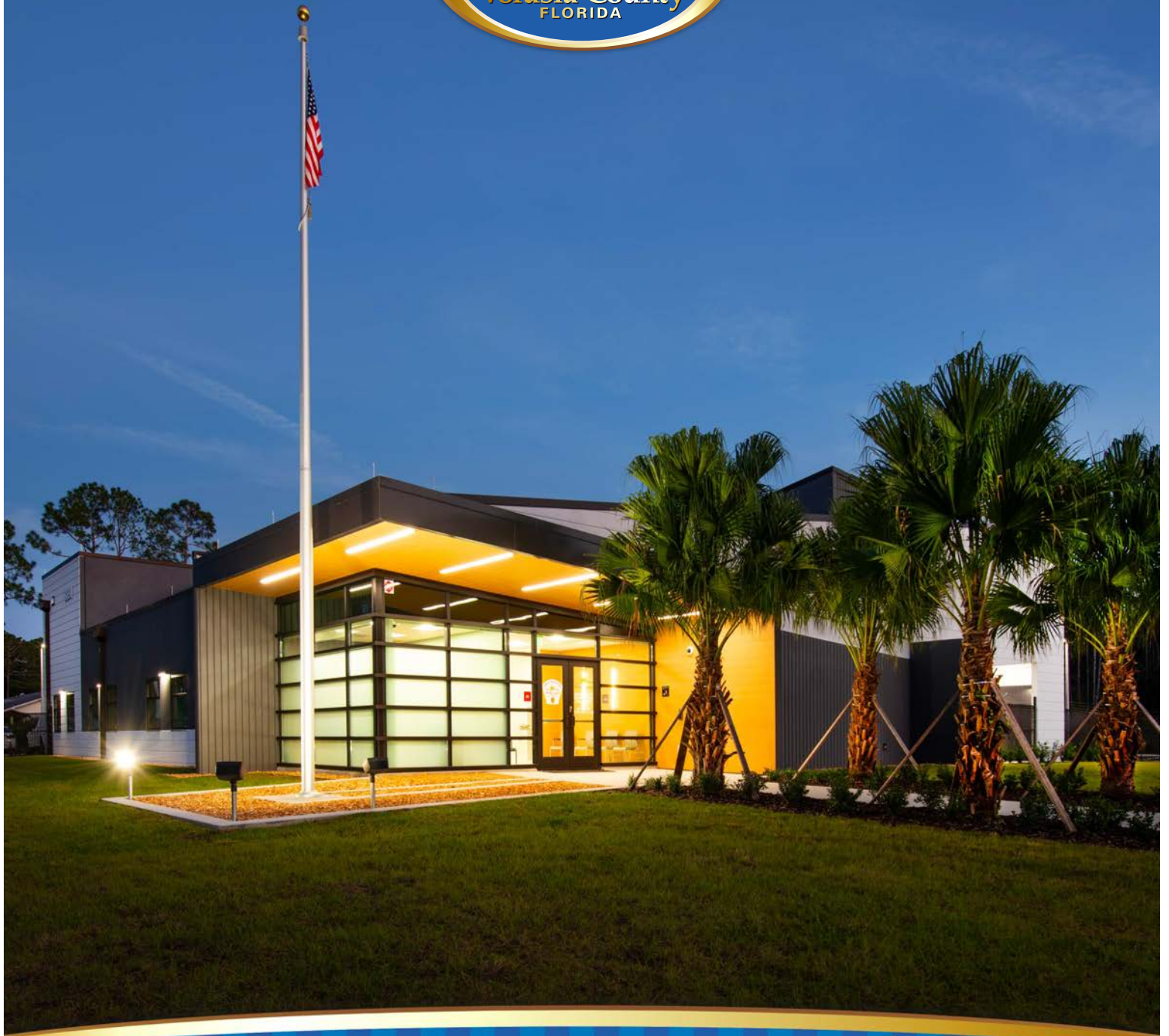


COUNTY OF VOLUSIA, FLORIDA



ADOPTED BUDGET  
FISCAL YEAR 2024-25

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# **ADOPTED BUDGET FISCAL YEAR 2024-25**



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COUNTY CHAIR



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DISTRICT 1



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## **ACKNOWLEDGMENTS**

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

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Our gratitude for the creative and technical contributions in preparing the cover for this document goes to the Community Information Division.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Volusia  
Florida**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

**Executive Director**

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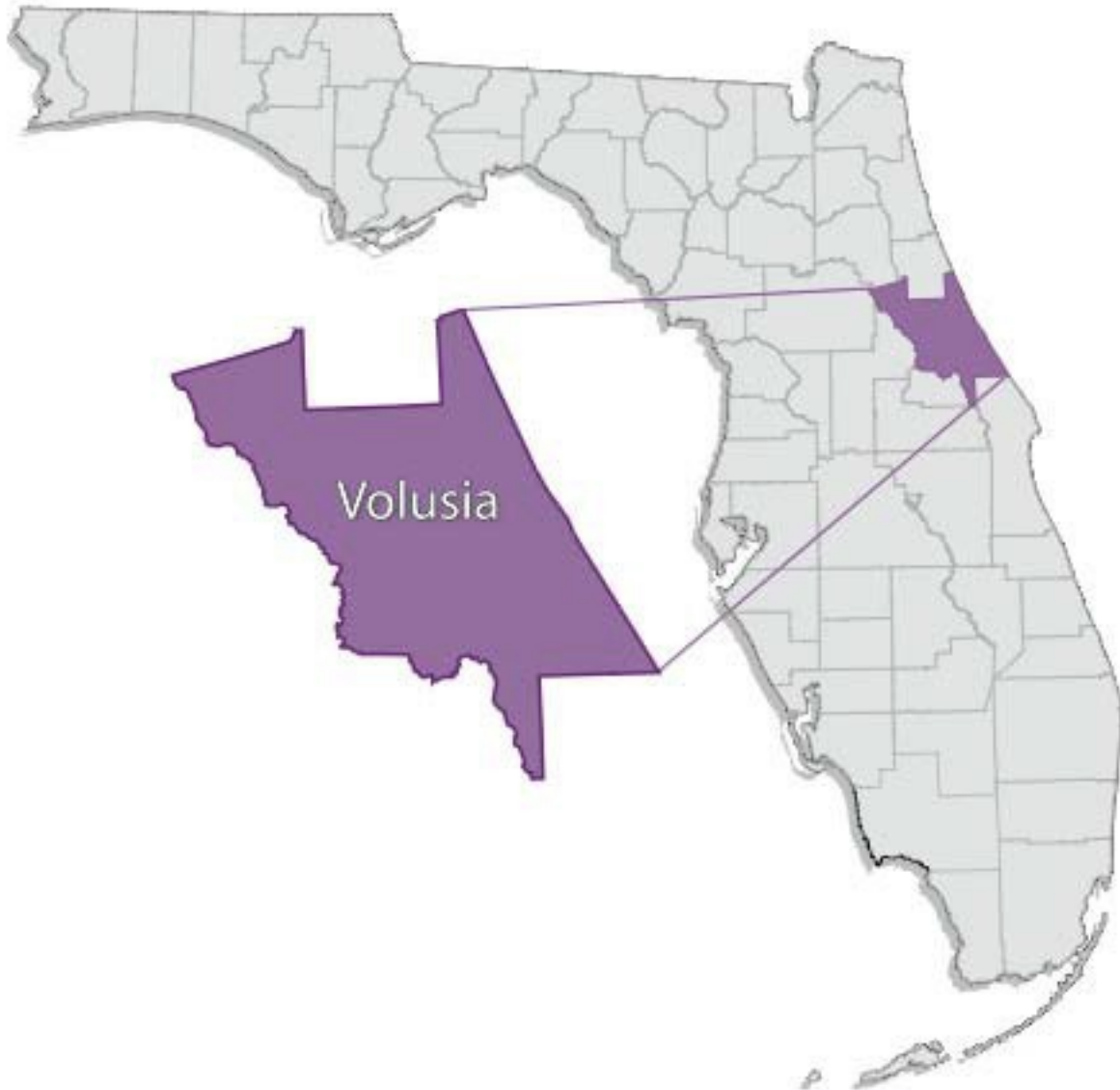
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# VOLUSIA COUNTY, FLORIDA

## AN INTRODUCTION



# VOLUSIA COUNTY OVERVIEW

## Volusia County Overview

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

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

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

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

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

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

Florida Trend’s list of the 350 biggest companies in Florida includes four Volusia County firms: NASCAR, Brown & Brown, International Speedway Corp. and Consolidated-Tomoka Land Co. TopBuild Corp., representing the assets and operations of the former Masco Installation and Other Services businesses with combined 2014 revenue of \$1.5 billion, became an independent, publicly-traded company on June 30, 2015. The defense arm of Sparta, the largest producer of sonobuoys in the world is based here in Volusia County. Teledyne Oil and Gas, the world leader in subsea electrical and fiber optic interconnect systems for offshore oil and gas, defense, oceanographic and telecommunication applications is based in Daytona Beach. Boston Whaler, Edgewater Power Boats and Everglades Boats are all based in Edgewater. Raydon, one of the

world's leading developers of simulation training products and solutions is headquartered in Port Orange. Medtronic, a global healthcare products company, some of the world's leading parachute manufacturers are located in DeLand.

Our institutions of higher learning -- Embry-Riddle Aeronautical University, Stetson University, Bethune-Cookman University, Daytona State College and the University of Central Florida -- have a national reputation for excellence.

Volusia County is about an hour's drive north of Disney World and the Kennedy Space Center. It's also within a few hours' drive of other major Florida communities, such as Tampa (139 miles), Miami (253 miles), or Jacksonville (89 miles).

Volusia County consists of 1,207 square miles. Elevation begins at sea level and rises to a high elevation of 110 feet.

# Volusia County Government Organization Chart





## COUNTY COUNCIL MEMBERS/CONSTITUTIONAL OFFICERS/APPOINTED OFFICIALS

---

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## EXECUTIVE MANAGEMENT

---

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## STRATEGIC PLANNING AND GOAL SETTING

### Dynamic Master Planning

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

### What a Dynamic Master Plan Does

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

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

## Pathway to the Future – The Vision and the Mission

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

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

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

## Volusia’s– Goals & Strategies

### Goal #1: Create a More Efficient Regulatory Framework

#### Operational Strategies

- a. Continue to examine and propose alternative regulatory approaches.
- b. Minimize regulatory hurdles and costs for businesses and residents where appropriate.
- c. Articulate and publish the business impact/cost of new or revised ordinances.
- d. Provide resources to citizens to help them navigate regulatory processes.
- e. Conduct presentations or round-table discussions with business and industry leaders/associations.
- f. Explore the delegation of decision-making authority to streamline decision making for residents and businesses.
- g. Provide a supportive regulatory environment for the private development of workforce housing.

### Goal #2: Increase the Efficiency and Effectiveness of Government Operations, Particularly Public Safety and Economic Development Related Functions

#### Operational Strategies

- a. Continue to explore and implement cost recovery operational model where appropriate.
- b. Review fees for service on a rotating schedule to ensure they are updated routinely to cover the cost of service.
- c. Continue to explore, purchase, and implement technology that increases efficiency or transparency.
- d. Explore alternative revenue streams to off-set costs associated with public safety, economic development, and other government functions.
- e. Continue to evaluate emergency medical response strategies to improve medical outcomes.
- f. Continue to identify where county services or practices are duplicating those of another agency and then determine the need to continue the service or practice.
- g. Continue to study the operational efficiency of internal support functions (e.g., fleet, facilities, etc.).
- h. Focus on staff retention to improve efficiency and continuity of operations.

### Goal #3: Develop and Implement a Plan for Expanded Recreation and Sports Tourism Services

#### Operational Strategies

- a. Support the completion of the Fairgrounds and Trails Master Plans.
- b. Preserve and manage environmental lands, beaches, parks, and historical assets to high standards.
- c. Improve and expand trails, water access, and recreational amenities through the ECHO Direct County Expenditure Plan.
- d. Develop sports facilities that can serve as economic impact drivers by serving local, state, and national tournaments.
- e. Continue to expand and promote new programs for county residents at the Ocean Center.
- f. Protect, promote, and enhance the tree cover and native landscapes on both public and private lands including scenic highways.
- g. Explore sponsorship opportunities to offset operational costs of recreational assets.



#### **Goal #4: Continue and Enhance Fiscal Stewardship**

##### **Operational Strategies**

- a. Develop public-private and governmental partnerships to offset capital improvement and operational costs.
- b. Continue to explore and implement consolidation, outsourcing or reorganization of services where and when appropriate.
- c. Proactively cure and prevent deferred capital maintenance through the allocation of resources, sound financial policies, and forward-looking budget practices.
- d. Utilize a five-year budgeting process using realistic forecasts and growth assumptions.
- e. Continue to use accountability and transparency dashboards to demonstrate efficiency to the public.
- f. Seek out state and federal appropriations and funding.
- g. Continue strategic investments in the infrastructure and lands owned by the airport to facilitate increased business activity.

#### **Goal #5: Foster and Support a Solution-Oriented Culture**

##### **Operational Strategies**

- a. Continue to improve customer service experience through employee training and web-based services.
- b. Recognize and reward employee service and accomplishments.
- c. Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on the most important issues.
- d. Continue to make government nimbler and more adaptive to change without sacrificing protections that safeguard the public trust.
- e. Support professional development and training opportunities to expand the knowledge and expertise of staff.

## Volusia County Responsibilities

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

### Services

#### For all Volusia County Residents

Affordable Housing Programs	Mental Health & Substance Abuse Treatment Services
Airport (DBIA)	Mosquito Control (east side full service)
Beach Management	Parking Garage
Boat Ramps & Coastal Reef Management	Parks & Trails (including regional interfaces)
Civic Center (Ocean Center)	Pretrial Services (alternative to jail detention for adults)
Clerk of the Court (all court records)	Property Assessment & Relief
Economic Development	Public Health (including disease control/prevention)
Elections	Public Safety Radio System
Emergency 911 Telephone System	Road, Bridge, Sidewalk Maintenances & Replacement
Emergency Management	Solid Waste Management (including landfill & recycling)
Environmental Education & Outreach	Sustainability Planning
Environmental Management Planning	Tag & Title Services (titling & registering vehicles, mobile homes, vessels)
Flood Mitigation	Tax Collection
Growth Management Planning	Traffic Engineering & Control
Homeland Security Initiatives	Transit System (Votran, SunRail)
Human Services for Children & Low Income Families	Transportation Planning
Jail (adult secure detention for crimes)	Veterans' Services
Judicial (criminal, civil & juvenile court operations)	
Land Management for Conservation	
Legal Records for Property	
Library Services	
Medical Examiner (death investigation)	

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

Animal Care & Control	Mosquito Control (west side contracts, MSD funds)
Building & Land Use Code Enforcement	Sheriff Services (including search & rescue)
Building Permits & Inspections	Surface Water & Stormwater Management
Environmental Permitting	Water Utility Services
Fire Pensions	Wastewater Treatment
Land Use & Zoning	

## FINANCIAL FORECASTING

One tool that Volusia County utilizes in preparation for and throughout the annual budget process is the five-year financial forecast. The annual five-year forecast document includes all revenues and expenses for 46 different funds across the organization. The forecast displays the current fiscal year's budget and estimates while also proceeding to forecast the next four fiscal years. This multi-year forecasting approach helps the County Council and senior management to identify current and future financial conditions including revenue and expenditure trends that can have a short or long-term influence on County policy, service levels, and strategic goals and plans.

Volusia County, like many other local governments, uses strategic planning to help realize its short and long-term vision by setting goals and objectives in a systematic and incremental way. The five-year financial forecast is a tool that is necessary to annually align with those goals and plans as they are updated. Simply put, a financial forecast document allows for decision makers and stakeholders alike to take a look at what is going on today, where the organization wants to be tomorrow and which steps will be needed to arrive at that destination.

