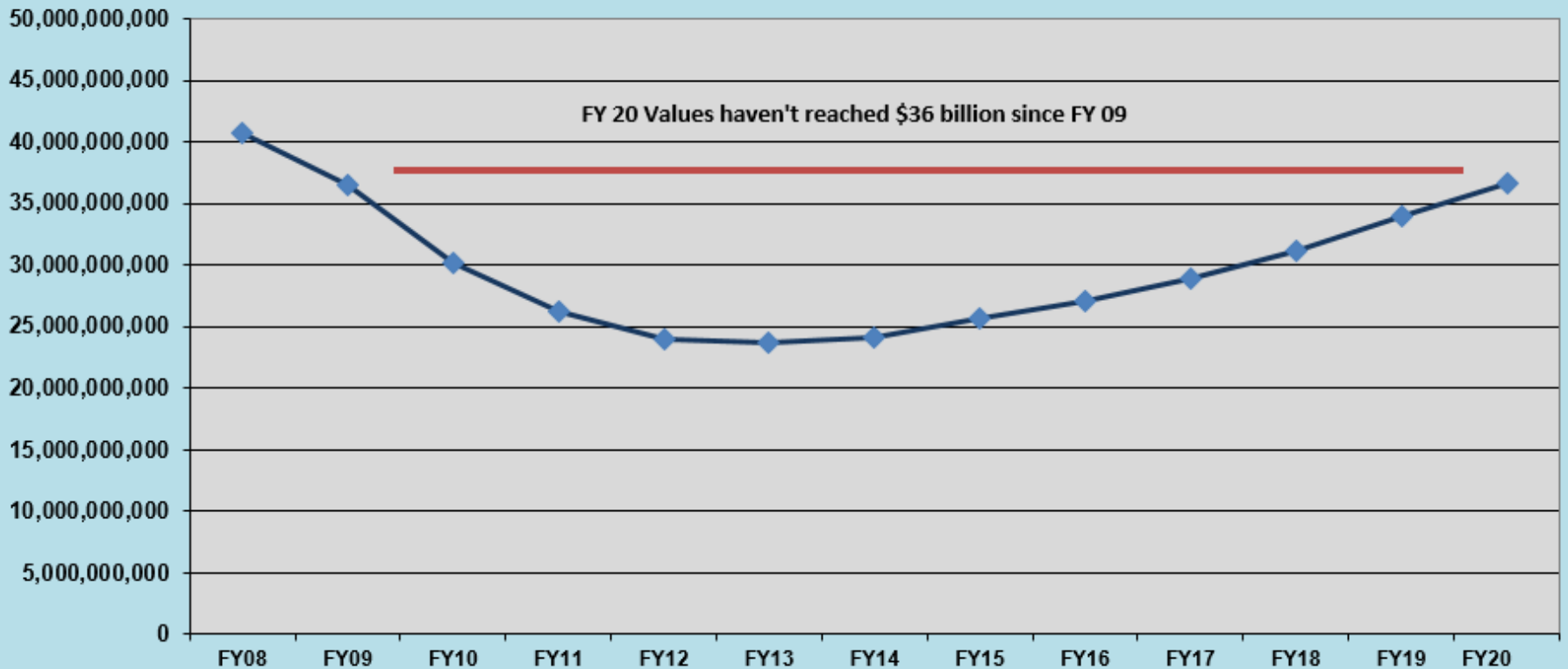


Setting of FY 2019-20 TRIM Rates & Budget Overview

July 16, 2019

Countywide Taxable Value

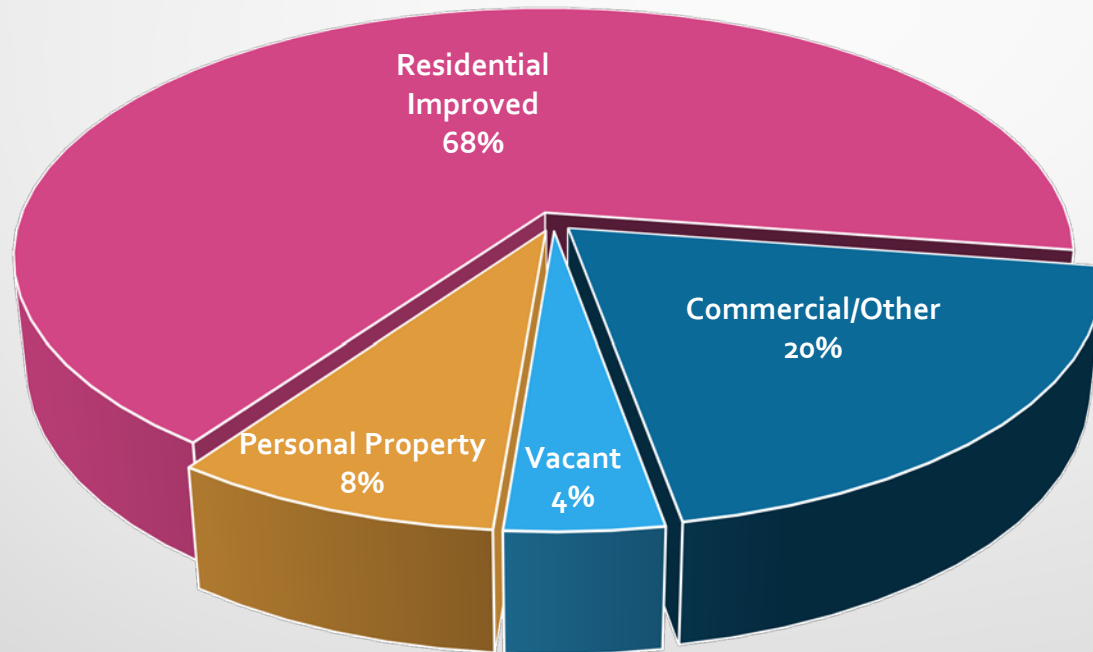
Volusia County Taxable Values



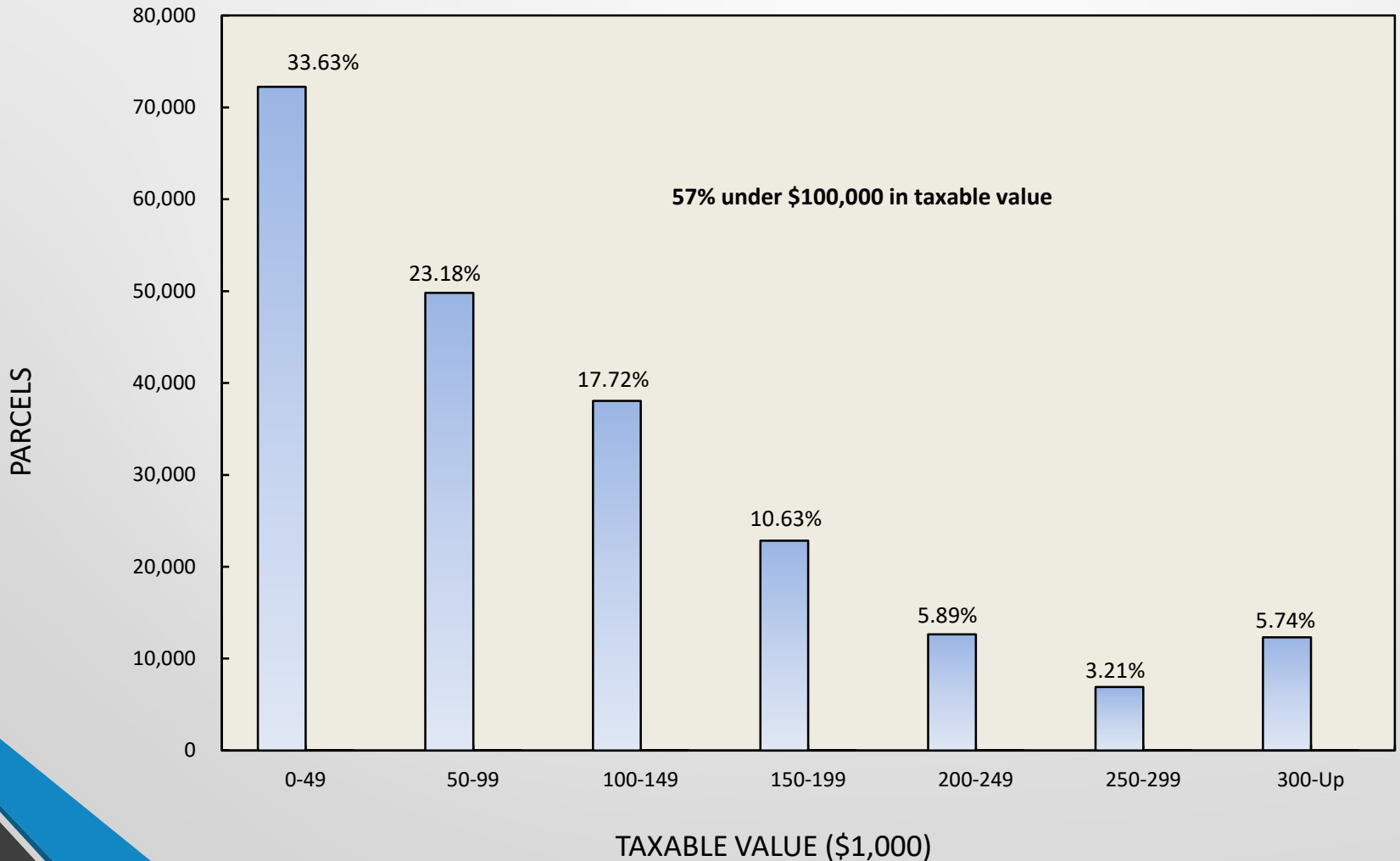
2019 values approaching the 2009 levels.

Classification of Property

Total Taxable Value \$36,695,497,248



Taxable Value Residential Improved Property



Millage Rate History

Fiscal Year	General	Library	Volusia ECHO	Volusia Forever	Volusia Voted Debt	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District
FY 2010-11	5.30050	0.60200	0.20000	0.06320	0.13680	0.20800	0.09290	1.86100	0.01630	3.63150
FY 2011-12	5.77710	0.60200	0.20000	0.05350	0.14650	0.20800	0.09290	2.01550	0.01630	3.63150
FY 2012-13	5.87890	0.60200	0.20000	0.05130	0.14870	0.20800	0.09290	2.03990	0.01540	3.63150
FY 2013-14	6.31890	0.55200	0.20000	0.05470	0.14530	0.20800	0.09290	2.23990	0.01500	3.63150
FY 2014-15	6.31890	0.55200	0.20000	0.06270	0.13730	0.18800	0.09290	2.23990	0.01500	3.63150
FY 2015-16	6.31890	0.55200	0.20000	0.07390	0.12610	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2016-17	6.10000	0.55200	0.20000	0.09300	0.10700	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2017-18	6.10000	0.55200	0.20000	0.09050	0.10950	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2018-19	5.69440	0.55200	0.20000	0.09940	0.10060	0.18800	0.09290	2.23990	0.01500	4.08150
FY 2019-20	5.69440	0.55200	0.20000	0.09940	0.10060	0.18800	0.09290	2.23990	0.01500	4.08150

Millage @ rolled-back.

