>						
Personnel Services	2,084,570	1,963,187	2,427,932	2,522,108	2,617,441	2,714,105
Operating Expenditures	849,637	968,038	960,034	960,087	1,001,159	1,065,118
Interfund Transfer	-	21,959	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>2,934,207</b>	<b>2,953,184</b>	<b>3,387,966</b>	<b>3,482,195</b>	<b>3,618,600</b>	<b>3,779,223</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>155,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Revenue Stabilization	480,052	738,506	467,317	216,703	(45,900)	(341,767)
<b>Total Reserves</b>	<b>480,052</b>	<b>738,506</b>	<b>467,317</b>	<b>216,703</b>	<b>(45,900)</b>	<b>(341,767)</b>



## Fund: 117 Building Fund



# Fund: 117 – Building Fund

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## Fund Overview

Florida Statute 553.80(7) states that the governing bodies of local governments may provide a schedule of reasonable fees, as authorized by section 125.56(2) or section 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The Statute goes on to provide specific items that may and may not be funded with permit fees.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund Page 158.

### ***Revenues:***

Permits, Fees, and Special Assessments – collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas. The revenues are forecasted with a 4% increase throughout the forecast years.

Charges for Services - revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures. This revenue is used to offset costs of services provided by county vendors to demolish condemned structures.

### ***Expenditures:***

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% throughout the forecast years in order to keep Volusia County government competitive with a tight labor market.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376 an increase of 12.4% over the FY 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 5% throughout forecast period.

Total Positions: 25

# Fund: 117 – Building Fund

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## Operating Expenditures:

Contracted Services – increase fiscal years 2023-24: 3%; fiscal year 2025-27: 4%.

Fuel – increase fiscal years 2023-24: 3%; fiscal year 2025-27: 4%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Postage – increase fiscal years 2025-27: 2%.

Utilities – increase fiscal years 2025-27: 5%.

All Other Operating Expenses – increased in fiscal years 2025-27: 3% / 4% / 4%.

## ***Reserves:***

Revenue Stabilization - are set aside to offset volatility in various revenue streams, and to provide for unexpected expenditures.

## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 118 - Ocean Center

County of Volusia

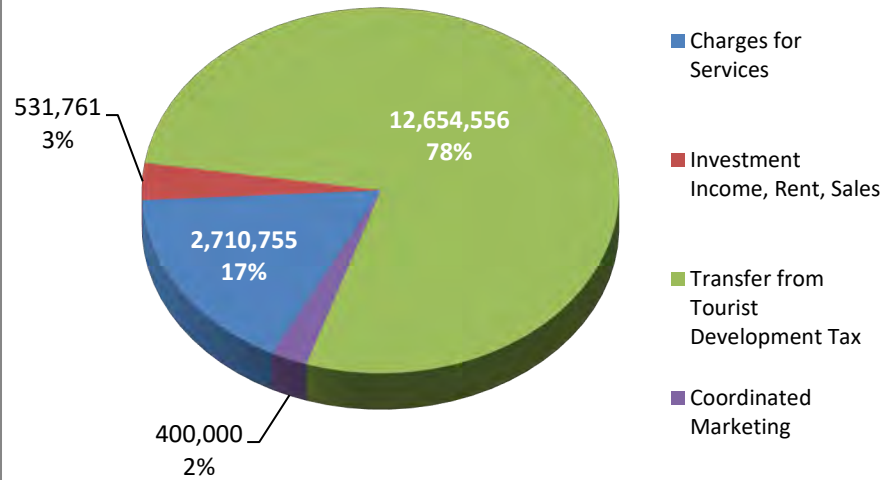
	FY2022-23 Adopted	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Charges for Services	1,954,796	2,618,182	2,710,755	2,863,670	2,937,548	2,996,299
Investment Income, Rent, Sales	516,178	520,945	531,761	542,054	535,243	543,789
Transfer from Tourist Development Tax	12,331,173	12,331,173	12,654,556	12,998,422	13,343,103	13,696,924
Coordinated Marketing	400,000	400,000	400,000	400,000	400,000	400,000
<b>Subtotal Operating Revenues</b>	<b>15,202,147</b>	<b>15,870,300</b>	<b>16,297,072</b>	<b>16,804,146</b>	<b>17,215,894</b>	<b>17,637,012</b>
Loan Repayment - Parking Garage	-	-	-	875,000	875,000	875,000
<b>PY Fund Balance - Capital</b>						
<b>TOTAL FUND REVENUES</b>	<b>15,202,147</b>	<b>15,870,300</b>	<b>16,297,072</b>	<b>17,679,146</b>	<b>18,090,894</b>	<b>18,512,012</b>
<b>Expenditures:</b>						
Personnel Services	3,086,662	3,160,182	3,702,733	3,848,886	4,000,709	4,154,531
Operating Expenditures	5,438,889	6,186,587	6,231,180	6,611,120	7,062,183	7,560,981
Transfer 208 Fund - Ocean Center Debt Service	692,105	692,105	688,147	687,120	681,488	676,750
Transfer to Group Insurance	-	31,915	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>9,217,656</b>	<b>10,070,789</b>	<b>10,622,060</b>	<b>11,147,126</b>	<b>11,744,380</b>	<b>12,392,262</b>
<b>% of Total Expenditures</b>	<b>67%</b>	<b>69%</b>	<b>69%</b>	<b>68%</b>	<b>71%</b>	<b>72%</b>
Loan - Parking Garage	-	-	-	-	-	-
Capital Outlay/Improvements	156,600	226,390	494,850	366,000	80,000	32,560
Transfer 318 Fund - Ocean Center Capital	4,315,000	4,315,000	4,315,000	4,815,000	4,815,000	4,815,000
<b>Subtotal Other Expenditures</b>	<b>4,471,600</b>	<b>4,541,390</b>	<b>4,809,850</b>	<b>5,181,000</b>	<b>4,895,000</b>	<b>4,847,560</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>13,689,256</b>	<b>14,612,179</b>	<b>15,431,910</b>	<b>16,328,126</b>	<b>16,639,380</b>	<b>17,239,822</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>1,512,891</b>	<b>1,258,121</b>	<b>865,162</b>	<b>1,351,020</b>	<b>1,451,514</b>	<b>1,272,190</b>

Reserve for Future Capital	10,639,274	11,435,975	12,258,460	13,558,772	14,969,112	16,199,190
Revenue Stabilization	1,200,000	1,587,030	1,629,707	1,680,415	1,721,589	1,763,701
<b>Total Reserves</b>	<b>11,839,274</b>	<b>13,023,005</b>	<b>13,888,167</b>	<b>15,239,187</b>	<b>16,690,701</b>	<b>17,962,891</b>

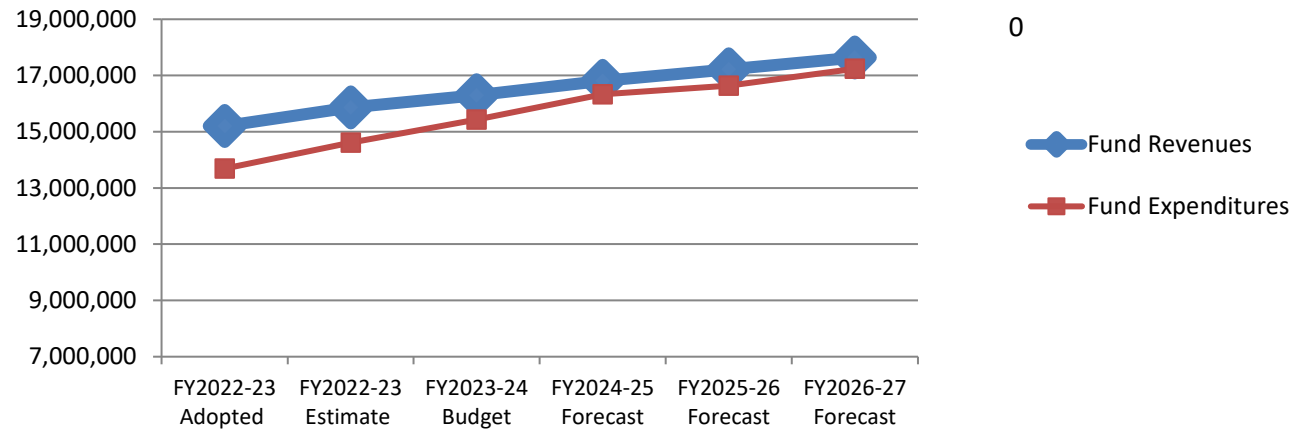
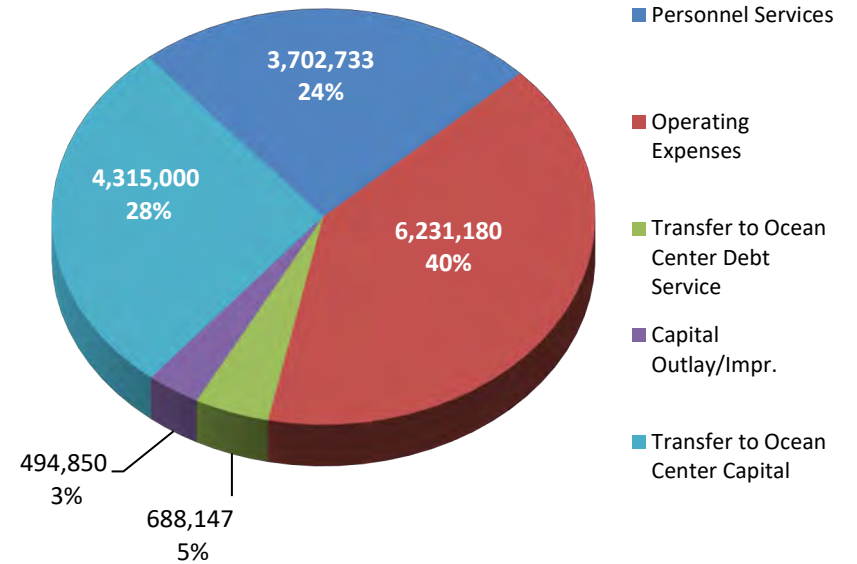
Recommended Budget - 387

## Fund: 118 Ocean Center

**Fund Revenues - FY 2023-24**  
**\$16,297,072**



**Fund Expenditures - FY 2023-24**  
**\$15,431,910**



# Fund: 118 – Ocean Center

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## Fund Overview

The Ocean Center provides convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. The Ocean Center is funded primarily by the three cent Tourist Development Tax (per F.S. § 125.0104) which is primarily used to pay for the construction and expansion of the Ocean Center. Taxes after debt service and service charge requirements are satisfied, are transferred to the Ocean Center Fund.

## Assumptions:

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 159.

## Revenues:

Charges for Services – event-related revenues which include arena, equipment, conference room, and concession fees.

- Fiscal year 2022-23 Estimate – based on historical analysis and YTD collections.
- Fiscal year 2023-24 – based on booked events and historical analysis.
- Fiscal years 2024-25, 2025-26, and 2026-27 – projected with a 1.5% increase throughout the forecast period.

Coordinated Marketing – agreement with Halifax Advertising Authority, which provides funding for coordinated marketing up to \$400,000 per year.

Transfer from Tourist Development Tax – based on anticipated collections, net of debt service and service charges for each year.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 Est.	FY 2024	FY 2025	FY 2026	FY 2027
Transfer from 106	\$7,567,367	\$5,789,352	\$9,779,935	\$12,217,907	\$12,331,173	\$12,654,556	\$12,998,422	\$13,343,103	\$13,696,924

## Expenditures:

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% throughout the forecast years in order to keep Volusia County government competitive with a tight labor market.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the FY 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 5% throughout forecast period.

Total Positions: 41

Funded Positions: 36

Unfunded: 5

# Fund: 118 – Ocean Center

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## Operating Expenditures:

Contracted Services – increase fiscal years 2023-24: 3%; fiscal year 2025-27: 4%.

Fuel – increase fiscal years 2023-24: 3%; fiscal year 2025-27: 4%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Postage – increase fiscal years 2025-27: 2%.

Utilities – increase fiscal years 2025-27: 5%.

All Other Operating Expenses – increased in fiscal years 2025-27: 3% / 4% / 4%.

Capital Outlay and Capital Improvements – are allocated per division’s capital replacement plan. A summary is below:

### Capital Outlay & Improvements

	FY 2024	FY 2025	FY 2026	FY 2027
Basketball Floor Replacement	\$175,000	\$0	\$0	\$0
Dual Trash and Recycling Receptacles	\$50,000	\$0	\$0	\$0
Smartwatch Server & Workstation	\$0	\$20,000	\$0	\$0
Uninterruptible Power Supply	\$0	\$11,000	\$0	\$0
Loading Dock Levelers	\$25,000	\$25,000	\$25,000	\$0
Segway Replacement	\$21,000	\$0	\$0	\$0
Floor Sweeper Ride On	\$0	\$0	\$55,000	\$0
Ice Machine	\$0	\$0	\$0	\$29,060
Presser Washer	\$3,500	\$0	\$0	\$3,500
Metasys System Upgrade	\$127,800	\$0	\$0	\$0
Wireless Microphones	\$32,550	\$0	\$0	\$0
Vacuum – Commercial Grade	\$0	\$10,000	\$0	\$0
Portable Risers	\$45,000	\$0	\$0	\$0
Reseal Exhibit Hall Floor	\$0	\$300,000	\$0	\$0
Stage Skirting	\$15,000	\$0	\$0	\$0
<b>Total</b>	<b>\$494,850</b>	<b>\$366,000</b>	<b>\$80,000</b>	<b>\$32,560</b>

# Fund: 118 – Ocean Center

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## Interfund Transfers:

Ocean Center Debt Service: This obligation consists of the Ocean Center piece of the Capital Improvement Revenue Note, Series 2010. This debt was incurred to finance the Ocean Center expansion project. The fiscal year 2023-24 transfer to Debt Service Fund 208 is \$692,105. The Ocean Center segment of this note matures in December of 2030.

Transfer to 318 – construction, renovation, and significant improvements of building and grounds (see Fund 318 for detailed project list).

Year	FY 2019	FY 2020	FY 2021	FY 2022 Est.	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfer to 318	\$2,821,296	\$500,000	\$1,000,000	\$2,000,000	\$4,315,000	\$4,315,000	\$4,815,000	\$4,815,000	\$4,815,000

## **Reserves:**

Revenue Stabilization - are set aside to offset volatility in various revenue streams such as various revenues related to event bookings and the TDT transfer, and to provide for unexpected expenditures.

Reserve for Future Capital – are to be utilized to fund the Ocean Center’s capital improvements.

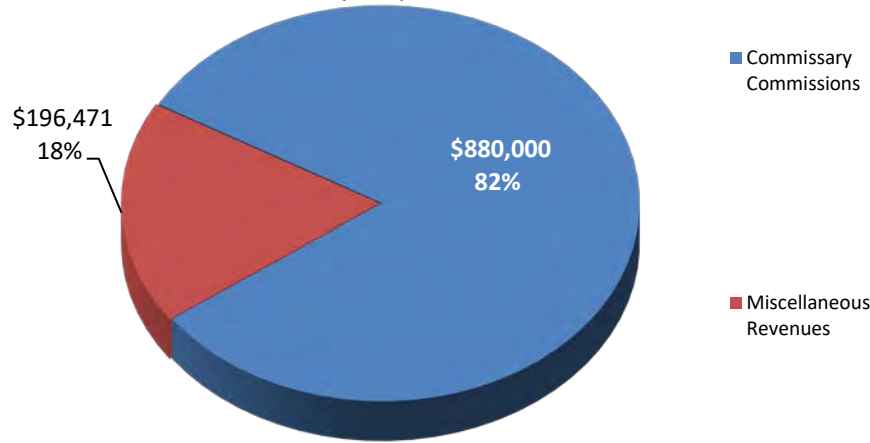


**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 123 - Inmate Welfare Trust**

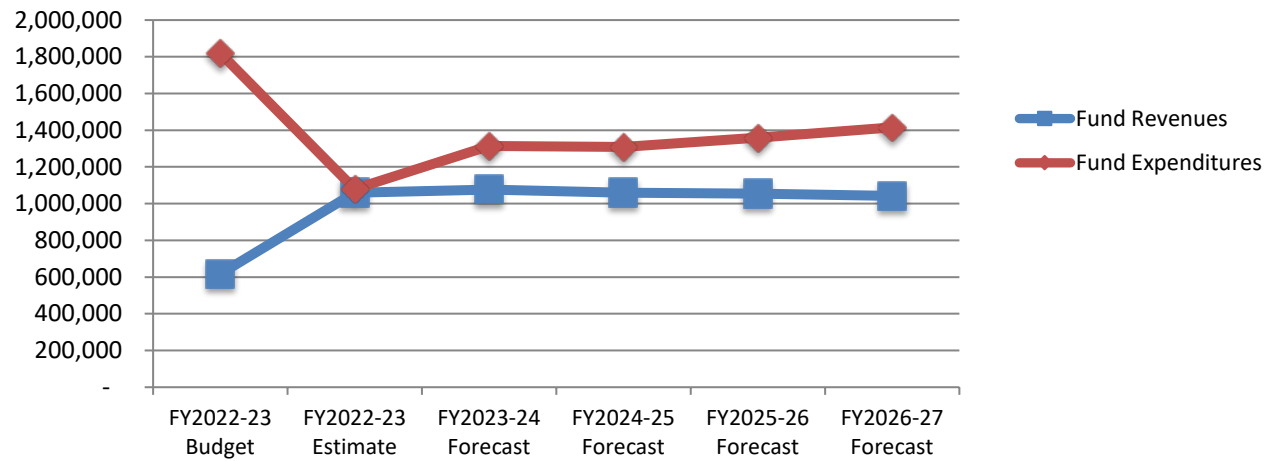
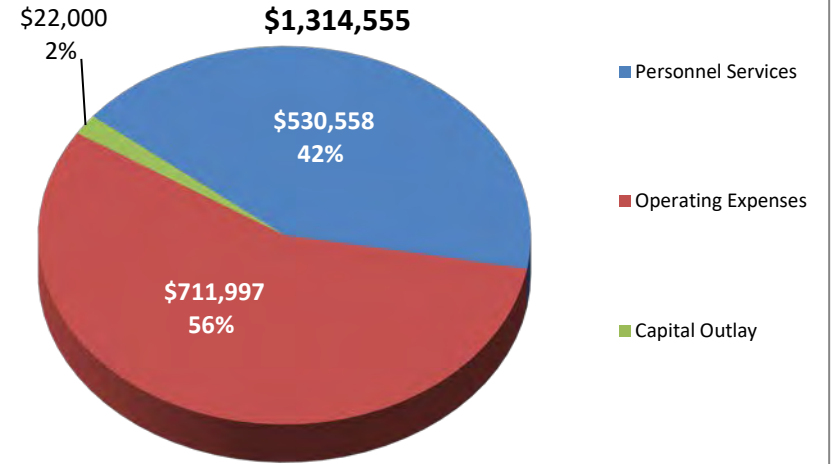
	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Forecast	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Commissary Commissions	600,000	932,000	880,000	880,000	880,000	880,000
Phone Commissions	0	0	0	0	0	0
Inmate Mowing Contract	0	0	50,000	50,000	50,000	50,000
Miscellaneous Revenues	17,466	127,214	146,471	129,761	123,847	113,052
<b>Subtotal Operating Revenues</b>	<b>617,466</b>	<b>1,059,214</b>	<b>1,076,471</b>	<b>1,059,761</b>	<b>1,053,847</b>	<b>1,043,052</b>
<b>PY Fund Balance One-time</b>	<b>1,202,207</b>	<b>20,734</b>	<b>238,084</b>	<b>248,844</b>	<b>305,099</b>	<b>372,564</b>
<b>TOTAL FUND REVENUES</b>	<b>1,819,673</b>	<b>1,079,948</b>	<b>1,314,555</b>	<b>1,308,605</b>	<b>1,358,946</b>	<b>1,415,616</b>
<b>Expenditures:</b>						
Personnel Services	1,037,054	538,056	530,558	552,796	575,345	598,194
Operating Expenses	710,619	519,892	711,997	733,809	761,601	795,422
<b>Subtotal Operating Expenditures</b>	<b>1,747,673</b>	<b>1,057,948</b>	<b>1,242,555</b>	<b>1,286,605</b>	<b>1,336,946</b>	<b>1,393,616</b>
Capital Outlay	22,000	22,000	22,000	22,000	22,000	22,000
Capital Improvement	50,000	0	50,000	0	0	0
<b>Subtotal Capital Expenditures</b>	<b>72,000</b>	<b>22,000</b>	<b>72,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,819,673</b>	<b>1,079,948</b>	<b>1,314,555</b>	<b>1,308,605</b>	<b>1,358,946</b>	<b>1,415,616</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserve for Future Capital	3,259,635	4,589,206	4,351,122	4,102,278	3,797,179	3,424,615

## FUND: 123 - Inmate Welfare Trust

**Fund Revenues - FY 2023-24**  
**\$1,076,471**



**Fund Expenditures - FY 2023-24**  
**\$1,314,555**



# Fund: 123 – Inmate Welfare Trust Fund

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## Fund Overview

The Corrections Welfare Trust Fund, commonly referred to as the Inmate Welfare Trust Fund, established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility.

## Assumptions:

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 167.

## Revenues:

Revenue in this fund is generated from commissary sales profits and an inmate mowing program. The inmate mowing program was placed on hold during the pandemic and is expected to be revitalized in the coming fiscal year. The inmate mowing contract is flat through the forecasted years due to unknowns in the renewal of contracts. Revenue is projected as flat throughout the forecasted years. During fiscal year 2021-22, revenues from the commissions on tablets, phones and video visitation were moved to the General Fund.

## Expenditures:

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – increase 7.5% for estimated medical claims inflation, fiscal years 2024-26 forecasted with a 7.5% growth and fiscal year 2026-27 forecasted with 6% growth annually.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2024-27 increased 6% throughout forecast period.

Total Positions: 7

### Operating Expenditures:

Contracted Services – increase fiscal year 2023-24: 3%; fiscal year 2025-27: 4%.

Maintenance of Bldgs & Grounds – increase fiscal year 2023-24: 3%; fiscal year 2025-27: 4%.

Fuel – increase fiscal year 2023-24: 3%; fiscal year 2025-27: 4%.

# Fund: 123 – Inmate Welfare Trust Fund

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Capital Outlay - allocated per division's capital replacement plan. A summary is below:

Capital Outlay				
	FY 2024	FY 2025	FY 2026	FY 2027
Zero Turn Mowers	\$22,000	\$22,000	\$22,000	\$22,000
<b>Total</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>

Capital Improvement - allocated per division's capital improvement plan. A summary is below:

Capital Outlay				
	FY 2024	FY 2025	FY 2026	FY 2027
Outdoor School	\$50,000	0	0	0
<b>Total</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## ***Reserves:***

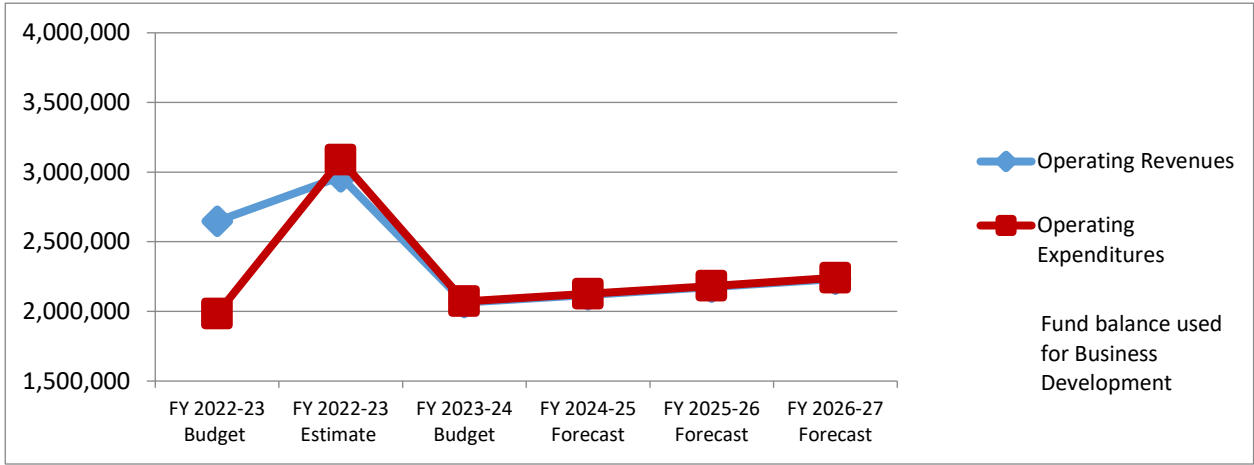
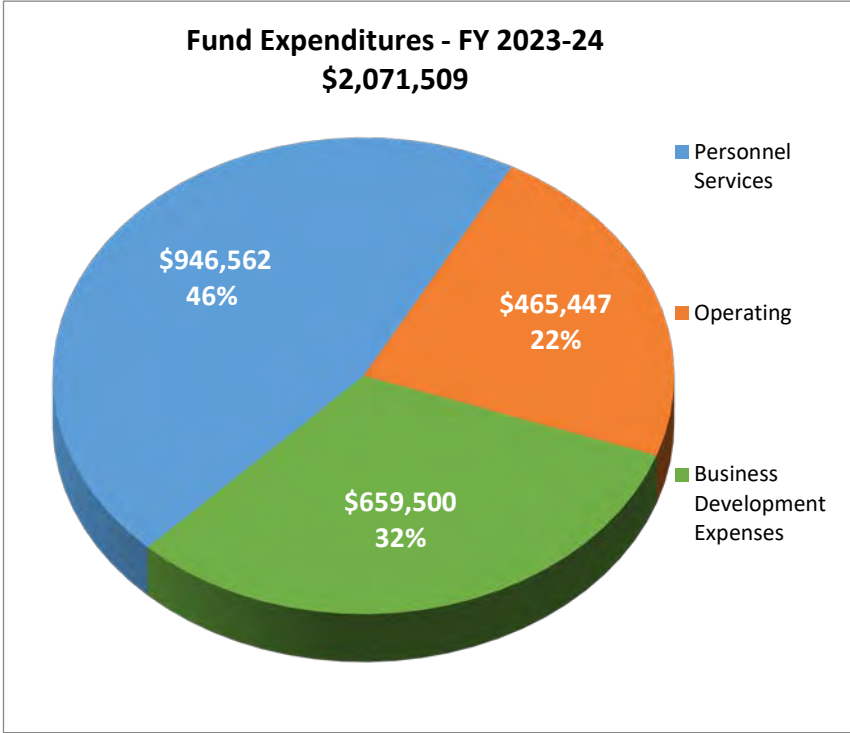
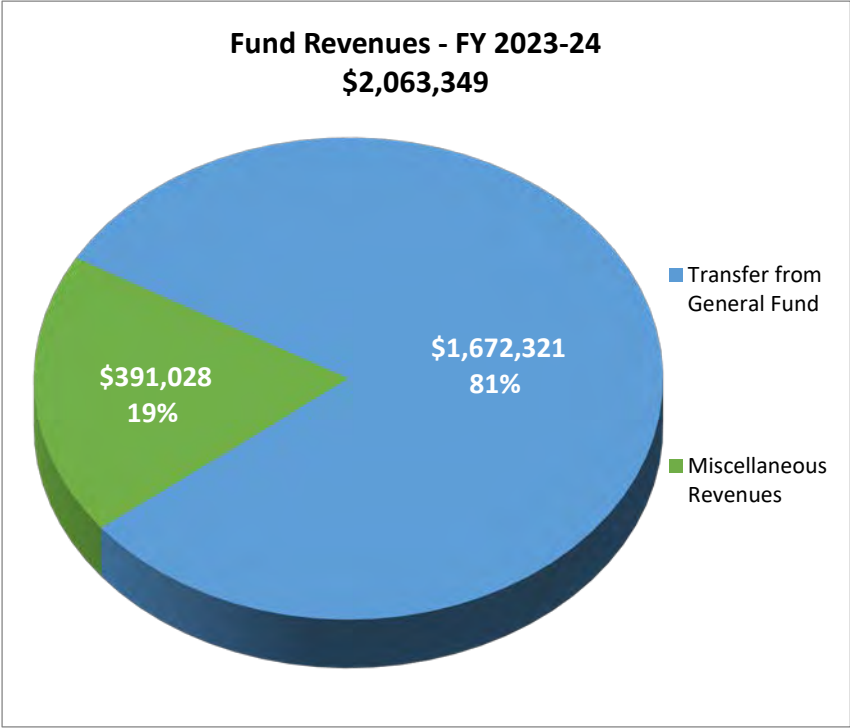
Reserve for Future Capital – are to fund capital outlay & improvements and inmate workforce development.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 130 - Economic Development

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Transfer from General Fund	2,607,148	2,607,148	1,672,321	1,768,845	1,839,700	1,923,888
<b>General Fund Millage Equivalent</b>	<b>0.0556</b>	<b>0.0556</b>	<b>0.0316</b>	<b>0.0307</b>	<b>0.0295</b>	<b>0.0288</b>
Miscellaneous Revenues	39,884	360,246	391,028	349,359	335,057	308,409
<b>Subtotal Operating Revenues</b>	<b>2,647,032</b>	<b>2,967,394</b>	<b>2,063,349</b>	<b>2,118,204</b>	<b>2,174,757</b>	<b>2,232,297</b>
<b>PY Fund Balance One-Time Incentives</b>		<b>119,855</b>	<b>8,160</b>	<b>8,167</b>	<b>8,148</b>	<b>8,144</b>
<b>TOTAL FUND REVENUES</b>	<b>2,647,032</b>	<b>3,087,249</b>	<b>2,071,509</b>	<b>2,126,371</b>	<b>2,182,905</b>	<b>2,240,441</b>
<b>Expenditures:</b>						
Personnel Services	873,080	833,185	946,562	984,362	1,022,425	1,060,765
Operating Expenditures	411,054	465,235	438,177	454,421	471,769	489,797
Legislative Program - (Operating)	28,916	16,216	27,270	28,088	29,211	30,379
<b>Subtotal Operating Expenditures</b>	<b>1,313,050</b>	<b>1,314,636</b>	<b>1,412,009</b>	<b>1,466,871</b>	<b>1,523,405</b>	<b>1,580,941</b>
<b>% of Operating Revenue</b>	<b>50%</b>	<b>44%</b>	<b>68%</b>	<b>69%</b>	<b>70%</b>	<b>71%</b>
<b>Business Development Program</b>						
Team Volusia	250,000	250,000	250,000	250,000	250,000	250,000
UCF Incubator	250,000	250,000	250,000	250,000	250,000	250,000
SCORE, African American Entrepreneur Association and other similar programs	169,500	169,500	159,500	159,500	159,500	159,500
Business Development Incentives Encumbered	0	1,103,113	0	0	0	0
<b>Subtotal Business Development Expenditures</b>	<b>669,500</b>	<b>1,772,613</b>	<b>659,500</b>	<b>659,500</b>	<b>659,500</b>	<b>659,500</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,982,550</b>	<b>3,087,249</b>	<b>2,071,509</b>	<b>2,126,371</b>	<b>2,182,905</b>	<b>2,240,441</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>664,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Business Development	7,974,741	10,719,989	10,711,829	10,703,662	10,695,514	10,687,370

# FUND: 130 Economic Development



# Fund: 130 - Economic Development

## Fund Overview

The Economic Development fund was created in 2001 to promote and implement the County Council's goals for a countywide economic development program. The Division of Economic Development (DOED) receives funding from the General Fund to support all economic development programs and services. Economic development programming focuses on the expansion and retention of existing Volusia County businesses through collaboration with local municipalities and key community stakeholders such as CareerSource Flagler/Volusia. The Division funds business recruitment by the Team Volusia Economic Development Corporation and supports, as appropriate, the efforts of the CEO Business Alliance. Local funds are either used as direct grants or leveraged through cooperative economic development programs with other partners.