In Volusia County, the forecast document is an integral part of the annual budget process. It serves as an effective tool for improved and informed decision making in maintaining fiscal discipline and delivering essential services to all members of the community. One of the most important uses of the financial forecast is to help illustrate to all stakeholders the effect proposed millage rates and associated tax levies will have on the level of services provided to the community. Another important feature of the five-year financial forecast is that it is able to demonstrate the current iteration of the county's five-year capital program. As Volusia County utilizes a "pay-as-you-go" system of financing capital projects, the forecast allows stakeholders to visualize when individual capital projects are slated and how those projects impact the near-term and long-term financial health of the organization. These fund forecasts also allow for the establishment of a baseline for measuring the long-term effects of decisions, to test the economic effects of best-case and worst-case scenarios, and to establish a baseline projection of future cash flows and fund balances.

Listed below is a link to the Volusia County Five-Year Financial Forecast from FY 2023-24 through FY 2027-28. To view the most current budget information please see the succeeding sections of this budget document.

<https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/budget-information.stml>

## CAPITAL PLANNING

Capital planning is an essential part of any government's strategic plan which assists governments and their stakeholders in ascertaining projects to be implemented, determining financing, and developing a project timeline. A well-organized and annually updated capital program ensures efficient execution of capital projects with associated scarce resources. By looking beyond year-to-year budgeting, and projecting what, where, when, and how capital investments should be made, capital programming enables public bodies to maintain an effective level of service to the present and future populations.

A Capital Improvement Plan (CIP) contains all the individual capital projects slated for local government. The plan provides a working blueprint for sustaining and improving the community's infrastructures. It coordinates strategic planning, financial capacity, and physical development. A CIP has two parts – a capital budget and a capital program. The capital budget is the upcoming year's spending plan for capital items. The capital program is a plan for capital expenditures that extends typically five years. The Volusia County capital program consists of the upcoming budget year plus four forecasted fiscal years.

A capital improvement program has many benefits that result from its systemic approach to planning and financing public agency projects. Some of the benefits include focusing attention on community goals and needs, encouraging a more efficient allocation of resources, and fostering a sound and stable financial program. In addition, capital planning policies and procedures can strengthen a governments borrowing position by demonstrating sound fiscal management and showing the local government's commitment to maximizing the benefit to the public within its resource constraints.

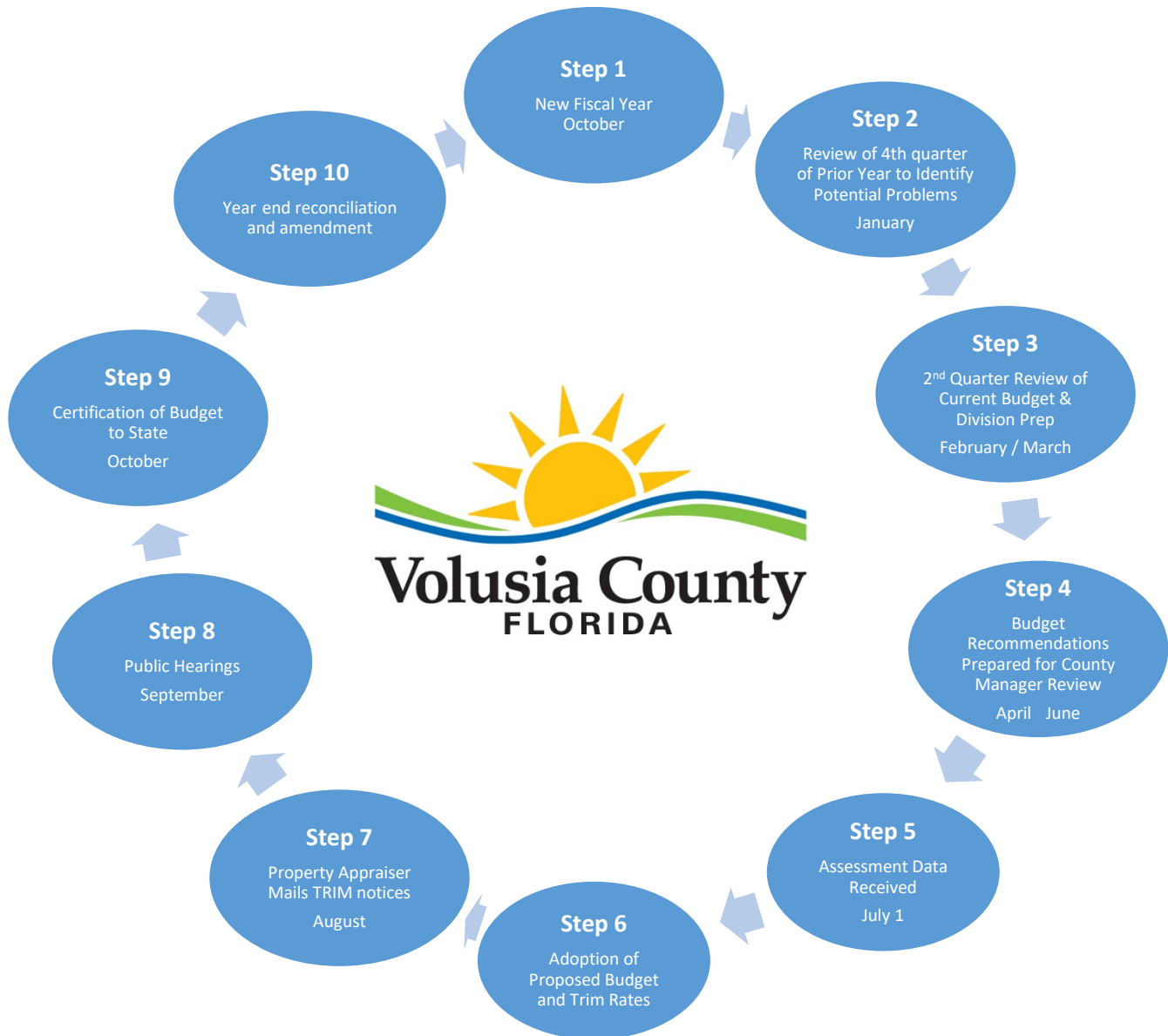
In Volusia County, the capital planning process commences annually with the preparation of the five-year financial forecasts. Each year the five-year financial forecasts are created for more than thirty funds to illustrate the current financial position of each fund. Included within the forecasts is the five-year capital budget and improvement plan.

There are a number of funding options available for financing a capital program which include: bond programs and other debt, direct pay-as-you-go methods, state and federal grants, impact and other user fees, and even public-private partnership alternatives. Through recent years, at the will of the County Council, the organization has moved away from debt financing towards a more pay-as-you-go style of capital program financing in order to maximize capital expenditures, while maintaining its financial flexibility. This financing approach allows the county to have additional financial capacity available should the need for debt arise.

Listed below is a link to the Volusia County Five-Year Capital Improvement Program from FY 2023-24 through FY 2027-28. Included in this document are capital improvement plans presented by department from across the organization.

<https://www.volusia.org/services/financial-and-administrative-services/management-and-budget>

## BUDGET PREPARATION, ADOPTION AND AMENDMENT



### Budget Amendments:

If the County Manager certifies available or projected revenues in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(f). Copies of the proposed budget amendment will be made available for public inspection. The budget amendment and accompanying resolution will be docketed on the Council Agenda for consideration by County Council. Interested persons will be given an opportunity to be heard on the proposed budget amendment resolution during its consideration by County Council.

## FINANCIAL POLICIES

### ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Chief Financial Officer (CFO) is responsible for providing all County financial services. These services include financial accounting and reporting, payroll, accounts payable disbursements, cash and investment management, debt management, budgeting, procurement, risk management, and special financial and policy analyses for County Management.

Volusia County uses a computerized financial accounting system that incorporates a system of internal accounting controls. Such controls have been designed and are continually re-evaluated to provide reasonable, but not absolute, assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition.
2. The reliability of financial records for preparing financial statements and monitoring accountability for assets.

The concept of reasonable assurance recognizes that:

1. The cost of control should not exceed the benefits likely to be derived.
2. The evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework and are believed to adequately safeguard and provide reasonable assurance of proper recording of financial transactions.

The County's governmental accounting and financial reporting are conducted consistent with Generally Accepted Account Principles (GAAP). "Basis of Accounting" refers to the specific time at which revenues and expenditures are recognized in accounts and reported in financial statements. The governmental funds use the modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when obligation to pay is incurred. Proprietary funds use an accrual basis of accounting similar to that used by a private business. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

Budget records for proprietary fund types and similar trust funds are maintained on the modified accrual basis, while the accounting records are maintained on the accrual basis of accounting. The difference in basis of accounting results in timing variances between budget and financial reporting for some transactions in these fund types. Capital asset purchases are budgeted in the year of purchase, but the financial statements report the expense related to these assets as depreciation over the useful life of the assets. Principal payments on long-term debt are budgeted as annual expenses, but are reported as a liability reduction in the financial statements. In the budget, pension expense is based on the required contribution rate, however, in the financial statements these contributions are split between expense and reduction of the net pension liability. Certain expenses paid for in advance are reported as prepaid amounts in the financial statements, while the cash outlay for these items is budgeted entirely in the year of purchase. Finally, two items are reported on the annual financial statements of the proprietary fund types that are omitted from the budget, including changes in compensated absences liability and changes in postemployment benefits other than pension liability.

In all funds budgeted, the unrealized change in the market value of investments and bad expenses are not budgeted for, yet are a factor in determining fund balance revenues available for appropriation.

The budget is enacted by the County Council after public participation. Although budgets are legally controlled at the fund level, management control of the operating budget is additionally maintained at the Department/Division level.

## GENERAL BUDGET PROCEDURE

1. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Volusia County Council at the fund level.
2. The budgeted expenditures and reserves for each fund, including reserves for contingencies, will equal the sum of the projected fund balance at the beginning of the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year.
3. The operating budget will reflect programmatic performance measures for each Division; actual performance will be compared periodically to estimated targets.
4. The Management and Budget Division will prepare an analysis of financial condition at the end of the second, third and fourth quarters of the fiscal year.
5. The Management and Budget Division will annually update the Five-Year Capital Improvement Program.
6. If the County Manager certifies there are available projected revenues for appropriation in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(f).
7. The transfer of appropriations up to and including \$25,000 among Activities within a Division will require only the Division Director's or his or her designee's approval as long as the transfer is not between funds. Transfers over \$25,000 will require the approval of the Department Director or designee. Transfers of any amount between Divisions within a Department will require the approval of the Department Director. Transfers of any amount between two Departments will require the approval of both Department Directors, or the County Manager or designee. Transfer of appropriations from reserves will require approval of the Chief Financial Officer. Transfers of any amount between funds will require County Council approval. The County Attorney will have the same transfer authority as a Department Director for its respective budget.
8. Internal Service Funds may be established to account for the provision of goods and services by one Division to other Divisions on a break-even cost reimbursement basis when the establishment of such funds will attain greater economy, efficiency, and effectiveness in the acquisition and distribution of common goods or services utilized by several or all Divisions.
9. Appropriations in the various user Divisions will constitute an indirect budget ceiling on the Internal Service Fund Activities. Appropriations in Internal Service Funds may be increased with County Manager approval based on increases in the indirect budget ceiling of user Divisions.
10. It will be the intent of all Internal Service Funds to break even, but in the event a profit or loss should occur, it can be disposed of by crediting or charging the billed Divisions in accordance with their usage. Actual or projected retained earnings may also be used to lower internal service charges in the ensuing fiscal year, rather than crediting Division expenditures in the prior fiscal year. This will apply to all Internal Service Funds, with the exception of the Insurance Management and Group Insurance funds.

## REVENUE PROCEDURES

1. Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
  - a. a minimum of 95% of the projected taxable value of current assessments,
  - b. a minimum of 95% of the projected taxable value from new construction, and
  - c. current millage rates, unless otherwise specified.
2. The use of sales tax revenues will be limited to the General, Ocean Center, and Municipal Service District Funds, unless required for debt service by bond indenture agreements or as directed by County Council. The allocation of sales tax revenue between countywide purposes and Municipal Service District purposes will be in accordance with provisions of Florida Statutes 218.64 and direction of the County Council.
3. The use of state revenue sharing monies will be limited to the General and County Transportation Trust funds, unless required for debt service by bond indenture agreements.
4. The use of gas tax revenue sharing monies will be limited to the County Transportation Trust fund. Gas tax revenues are used in the following manner:

<b>5th and 6th Cent (Constitutional Fuel Tax)</b>	<b>Maintenance</b>
<b>7th Cent (County Fuel Tax)</b>	<b>Operation and Maintenance</b>
<b>9th Cent County Voted (9th Cent Fuel Tax)</b>	<b>50% Resurfacing, 50% Construction</b>
<b>6-Cent Local Option Gas Tax * (1-6 Cents Local Option Fuel Tax)</b>	<b>Operations and Maintenance Construction of County major arterial and collector roads within the cities</b>
<b>Additional 5-Cent Local Option Gas Tax * (1-5 Cents Local Option Fuel Tax)</b>	<b>Transportation Expenditures to meet the Capital Improvement Element of the Comprehensive Plan</b>

- \* The Volusia County Council authorizes both the 5-cent and 6-cent local option gas taxes to be distributed between the County and participating municipalities according to formulas agreed to by interlocal agreement. The County receives 57.238% of revenue distributions, and the municipalities' share 42.762%. There are fixed percentages for cities based on the lane miles of each municipality.

Both distributions are updated annually and must be filed with the State Department of Revenue by October 1 of each year. The current agreement allows for automatic annual adjustments for the municipalities' percentages as defined in the current agreement for five years beginning with fiscal year 2021-22. After August 31, 2026, the distribution proportion proceeds of the participating municipalities shall automatically adjust annually based on the ratio of lane miles of public roads maintained by all participating municipalities.

5. Utility tax revenues are allocated for the unincorporated areas of the County as follows:
  - a. a minimum of \$750,000 for road operation and maintenance or construction,
  - b. the balance of revenues to be used for any lawful unincorporated area purpose.
6. The use of revenues pledged to bond holders will conform in every respect to bond covenants which commit those revenues.



## APPROPRIATION PROCEDURES

1. Fund appropriations by the County Council will be allocated to Divisions, Activities, and line item object codes as deemed appropriate by the County Manager to facilitate managerial control and reporting of financial operations.
2. Divisions are encouraged to prepare their budget requests at levels necessary to provide adequate services to the community. When possible, program expansions should be offset by reductions in other programs that have proven marginal.
3. Emphasis in planning for the delivery of County services will center on the development of goals and performance objectives that lead to end results or service levels to be accomplished. Divisions are asked to give careful attention to the identification of specific performance objectives and service levels and to relate budget requests to those objectives.
4. The budget request for County Divisions will include itemized lists of all necessary capital equipment, and replacement of inadequate capital equipment.
5. Each year County staff will prepare a Five-Year Capital Improvement Program document; this document will identify public facilities and infrastructure that eliminate existing deficiencies, replace inadequate facilities, and meet the needs caused by new growth.
6. The annual budget will include sufficient appropriations to fund capital projects for the first year of the Five-Year Capital Improvement Program. Any project approved for funding will have an adequate budget for operation and maintenance, or the County Manager will request that the County Council re-examine the established service level for this service.
7. Every appropriation (except an appropriation for capital projects and federal, state and local grants) will lapse at the close of the fiscal year to the extent that it has not been carried forward. Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned. The purpose of any appropriation will be deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation unless re-appropriated by the County Council.
8. Debt service millage will be anticipated at levels that will generate sufficient revenue to make all required payments.
9. Countywide revenues will be allocated to services that provide a countywide benefit.
10. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "appropriated fund balance" in the budget of the following fiscal year.

## RESERVE PROCEDURES

**Goal:** It is the goal of the County of Volusia to systematically build Emergency Reserves for future fiscal years until the total of such reserves are a minimum of 5% and a maximum of 10% of budgeted current revenues on an annual basis in all tax supported operating funds.