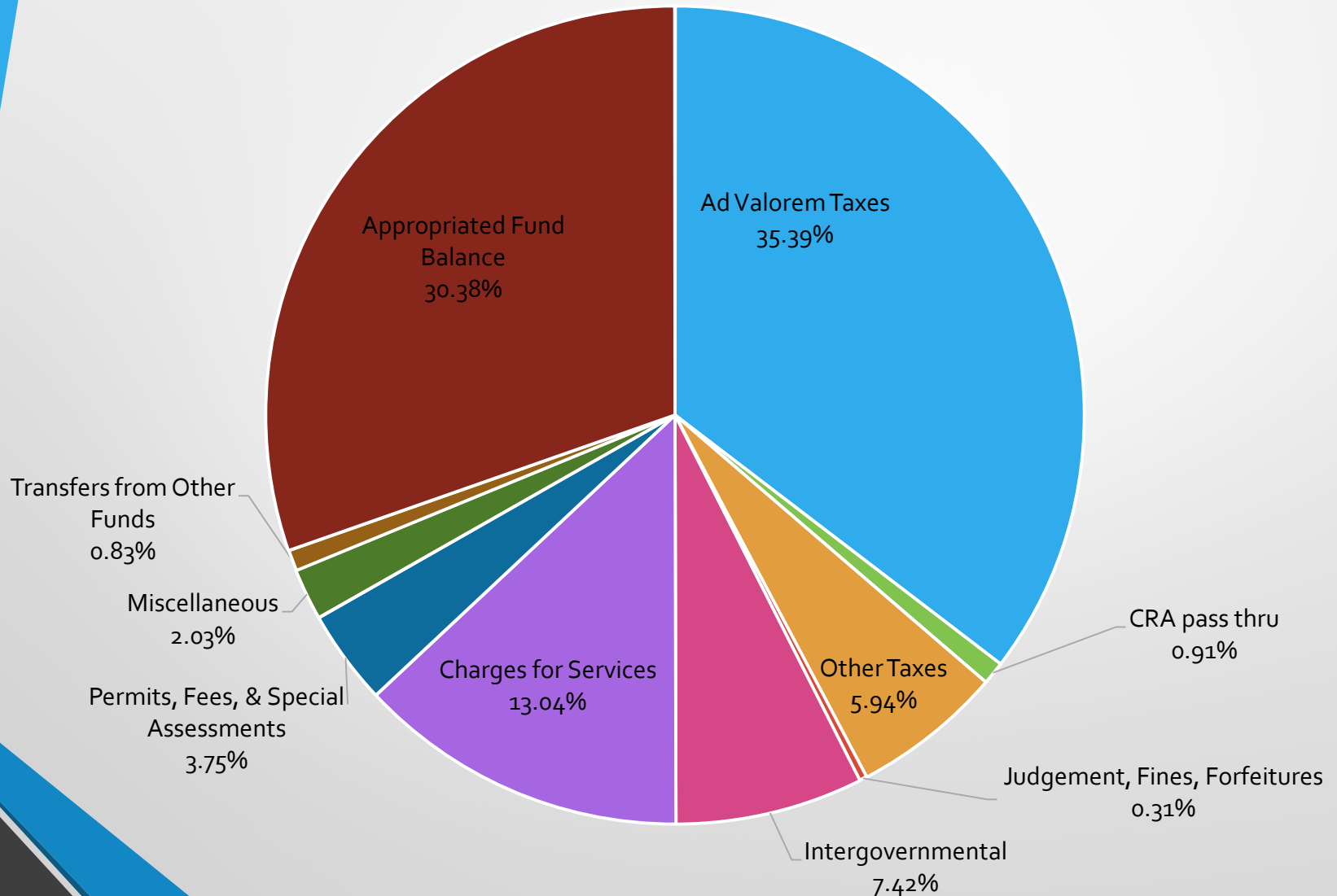
Millage rates below rolled-back.

What is a Mill Worth at FY20 Values

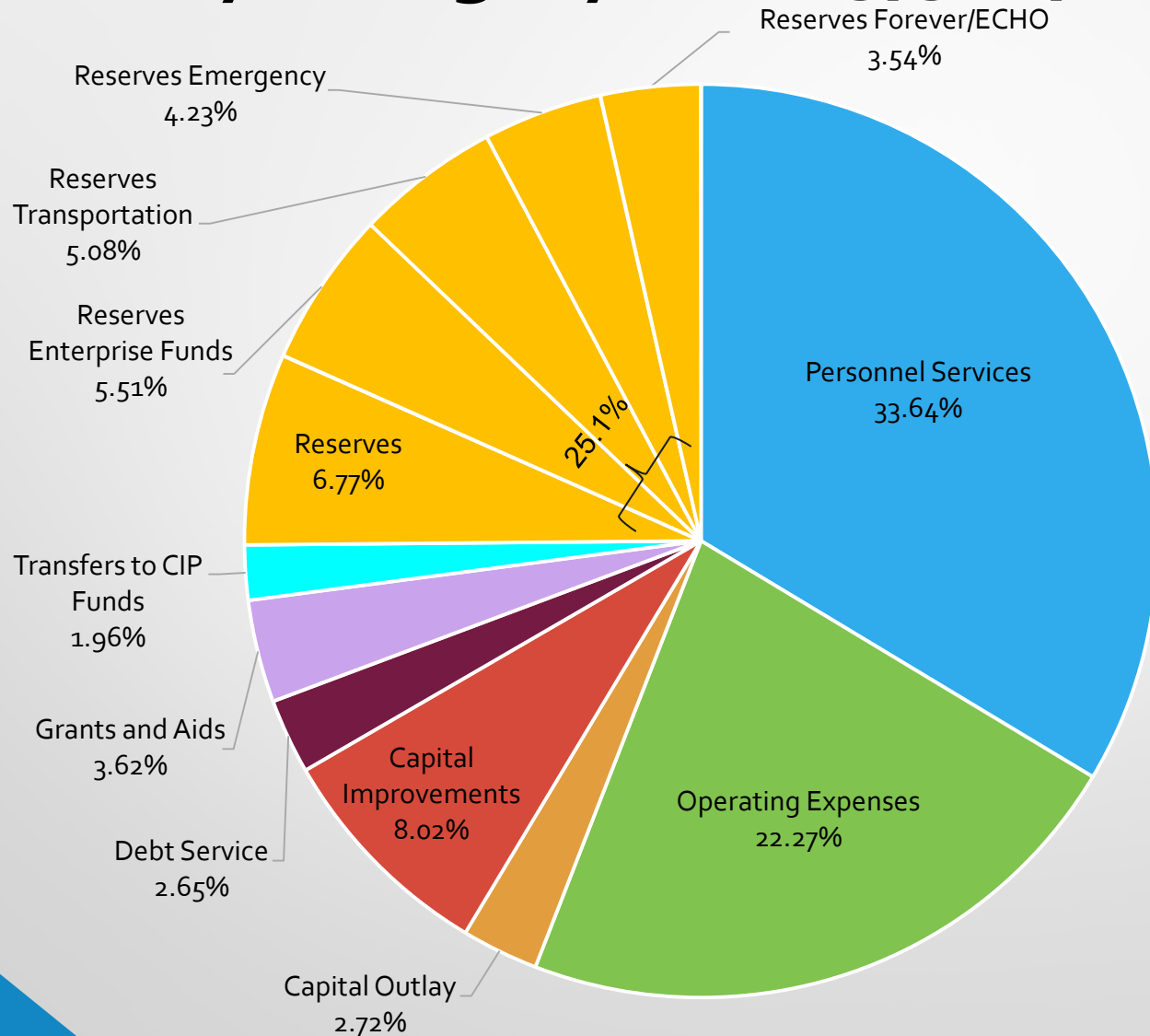
Taxing Fund	Value of 1 Mill	Value of .50 Mill	Value of .25 Mill	Value of .10 Mill
General Fund	\$35,227,677	\$17,613,839	\$8,806,919	\$3,522,768
Library	\$35,227,677	\$17,613,839	\$8,806,919	\$3,522,768
Volusia Forever	\$35,227,677	\$17,613,839	\$8,806,919	\$3,522,768
ECHO	\$35,227,677	\$17,613,839	\$8,806,919	\$3,522,768
Volusia Forever (voted debt)	\$35,227,677	\$17,613,839	\$8,806,919	\$3,522,768
Municipal Service District	\$7,267,751	\$3,633,875	\$1,816,938	\$726,775
Silver Sands- Bethune MSD	\$977,218	\$488,609	\$244,304	\$97,722
Fire District	\$7,433,191	\$3,716,595	\$1,858,298	\$743,319
Mosquito Control	\$25,266,648	\$12,633,324	\$6,316,662	\$2,526,665
Ponce Inlet Port Authority	\$25,266,736	\$12,633,368	\$6,316,684	\$2,526,674

Budgeted at 96%

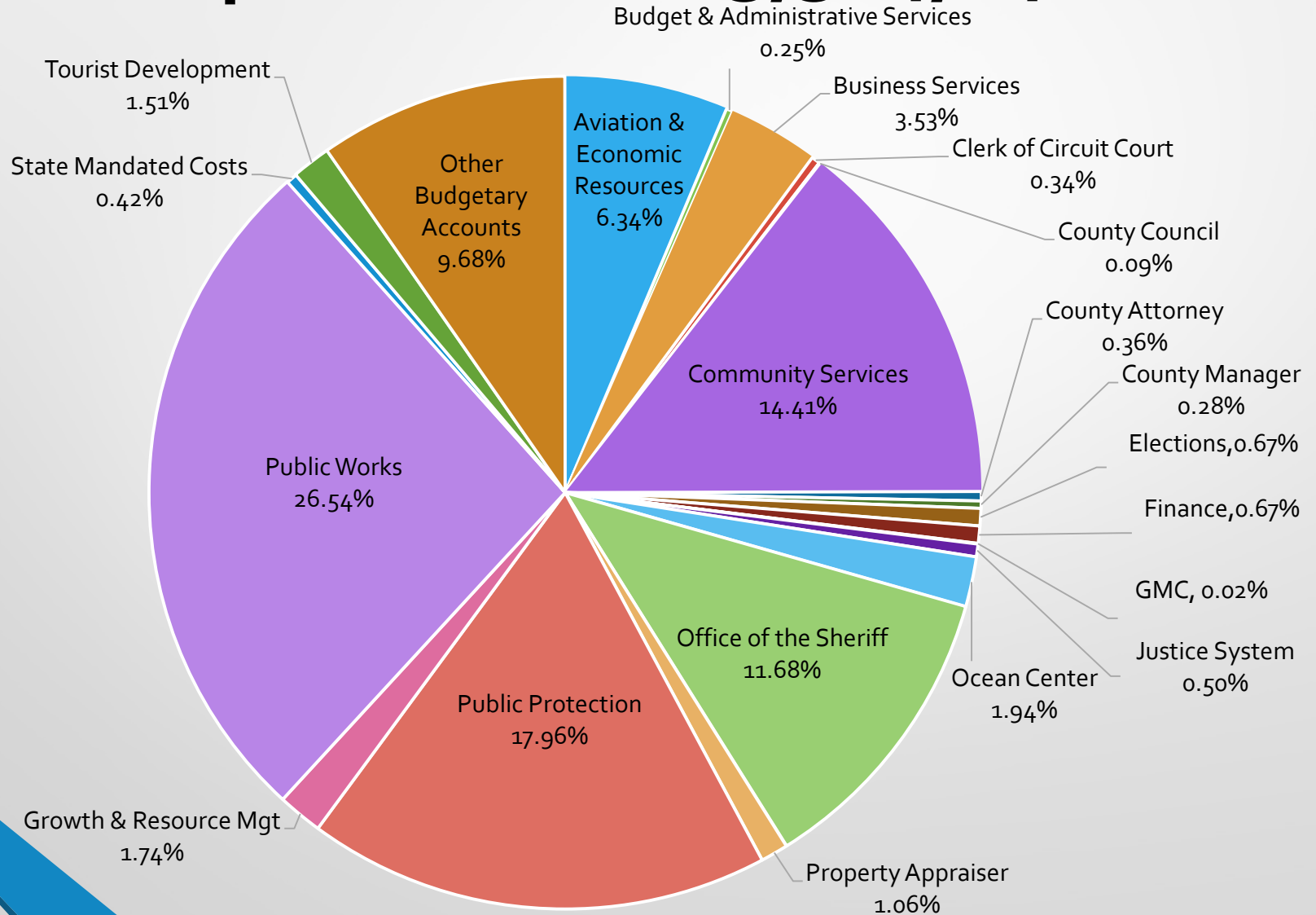
Countywide Operating Revenues = \$813,304,146