### Assumptions:

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 171.

### Revenues:

The chart below is a history of the General Fund's efforts towards economic development:

	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>
General Fund	\$4,310,252	\$4,330,372	\$2,757,148	\$2,607,148	\$1,672,321
Equates to Millage Rate	0.1225	0.1132	0.0671	0.0556	0.0316
<b>Total</b>	<b>\$4,310,252</b>	<b>\$4,330,372</b>	<b>\$2,757,148</b>	<b>\$2,607,148</b>	<b>\$1,672,321</b>

### Expenditures:

#### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation – fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2024-26 increased 6% throughout forecast period.

Total Positions: 8

Funded Positions: 7

Unfunded Positions: 1

#### Operating Expenditures:

Software – increased in fiscal years 2025-27: 3%.

Temporary Personnel – increased in fiscal years 2025-27: 5%

Utilities – increased in fiscal years 2025-2027: 5%.

Postage – increased in fiscal years 2025-27: 2%.

All Other Operating Expenses – increased in fiscal years 2025-27: 3% / 4% / 4%.

# Fund: 130 - Economic Development

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## Business Development Program:

Team Volusia – the contract with Team Volusia for recruiting new businesses to Volusia County is subject to annual funding reaffirmation by County Council. (Budgeted at **\$250,000** annually)

UCF Business Incubator –A program developed to help provide information and resources to small businesses in Volusia County. (Budgeted at **\$250,000** annually)

Business Development Incentive Program – approximately **\$10.7 million** for award incentive grants as approved on a case-by-case basis by Council are available and budgeted in fund reserves for fiscal year 2023-24.

All operations outside of business development program or business development incentive grant funding is budgeted at \$1,412,009, which represents 68% of budgeted operating revenue in fiscal year 2023-24.



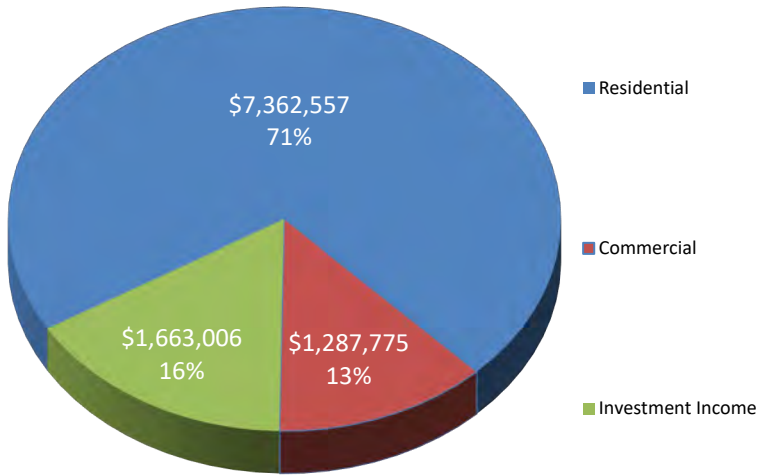
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUNDS: 131 - 134 Road Impact Fees**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Forecast	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
<i>Road Impact Fee Zone 1 (Fund 131)</i>						
Residential	1,676,960	3,796,917	1,676,960	1,676,960	1,676,960	1,676,960
Commercial	651,707	1,226,004	651,707	651,707	651,707	651,707
Investment Income	9,152	310,122	357,362	316,370	301,862	275,379
<i>Road Impact Fee Zone 2 (Fund 132)</i>						
Residential	1,477,992	1,457,447	1,477,992	1,477,992	1,477,992	1,477,992
Commercial	237,268	81,041	237,268	237,268	237,268	237,268
Investment Income	15,523	235,504	271,377	240,249	229,231	209,120
<i>Road Impact Fee Zone 3 (Fund 133)</i>						
Residential	3,085,280	3,434,323	3,085,285	3,085,280	3,085,285	3,085,280
Commercial	199,400	545,053	199,400	199,400	199,400	199,400
Transportation Impact Fee - Residential	-	4,550	-	-	-	-
Investment Income	23,663	384,672	443,268	392,423	374,427	341,578
<i>Road Impact Fee Zone 4 (Fund 134)</i>						
Residential	1,122,320	2,182,702	1,122,320	1,122,320	1,122,320	1,122,320
Commercial	199,400	100,908	199,400	199,400	199,400	199,400
Transportation Impact Fee - Residential	-	28,585	-	-	-	-
Investment Income	45,517	512,874	590,999	523,208	499,215	455,417
<b>Subtotal Operating Revenues</b>	<b>8,744,182</b>	<b>14,300,702</b>	<b>10,313,338</b>	<b>10,122,577</b>	<b>10,055,067</b>	<b>9,931,821</b>
<b>PY Fund Balance One-Time</b>	<b>4,738,543</b>		<b>4,738,739</b>	<b>4,119,222</b>		
<b>TOTAL FUND REVENUES</b>	<b>13,482,725</b>	<b>14,300,702</b>	<b>15,052,077</b>	<b>14,241,799</b>	<b>10,055,067</b>	<b>9,931,821</b>
<b>Expenditures:</b>						
<i>Road Impact Fee Zone 1 (Fund 131)</i>						
Investment Pool Expenses	-	-	1,539	4,255	4,274	4,293
Right of Way	-	-	1,000,000	-	-	-
Engineering	-	2,400,000	-	-	-	-
Transfer to Gas Tax Bond	1,897,587	1,897,587	1,892,351	-	-	-
<i>Road Impact Fee Zone 2 (Fund 132)</i>						
Investment Pool Expenses	-	-	1,169	3,231	3,245	3,260
Right of Way	-	-	800,000	-	-	-
Transfer to Gas Tax Bond	496,987	496,987	495,616	-	-	-

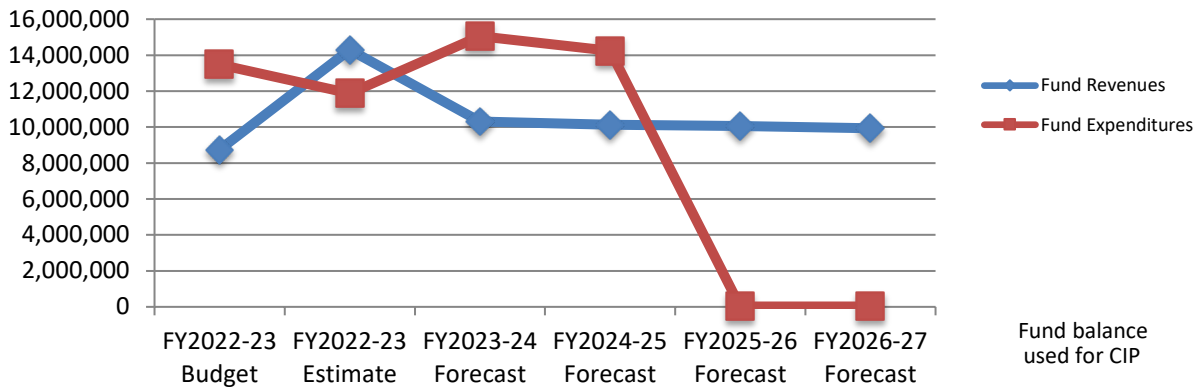
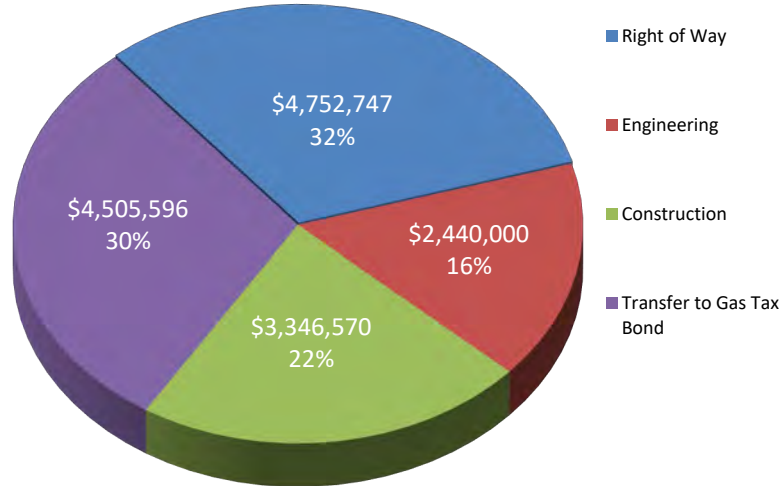
<b><u>Expenditures:</u></b>	<b>FY2022-23 Budget</b>	<b>FY2022-23 Estimate</b>	<b>FY2023-24 Forecast</b>	<b>FY2024-25 Forecast</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>
<i>Road Impact Fee Zone 3 (Fund 133)</i>						
Investment Pool Expenses	-	-	1,910	5,277	5,301	5,325
Right of Way	1,500,000	-	2,100,000	-	-	-
Engineering	900,000	155,438	2,440,000	-	-	-
Construction	-	1,905,025	-	10,000,000	-	-
Transfer to Gas Tax Bond	1,762,043	1,762,043	1,757,181	-	-	-
<i>Road Impact Fee Zone 4 (Fund 134)</i>						
Investment Pool Expenses	-	-	2,546	7,036	7,067	7,100
Right of Way	852,747	-	852,747	-	-	-
Engineering	-	556,327	-	-	-	-
Construction	5,711,916	2,335,958	3,346,570	4,222,000	-	-
Transfer to Gas Tax Bond	361,445	361,445	360,448	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>13,482,725</b>	<b>11,870,810</b>	<b>15,052,077</b>	<b>14,241,799</b>	<b>19,887</b>	<b>19,978</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>2,429,892</b>	<b>-</b>	<b>-</b>	<b>10,035,180</b>	<b>9,911,843</b>
Reserve for Future Capital	25,649,215	49,867,794	45,129,055	41,009,833	51,045,013	60,956,856

FUNDS: 131 - 134 Road Impact Fees

Fund Revenues - FY 2023-24  
\$10,313,338



Fund Expenditures - FY 2023-24  
\$15,052,077



Fund balance  
used for CIP

# Funds: 131-134 – Road Impact Fees

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## **Fund Overview**

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On 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 all zones are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2023-24, \$4,505,596 is budgeted for debt service of bond funded road projects and \$45,129,055 in reserves for future capital projects in Impact Fee zones 1-4.

## ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund pp. 172-179.

## ***Revenues:***

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.

## ***Expenditures:***

Engineering, right of way, and construction of bond funded road projects as well as debt service.

## ***Reserves:***

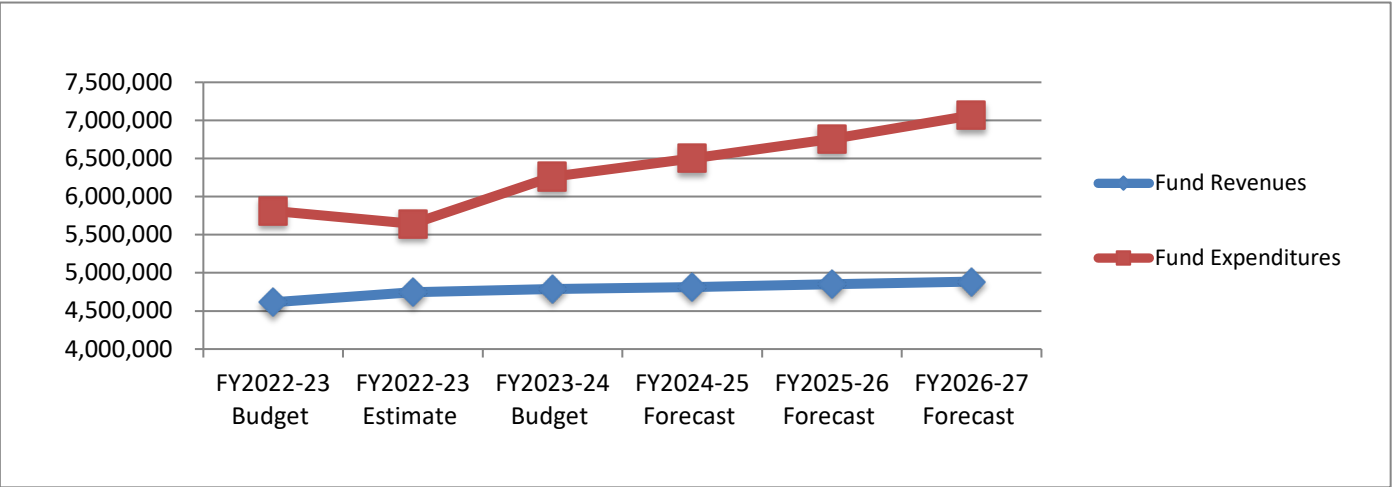
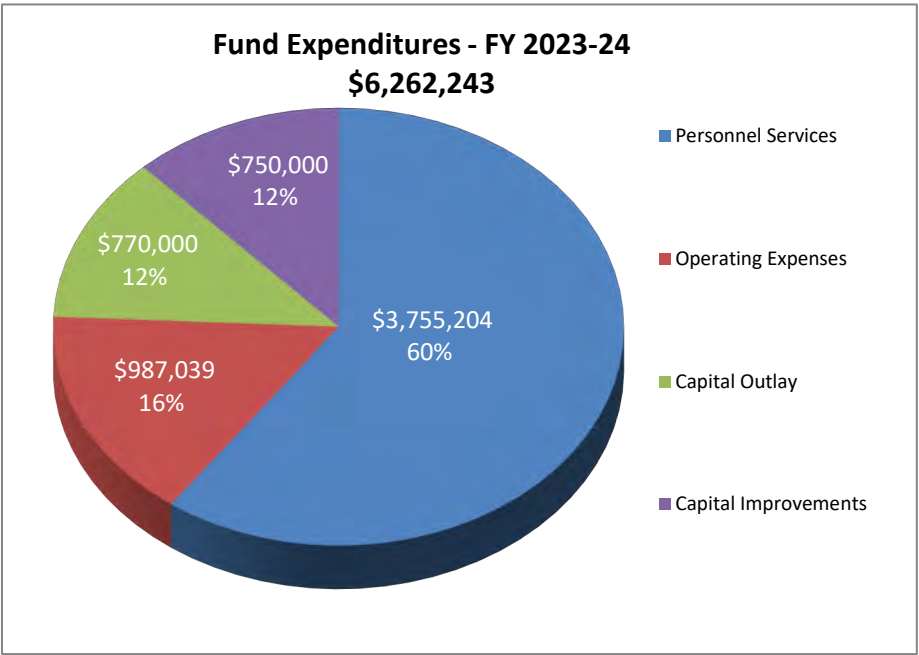
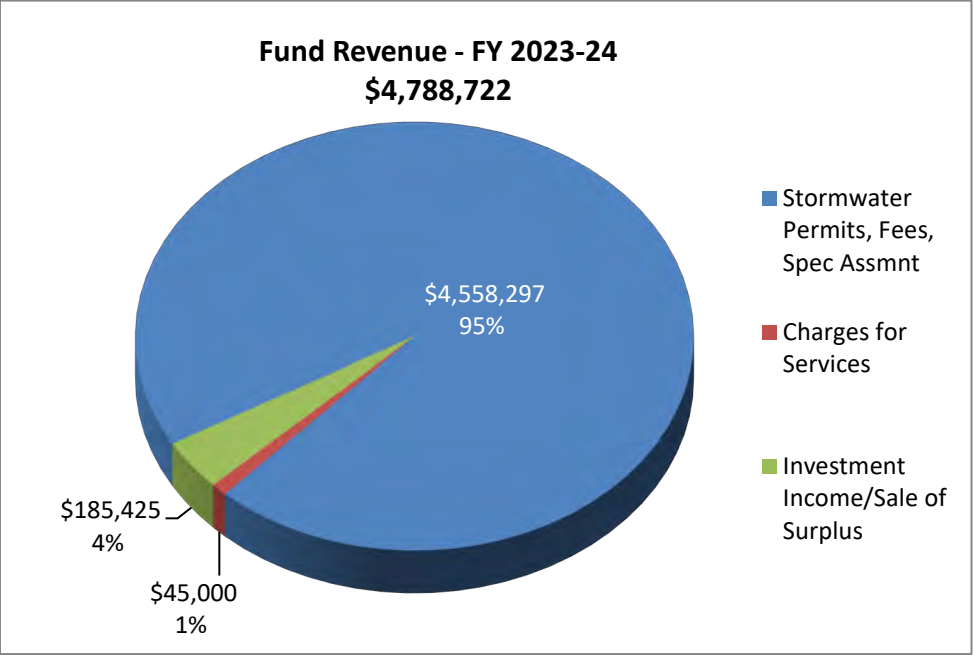
Reserve for Future Capital – are to be utilized to fund bond bonded road programs for expansion and improvements.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 159 Stormwater Utility Fund

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Stormwater Permits, Fees, Spec Assmnt	4,541,271	4,541,271	4,558,297	4,603,880	4,649,919	4,696,418
Charges for Services	45,000	45,000	45,000	45,000	45,000	45,000
Investment Income/Sale of Surplus	27,744	161,310	185,425	164,500	157,094	143,575
<b>Subtotal Operating Revenues</b>	<b>4,614,015</b>	<b>4,747,581</b>	<b>4,788,722</b>	<b>4,813,380</b>	<b>4,852,013</b>	<b>4,884,993</b>
<b>PY Fund Balance One-Time - Capital</b>	<b>1,198,587</b>	<b>896,203</b>	<b>1,473,521</b>	<b>1,687,950</b>	<b>1,903,120</b>	<b>2,180,534</b>
<b>TOTAL FUND REVENUES</b>	<b>5,812,602</b>	<b>5,643,784</b>	<b>6,262,243</b>	<b>6,501,330</b>	<b>6,755,133</b>	<b>7,065,527</b>
<b>Expenditures:</b>						
Personnel Services	3,558,732	3,269,273	3,755,204	3,907,531	4,061,633	4,217,886
Operating Expenses	2,733,870	2,678,933	2,987,039	3,082,599	3,212,500	3,337,641
Reimbursements	(2,000,000)	(1,500,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Transfer to Health Insurance Fund	-	45,045	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>4,292,602</b>	<b>4,493,251</b>	<b>4,742,243</b>	<b>4,990,130</b>	<b>5,274,133</b>	<b>5,555,527</b>
<b>% of total operating revenue</b>	<b>93%</b>	<b>95%</b>	<b>99%</b>	<b>104%</b>	<b>109%</b>	<b>114%</b>
Capital Outlay	700,000	1,056,406	770,000	761,200	731,000	760,000
Capital Improvements	820,000	94,127	750,000	750,000	750,000	750,000
<b>TOTAL FUND EXPENDITURES</b>	<b>5,812,602</b>	<b>5,643,784</b>	<b>6,262,243</b>	<b>6,501,330</b>	<b>6,755,133</b>	<b>7,065,527</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Capital	4,202,754	4,223,453	2,749,932	1,061,982	(841,138)	(3,021,672)
<b>Total Reserves</b>	<b>4,202,754</b>	<b>4,223,453</b>	<b>2,749,932</b>	<b>1,061,982</b>	<b>(841,138)</b>	<b>(3,021,672)</b>

FUND: 159 Stormwater Utility



# Fund: 159 - Stormwater Utility

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## **Fund Overview**

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

## **Assumptions:**

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 179.

## **Revenues:**

Stormwater Assessment Charges are increased by 1% throughout the forecast period.

Charges for Labor for services outside of County government are forecasted at \$45,000 throughout the forecast period.

## **Expenditures:**

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 6% throughout the forecast period.

Total Positions: 55

Funded Positions: 51

Unfunded Positions: 4

# Fund: 159 - Stormwater Utility

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## Operating Expenses:

Contracted Services – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Fuel – fiscal years 2025-27: increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Insurance-Liability – increase in fiscal year 2025-27: 10%.

Other Maintenance and Chemicals – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Postage – increase fiscal years 2025-27: 2%.

Utilities – increase fiscal years 2025-27: 5%.

Vehicle Maintenance-Related Costs – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Capital Outlay & Capital Improvements - are allocated per division's capital replacement plans. A summary of each category is shown below:

Capital Outlay				
	FY 2024	FY 2025	FY 2026	FY 2027
½ Ton Pick Up Truck	\$0	\$0	\$90,000	\$0
1 Ton Crew Cab	\$0	\$0	\$0	\$110,000
1 Ton Pick Up Truck	\$0	\$70,000	\$0	\$0
¾ Ton Pick Up Truck	\$50,000	\$0	\$0	\$0
Chemical Spray Pump	\$0	\$7,000	\$0	\$0
Concrete Saw	\$0	\$0	\$6,000	\$0
Flatbed Trucks	\$0	\$265,000	\$0	\$0
Freightliner Flatbed	\$0	\$135,000	\$0	\$0
Grad All	\$0	\$0	\$600,000	\$0
Rotary Mowing Attachment	\$0	\$0	\$35,000	\$0
Scag Mowers	\$0	\$37,000	\$0	\$0
Skid Sprayer 200 Gallons	\$10,000	\$0	\$0	\$0
Skid Steer with Bucket	\$100,000	\$0	\$0	\$0
Street Sweeper	\$370,000	\$0	\$0	\$0
Tri Axle Tandem Dump Truck	\$240,000	\$247,200	\$0	\$0
Walking Excavator	\$0	\$0	\$0	\$650,000
<b>Total</b>	<b>\$770,000</b>	<b>\$761,200</b>	<b>\$731,000</b>	<b>\$760,000</b>



**Capital Improvements**

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
Land	\$150,000	\$150,000	\$150,000	\$150,000
Local Projects	\$200,000	\$200,000	\$200,000	\$200,000
N. Peninsula Improvements	\$300,000	\$300,000	\$300,000	\$300,000
Volusia Retention Pond	\$100,000	\$100,000	\$100,000	\$100,000
<b>Total</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>

***Reserves:***

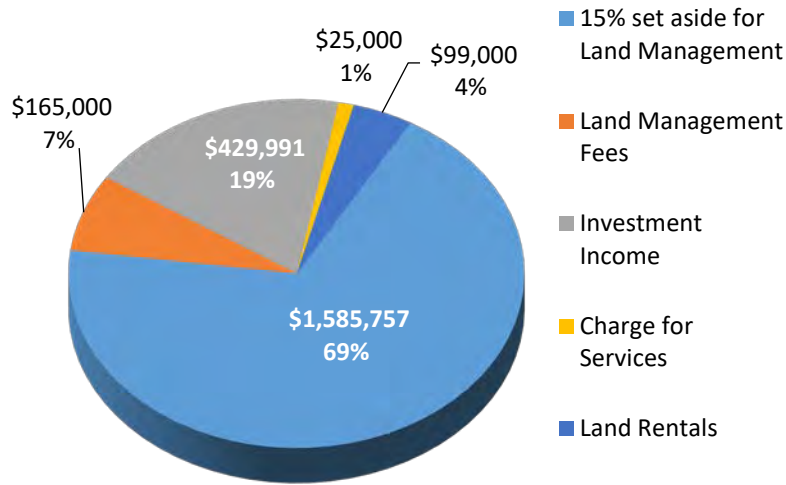
Reserve for Future Capital – are to be utilized to fund Stormwater Utility capital improvements.