1. Beginning with FY 1999-00, ad valorem taxes received in excess of the 95% collection rate are placed in an Emergency Reserve account until a minimum 5% or a maximum 10% “reserve” position is achieved.
2. To the extent that other funds become available, (i.e. current revenues, expenditure savings, or fund balance) they may be added to the Emergency Reserve to achieve the 5%-10% “reserve” position as quickly as possible.
3. The County Council must approve all transfer of funds once they are placed in an Emergency Reserve account. Recommendations for the use of Emergency Reserves will be through the County Manager’s recommended budget that is presented to the County Council in July of each year.
4. Recommendations by the County Manager for the use of these funds at other times will be to address emergencies resulting from disasters to the extent that other revenues are not available for emergency expenditures.
5. The Emergency Reserve for future fiscal years is not intended to function as a second contingency fund to address unfunded expenditures or over-expenditures related to the normal provision of County services.
6. If funds are transferred from the Emergency Reserves as part of the annual budget process, or for unbudgeted emergencies during the fiscal year, and the transfer results in an Emergency Reserve of less than 5%, to the extent possible, they will be replaced during the following fiscal year.
7. The County Council and/or County Manager may impose this reserve policy for non-tax supported funds, as deemed appropriate.
8. Transfers from non-emergency reserve categories must be approved by the County Chief Financial Officer.

# DEBT MANAGEMENT PROCEDURES

## Overview

The County will take a planned approach to acquiring and managing debt. It is understood that the legal, economic, financial, and market conditions associated with the issuance of debt are dynamic and changing. Consequently, the decision to issue debt is best made on a case-by-case basis and only after careful and timely analysis and evaluation of relevant factors. Some of the factors that will be considered include, but are not limited, to the following:

- Legal constraints on debt capacity and various financing alternatives.
- The urgency of the capital requirements to be met and the economic costs of delays.
- Willingness and financial ability of the taxpayers to pay for the capital improvements.
- Determination as to whether to employ a “pay as you acquire” versus a “pay as you use” approach.
- Proper balance between internal and external financing.
- Current interest rates and other market considerations.
- The financial condition of the County.
- The types, availability and stability of revenues to be pledged for repayment of the debt.
- Type of debt to be issued.
- The nature of the projects to be financed (i.e., approved schedule of improvements, non-recurring improvements, etc.)

## Procedure

The County will only issue debt for constructing or acquiring new or significantly renovating existing capital improvements. Cash surpluses, to the extent available and appropriable, should be used to finance scheduled capital improvements. Debt will not be issued to fund ongoing operations. The constraints and restrictions listed below provide the framework in which debt will be issued:

1. The County will at all times manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
2. Revenue sources will only be pledged for debt when legally available. In those situations where the revenue sources have previously been used for general operating expenditures, they will only be pledged for debt when other sufficient revenue sources are available to replace them.
3. Capital improvements not related to enterprise fund operations (e.g., roads, parks, public buildings, etc.) may be financed by debt to be repaid from available, pledgeable revenue sources (including ad valorem taxes).
4. Capital improvements related to enterprise fund operations (e.g., airport, water and wastewater systems, refuse disposal systems, etc.), if financed by debt, should be repaid solely from user fees and charges generated from the respective enterprise fund operation.
5. All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event to exceed thirty years.
6. The County shall not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
7. The County will market its debt through the use of competitive bid whenever deemed feasible, cost effective and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
8. Credit enhancements (insurance, letters of credit, etc.) will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.

9. In order to maintain a stable debt service burden, the County will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.
10. The County will ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with appropriate laws, rules, regulations and covenants associated with outstanding debt.
11. The County should consider coordinating with other local government entities to the fullest extent possible, so as to minimize the overlapping debt burden to its citizens.
12. The County will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized.

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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.

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

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 2025, the rate should begin to fall closer to the 2% 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 2022 -2028						
2022	2023	2024	2025	2026	2027	2028
7.9%	4.1%	2.9%	2.0%	2.1%	2.1%	2.1%

*Source: International Monetary Fund (IMF) World Economic Outlook Database (April 2024)*

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.

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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.

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.





## County Manager

**JEFFREY BROWER**  
COUNTY CHAIR

**TROY KENT**  
VICE CHAIR, DISTRICT 4

**JAKE JOHANSSON**  
AT-LARGE

**DON DEMPSEY**  
DISTRICT 1

**MATT REINHART**  
DISTRICT 2

**DANNY ROBINS**  
DISTRICT 3

**DAVID SANTIAGO**  
DISTRICT 5

**GEORGE RECKTENWALD**  
COUNTY MANAGER

July 16, 2024

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

It is my pleasure to present our proposed budget for the 2024-25 fiscal year. This financial plan reflects our ongoing dedication to responsible spending, key priorities, and community prosperity. The budget is broken down as follows:

1. Operating budget: \$1,322,153,507 This covers the daily functions of our county departments. The operating budget also includes the reserve balances from all operating funds which totals \$377,062,493.
2. Non-operating budget: \$257,428,775 Allocated for capital projects and other crucial investments. The non-operating budget is funded almost exclusively through transfers from the operating budget.

Our budget isn't just numbers – it's a roadmap for our county's future. We've crafted it through a meticulous year-long process, considering:

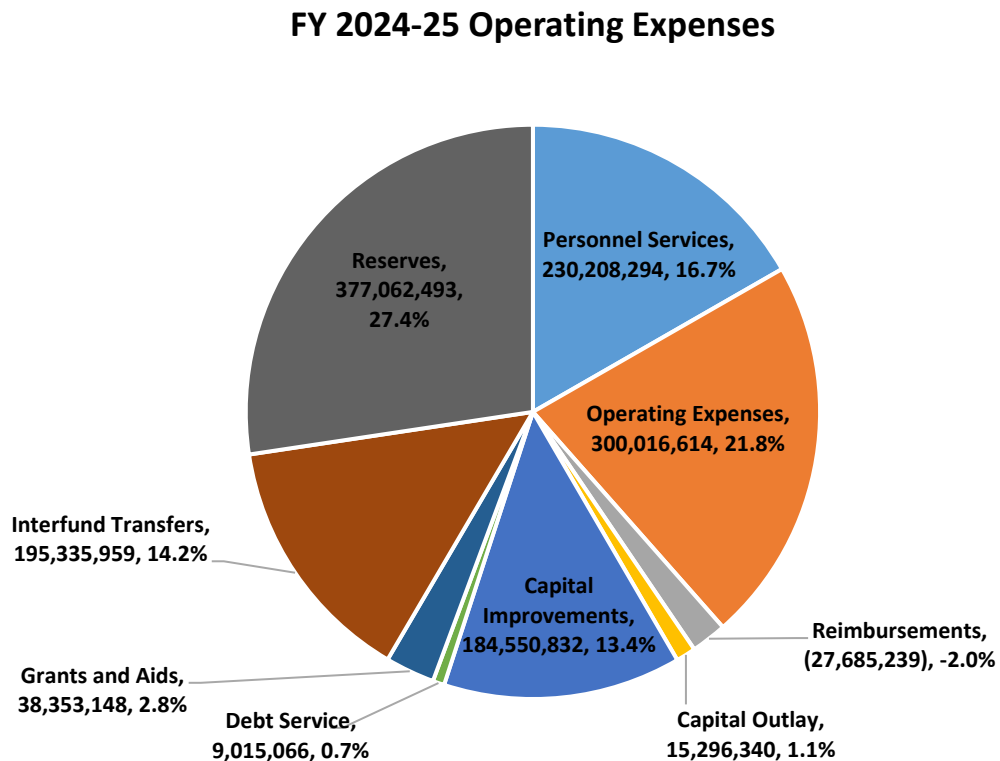
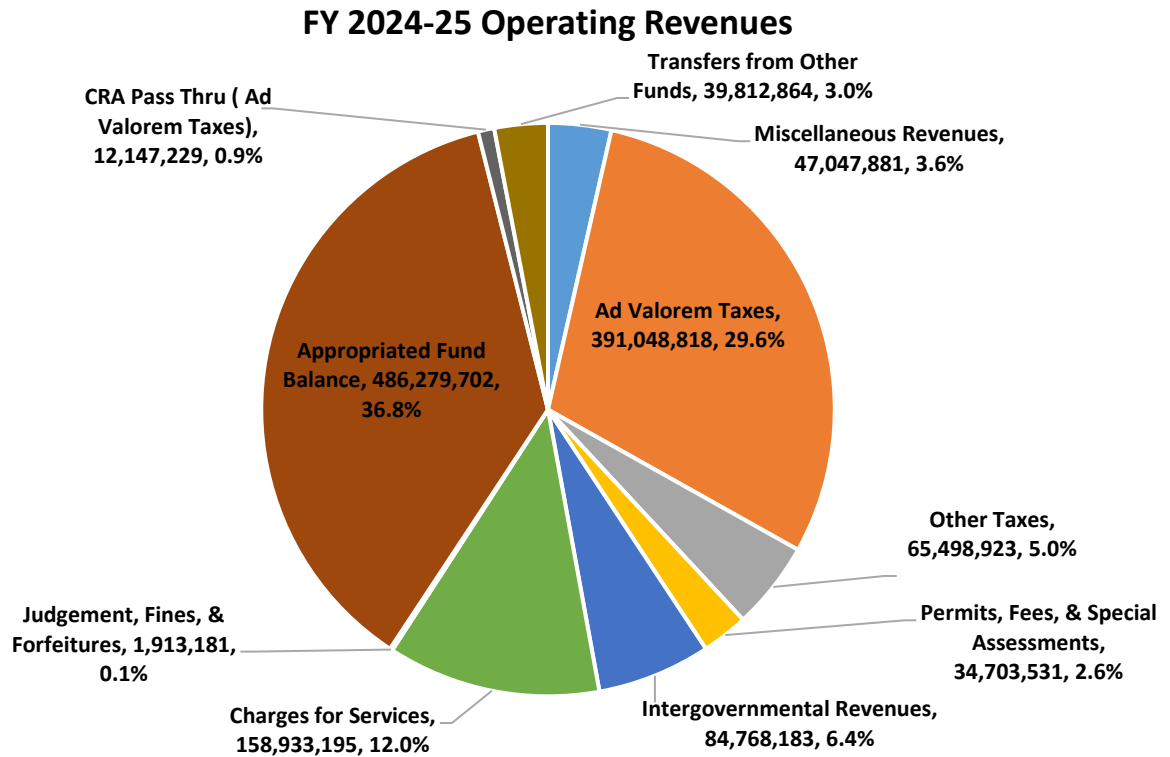
- Financial projections
- State and federal legislative impacts
- Property value assessments
- Alignment with County Council's objectives

Working closely with our constitutional offices, my team and I have developed a budget that aims to:

- Deliver efficient services
- Continue to promote economic growth
- Recruit & retain talented employees
- Continue to upgrade essential infrastructure
- Elevate the quality of life for every Volusia County resident

This budget embodies our commitment to you and the future of our community. It's designed to make Volusia County an even better place to live, work, and thrive. The following pages of this budget message will give you a summary of our budget request as well as key information used in during budget formulation.

**Operating Revenues and Expenses by Category**



### **County Government Budgeting**

County budgeting in Florida follows specific statutory requirements. These laws mandate that counties incorporate unspent balances from previous years as revenue in the upcoming budget, while ensuring a balanced budget with equal revenues and expenditures.

The total operating revenue for the upcoming fiscal year is projected at \$1,322,153,507, of which \$486,279,702 [36.8%] comes from appropriated fund balance, or savings from prior years. On the expenditure side, budgeted reserves across all operating funds amount to \$377,062,493, representing 28.5% of the total operating budget.

The \$109,217,209 difference between these figures indicates the planned use of prior year savings, primarily for capital projects. This use of one-time money is a common practice in county budgeting when used for one-time expenditures.

It's important to note that the total budget amount often exceeds actual expected spending due to the required carry-forward of prior year savings and related budgeting of reserves. Furthermore, property taxes are not the sole source of funding. In fact, current ad valorem taxes and those collected for Community Redevelopment Agencies (CRAs) account for \$403,196,047, or just 30.5% of the total operating revenue budget.

The county maintains reserves for two primary purposes: emergency funds and savings for pay-as-you-go capital projects. This practice explains why the entire budgeted amount is not spent each year, as these savings must be included as both revenue (when brought forward) and expenditures (as reserves) to maintain the budget balance.

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

Understanding local government budgets can be complex, particularly when distinguishing between operating and non-operating components. The operating budget encompasses ongoing service provision costs for county residents, while the non-operating budget typically covers major capital improvements and internal services.

It's crucial to recognize that in Volusia County, a significant portion of the non-operating budget is funded through transfers from the operating budget. Consequently, combining these into a single budget figure would lead to an overstatement of total expenditures.

Another key point is that Volusia County's operating budget includes numerous funds that neither levy nor utilize property taxes. Examples include the Daytona Beach International Airport, Ocean Center, Solid Waste, and Water and Sewer Utilities.

For the fiscal year 2024-25, the operating budget shows a 10.7% increase compared to the previous year. This growth is partly attributed to personnel costs, which have risen by 5.8%. This increase accounts for wage adjustments, higher health insurance costs, state-mandated retirement rate increases, and additional staffing requirements.

Despite inflationary pressures and growing service demands, the county has managed to keep increases in operating expenses relatively modest across all funds for fiscal year 2024-25, with an 8.8% increase. The increase in operating includes the 102% or \$3.3 million increase for assuming responsibility of the

Sunrail system for a partial year. The cost of Sunrail will increase again in fiscal year 2025-26 when we are fiscally responsible for a full year of funding. Notably, reserves have seen a slight decrease of 2.2%.

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

The annual budget process involves calculating a rolled back millage rate, as mandated by statute. This rate is determined by dividing the previous year's property tax revenues by the adjusted current year taxable value, excluding new construction and incorporating certain adjustments related to Community Redevelopment Agencies (CRAs). The purpose of this rate is to restrict a taxing authority to collecting the same amount of ad valorem proceeds as the prior year, except for new construction growth.

However, using the rolled back rate as a measure of tax relief can be problematic, especially during economic downturns when taxable value growth slows or declines. While implementing the rolled back rate occasionally after periods of consistent taxable value growth may be feasible, the cumulative effect of adopting it as a standard practice can be concerning. Moreover, if the rolled back rate is abandoned when the tax base decreases, and a flat millage becomes the default tax policy, it can lead to further complications as the rolled back rate increases in response to a declining tax base.

It's important to note that the rolled back rate doesn't provide the incremental revenue increase necessary to maintain the County's substantial infrastructure investment. Furthermore, it doesn't account for capital facility expansion and related services required to support a growing population in the community.

The following section provides a comparison of our recommended millage rates for the upcoming fiscal year 2024-25: (note: rates in (red) indicate a reduction)

Taxing Fund	FY 2023-24 Millage Rate	FY 2024-25 Recommended Millage Rate	% change
General Fund	3.3958	3.2007	(5.7%)
Law Enforcement Fund	1.4541	1.5994	10.00%
Library	0.4209	0.3891	(7.6%)
Ponce De Leon Inlet & Port District	0.0692	0.0692	0.0%
Municipal Service District	1.6956	1.6956	0.0%
Silver Sands Bethune Beach MSD	0.0117	0.0106	(9.4%)
East Volusia Mosquito Control	0.1781	0.1647	(7.5%)
Fire Services	3.8412	3.8412	0.0%
Volusia ECHO	0.2000	0.2000	0.0%
Volusia Forever	0.2000	0.2000	0.0%

Our operating budget spans 70 funds, most of which are restrictive in nature. Out of 70 operating funds, only ten levy property taxes. Of the total operating budget of \$1,322,153,507, 30.5% or \$403,196,047 comes from current property taxes with \$12,147,229 of those taxes being directly distributed to CRAs. This represents a 9.2% increase in property tax revenue for fiscal year 2024-25 and an 8.0% increase in payments made to the city-run CRAs. During my tenure as County Manager, beginning with fiscal year 2018-19, we have reduced the millage rates across all funds by 2.2988 mills which represents a 16.8% rate

reduction. These reductions have resulted in more than \$300 million in tax savings for Volusia County residents had the milage rates remained flat.