Countywide Operating Expenditures by Category = \$813,304,146



Operating Budget by Department \$813,304,146



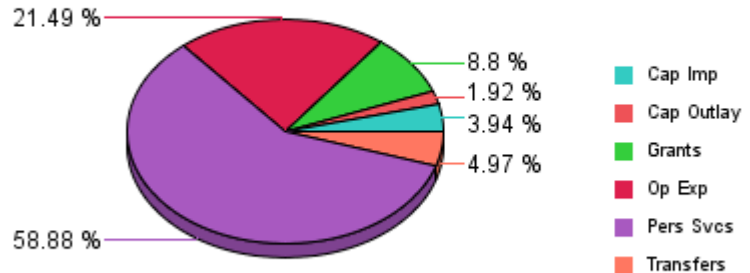
General Fund

Fiscal Year 2019-20 Expenses

Expenses	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	132,404,271	138,624,741
Operating Expenses	69,786,289	70,520,819
Reimbursements	(16,901,493)	(17,990,895)
Capital Outlay	4,025,436	4,689,906
Capital Improvements	7,393,633	11,257,332
Grants and Aids	19,076,493	20,610,182
Interfund Transfers	27,239,253	32,522,559
Non-Operating	0	0
Total Operating Expense	243,023,882	260,234,644
Reserves	24,478,359	34,645,397
Total Expenses	267,502,241	294,880,041

Major Capital Improvement >\$400,000	
Brick Repair and Sealing	700,000
EVAC Building - Various Building Repairs	1,000,000
Old Elections Building - Demolition	500,000
Old Elections - Parking Lot Replacement	500,000

Operating Expenses



Position History - FTE

FY 2015-16	1,826
FY 2016-17	1,829
FY 2017-18	1,840
FY 2018-19	1,844
FY 2019-20	1,856

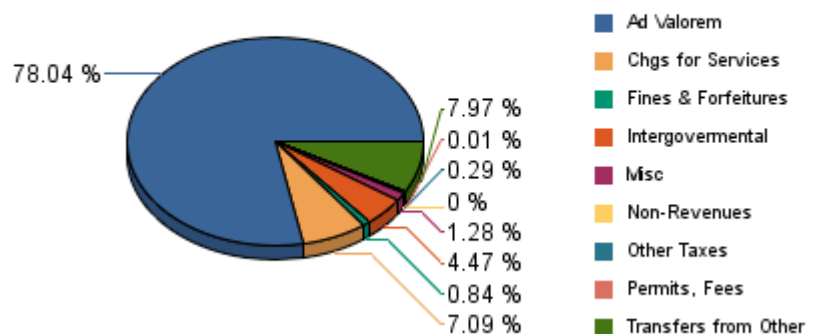
Reserve Summary

Contingency Reserves	223,114
Emergencies Reserves	23,478,868
Future Capital Reserves	4,267,076
Loan Repayment Reserves	1,916,000
Revenue Stabilization	966,163
Special Programs Reserves	1,194,176
Transition Reserves	2,600,000

Fiscal Year 2019-20 Revenues

Operating Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	185,860,549	201,000,486
Chgs for Services	17,563,427	18,273,522
Fines & Forfeitures	2,314,623	2,175,709
Intergovernmental	11,063,674	11,515,404
Misc	3,439,217	3,298,424
Non-Revenues	3,600	1,000
Other Taxes	571,060	745,393
Permits, Fees	30,213	35,182
Transfers from Other	16,171,381	20,521,933
Subtotal Revenues	237,017,744	257,567,053
Fund Balance	30,484,497	37,312,988
Total Revenues	267,502,241	294,880,041

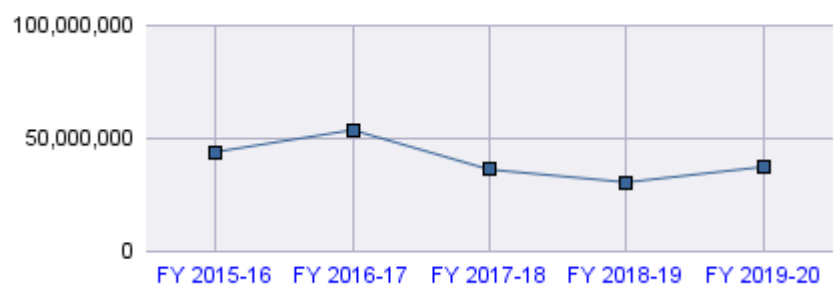
Operating Revenues



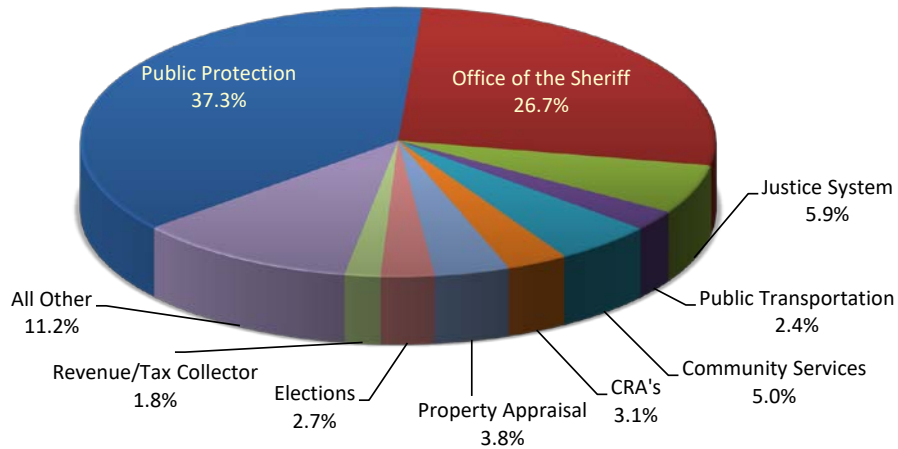
Millage Rate History

FY 2015-16	6.3189
FY 2016-17	6.1000
FY 2017-18	6.1000
FY 2018-19	5.6944
FY 2019-20	5.6944

Budgeted Fund Balance History



Allocation of General Fund Ad Valorem Taxes: \$201,000,486



General Fund Fiscal Year 2019-20			
Service	Budget	Per Capita	Percent
Core Government Services/Public Safety			
Public Protection	75,035,938	141.29	
Office of the Sheriff	53,629,868	100.99	
Justice System	11,849,293	22.31	
	\$ 140,515,099	\$ 264.59	70.0%
Required Services			
CRA's	6,212,972	11.70	
Property Appraisal	7,722,719	14.54	
Elections	5,471,025	10.30	
Revenue (Tax Collector)	3,682,129	6.93	
Alcohol/Drug/Mental Health Treatment	3,615,321	6.81	
Health Services	2,487,910	4.68	
Medicaid	1,689,290	3.18	
	\$ 30,881,366	\$ 58.14	15.4%
Other Services			
Leadership Services	5,837,573	10.99	
Children's & Community Services	2,295,757	4.32	
Economic Development	4,310,252	8.12	
Utilities	695,470	1.31	
Votran	11,703,615	22.04	
Maintenance of Public Facilities	4,761,354	8.97	
	\$ 29,604,021	\$ 55.75	14.6%
Total Services Funded by Ad Valorem	\$ 201,000,486	378.49	

* Per Capita based on the total budget for the service divided by the total County population.

General Fund Budget Summary

Fiscal Year 2019-2020

	FY 2018-19	FY 2019-20	Difference
Ad Valorem Taxes	185,460,549	200,600,486	15,139,937
Sales Tax/State Rev.Sharing	22,748,164	25,694,911	2,946,747
		Subtotal	<u>18,086,684</u>
Health Insurance Transfer		2,284,502	2,284,502
		New Revenues	<u>20,371,186</u>

Expenses:

		Funding Sources		
		Sales Tax & Health Insurance Transfer	Ad Valorem Taxes	Ad Valorem Millage Rate
Fiscal Year 2019-20 Budget	Cost			
Salaries, Benefits, & Workers Comp	3,341,364	2,946,747	394,617	0.0947
Retirement	1,520,105		1,520,105	0.0431
Personnel Services Subtotal	4,861,469	2,946,747	1,914,722	0.1378
CRA cost increase	725,195		725,195	0.0206
Department of Juvenile Justice	495,619		495,619	0.0140
Census 2020	100,000		100,000	0.0028
Operating Subtotal	1,320,814		1,320,814	0.0374
Sheriff 18 positions (April 2020)	792,151		792,151	0.0225
Property Appraiser 2 positions	173,292		173,292	0.0049
Elections - operating major election	1,006,888		1,006,888	0.0285
Elections Ballot Inserter	450,000		450,000	0.0128
Revenue 3 positions (July 2020)	59,661		59,661	0.0017
Court Admin. Information Technology Programmer	72,926		72,926	0.0021
State Attorney server replacements	200,000		200,000	0.0057
Elected Officials Subtotal	2,754,918		2,754,918	0.0781
Corrections Infrastructure (Jail Mgt System, Security Sys)	2,868,000		2,868,000	0.0813
Corrections Clinic	412,800		412,800	0.0117
Emergency Medical Services Fund 002	2,416,869		2,416,869	0.0685
Public Protection Subtotal	5,697,669		5,697,669	0.1615
Veterans Services Counselor	34,570		34,570	0.0010
Real Estate	100,000		100,000	0.0028
Information Technology 3 positions	199,286		199,286	0.0056
Human Resources HR Officer	59,865		59,865	0.0017
Facilities Maintenance/Repair Projects	2,342,595		2,342,595	0.0664
Other Services Subtotal	2,736,316		2,736,316	0.0776
Emergency Reserves	3,000,000	2,284,502	715,498	0.0850
subtotal	<u>20,371,186</u>	<u>5,231,249</u>	<u>15,139,937</u>	