**VOLUSIA COUNTY FORECAST**  
**FUND: 163 - Forever Land Management**

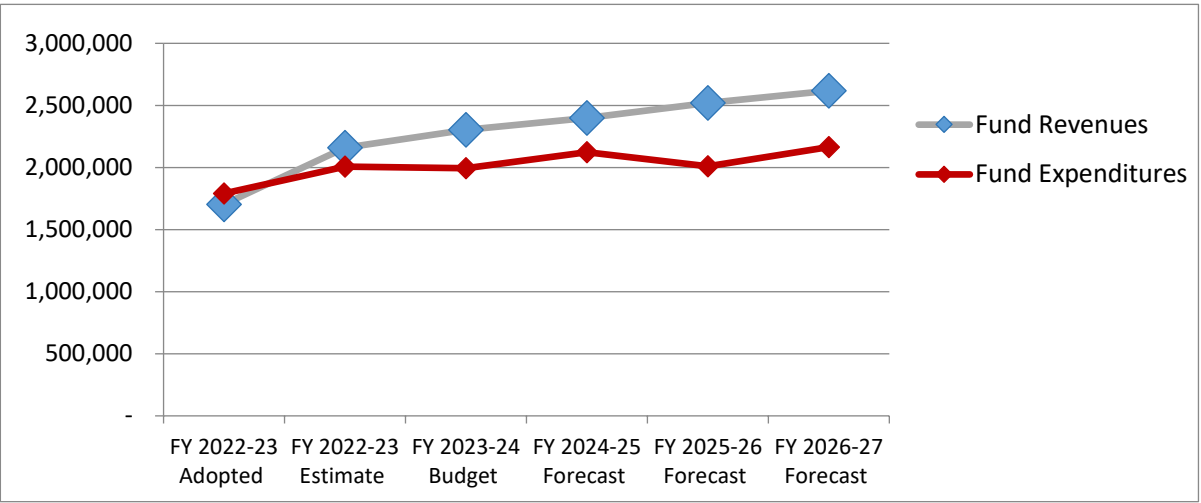
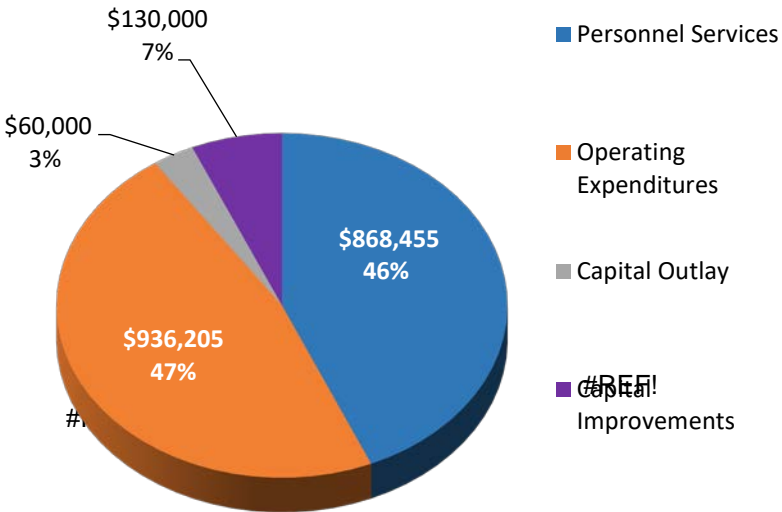
	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
15% set aside for Land Management	1,391,784	1,391,784	1,585,757	1,728,476	1,866,753	1,997,426
Land Management Fees	165,000	295,821	165,000	165,000	165,000	165,000
Investment Income	45,879	373,150	429,991	380,669	363,212	331,346
Charge for Services	-	-	25,000	25,000	25,000	25,000
Land Rentals	101,000	99,000	99,000	99,000	99,000	99,000
<b>Subtotal Operating Revenues</b>	<b>1,703,663</b>	<b>2,159,755</b>	<b>2,304,748</b>	<b>2,398,145</b>	<b>2,518,965</b>	<b>2,617,772</b>
<b>PY Fund Balance - Operating</b>	<b>87,371</b>	<b>-</b>			<b>-</b>	
<b>TOTAL FUND REVENUES</b>	<b>1,791,034</b>	<b>2,159,755</b>	<b>2,304,748</b>	<b>2,398,145</b>	<b>2,518,965</b>	<b>2,617,772</b>
<b>Expenditures:</b>						
Personnel Services	842,093	829,443	868,455	902,522	937,041	971,874
Operating Expenditures	843,941	1,015,389	936,205	955,846	978,564	1,010,689
Transfer to Health Insurance Fund	-	9,220	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,686,034</b>	<b>1,854,052</b>	<b>1,804,660</b>	<b>1,858,368</b>	<b>1,915,605</b>	<b>1,982,563</b>
<b>% of total operating revenue</b>	<b>99%</b>	<b>86%</b>	<b>78%</b>	<b>77%</b>	<b>76%</b>	<b>76%</b>
Capital Outlay	43,000	65,444	60,000	50,000	9,000	97,000
Capital Improvements	62,000	87,000	130,000	215,000	85,000	85,000
<b>TOTAL FUND EXPENDITURES</b>	<b>1,791,034</b>	<b>2,006,496</b>	<b>1,994,660</b>	<b>2,123,368</b>	<b>2,009,605</b>	<b>2,164,563</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>153,259</b>	<b>310,088</b>	<b>274,777</b>	<b>509,360</b>	<b>453,209</b>
Reserve for Forever Land Management	12,454,713	13,134,938	13,445,026	13,719,803	14,229,163	14,682,372
<b>Total Reserves</b>	<b>12,454,713</b>	<b>13,134,938</b>	<b>13,445,026</b>	<b>13,719,803</b>	<b>14,229,163</b>	<b>14,682,372</b>

FUND: 163 FOREVER LAND MANAGEMENT

Fund Revenues - FY 2023-24  
\$2,304,748



Fund Expenditures - FY 2023-24  
\$1,994,660



# Fund: 163 – Forever Land Management

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## **Fund Overview**

The Land Management activity is responsible for the management, enhancement and restoration of more than 38,000 acres located in Volusia County. Most of the acreage was acquired through two Volusia County voter approved acquisition programs, the 1986 Endangered Lands program and the 2000 Volusia Forever program. With the passage of the Volusia Forever referendum in November of 2020, Volusia County will be added to these protected Conservation Lands. These lands have been and will be acquired for conservation purposes, while allowing passive recreation by the residents of Volusia County and others wishing to visit them. The goal of Land Management is to manage, in perpetuity, the county's conservation, environmentally sensitive and important water resource lands using a program of professionally accepted principles of resource and ecosystem management for the benefit of, and enjoyment by, present and future generations.

## ***Assumptions***

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by fund page 200.

## ***Revenues:***

15% set-aside for Land Management – Council approved the fund's set-aside for land management expenses from 10% of the program's tax proceeds to 15% on 9/7/2021.

Land Management Fees – Land Management fees come from the sale of timber.

Land Rentals – Revenue generated from lease of land for hunting and cattle and fees collected for camping. Currently, hunting leases take place on Deep Creek Preserve and Longleaf Pine Preserve. Camping takes place on Lake George Forest and Wildlife Management area, Longleaf Pine Reserve, Wiregrass Prairie Preserve, Doris Leeper Spruce Creek Preserve and Hickory Bluff Preserve.

Investment Income – comes from interest payments, dividends, capital gains collected upon the sale of security or other assets.

## ***Expenditures:***

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance –rate increased by 12.4% in fiscal year 2023-24; increased 6% for remaining forecasted years for estimated medical inflation.

Total Positions: 10

# Fund: 163 – Forever Land Management

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## Operating Expenditures:

Contracted Services –increased in fiscal year 2024-25 by 3%, and fiscal year 2026-27 by 4%.

Materials for Maintenance – decreased in fiscal year 2023-24 by 16%, increased in fiscal year 2024-25 by 3%, and in fiscal year 2026-27 by 4%.

Fuel – increased in fiscal years 2025-27: 3% / 4% / 4%.

Utilities – increased in fiscal years 2025-27: 5%.

## ***Reserves:***

Reserve for Forever Land Management – are to be utilized for the continued maintenance of current Volusia Forever properties.

## VOLUSIA COUNTY 5 YEAR FORECAST

### Debt Service Funds

<b>Revenues 200 Funds:</b>	<b>FY2022-23 Budget</b>	<b>FY2022-23 Estimate</b>	<b>FY2023-24 Budget</b>	<b>FY2024-25 Forecast</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>
Transfer - Tourist Development (106)	4,344,596	4,344,596	4,354,286	4,350,154	4,352,002	4,359,186
Transfer - Ocean Center (118)	692,105	692,105	688,147	687,120	681,488	676,750
Transfer - Trails (328)	-	-	-	-	-	-
Transfer - Road Impact Fee Funds (131-134)	4,518,062	4,518,062	4,505,596	-	-	-
Transfer - County Transportation Trust (103)	1,008,790	1,008,790	1,013,282	1,017,233	-	-
Transfer - Municipal Service District (120)	470,752	470,752	470,046	464,637	464,644	465,220
Transfer - General Fund (001)	118,125	118,125	974,165	974,165	974,165	974,165
Investment Income	-	86,479	99,653	88,221	84,175	76,791
<b>PY Fund Balance Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>11,152,430</b>	<b>11,238,909</b>	<b>12,105,175</b>	<b>7,581,530</b>	<b>6,556,474</b>	<b>6,552,112</b>

#### **Expenditures 200 Funds:**

Principal Payment	8,849,000	8,849,000	9,856,473	5,606,078	4,756,922	4,907,008
Interest Payment	2,232,187	2,232,187	2,075,654	1,820,326	1,649,666	1,495,651
Other Debt Service Costs	14,750	14,750	14,000	13,000	4,750	4,750
Investment Program Allocation	-	-	429	1,187	1,191	1,198
<b>TOTAL FUND EXPENDITURES</b>	<b>11,095,937</b>	<b>11,095,937</b>	<b>11,946,556</b>	<b>7,440,591</b>	<b>6,412,529</b>	<b>6,408,607</b>

<b>* Reserves:</b>	<b>FY2022-23 Budget</b>	<b>FY2022-23 Estimate</b>	<b>FY2023-24 Budget</b>	<b>FY2024-25 Forecast</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>
Fund 202 TDT Refunding Revenue Bond, Series 2014	2,880,362	2,939,066	3,054,374	3,163,382	3,272,709	3,384,306
Fund 215 Capital Improvement Note, Series 2017	307,837	-	326,086	333,254	344,261	354,661
Fund 213 Gas Tax Refunding Bond, Series 2013	-	-	52,837	-	-	-
<b>Grand Total of Reserves</b>	<b>3,188,199</b>	<b>2,939,066</b>	<b>3,433,297</b>	<b>3,496,636</b>	<b>3,616,970</b>	<b>3,738,967</b>
<b>Grand Total of Reserves &amp; Fund Expenditures</b>	<b>14,284,136</b>	<b>14,035,003</b>	<b>15,379,853</b>	<b>10,937,227</b>	<b>10,029,499</b>	<b>10,147,574</b>

\* Reserves set aside for future debt service payments as required by debt covenants.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 202 - TDT Refunding Revenue Bond, Series 2014A & 2014B**

**Maturity Date:** 12/1/2034

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Transfer - Tourist Development (106)	4,344,596	4,344,596	4,354,286	4,350,154	4,352,002	4,359,186
Investment Income	0	55,897	64,412	57,023	54,408	49,635
<b>TOTAL FUND REVENUES</b>	<b>4,344,596</b>	<b>4,400,493</b>	<b>4,418,698</b>	<b>4,407,177</b>	<b>4,406,410</b>	<b>4,408,821</b>
<b>Expenditures:</b>						
Principal Payment	2,765,000	2,765,000	2,865,000	2,970,000	3,075,000	3,185,000
Interest Payment	1,527,114	1,527,114	1,428,306	1,325,902	1,219,813	1,109,950
Miscellaneous Expenditures	1,500	1,500	7,000	1,500	1,500	1,500
Investment Program Cost Allocation	0	0	277	767	770	774
<b>TOTAL FUND EXPENDITURES</b>	<b>4,293,614</b>	<b>4,293,614</b>	<b>4,300,583</b>	<b>4,298,169</b>	<b>4,297,083</b>	<b>4,297,224</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>50,982</b>	<b>106,879</b>	<b>118,115</b>	<b>109,008</b>	<b>109,327</b>	<b>111,597</b>
Reserves	2,880,362	2,939,066	3,054,374	3,163,382	3,272,709	3,384,306

# Fund: 202 – TDT Refunding Revenue Bond, Series 2014A & B

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## **Fund Overview**

The Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014B were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004 which were originally issued to fund the Ocean Center expansion and renovation project.

Issue Date: April 15, 2014

Par Amount: \$46,380,000 (2014A - \$21,380,000; 2014B - \$25,000,000)

Interest Rate: 3.510%

Final Maturity: December 1, 2034

Pledge Source: Tourist development tax, Ocean Center operating revenues, and related investment earnings.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 212.

### ***Revenues:***

Interfund transfer from Tourist Development Fund (106) to meet annual debt service obligations.

### ***Expenditures:***

Principal payments are made on or before December 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before December 1<sup>st</sup> and June 1<sup>st</sup>, annually.

### ***Reserves:***

Reserves are accumulated for the following year's principal and interest payments, as required by debt covenants.



**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 208 - Capital Improvement Revenue Note, Series 2010**  
**Ocean Center and Trails**

**Maturity Date:    12/1/2030**

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b><u>Revenues:</u></b>						
Transfer - Ocean Center (118)	692,105	692,105	688,147	687,120	681,488	676,750
Transfer - Trails (328)	0	0	-	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>692,105</b>	<b>692,105</b>	<b>688,147</b>	<b>687,120</b>	<b>681,488</b>	<b>676,750</b>
<b><u>Expenditures:</u></b>						
Ocean Center Expansion	692,105	692,105	688,147	687,120	681,488	676,750
Trails Program	0	0	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>692,105</b>	<b>692,105</b>	<b>688,147</b>	<b>687,120</b>	<b>681,488</b>	<b>676,750</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fund: 208 – Capital Improvement Revenue Note, Series 2010

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## **Fund Overview**

The Capital Improvement Revenue Note, Series 2010 was issued to refinance several commercial paper loans that financed the Ocean Center Expansion \$9,875,000; Capri Drive and West Highlands Special Assessment Districts' improvements, \$1,790,000; and Trails construction, \$4,724,000. Segments of this note mature at various times. Capri Drive and West Highlands Special Assessment District both matured on December 1, 2018 and Trails construction matured on December 1, 2021. The only remaining debt in this fund is the Ocean Center Expansion which expires December 1, 2030.

### **Ocean Center Expansion:**

Issue Date: December 6, 2010

Par Amount: \$9,875,000

Interest Rate: 3.02% until December 31, 2017 – 3.67% thereafter

Final Maturity: December 1, 2030

Pledge Source: non ad valorem revenues – see Ocean Center Fund (118).

### **Trails:**

Issue Date: December 6, 2010

Par Amount: \$4,724,000

Interest Rate: 3.02% until December 31, 2017 – 3.67% thereafter

Final Maturity: December 1, 2021

Pledge Source: non ad valorem revenues – see ECHO via Trails Project Fund (328).

## ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the adopted budget document, Budget by Fund Page 214.

## ***Revenues:***

Interfund transfers from Ocean Center Fund (118) and ECHO via Trails Project Fund (328) to meet annual debt service obligations.

## ***Expenditures:***

Principal payments are made on or before December 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before December 1<sup>st</sup> and June 1<sup>st</sup>, annually.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 209 - Capital Improvement Revenue Note, Series 2015**  
**South Williamson Boulevard Extension**

**Maturity Date:** 10/1/2025

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Transfer - County Transportation Trust (103)	1,008,790	1,008,790	1,013,282	1,017,233	0	-
<b>TOTAL FUND REVENUES</b>	<b>1,008,790</b>	<b>1,008,790</b>	<b>1,013,282</b>	<b>1,017,233</b>	<b>0</b>	<b>-</b>
<b>Expenditures:</b>						
Principal Payment	945,000	945,000	970,000	990,000	0	-
Interest Payment	63,040	63,040	42,532	21,483	0	-
Miscellaneous Expenditures	750	750	750	5,750	0	-
<b>TOTAL FUND EXPENDITURES</b>	<b>1,008,790</b>	<b>1,008,790</b>	<b>1,013,282</b>	<b>1,017,233</b>	<b>0</b>	<b>-</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fund: 209 – Capital Improvement Revenue Note, Series 2015

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## **Fund Overview**

The Capital Improvement Revenue Note, Series 2015 was issued to fund the Williamson Boulevard road widening project, located in the Port Orange area. Additional funding for the project was provided by state grants, County Local Option Gas taxes, and the City of Port Orange.

Issue Date: October 2, 2015

Par Amount: \$9,000,000

Interest Rate: 2.17%

Final Maturity: October 1, 2025

Pledge Source: Local Option Gas Tax – See Transportation Trust Fund (103).

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 215.

### ***Revenues:***

Interfund transfer from Transportation Trust Fund (103) to meet annual debt service obligations.

### ***Expenditures:***

Principal payments are made on or before October 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before October 1<sup>st</sup> and April 1<sup>st</sup>, annually.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 213 - Gas Tax Refunding Bond, Series 2013**  
**Transportation**

**Maturity Date:    10/1/2024**

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b><u>Revenues:</u></b>						
Transfer - Road Impact Fees (131-134)	4,518,062	4,518,062	4,505,596	0	-	-
Investment Income	0	24,605	28,354	25,101	23,950	21,849
<b>TOTAL FUND REVENUES</b>	<b>4,518,062</b>	<b>4,542,667</b>	<b>4,533,950</b>	<b>25,101</b>	<b>23,950</b>	<b>21,849</b>
<b><u>Expenditures:</u></b>						
Principal Payment	4,335,000	4,335,000	4,415,000	0	-	-
Interest Payment	178,062	178,062	89,846	0	-	-
Miscellaneous Expenditures	5,000	5,000	750	0	-	-
Investment Program Cost Allocation	0	0	122	338	339	341
<b>TOTAL FUND EXPENDITURES</b>	<b>4,518,062</b>	<b>4,518,062</b>	<b>4,505,718</b>	<b>338</b>	<b>339</b>	<b>341</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>24,605</b>	<b>28,232</b>	<b>24,763</b>	<b>23,611</b>	<b>21,508</b>
Reseves	0	0	52,837	0	0	0

# Fund: 213 – Gas Tax Refunding Bond, Series 2013

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## **Fund Overview**

The Gas Tax Refunding Revenue Bond, Series 2013 was issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements.

Issue Date: January 9, 2013

Par Amount: \$41,505,000

Interest Rate: 2.035%

Final Maturity: October 1, 2024

Pledge Source: Six cent local option fuel tax and related investment earnings.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 216.

### ***Revenues:***

Interfund transfers from Road Impact Fee Funds (131,132,133,134) to meet annual debt service obligations. Impact fee revenue is analyzed annually; if a shortfall is anticipated in a particular zone, the County Transportation Trust Fund (103) will be used to cover that shortfall.

### ***Expenditures:***

Principal payments are made on or before October 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before October 1<sup>st</sup> and April 1<sup>st</sup>, annually.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 215 - Capital Improvement Revenue Note, Series 2017**  
**Sheriff's Office Evidence Facility - MSD portion**

**Maturity Date:** 12/1/2037

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Miscellaneous Revenue	-	5,977	6,887	6,097	5,817	5,307
Transfer - Municipal Service District (120)	470,752	470,752	470,046	464,637	464,644	465,220
<b>TOTAL FUND REVENUES</b>	<b>470,752</b>	<b>476,729</b>	<b>476,933</b>	<b>470,734</b>	<b>470,461</b>	<b>470,527</b>
<b>Expenditures:</b>						
Principal Payment	295,000	295,000	305,000	315,000	320,000	330,000
Interest Payment	165,241	165,241	156,631	147,734	138,622	129,294
Miscellaneous Expenditures	5,000	5,000	3,000	750	750	750
Investment Program Cost Allocation	0	0	30	82	82	83
<b>TOTAL FUND EXPENDITURES</b>	<b>465,241</b>	<b>465,241</b>	<b>464,661</b>	<b>463,566</b>	<b>459,454</b>	<b>460,127</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>5,511</b>	<b>11,488</b>	<b>12,272</b>	<b>7,168</b>	<b>11,007</b>	<b>10,400</b>
Reseves	307,837	0	326,086	333,254	344,261	354,661

# Fund: 215 – Capital Improvement Revenue Note, Series 2017

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## **Fund Overview**

The Capital Improvement Revenue Note, Series 2017 was issued to finance a portion of the Sheriff's Office Evidence Facility. Funding for the evidence facility \$13.5 million project cost is split between the General Fund and the Municipal Service District (MSD).

Issue Date: December 14, 2017

Par Amount: \$7,000,000

Interest Rate: 2.87%

Final Maturity: December 1, 2037

Pledge Source: Non-ad valorem revenue.

## ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 217.

## ***Revenues:***

Interfund transfer from Municipal Service District (120) to meet annual debt service obligations.

## ***Expenditures:***

Principal payments are made on or before December 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before December 1<sup>st</sup> and June 1<sup>st</sup>, annually.

## ***Reserves:***

Reserves are accumulated for the following year's principal and interest payments, as required by debt covenants.



VOLUSIA COUNTY 5 YEAR FORECAST  
Fund 295 - Sunrail DOT SIB Loan, 2021

Maturity Date: 10/1/2036

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Transfer - General Fund (001)	118,125	118,125	974,165	974,165	974,165	974,165
<b>TOTAL FUND REVENUES</b>	<b>118,125</b>	<b>118,125</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>
<b>Expenditures:</b>						
Principal Payment	-	-	777,473	791,078	804,922	819,008
Interest Payment	118,125	118,125	196,692	183,087	169,243	155,157
<b>TOTAL FUND EXPENDITURES</b>	<b>118,125</b>	<b>118,125</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fund: 295 – Sunrail DOT SIB Loan, 2021

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## **Fund Overview**

The Sunrail DOT State Infrastructure Bank (SIB) Loan, 2021 was issued to fund the Sunrail Phase II Expansion north to Deland.

Issue Date: October 1, 2021

Par Amount: \$11,239,566

Interest Rate: 1.75%

Final Maturity: October 1, 2036

Pledge Source: Non-Ad Valorem General Fund revenue.

### ***Assumptions:***

Exhibit “B” Loan Disbursement/Payment Schedule

### ***Revenues:***

Non-Ad Valorem General Fund revenue

### ***Expenditures:***

Interest only payments due October 1, 2022 and October 1, 2023. Commencing October 1, 2024, principal and interest payments are made on or before October 1<sup>st</sup>, annually.

# VOLUSIA COUNTY 5 YEAR FORECAST

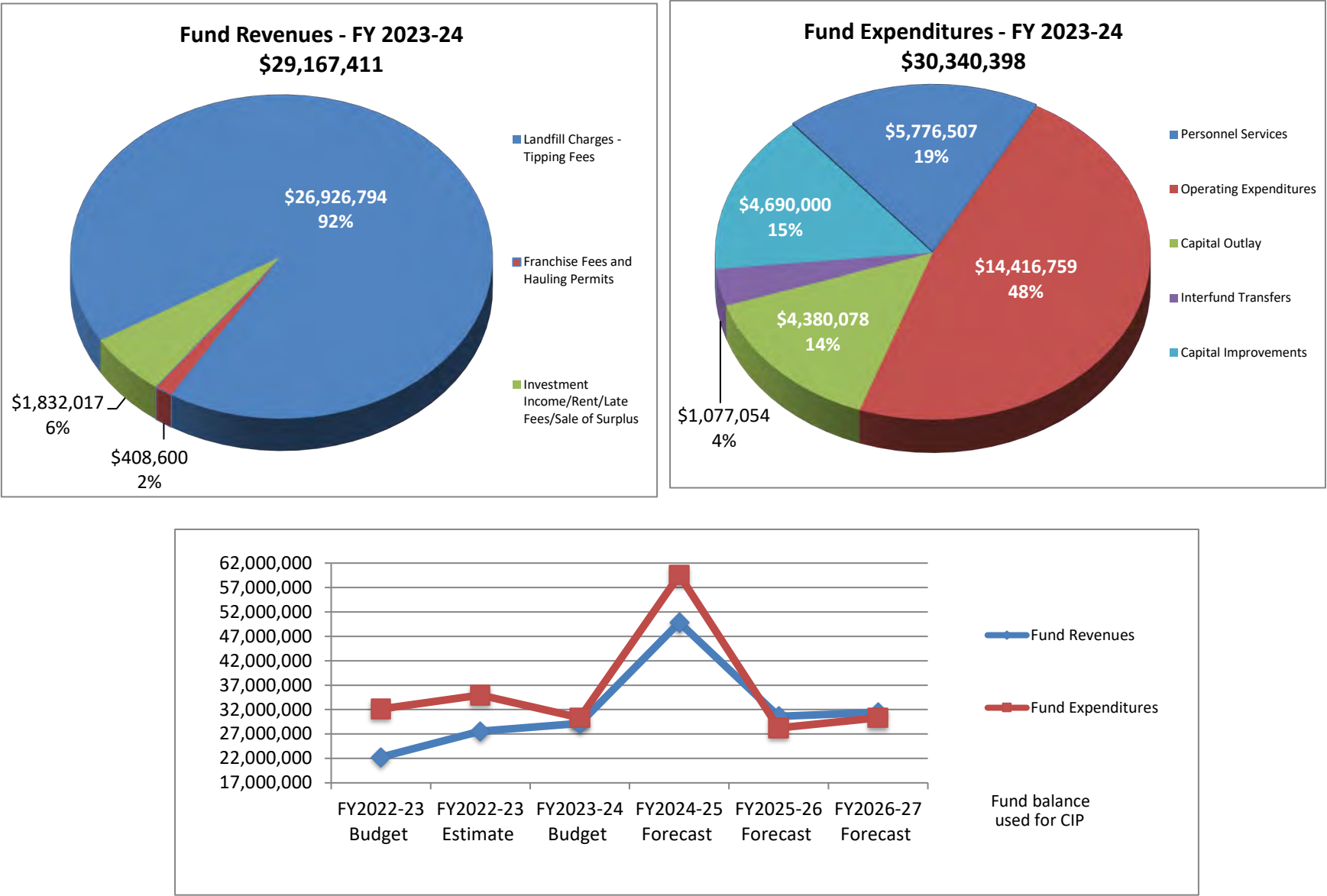
## FUND: 450 Solid Waste Fund

County of Volusia

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Landfill Charges - Tipping Fees	21,200,450	25,648,788	26,926,794	27,734,135	28,566,159	29,423,143
Franchise Fees and Hauling Permits	395,000	396,650	408,600	408,600	408,600	408,600
Investment Income/Rent/Late Fees/Sale of Surplus	666,779	1,523,505	1,832,017	1,696,591	1,656,293	1,573,367
Loan Proceeds	-	-	-	20,000,000	-	-
<b>Subtotal Operating Revenues</b>	<b>22,262,229</b>	<b>27,568,943</b>	<b>29,167,411</b>	<b>49,839,326</b>	<b>30,631,052</b>	<b>31,405,110</b>
<b>PY Fund Balance One-Time - Capital</b>	<b>9,857,666</b>	<b>7,387,000</b>	<b>1,172,987</b>	<b>9,713,650</b>		
<b>TOTAL FUND REVENUES</b>	<b>32,119,895</b>	<b>34,955,943</b>	<b>30,340,398</b>	<b>59,552,976</b>	<b>30,631,052</b>	<b>31,405,110</b>
<b>Expenditures:</b>						
Personnel Services	5,439,529	5,502,625	5,776,507	6,017,949	6,262,652	6,510,658
Operating Expenditures	11,425,721	12,528,272	14,416,759	13,620,928	13,168,285	13,761,621
Capital Outlay	3,604,020	5,465,341	4,380,078	3,845,401	3,971,093	5,843,762
Interfund Transfers	848,000	913,603	1,077,054	1,109,365	1,142,646	1,176,926
Grants and Aids	250,000	-	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>21,567,270</b>	<b>24,409,841</b>	<b>25,650,398</b>	<b>24,593,643</b>	<b>24,544,676</b>	<b>27,292,967</b>
<b>% of total operating revenue</b>	<b>97%</b>	<b>89%</b>	<b>88%</b>	<b>49%</b>	<b>80%</b>	<b>87%</b>
Capital Improvements						
Tomoka Landfill	400,000	410,507	150,000	-	-	-
West Volusia Transfer Station Improvements	1,301,000	2,166,334	3,675,000	-	600,000	-
New Cell Expansion	8,676,625	7,969,261	865,000	32,516,950	669,628	572,413
Leachate Treatment	175,000	-	-	-	-	-
<b>Subtotal Capital Expenditures</b>	<b>10,552,625</b>	<b>10,546,102</b>	<b>4,690,000</b>	<b>32,516,950</b>	<b>1,269,628</b>	<b>572,413</b>
Debt	-	-	-	2,442,383	2,429,883	2,432,884
<b>TOTAL FUND EXPENDITURES</b>	<b>32,119,895</b>	<b>34,955,943</b>	<b>30,340,398</b>	<b>59,552,976</b>	<b>28,244,187</b>	<b>30,298,264</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,386,865</b>	<b>1,106,846</b>
Reserve for Future Capital	12,814,066	15,167,230	13,994,243	4,280,593	6,667,458	7,774,304
<b>Total Reserves</b>	<b>12,814,066</b>	<b>15,167,230</b>	<b>13,994,243</b>	<b>4,280,593</b>	<b>6,667,458</b>	<b>7,774,304</b>

Recommended Budget - 426

FUND: 450 Solid Waste Fund



# Fund: 450 – Solid Waste

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## Fund Overview

The Solid Waste Division operates under the authority of F.S. § 403.706 for local government solid waste management responsibilities, and Volusia County Ordinance Chapter 106, Solid Waste. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. Multiple services include Class I, Class III, and construction/demolition waste disposal. Public-private partnership programs include recycling, and other special wastes services including household hazardous waste disposal and electronics and fluorescent bulb recycling.