### **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. Collectively, we have worked hard to maintain a low tax rate and the County controlled portion of the overall millage is now one of the lowest in the state with our spending per capita in the bottom quarter of the counties in Florida. At 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](http://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, Monroe 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 Monroe County, with the lowest millage rate, has some of the highest taxes paid per resident in the state, because the 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:

<b>Category</b>	<b>2023 Volusia County Ranking</b>
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 30.5% of the operating revenue, they are not the majority 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 29.7% of the total operating revenue and have an estimated increase of 14.4% or \$49.4 million over fiscal year 2023-24. Our largest increase in non-ad valorem revenues is derived from our investment program which is still seeing substantial gains with an increase of 44.2% or \$7.7 million across all funds. Our second largest revenue increase is due to the pending implementation of paid off-beach parking for non-Volusia County residents with a total revenue of \$7.1 million based on estimates from consultants. The off-beach parking revenue estimates allowed us to lower the General Fund subsidy for beach operations from \$15.5 million to \$11.1 million. Beach access fees are also estimated to increase by \$2.2 million with Volusia residents getting free access and the price for visitors increasing. It is important to note that the beach access and off-beach parking revenues are based on assumptions so we will need to adjust next year's budget if these revenues are under or overestimated. State revenue sharing is up \$2.8 million based on recent trends and the Sheriff's revenue from the cities and airport contracts for services is up \$1.9 million. In the EMS Fund, ambulance fees are estimated to increase, based on transport and billing estimates by \$1.3 million.

In our Enterprise Funds, state mass transit revenues to the Votran fund are estimated to increase by \$2.1 million, which helped us maintain a lower General Fund subsidy. In our Utilities fund, water sales and sewer sales are estimated to increase \$2.1 million and \$2.9 million respectively. The Landfill charges are estimated to increase by \$1.1 million in our Solid Waste Fund, with 4% of all Landfill charges being transferred to the General Fund which contributes to maintaining a lower millage rate. In the Daytona Beach International Airport Fund there is a \$10.1 million increase for sale of land revenue, which is a one-time payment for the Holsonback building from the General Fund to no longer require lease payments to be occupied by the Health Department, Human Services, and Tax Collector's Office. The non-ad valorem revenues listed in this section span multiple funds, some of which have no property tax impact and in some cases are profitable services.

### **Staffing**

Our workforce is our most valuable asset, and maintaining a competitive edge in today's dynamic labor market is crucial. For fiscal year 2024-25, I am recommending a 5% wage adjustment for all County staff. This decision recognizes the dedication and critical role our employees play in serving our community. To attract and retain top talent, we must offer competitive salaries, positioning us as an employer of choice in our region. With current inflation rates and rising living costs, this increase helps our employees maintain their purchasing power and financial stability.

Fair compensation boosts job satisfaction, which in turn enhances productivity and the quality of services provided to our residents. By investing in our workforce, we will reduce turnover costs and maintain institutional knowledge, crucial for efficient operations. Recent salary surveys indicate that this adjustment aligns with market trends in comparable public sector roles. While this represents a significant investment, it's more cost-effective than the expenses associated with high turnover and constant recruitment. It's a strategic move that balances fiscal responsibility with the need to value and retain our most important resource - our people.

Satisfied, well-compensated employees are more likely to provide high-quality services, directly benefiting our community. This wage increase will have a positive ripple effect on our local economy as employees

spend more within the community. Furthermore, this adjustment is part of our long-term strategy to build a resilient, skilled workforce capable of meeting future challenges.

The fiscal year 2024-25 budget also includes the addition of 32 new positions and deletion of three existing positions throughout the organization, which will bring our full-time equivalent (FTE) count to 2,461.28, which represents a 1.2% or 29.00 FTE increase over fiscal year 2023-24's adopted position count. When comparing our funded FTE count for fiscal year 2024-25 to our count from fiscal year 2008-09, which was before the economic downturn, we are still down 26.21 FTEs. Using the same data, we are down 1.2% in position count while our population has increased by 15.2% 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.

### **Capital Program**

On June 4, 2024, 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 \$945.3 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 \$184.5 million of funding for capital projects, of which \$65.2 million is project funding carried forward from fiscal year 2023-24. The \$184.5 million represents a 52.8% increase over fiscal year 2023-24, however that increase is only 27.4% when adjusted for carry-forward projects. 77.8% of the \$65.2 million in carry-forward is for 15 road, signal, or bridge projects at various stages of design or nearing construction as well as four fire station renovation or relocation projects and the Southwest Regional Water Reclamation project. Of the new funding, 72.3% or \$86.3 million is for 11 projects including the \$31.6 million new cell construction at the Landfill and the \$10.1 million purchase of the Holsonback building. There is also \$17 million in funding for the Veterans Memorial Parkway and Dunn Avenue roadway extension projects and \$3.5 million in funding set-aside for a new Motorcross facility. A complete list of capital can be reviewed in the following pages of this executive summary section.

In addition to the capital funding within the operating budget, there are also transfers from the operating budget to the non-operating budget for large-scale capital projects which can span multiple years. The proposed budget for fiscal year 2024-25 includes \$42.1 million in transfers for capital projects including \$15 million for a new Sheriff's complex, \$5 million for an east-side judicial study and design, \$6.3 million for Ocean Center repairs and replacement, and \$4 million for an enterprise resource planning system upgrade or replacement.

We have had the luxury to be able and allocate millions in Coronavirus and American Rescue Plan Act (ARPA) funding to many capital projects over the last few years. With that funding no longer available, it is crucial that we effectively manage and develop our county with a robust and well-planned capital program. We have a substantial list of unfunded projects, which underscores the ongoing challenge of balancing necessary infrastructure improvements with available resources. This situation highlights the importance of prioritizing projects, seeking alternative funding sources, and maintaining fiscal responsibility. A strong capital program helps keep existing assets in good condition, ensuring they continue to serve the community efficiently and avoid more costly replacements in the future. We must also take a conservative approach to expansion projects. While growth and development are important, careful consideration must be given to the long-term financial implications of new facilities and infrastructure. This balanced approach will allow for strategic investments in critical areas, such as landfill expansion and essential roadways, while maintaining fiscal stability. Ultimately, a well-managed capital



program not only addresses immediate community needs but also lays the foundation for sustainable growth and improved quality of life for our residents. It requires ongoing assessment, planning, and fiscal discipline to ensure that we can continue to provide essential services and infrastructure while maintaining financial health for years to come.

### **Fund Balance and Reserves**

Fund balance, representing 36.8% of our total operating revenue, is a critical component of our financial strategy. It primarily funds reserve needs across various operations, ensuring financial stability and flexibility. Despite a slight 2.2% decrease in total reserves for fiscal year 2024-25, they still constitute 28.5% of our total operating budget. This reserve level is crucial for maintaining government sustainability and adaptability.

While Florida Statutes require annual budget balance, they don't mandate long-term financial sustainability. This is where prudent reserve management becomes vital. **Our county's approach of using pay-as-you-go financing for most capital projects, with savings budgeted in reserves, exemplifies responsible fiscal planning.** This strategy allows us to fund significant projects without incurring debt, while maintaining financial flexibility.

Furthermore, a healthy fund balance translates to sustainable emergency reserves, critical for mitigating impacts from natural disasters or unexpected revenue fluctuations. This financial cushion is a key indicator of our government's fiscal strength and resilience. By maintaining adequate reserves, we ensure our ability to continue providing essential services even in challenging times, demonstrating our commitment to long-term financial stability and responsible governance.

### **Efficiencies & Accomplishments**

A robust budget process requires a comprehensive review of past accomplishments, future service needs, and potential efficiencies. Our dedicated team of professionals works tirelessly throughout the year to achieve these goals. Here are some key achievements and efficiencies that have contributed to the success of this budget process:

- **VoRide Implementation:** Launched on the west side of the county in December 2023, VoRide has expanded to cover DeLand, Deltona, DeBary, and Orange City by April 2024. This premium transit service replaces underperforming, costly fixed routes, providing more flexible options for those with transit needs. The service change is projected to save the county approximately \$300,000 annually.
- **Departmental Merger:** Following the Council's elimination of Business Tax Receipts, we merged the Treasury & Billing Office with the Office of Management & Budget. This strategic consolidation allowed us to eliminate three vacant positions, resulting in over \$200,000 in annual budget savings.
- **Corrections Division Optimization:** To address the vacancy rate in the Corrections division, we increased attrition positions by 12. This approach allows for flexible staffing while generating over one million dollars in annual savings, as these positions are not budgeted but can be filled as needed from existing turnover.
- **Proactive Budget Management:** We've incorporated a \$5 million savings target in the General Fund for fiscal year 2024-25. This approach acknowledges the historical trend of local governments not fully expending their operating budgets and proactively accounts for anticipated savings.

- **Utility Rate Management:** Through successful grant acquisition, securing over \$61.1 million in state and federal funding, we've maintained low utility rates while enhancing water quality and availability.
- **Continuous Improvement:** We're committed to ongoing efficiency reviews across all departments, ensuring that we maximize the value of every tax dollar.

These initiatives demonstrate our unwavering commitment to fiscal responsibility and operational excellence. By continuously seeking efficiencies, leveraging technology, and optimizing our workforce, we ensure that Volusia County government remains lean, responsive, and effective.

Our approach balances fiscal prudence with the need to provide high-quality services to our growing community. As we move forward, we remain dedicated to innovation, cost-effectiveness, and responsive governance, always striving to deliver the best possible value to our residents.

### **Future Challenges**

While our financial position remains strong, we face several challenges:

- Maintaining and upgrading aging infrastructure
- Balancing growth with environmental preservation
- Addressing affordable housing needs
- Preparing for potential economic downturns
- Mitigating the potential for even greater costs for Sunrail operations if night and weekend services are added

We are addressing these challenges through strategic planning, targeted investments, and collaboration with community partners.

### **Closing**

This budget represents a balanced approach to meeting the needs of our diverse community while maintaining long-term fiscal health. It makes strategic investments in public safety, infrastructure, and quality of life while maintaining ample reserves to address future uncertainties.

I want to thank the County Council for their leadership, our dedicated employees for their hard work, and the Constitutional Officers for their partnership throughout the budget process. Together, we continue to make Volusia County an outstanding place to live, work, and visit.

Sincerely,



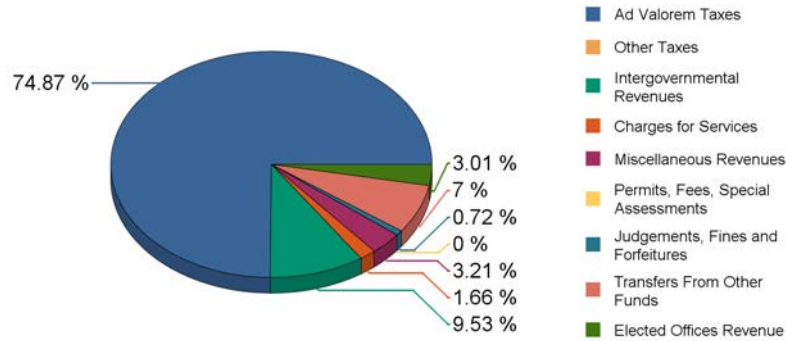
George Recktenwald  
County Manager

## General Fund

### Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	180,108,372	188,311,278
Other Taxes	280,000	0
Intergovernmental Revenues	20,342,755	23,980,391
Charges for Services	4,124,058	4,164,438
Miscellaneous Revenues	6,456,472	8,068,507
Permits, Fees, Special Assessments	12,000	9,600
Judgements, Fines and Forfeitures	2,213,382	1,799,411
Transfers From Other Funds	20,060,390	17,598,425
Elected Offices Revenue	7,573,074	7,573,074
<b>Subtotal Revenues</b>	<b>241,170,503</b>	<b>251,505,124</b>
<b>Fund Balance</b>	<b>83,102,827</b>	<b>105,018,215</b>
<b>Total Revenues</b>	<b>324,273,330</b>	<b>356,523,339</b>

#### Operating Revenues



Millage Rate History		Position History - FTE	
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	896.92
FY 2024-25	3.2007	FY 2024-25	898.92

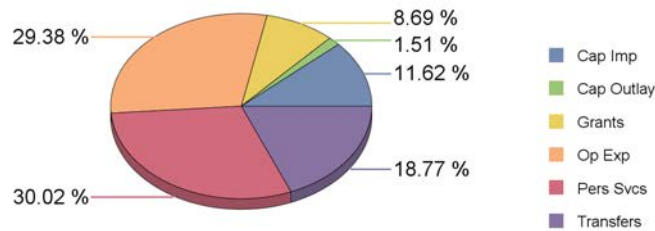
#### Budgeted Fund Balance History



### Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	86,497,550	89,211,245
Operating Expenses	92,732,394	102,243,802
Reimbursements	(21,065,117)	(21,853,808)
Capital Outlay	2,798,391	4,501,258
Capital Improvements	24,106,372	36,690,263
Grants and Aids	24,500,485	25,837,523
Interfund Transfers	36,136,221	55,782,560
Elected Offices	7,327,769	7,797,928
<b>Subtotal Expenditures</b>	<b>253,034,065</b>	<b>300,210,771</b>
<b>Reserves</b>	<b>71,239,265</b>	<b>56,312,568</b>
<b>Total Expenses</b>	<b>324,273,330</b>	<b>356,523,339</b>

#### Operating Expenses



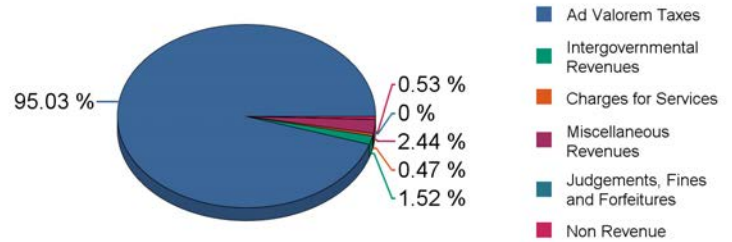
Reserve Summary		Transfers Out		Major Capital Improvement >\$500,000	
Future Capital Reserves	28,190,986	Transfers to Sheriff Capital Projects Fund	15,000,000	Purchase of Holsonback Building	10,100,000
Emergencies Reserves	24,284,509	Transfers to Votran Fund	11,838,941	Air Handler & Fire Suppression Replacement	3,900,000
Contingency Reserves	3,337,073	Transfer to Beach Management Fund - General Fund Subsidy	7,046,385	Chiller Plant Upgrades and Optimization Ph.2 (SECM)	3,000,000
Wage and Benefit Adjustment Reserves	500,000	Transfers to Emergency Medical Services Fund	6,464,386	Multi-Purpose Expansion of Operations Center	2,575,000
		Transfers to Capital Projects Fund	5,000,000	Window Replacement	1,500,000
		Transfer to Beach Management Fund - Resident Pass Buydown	4,046,764	Tax Collector Interior Reno and Efficiency Restoration	950,000
		Transfers to IT Capital Projects Fund	4,000,000	Potable Water Pipes-Branch Jail	787,575
		Transfer to Economic Development Fund	1,288,919	Daytona Annex Plumbing Infrastructure and Energy Conserv.	650,000
		Transfers to Debt Service Fund	974,165	DeLand Courthouse Fire Damper Ph.2	600,000
		Trans To Grants	123,000	Old Medical Examiner's Office - Parks Maintenance Office	550,000
				Roof Replacements at Various County Facilities	500,000
				Volusia Sheriff Project Engineering	500,000