VOLUSIA COUNTY 5 YEAR FORECAST - JULY 2019

FUND: - General Fund

Flat Millage Rate @ 5.6944

	FY2018-19 Budget	FY2018-19 Estimate	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Operating Revenues:						
Ad Valorem Taxes*	185,460,549	185,460,549	201,000,486	211,030,511	221,562,036	232,620,138
Millage Rate	5.6944	5.6944	5.6944	5.6944	5.6944	5.6944
Charges for Services	17,563,427	18,063,770	18,273,522	18,128,972	17,859,508	17,492,470
Sales Tax	22,748,164	23,486,429	25,694,911	26,627,254	27,593,278	28,639,253
Miscellaneous Revenues	3,473,030	3,692,515	3,334,606	3,102,308	3,292,340	3,342,399
Judgments, Fines & Forfeitures	2,314,623	2,159,576	2,175,709	2,256,031	2,303,859	2,353,654
Intergovernmental Revenues	1,774,145	1,791,350	1,479,063	1,438,348	1,454,434	1,470,937
Other Taxes	971,060	1,135,393	745,393	745,393	745,393	745,393
Transfers From Other Funds	2,712,746	2,709,746	4,863,363	2,491,456	29,866	
PY Fund Balance Sustainable				3,000,000	3,000,000	3,000,000
One-time revenue source	6,006,138	45,121	5,667,591	4,267,076		
TOTAL FUND REVENUES	243,023,882	238,544,449	263,234,644	273,087,350	277,840,714	289,664,243
Expenditures:						
Property Appraiser	8,532,112	8,858,101	8,624,780	9,161,689	9,445,730	9,765,207
Elections	3,913,463	4,130,318	5,483,025	4,222,289	4,541,752	5,371,656
Office of the Sheriff	53,919,213	51,437,136	53,772,752	57,109,485	57,961,708	59,444,045
Revenue (Tax Collector)	3,635,136	3,545,594	3,692,718	3,891,202	4,227,441	4,185,950
Judicial & Clerk	9,540,104	9,221,801	10,228,661	10,051,742	10,343,975	10,591,853
Subtotal Elected Office	79,540,028	77,192,950	81,801,936	84,436,407	86,520,606	89,358,711
Public Protection	60,990,383	62,188,452	63,876,129	65,819,512	69,821,124	73,876,341
Emergency Medical Services (p.11)	5,897,416	5,897,416	8,314,285	9,628,869	9,917,735	11,553,291
Sun Rail	95,588	76,450	86,500	3,178,775	3,181,599	3,184,473
CRA Payments**	6,060,056	5,907,128	6,785,251	7,124,514	7,480,739	7,854,776
County Council, County Manager, County Attorney	5,374,104	5,009,949	6,035,636	5,946,479	6,101,671	6,286,419
Finance, Business Services, Budget and Administrative	26,716,056	24,581,317	31,034,040	32,178,603	26,704,029	27,851,433
Community Services	15,007,186	15,146,701	15,347,703	15,345,808	15,710,913	16,096,436
Votran Operating Interfund Transfer (p.3)	11,901,612	11,901,612	11,703,615	12,410,742	13,106,970	13,285,436
Parks & Recreation/Coastal	16,089,600	15,439,214	16,345,471	16,613,505	17,327,787	17,229,898
Growth and Resource Management	5,349,606	5,226,392	5,768,198	5,451,453	5,628,067	5,742,987
Public Works	636,522	636,643	731,221	760,312	788,601	818,694
Interfund Transfers:						
Economic Development Interfund Transfer (p.7)	4,290,225	4,290,225	4,310,252	4,330,372	4,350,587	4,370,896
Interfund Transfers (debt svc, HI, & misc.)	125,500	100,000	326,407	100,000	100,000	100,000
Allocation to Emergency Reserves	0	0	3,000,000	1,730,000	2,350,000	1,200,000
Subtotal Governmental Services	158,533,854	156,401,499	173,664,708	180,618,944	182,569,822	189,451,080

VOLUSIA COUNTY 5 YEAR FORECAST - JULY 2019

FUND: - General Fund

Flat Millage Rate @ 5.6944

	FY2018-19 Budget	FY2018-19 Estimate	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Major Capital Improvement Plan						
Transfer 305 Fund-800mHz radio/backbone (p.112)	1,700,000	1,700,000				
Transfer 369 Fund-Sheriff CAD/RMS (p.122)	250,000	250,000	1,400,000	2,050,000		
Transfer 369 Fund-Sheriff E911 Technology (p.122)	500,000	500,000	500,000	200,000	3,950,286	
Transfer 305 Fund-Fire Alarming System (p.112)					3,150,000	4,350,000
Transfer 309 Fund-Corrections Infrastructure (p.114)	600,000	600,000	2,868,000	4,000,000	1,650,000	650,000
Transfer 373 Fund-Medical Examiner facility (p.124)	1,900,000	1,900,000	3,000,000	1,782,000		
Subtotal Major Capital Improvement	4,950,000	4,950,000	7,768,000	8,032,000	8,750,286	5,000,000
TOTAL FUND EXPENDITURES	243,023,882	238,544,449	263,234,644	273,087,351	277,840,714	283,809,791
REVENUE LESS EXPENDITURES	0	0	0	0	0	5,854,452

*Fiscal year 2019-20 taxable property value per DR420.

* Fiscal years 2021-23 taxable property value increase is estimated at 5% per year throughout the forecast period.

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

	FY2018-19 Budget	FY2018-19 Estimate	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Category Summary						
Personnel Services	132,404,271	131,149,836	138,624,741	144,737,914	149,449,655	154,331,521
Operating Expenses	71,961,289	70,052,735	73,140,106	77,469,225	79,915,777	82,866,611
Capital Outlay	4,025,436	4,364,879	4,689,906	3,953,339	3,269,704	2,637,036
Capital Improvements	7,393,633	5,708,717	11,257,332	10,585,000	6,530,000	8,365,000
Interfund Transfers	27,239,253	27,268,282	32,522,559	34,601,983	36,325,578	34,409,623
Reserves - Emergency	20,478,868	20,478,868	23,478,868	25,208,867	27,558,866	28,758,866
Reserves	3,999,491	4,299,453	11,166,529	6,899,453	6,899,453	12,753,905
Total	267,502,241	263,322,770	294,880,041	303,455,781	309,949,033	324,122,563
Contingency Reserves - Council	223,114	223,114	223,114	223,114	223,114	223,114
Fuel Reserve	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	666,201	966,163	966,163	966,163	966,163	966,163
Reserve for Future Capital	0	9,934,667	4,267,076	0	0	5,854,452
Transitional Reserves	0	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Reserve for Commuter Rail (Phase II) Debt Service	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000
Emergency Reserve	20,478,868	20,478,868	23,478,868	25,208,867	27,558,866	28,758,866
Percentage	8.7%	8.7%	9.3%	9.6%	10.0%	10.0%
Total Reserves	24,478,359	37,312,988	34,645,397	32,108,320	34,458,319	41,512,771

VOLUSIA COUNTY 5 YEAR FORECAST - JULY 2019

FUND: - General Fund

Millage Rate @ 5.5900

	FY2018-19 Budget	FY2018-19 Estimate	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
<u>Operating Revenues:</u>						
Ad Valorem Taxes*	185,460,549	185,460,549	197,322,716	207,168,853	217,507,295	228,362,660
Millage Rate	5.6944	5.6944	5.5900	5.5900	5.5900	5.5900
Charges for Services	17,563,427	18,063,770	18,273,522	18,128,972	17,859,508	17,492,470
Sales Tax	22,748,164	23,486,429	25,694,911	26,627,254	27,593,278	28,639,253
Miscellaneous Revenues	3,473,030	3,692,515	3,334,606	3,102,308	3,292,340	3,342,399
Judgments, Fines & Forfeitures	2,314,623	2,159,576	2,175,709	2,256,031	2,303,859	2,353,654
Intergovernmental Revenues	1,774,145	1,791,350	1,479,063	1,438,348	1,454,434	1,470,937
Other Taxes	971,060	1,135,393	745,393	745,393	745,393	745,393
Transfers From Other Funds	2,712,746	2,709,746	4,863,363	2,491,456	29,866	
PY Fund Balance Sustainable				3,000,000	3,000,000	3,000,000
One-time revenue source	6,006,138	45,121	8,629,863	1,304,804		
TOTAL FUND REVENUES	243,023,882	238,544,449	262,519,146	266,263,420	273,785,973	285,406,765
<u>Expenditures:</u>						
Property Appraiser	8,532,112	8,858,101	8,624,780	9,161,689	9,445,730	9,765,207
Elections	3,913,463	4,130,318	5,483,025	4,222,289	4,541,752	5,371,656
Office of the Sheriff	53,919,213	51,437,136	53,772,752	57,109,485	57,961,708	59,444,045
Revenue (Tax Collector)	3,635,136	3,545,594	3,692,718	3,891,202	4,227,441	4,185,950
Judicial & Clerk	9,540,104	9,221,801	10,228,661	10,051,742	10,343,975	10,591,853
Subtotal Elected Office	79,540,028	77,192,950	81,801,936	84,436,407	86,520,606	89,358,711
Public Protection	60,990,383	62,188,452	63,876,129	65,819,512	69,821,124	73,876,341
Emergency Medical Services (p.11)	5,897,416	5,897,416	8,314,285	9,628,869	9,917,735	11,553,291
Sun Rail	95,588	76,450	86,500	3,178,775	3,181,599	3,184,473
CRA Payments**	6,060,056	5,907,128	6,785,251	7,124,514	7,480,739	7,854,776
County Council, County Manager, County Attorney	5,374,104	5,009,949	6,035,636	5,946,479	6,101,671	6,286,419
Finance, Business Services, Budget and Administrative	26,716,056	24,581,317	31,034,040	32,178,603	26,704,029	27,851,433
Community Services	15,007,186	15,146,701	15,347,703	15,345,808	15,710,913	16,096,436
Votran Operating Interfund Transfer (p.3)	11,901,612	11,901,612	11,703,615	12,410,742	13,106,970	13,285,436
Parks & Recreation/Coastal	16,089,600	15,439,214	16,345,471	16,613,505	17,327,787	17,229,898
Growth and Resource Management	5,349,606	5,226,392	5,768,198	5,451,453	5,628,067	5,742,987
Public Works	636,522	636,643	731,221	760,312	788,601	818,694
Interfund Transfers:						
Economic Development Interfund Transfer (p.7)	4,290,225	4,290,225	4,310,252	4,330,372	4,350,587	4,370,896
Interfund Transfers (debt svc, HI, & misc.)	125,500	100,000	326,407	100,000	100,000	100,000
Allocation to Emergency Reserves	0	0	2,284,502			
Subtotal Governmental Services	158,533,854	156,401,499	172,949,210	178,888,944	180,219,822	188,251,080

VOLUSIA COUNTY 5 YEAR FORECAST - JULY 2019

FUND: - General Fund

Millage Rate @ 5.5900

	FY2018-19 Budget	FY2018-19 Estimate	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Major Capital Improvement Plan						
Transfer 305 Fund-800mHz radio/backbone (p.112)	1,700,000	1,700,000				
Transfer 369 Fund-Sheriff CAD/RMS (p.122)	250,000	250,000	1,400,000	500,000	1,000,000	
Transfer 369 Fund-Sheriff E911 Technology (p.122)	500,000	500,000	500,000	200,000	2,576,227	1,374,059
Transfer 305 Fund-Fire Alarming System (p.112)						5,772,915
Transfer 309 Fund-Corrections Infrastructure (p.114)	600,000	600,000	2,868,000	456,070	3,469,318	650,000
Transfer 373 Fund-Medical Examiner facility (p.124)	1,900,000	1,900,000	3,000,000	1,782,000		
Subtotal Major Capital Improvement	4,950,000	4,950,000	7,768,000	2,938,070	7,045,545	7,796,974
TOTAL FUND EXPENDITURES	243,023,882	238,544,449	262,519,146	266,263,421	273,785,973	285,406,765
REVENUE LESS EXPENDITURES	0	0	0	0	0	0

*Fiscal year 2019-20 taxable property value per DR420.

* Fiscal years 2021-23 taxable property value increase is estimated at 5% per year throughout the forecast period.