## Assumptions:

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 235.

## Revenues:

Landfill Charges - Tipping Fees – fiscal year 2023-24 increases 27% over fiscal year 2022-23 based on changes to the Landfill Disposal Fee Schedule, approved by County Council on May 3, 2022, with an effective date of July 1, 2022. On November 15, 2022, County Council also approved a resolution amending the landfill disposal fees to fund future capital projects associated with the landfill expansion, transfer station site improvements, landfill cell closure and long-term care obligations under regulatory guidelines and permit requirements. Once the effect of the increase is realized, the revenue increases 3% over the remainder of the forecast period.

Franchise Fees and Hauling Permits – are anticipated to remain flat throughout the forecast period.

Investment Income/Rent/Late Fees/Sale of Surplus – rent, sales, and interest reflect increases in rental agreements and one-time revenues realized from sale of surplus equipment. The forecasted years show a decrease due to the investment income pool allocation.

## Expenditures:

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 6% throughout the forecast period.

Total Positions: 74

Funded Positions: 74

# Fund: 450 – Solid Waste

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## Operating Expenditures:

Contracted Services – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.  
 Fuel – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.  
 Insurance-Liability – increase in fiscal year 2025-27: 10%.  
 Janitorial Services – increase in fiscal year 2025-27: 2%.  
 Other Maintenance and Chemicals – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.  
 Postage – increase fiscal years 2025-27: 2%.  
 Property Insurance – increase in fiscal years 2025-27: 15%.  
 Utilities – increase fiscal years 2025-27: 5%.

Capital Outlay & Capital Improvements - Are allocated per division's capital replacement plans. A summary is below:

## Capital Outlay

	FY 2024	FY 2025	FY 2026	FY 2027
800 Gallon Water Tank Trailer	\$20,000	\$0	\$0	\$0
966H Loader	\$530,000	\$0	\$0	\$0
Air Compressor	\$0	\$0	\$0	\$15,000
All-Terrain Vehicle	\$0	\$0	\$0	\$27,500
Batwing Shulte	\$0	\$0	\$0	\$0
Canopy Tractor	\$0	\$0	\$0	\$742,000
Compactor 836K	\$1,300,000	\$890,000	\$0	\$0
Computers	\$0	\$4,569	\$0	\$0
D6XE Dozer	\$659,118	\$0	\$0	\$0
Dozer	\$0	\$0	\$713,000	\$742,000
Electro Fusion Welders	\$0	\$0	\$13,000	\$6,000
Excavator	\$0	\$0	\$0	\$425,000
Fan less Computers	\$3,046	\$0	\$0	\$0
Floor Broom Tractor	\$0	\$100,000	\$0	\$0
Forklift (Special Waste)	\$0	\$140,113	\$0	\$0
Forklift (Tomoka Landfill)	\$0	\$0	\$0	\$192,134
Gas Meter	\$0	\$0	\$1,000	\$0
Gator	\$0	\$18,293	\$0	\$0
GPS Unit	\$0	\$13,000	\$0	\$0
Ice Machine	\$0	\$0	\$6,500	\$0
Kubota	\$0	\$0	\$18,293	\$0
Litter Fences	\$20,800	\$21,600	\$22,400	\$23,200
Loader (Tomoka Landfill)	\$0	\$0	\$573,248	\$596,178
Loader (Westside Transfer Station)	\$0	\$670,838	\$0	\$725,000
Mini Loader	\$0	\$95,000	\$0	\$0
Mobile Security Camera	\$46,100	\$0	\$0	\$0
Motor Grader	\$0	\$353,000	\$0	\$0
Mowers	\$0	\$100,000	\$0	\$110,000
Network Radio Frequency Reader	\$0	\$0	\$0	\$6,000
Network Radio Frequency Recorder	\$0	\$4,463	\$0	\$0

# Fund: 450 – Solid Waste

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Off Road Dump Truck	\$579,000	\$603,000	\$808,500	\$652,000
Pressure Washer Large	\$0	\$0	\$12,000	\$0
Pressure Washer Small	\$0	\$0	\$5,000	\$0
Roll Off Containers (Westside Transfer Station)	\$16,500	\$17,000	\$17,500	\$18,000
Roll Off Containers (Tomoka Landfill)	\$31,000	\$31,763	\$32,000	\$34,000
Roll Off Truck (Tomoka Landfill)	\$260,000	\$0	\$0	\$310,000
Roll Off Truck (Westside Transfer Station)	\$0	\$0	\$0	\$226,000
Rolling Ladder	\$0	\$3,000	\$0	\$0
Rubber Tire Backhoe	\$0	\$0	\$0	\$0
Skid Trac Steer	\$100,000	\$0	\$0	\$0
Slope Mower	\$0	\$0	\$200,000	\$0
Software Meter	\$0	\$0	\$0	\$18,000
Surface Emissions Gas Monitor	\$27,000	\$0	\$0	\$0
Transfer Truck Tractors	\$406,560	\$447,216	\$492,000	\$538,000
Transfer Truck Trailers	\$285,000	\$306,200	\$336,740	\$370,400
Turbo Diesel Cold Water Jetter	\$92,000	\$0	\$0	\$0
UPS Battery Backup (Tomoka Landfill)	\$0	\$1,800	\$0	\$0
UPS Battery Backup (Westside Transfer Station)	\$0	\$0	\$1,727	\$0
Vacuum Truck/Sweeper	\$0	\$0	\$0	\$40,000
Video Recorder	\$7,000	\$0	\$0	\$7,350
Water Wagon	\$0	\$0	\$701,685	\$0
Wheeled Fire Extinguisher	\$0	\$5,500	\$0	\$0
Zero Turn Mower (Tomoka Landfill)	\$0	\$16,000	\$16,500	\$0
Zero Turn Mower (Westside Transfer Station)	\$0	\$0	\$0	\$20,000
<b>Total</b>	<b>\$4,380,078</b>	<b>\$3,845,401</b>	<b>\$3,971,093</b>	<b>\$5,843,762</b>

# Fund: 450 – Solid Waste

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## Capital Improvements

	FY 2024*	FY 2025	FY 2026	FY 2027
Tomoka Landfill:				
Cover Structure for Landfill Fleet Building	\$150,000	\$0	\$0	\$0
West Volusia Transfer Station:				
Construction of Expansion of Tipping Floor	\$0	\$0	\$600,000	\$0
Transfer Station Stormwater Site Improvements	\$3,500,000	\$0	\$0	\$0
Quality Control Assurance	\$175,000	\$0	\$0	\$0
New Cell Construction:				
Landfill Gas Quality Control Assurance	\$65,000	\$66,950	\$69,628	\$72,413
Landfill Gas Expansion Construction	\$175,000	\$850,000	\$600,000	\$500,000
Landfill Gas Expansion Construction – Carry Forward	\$625,000*	\$0	\$0	\$0
Southeast Cell Stormwater Improvements	\$0	\$31,600,000	\$0	\$0
<b>Total</b>	<b>\$4,690,000</b>	<b>\$32,516,950</b>	<b>\$1,269,628</b>	<b>\$572,413</b>

\*\$625,000 carried forward from prior year appropriations.

### ***Reserves:***

Reserve for Future Capital – are to be utilized to fund solid waste capital improvements.

Landfill Closure Reserves – set aside for future landfill closures.



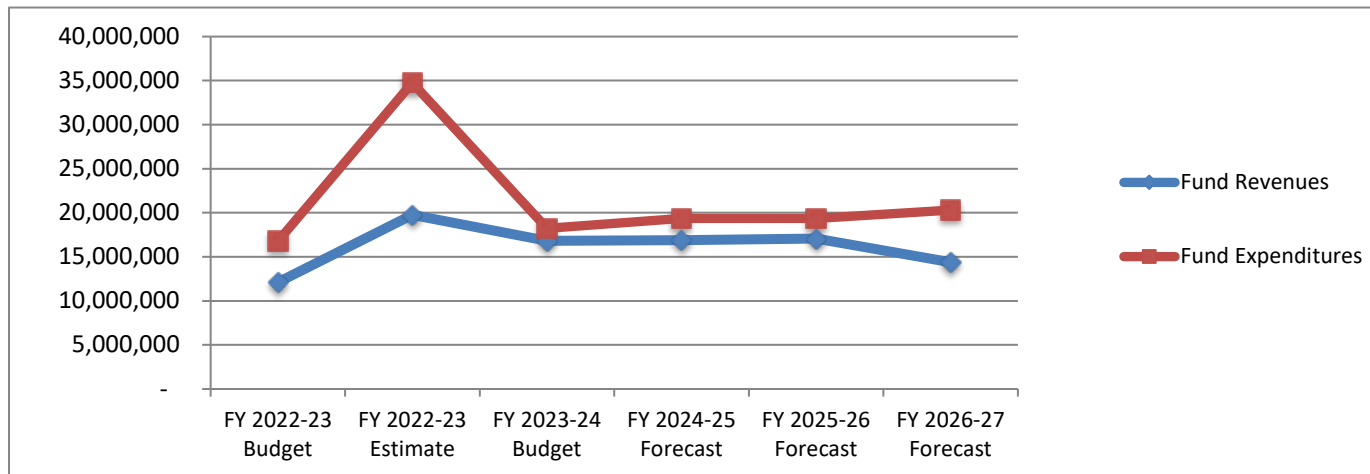
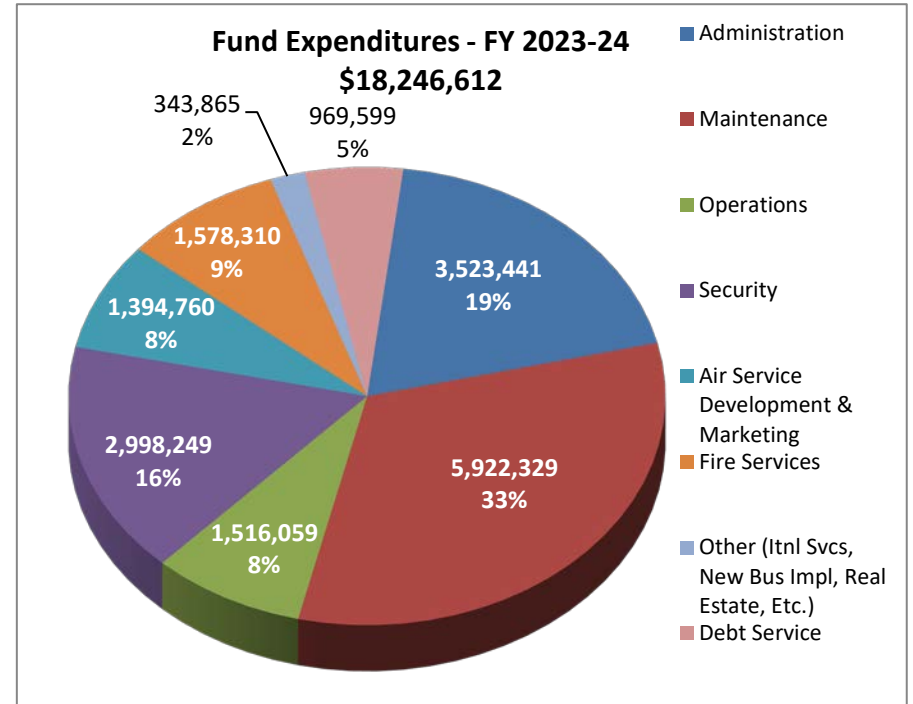
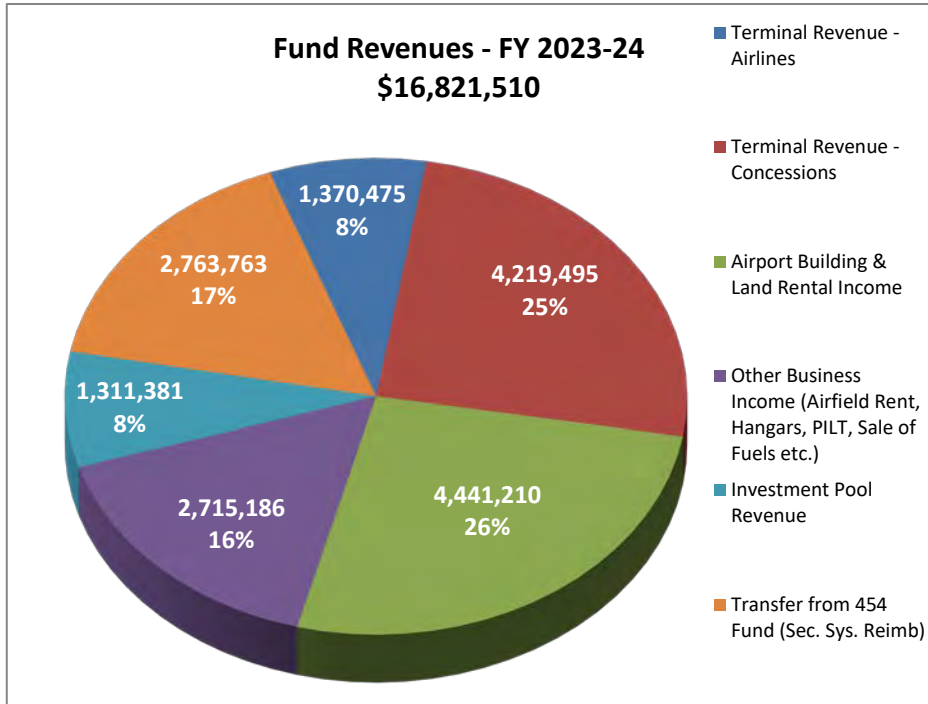
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 451 - Daytona Beach International Airport**

County of Volusia

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b><u>Revenues:</u></b>						
Terminal Revenue - Airlines	1,470,475	1,470,475	1,370,475	1,370,476	1,370,476	1,370,476
Terminal Revenue - Concessions	3,760,294	4,082,579	4,219,495	4,323,964	4,437,756	4,551,451
Airport Building & Land Rental Income	4,271,952	4,501,455	4,441,210	4,548,786	4,641,867	4,699,606
Other Business Income (Airfield Rent, Hangars, PILT, Sale of Fuels etc.)	2,530,055	2,597,621	2,715,186	2,740,716	2,757,558	2,757,558
Investment Pool Revenue	71,556	1,138,029	1,311,381	1,160,958	1,107,719	1,010,536
ARPA Act Operating Grant Proceeds	-	3,209,294	-	-	-	-
BIL/AIG Entitlement (Reimbursement for Security System Local Portion)	-	2,763,763	2,763,763	2,763,763	2,763,763	-
<b>Subtotal Operating Revenues</b>	<b>12,104,332</b>	<b>19,763,216</b>	<b>16,821,510</b>	<b>16,908,663</b>	<b>17,079,139</b>	<b>14,389,627</b>
<b>PY Fund Balance Operating</b>	<b>4,668,128</b>	<b>14,992,401</b>	<b>1,425,102</b>	<b>2,470,136</b>	<b>2,297,326</b>	<b>5,902,662</b>
<b>TOTAL FUND REVENUES</b>	<b>16,772,460</b>	<b>34,755,617</b>	<b>18,246,612</b>	<b>19,378,799</b>	<b>19,376,465</b>	<b>20,292,289</b>
<b><u>Expenditures:</u></b>						
Administration	3,072,824	3,397,392	3,523,441	3,801,178	4,099,570	4,431,319
Maintenance	5,766,004	5,302,721	5,922,329	5,811,535	5,971,032	6,197,397
Operations	1,653,846	1,609,668	1,516,059	1,526,747	1,590,649	1,661,362
Security	2,813,042	2,787,950	2,998,249	3,102,316	3,230,044	3,362,390
Air Service Development & Marketing	879,928	935,115	1,394,760	1,439,656	1,497,000	1,556,291
Fire Services	1,297,299	1,294,225	1,578,310	1,572,800	1,649,299	1,730,080
Other (Intl Svcs, New Bus Impl, Real Estate, Etc.)	319,735	468,326	343,865	354,181	368,227	383,079
Debt Service	969,782	968,282	969,599	970,386	970,644	970,371
<b>Subtotal Operating Expenditures</b>	<b>16,772,460</b>	<b>16,763,679</b>	<b>18,246,612</b>	<b>18,578,799</b>	<b>19,376,465</b>	<b>20,292,289</b>
Terminal Security System Replacement (451 Portion Only)	-	10,510,313	-	-	-	-
Airfield Sign Improvements Project	-	-	-	800,000	-	-
Parcel 61 Development Project	-	2,500,000	-	-	-	-
Transfer to Airport Grant Project Fund - Local Match	-	4,981,625	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>16,772,460</b>	<b>34,755,617</b>	<b>18,246,612</b>	<b>19,378,799</b>	<b>19,376,465</b>	<b>20,292,289</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserves for Revenue Stabilization	2,536,364	2,536,364	2,536,364	2,536,364	2,536,364	2,536,364
Reserve for Future Capital	13,707,071	16,589,571	2,209,112	6,393,091	9,855,765	4,572,323
Reserve for Local Grant Match	17,095,233	7,488,128	20,443,485	13,789,370	8,029,370	7,410,150
<b>Total Reserves</b>	<b>33,338,668</b>	<b>26,614,063</b>	<b>25,188,961</b>	<b>22,718,825</b>	<b>20,421,499</b>	<b>14,518,837</b>

Recommended Budget - 432

## FUND: 451 Daytona Beach International Airport



# Fund: 451 - Daytona Beach International Airport

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## Fund Overview

Daytona Beach Municipal Airport became part of Volusia County government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed the facility into the Daytona Beach International Airport (DBIA). The operations are authorized under Chapter 18 of the Volusia County Code. Three commercial airlines and seven rental car companies, providing passengers with premiere customer service, convenience and hassle-free travel, serve the airport. Airline fees, passenger fees and rental income generate the operating revenues for the airport. DBIA provides facilities and services to NASCAR, Embry-Riddle Aeronautical University and many other local industries. The terminal also contains space for meetings, banquets and many corporate events. DBIA offers and maintains leases for land and buildings for hotel, restaurant, office, cargo, hangar, and industrial spaces on airport property. Capital Improvement projects are funded primarily through Federal Aviation Administration and Florida Department of Transportation grants and are appropriated via Council-adopted budget resolutions when the grants are awarded.

## Assumptions

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 237.

### Revenues:

**Business Income** – The largest portion of non-rental related business income comes from the various concessions that take place within the airport terminal or on airport property. The two biggest drivers of revenue growth amongst the business income concessions are from the rental car company concessions and the parking concessions. These revenues are increased to trend in fiscal year 2023-24 and increased roughly 2.5% throughout the forecast period. Other sources of business income are from airfield and hangar rentals and are mostly projected flat or with small increases in the forecast period.

Terminal revenue from the airlines is derived from contracts with Delta and American Airlines that were most recently approved on 9/6/22. Each of the airlines are charged for the sole use of one gate area and jet bridge and the ability to use another on a per turn basis depending on flight and passenger volume. The airlines are also charged for joint-use areas of the airport terminal. This revenue is projected conservatively flat as air travel is uncertain during less robust economic times.

Business income for building and land rentals are budgeted at 100% of their pre-pandemic levels as all tenants are currently paying per their leases. Building rent is projected with a slight increase due to a re-appraisal of property in June of 2023. The increases will fully take effect in fiscal year 2023-24. Land rentals for commercial properties have increases set individually per contract but the average increase is 1% - 3% per year. This re-appraisal will reset the payments from lessees including the four hotels on airport property.

**Other Revenues** – The investment gains have increased dramatically for the current year estimate and fiscal year 2023-24 budget, before beginning to taper off in the forecast period. All remaining eligible ARPA reimbursements are estimated to be collected in fiscal year 2022-23. Beginning in fiscal year 2022-23 and continuing through fiscal year 2025-26 the airport will receive entitlement funding from the FAA for reimbursement of expenses incurred from the Terminal Security System Replacement project. This funding from the FAA will be matched by FDOT up to 5%. The total amount estimated is \$2,763,763.

# Fund: 451 - Daytona Beach International Airport

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## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation – fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2024-26 increased 6% throughout forecast period.

Total Positions: 57

### Operating Expenditures:

Software – increased in fiscal years 2025-27: 3%.

Temporary Personnel – increased in fiscal years 2025-27: 5%

Utilities – increased in fiscal years 2025-2027: 5%.

Postage – increased in fiscal years 2025-27: 2%.

All Other Operating Expenses – increased in fiscal years 2025-27: 3% / 4% / 4%.

## ***Debt Service:***

The only debt remaining in the airport operating fund is a 2019 Capital Improvement Revenue Note that was taken out in fiscal year 20218-19 to finance the majority of the terminal renovation project in the amount of \$12,000,000. The remaining principal, interest, and other debt service costs are forecasted according to the official debt amortization schedule. This note is scheduled to reach maturity in fiscal year 2034-35.

Type of Financing	Original Amount	Fiscal Year 2023-24 budgeted debt service	Final Maturity
2019 Capital Improvement Revenue Note	\$12,000,000	\$969,599	December 1, 2034

# Fund: 451 - Daytona Beach International Airport

## ***Capital Outlay & Improvements:***

Capital Outlay & Improvements – are allocated per division’s capital replacement plans. A summary of the remaining capital outlay and improvements in the airport operating fund (451) is below:

**Capital Outlay & Improvements**

Year	FY 2024	FY 2025	FY 2026	FY 2027
NextGen Bldg Window Replacement	\$250,000	\$0	\$0	\$0
Airfield Sign Improvements	\$0	\$800,000	\$0	\$0
Terminal EFIS Repairs & Painting	\$400,000	\$0	\$0	\$0
Airfield Vault UPS	\$25,000	\$0	\$0	\$0
Amadeus Storage System Ph.2	\$120,000	\$0	\$0	\$0
Airside Location Inspection System	\$80,000	\$0	\$0	\$0
Passenger Boarding Bridge Loadbank	\$8,500	\$0	\$0	\$0
Employee Lot Awning	\$25,000	\$0	\$0	\$0
Scissor Lift	\$28,000	\$0	\$0	\$0
Trailers	\$35,000	\$0	\$0	\$0
Mower	\$16,000	\$0	\$0	\$0
Light Cart Towers	\$70,000	\$0	\$0	\$0
Speed Alert Signs	\$13,500	\$0	\$0	\$0
Lighted X's for Airfield	\$60,000	\$60,000	\$0	\$0
Compact Center Articulating Tractor	\$35,000	\$0	\$0	\$0
Foreign Object Debris (FOD) Boss	\$8,000	\$0	\$0	\$0
75K Plane Skate	\$40,000	\$0	\$0	\$0
(Fire) ARFF Foam Testing Units	\$70,000	\$0	\$0	\$0
<b>Total</b>	<b>\$1,284,000</b>	<b>\$860,000</b>	<b>\$0</b>	<b>\$0</b>

## ***Reserves:***

Reserves for Revenue Stabilization – reserves are set aside to offset volatility in various revenue streams such as: in the event of loss of a major carrier. This reserve contains what is approximately 2 years of the Delta revenue contract.

Reserves for Future Capital – are to be utilized to fund the Daytona Beach International Airport’s non-grant capital improvements and other projects that have not yet been identified as grant applicable.