# Library

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	22,308,157	22,816,978
Intergovernmental Revenues	404,718	364,989
Charges for Services	113,100	113,100
Miscellaneous Revenues	452,519	586,777
Judgements, Fines and Forfeitures	0	1,000
Non Revenue	127,790	127,790
<b>Subtotal Revenues</b>	<b>23,406,284</b>	<b>24,010,634</b>
<b>Fund Balance</b>	<b>10,368,493</b>	<b>10,383,240</b>
<b>Total Revenues</b>	<b>33,774,777</b>	<b>34,393,874</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2018-19	0.5520	FY 2018-19	184.50
FY 2019-20	0.5520	FY 2019-20	183.50
FY 2020-21	0.5174	FY 2020-21	182.50
FY 2021-22	0.5174	FY 2021-22	180.50
FY 2022-23	0.4635	FY 2022-23	179.50
FY 2023-24	0.4209	FY 2023-24	178.50
FY 2024-25	0.3891	FY 2024-25	179.50

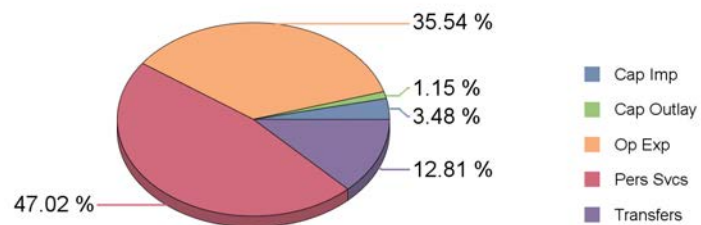
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	12,622,420	13,463,120
Operating Expenses	9,827,204	10,174,833
Capital Outlay	129,525	328,895
Capital Improvements	365,825	995,733
Interfund Transfers	2,000,000	3,667,301
<b>Subtotal Expenditures</b>	<b>24,944,974</b>	<b>28,629,882</b>
<b>Reserves</b>	<b>8,829,803</b>	<b>5,763,992</b>
<b>Total Expenses</b>	<b>33,774,777</b>	<b>34,393,874</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves	3,375,708
Emergencies Reserves	2,388,284

### Transfers Out

Transfers to Library Construction Fund	3,667,301
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### Major Capital Improvement >\$500,000

Deltona Regional Library Renovations	300,000
DeBary Library Renovations	115,000
Library HVAC Replacements	100,000
Deltona Regional Library Security Camera Upgrade - CF	85,825
DeLand Regional Library Lighting	80,000
Deltona Regional Library Security Camera Upgrade	56,908
Orange City Library Lighting	50,000

# E Volusia Mosquito Control

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	6,611,626	6,749,053
Intergovernmental Revenues	11,000	11,000
Charges for Services	21,000	29,000
Miscellaneous Revenues	1,401,535	225,404
<b>Subtotal Revenues</b>	<b>8,045,161</b>	<b>7,014,457</b>
<b>Fund Balance</b>	<b>3,451,793</b>	<b>3,487,779</b>
<b>Total Revenues</b>	<b>11,496,954</b>	<b>10,502,236</b>

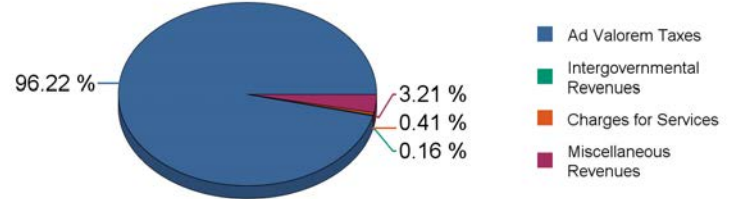
### Millage Rate History

FY 2018-19	0.1880
FY 2019-20	0.1880
FY 2020-21	0.1781
FY 2021-22	0.1781
FY 2022-23	0.1781
FY 2023-24	0.1781
FY 2024-25	0.1647

### Position History - FTE

FY 2018-19	28.75
FY 2019-20	28.75
FY 2020-21	28.00
FY 2021-22	28.00
FY 2022-23	28.00
FY 2023-24	28.00
FY 2024-25	28.00

### Operating Revenues



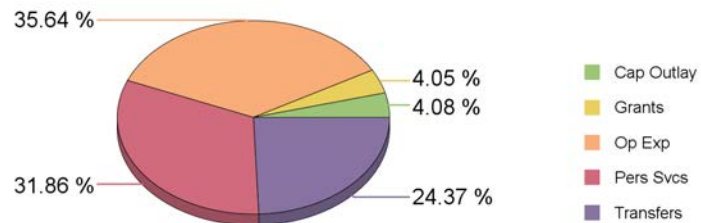
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	2,300,670	2,287,551
Operating Expenses	3,039,836	2,859,464
Reimbursements	(300,000)	(300,000)
Capital Outlay	1,223,600	293,000
Grants and Aids	285,814	290,732
Interfund Transfers	1,750,000	1,750,000
<b>Subtotal Expenditures</b>	<b>8,299,920</b>	<b>7,180,747</b>
<b>Reserves</b>	<b>3,197,034</b>	<b>3,321,489</b>
<b>Total Expenses</b>	<b>11,496,954</b>	<b>10,502,236</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves	2,520,043
Emergencies Reserves	701,446
Contingency Reserves	100,000

### Transfers Out

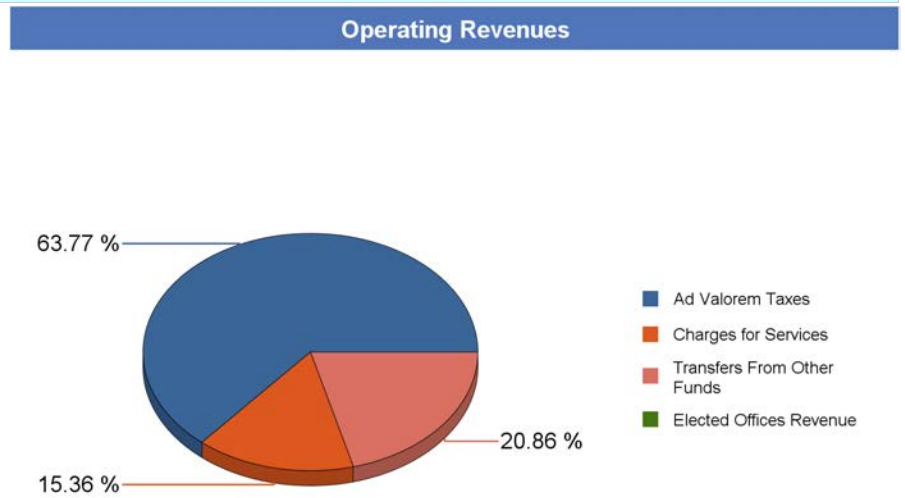
Transfers to Capital Impr Projects Fund	1,750,000
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## Law Enforcement Fund

### Fiscal Year 2024-25 Revenues

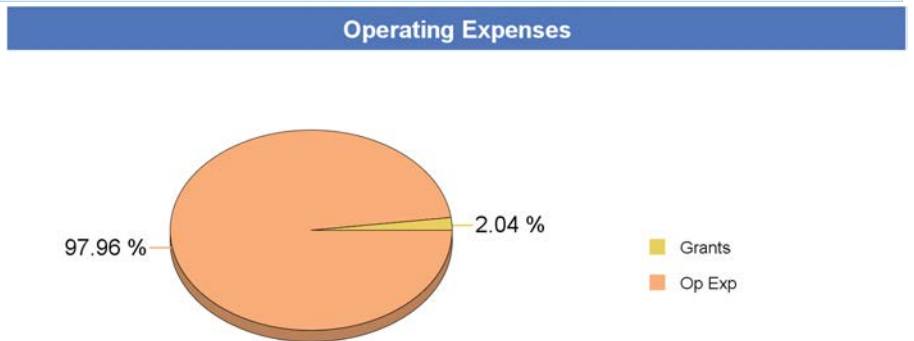
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	76,930,691	93,625,028
Charges for Services	19,991,632	22,555,192
Transfers From Other Funds	31,489,992	30,628,847
Elected Offices Revenue	2,429,988	0
<b>Subtotal Revenues</b>	<b>130,842,303</b>	<b>146,809,067</b>
<b>Fund Balance</b>		
<b>Total Revenues</b>	<b>130,842,303</b>	<b>146,809,067</b>

Millage Rate History	
FY 2023-24	1.4541
FY 2024-25	1.5994



### Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Operating Expenses	1,285,059	3,290,538
Grants and Aids	2,608,539	2,999,952
Elected Offices	126,948,705	140,518,577
<b>Subtotal Expenditures</b>	<b>130,842,303</b>	<b>146,809,067</b>
<b>Reserves</b>		0
<b>Total Expenses</b>	<b>130,842,303</b>	<b>146,809,067</b>

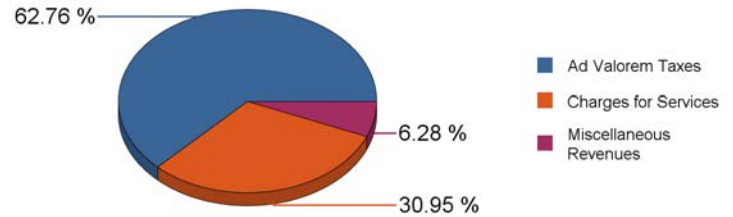


# Ponce De Leon Inlet and Port District

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	2,572,261	2,838,630
Charges for Services	1,400,000	1,400,000
Miscellaneous Revenues	180,968	284,104
<b>Subtotal Revenues</b>	<b>4,153,229</b>	<b>4,522,734</b>
<b>Fund Balance</b>	<b>5,189,395</b>	<b>4,048,159</b>
<b>Total Revenues</b>	<b>9,342,624</b>	<b>8,570,893</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
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
FY 2024-25	0.0692	FY 2024-25	10.00

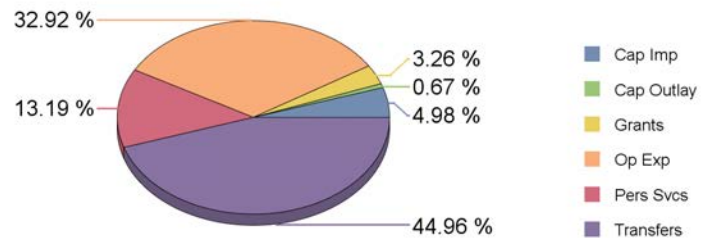
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	598,741	704,090
Operating Expenses	1,470,486	1,757,346
Capital Outlay	10,900	36,000
Capital Improvements	450,000	266,000
Grants and Aids	161,826	174,128
Interfund Transfers	3,200,000	2,400,000
<b>Subtotal Expenditures</b>	<b>5,891,953</b>	<b>5,337,564</b>
<b>Reserves</b>	<b>3,450,671</b>	<b>3,233,329</b>
<b>Total Expenses</b>	<b>9,342,624</b>	<b>8,570,893</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves	2,781,056
Emergencies Reserves	452,273

### Transfers Out

Transfer to Port Capital Fund	2,400,000
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### Major Capital Improvement >\$500,000

Reef Deployments	200,000
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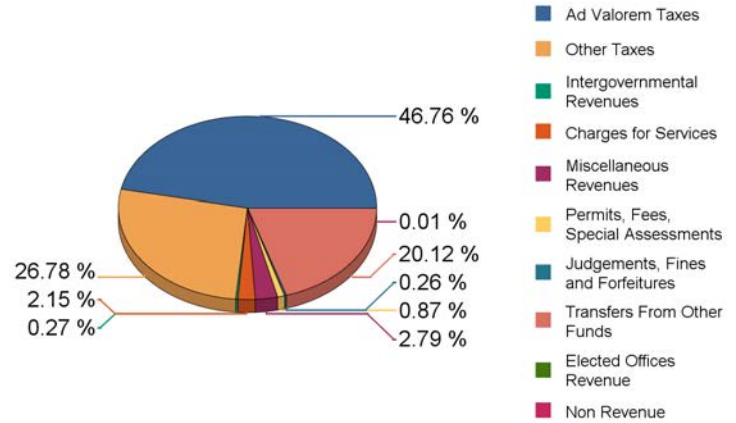


# Municipal Service District

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	18,142,773	20,049,653
Other Taxes	10,397,775	11,480,341
Intergovernmental Revenues	138,460	116,637
Charges for Services	1,006,702	921,860
Miscellaneous Revenues	924,489	1,195,122
Permits, Fees, Special Assessments	466,700	371,510
Judgements, Fines and Forfeitures	101,175	112,770
Transfers From Other Funds	7,286,002	8,625,196
Elected Offices Revenue	250,000	0
Non Revenue	4,765	4,000
<b>Subtotal Revenues</b>	<b>38,718,841</b>	<b>42,877,089</b>
<b>Fund Balance</b>	<b>37,233,462</b>	<b>33,335,273</b>
<b>Total Revenues</b>	<b>75,952,303</b>	<b>76,212,362</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
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
FY 2024-25	1.6956	FY 2024-25	73.00

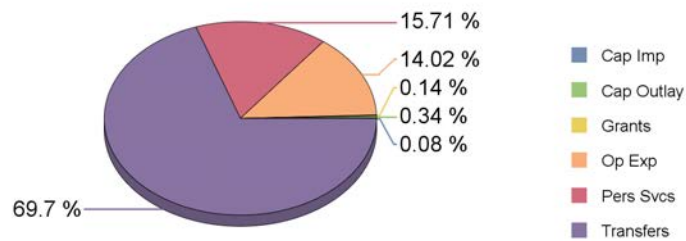
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	6,471,326	6,717,655
Operating Expenses	5,818,815	6,052,358
Capital Outlay	60,337	147,270
Capital Improvements	607,000	35,000
Grants and Aids	47,218	58,367
Interfund Transfers	27,595,825	29,801,091
<b>Subtotal Expenditures</b>	<b>40,600,521</b>	<b>42,811,741</b>
<b>Reserves</b>	<b>35,351,782</b>	<b>33,400,621</b>
<b>Total Expenses</b>	<b>75,952,303</b>	<b>76,212,362</b>

### Operating Expenses



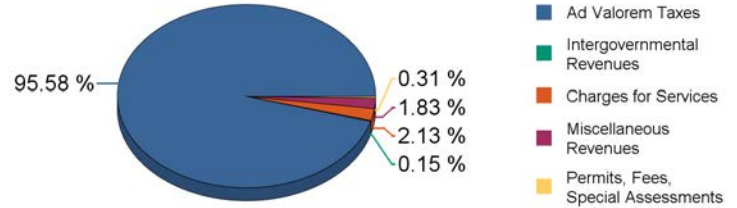
Reserve Summary		Transfers Out	
Reserves	23,526,680	Transfer to Law Enforcement Fine & Forfeiture Fund	24,338,357
Loan Repayment Reserves	6,449,152	Transfers to Transportation Trust Fund	5,000,000
Emergencies Reserves	3,424,789	Transfers to 2017 Cap Impr Rev Note	462,734

# Fire Rescue District

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	42,087,654	46,509,944
Intergovernmental Revenues	71,130	71,130
Charges for Services	951,623	1,036,721
Miscellaneous Revenues	890,349	891,025
Permits, Fees, Special Assessments	100,000	150,000
<b>Subtotal Revenues</b>	<b>44,100,756</b>	<b>48,658,820</b>
<b>Fund Balance</b>	<b>24,512,722</b>	<b>31,008,530</b>
<b>Total Revenues</b>	<b>68,613,478</b>	<b>79,667,350</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2018-19	4.0815	FY 2018-19	166.00
FY 2019-20	4.0815	FY 2019-20	175.00
FY 2020-21	3.8412	FY 2020-21	175.00
FY 2021-22	3.8412	FY 2021-22	184.50
FY 2022-23	3.8412	FY 2022-23	206.00
FY 2023-24	3.8412	FY 2023-24	211.50
FY 2024-25	3.8412	FY 2024-25	214.50