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

	FY2018-19 Budget	FY2018-19 Estimate	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Category Summary						
Personnel Services	132,404,271	131,149,836	138,624,741	144,737,914	149,449,655	154,331,521
Operating Expenses	71,961,289	70,052,735	73,140,106	77,469,225	79,915,777	82,866,611
Capital Outlay	4,025,436	4,364,879	4,689,906	3,953,339	3,269,704	2,637,036
Capital Improvements	7,393,633	5,708,717	11,257,332	10,585,000	6,530,000	8,365,000
Interfund Transfers	27,239,253	27,268,282	32,522,559	29,517,943	34,620,837	37,206,597
Reserves - Emergency	20,478,868	20,478,868	22,763,370	22,763,370	22,763,370	22,763,370
Reserves	3,999,491	4,299,453	8,204,257	6,899,453	6,899,453	6,899,453
Total	267,502,241	263,322,770	291,202,271	295,926,244	303,448,796	315,069,589
Contingency Reserves - Council	223,114	223,114	223,114	223,114	223,114	223,114
Fuel Reserve	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	666,201	966,163	966,163	966,163	966,163	966,163
Reserve for Future Capital	0	9,934,667	1,304,804	0	0	0
Transitional Reserves	0	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Reserve for Commuter Rail (Phase II) Debt Service	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000
Emergency Reserve	20,478,868	20,478,868	22,763,370	22,763,370	22,763,370	22,763,370
Percentage	8.7%	8.7%	9.1%	8.8%	8.4%	8.1%
Total Reserves	24,478,359	37,312,988	30,967,627	29,662,823	29,662,823	29,662,823

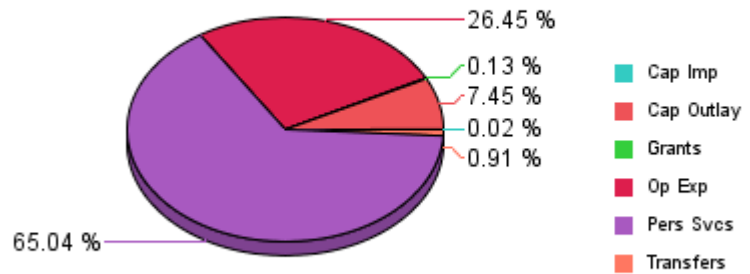
Municipal Service District Fund

Fiscal Year 2019-20 Expenses

Expenses	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	31,687,492	33,345,591
Operating Expenses	13,286,496	13,561,045
Reimbursements	0	0
Capital Outlay	3,351,730	3,820,041
Capital Improvements	0	8,500
Grants and Aids	54,367	67,950
Interfund Transfers	5,455,241	5,577,873
Total Operating Expense	53,835,326	56,381,000

Reserves	8,203,614	11,509,561
Total Expenses	62,038,940	67,890,561

Operating Expenses



Position History - FTE

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

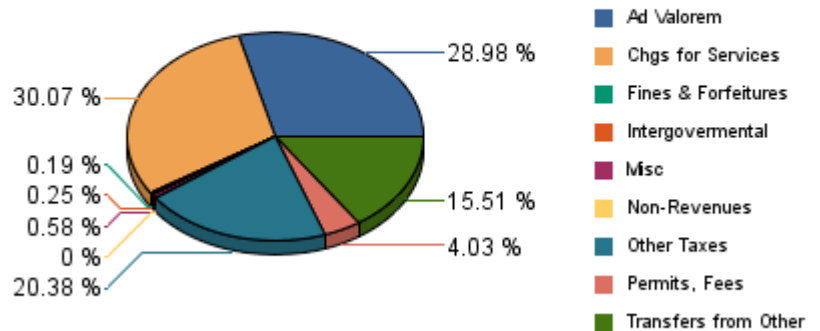
Reserve Summary

Emergencies Reserves	4,807,063
Loan Repayment Reserves	1,400,499
Revenue Stabilization	2,800,061
Special Programs Reserves	500,000
Transition Reserves	2,001,938

Fiscal Year 2019-20 Revenues

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

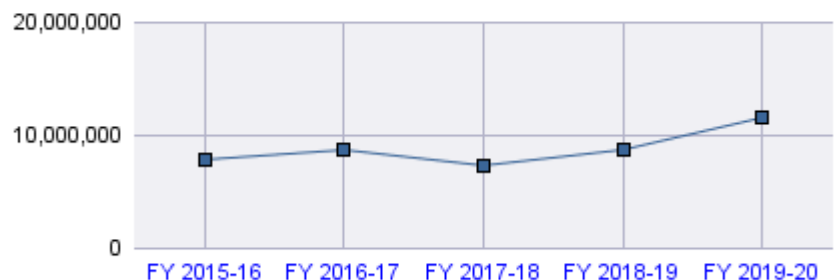
Operating Revenues



Millage Rate History

FY 2015-16	2.2399
FY 2016-17	2.2399
FY 2017-18	2.2399
FY 2018-19	2.2399
FY 2019-20	2.2399

Budgeted Fund Balance History



VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Services District

Millage Rate Flat @ 2.2399

	FY2018-19 Adopted	FY2018-19 Estimated	FY2019-20 Budget	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Revenues:						
Ad Valorem Taxes*	15,307,980	15,252,423	16,324,035	16,893,801	17,483,509	18,093,857
Millage Rate	2.2399	2.2399	2.2399	2.2399	2.2399	2.2399
Contracts-Sheriff	16,356,990	16,356,990	16,520,560	17,016,177	17,526,662	18,052,462
Utility Tax	7,761,885	8,289,393	8,289,393	8,372,287	8,456,010	8,540,570
Communications Tax	3,047,080	3,028,452	3,047,080	3,047,080	3,047,080	3,047,080
Sales Tax	7,740,091	7,740,091	8,254,275	8,625,717	9,013,875	9,374,430
Miscellaneous Revenues	1,021,319	1,272,654	1,616,868	1,143,425	1,161,780	1,177,640
Permit Fees, Special Assessments	2,091,516	2,264,805	2,272,691	2,377,861	2,488,192	2,603,942
Subtotal Operating Revenues	53,326,861	54,204,808	56,324,902	57,476,347	59,177,108	60,889,980
PY Fund Balance CIP & Debt	508,465		56,098			
TOTAL FUND REVENUES	53,835,326	54,204,808	56,381,000	57,476,347	59,177,108	60,889,980
Expenditures:						
Office of the Sheriff	19,768,855	19,645,808	21,419,948	22,153,253	22,672,368	23,273,204
Office of the Sheriff - Contracts	16,356,990	16,356,990	16,520,560	17,016,177	17,526,662	18,052,462
Office of Sheriff - Evidence Debt Service on \$7M (p.146)	455,241	444,683	466,207	468,220	465,778	470,752
Growth & Management	7,652,148	7,103,072	8,000,374	7,536,401	7,759,903	8,007,668
Parks & Recreation	1,641,960	1,641,960	1,710,270	1,781,461	1,838,540	1,897,660
Animal Control	1,553,596	1,615,490	1,703,943	1,990,084	1,857,010	1,872,936
Construction Engineering	564,416	489,186	565,323	587,701	605,571	625,160
Mosquito Control	300,000	300,000	300,000	300,000	300,000	300,000
Misc Dept	542,120	541,196	694,375	610,275	639,666	670,490
Transfer 103 Fund - Road Maintenance (p.98)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
TOTAL FUND EXPENDITURES	53,835,326	53,138,385	56,381,000	57,443,571	58,665,498	60,170,333
REVENUES LESS EXPENDITURES	0	1,066,423	0	32,776	511,610	719,647

*Fiscal year 2019-20 taxable property value increase is 7.4% over Post VAB fiscal year 2018-19 values.

*Fiscal years 2021-23 taxable property value increase is estimated at 3.5% per year throughout the forecast period.

*Cities receiving CRA funding: DeLand, Spring Hill

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Services District

Millage Rate Flat @ 2.2399

	FY2018-19 Adopted	FY2018-19 Estimated	FY2019-20 Budget	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Category Summary						
Personnel Services	31,687,492	31,312,500	33,345,591	34,495,969	35,561,457	36,699,753
Operating Expenses	13,286,496	12,749,439	13,561,045	13,488,915	13,882,334	14,287,908
Capital Outlay & Improvements	3,351,730	3,522,241	3,828,541	3,951,620	3,716,140	3,671,140
Interfund Transfers	5,455,241	5,500,762	5,577,873	5,468,220	5,465,778	5,470,752
Grants & Aids	50,000	50,000	50,000	20,000	20,000	20,000
CRA Payments*	4,367	3,443	17,950	18,848	19,790	20,779
Reserves	5,012,547	6,812,545	6,702,498	6,660,481	7,040,943	7,625,474
Emergency Reserves	3,191,067	4,753,114	4,807,063	4,881,856	5,013,004	5,148,120
Total by Category	62,038,940	64,704,044	67,890,561	68,985,908	70,719,446	72,943,927

Reserve for Transition	680,758	2,185,379	2,001,938	1,919,432	2,225,120	2,729,474
Reserve for Debt Service (3 yrs of Evid. Fac. Payments)	1,237,199	1,400,499	1,400,499	1,400,271	1,400,271	1,400,271
Revenue Stabilization Reserves - 7%	2,605,525	2,726,667	2,800,061	2,840,778	2,915,552	2,995,729
Reserves - Fuel	489,065	500,000	500,000	500,000	500,000	500,000
Emergency Reserves	3,191,067	4,753,114	4,807,063	4,881,856	5,013,004	5,148,120
Percentage	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Total Reserves	8,203,614	11,565,659	11,509,561	11,542,337	12,053,947	12,773,594

Fire Rescue District Fund

Fiscal Year 2019-20 Expenses

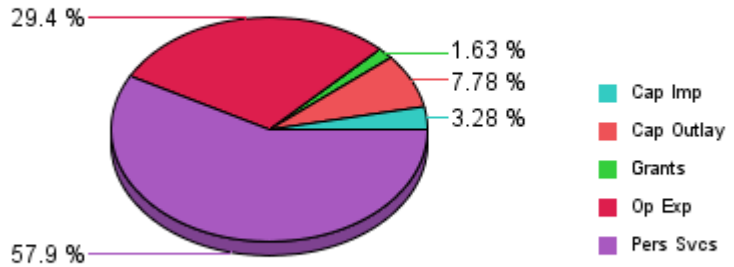
Expenses	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	18,263,318	19,425,089
Operating Expenses	8,325,578	9,894,987
Reimbursements	(35,219)	(30,147)
Capital Outlay	959,300	2,610,924
Capital Improvements	647,000	1,100,750
Grants and Aids	522,143	546,894
Interfund Transfers	0	0
Total Operating Expense	28,682,120	33,548,497

Reserves	9,400,658	10,503,287
Total Expenses	38,082,778	44,051,784

Major Capital Improvement >\$400,000

Construction of Station 22 - Carry Forward	500,000
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Operating Expenses



Position History - FTE

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

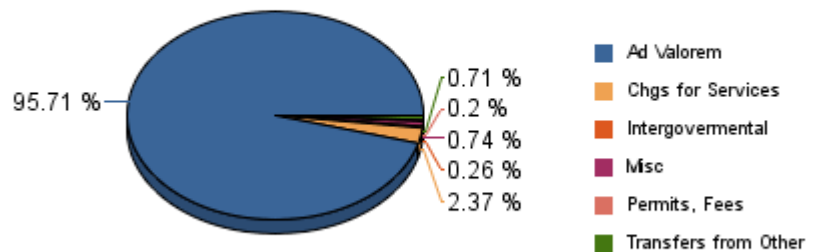
Reserve Summary

Emergencies Reserves	3,178,324
Equip Replacement Reserv	3,500,000
Future Capital Reserves	3,674,963
Grants-Match Reserves	150,000