Reserves for Local Grant Match – set aside local match for potential grant awards for all grant projects in forecasted years. Local grant matches are held in reserve until a budget resolution approved by Council is executed. At that time the approved amount will be transferred from reserves into an interfund transfer line. The current grant project schedule submitted by airport staff for fiscal year 2023-24 and the forecasted years can be seen on the following page:

# Fund: 451 - Daytona Beach International Airport

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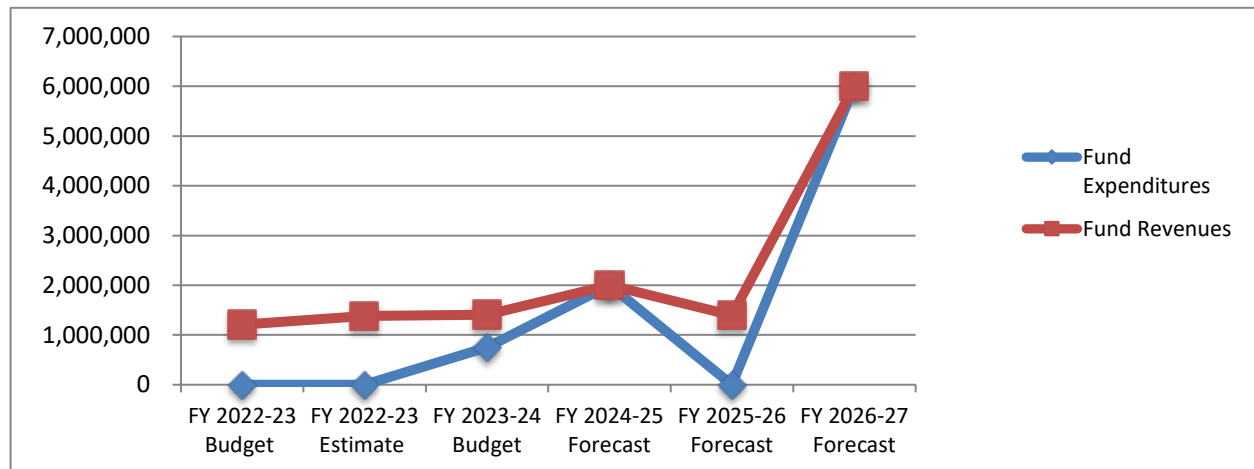
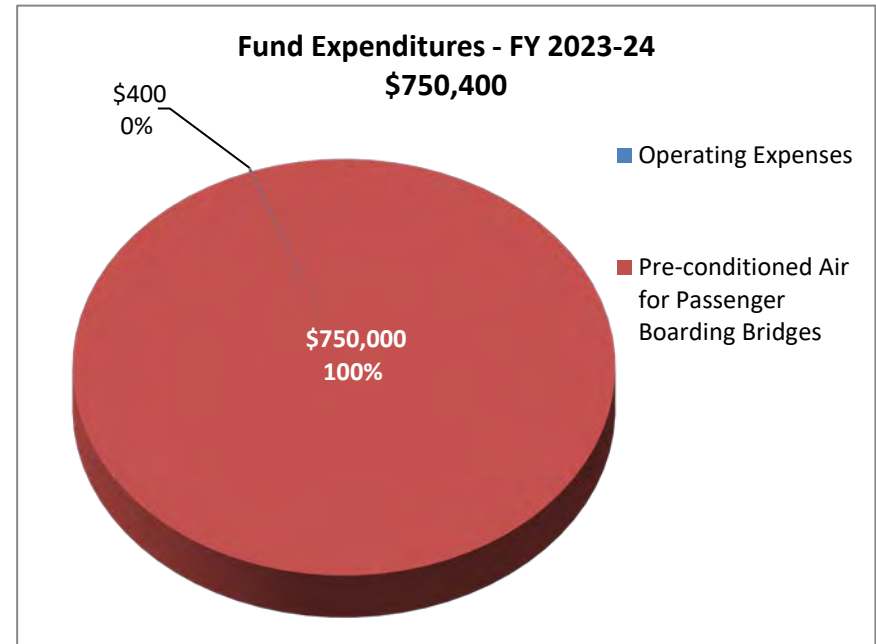
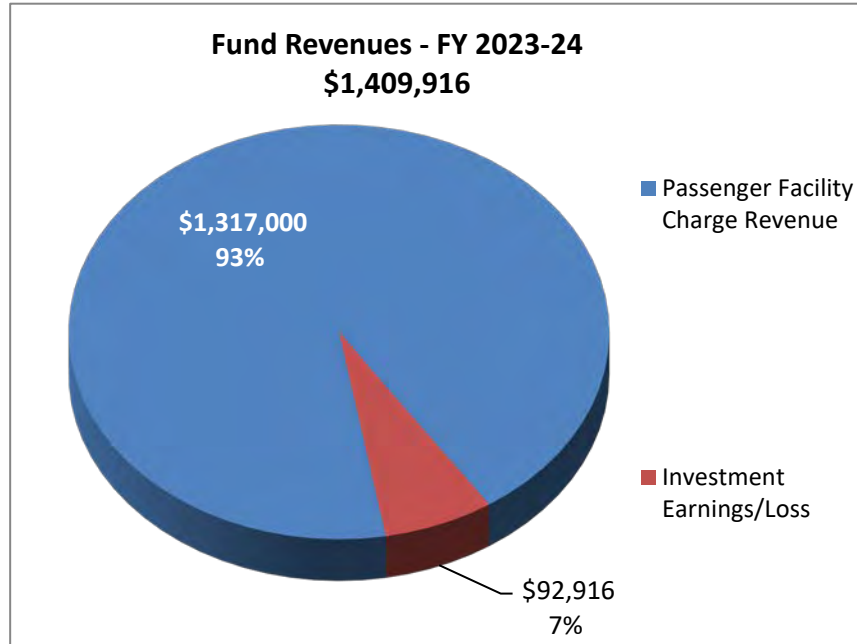
## Grant Local Match Obligations

Year	FY 2024	FY 2025	FY 2026	FY 2027
Rnwy 7R-25L, Tax Sierra & Tango Design	\$619,115	\$0	\$0	\$0
Rnwy 7R-25L, Tax Sierra & Tango Constr	\$0	\$4,500,000	\$0	\$0
Taxiway Papa 3 & 4 Rehab Construction	\$150,000	\$0	\$0	\$0
Taxiway Echo 3 & 4 Enhance & Expan.	\$750,000	\$0	\$0	\$0
Stormwater Tax Nov West Pond Rehab	\$135,000	\$0	\$0	\$0
FDOT Bellevue Ave Extension	\$5,000,000	\$0	\$0	\$0
Electrical System Upgrade (Rnwy 16-34)	\$0	\$15,000	\$150,000	\$0
Inbound Baggage Belt Replacement	\$0	\$900,000	\$0	\$0
Land Acquisition for South Property	\$0	\$0	\$0	\$750,000
Replace Centrifugal Chillers - Design	\$0	\$0	\$0	\$550,000
Roof Renovation Ph.5 (TSA Checkpoint)	\$0	\$300,000	\$0	\$0
Runway 16-34 Rehab - Design	\$0	\$0	\$0	\$37,500
Runway 16-34 Rehab – Program Study	\$0	\$0	\$19,220	\$0
Southeast Ramp Rehabilitation	\$0	\$0	\$0	\$77,000
Stormwater Pond Relocation (Rnwy 34)	\$0	\$0	\$0	\$47,500
Taxiway Whiskey Enhance & Expansion	\$0	\$0	\$0	\$783,150
Taxiway Whiskey Rehabilitation	\$0	\$45,000	\$450,000	\$0
Terminal Baggage Claim Outbound Sys.	\$0	\$0	\$0	\$5,000,000
Terminal Ramp Rehabilitation	\$0	\$0	\$0	\$165,000
<b>Total Transfer Amount:</b>	<b>\$6,654,115</b>	<b>\$5,760,000</b>	<b>\$619,220</b>	<b>\$7,410,150</b>

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 452 - Airport Passenger Facility Charge (Restricted Revenue)**

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Passenger Facility Charge Revenue	1,207,250	1,300,000	1,317,000	1,317,000	1,317,000	1,317,000
Investment Earnings/Loss	1,000	80,634	92,916	82,258	78,486	71,600
<b>PY Fund Balance CIP</b>				<b>601,848</b>		<b>4,612,516</b>
<b>TOTAL FUND REVENUES</b>	<b>1,208,250</b>	<b>1,380,634</b>	<b>1,409,916</b>	<b>2,001,106</b>	<b>1,395,486</b>	<b>6,001,116</b>
<b>Expenditures:</b>						
Pre-conditioned Air for Passenger Boarding Bridges	-	-	750,000	-	-	-
Terminal High Mast Lighting Replacement	-	-	-	1,500,000	-	-
Airfield Sweeper Truck	-	-	-	500,000	-	-
Passenger Boarding Bridge Replacement	-	-	-	-	-	6,000,000
Operating Expenses	-	-	400	1,106	1,111	1,116
<b>TOTAL FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>750,400</b>	<b>2,001,106</b>	<b>1,111</b>	<b>6,001,116</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>1,208,250</b>	<b>1,380,634</b>	<b>659,516</b>	<b>0</b>	<b>1,394,375</b>	<b>0</b>
Reserve for Future Capital	3,972,089	2,939,820	3,599,336	2,997,488	4,391,863	(220,653)

# FUND: 452 - Airport Passenger Facility Charge Fund (Restricted Revenue)





# Fund: 452 – Airport Passenger Facility Charge Fund (Restricted Revenue)

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## Fund Overview

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Passenger Facility Charge Fund (452) was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge Program as approved by the Federal Aviation Administration (FAA). The PFC program consists of a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers an application must be approved by the FAA and the County Council in turn specifically stating what projects the collected funds will be used for in terms of improvements to the facility.

Beginning in fiscal year 2021-22 all projects solely funded with PFC revenues will be expensed through the newly created fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund.

## Assumptions

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 239.

## Revenues:

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. In fiscal year 2023-24 the projected annual enplanements for the Daytona Beach International Airport (DBIA) are 300,000 and with the PFC currently netting the airport \$4.39 per enplanement The total expected revenue is \$1,317,000. This revenue is currently projected flat by airport staff through the forecast period.

Investment Earnings/Loss - Investment income estimates based on new portfolio management. Short term losses experienced in fiscal year 2021-22 have now been replaced by gains due to new portfolio investments. Investment gains are forecasted to temper and flatten through the forecast period.

## Expenditures:

Capital Improvements - are allocated per Airport staff's current PFC plan approved by the airlines and the FAA. A summary is below:

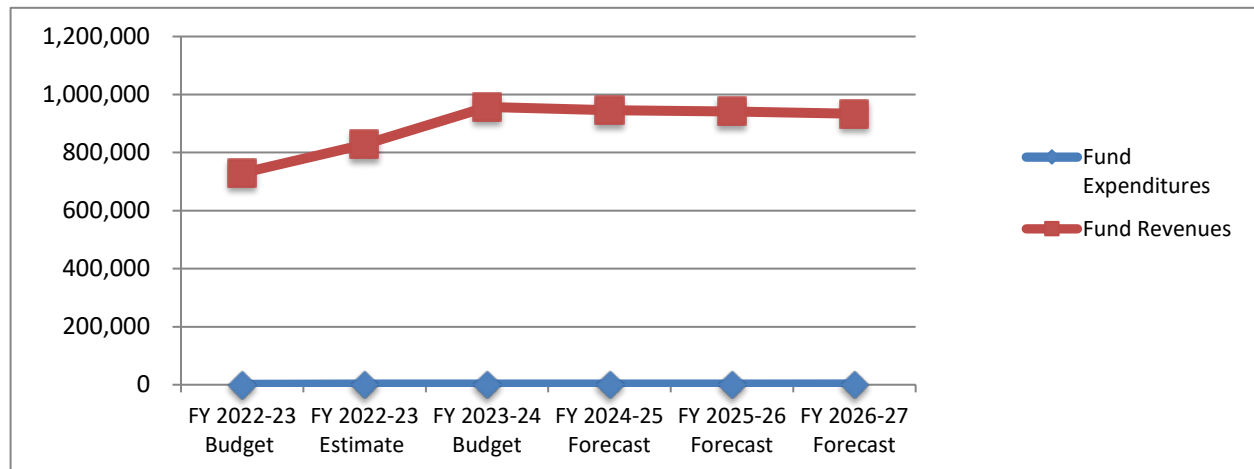
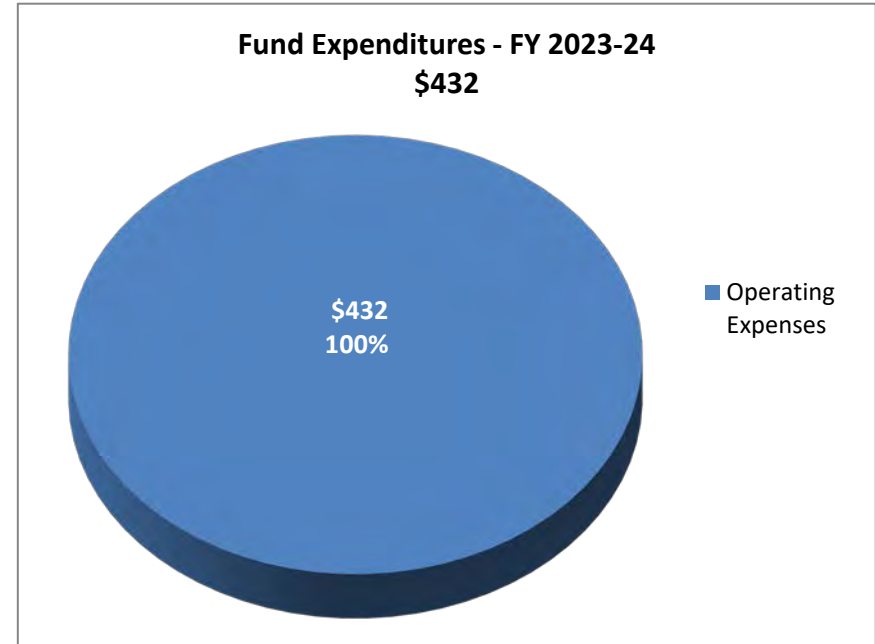
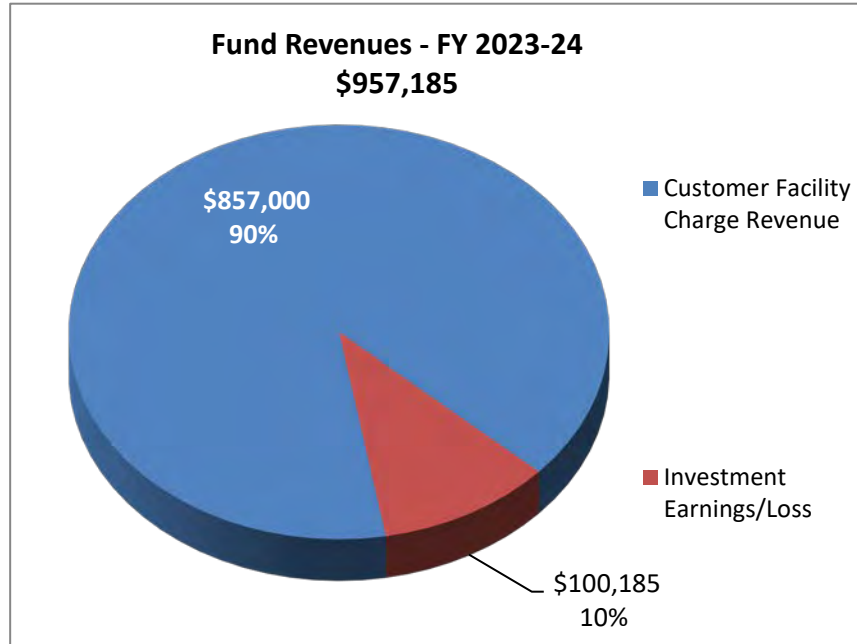
### Capital Outlay & Improvements

Projects	FY 2024	FY 2025	FY 2026	FY 2027
Pre-conditioned Air for Boarding Bridges	\$750,000	\$0	\$0	\$0
Airfield Sweeper Truck	\$0	\$500,000	\$0	\$0
Passenger Boarding Bridge Replacement	\$0	\$0	\$0	\$6,000,000
Terminal High Mast Lighting Replacement	\$0	\$1,500,000	\$0	\$0
<b>Total</b>	<b>\$750,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$6,000,000</b>

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 453 - Airport Customer Facility Charge (Restricted Revenue)**

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b><u>Revenues:</u></b>						
Customer Facility Charge Revenue	728,480	741,000	857,000	857,000	857,000	857,000
Investment Earnings/Loss	1,000	86,942	100,185	88,693	84,626	77,202
<b>PY Fund Balance CIP</b>						
<b>TOTAL FUND REVENUES</b>	<b>729,480</b>	<b>827,942</b>	<b>957,185</b>	<b>945,693</b>	<b>941,626</b>	<b>934,202</b>
<b><u>Expenditures:</u></b>						
Operating Expenses	-	499	432	1,193	1,198	1,204
<b>TOTAL FUND EXPENDITURES</b>	<b>-</b>	<b>499</b>	<b>432</b>	<b>1,193</b>	<b>1,198</b>	<b>1,204</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>729,480</b>	<b>827,443</b>	<b>956,753</b>	<b>944,500</b>	<b>940,428</b>	<b>932,998</b>
Reserves	3,225,942	3,881,123	4,837,876	5,782,376	6,722,804	7,655,802

# FUND: 453 - Airport Customer Facility Charge Fund (Restricted Revenue)



# Fund: 453 – Airport Customer Facility Charge Fund (Restricted Revenue)

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## **Fund Overview**

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company collects on behalf of the airport a CFC of \$2.50 per transaction day and remits back to the airport.

## **Assumptions**

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 240.

## **Revenues:**

This revenue is now collected in the CFC Fund (453). 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. Fiscal year 2023-24 budgeted revenue is based on an estimated 342,800 rental days at \$2.50/day. Airport staff forecasted this revenue to remain flat in the out years.

Investment Earnings/Loss - Investment income estimates based on new portfolio management. Short term losses experienced in fiscal year 2021-22 have now been replaced by gains due to new portfolio investments. Investment gains are forecasted to temper and flatten through the forecast period.

## **Expenditures:**

Currently, there are no projects submitted by airport staff as part of the 5-year capital plan for this fund. A possible project in the future that has been discussed with car rental company stakeholders is a new car rental facility, but funds would need to accumulate over a longer period than the forecast displays to build up enough reserves to pay for a project of this scale. Only minor operating expenses are budgeted in this fund currently.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 456 - Mass Transit

### Operating Budget

<u>Revenues:</u>	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
Federal Mass Transit	11,915,279	11,915,279	11,717,000	10,650,000	10,350,000	10,550,000
State Mass Transit	4,198,000	4,198,000	3,900,000	4,000,000	4,100,000	4,200,000
Mass Transit Fares	2,100,000	2,300,000	2,400,000	2,500,000	2,600,000	2,700,000
Advertising/Concessions	983,414	964,001	1,038,560	1,068,000	1,114,500	1,151,500
<b>Subtotal Operating Revenues</b>	<b>19,196,693</b>	<b>19,377,280</b>	<b>19,055,560</b>	<b>18,218,000</b>	<b>18,164,500</b>	<b>18,601,500</b>
General Fund Transfer - Operating	7,500,000	7,500,000	10,218,499	11,838,941	12,782,908	13,197,191
General Fund Millage Equivalent	<b>0.1598</b>	<b>0.1598</b>	<b>0.1930</b>	<b>0.2052</b>	<b>0.2051</b>	<b>0.1979</b>
<b>PY Fund Balance</b>	<b>884,566</b>	<b>680,001</b>	<b>5,421</b>	<b>5,444</b>	<b>5,451</b>	<b>5,424</b>
<b>TOTAL FUND REVENUES</b>	<b>27,581,259</b>	<b>27,557,281</b>	<b>29,279,480</b>	<b>30,062,385</b>	<b>30,952,859</b>	<b>31,804,115</b>

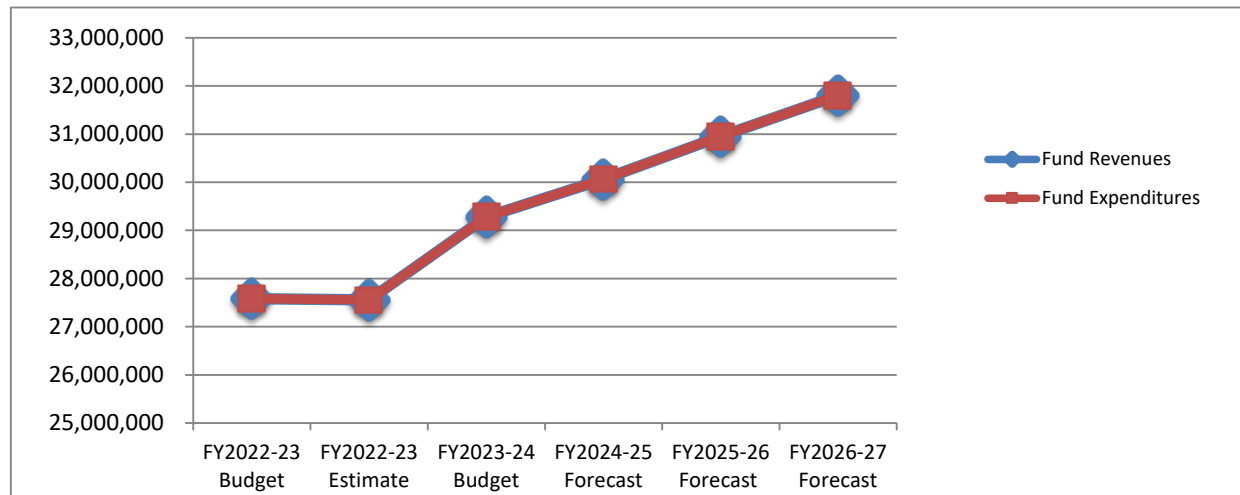
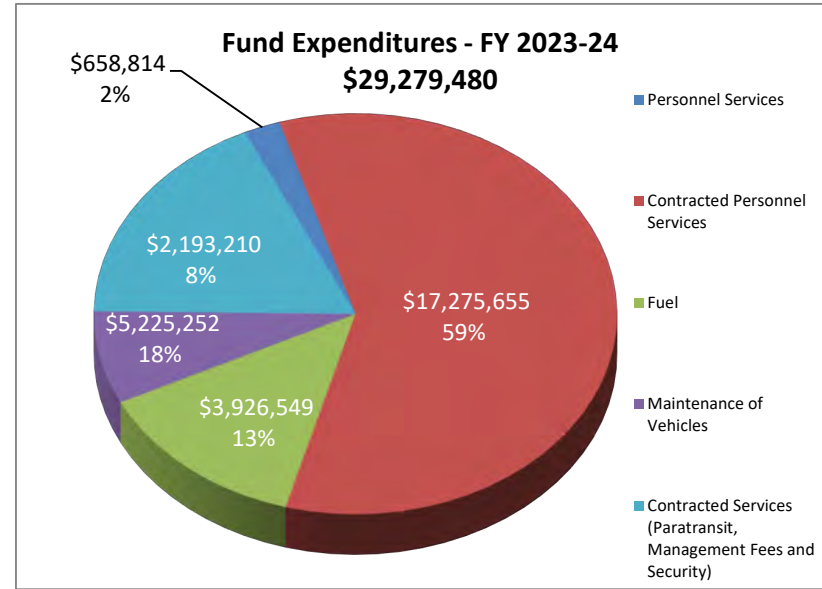
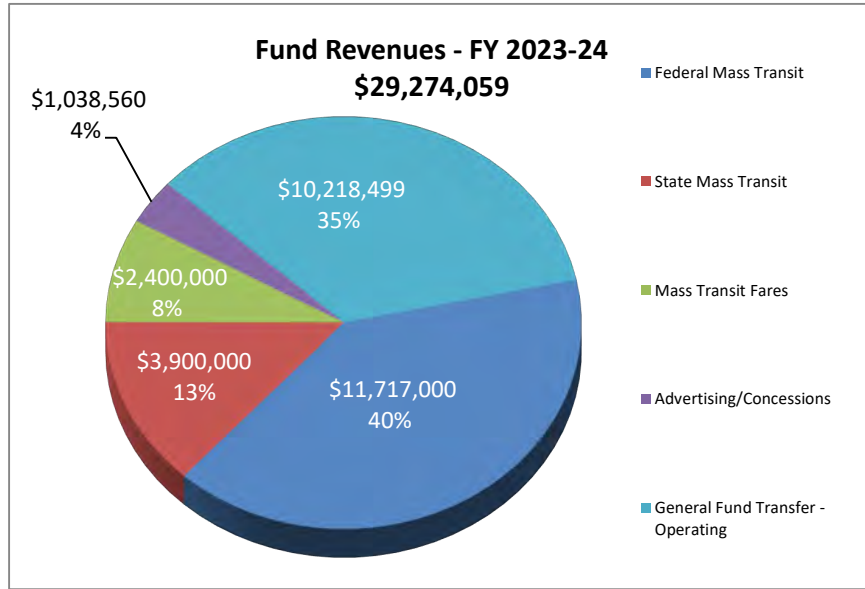
### Expenditures:

Personnel Services	68,844	342,700	658,814	685,374	712,169	739,198
Operating Expenditures:						
Contracted Personnel Services	17,606,717	16,892,495	17,275,655	17,602,493	17,934,205	18,188,686
Fuel	4,190,134	3,562,067	3,926,549	4,056,500	4,227,760	4,404,871
Maintenance of Vehicles	2,121,943	2,134,678	2,193,210	2,258,977	2,349,295	2,443,146
Contracted Services (Paratransit, Management Fees and Security)	3,593,621	4,625,341	5,225,252	5,459,041	5,729,430	6,028,214
<b>TOTAL FUND EXPENDITURES</b>	<b>27,581,259</b>	<b>27,557,281</b>	<b>29,279,480</b>	<b>30,062,385</b>	<b>30,952,859</b>	<b>31,804,115</b>

<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Reserve for Fuel	209,507	209,507	250,000	250,000	250,000	250,000
Reserve for Revenue Stabilization	1,423,395	5,019,649	4,973,735	4,968,291	4,962,840	4,957,416
<b>Total Reserves</b>	<b>1,632,902</b>	<b>5,229,156</b>	<b>5,223,735</b>	<b>5,218,291</b>	<b>5,212,840</b>	<b>5,207,416</b>

## FUND: 456 Mass Transit



# Fund: 456 – Mass Transit

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## Fund Overview

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 to provide a bus transportation system serving all citizens in the county. Votran is a service of Volusia County Government. Votran's mission is to identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and environmentally-sound team commitment to quality service. Votran provides transportation to most urban and rural areas of the county with a fleet of 82 revenue-producing fixed route buses and 76 paratransit vehicles. Additional services are provided through contracts. Votran has approximately 212 drivers and the remaining 114 employees work in our maintenance department, dispatch office, customer service office, reservations office, and in the administrative support functions. Votran's Mobility Management Center (administration and operations office) in South Daytona was completed in 1998. VOTRAN also provides its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use the fixed-route service. This budget is funded through passenger fares, ad valorem taxes and the Federal Transit Administration and Florida Department of Transportation expenditures. Additional funds are derived from bus advertising and charges for services.

## Assumptions

Fiscal year 2022-23 Budget – As outlined in Adopted Budget Document, Budget by Fund page 241.

## *Revenues (operating sources only):*

Federal Mass Transit – is through the Federal Transit Administration and provides transit formula grants for urban areas for planning, improvements, maintenance of equipment and facilities, and other operating costs. Funding is forecasted at \$11,717,000 for fiscal year 2023-24.

State Mass Transit – the Florida Department of Transportation provides block grants for public transit as well as grants for Transportation of the Disadvantaged, Commuter Assistance/Rideshare Programs, SunRail, Transit Corridor Programs and Transportation System Operations. Funding for fiscal year 2023-24 is \$3,900,000.

Mass Transit Fares – the Federal Transit Administration requires a fare equity analysis and outreach plan, public hearings and community involvement for any rate change. The fiscal year 2023-24 budget is \$2,400,000 with a forecasted increase of a million dollars per year which is roughly a 4% increase to fiscal years 2025-27.

Advertising/Concessions – revenues projected to increase between 3% and 4% in fiscal years 2025-27.

General Fund Transfer to Operating – the general fund contribution gets evaluated each year. The fiscal year 2023-24 contribution is \$10,218,499. The forecast increase reflects projected increases in operating aid required from the general fund as the supplemental operating assistance provided by the CARES, ARPA Act, and CRRSA funding becomes depleted.

# Fund: 456 – Mass Transit

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Below is a seven-year history of the general fund contribution for transportation services:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
General Fund	\$11,111,109	\$11,901,612	\$7,703,615	\$5,000,000	\$5,000,000	\$7,500,000	\$10,218,499
Equates to Millage Rate	0.3707	0.3648	0.2189	0.1304	0.1217	0.1598	0.1930

## ***Expenditures (excluding capital costs):***

### **Contracted Services (personnel services):**

In fiscal year 2022-23, Votran employees were not part of the Volusia County workforce and do not receive County benefits. The Transit Services Division was created in 2023 and seven positions (FTE's) got added to the Volusia County workforce and those positions do receive county benefits.

## ***Operating Expenditures:***

Increases in operating costs, including vehicle maintenance and fuel are due to the increased cost of those commodities which reflect a 3% increase from fiscal year 2024 to fiscal year 2025. Contracted services (paratransit, management fees, and security) show an increase of 4.5% from fiscal year 2024 to fiscal year 2025. Mass Transit Personnel Services is forecasted at a 2% increase throughout the forecast period.

## ***Reserves:***

Revenue for Revenue Stabilization – set aside to offset volatility of transit revenue streams.

Fuel Reserve – set aside for future fluctuation in fuel costs.