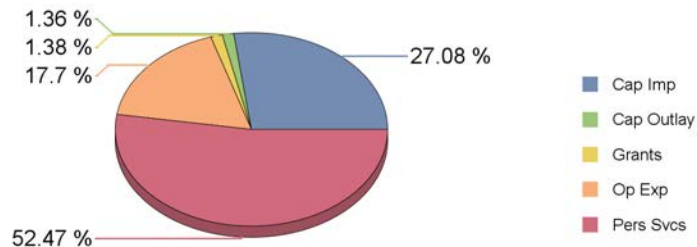
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	29,214,135	30,359,900
Operating Expenses	9,179,791	10,323,506
Reimbursements	(92,689)	(80,615)
Capital Outlay	1,297,185	789,692
Capital Improvements	18,276,218	15,666,629
Grants and Aids	745,578	797,936
<b>Subtotal Expenditures</b>	<b>58,620,218</b>	<b>57,857,048</b>
<b>Reserves</b>	<b>9,993,260</b>	<b>21,810,302</b>
<b>Total Expenses</b>	<b>68,613,478</b>	<b>79,667,350</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves	15,769,420
Emergencies Reserves	4,865,882
Contingency Reserves	500,000
Grants-Match Reserves	500,000
Transition Reserves	175,000

### Major Capital Improvement >\$500,000

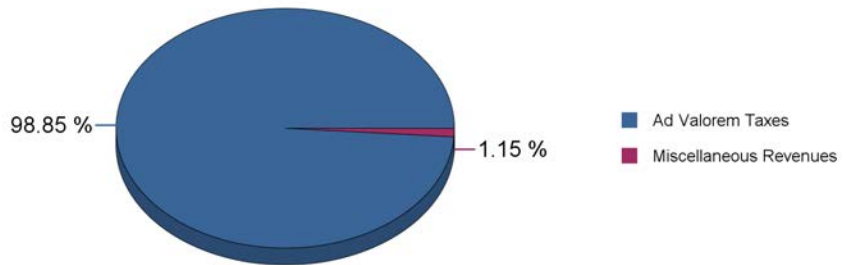
Fire Station 15/HAZMAT	13,269,412
Fire Station 22 - Oak Hill - Renovation	1,145,140
Station 34 Renovation	845,077
Land for Station 47	267,000
Fire Station 35 Kitchen Remodel	125,000

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	15,380	15,379
Miscellaneous Revenues	0	179
<b>Subtotal Revenues</b>	<b>15,380</b>	<b>15,558</b>
<b>Fund Balance</b>	19,034	1,299
<b>Total Revenues</b>	<b>34,414</b>	<b>16,857</b>

Millage Rate History	
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
FY 2024-25	0.0106

## Operating Revenues



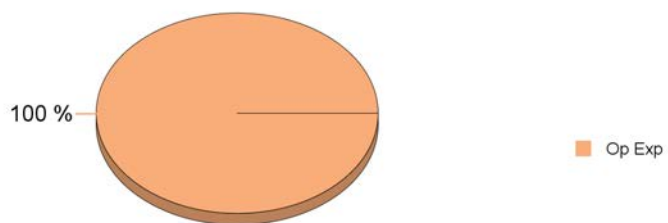
## Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Operating Expenses	16,019	16,857
<b>Subtotal Expenditures</b>	<b>16,019</b>	<b>16,857</b>
<b>Reserves</b>	18,395	0
<b>Total Expenses</b>	<b>34,414</b>	<b>16,857</b>

## Operating Expenses

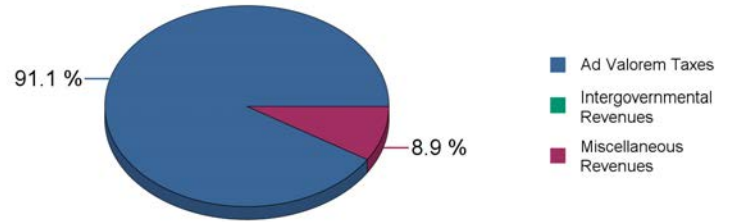


## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	10,581,244	11,707,552
Intergovernmental Revenues	1,014	0
Miscellaneous Revenues	787,594	1,144,392
<b>Subtotal Revenues</b>	<b>11,369,852</b>	<b>12,851,944</b>
<b>Fund Balance</b>	<b>17,395,759</b>	<b>15,347,675</b>
<b>Total Revenues</b>	<b>28,765,611</b>	<b>28,199,619</b>

Millage Rate History		Position History - FTE	
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
FY 2024-25	0.2000	FY 2024-25	3.00

## Operating Revenues



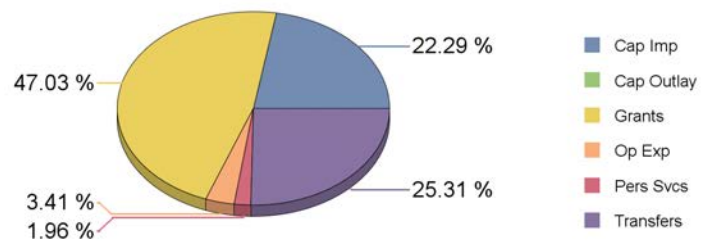
## Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	299,861	307,752
Operating Expenses	446,408	536,133
Capital Outlay	0	0
Capital Improvements	0	3,500,000
Grants and Aids	4,846,159	7,383,017
Interfund Transfers	7,177,120	3,973,000
<b>Subtotal Expenditures</b>	<b>12,769,548</b>	<b>15,699,902</b>
<b>Reserves</b>	<b>15,996,063</b>	<b>12,499,717</b>
<b>Total Expenses</b>	<b>28,765,611</b>	<b>28,199,619</b>

## Operating Expenses



## Reserve Summary

Future Capital Reserves	12,499,717
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## Transfers Out

Transfers to Capital Impr Projects Fund	2,473,000
Transfers to Trails Project Fund	1,500,000

## Major Capital Improvement &gt;\$500,000

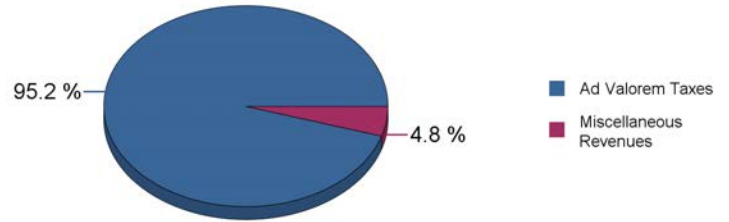
Motocross Facility	3,500,000
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# Volusia Forever Land Acquisition

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	10,581,244	11,707,552
Miscellaneous Revenues	249,643	590,194
<b>Subtotal Revenues</b>	<b>10,830,887</b>	<b>12,297,746</b>
<b>Fund Balance</b>	<b>7,886,889</b>	<b>2,631,859</b>
<b>Total Revenues</b>	<b>18,717,776</b>	<b>14,929,605</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2021-22	0.2000	FY 2021-22	2.00
FY 2022-23	0.2000	FY 2022-23	2.00
FY 2023-24	0.2000	FY 2023-24	2.00
FY 2024-25	0.2000	FY 2024-25	3.00

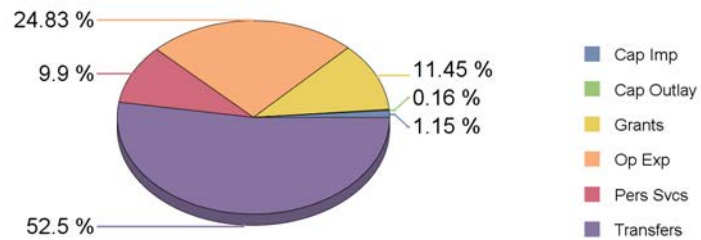
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	224,613	331,114
Operating Expenses	576,128	830,678
Capital Outlay	0	5,500
Capital Improvements	37,500	38,625
Grants and Aids	346,159	383,017
Interfund Transfers	1,585,757	1,756,133
<b>Subtotal Expenditures</b>	<b>2,770,157</b>	<b>3,345,067</b>
<b>Reserves</b>	<b>15,947,619</b>	<b>11,584,538</b>
<b>Total Expenses</b>	<b>18,717,776</b>	<b>14,929,605</b>

### Operating Expenses



### Reserve Summary

Maint & Operations Reserves	11,584,538
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### Transfers Out

Transfers to Forever Land Management	1,756,133
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**VOLUSIA COUNTY, FLORIDA**  
**Summary of Positions by Fund**

FUND	FY 2022-23 Budget			FY 2023-24 Budget			FY 2024-25 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	963.00	510.00	1,042.33	861.00	191.00	896.92	863.00	191.00	898.92
002 - Emergency Medical Services	267.00	14.00	271.50	271.00	11.00	276.25	273.00	17.00	281.25
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	180.00	7.00	182.45	177.00	7.00	179.45
104 - Library	175.00	9.00	179.50	175.00	7.00	178.50	177.00	5.00	179.50
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	9.00	0.00	9.00	9.00	0.00	9.00	10.00	0.00	10.00
117 - Building Permits	25.00	0.00	25.00	28.00	0.00	28.00	28.00	0.00	28.00
118 - Ocean Center	41.00	0.00	41.00	41.00	0.00	41.00	50.00	0.00	50.00
120 - Municipal Service District	72.00	0.00	72.00	73.00	0.00	73.00	73.00	0.00	73.00
123 - Inmate Welfare Trust	14.00	0.00	14.00	7.00	0.00	7.00	7.00	0.00	7.00
130 - Economic Development	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
140 - Fire Rescue District	206.00	0.00	206.00	211.00	1.00	211.50	214.00	1.00	214.50
155 - Impact Fee Administration	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
159 - Stormwater Utility	54.00	1.00	54.75	53.00	1.00	53.75	52.00	1.00	52.75
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	3.00	0.00	3.00
163 - Land Management	10.00	0.00	10.00	11.00	0.00	11.00	12.00	0.00	12.00
167 - Opioid Regional Settlement Fund	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00
178 - Beach Management Fund	0.00	0.00	0.00	110.00	320.00	155.91	113.00	322.00	159.91
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	74.00	0.00	74.00	74.00	0.00	74.00	76.00	0.00	76.00
451 - Daytona Beach International Airpor	57.00	0.00	57.00	57.00	0.00	57.00	57.00	0.00	57.00
456 - Transit Services	0.00	0.00	0.00	7.00	0.00	7.00	8.00	0.00	8.00
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	6.00	0.00	6.00	6.00	0.00	6.00
<b>Total - Operating Funds</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>	<b>2,305.00</b>	<b>544.00</b>	<b>2,402.28</b>
511 - Computer Replacement	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00
513 - Equipment Maintenance	50.00	0.00	50.00	46.00	0.00	46.00	47.00	0.00	47.00
521 - Insurance Management	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
530 - Group Insurance	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
<b>Total - Non-Operating Funds</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>59.00</b>	<b>0.00</b>	<b>59.00</b>
<b>Attrition</b>			<b>24.00</b>			<b>24.00</b>			<b>36.00</b>
<b>Unfunded</b>			<b>90.00</b>			<b>96.00</b>			<b>79.00</b>

# Summary of Capital Outlay by Fund

FY 2024-25

Fund		New Request	Carryforward	Total Request
<b>Countywide Funds</b>				
001	General Fund	4,236,558	264,700	4,501,258
104	Library	328,895	0	328,895
	<b>Total Countywide Funds</b>	<b>\$4,565,453</b>	<b>\$264,700</b>	<b>\$4,830,153</b>
<b>Special Revenue Funds</b>				
002	Emergency Medical Services	1,478,890	200,500	1,679,390
103	County Transportation Trust	1,083,900	0	1,083,900
105	E Volusia Mosquito Control	293,000	0	293,000
114	Ponce De Leon Inlet and Port District	36,000	0	36,000
118	Ocean Center	79,000	0	79,000
120	Municipal Service District	129,270	18,000	147,270
123	Inmate Welfare Trust	22,000	0	22,000
140	Fire Rescue District	789,692	0	789,692
159	Stormwater Utility	807,000	0	807,000
162	Volusia Forever Land Acquisition	5,500	0	5,500
163	Land Management	163,000	0	163,000
178	Beach Management Fund	371,503	0	371,503
	<b>Total Special Revenue Funds</b>	<b>\$5,258,755</b>	<b>\$218,500</b>	<b>\$5,477,255</b>
<b>Enterprise Funds</b>				
450	Solid Waste	3,800,932	0	3,800,932
451	Daytona Beach International Airport	394,000	0	394,000
452	Airport Passenger Facility Charge	500,000	0	500,000
457	Water and Sewer Utilities	207,000	0	207,000
475	Parking Garage	87,000	0	87,000
	<b>Total Enterprise Funds</b>	<b>\$4,988,932</b>		<b>\$4,988,932</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$14,813,140</b>	<b>\$483,200</b>	<b>\$15,296,340</b>