Fiscal Year 2019-20 Revenues

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

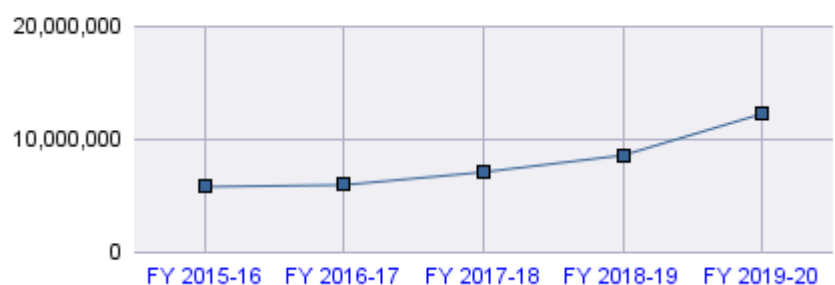
Operating Revenues



Millage Rate History

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

Budgeted Fund Balance History



VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 140- Fire Services

Millage Rate Flat @ 4.0815

	FY2018-19 Adopted	FY2018-19 Estimated	FY2019-20 Budget	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Revenues:						
Ad Valorem Taxes*	28,511,960	28,511,960	30,418,567	31,480,417	32,579,432	33,716,912
Millage Rate	4.0815	4.0815	4.0815	4.0815	4.0815	4.0815
Intergovernmental Revenues	80,400	82,040	83,040	83,040	83,040	83,040
Transport Services	290,000	240,000	250,000	250,000	250,000	250,000
Lake Helen Contract	364,395	364,395	422,654	437,447	452,758	468,605
Miscellaneous Revenue	259,655	342,016	608,983	385,150	387,473	389,819
Subtotal Operating Revenues	29,506,410	29,540,411	31,783,244	32,636,054	33,752,703	34,908,376
PY Fund Balance One-Time - Capital			1,765,253	1,192,849		
TOTAL FUND REVENUES	29,506,410	29,540,411	33,548,497	33,828,903	33,752,703	34,908,376
Expenditures:						
Personnel Services	18,263,318	17,910,543	18,669,646	19,271,156	19,831,326	20,444,403
Operating Expenses**	8,812,502	8,909,886	9,595,317	9,914,795	10,241,466	10,568,737
Service Demands-Personnel - 9FF	0	0	755,443	886,013	914,429	1,042,606
Service Demands-Operating & Fire Gear Replacement	0	0	816,417	64,439	130,138	133,450
Subtotal Operating Expenditures	27,075,820	26,820,429	29,836,823	30,136,403	31,117,359	32,189,196
% of total operating revenue	92%	91%	94%	92%	92%	92%
Capital Expenses						
Capital Outlay	959,300	474,076	2,610,924	205,000	151,400	1,407,200
Capital Improvements	647,000	450,859	1,100,750	3,487,500	90,000	553,287
Subtotal Capital Expenditures	1,606,300	924,935	3,711,674	3,692,500	241,400	1,960,487
TOTAL FUND EXPENDITURES	28,682,120	27,745,364	33,548,497	33,828,903	31,358,759	34,149,683
REVENUES LESS EXPENDITURES	824,290	1,795,047	0	0	2,393,944	758,693
Reserve for Grant Match	150,000	150,000	150,000	150,000	150,000	150,000
Reserve for Future Capital	1,600,017	4,467,899	3,674,963	2,397,029	3,679,511	4,090,774
Reserve for Equipment Replacement	4,700,000	4,700,000	3,500,000	3,500,000	4,500,000	4,500,000
Emergency Reserves (10%)	2,950,641	2,950,641	3,178,324	3,263,605	3,375,270	3,490,838
Total Reserves	9,400,658	12,268,540	10,503,287	9,310,634	11,704,781	12,231,612

*Fiscal Year 2019-20 taxable property value increase is 7.4% over Post VAB fiscal year 2018-19 values

*Fiscal years 2021-23 taxable property value increase is estimated at 3.5% throughout the forecast period

**City receiving CRA funding: Deland

Library Fund

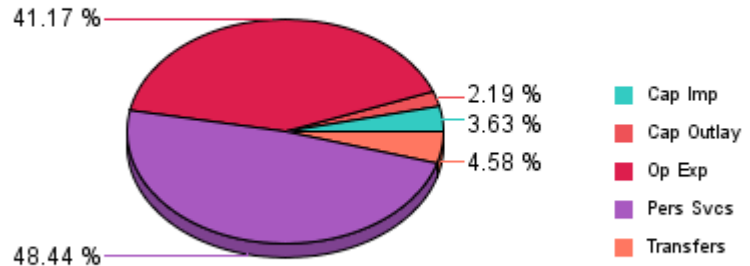
Fiscal Year 2019-20 Expenses

Expenses	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	10,680,543	10,582,776
Operating Expenses	7,580,061	8,993,079
Reimbursements	0	0
Capital Outlay	439,900	477,930
Capital Improvements	830,000	792,000
Grants and Aids	0	0
Interfund Transfers	0	1,000,000
Total Operating Expense	19,530,504	21,845,785

Reserves	5,425,989	5,846,695
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Total Expenses	24,956,493	27,692,480
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Operating Expenses



Position History - FTE

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

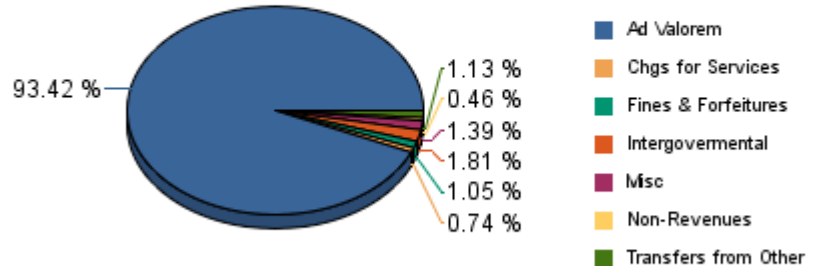
Reserve Summary

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

Fiscal Year 2019-20 Revenues

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

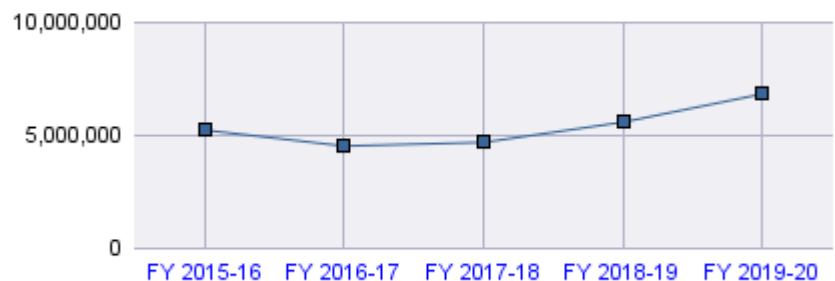
Operating Revenues



Millage Rate History

FY 2015-16	0.5520
FY 2016-17	0.5520
FY 2017-18	0.5520
FY 2018-19	0.5520
FY 2019-20	0.5520

Budgeted Fund Balance History



VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 104 - Library

Millage Rate Flat @ 0.5520

	FY2018-19 Adopted	FY2018-19 Estimated	FY2019-20 Budget	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Revenues:						
Ad Valorem Taxes*	18,018,053	17,946,785	19,485,678	20,457,962	21,478,860	22,550,803
Millage Rate	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520
State Aid to Library	455,014	455,014	376,694	376,694	376,694	376,694
Charges for Services	154,000	154,000	154,000	154,000	154,000	154,000
Fines and Forfeitures	250,000	220,000	220,000	220,000	220,000	220,000
Miscellaneous Revenues	263,241	526,417	526,323	290,636	290,636	290,636
Transfers from Library Endowment Fund	160,000	160,000	0	0	0	0
Library Contributions	75,000	75,000	95,500	95,500	95,500	95,500
Subtotal Operating Revenues	19,375,308	19,537,216	20,858,194	21,594,792	22,615,690	23,687,633
PY Fund Balance - CIP & OUTLAY	155,196		987,591			
TOTAL FUND REVENUES	19,530,504	19,537,216	21,845,785	21,594,792	22,615,690	23,687,633
Expenditures:						
Personnel Services	10,680,543	10,225,690	10,582,776	11,008,845	11,350,288	11,747,780
Operating Expenditures	7,580,061	7,793,985	8,993,079	8,572,222	8,849,858	9,141,085
Subtotal Operating Expenditures	18,260,604	18,019,675	19,575,855	19,581,067	20,200,146	20,888,865
Capital Outlay	439,900	252,957	477,930	472,406	147,400	147,400
Capital Improvements	830,000	977,387	792,000	610,000	225,000	165,000
Transfer to Library Capital Fund & Other (p.64)	0	40,668	1,000,000	931,319	2,043,145	2,486,369
TOTAL FUND EXPENDITURES	19,530,504	19,290,687	21,845,785	21,594,792	22,615,690	23,687,633
REVENUES LESS EXPENDITURES	0	246,529	0	0	0	0
Reserve for Future Capital	3,511,958	4,904,064	3,770,426	3,659,465	3,557,594	3,450,629
Emergency Reserves - 10%	1,914,031	1,930,222	2,076,269	2,149,929	2,252,019	2,359,213
Total Reserves	5,425,989	6,834,286	5,846,695	5,809,394	5,809,613	5,809,842

*Fiscal year 2019-20 taxable property value increase is 8.8% over Post VAB fiscal year 2018-19 values.

Fiscal years 2021-23 taxable property value increase is estimated at 5% per year throughout the forecast period.