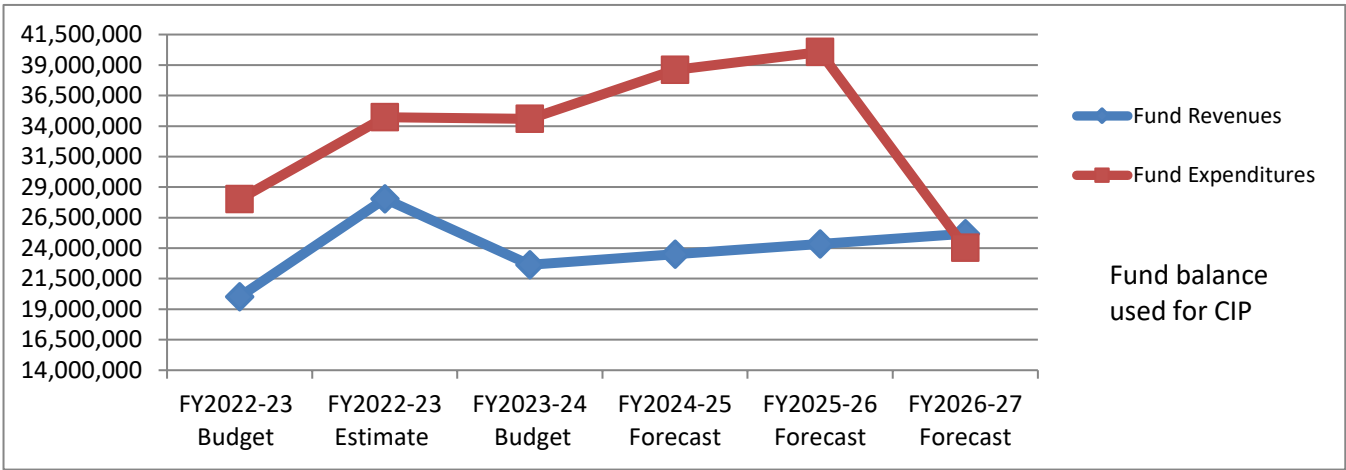
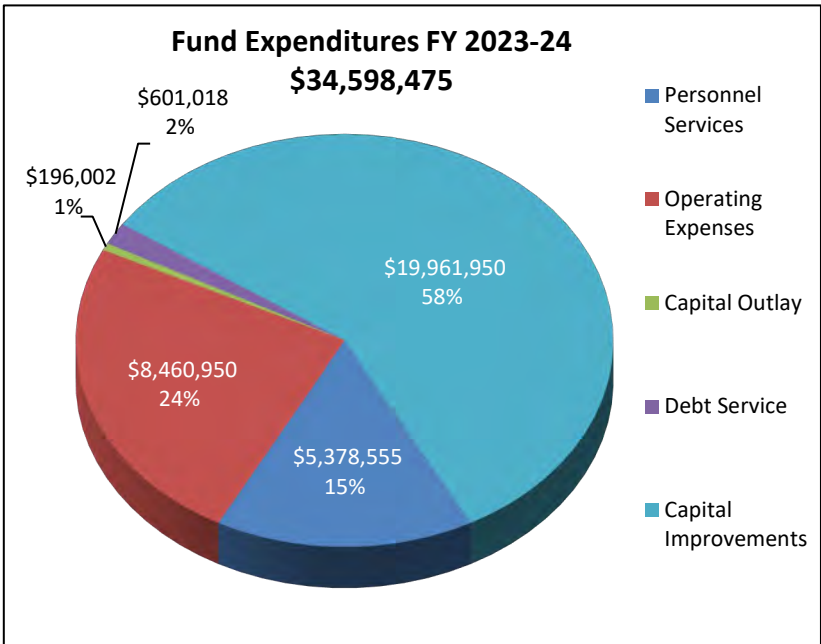
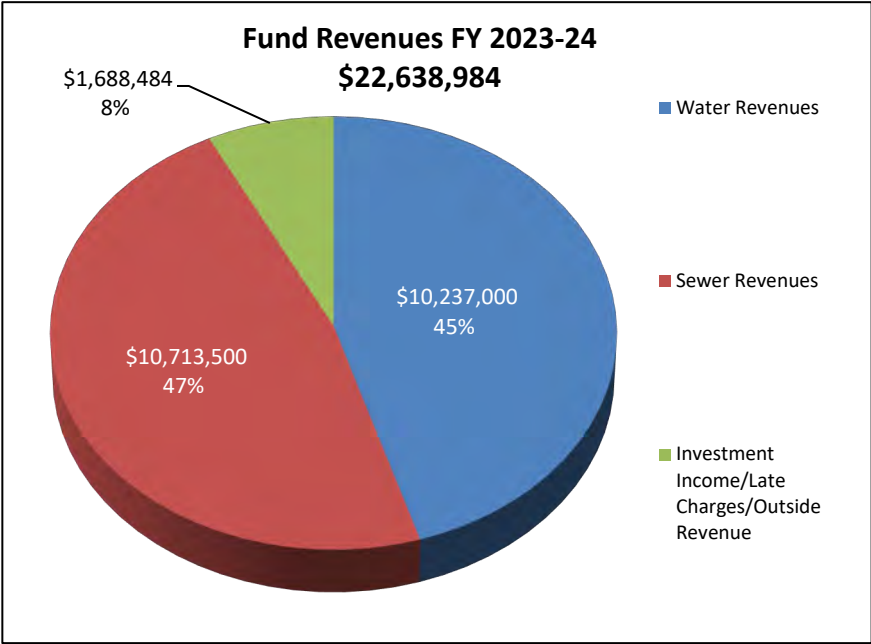


## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 457 Water &amp; Sewer Utilities

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Water Sales	7,750,000	8,200,000	8,446,000	8,783,840	9,135,194	9,500,601
Other Water Revenues	1,700,000	1,700,000	1,791,000	1,862,640	1,937,146	2,014,631
Sewer Sales	9,050,000	9,400,000	9,618,500	10,167,040	10,573,722	10,996,670
Other Sewer Revenues	915,000	1,015,000	1,095,000	1,127,600	1,161,504	1,196,764
Investment Income/Late Charges/Outside Revenue	613,000	1,524,987	1,688,484	1,570,894	1,538,194	1,467,884
<b>Subtotal Operating Revenues</b>	<b>20,028,000</b>	<b>21,839,987</b>	<b>22,638,984</b>	<b>23,512,014</b>	<b>24,345,760</b>	<b>25,176,550</b>
Intergovernmental Revenue - Grants	-	6,200,000	-	-	-	-
<b>PY Fund Balance CIP</b>	<b>7,991,087</b>	<b>6,677,918</b>	<b>11,959,359</b>	<b>15,084,855</b>	<b>15,720,938</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>28,019,087</b>	<b>34,717,905</b>	<b>34,598,343</b>	<b>38,596,869</b>	<b>40,066,698</b>	<b>25,176,550</b>
<b>Expenditures:</b>						
Personnel Services	4,873,002	4,818,127	5,378,555	5,593,990	5,811,672	6,031,583
Operating Expenses	7,440,719	8,224,368	8,460,950	8,789,925	9,169,024	9,566,016
Capital Outlay	150,000	209,964	196,002	220,000	242,000	266,200
Transfer to Health Insurance Fund	0	51,419	0	0	0	0
Debt Service	601,018	601,018	600,886	600,752	600,612	600,469
<b>Subtotal Operating Expenditures</b>	<b>13,064,739</b>	<b>13,904,896</b>	<b>14,636,393</b>	<b>15,204,667</b>	<b>15,823,308</b>	<b>16,464,268</b>
Capital Improvements:						
Southwest Regional Expansion for Blue & Gemini Springs	-	-	14,950,000	2,500,000	5,000,000	-
Southwest Regional Wastewater Treatment	-	591,686	-	5,500,000	5,000,000	-
Water/Wastewater Facility Improvements	1,150,000	1,836,667	1,125,000	695,000	820,000	1,260,000
Halifax Plantation Potable Water Interconnect	-	294,257	-	-	-	-
Howland Blvd Utility Relocation	-	26,608	-	-	-	-
Southwest Service Area	-	-	-	4,500,000	-	-
Southeast GST & Treatment	-	-	-	-	4,500,000	-
Alternative Water Source	-	25,000	-	500,000	-	1,000,000
Wetland Treatment-Aquifer Recharge	-	-	-	-	-	-
Glen Abbey WTP	6,500,000	117,398	1,000,000	7,000,000	3,000,000	5,000,000
Ft Florida Utility Extension	3,604,348	3,764,342	-	-	-	-
Nutrient Reduction Projects	-	448,853	-	-	-	-
Southeast Volusia US1 Utility Extension	-	253,087	2,500,000	2,500,000	-	-
DeLeon Springs Utility Extension	-	9,053,424	-	-	-	-
Southwest Regional Biosolids Facility	-	-	-	-	-	-
Veterans Memorial Parkway Relocation	-	488,200	-	-	-	-
Collections System Rehab	275,000	488,487	386,950	197,202	423,390	312,900
Future Projects	3,425,000	3,425,000	-	-	5,500,000	-
<b>Subtotal Capital Improvements</b>	<b>14,954,348</b>	<b>20,813,009</b>	<b>19,961,950</b>	<b>23,392,202</b>	<b>24,243,390</b>	<b>7,572,900</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>28,019,087</b>	<b>34,717,905</b>	<b>34,598,343</b>	<b>38,596,869</b>	<b>40,066,698</b>	<b>24,037,168</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,139,382</b>
Reserve for Future Capital	15,418,998	31,444,120	19,484,761	4,399,906	(11,321,032)	(10,181,650)

Fund: 457 Water & Sewer Utilities



# Fund: 457– Water & Sewer Utilities

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## Fund Overview

Water and Sewer Utilities are operated under the authority of Volusia County Ordinance, Chapter 122, Articles II, III and V. The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services. This allows the division to generate its operating revenue through user fees. The organization owns and operates a total of nine water treatment facilities, seven wastewater treatment facilities, and four (4) consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The division also maintains 13 smaller water and wastewater facilities on behalf of other agencies.

## Assumptions:

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 243.

## Revenues:

Operating revenues generated from water and sewer services are expected to recover in fiscal year 2023-24 because of the accelerated population growth and residential construction. Water and Sewer sales are expected to grow at a rate of 4% per year for the remainder of the forecast period.

## Expenditures:

Personnel Services:

Salaries – an annual wage adjustment of 5% is factored into fiscal year 2023-24 and 4% throughout the remainder of the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the fiscal year 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 6% throughout the forecast period.

Total Positions: 60      Funded Positions: 58      Unfunded Positions: 2

Operating Expenses:

Contracted Services – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Fuel – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Insurance-Liability – increase in fiscal year 2025-27: 10%.

Janitorial Services – increase fiscal years 2025-27: 2%.

Other Maintenance and Chemicals – increase in fiscal year 2025: 3%; fiscal years 2026-27: 4%.

Postage – increase fiscal years 2025-27: 2%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Utilities – increase fiscal years 2025-27: 5%.

# Fund: 457– Water & Sewer Utilities

Capital Outlay & Capital Improvements - are allocated per division's capital replacement plans. A summary is below:

## Capital Outlay

	FY 2023	FY 2024	FY 2025	FY 2026
Various Replacement Equipment	\$196,002	\$220,000	\$242,000	\$266,200
<b>Total</b>	<b>\$196,002</b>	<b>\$220,000</b>	<b>\$242,000</b>	<b>\$266,200</b>

## Capital Improvements

	FY 2023	FY 2024	FY 2025	FY 2026
Southwest Regional Water Reclamation Expansion	\$14,950,000	\$2,500,000	\$5,000,000	\$0
Southeast Regional Wastewater Construction	\$0	\$5,500,000	\$5,000,000	\$0
Wastewater Production Well Rehabilitation	\$200,000	\$200,000	\$200,000	\$400,000
Water Main Replacements & Upgrades	\$100,000	\$120,000	\$140,000	\$160,000
Water Plant Upgrades – including package plants	\$575,000	\$200,000	\$250,000	\$400,000
Water Production Well Rehabilitation	\$125,000	\$75,000	\$130,000	\$100,000
Engineering	\$125,000	\$100,000	\$100,000	\$200,000
Southwest Service Area Ground Storage Tank & Pump	\$0	\$4,500,000	\$0	\$0
Southeast Service Area Ground Storage Tank & Treatment	\$0	\$0	\$4,500,000	\$0
West Volusia Water Suppliers – Blue Springs	\$0	\$500,000	\$0	\$1,000,000
Glen Abbey WTP Quality Improvement Construction	\$1,000,000	\$7,000,000	\$3,000,000	\$5,000,000
Southeast Volusia US1 Utility Extension	\$2,500,000	\$2,500,000	\$0	\$0
Collection Systems Rehab Program	\$386,950	\$197,202	\$423,390	\$312,900
Future Projects Construction	\$0	\$0	\$5,500,000	\$0
<b>Total</b>	<b>\$19,961,950</b>	<b>\$23,392,202</b>	<b>\$24,243,390</b>	<b>\$7,572,900</b>

## Debt Service:

Florida Department of Environmental Protection State Revolving Fund Loans (SRF) debt schedules.

Type of Financing	Original Amount	Fiscal Year 2023-24 Budgeted Debt Service	Final Maturity
SRF – Southwest Regional Water Reclamations Facility Expansion	\$9,103,717	\$600,886	June 15, 2030

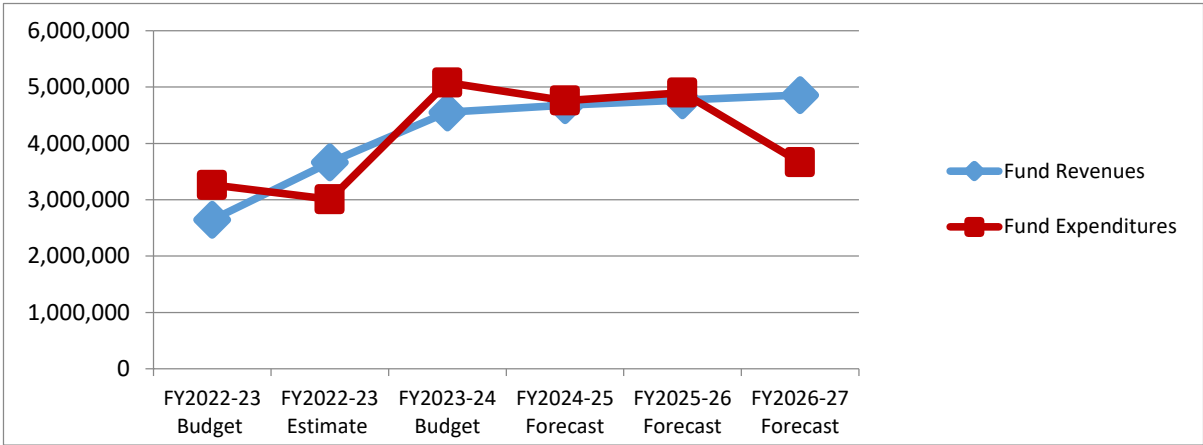
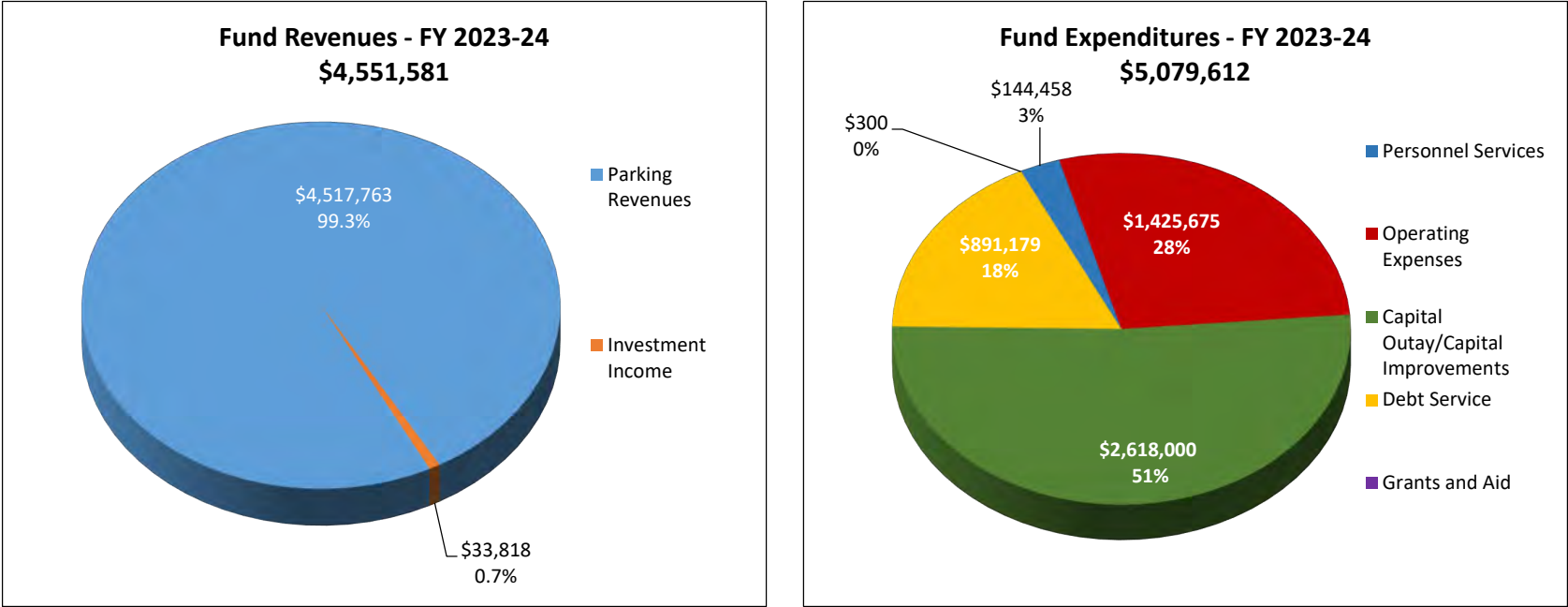
## Reserves:

Reserves for Future Capital – are to be utilized to fund water utilities capital improvements.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 475 Parking Garage**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Parking Revenues	2,643,284	3,636,607	4,517,763	4,649,394	4,740,411	4,833,228
Investment Income	2,505	29,198	33,818	29,982	28,625	26,147
<b>Subtotal Operating Revenues</b>	<b>2,645,789</b>	<b>3,665,805</b>	<b>4,551,581</b>	<b>4,679,376</b>	<b>4,769,036</b>	<b>4,859,375</b>
Loan from Ocean Center	-	-	-	-	-	-
<b>PY Fund Balance - CIP</b>	<b>616,686</b>	<b>-</b>	<b>528,031</b>	<b>82,334</b>	<b>132,004</b>	
<b>TOTAL FUND REVENUES</b>	<b>3,262,475</b>	<b>3,665,805</b>	<b>5,079,612</b>	<b>4,761,710</b>	<b>4,901,040</b>	<b>4,859,375</b>
<b>Expenditures:</b>						
Personnel Services	87,704	87,239	144,458	148,970	153,570	158,208
Operating Expenditures	1,200,140	1,284,439	1,425,675	1,487,440	1,557,170	1,632,124
Capital Outlay	9,000	-	7,000	-	20,000	-
Grants and Aids	300	300	300	300	300	300
Debt Service	885,465	893,753	891,179	-	-	-
Transfer to Group Insurance	-	887	-	-	-	-
Loan Repayment - General Fund	29,866	29,866	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>2,212,475</b>	<b>2,296,484</b>	<b>2,468,612</b>	<b>1,636,710</b>	<b>1,731,040</b>	<b>1,790,632</b>
<b>% of Total Expenditures</b>	<b>68%</b>	<b>76%</b>	<b>49%</b>	<b>34%</b>	<b>35%</b>	<b>49%</b>
<b>Other Expenses</b>						
Loan Repayment - Ocean Center	-	-	-	875,000	875,000	875,000
Capital Improvements for Parking Garage	1,050,000	711,390	2,611,000	2,250,000	2,295,000	1,000,000
<b>Other Expenditures</b>	<b>1,050,000</b>	<b>711,390</b>	<b>2,611,000</b>	<b>3,125,000</b>	<b>3,170,000</b>	<b>1,875,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>3,262,475</b>	<b>3,007,874</b>	<b>5,079,612</b>	<b>4,761,710</b>	<b>4,901,040</b>	<b>3,665,632</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>657,931</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,193,743</b>
<b>Reserves</b>						
Reserve for Future Capital	9,631	657,931	440,688	390,144	244,207	1,442,117
Reserve for Revenue Stabilization	65,250	183,290	507,961	476,171	490,104	485,938
<b>Total Reserves</b>	<b>74,880</b>	<b>841,221</b>	<b>948,649</b>	<b>866,315</b>	<b>734,311</b>	<b>1,928,054</b>

### Fund: 475 Parking Garage



# Fund: 475 – Parking Garage

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## Fund Overview

The Parking Garage was constructed in 2000 and operated as public-private partnership until the County assumed full ownership, management and operational responsibilities for it in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. The forecast includes principal and interest payments on debt that was issued to construct the garage and was assumed by the County when it acquired the facility.

### ***Assumptions:***

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 245.

### ***Revenues:***

Parking revenues – fiscal year 2023-24 is based on the YTD collections; fiscal year 2024-25 is forecasted to increase 3%; fiscal years 2025-27 is forecasted to increase 2% respectively.

Transfer from Other Funds – In fiscal year 2023-24, there is a one-time transfer from the Ocean Center fund in the amount of \$4,847,094 for Garage Deck Rehab.

### ***Expenditures:***

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% throughout the forecast years in order to keep Volusia County government competitive with a tight labor market.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the FY 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation - fiscal year 2023-24 based upon 5-year claims experience, fiscal years 2025-27 increased 5% throughout forecast period.

Total Positions: 5

Funded Positions: 1

Unfunded Positions: 4

# Fund: 475 – Parking Garage

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## Operating Expenditures:

Contracted Services – increase fiscal years 2023-24: 3%; fiscal year 2025-27: 4%.

Fuel – increase fiscal years 2023-24: 3%; fiscal year 2025-27: 4%.

Property Insurance – increase in fiscal years 2025-27: 15%.

Insurance-Liability – increase in fiscal years 2025-27: 10%.

Postage – increase fiscal years 2025-27: 2%.

Utilities – increase fiscal years 2025-27: 5%.

All Other Operating Expenses – increased in fiscal years 2025-27: 3% / 4% / 4%.

Capital Outlay and Capital Improvements – are allocated per division’s capital replacement plans. A summary is below:

### Capital Outlay & Improvements

	FY 2024	FY 2025	FY 2026	FY 2027
Segway Replacement	\$7,000	\$0	\$0	\$0
Parking Garage Elevator Modernization	\$0	\$0	\$45,000	\$1,000,000
Surface Lot Lighting Fixture	\$81,000	\$0	\$0	\$0
Smartwatch Server	\$0	\$0	\$20,000	0
Reseal & Restripe Parking Lots	\$30,000	\$0	\$0	\$0
Garage Deck Levels 3-5 Rehab	\$250,000	\$1,250,000	\$1,250,000	\$0
Garage Exterior Building Repairs	\$1,250,000	\$0	\$0	\$0
Mechanical, Electrical, Plumbing Upgrades	\$1,000,000	\$1,000,000	\$1,000,000	\$0
<b>Total</b>	<b>\$2,618,000</b>	<b>\$2,250,000</b>	<b>\$2,315,000</b>	<b>\$1,000,000</b>

## Debt Service:

Capital Improvement Revenue Note, Series 2013 (Parking Facility). This bond matures April 1, 2024.

## Interfund Transfers:

Ocean Center loan repayment in the amount of \$875,000 to be paid in fiscal year 2024-25, fiscal year 2025-26, and fiscal year 2026-27.

## **Reserves:**

Revenue Stabilization - are set aside to offset volatility in various revenue streams such as various revenues related to special events, and to provide for unexpected expenditures.

Reserve for Future Capital – are to be utilized to fund the Parking Garage’s capital improvements.



**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 305 - 800 MHz Capital Fund**

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
800 MHz Communication Surcharge - Traffic Fines	313,920	335,072	317,059	320,230	323,432	326,666
Investment Earnings/Loss	77,388	463,107	533,651	472,438	450,773	411,226
<b>PY Fund Balance CIP</b>	<b>8,192</b>	<b>14,450,032</b>	<b>737,349</b>			
<b>TOTAL FUND REVENUES</b>	<b>399,500</b>	<b>15,248,211</b>	<b>1,588,059</b>	<b>792,668</b>	<b>774,205</b>	<b>737,892</b>
<b>Expenditures:</b>						
Lake Harney Tower Sitework	0	590,046	0	0	0	0
Lake Harney Wetland Mitigation & Tree Replacement	0	0	0	0	0	0
P25 Contract Milestone Payments / Installation	0	206,750	0	0	0	0
Backbone Infrastructure / Tower Upgrades	0	12,993,437	0	0	0	0
Security Cameras at all Radio Tower Sites	115,000	0	0	0	0	0
P25 Radio Equipment/Capital & Installation Services	64,500	72,442	0	0	0	0
DeLeon Springs Tower Construction	0		910,000	0	0	0
DeLeon Springs Wetland Mitigation & Tree Replacement	120,000		55,000	0	0	0
Structure Analyses and Tower Modifications	0	128,997	0	0	0	0
Radio Replacement	0	621,939	137,760	0	0	0
Radio System Consultant / Equipment Move	100,000	501,600	350,000	0	0	0
Investment Program Cost Allocation	0		2,299	6,353	6,382	6,411
Capital Outlay	0	133,000	133,000	300,000	0	35,000
<b>TOTAL FUND EXPENDITURES</b>	<b>399,500</b>	<b>15,248,211</b>	<b>1,588,059</b>	<b>306,353</b>	<b>6,382</b>	<b>41,411</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486,315</b>	<b>767,823</b>	<b>696,481</b>
Reserve for Future Capital	1,144,268	1,426,132	688,783	1,175,098	1,942,921	2,639,402

# Fund: 305 – 800 MHz Capital Fund

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## Fund Overview

This fund is used to account for the construction and upgrade of the 800 MHz public safety radio system. This includes technology upgrades consisting of software, equipment, GPS Simulcast, and radio towers. This upgrade will modernize the system to the P25 industry standard that allows different radio systems to communicate with one another.

## Assumptions

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 219.

## Revenues:

A portion of civil penalties received resulting from traffic infractions, as outlined in F.S. 318, is used for intergovernmental radio communication programs. This resource is used to fund local automation and is projected to increase 1% throughout the forecasted period.

## Expenditures:

Capital Outlay & Improvements - are allocated per Information Technology's capital improvement plan. A summary is below:

Capital Outlay & Improvements				
	FY 2024	FY 2025	FY 2026	FY 2027
Deleon Springs Radio Tower	\$965,000	\$0	\$0	\$0
Microwave Power Supply	\$3,000	\$0	\$0	\$0
Radio Control Point – Uninterruptable Power Supply	\$130,000	\$0	\$0	\$0
Radio Control Point Generator	\$0	\$300,000	\$0	\$0
Radios	\$137,760	\$0	\$0	\$0
Dehydrators for Tower Sites	\$0	\$0	\$0	\$35,000
<b>Total</b>	<b>\$1,235,760</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$35,000</b>

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 313 - Beach Capital Projects**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Beach Access Fees	1,412,658	1,412,658	1,303,067	1,342,159	1,382,424	1,423,897
Investment Income	25,000	170,600	196,587	174,037	166,056	151,488
<b>PY Fund Balance One-Time</b>	<b>1,144,929</b>	<b>1,284,875</b>	<b>2,871,717</b>	<b>486,144</b>		
<b>TOTAL FUND REVENUES</b>	<b>2,582,587</b>	<b>2,868,133</b>	<b>4,371,371</b>	<b>2,002,340</b>	<b>1,548,480</b>	<b>1,575,385</b>
<b>Expenditures:</b>						
Operating - Investment Pool Expenses	-	-	847	2,340	2,351	2,362
Beach Infrastructure (parking, dunes, signage, beach ramp gates)	1,290,508	50,000	302,061	50,000	50,000	50,000
Marine Science Center/Port Collaboration	-	138,013	-	-	-	-
<b>Subtotal Project Expenses</b>	<b>1,290,508</b>	<b>188,013</b>	<b>302,908</b>	<b>52,340</b>	<b>52,351</b>	<b>52,362</b>
<b>Parking Development</b>						
726 N. Atlantic Ave. - Sun & Surf	50,000	511,674	-	-	-	-
3167 S. Atlantic Ave. - Edwin W. Peck, Sr. Park	-	10,761	-	-	-	-
3621 S. Atlantic Ave. - Dahlia Ave Park	-	13,141	-	-	-	-
<b>Subtotal Parking Development Expenses</b>	<b>50,000</b>	<b>535,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beach Ramps</b>						
Rockefeller Beach Ramp	-	12,215	265,000	-	-	-
Cardinal Ramp	100,000	-	140,000	-	-	-
University Ramp	-	73,900	420,000	-	-	-
Int'l Speedway Blvd Ramp	917,974	1,630,253	1,396,299	-	-	-
Silver Beach Ramp	-	110,730	650,000	-	-	-
Dunlawton Ave. Ramp	150,000	-	300,000	1,200,000	500,000	-
27th Ave. Ramp	-	63,537	-	-	-	-
Boylston Ramp	-	234,545	-	-	-	-
Harvey Ramp	-	-	150,000	750,000	-	-
Browning Ramp	40,000	11,800	239,190	-	-	-
16th Ave. Beach Ramp	34,105	7,564	507,974	-	-	-
<b>Subtotal Beach Ramp Expenses</b>	<b>1,242,079</b>	<b>2,144,544</b>	<b>4,068,463</b>	<b>1,950,000</b>	<b>500,000</b>	<b>-</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>2,582,587</b>	<b>2,868,133</b>	<b>4,371,371</b>	<b>2,002,340</b>	<b>552,351</b>	<b>52,362</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>996,129</b>	<b>1,523,023</b>

# Fund: 313 – Beach Capital Projects

## Fund Overview

This fund is used to account for various beach related capital projects. Such projects may include parking development, maintaining current infrastructure of the beach, and beach ramps. A portion of annual revenue collected from the vehicular access fee is deposited here for beach projects.