## Summary of Capital Outlay by Fund

**FY 2024-25**

Fund		New Request	Carryforward	Total Request
<b><u>Capital Projects Funds</u></b>				
305	800 MHz Capital	81,000	69,000	150,000
313	Beach Capital Projects	0	95,430	95,430
322	I.T. Capital Projects	5,260,054	0	5,260,054
	<b>Total Capital Projects Funds</b>	<b>\$5,341,054</b>	<b>\$164,430</b>	<b>\$5,505,484</b>
<b><u>Internal Service Funds</u></b>				
511	Computer Replacement	604,400	38,200	642,600
513	Equipment Maintenance	527,816	0	527,816
514	Fleet Replacement	9,714,970	0	9,714,970
	<b>Total Internal Service Funds</b>	<b>\$10,847,186</b>	<b>\$38,200</b>	<b>\$10,885,386</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$16,188,240</b>	<b>\$202,630</b>	<b>\$16,390,870</b>
<b>TOTAL ALL FUNDS</b>		<b>\$31,001,380</b>	<b>\$685,830</b>	<b>\$31,687,210</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>Corrections</b>					
Body Worn Cameras	11	1,100	12,100	0	12,100
Body Worn Cameras - CF	37	1,100	0	40,700	40,700
Commercial Kitchen Equipment	1	50,000	50,000	0	50,000
Commercial Medical Equipment	1	25,000	25,000	0	25,000
Computers	5	2,314	11,570	0	11,570
Grinder - Sewer System	1	36,600	36,600	0	36,600
Kitchen Kettle	1	40,000	40,000	0	40,000
Lift Station pump	1	13,000	13,000	0	13,000
Restraint Chair	1	2,500	2,500	0	2,500
Security Cameras	50	1,500	75,000	0	75,000
Security/Safety Equipment	1	50,000	50,000	0	50,000
Tasers	15	2,100	31,500	0	31,500
		<b>225,214</b>	<b>347,270</b>	<b>40,700</b>	<b>387,970</b>
<b>Emergency Management</b>					
Audio / Visual Equipment	1	1,466,387	1,466,387	0	1,466,387
Stove	1	4,000	4,000	0	4,000
		<b>1,470,387</b>	<b>1,470,387</b>	<b>0</b>	<b>1,470,387</b>
<b>Environmental Management</b>					
Boat	1	2,500	2,500	0	2,500
Boat Trailer	1	9,000	9,000	0	9,000
Drone	1	9,000	9,000	0	9,000
Plotter	1	6,000	6,000	0	6,000
Sampling Geopump	1	2,000	2,000	0	2,000
		<b>28,500</b>	<b>28,500</b>	<b>0</b>	<b>28,500</b>
<b>Fire Rescue Services</b>					
HazMat Decontamination System	1	15,000	15,000	0	15,000
High Water Utility Vehicle (UTV)	1	29,882	29,882	0	29,882
Mass Casualty Decontamination System	1	60,000	60,000	0	60,000
Radiation Detection Equipment	8	2,375	19,000	0	19,000
Replacement 6-Wheel All Terrain Vehicle	1	16,000	16,000	0	16,000
Suit Radio and Communications Systems	8	1,000	8,000	0	8,000
		<b>124,257</b>	<b>147,882</b>	<b>0</b>	<b>147,882</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>Information Technology</b>					
DeLand Data Center UPS	1	200,000	0	200,000	200,000
East Side Data Center Power Distribution Unit	1	71,000	71,000	0	71,000
Network Switch	1	175,000	175,000	0	175,000
Phone System Upgrade	1	187,500	187,500	0	187,500
Replacement GIS Plotter	1	10,000	10,000	0	10,000
Replacement of UPS Units	1	75,000	75,000	0	75,000
Server Rack	1	10,000	10,000	0	10,000
Server Replacement	8	38,000	304,000	0	304,000
Service Monitor and Spectrum Analyzer	1	25,000	25,000	0	25,000
Storage Area Network	1	250,000	250,000	0	250,000
Tape Library	1	100,000	100,000	0	100,000
Tape Library - CF	1	20,000	0	20,000	20,000
Time Clock Replacement	5	4,000	20,000	0	20,000
Wireless Access Point Replacements	1	45,000	45,000	0	45,000
		<b>1,210,500</b>	<b>1,272,500</b>	<b>220,000</b>	<b>1,492,500</b>
<b>Justice System General Operations</b>					
Courtroom Audio/Visual Equipment Refresh	2	116,019	232,038	0	232,038
Desktops	40	1,200	48,000	0	48,000
Laptops	60	1,300	78,000	0	78,000
		<b>118,519</b>	<b>358,038</b>	<b>0</b>	<b>358,038</b>
<b>Medical Examiner</b>					
Autopsy Saw	1	3,700	3,700	0	3,700
Gurney Replacement	1	5,000	5,000	0	5,000
		<b>8,700</b>	<b>8,700</b>	<b>0</b>	<b>8,700</b>
<b>Parks Recreation &amp; Culture</b>					
Airport/Trades Box Blades	2	2,000	4,000	0	4,000
Ballfields Aerator	1	9,000	9,000	0	9,000
Ballfields Lip Kit	2	3,000	6,000	0	6,000
Beck Ranch - Box Blade	1	2,000	2,000	0	2,000
Beck Ranch Dump Trailer	1	15,000	15,000	0	15,000
Brush Mower - Self-Propelled Brush Hog	1	6,000	6,000	0	6,000
Grapplers Attachment for Tractor	1	5,000	5,000	0	5,000
Spruce Creek Dump Trailer	1	15,000	15,000	0	15,000
Steamer/Pressure Washer Trailer	1	10,000	10,000	0	10,000
Strickland Park Box Blade	1	2,000	2,000	0	2,000
		<b>69,000</b>	<b>74,000</b>	<b>0</b>	<b>74,000</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>State Mandated Costs</b>					
Evidence Storage System with Equipment	1	100,000	100,000	0	100,000
IT Hardware	1	22,000	22,000	0	22,000
Laptops	3	1,500	4,500	0	4,500
Scanner	1	1,500	1,500	0	1,500
Server Hard Drives	6	2,500	15,000	0	15,000
		<b>127,500</b>	<b>143,000</b>	<b>0</b>	<b>143,000</b>
<b>Facility Management</b>					
Cordless Press Tool Kit	1	2,215	2,215	0	2,215
Courts Service Truck	1	51,816	51,816	0	51,816
HVAC Flow Capture Hood	1	4,170	4,170	0	4,170
Laptop	1	2,300	2,300	0	2,300
Laptop (New Construction Engineering Inspector Position)	1	2,300	2,300	0	2,300
Laptop (New Facility Maintenance Supervisor Position)	1	2,300	2,300	0	2,300
Laptop (New Senior Tradesworker Position)	1	2,300	2,300	0	2,300
Laptop (New Special Projects Coordinator Position)	1	2,300	2,300	0	2,300
Maintenance Service Truck #1	1	39,951	39,951	0	39,951
Maintenance Service Truck #2	1	51,816	51,816	0	51,816
Table Saw	1	5,726	5,726	0	5,726
Tablets	2	1,000	2,000	0	2,000
Vehicle (New Construction Engineering Inspector Position)	1	39,951	39,951	0	39,951
Vehicle (New Facility Maintenance Supervisor Position)	1	39,951	39,951	0	39,951
Vehicle (New Senior Tradesworker Position)	1	39,951	39,951	0	39,951
Vehicle (New Special Projects Coordinator Position)	1	39,951	39,951	0	39,951
		<b>327,998</b>	<b>328,998</b>	<b>0</b>	<b>328,998</b>
<b>Justice System Administration</b>					
Chairs	14	1,500	21,000	0	21,000
		<b>1,500</b>	<b>21,000</b>	<b>0</b>	<b>21,000</b>
<b>Emergency Medical Administration</b>					
Desk & Chair	1	3,067	3,067	0	3,067
Laptop with Docking Station	1	3,048	3,048	0	3,048
Portable Radio	1	3,000	3,000	0	3,000
Portable Radio - CF	1	4,000	0	4,000	4,000
Radio	1	7,168	7,168	0	7,168
		<b>20,283</b>	<b>16,283</b>	<b>4,000</b>	<b>20,283</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>County Attorney</b>					
Office Furniture Set	1	20,000	20,000	0	20,000
		<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>TOTAL FUND 001 - General Fund</b>			<b>\$4,236,558</b>	<b>\$264,700</b>	<b>\$4,501,258</b>
<b>Fund: 002 - Emergency Medical Services</b>					
<b>Emergency Medical Services</b>					
Aeroclave Hose	1	1,500	1,500	0	1,500
Cardiac Monitor Mounts	15	2,500	37,500	0	37,500
Cardiac Monitors	15	55,135	827,025	0	827,025
Computer Vehicle Mounting Equipment	10	2,500	25,000	0	25,000
Mass Casualty Trailer	1	80,500	0	80,500	80,500
Mobile Radio	3	10,155	30,465	0	30,465
Radios - Control Units	5	3,000	15,000	0	15,000
RFID Scanners	6	2,900	17,400	0	17,400
Shower Trailer	1	120,000	0	120,000	120,000
Stair Chairs	20	5,000	100,000	0	100,000
Tablets	27	5,000	135,000	0	135,000
Traffic Signal Pre-Emption Device	5	13,000	65,000	0	65,000
Ventilators	8	15,000	120,000	0	120,000
Video Laryngoscopes	35	3,000	105,000	0	105,000
		<b>319,190</b>	<b>1,478,890</b>	<b>200,500</b>	<b>1,679,390</b>
<b>TOTAL FUND 002 - Emergency Medical Services</b>			<b>\$1,478,890</b>	<b>\$200,500</b>	<b>\$1,679,390</b>
<b>Fund: 103 - County Transportation Trust</b>					
<b>Road and Bridge</b>					
Asphalt Patch Truck	1	260,000	260,000	0	260,000
Flatbed	1	158,000	158,000	0	158,000
Message Board	2	22,000	44,000	0	44,000
Roadway Striping Paint Truck	1	420,000	420,000	0	420,000
Stump Grinder	1	130,000	130,000	0	130,000
Tack Distributor Trailer	1	32,000	32,000	0	32,000
		<b>1,022,000</b>	<b>1,044,000</b>	<b>0</b>	<b>1,044,000</b>
<b>Traffic Engineering</b>					
Studies Equipment	30	1,330	39,900	0	39,900
		<b>1,330</b>	<b>39,900</b>	<b>0</b>	<b>39,900</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>			<b>\$1,083,900</b>	<b>\$0</b>	<b>\$1,083,900</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 104 - Library</b>					
<b>Library Services</b>					
Audio/Visual Equipment	4	5,000	20,000	0	20,000
Book Return	2	6,500	13,000	0	13,000
Children's Interactionables	2	1,500	3,000	0	3,000
Early Literacy Computers	10	4,150	41,500	0	41,500
Folder/Inserter Machine	1	10,000	10,000	0	10,000
Mobile Cooking Demonstration Cart	1	4,895	4,895	0	4,895
Network Equipment	10	7,500	75,000	0	75,000
Production Printer	1	8,500	8,500	0	8,500
Radio Frequency Identification System	1	72,000	72,000	0	72,000
Security Camera Equipment	1	10,000	10,000	0	10,000
Servers	3	10,000	30,000	0	30,000
Smart Access Management System Equipment Replacement	2	18,000	36,000	0	36,000
Various Equipment Purchased by Friends of the Library	1	5,000	5,000	0	5,000
		<b>163,045</b>	<b>328,895</b>	<b>0</b>	<b>328,895</b>
<b>TOTAL FUND 104 - Library</b>			<b>\$328,895</b>	<b>\$0</b>	<b>\$328,895</b>
<b>Fund: 105 - E Volusia Mosquito Control</b>					
<b>Mosquito Control</b>					
1/2 Ton 4x4 Truck with Super Cab	1	50,000	50,000	0	50,000
4-Door SUV	2	42,000	84,000	0	84,000
Drone Trailer	1	35,000	35,000	0	35,000
Electric Hoist for Gentry Crane	1	5,000	5,000	0	5,000
Midsize 4x4 Truck	1	40,000	40,000	0	40,000
Tow Bar for Helicopters	1	3,000	3,000	0	3,000
Unmanned Aircraft Systems	1	70,000	70,000	0	70,000
Utility Trailer	1	6,000	6,000	0	6,000
		<b>251,000</b>	<b>293,000</b>	<b>0</b>	<b>293,000</b>
<b>TOTAL FUND 105 - E Volusia Mosquito Control</b>			<b>\$293,000</b>	<b>\$0</b>	<b>\$293,000</b>
<b>Fund: 114 - Ponce De Leon Inlet and Port District</b>					
<b>Coastal</b>					
Inlet Park Utility Vehicle	1	16,000	16,000	0	16,000
Pickup Truck	1	20,000	20,000	0	20,000
		<b>36,000</b>	<b>36,000</b>	<b>0</b>	<b>36,000</b>
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>			<b>\$36,000</b>	<b>\$0</b>	<b>\$36,000</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b><u>Fund: 118 - Ocean Center</u></b>					
<b>Ocean Center</b>					
Uninterruptible Power Supply (UPS)	1	44,000	44,000	0	44,000
Utility Vehicle Cart	1	20,000	20,000	0	20,000
Vacuum - Ride-on Commercial Grade	1	15,000	15,000	0	15,000
		<b>79,000</b>	<b>79,000</b>	<b>0</b>	<b>79,000</b>
<b>TOTAL FUND 118 - Ocean Center</b>			<b>\$79,000</b>	<b>\$0</b>	<b>\$79,000</b>
<b><u>Fund: 120 - Municipal Service District</u></b>					
<b>Animal Control</b>					
Anesthesia Machines	2	5,000	10,000	0	10,000
Blood Chemistry, Hematology, Urinalysis Analyzer	1	50,000	50,000	0	50,000
Centrifuge	1	2,000	2,000	0	2,000
Dental Cart	1	12,000	12,000	0	12,000
Digital Ultrasound	1	10,000	10,000	0	10,000
Heated V Surgery Table	1	5,000	5,000	0	5,000
Hot Dog Warmer Controllers	2	2,800	5,600	0	5,600
Network Switch Upgrade	1	9,000	9,000	0	9,000
Pulse Ox Monitors	2	2,900	5,800	0	5,800
Truck Radios	2	8,185	16,370	0	16,370
Washer/Dryer	1	18,000	0	18,000	18,000
		<b>124,885</b>	<b>125,770</b>	<b>18,000</b>	<b>143,770</b>
<b>Planning and Development Services</b>					
State Historical Marker	1	3,500	3,500	0	3,500
		<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>
<b>TOTAL FUND 120 - Municipal Service District</b>			<b>\$129,270</b>	<b>\$18,000</b>	<b>\$147,270</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 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 140 - Fire Rescue District</b>					
<b>Fire Rescue Services</b>					
Advanced Life Support Mannequin	1	23,999	23,999	0	23,999
Appliances	1	8,436	8,436	0	8,436
Complete Extrication Toolset	3	51,496	154,488	0	154,488
Electrocardiogram Simulator including Training Stethoscope	2	5,700	11,400	0	11,400
Exhaust Removal System	1	25,000	25,000	0	25,000
Generator, Portable, 2kw	3	1,300	3,900	0	3,900
Hardline Rescue Kit with Talkbox	1	15,000	15,000	0	15,000
Headset Communications Package	3	6,750	20,250	0	20,250
Keysecure Lock Box	38	1,843	70,034	0	70,034
Ladder - 24' Extension	1	1,800	1,800	0	1,800
Multi-Air Command Kit	1	4,000	4,000	0	4,000
Nozzles	3	3,200	9,600	0	9,600
Portable Gear Dryers	4	7,500	30,000	0	30,000
Power Cots	2	25,000	50,000	0	50,000
Power Loaders	2	30,000	60,000	0	60,000
Radio Frequency Identification Readers (RFID) - Handheld	3	2,250	6,750	0	6,750
Rescue Struts	5	3,750	18,750	0	18,750
Rpaid Intervention (RIT) Packs	5	5,000	25,000	0	25,000
Station Generator	1	130,000	130,000	0	130,000
Supplied Air Respirator System	1	5,000	5,000	0	5,000
Thermal Imaging Cameras	7	6,000	42,000	0	42,000
Training Mannequin	2	1,600	3,200	0	3,200
Ventilation Fan	2	5,150	10,300	0	10,300
Video Laryngoscope	25	1,345	33,625	0	33,625
Workshop Awning	1	25,000	25,000	0	25,000
Zippered Hose Cable for Air Supply	1	2,160	2,160	0	2,160
		<b>398,279</b>	<b>789,692</b>	<b>0</b>	<b>789,692</b>
<b>TOTAL FUND 140 - Fire Rescue District</b>			<b>\$789,692</b>	<b>\$0</b>	<b>\$789,692</b>

# **Detail of Capital Outlay by Fund** **FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 159 - Stormwater Utility</b>					
<b>Stormwater</b>					
1 1/2 Ton Pick-up Truck	1	80,000	80,000	0	80,000
Flatbed Trucks	3	158,000	474,000	0	474,000
Trailer (enclosed)	1	12,000	12,000	0	12,000
Tri-Axle Tandem Dump Truck	1	241,000	241,000	0	241,000
		<b>491,000</b>	<b>807,000</b>	<b>0</b>	<b>807,000</b>
<b>TOTAL FUND 159 - Stormwater Utility</b>			<b>\$807,000</b>	<b>\$0</b>	<b>\$807,000</b>
<b>Fund: 162 - Volusia Forever Land Acquisition</b>					
<b>Land Acquisition</b>					
Computer	1	3,000	3,000	0	3,000
Desk and Furniture	1	2,500	2,500	0	2,500
		<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>
<b>TOTAL FUND 162 - Volusia Forever Land Acquisition</b>			<b>\$5,500</b>	<b>\$0</b>	<b>\$5,500</b>
<b>Fund: 163 - Land Management</b>					
<b>Land Management</b>					
4x4 Truck	1	50,000	50,000	0	50,000
Automatic Gate Longleaf Pine Preserve	1	25,000	25,000	0	25,000
Brush Truck	1	85,000	85,000	0	85,000
Computer	1	3,000	3,000	0	3,000
		<b>163,000</b>	<b>163,000</b>	<b>0</b>	<b>163,000</b>
<b>TOTAL FUND 163 - Land Management</b>			<b>\$163,000</b>	<b>\$0</b>	<b>\$163,000</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 178 - Beach Management Fund</b>					
<b>Beach Safety Ocean Rescue</b>					
All Terrain Vehicles	6	9,735	58,410	0	58,410
Automated External Defibrillators	2	1,440	2,880	0	2,880
Beach Wheelchairs	2	2,660	5,320	0	5,320
Drone	1	25,000	25,000	0	25,000
Ice Machine	1	8,000	8,000	0	8,000
Rescue Jet Ski	2	11,999	23,998	0	23,998
Rescue Sled	2	2,225	4,450	0	4,450
Side by Side Vehicle	1	19,995	19,995	0	19,995
		<b>81,054</b>	<b>148,053</b>	<b>0</b>	<b>148,053</b>
<b>Coastal</b>					
Beach Maintenance and Concessions Vehicle	1	40,000	40,000	0	40,000
Coastal Construction Program Cascade Vehicle	1	25,000	25,000	0	25,000
New Vehicle	1	55,000	55,000	0	55,000
Printer	1	3,500	3,500	0	3,500
Public Works Services Supervisor Vehicle	1	55,000	55,000	0	55,000
		<b>178,500</b>	<b>178,500</b>	<b>0</b>	<b>178,500</b>
<b>Environmental Management</b>					
All-Terrain Vehicle	1	15,650	15,650	0	15,650
Chiller - Small System - Fishes Quarantine 2	1	2,000	2,000	0	2,000
Chiller - Small System - Living Reef	1	2,400	2,400	0	2,400
Digital Microscope - Birds	1	3,000	3,000	0	3,000
Fire and Alarm System	1	10,500	10,500	0	10,500
Heater - Small System - Large Animal Quarantine	1	1,700	1,700	0	1,700
Heater - Small System - Ledge Exhibit	1	1,700	1,700	0	1,700
Laboratory Balance - Birds	1	3,000	3,000	0	3,000
Large Animal Scale and Display	1	5,000	5,000	0	5,000
		<b>44,950</b>	<b>44,950</b>	<b>0</b>	<b>44,950</b>
<b>TOTAL FUND 178 - Beach Management Fund</b>			<b>\$371,503</b>	<b>\$0</b>	<b>\$371,503</b>