East Volusia Mosquito Control Fund

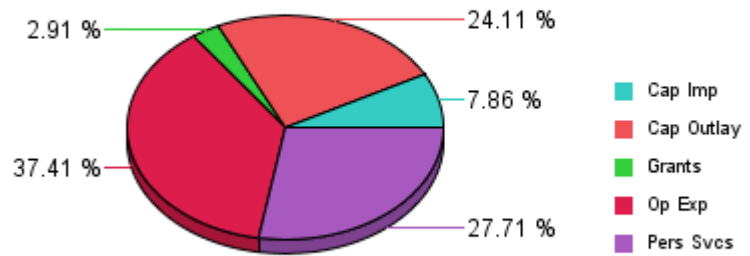
Fiscal Year 2019-20 Expenses

Expenses	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	1,766,242	1,761,979
Operating Expenses	2,849,855	2,678,549
Reimbursements	(300,000)	(300,000)
Capital Outlay	1,530,700	1,532,700
Capital Improvements	500,000	500,000
Grants and Aids	173,867	185,093
Interfund Transfers	0	0
Total Operating Expense	6,520,664	6,358,321

Reserves	1,281,830	4,168,155
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Total Expenses	7,802,494	10,526,476
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Operating Expenses



Position History - FTE

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

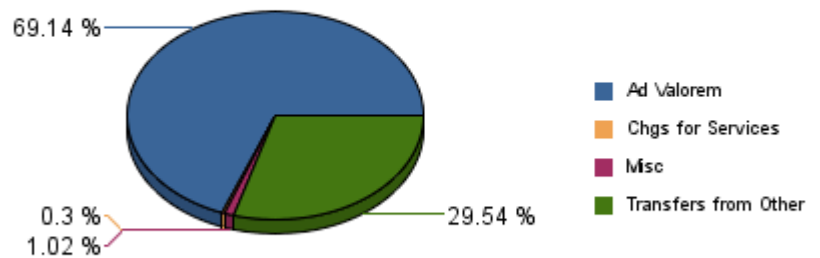
Reserve Summary

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

Fiscal Year 2019-20 Revenues

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

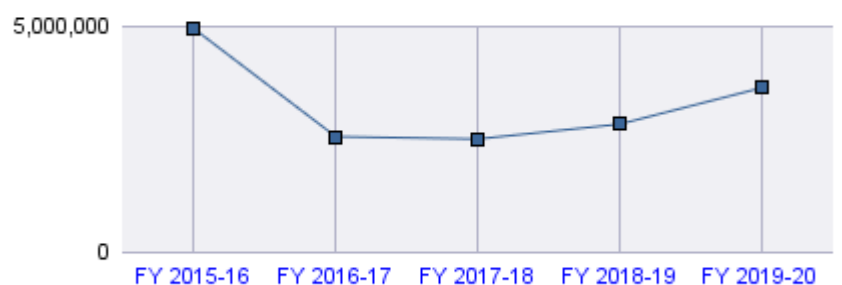
Operating Revenues



Millage Rate History

FY 2015-16	0.1880
FY 2016-17	0.1880
FY 2017-18	0.1880
FY 2018-19	0.1880
FY 2019-20	0.1880

Budgeted Fund Balance History



VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 105 - Mosquito Control

Millage Rate Flat @ 0.1880

	FY2018-19 Adopted	FY2018-19 Estimated	FY2019-20 Budget	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Revenues:						
Ad Valorem Taxes*	4,421,402	4,421,402	4,762,130	4,975,886	5,199,261	5,432,687
Millage Rate	0.1880	0.1880	0.1880	0.1880	0.1880	0.1880
Charges for Services	26,000	26,000	21,000	21,000	21,000	21,000
Miscellaneous Revenues (Rent, Sales, Interest, etc)	520,500	506,000	104,405	70,000	70,000	70,000
Subtotal Operating Revenues	4,967,902	4,953,402	4,887,535	5,066,886	5,290,261	5,523,687
PY Fund Balance One-Time Capital	1,552,762					
Interfund Transfers from PW Facility Fund 365	0	0	2,000,000	0	0	0
TOTAL FUND REVENUES	6,520,664	4,953,402	6,887,535	5,066,886	5,290,261	5,523,687
Expenditures:						
Personnel Services	1,766,242	1,579,846	1,761,979	1,832,275	1,888,274	1,952,396
Operating Expenditures	2,549,855	2,447,042	2,378,549	2,732,575	2,788,058	2,845,509
CRA Payments**	173,867	172,373	185,093	192,797	202,437	212,558
Subtotal Operating Expenditures	4,489,964	4,199,261	4,325,621	4,757,647	4,878,769	5,010,463
% of total operating revenue	90%	85%	89%	94%	92%	91%
Capital Outlay	1,530,700	130,700	1,532,700	62,500	70,000	102,000
Capital Improvements	500,000	0	500,000	0	0	0
TOTAL FUND EXPENDITURES	6,520,664	4,329,961	6,358,321	4,820,147	4,948,769	5,112,463
REVENUES LESS EXPENDITURES	0	623,441	529,214	246,739	341,492	411,224
Reserve for Future Capital	0	2,357,111	2,915,774	3,077,517	3,323,602	3,631,108
Reserve for Equip Replacement	685,040	685,040	664,262	730,688	803,757	884,133
Reserve for Fuel	100,000	100,000	100,000	100,000	100,000	100,000
Emergency Reserves @ 10%	496,790	496,790	488,119	506,689	529,026	552,369
Total Reserves	1,281,830	3,638,941	4,168,155	4,414,894	4,756,386	5,167,610

*Fiscal year 2019-20 taxable property value increase is 8.2% over Post VAB fiscal year 2018-19 values.

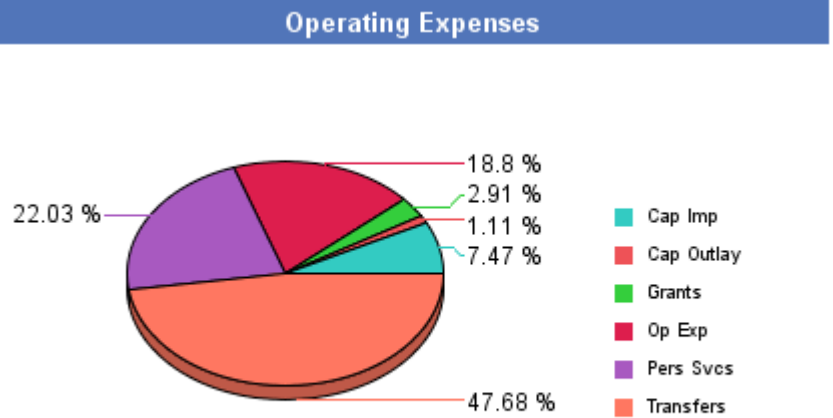
*Fiscal years 2021-23 taxable property value increase is estimated at 4.5% per year throughout the forecast period.

**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

Ponce De Leon Inlet and Port District Fund

Fiscal Year 2019-20 Expenses

Expenses	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	1,140,293	1,076,771
Operating Expenses	822,965	918,757
Capital Outlay	32,000	54,500
Capital Improvements	1,390,000	365,000
Grants and Aids	121,689	142,238
Interfund Transfers	347,471	2,330,655
Total Operating Expense	3,854,418	4,887,921



Reserves	1,957,472	2,191,144
Total Expenses	5,811,890	7,079,065

Position History - FTE

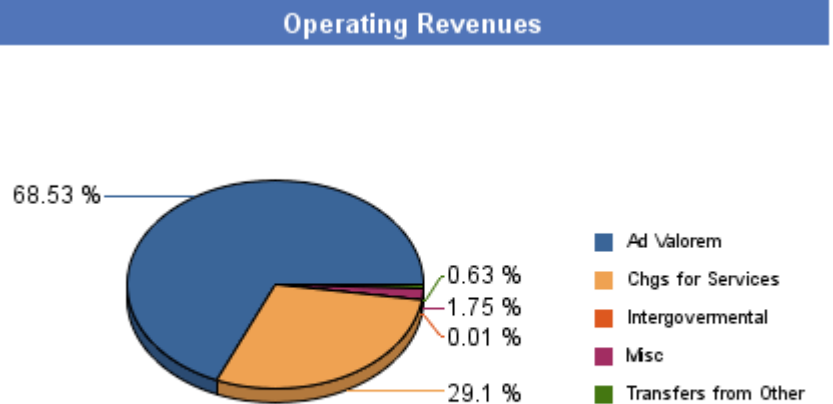
FY 2015-16	14
FY 2016-17	16
FY 2017-18	17
FY 2018-19	17
FY 2019-20	17

Reserve Summary

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

Fiscal Year 2019-20 Revenues

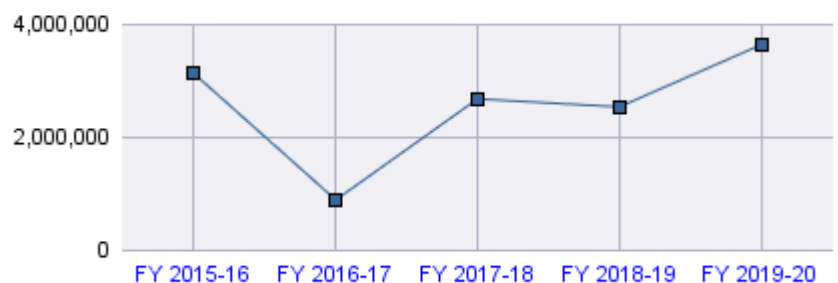
Operating Revenues	FY 2018-19 Adopted	FY 2019-20 Budget
Ad Valorem	2,186,905	2,355,280
Chgs for Services	1,050,130	1,000,000
Intergovernmental	175	175
Misc	35,350	60,000
Transfers from Other	0	21,550
Subtotal Revenues	3,272,560	3,437,005
Fund Balance	2,539,330	3,642,060
Total Revenues	5,811,890	7,079,065



Millage Rate History

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

Budgeted Fund Balance History



VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 114 - Ponce De Leon Inlet and Port District
Millage Rate Flat at 0.0929

	FY2018-19 Adopted	FY2018-19 Estimated	FY2019-20 Budget	FY2020-21 Forecast	FY2021-22 Forecast	FY2022-23 Forecast
Revenues:						
Ad Valorem Taxes *	2,186,905	2,186,905	2,355,280	2,460,907	2,571,288	2,686,636
Millage Rate	0.0929	0.0929	0.0929	0.0929	0.0929	0.0929
Park Fees	1,050,130	1,000,000	1,000,000	1,010,000	1,020,100	1,030,301
Miscellaneous	35,525	60,175	81,725	60,175	60,175	60,175
Subtotal Operating Revenues	3,272,560	3,247,080	3,437,005	3,531,082	3,651,563	3,777,112
PY Fund Balance One-time Capital	581,858		1,450,916			
TOTAL FUND REVENUES	3,854,418	3,247,080	4,887,921	3,531,082	3,651,563	3,777,112
Expenditures:						
Personnel Services	1,140,293	1,025,171	1,076,771	1,119,951	1,154,616	1,194,822
Operating Expenditures	822,965	751,960	918,757	942,442	964,987	988,370
CRA Payments **	86,689	85,961	92,238	95,975	100,280	104,779
Partnership Program Grants	35,000	35,000	50,000	51,000	52,020	53,060
Capital Outlay	32,000	48,876	54,500	9,500	9,500	9,500
Total Operating Expenditures	2,116,947	1,946,968	2,192,266	2,218,868	2,281,403	2,350,531
% of total operating revenue	65%	60%	64%	63%	62%	62%
Capital Improvement Program:						
Reef Staging Area	475,000	0	0	0	0	0
Marine Habitat / Artificial Fishing Reefs	150,000	150,000	0	0	0	0
Reef Deployment	150,000	150,000	200,000	200,000	200,000	200,000
Inlet Channel Dredging USACE	150,000	158,080	0	0	0	0
Marine Industrial Site Improvements	65,000	0	65,000	0	0	0
North Jetty Repair	150,000	26,129	0	0	0	0
Smyrna Dunes Park Utilities	150,000	150,000	0	0	0	0
Smyrna Dunes Park & Lighthouse Point Resurfacing	100,000	0	100,000	0	0	0
Transfer 313 Fund - Beach Capital (p.56)	347,471	347,471	2,330,655	750,000	750,000	750,000
Total Capital Improvement	1,737,471	981,680	2,695,655	950,000	950,000	950,000
TOTAL FUND EXPENDITURES	3,854,418	2,928,648	4,887,921	3,168,868	3,231,403	3,300,531
REVENUES LESS EXPENDITURES	0	318,432	(0)	362,214	420,160	476,581

Reserve for Future Capital	1,630,216	3,317,352	1,847,444	2,200,250	2,608,362	3,072,388
Emergency Reserves @ 10%	327,256	324,708	343,700	353,108	365,156	377,711
Total Reserves	1,957,472	3,642,060	2,191,144	2,553,358	2,973,518	3,450,099

*Fiscal year 2019-20 taxable property value increase is 8.3% over Post VAB fiscal year 2018-19 values.