## Assumptions

Fiscal Year 2022-23 Budget – As outlined in the Adopted Budget Document, Budget by Fund page 221.

## Revenues:

Vehicular access fees (Beach Access Fees) were adopted by Council on November 16, 2017, via Ordinance 2017-28, with an allocation of \$4 per pass sold to be used for beach capital improvements. Beach Access Fees are budgeted at \$1,303,067 for fiscal year 2023-24. Revenue is expected to have a 3% growth anticipated each year.

## Expenditures:

Capital Outlay & Capital Improvements – are allocated per division's capital improvement plans. A summary is below:

### Capital Outlay

	FY 2024*	FY 2025	FY 2026	FY 2027
Wayfinding Signs	\$150,000*	\$0	\$0	\$0
Beach Gates	\$102,061*	\$0	\$0	\$0
<b>Total</b>	<b>\$252,061*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*\$252,061 carry forward from prior year appropriations

### Capital Improvement

	FY 2024*	FY 2025	FY 2026	FY 2027
16 <sup>th</sup> Ave. Beach Ramp	\$507,974*	\$0	\$0	\$0
Beach Infrastructure Resurfacing	\$50,000	\$50,000	\$50,000	\$50,000
Browning Ave. Ramp	\$239,190*	\$0	\$0	\$0
Cardinal Dr. Ramp	\$140,000*	\$0	\$0	\$0
Dunlawton Ave. Ramp Design	\$300,000*	\$0	\$0	\$0

# Fund: 313 – Beach Capital Projects

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	FY 2024*	FY 2025	FY 2026	FY 2027
Dunlawton Ave. Ramp	\$0	\$1,200,000	\$500,000	\$0
Harvey Ramp Design	\$150,000*	\$0	\$0	\$0
Harvey Ramp	\$0	\$750,000	\$0	\$0
International Speedway Blvd. Ramp Design and Construction	\$478,325*	\$0	\$0	\$0
International Speedway Blvd. Ramp	\$917,974	\$0	\$0	\$0
Rockefeller Dr. Ramp	\$265,000	\$0	\$0	\$0
Silver Beach Ave. Ramp	\$650,000*	\$0	\$0	\$0
University Blvd. Ramp	\$420,000*	\$0	\$0	\$0
<b>Total</b>	<b>\$4,118,463</b>	<b>\$2,000,000</b>	<b>\$550,000</b>	<b>\$50,000</b>

\*\$2,885,489 carry forward from prior year appropriations

## ***Reserves:***

Revenue for Future Capital – are to be utilized to fund Beach Capital improvements.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 314 - Port Authority Capital Projects**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Forecast	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Transfer from Port Authority Fund	750,000	750,000	3,200,000	2,400,000	2,200,000	1,700,000
<b>Subtotal Operating Revenues</b>	<b>750,000</b>	<b>750,000</b>	<b>3,200,000</b>	<b>2,400,000</b>	<b>2,200,000</b>	<b>1,700,000</b>
<b>PY Fund Balance One-Time</b>		<b>2,059,277</b>				
<b>TOTAL FUND REVENUES</b>	<b>750,000</b>	<b>2,809,277</b>	<b>3,200,000</b>	<b>2,400,000</b>	<b>2,200,000</b>	<b>1,700,000</b>
<b>Expenditures:</b>						
Inlet Parks Design/Smyrna Dunes Restroom Expansion	-	-	200,000	200,000	200,000	200,000
Intra-Coastal Dredging/DMMA Management	-	-	3,000,000	2,200,000	2,000,000	1,500,000
Lighthouse Point Park - Boardwalk Renovations	750,000	2,809,277	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>750,000</b>	<b>2,809,277</b>	<b>3,200,000</b>	<b>2,400,000</b>	<b>2,200,000</b>	<b>1,700,000</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Capital	-	1,703,558	1,703,558	1,703,558	1,703,558	1,703,558

# Fund: 314 – Port Authority Capital

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## Fund Overview

The purpose of this fund is to account for various Port District capital projects, with funding being transferred directly from the Port District Fund.

An interfund transfer is budgeted from the Port District Fund in the amount of \$3,200,000 for the Smyrna Dunes Restroom Expansion at \$200,000 and the Intra Coastal Dredging project at \$3,000,000. Funds are appropriated annually to provide sufficient funding for these improvements.

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

## Assumptions

Fiscal Year 2022-23 Budget – As outlined in the Adopted Budget Document, Budget by Fund page 222 .

## Revenues:

Revenue received into this fund is only the transfer from the Port Authority Fund.

## Expenditures:

### Capital Improvement

	FY 2024	FY 2025	FY 2026	FY 2027
Smyrna Dunes Restroom Expansion	\$200,000	\$200,000	\$200,000	\$200,000
Intra Coastal Dredging	\$3,000,000	\$2,200,000	\$2,000,000	\$1,500,000
<b>Total</b>	<b>\$3,200,000</b>	<b>\$2,400,000</b>	<b>\$2,200,000</b>	<b>\$1,700,000</b>

## Reserves:

Revenue for Future Capital – are to be utilized to fund Port Authority Capital improvements.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 317 - Library Construction**

	FY2022-23 Adopted	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Transfer from Library Fund	2,000,000	2,000,000	2,000,000	2,000,000	1,594,207	-
Investment Income	10,000	119,432	137,624	121,838	116,251	106,052
<b>PY Fund Balance One-Time</b>		95,367			13,836,188	
<b>TOTAL FUND REVENUES</b>	<b>2,010,000</b>	<b>2,214,799</b>	<b>2,137,624</b>	<b>2,121,838</b>	<b>15,546,646</b>	<b>106,052</b>
<b>Expenditures:</b>						
Port Orange Library Expansion - Construction & Lighting	-	1,173,600	-	-	15,545,000	-
Daytona Beach Library Mitigation	745,000	745,000	-	-	-	-
Pierson Public Library Renovation	-	296,199	-	-	-	-
Operating	-	-	593	1,639	1,646	1,653
<b>TOTAL FUND EXPENDITURES</b>	<b>745,000</b>	<b>2,214,799</b>	<b>593</b>	<b>1,639</b>	<b>15,546,646</b>	<b>1,653</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>1,265,000</b>	<b>-</b>	<b>2,137,031</b>	<b>2,120,199</b>	<b>-</b>	<b>104,399</b>
Reserve for Future Capital	3,842,691	3,888,267	6,025,298	8,145,497	(5,690,691)	(5,586,292)



# Fund: 317 – Library Construction

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## Fund Overview

This fund is to be used for the facility renovations, expansions, and new construction of Volusia County Libraries. The Port Orange Regional Library user statistics demonstrate the need for additional space for youth services (children and teens), including additional space for informal study, collaborative meetings and tutor space, dedicated program rooms, and lighting improvements.

### ***Revenue:***

The revenue in this fund consists of investment income and a planned transfer from the Library Fund (104) for future major capital projects. A summary of the planned transfers can be seen below:

	FY 2024	FY 2025	FY 2026	FY 2027
Transfer to Library Capital Fund	\$2,000,000	\$2,000,000	\$1,594,207	\$0

### ***Expenditures:***

Capital Improvements – are allocated per the Library’s capital improvement plan. A summary is below:

#### **Capital Improvements**

	FY 2024	FY 2025	FY 2026	FY 2027
Port Orange Library Expansion Project	\$0	\$0	\$15,475,000	\$0
Port Orange Library Lighting	\$0	\$0	\$70,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,545,000</b>	<b>\$0</b>

### ***Reserves:***

Reserve for Future Capital – the funds in this account are accumulated for the construction, renovation, and large capital replacement for library facilities. The planned project includes the construction of the Port Orange Regional Library expansion project and Port Orange Library lighting improvements.

**FUND: 318 - Ocean Center Capital**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Transfer from Ocean Center Fund 118	4,315,000	4,315,000	4,315,000	4,815,000	4,815,000	4,815,000
Miscellaneous Revenues	35,000	131,650	151,704	134,302	128,143	116,901
<b>PY Fund Balance One-Time</b>		<b>1,414,754</b>	<b>695,592</b>	<b>4,851,754</b>	<b>6,160,420</b>	
<b>TOTAL FUND REVENUES</b>	<b>4,350,000</b>	<b>5,861,404</b>	<b>5,162,296</b>	<b>9,801,056</b>	<b>11,103,563</b>	<b>4,931,901</b>
<b>Expenditures:</b>						
Operating Expenditures	0	0	654	1,806	1,814	1,822
Bi Directional Amplifier System Upgrade	60,000	60,000	0	0	0	0
Cantilever Roof Structure	0	0	0	0	0	0
Directory Sign Replacement	0	0	0	0	0	0
Concession Area Electric Upgrades, Mezzanine Le	125,000	125,000	0	0	0	0
Power Distribution Replacement	250,000	250,000	1,000,000	2,916,749	2,916,749	0
Utility Grid Upgrade	400,000	400,000	0	0	0	0
Vault Roof Replacement	76,600	131,809	0	0	0	0
Exterior Signage Upgrades	50,000	50,000	0	0	0	0
Louver and Vertical Wall Panel	1,076,000	1,076,000	0	0	0	0
Ocean Center CIP Projects	0	2,744	525,000	0	0	0
Air Handler Replacement	0	0	0	0	0	0
Arena Floor Boxes	0	1,021,550	0	0	0	0
Ballroom Airwall Replacement	0	420,300	458,700	0	0	0
Elevator Modernization	0	0	0	0	0	0
Kitchen Drainage Replacement	250,000	480,531	0	0	0	0
Lighting	0	1,480,420	0	0	0	0
Main Marque Replacement	0	0	0	0	0	0
Roof Repair	0	0	0	0	0	0
Sound System	0	0	0	0	0	0
Door Replacement	80,000	163,050	165,000	250,000	185,000	85,000
Mezzanine / Concourse Restroom Remodel	0	200,000	1,000,000	0	0	25,000
Arena Seat Replacement	0	0	0	800,000	8,000,000	0
Carpet Replacement	0	0	15,000	1,800,000	0	0
Mobile Electric Distribution Station Replacement	0	0	200,000	0	0	0
Exhibit Hall Roof Replacement	0	0	0	0	0	100,000

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Budget	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Expenditures:</b>						
Replacement Chillers and Pumps	0	0	0	0	0	25,000
Lighting Control System Upgrade	0	0	100,000	0	0	0
Arena Floor Restoration	0	0	0	0	0	1,050,000
Solar Panels, Arena Roof	0	0	400,000	4,032,501	0	0
Demand Control Ventilation	0	0	47,037	0	0	0
Dynamic Variable Air Volume Optimization	0	0	32,875	0	0	0
Demand Chiller Flow Optimization	0	0	183,441	0	0	0
Lighting Retrofit	0	0	808,113	0	0	0
High Efficiency Transformers	0	0	226,476	0	0	0
<b>TOTAL FUND EXPENDITURES</b>	<b>2,367,600</b>	<b>5,861,404</b>	<b>5,162,296</b>	<b>9,801,056</b>	<b>11,103,563</b>	<b>1,286,822</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>1,982,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,645,079</b>
Reserves for Future Capital	3,477,784	3,284,221	2,588,629	(2,263,125)	(8,423,545)	(4,778,466)
<b>Total Reserves:</b>	<b>3,477,784</b>	<b>3,284,221</b>	<b>2,588,629</b>	<b>(2,263,125)</b>	<b>(8,423,545)</b>	<b>(4,778,466)</b>

# Fund: 318 – Ocean Center Capital Projects

## Fund Overview

This fund is used to account for the fiscal activity relating to the construction, renovation, and significant improvements of the Ocean Center facility.

### Assumptions:

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 224.

### Revenues:

Revenues are transferred annually from the Ocean Center Fund (118) for current and near future capital projects.

#### Transfer from Ocean Center

	FY 2023	FY2023 Est.	FY 2024	FY 2025	FY 2026	FY 2027
Transfer from 118 Fund	\$4,315,000	\$4,315,000	\$4,315,000	\$4,815,000	\$4,815,000	\$4,815,000

### Expenditures:

Capital Improvements – are allocated per the Ocean Center’s capital replacement plan. Major projects slated in current plans and future are to maintain the building integrity and improve services for clients.

A summary is below:

#### Capital Improvement

	FY 2024	FY 2025	FY 2026	FY 2027
Mobile Electric Distribution Stations	\$200,000	\$0	\$0	\$0
Arena Seat Replacement	\$0	\$800,000	\$8,000,000	\$0
Exterior Door Replacement	\$50,000	\$50,000	\$50,000	\$50,000
Interior Door Replacement	\$15,000	\$100,000	\$35,000	\$35,000
Exterior Building Repairs	\$350,000	\$0	\$0	\$0
Wi-Fi System Replacement	\$175,000	\$0	\$0	\$0
Concourse Restroom Remodel	\$1,000,000	\$0	\$0	\$25,000
Ballroom Airwall Replacement	\$458,700	\$0	\$0	\$0
Exhibit Hall Roof Replacement	\$0	\$0	\$0	\$100,000
Solar Panels	\$400,000	\$4,032,501	\$0	\$0
Power Distribution Replacement	\$1,000,000	\$2,916,749	\$2,916,749	\$0
Overhead Roll-Up Door	\$100,000	\$100,000	\$100,000	\$0
Chillers and Pumps Replacement	\$0	\$0	\$0	\$25,000
Upgrade Lighting Control System	\$100,000	\$0	\$0	\$0
Arena Floor Restoration	\$0	\$0	\$0	\$1,050,000
Demand Control Ventilation	\$47,037	\$0	\$0	\$0
Air Volume Optimization	\$32,875	\$0	\$0	\$0
Chiller Flow Optimization	\$183,441	\$0	\$0	\$0
Lighting Retrofit	\$808,113	\$0	\$0	\$0
High Efficiency Transformers	\$226,476	\$0	\$0	\$0
Carpet Replacement	\$15,000	\$1,800,000	\$0	\$0
<b>Total</b>	<b>\$5,161,642</b>	<b>\$9,799,250</b>	<b>\$11,101,749</b>	<b>\$1,285,000</b>

# Fund: 318 – Ocean Center Capital Projects

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## ***Reserves:***

Reserve for Future Capital – are to be utilized to fund Ocean Center Capital Fund’s future capital improvements.

Funds are being accumulated in this account for the engineering of the arena seat replacement slated for fiscal year 2024-25 in the amount of \$800,000, and the construction of the arena seat replacement slated to start in fiscal year 2025-26, for the amount of \$8,000,000.

Funds are also being accumulated for construction, renovation, and significant improvements for the Ocean Center in future years, as indicated below:

Project	Life Span	Replacement
HVAC (original building)	20 years	\$5,000,000
HVAC (expansion)	20 years	\$5,000,000
Elevators (4)	30 years	\$400,000
Carpet (18,000 sq ft)	10 years	\$1,800,000
Roof Replacement (original building, 140,000 sf)	25 years	\$3,500,000
Roof Replacement (expansion, 160,000 sf)	25 years	\$4,000,000

VOLUSIA COUNTY 5 YEAR FORECAST  
FUND: 328 - Trails Projects

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Forecast	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Transfer from ECHO	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Investment Income	20,000	186,523	214,936	190,281	181,555	165,627
Subtotal Operating Revenues	1,520,000	1,686,523	1,714,936	1,690,281	1,681,555	1,665,627
PY Fund Balance One-Time			3,778,990	3,250,278	2,133,815	
TOTAL FUND REVENUES	1,520,000	1,686,523	5,493,926	4,940,559	3,815,370	1,665,627
<b>Expenditures:</b>						
Operating Expenses	-	-	926	2,559	2,570	2,582
Spring to Spring Trail	250,000	286,208	-	-	-	-
New Symrna Beach Trail & Trailhead at the MSC - Trail Connector	-	372,186	-	2,000,000	-	-
Maytown Spur - Osteen Restroom	-	123,615	-	-	-	-
SR 442 Trail Parking Area - Edgewater	-	-	350,000	-	-	-
Debary Pathway	-	-	180,000	-	-	-
Old Mission Road Trail	-	151,000	-	-	-	-
Future Planned Projects	-	-	4,963,000	2,938,000	3,812,800	1,166,000
TOTAL FUND EXPENDITURES	250,000	933,009	5,493,926	4,940,559	3,815,370	1,168,582
REVENUES LESS EXPENDITURES	1,270,000	753,514	-	-	-	497,045
Reserve for Future Capital	5,979,675	6,971,510	3,192,520	(57,758)	(2,191,573)	(1,694,528)

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 378 - Mosquito Control Capital**

	FY2022-23 Budget	FY2022-23 Estimate	FY2023-24 Forecast	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast
<b>Revenues:</b>						
Transfer from Mosquito Control Fund	1,650,000	1,650,000	1,750,000	1,750,000	1,750,000	1,750,000
<b>Subtotal Operating Revenues</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>PY Fund Balance One-Time</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>Expenditures:</b>						
Mosquito Control Facility Construction	1,650,000	-	1,250,000	1,500,000	1,500,000	1,500,000
Mosquito Control Facility Design	-	150,000	500,000	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>1,650,000</b>	<b>150,000</b>	<b>1,750,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
Reserve for Future Capital	0	3,953,709	3,953,709	4,203,709	4,453,709	4,703,709

# Fund: 378 – Mosquito Control Capital

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## Fund Overview

Volusia County Mosquito Control (VCMC) operates under the authority F. S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances. This fund is established to set aside funds for the future replacement of the Mosquito Control facilities. Mosquito Control constructed the first buildings on the site in the 1970's. The majority of the buildings have exceeded their functional life. Over the past several years, Mosquito Control has performed repairs to extend the life of the existing buildings for approximately five (5) years. The land is leased from the City of New Smyrna Beach, per the Federal Aviation Administration lease approval.

In fiscal year 2023-24, a interfund transfer of \$1,750,000 from Fund 105 Mosquito Control was budgeted to the Mosquito Control Capital Projects Fund (378) as funding is built for replacement of existing mosquito control facilities and alternative funding options are explored.

Mosquito Control will continue to defer capital and operating purchases as much as possible, to contribute the maximum amount in order to grow the fund. Annual transfers from the Mosquito Control Fund (105) are planned, as the fund balance allows, based on the revenue forecast, operating expenditures, and capital expenditures.

## Assumptions

Fiscal Year 2022-23 Budget – As outlined in the Adopted Budget Document, Budget by Fund page 233.

### Revenues:

Transfer from Mosquito Control Fund – Budgeted at \$1,750,000 across the forecast period.

### Expenditures:

#### Capital Improvement

	FY 2024	FY 2025	FY 2026	FY 2027
Mosquito Control Facility Design	\$500,000	\$0	\$0	\$0
Mosquito Control Facility Construction	\$1,250,000	\$1,500,000	\$1,500,000	\$1,500,000
<b>Total</b>	<b>\$1,750,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

### Reserves:

Reserve for Future Capital – are to be utilized to fund Mosquito Control capital improvement projects.

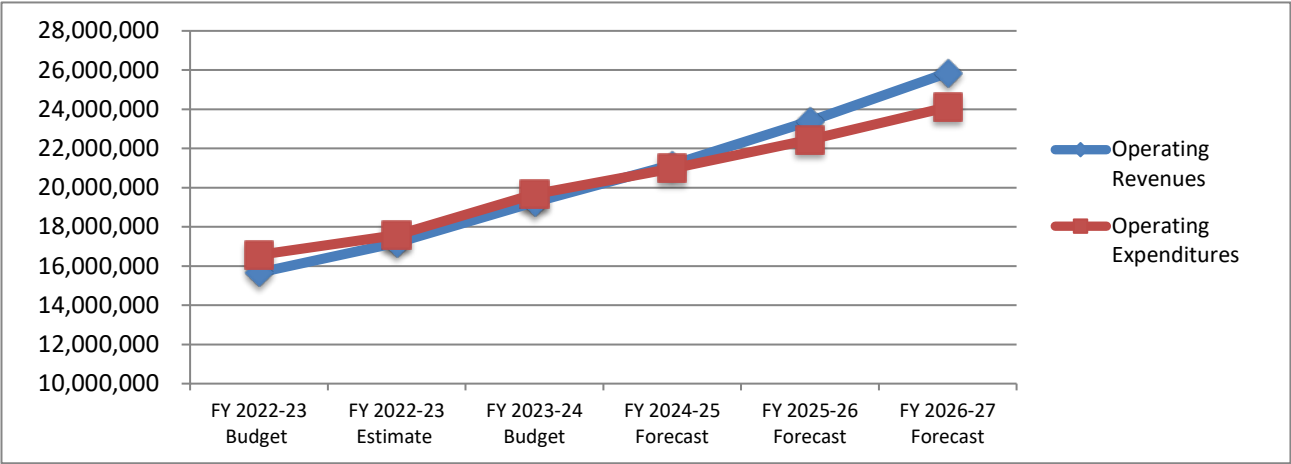
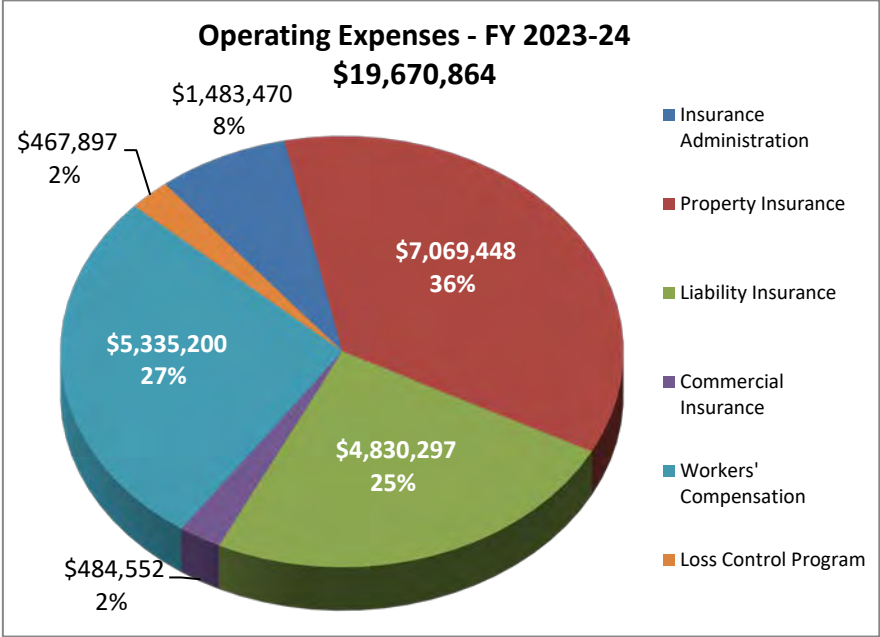
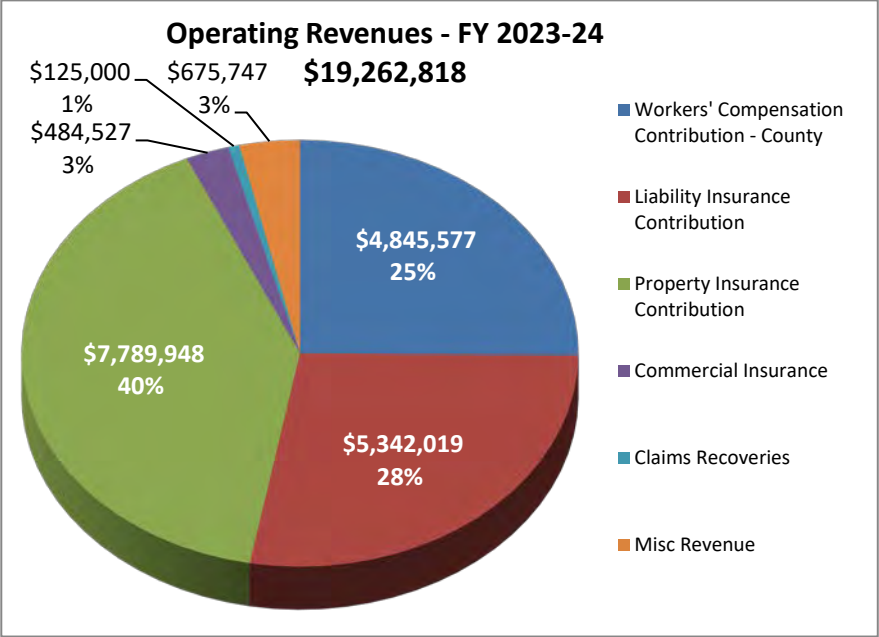


**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 521 Risk Insurance Management**

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Workers' Compensation Contribution - County	3,373,690	3,373,690	3,319,047	3,518,186	3,729,276	3,953,033
Workers' Compensation - Elections	28,881	28,881	26,534	28,126	29,814	31,603
Workers' Compensation - Property Appraiser	4,093	4,093	24,551	26,024	27,585	29,240
Workers' Compensation - Tax Collector	4,371	4,371	2,107	2,233	2,367	2,509
Workers' Compensation - Sheriff	1,444,962	1,444,962	1,473,338	1,561,739	1,655,443	1,754,770
<b>Subtotal Workers' Compensation</b>	<b>4,855,997</b>	<b>4,855,997</b>	<b>4,845,577</b>	<b>5,136,308</b>	<b>5,444,485</b>	<b>5,771,155</b>
Liability Insurance Contribution - County	3,536,137	3,536,137	3,340,158	3,674,178	4,041,598	4,445,755
Liability Insurance - Elections	48,507	45,507	5,393	5,932	6,526	7,178
Liability Insurance - Property Appraiser	165,227	165,227	1,993	2,192	2,411	2,652
Liability Insurance - Tax Collector	175,838	175,838	8,185	9,003	9,904	10,894
Liability Insurance - Sheriff	1,251,482	1,251,482	1,986,290	2,184,919	2,403,410	2,643,751
<b>Subtotal Liability</b>	<b>5,177,191</b>	<b>5,174,191</b>	<b>5,342,019</b>	<b>5,876,224</b>	<b>6,463,849</b>	<b>7,110,230</b>
Property Insurance Contribution - County	4,499,766	5,645,965	7,197,760	8,277,427	9,519,041	10,946,891
Property Insurance - Property Appraiser	12,883	12,883	21,133	24,303	27,948	32,141
Property Insurance - Tax Collector	13,563	13,563	29,862	34,341	39,492	45,416
Property Insurance - Sheriff	334,558	334,558	541,193	622,372	715,728	823,087
<b>Subtotal Property Damage</b>	<b>4,860,770</b>	<b>6,006,969</b>	<b>7,789,948</b>	<b>8,958,443</b>	<b>10,302,209</b>	<b>11,847,535</b>
Commercial Insurance Contribution	497,839	440,487	484,527	484,527	484,527	484,527
Claims Recoveries	200,000	125,000	125,000	125,000	125,000	125,000
Miscellaneous Revenue	72,697	586,420	675,747	598,235	570,801	520,723
<b>PY Fund Balance Operating</b>	<b>903,614</b>	<b>394,494</b>	<b>408,046</b>			
<b>TOTAL FUND REVENUES</b>	<b>16,568,108</b>	<b>17,583,558</b>	<b>19,670,864</b>	<b>21,178,737</b>	<b>23,390,871</b>	<b>25,859,170</b>
<b>Expenditures:</b>						
Insurance Administration	1,524,766	1,475,874	1,483,470	1,548,722	1,612,152	1,677,874
Workers' Compensation	5,085,500	5,131,449	5,335,200	5,381,110	5,432,308	5,486,375
Property Insurance	4,515,731	5,624,044	7,069,448	8,033,115	9,141,332	10,415,782
Liability Insurance	4,510,750	4,487,574	4,830,297	5,039,027	5,268,630	5,521,193
Commercial Insurance	518,939	442,467	484,552	484,552	484,552	484,552
Loss Control Program	412,422	422,150	467,897	483,905	502,935	522,392
<b>TOTAL FUND EXPENDITURES</b>	<b>16,568,108</b>	<b>17,583,558</b>	<b>19,670,864</b>	<b>20,970,431</b>	<b>22,441,909</b>	<b>24,108,168</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,306</b>	<b>948,962</b>	<b>1,751,002</b>

Reserve for Future Claims	2,578,711	3,924,360	3,516,314	3,724,620	4,673,582	6,424,584
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FUND: 521 Insurance Management



# Fund: 521 - Insurance Management Fund

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## Fund Overview

Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. The Occupational Health Clinic provides pre-employment physicals and drug screening to departments on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections.

## Assumptions

Fiscal year 2022-23 Budget – as outlined in Adopted Budget Document, Budget by Fund page 252.

## Revenues:

The majority of the revenues collected in this fund are from service charges assessed to all participating divisions and constitutional officers for each of the types of risk insurance paid for by the County. The insurances that are charged out via an annual service charge are Workers' Compensation, Property Insurance, and Liability Insurance. In fiscal year 2022-23 the annual service charges are based on the expense budget submitted by the County's Risk Department and allocated accordingly. The workers' compensation service charge is allocated based on a 5-year rolling average of claims incurred. Beginning in fiscal year 2023-24 the liability insurance service charge will also be allocated based on a 5-year rolling average of claims incurred. This allocation methodology will provide a fairer distribution of cost to plan participants based on actual claims incurred. The property insurance service charge is allocated based on the percentage of total insured value (TIV) of the property a particular account occupies or is responsible for as compared to the county as a whole.

Charges for Services – Worker's Compensation, fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2025-27 increased 6% throughout forecast period. Charges for Services – Liability insurance is increased 10% in fiscal years 2025-27. Property insurance is increased 15% in fiscal years 2025-27.

Commercial Insurance – increased based upon budgetary projections provided by actuary.

## Expenditures:

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the FY 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation – fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2024-26 increased 6% throughout forecast period.

Total Positions: 7.0

# Fund: 521 - Insurance Management Fund

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## Operating Expenses:

Software – increased in fiscal years 2025-27: 3%.

Temporary Personnel – increased in fiscal years 2025-27: 5%.

Utilities – increased in fiscal years 2025-27: 5%.

Postage – increased in fiscal years 2025-27: 2%.

All Other Operating Expenses – increased in fiscal years 2025-27: 3% / 4% / 4%.

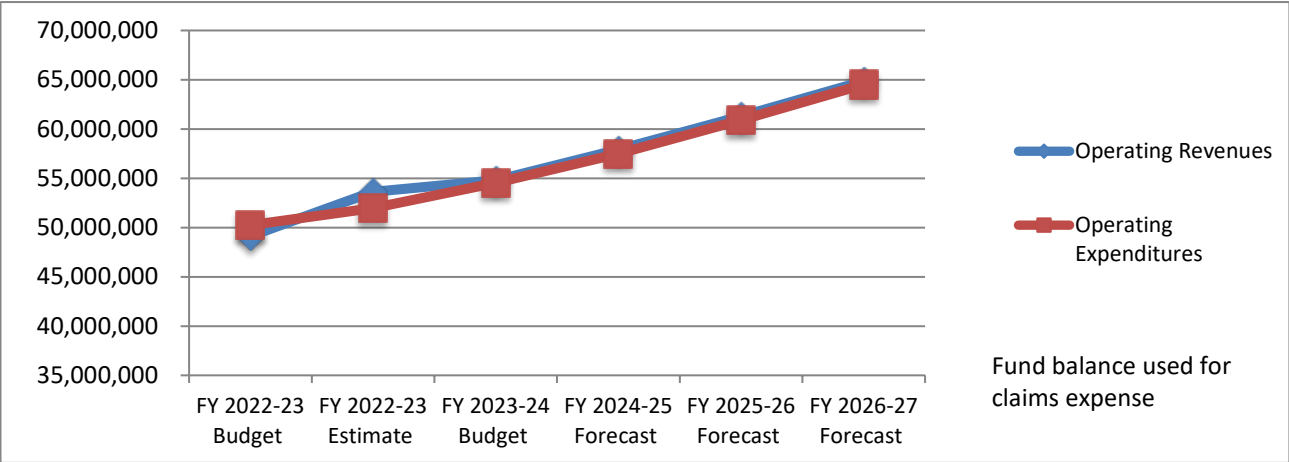
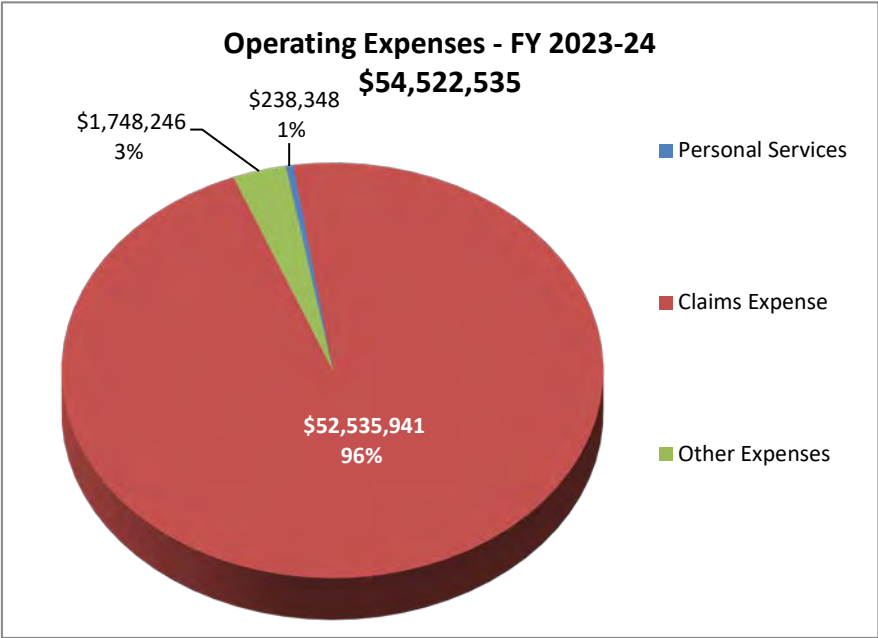
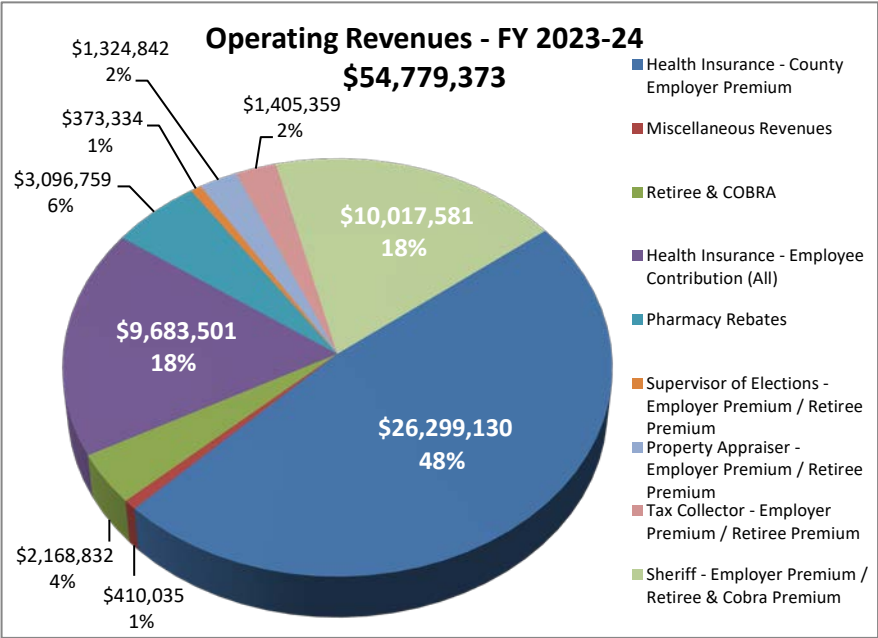
## ***Reserves:***

The County maintains a reserve for losses resulting from claims in excess of the coverage amount. There is a FY 2023-24 reserve for catastrophic claims in the amount of \$3,516,314.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 530 Group Insurance Fund**

	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
<b>Revenues:</b>						
Health Insurance - County Employer Premium	23,397,803	23,397,803	26,299,130	27,877,078	29,549,702	31,322,685
Employer Premium - Elections	323,712	323,712	363,852	385,683	408,824	433,354
Employer Premium - Property Appraiser	1,112,760	1,173,456	1,318,964	1,398,102	1,481,988	1,570,907
Employer Premium - Tax Collector	1,173,456	1,239,210	1,392,872	1,476,444	1,565,031	1,658,933
Employer Premium - Sheriff	8,805,217	8,805,217	9,897,063	10,490,887	11,120,340	11,787,560
<b>Subtotal Employer Contributions</b>	<b>34,812,948</b>	<b>34,939,398</b>	<b>39,271,881</b>	<b>41,628,194</b>	<b>44,125,885</b>	<b>46,773,439</b>
Health Insurance - Employee Contribution (All)	9,538,000	8,750,464	9,683,501	10,264,512	10,880,382	11,533,205
Pharmacy Rebates	2,694,241	2,867,369	3,096,759	3,344,500	3,612,060	3,901,025
COBRA Payments - County	50,000	34,664	36,744	38,948	41,285	43,763
Retiree Premiums - County	1,831,360	1,932,088	2,132,088	2,132,088	2,132,088	2,132,088
Retirees - Elections	5,997	9,482	9,482	9,482	9,482	9,482
Retirees - Property Appraiser	5,997	5,878	5,878	5,878	5,878	5,878
COBRA / Retirees - Tax Collector	4,259	12,044	12,487	12,957	13,456	13,984
COBRA / Retirees - Sheriff	45,525	119,666	120,518	121,422	122,380	123,395
Miscellaneous Revenues	138,932	(44,668)	410,035	363,002	346,355	315,968
Transfer from Operating Funds	-	2,000,000	-	-	-	-
Transfer from ARPA	-	3,000,000	-	-	-	-
<b>PY Fund Balance</b>	<b>1,116,121</b>					
<b>Operating Revenues</b>	<b>50,243,380</b>	<b>53,626,385</b>	<b>54,779,373</b>	<b>57,920,983</b>	<b>61,289,251</b>	<b>64,852,227</b>
<b>Expenditures:</b>						
Personal Services	255,145	112,027	238,348	248,136	258,020	267,998
Operating Expenses						
Claims Expense	48,411,982	50,269,756	53,285,941	56,483,097	59,872,083	63,464,408
Plan Design Changes	-	-	(750,000)	(1,045,000)	(1,107,700)	(1,174,162)
Other Expenses	1,576,253	1,576,423	1,748,246	1,805,866	1,878,223	1,953,539
<b>Operating Expenses</b>	<b>50,243,380</b>	<b>51,958,206</b>	<b>54,522,535</b>	<b>57,492,099</b>	<b>60,900,626</b>	<b>64,511,783</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>1,668,179</b>	<b>256,838</b>	<b>428,884</b>	<b>388,625</b>	<b>340,444</b>
<b>Reserves:</b>						
IBNR Reserve (60 Days of Claims)	7,958,134	8,263,522	8,636,045	9,113,112	9,659,899	10,239,492
Excess Claims	4,914,584	2,870,110	2,754,424	2,706,241	2,548,080	2,308,930
	<b>12,872,718</b>	<b>11,133,631</b>	<b>11,390,469</b>	<b>11,819,353</b>	<b>12,207,978</b>	<b>12,548,422</b>

FUND: 530 Group Insurance



# Fund: 530- Group Insurance Fund

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## Fund Overview

The Employee Benefits Group Insurance Fund reflects both employer, employee, COBRA participants and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. Employees who meet the required wellness standards established by the County are granted up to \$300 annually to help offset health insurance costs. Employees who meet certain low family income thresholds may also receive a biweekly stipend to help offset premium costs. The Wellness program overseen by Human Resources has ongoing educational events for employees about the value of maintaining healthy lifestyles to help control health care costs.

## Assumptions

Fiscal Year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund Revenues & Expenditures page 254.

### ***Revenues:***

Health Insurance Employer Contribution - (this includes Supervisor of Elections, Property Appraiser, Tax Collector and Sheriff's Office) – fiscal year 2023-24: \$10,716; fiscal year 2024-25: \$11,359; fiscal year 2025-26: \$12,041; fiscal year 2026-27: \$12,763. (6% growth per fiscal year)

Health Insurance Employee Contribution – projected at 6% throughout the forecast period in order to keep consistent with employer increases.

Pharmacy Rebates – projected with 8% growth in forecast period to help account for changing rebates based on medications, and overall cost increases for medications.

COBRA/Retirees contributions (this includes Supervisor of Elections, Property Appraiser, Tax Collector and Sheriff's Office) – projected with 6% growth throughout forecast period to account for increase in other premiums.

In order to bring the reserve balance up to the correct IBNR standard of 60 days of estimated claims a one-time supplemental sweep of \$2M for additional health insurance contributions was estimated in fiscal year 2022-23. This sweep will come from all funds participating in the program.

### ***Expenditures:***

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2023-24 and 4% in the forecast years.

FRS – fiscal year 2023-24 increased per legislative action; rates remain flat in forecasted fiscal years 2025-27.

Group Insurance – fiscal year 2023-24 employer contribution increased to \$11,376, an increase of 12.4% over the FY 2022-23 rate. Increased for estimated medical inflation, by 6% in fiscal years 2025-27.

Worker's Compensation – fiscal year 2023-24 based upon 5-year claim experience, fiscal years 2024-26 increased 6% throughout forecast period.

Total Positions: 3

# Fund: 530- Group Insurance Fund

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## Operating Expenses:

Software – increased in fiscal years 2025-27: 3%.

Temporary Personnel – increased in fiscal years 2025-27: 5%

Utilities – increased in fiscal years 2025-2027: 5%.

Postage – increased in fiscal years 2025-27: 2%.

All Other Operating Expenses – increased in fiscal years 2025-27: 3% / 4% / 4%.

## ***Reserves:***

Reserves for (IBNR) claims expense – 60 days of estimated claims expense.

Catastrophic Claims – set aside for potentially large and devastating claims.



## Expenditure and Revenue Forecast Source Data

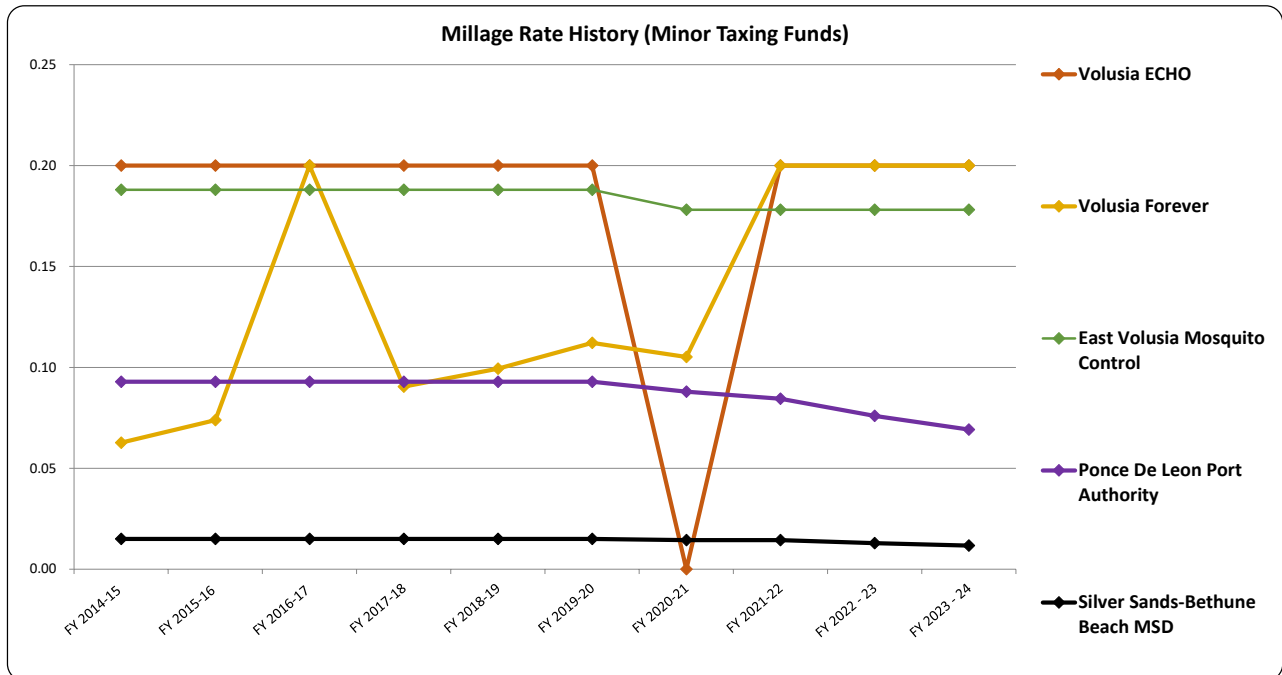
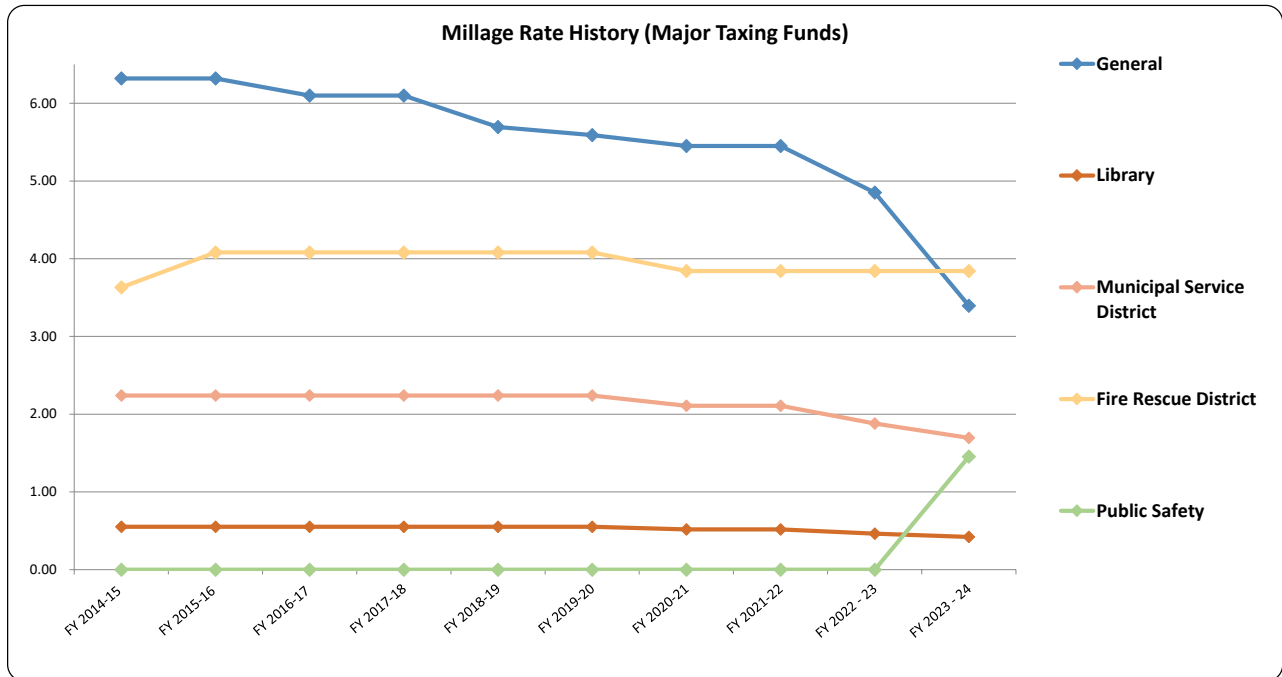
<p>State of Florida Office of Economic &amp; Demographic Research Long-Range Financial Outlook for 21-22 through 23-24 <a href="http://edr.state.fl.us/Content/long-range-financial-outlook/index.cfm">http://edr.state.fl.us/Content/long-range-financial-outlook/index.cfm</a></p> <p>Economic Estimating Conference Florida Economy February 15, 2023 <a href="http://edr.state.fl.us/Content/conferences/fleconomic/index.cfm">http://edr.state.fl.us/Content/conferences/fleconomic/index.cfm</a></p>	Overall Economic Outlook & General Analysis
<p>CPI –Consumer Price Index – All Urban Consumers <a href="https://www.statista.com/markets/411/topic/970/economy/">https://www.statista.com/markets/411/topic/970/economy/</a> <a href="https://www.bls.gov/cpi/">https://www.bls.gov/cpi/</a></p>	Contracted Services, Facility/Vehicle Maintenance, Chemicals & Janitorial Supplies
<p>U.S Energy Information Administration (EIA)- Short-Term Energy Outlook <a href="http://www.eia.gov/outlooks/steo/report/prices.cfm">http://www.eia.gov/outlooks/steo/report/prices.cfm</a></p>	Utilities & Fuel
<p>U.S. Postal Service Rate History <a href="https://usps.com/ship/first-class-mail.htm">https://usps.com/ship/first-class-mail.htm</a></p>	Postage
<p>Florida Department of Economic Opportunity – Minimum Wage <a href="http://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/occupational-employment-statistics-and-wages">http://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/occupational-employment-statistics-and-wages</a></p>	Wage Statistics
<p>Social Services Estimating Conference – Medicaid Nursing Home Forecasts <a href="http://edr.state.fl.us/content/conferences/medicaid/medltexp.pdf">http://edr.state.fl.us/content/conferences/medicaid/medltexp.pdf</a></p>	Medicaid Nursing Home Payments
<p>Department of Juvenile Justice Payments from General Fund <a href="http://edr.state.fl.us/Content/conferences/criminaljustice/index.cfm">http://edr.state.fl.us/Content/conferences/criminaljustice/index.cfm</a></p>	Juvenile Justice Annual Payment
<p>CPI - Bureau of Labor Statistics Consumer Price Index – Food Only <a href="https://www.bls.gov/cpi/">https://www.bls.gov/cpi/</a></p>	Food & Dietary
<p>History of Volusia County Taxable Value – Volusia County Property Appraiser <a href="https://vcpa.vcgov.org/download/historical#gsc.tab=0">https://vcpa.vcgov.org/download/historical#gsc.tab=0</a></p>	CRA (TIFF) Payments, Property Appraiser & Tax Collection Charges
<p>CIP and Capital Outlay Worksheet Submissions from Departments Capital Improvements: <a href="https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/five-year.stml">https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/five-year.stml</a></p> <p>Capital Outlay – Located in the annual Adopted Budget Book(s), Schedules &amp; Graphs Section: <a href="https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml">https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml</a></p>	Capital Improvements & Capital Outlay

## Expenditure and Revenue Forecast Source Data

Interfund Transfers based on pledged sources and funding initiatives. Located within in the annual Adopted Budget Book(s), Schedules & Graphs section: <a href="https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml">https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml</a>	Transfers
State of Florida Office of Economic & Demographic Research <a href="http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm">http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm</a>	Communications Services Tax
U.S Energy Information Administration Short-Term Energy Outlook <a href="http://www.eia.gov/forecasts/steo/">http://www.eia.gov/forecasts/steo/</a>  <a href="http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm">http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm</a>	Utility Tax
Office of Economic & Demographic Research, Local Government Financial Information Handbook, Half Cent Sales Tax, calculated by the Florida Department of Revenue's Office of Tax Research, last handbook 2022, December 2022  <a href="http://edr.state.fl.us/Content/local-government/reports">http://edr.state.fl.us/Content/local-government/reports</a>	Sales Tax

**Volusia County  
Millage Rate History**

Fiscal Year	General	Library	Volusia ECHO	Volusia Forever	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District	Public Safety
FY 2014-15	6.3189	0.5520	0.2000	0.0627	0.1880	0.0929	2.2399	0.0150	3.6315	0.0000
FY 2015-16	6.3189	0.5520	0.2000	0.0739	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2016-17	6.1000	0.5520	0.2000	0.2000	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2017-18	6.1000	0.5520	0.2000	0.0905	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2018-19	5.6944	0.5520	0.2000	0.0994	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2019-20	5.5900	0.5520	0.2000	0.1122	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2020-21	5.4500	0.5174	0.0000	0.1052	0.1781	0.0880	2.1083	0.0144	3.8412	0.0000
FY 2021-22	5.4500	0.5174	0.2000	0.2000	0.1781	0.0845	2.1083	0.0144	3.8412	0.0000
FY 2022 - 23	4.8499	0.4635	0.2000	0.2000	0.1781	0.0760	1.8795	0.0129	3.8412	0.0000
FY 2023 - 24	3.3958	0.4209	0.2000	0.2000	0.1781	0.0692	1.6956	0.0117	3.8412	1.4541



# Glossary

**Ad Valorem Tax** – The primary source of revenue for the County. For purposes of taxation, real property includes land and buildings, as well as improvements erected or affixed to the land. The Property Appraiser determines the value of all taxable real property.

**Adopted Budget** – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

**Allocation** - The distribution of available monies among various County departments, divisions or cost centers.

**Amortization** – The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

**Annual Budget** – An estimate of expenditures for specific purposes during the fiscal year (Oct. 1 - Sept. 30) and the estimated revenues for financing those activities.

**Appropriation** – An authorization by the County Council to make expenditures and incur obligations from County funds for purposes approved by Council.

**Assessed Valuation** – A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

**Balanced Budget** – A financial plan for the operation of a program or organization for a specified period (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

**Bond** – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

**Bond Funds** – The revenues derived from issuance of bonds used to finance capital projects.

**Budget (Operating)** – A financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

**Capital Budget** – An annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

**Capital Improvement Plan** – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

**Capital Improvement Project** – Includes land acquisitions, building and transportation improvements to other public facilities and equipment over \$25,000.

**Capital Outlay** – items with a per unit cost of more than \$1,000 which include furniture and equipment.

**Charges for Service** – (Also called User Charges or Fees) The charge for goods or services provided by local government to those private individuals who receive the service. Such charges reduce the reliance on property tax funding.

**Contingency** – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

**Consumer Price Index** – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

**Contractual Service** – A service rendered to the County by private firms, individuals or other County departments on a contract basis.

**Debt Service** – The payment of principal and interest obligations resulting from the issuance of bonds.

**Deficit or Budget Deficit** – The excess of budget expenditures over revenue receipts.

**Designated Fund Equity** – Reservations of fund balance and retained earnings which represent that portion that is not appropriable for expenditure or is legally segregated for a specific future use.

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner like private business enterprises. The intent is that the full cost of providing the goods or services is to be financed primarily through charges and fees, removing the expense from the tax rate.

**Expenditure** – The sum of money actually paid from County funds.

**Fiscal Year** – The twelve-month financial period used by the County that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2017, to September 30, 2018, would be fiscal year 2018.

**Fund** – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money is available for specified purposes.

**Fund Balance** – The amount available within a fund at the close of the fiscal year that can be carried over as revenue for the upcoming fiscal year.

**General Fund** – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

**General Purpose Funds** – Those funds supported by taxes and fees with unrestricted use.

**Governmental Funds** – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

**Impact Fee** – A fee to fund the anticipated cost of new development's impact on various County services because of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

**Interest Income** – The revenue derived from the County's regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

**Interfund Transaction** – A financial transaction from one fund to another that results in the recording of a receipt and expenditure.

**License and Permit Fees** – A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

**Mill** – One one-thousandth of a United States dollar. In terms of the millage rate, 1 mill is equal to \$1 per \$1,000 of assessed valuation.

**Municipal Service District (MSD)** – The Municipal Service District provides municipal (city) type services to residents in the unincorporated areas of the County.

**Operating Budget** – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes the capital and internal service budgets.

**Operating Expenditures** – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

**Potable Water** – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

**Principal** – The original amount borrowed through a loan, bond issue, or other form of debt.

**Proprietary Fund/Agency** –

Commonly called “self-supporting” or “enterprise”, these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

**Reserve** – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

**Reserve for Contingencies** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise provided for in the budget.

**Restricted Revenue** – A source of funds which is mandated by law or policy to be used for a specific purpose.

**Revenue** – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

**Surplus** – The difference between revenues received and expenditures made within the current fiscal year.

**Tax Base** – The total property evaluations on which each taxing authority levies its tax rate.

**Tax Increment Financing** – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

**Tax Year** – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008, would be used to compute an ad valorem tax levied effective October 1, 2008.

**Taxable Value** – The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

**Unincorporated Area** – Those areas of the County which lie outside the boundaries of the cities.

**User (Fees) Charges** – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.