Fiscal years 2021-23 taxable property value increase is estimated at 4.5% per year throughout the forecast period.

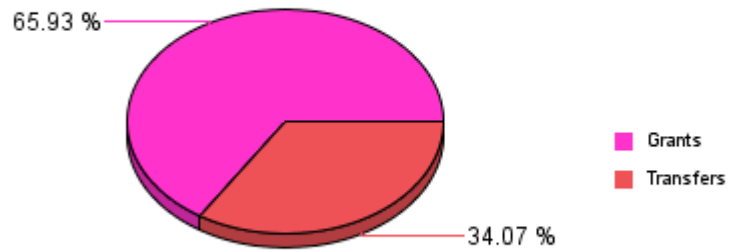
**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange and South Daytona.

Volusia ECHO Fund

Fiscal Year 2019-20 Expenses

Expenses	FY 2018-19 Budget	FY 2019-20 Budget
Operating Expenses	0	0
Capital Improvements	0	0
Grants and Aids	11,235,518	2,708,886
Interfund Transfers	1,800,000	1,400,000
Total Operating Expense	13,035,518	4,108,886

Operating Expenses

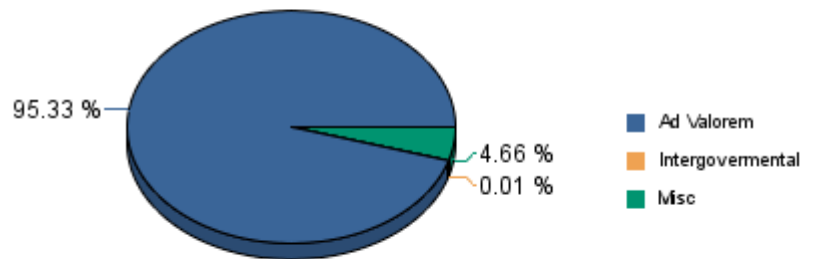


Reserves	150,000	16,211,057
Total Expenses	13,185,518	20,319,943

Fiscal Year 2018-19 Revenues

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

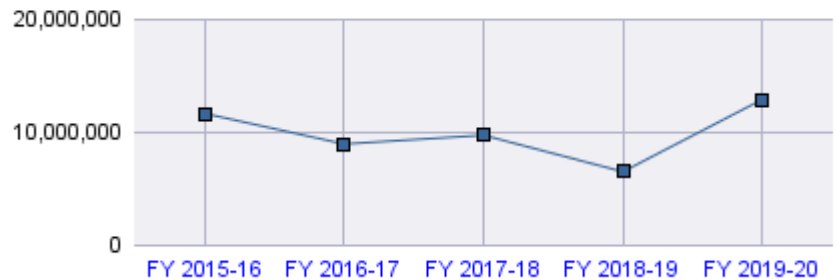
Operating Revenues



Millage Rate History

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

Budgeted Fund Balance History



VOLUSIA COUNTY FORECAST
FUND: 160 - Volusia ECHO
Millage Rate Flat @ voter-approved 0.2000

	FY2018-19 Adopted	FY 2018-19 Estimated	FY 2019-20 Budget	FY 2020-21 Forecast
Revenues:				
Ad Valorem Taxes*	6,528,792	6,528,792	7,060,435	7,397,812
Millage Rate	0.2000	0.2000	0.2000	0.2000
Payment in Lieu of Taxes	700	700	700	700
Miscellaneous Revenue	153,000	345,000	345,000	345,000
Subtotal Operating Revenues	6,682,492	6,874,492	7,406,135	7,743,512
PY Fund Balance - Operating	6,503,026	1,672,108	400,000	
TOTAL FUND REVENUES	13,185,518	8,546,600	7,806,135	7,743,512
Expenditures:				
CRA Payments**	192,151	189,233	206,552	209,376
Transfer 328 Fund-Trails Construction/Maintenance (p.118)	484,557	484,555	484,977	489,661
Transfer 328 Fund-Trails Debt Service (p.118)	515,443	515,445	515,023	510,339
Transfer to Parks Capital Projects Fund	800,000	400,000	400,000	0
ECHO Programs Carry Forward FY13-14 thru FY18-19	11,043,367	6,957,367	0	0
Available Grant Funding FY19-20 and FY20-21	0	0	2,500,000	2,500,000
TOTAL FUND EXPENDITURES	13,185,518	8,546,600	4,106,552	3,709,376
REVENUES LESS EXPENDITURES	0	0	3,699,583	4,034,136
Reserve for Contingency	150,000	150,000	150,000	150,000
Reserve for Future Capital Projects		12,763,708	16,061,057	20,100,238
Total Reserves	150,000	12,913,708	16,211,057	20,250,238

*Fiscal year 2019-20 taxable property value increase is 8.8% over Post VAB fiscal year 2018-19 values.

*Fiscal year 2020-21 taxable property value increase is estimated at 5% per year throughout the forecast period.

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, Ormond Beach, Port Orange and South Daytona.

Volusia Forever Fund

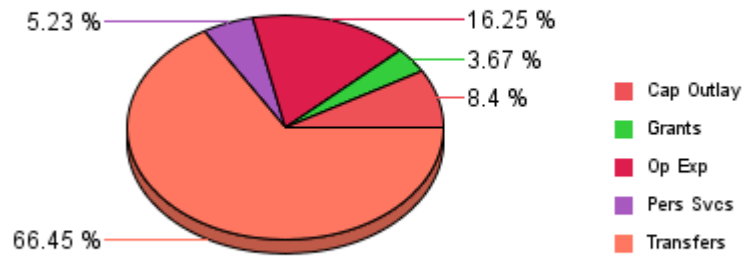
Fiscal Year 2019-20 Expenses

Expenses	FY 2018-19 Adopted	FY 2019-20 Budget
Personnel Services	134,102	137,004
Operating Expenses	1,075,038	425,652
Reimbursements	0	0
Capital Outlay	67,700	220,000
Capital Improvements	0	0
Grants and Aids	528,440	96,039
Interfund Transfers	1,537,898	1,740,056
Total Operating Expense	3,343,178	2,618,751

Reserves	11,158,212	12,618,117
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Total Expenses	14,501,390	15,236,868
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Operating Expenses



Position History - FTE

FY 2015-16	3
FY 2016-17	2
FY 2017-18	2
FY 2018-19	2
FY 2019-20	2

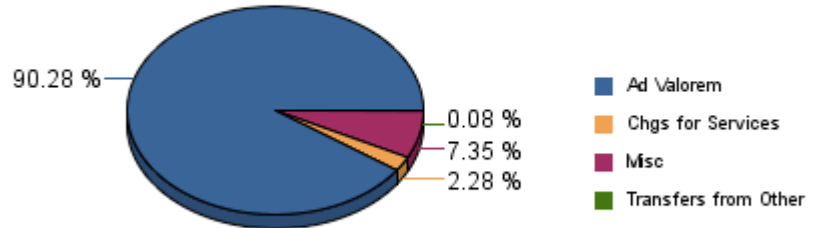
Reserve Summary

Maint & Operations Reserv	12,618,117
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Fiscal Year 2019-20 Revenues

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

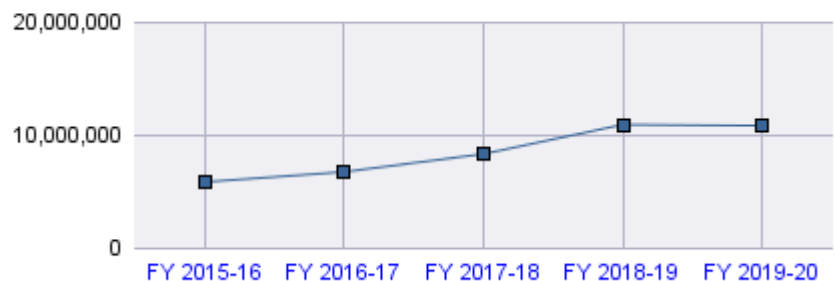
Operating Revenues



Millage Rate History

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

Budgeted Fund Balance History



VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 161 - Volusia Forever

Revenues:	FY2018-19 Adopted	FY2018-19 Estimated	FY2019-20 Budget	FY2020-21 Forecast
Ad Valorem Taxes*	3,237,354	3,242,302	3,952,545	4,309,226
Millage Rate	0.0963	0.0963	0.1122	0.1165
Land Management Fees	100,000	100,000	100,000	100,000
Miscellaneous Revenue	216,687	327,793	325,462	326,943
Subtotal Operating Revenues	3,554,041	3,670,095	4,378,007	4,736,169
PY Fund Balance - Operating				
TOTAL FUND REVENUES	3,554,041	3,670,095	4,378,007	4,736,169
Expenditures:				
Land Management:				
Personnel Services	134,102	138,979	137,004	142,448
Operating Expenditures**	1,075,038	604,381	521,691	541,190
Capital Outlay	67,700	67,700	220,000	0
Total Operating Expenditures	1,276,840	811,060	878,695	683,638
% of total operating revenue	36%	22%	20%	14%
Deep Creek - interfund loan payment	1,537,898	1,537,898	1,740,056	2,091,418
TOTAL FUND EXPENDITURES	2,814,738	2,348,958	2,618,751	2,775,056
REVENUES LESS EXPENDITURES	739,303	1,321,137	1,759,256	1,961,113
Reserve for Land Management	10,602,707	9,774,916	11,534,172	13,495,285
Reserve for Forever land purchases	445,198	445,198	445,198	445,198
Reserve for Barberville Mitigation Tract	638,747	638,747	638,747	638,747
Total Reserves	11,686,652	10,858,861	12,618,117	14,579,230

* Total millage not to exceed 0.2 mills, per referendum; Forever millage is net of millage for Debt Service (see Fund 262)

*Fiscal year 2019-20 taxable property value increase is 8.8% over Post VAB fiscal year 2018-19 values.

Millage Rates

County of Volusia
Fiscal Year 2019-20 Setting of TRIM Rate
July 16, 2019

Countywide Funds	Taxable Value FY2018-19	Adopted 2018-19 Millage	Taxable Value FY2019-20	Proposed 2019-20 Millage	Budget Rate Variance
General	\$33,925,975,035	5.6944	\$36,695,497,248	5.6944	0.0000
Library	\$33,925,975,035	0.5520	\$36,695,497,248	0.5520	0.0000
Volusia Forever*	\$33,925,998,896	0.0994	\$36,695,497,248	0.1122	0.0128
Volusia Echo**	\$33,925,998,896	0.2000	\$36,695,497,248	0.2000	0.0000
Subtotal Countywide Funds		6.5458		6.5586	0.0128
Countywide Voted Debt					
Volusia Forever - Voted Debt*	\$33,925,998,896	0.1006	\$36,695,497,248	0.0878	-0.0128
Total Countywide Funds		6.6464		6.6464	0.0000
Special Taxing Districts					
East Volusia Mosquito Control District	\$24,431,528,755	0.1880	\$26,319,424,807	0.1880	0.0000
Ponce De Leon Port Authority	\$24,431,575,737	0.0929	\$26,319,517,100	0.0929	0.0000
Municipal Service District	\$7,098,056,939	2.2399	\$7,570,573,538	2.2399	0.0000
Silver Sands-Bethune Beach MSD	\$954,194,414	0.0150	\$1,017,935,368	0.0150	0.0000
Fire Rescue Services District	\$7,256,308,898	4.0815	\$7,742,906,843	4.0815	0.0000

*voter approved up to 0.20000 mills

**voter approved up to 0.2 mills