# **Detail of Capital Outlay by Fund FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 450 - Solid Waste</b>					
<b>Solid Waste</b>					
59 HP Turbo Diesel Cold Water Jetter	1	92,000	92,000	0	92,000
Chlorine Pump Skid	1	11,500	11,500	0	11,500
Compactor	1	1,315,438	1,315,438	0	1,315,438
Computer	3	1,523	4,569	0	4,569
Computer (Fanless)	2	1,523	3,046	0	3,046
Floor Broom Tractor	1	100,000	100,000	0	100,000
GPS Unit - Reader	1	13,000	13,000	0	13,000
Litter Fence	2	10,800	21,600	0	21,600
Loader	1	509,153	509,153	0	509,153
Motor Grader	1	336,538	336,538	0	336,538
Mower (Batwing)	1	92,200	92,200	0	92,200
Network Radio Frequency Recorder	1	4,463	4,463	0	4,463
Off Road Dump	1	507,623	507,623	0	507,623
Oil Igloo	3	3,219	9,657	0	9,657
Roll Off Container	5	6,353	31,765	0	31,765
Roll Off Containers 30 Yard	2	8,500	17,000	0	17,000
Transfer Truck Tractor	2	203,280	406,560	0	406,560
Transfer Truck Trailer	2	139,685	279,370	0	279,370
UPS Battery Backup	1	2,200	2,200	0	2,200
Utility Vehicle	1	23,000	23,000	0	23,000
Wheeled Fire Extinguisher	1	4,500	4,500	0	4,500
Zero Turn Mower	1	15,750	15,750	0	15,750
		<b>3,402,248</b>	<b>3,800,932</b>	<b>0</b>	<b>3,800,932</b>
<b>TOTAL FUND 450 - Solid Waste</b>			<b>\$3,800,932</b>	<b>\$0</b>	<b>\$3,800,932</b>

# **Detail of Capital Outlay by Fund** **FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 451 - Daytona Beach International Airport</b>					
<b>Airport</b>					
95hp Four-Wheel Drive Tractors	2	60,000	120,000	0	120,000
Batwing Mower Decks (15-20ft)	2	25,000	50,000	0	50,000
Compact Center Articulating Tractor	1	35,000	35,000	0	35,000
Foreign Object Debris Vehicle Magnets	4	3,000	12,000	0	12,000
Handheld Air/Ground Radios	4	1,300	5,200	0	5,200
Light Cart Towers	4	17,500	70,000	0	70,000
Portable Air Compressor	1	1,800	1,800	0	1,800
Portable Message Boards	4	25,000	100,000	0	100,000
		<b>168,600</b>	<b>394,000</b>	<b>0</b>	<b>394,000</b>
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>			<b>\$394,000</b>	<b>\$0</b>	<b>\$394,000</b>
<b>Fund: 452 - Airport Passenger Facility Charge</b>					
<b>Airport</b>					
Airfield Sweeper Truck	1	500,000	500,000	0	500,000
		<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>
<b>TOTAL FUND 452 - Airport Passenger Facility Charge</b>			<b>\$500,000</b>	<b>\$0</b>	<b>\$500,000</b>
<b>Fund: 457 - Water and Sewer Utilities</b>					
<b>Water Resources and Utilities</b>					
4x2 Utility Vehicle	1	10,000	10,000	0	10,000
Ammonia Monochloramine Analyzer	1	30,000	30,000	0	30,000
Ground Penetrating Radar System	1	14,000	14,000	0	14,000
Ice Maker	1	5,000	5,000	0	5,000
Portable Generator	1	41,000	41,000	0	41,000
Trailer Mounted Hydraulic Pump	1	50,000	50,000	0	50,000
Vacuum Assisted Pump	1	57,000	57,000	0	57,000
		<b>207,000</b>	<b>207,000</b>	<b>0</b>	<b>207,000</b>
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>			<b>\$207,000</b>	<b>\$0</b>	<b>\$207,000</b>
<b>Fund: 475 - Parking Garage</b>					
<b>Ocean Center</b>					
Storage Area Shelving	1	75,000	75,000	0	75,000
Utility Vehicle	1	12,000	12,000	0	12,000
		<b>87,000</b>	<b>87,000</b>	<b>0</b>	<b>87,000</b>
<b>TOTAL FUND 475 - Parking Garage</b>			<b>\$87,000</b>	<b>\$0</b>	<b>\$87,000</b>
<b>Total OPERATING FUNDS</b>			<b>\$14,813,140</b>	<b>\$483,200</b>	<b>\$15,296,340</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b><u>Fund: 305 - 800 MHz Capital</u></b>					
<b>Capital Projects</b>					
Radio Control Point Generator	1	20,000	20,000	0	20,000
Radio Control Point UPS	1	61,000	61,000	0	61,000
Radio Control Point UPS - CF	1	69,000	0	69,000	69,000
		<b>150,000</b>	<b>81,000</b>	<b>69,000</b>	<b>150,000</b>
<b>TOTAL FUND 305 - 800 MHz Capital</b>			<b>\$81,000</b>	<b>\$69,000</b>	<b>\$150,000</b>
<b><u>Fund: 313 - Beach Capital Projects</u></b>					
<b>Capital Projects</b>					
Upgrades to Beach Gates - CF	1	60,000	0	60,000	60,000
Way Finding Signs - CF	1	35,430	0	35,430	35,430
		<b>95,430</b>	<b>0</b>	<b>95,430</b>	<b>95,430</b>
<b>TOTAL FUND 313 - Beach Capital Projects</b>			<b>\$0</b>	<b>\$95,430</b>	<b>\$95,430</b>
<b><u>Fund: 322 - I.T. Capital Projects</u></b>					
<b>Capital Projects</b>					
Enterprise Resource Planning (ERP) Upgrade or Replacement	1	5,260,054	5,260,054	0	5,260,054
		<b>5,260,054</b>	<b>5,260,054</b>	<b>0</b>	<b>5,260,054</b>
<b>TOTAL FUND 322 - I.T. Capital Projects</b>			<b>\$5,260,054</b>	<b>\$0</b>	<b>\$5,260,054</b>
<b><u>Fund: 511 - Computer Replacement</u></b>					
<b>Information Technology</b>					
Computer Replacement Program	437	1,200	524,400	0	524,400
Vehicle for Computer Replacement Program	1	50,000	50,000	0	50,000
		<b>51,200</b>	<b>574,400</b>	<b>0</b>	<b>574,400</b>
<b>County Manager</b>					
Camera with 24x Optical Zoom	4	7,000	0	28,000	28,000
Commercial Televisions	2	2,600	0	5,200	5,200
Drone	1	20,000	20,000	0	20,000
Livestreaming System	1	10,000	10,000	0	10,000
Training Room Podium	1	5,000	0	5,000	5,000
		<b>44,600</b>	<b>30,000</b>	<b>38,200</b>	<b>68,200</b>
<b>TOTAL FUND 511 - Computer Replacement</b>			<b>\$604,400</b>	<b>\$38,200</b>	<b>\$642,600</b>

# **Detail of Capital Outlay by Fund FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 513 - Equipment Maintenance</b>					
<b>Fleet Management</b>					
Air Compressor	1	20,000	20,000	0	20,000
Air Conditioner Machines/Reclaimers	2	8,000	16,000	0	16,000
Column Lift	1	50,000	50,000	0	50,000
Diagnostic Tools	4	3,000	12,000	0	12,000
Fuel Dispenser	1	12,816	12,816	0	12,816
Heavy Truck Lift	1	95,000	95,000	0	95,000
Hydraulic Shop Press	1	7,000	7,000	0	7,000
Jack Stand	1	10,000	10,000	0	10,000
Load Bank	1	45,000	45,000	0	45,000
Pressure Washer	1	8,000	8,000	0	8,000
Remote Fuel Fill	2	4,500	9,000	0	9,000
Service Truck with Hydraulic Crane	1	168,000	168,000	0	168,000
Sport Utility Vehicle	1	45,000	45,000	0	45,000
Tire Machine/Balancer	1	30,000	30,000	0	30,000
		<b>506,316</b>	<b>527,816</b>	<b>0</b>	<b>527,816</b>
<b>TOTAL FUND 513 - Equipment Maintenance</b>			<b>\$527,816</b>	<b>\$0</b>	<b>\$527,816</b>
<b>Fund: 514 - Fleet Replacement</b>					
<b>Fleet Management</b>					
Vehicle Replacement Program - 77 Vehicles/ Equipment	1	9,714,970	9,714,970	0	9,714,970
		<b>9,714,970</b>	<b>9,714,970</b>	<b>0</b>	<b>9,714,970</b>
<b>TOTAL FUND 514 - Fleet Replacement</b>			<b>\$9,714,970</b>	<b>\$0</b>	<b>\$9,714,970</b>
<b>Total NON-OPERATING FUNDS</b>			<b>\$16,188,240</b>	<b>\$202,630</b>	<b>\$16,390,870</b>
<b>TOTAL ALL FUNDS</b>			<b>\$31,001,380</b>	<b>\$685,830</b>	<b>\$31,687,210</b>



## Summary of Capital Improvements by Fund

**FY 2024-25**

Fund		New Request	Carryforward	Total Request
<b>Countywide Funds</b>				
001	General Fund	28,812,660	7,877,603	36,690,263
104	Library	844,908	150,825	995,733
160	Volusia ECHO	3,500,000	0	3,500,000
	<b>Total Countywide Funds</b>	<b>\$33,157,568</b>	<b>\$8,028,428</b>	<b>\$41,185,996</b>
<b>Special Revenue Funds</b>				
103	County Transportation Trust	4,896,759	8,193,833	13,090,592
113	Road Proportionate Share	300,000	9,691,858	9,991,858
114	Ponce De Leon Inlet and Port District	266,000	0	266,000
118	Ocean Center	478,500	45,000	523,500
120	Municipal Service District	35,000	0	35,000
131	Road Impact Fees-Zone 1 (Northeast)	7,763,000	0	7,763,000
132	Road Impact Fees-Zone 2 (Southeast)	0	800,000	800,000
133	Road Impact Fees-Zone 3 (Southwest)	10,100,000	1,540,000	11,640,000
136	Park Impact Fees-Zone 1 (Northeast)	0	550,000	550,000
138	Park Impact Fees-Zone 3 (Southwest)	0	250,000	250,000
139	Park Impact Fees-Zone 4 (Northwest)	0	275,000	275,000
140	Fire Rescue District	125,000	15,541,629	15,666,629
150	Countywide Fire Impact Fee	1,729,182	0	1,729,182
156	EMS Impact Fee	192,000	0	192,000
159	Stormwater Utility	250,000	0	250,000
162	Volusia Forever Land Acquisition	38,625	0	38,625
163	Land Management	111,000	0	111,000
178	Beach Management Fund	1,092,000	1,320,000	2,412,000
	<b>Total Special Revenue Funds</b>	<b>\$27,377,066</b>	<b>\$38,207,320</b>	<b>\$65,584,386</b>
<b>Enterprise Funds</b>				
450	Solid Waste	32,766,950	3,675,000	36,441,950
451	Daytona Beach International Airport	800,000	0	800,000
452	Airport Passenger Facility Charge	3,500,000	300,000	3,800,000
457	Water and Sewer Utilities	18,440,000	14,950,000	33,390,000
475	Parking Garage	3,318,500	30,000	3,348,500
	<b>Total Enterprise Funds</b>	<b>\$58,825,450</b>	<b>\$18,955,000</b>	<b>\$77,780,450</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$119,360,084</b>	<b>\$65,190,748</b>	<b>\$184,550,832</b>

## Summary of Capital Improvements by Fund

**FY 2024-25**

Fund		New Request	Carryforward	Total Request
<b>Capital Projects Funds</b>				
305	800 MHz Capital	0	856,800	856,800
313	Beach Capital Projects	1,509,500	1,788,464	3,297,964
314	Port Authority Capital Projects	2,400,000	2,400,000	4,800,000
317	Library Construction	175,000	1,079,215	1,254,215
318	Ocean Center	11,070,460	3,155,858	14,226,318
326	Park Projects	0	150,000	150,000
328	Trail Projects	3,588,000	530,000	4,118,000
360	ECHO Direct County Expenditures	2,473,000	0	2,473,000
372	Sheriff Capital Facilities	15,000,000	0	15,000,000
378	Mosquito Control Capital	1,750,000	3,733,000	5,483,000
385	Eastside Judicial Capital	5,000,000	0	5,000,000
	<b>Total Capital Projects Funds</b>	<b>\$42,965,960</b>	<b>\$13,693,337</b>	<b>\$56,659,297</b>
<b>Internal Service Funds</b>				
513	Equipment Maintenance	140,000	100,000	240,000
	<b>Total Internal Service Funds</b>	<b>\$140,000</b>	<b>\$100,000</b>	<b>\$240,000</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$43,105,960</b>	<b>\$13,793,337</b>	<b>\$56,899,297</b>
<b>TOTAL ALL FUNDS</b>		<b>\$162,466,044</b>	<b>\$78,984,085</b>	<b>\$241,450,129</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Office of the Sheriff</b>			
Sheriff Training Facility Expanded Parking and Site Dev.	225,000	0	225,000
Volusia Sheriff Family Resource Center Expanded Site Dev.	150,000	0	150,000
Volusia Sheriff Project Engineering	500,000	0	500,000
Volusia Sheriff Security and Network Improvements	150,000	0	150,000
Volusia Sheriff Various Building Envelope Restorations	100,000	0	100,000
<b>Sum:</b>	<b>1,125,000</b>	<b>0</b>	<b>1,125,000</b>
<b>Corrections</b>			
Air Handler - Correctional Facility	70,000	0	70,000
Air Handler & Fire Suppression Replacement	0	3,900,000	3,900,000
Lobby Floors - Correctional Facility	225,000	0	225,000
Parking Lot Resurfacing	0	400,000	400,000
Potable Water Pipes-Branch Jail	0	787,575	787,575
Window Replacement	1,500,000	0	1,500,000
Windows - Design	0	312,100	312,100
<b>Sum:</b>	<b>1,795,000</b>	<b>5,399,675</b>	<b>7,194,675</b>
<b>Emergency Management</b>			
Multi-Purpose Expansion of Operations Center	2,575,000	0	2,575,000
<b>Sum:</b>	<b>2,575,000</b>	<b>0</b>	<b>2,575,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Bennett Park Fence Repair	10,000	0	10,000
Chuck Lennon Basketball Resurface	75,000	0	75,000
Chuck Lennon Fence Repair	15,000	0	15,000
DeBary Hall AV Updates	10,000	0	10,000
DeBary Hall Caretaker and Tennant House Repairs	250,000	0	250,000
DeBary Hall HVAC Unit	7,500	0	7,500
Ed Stone Repave Parking and Boat Launch Area	0	150,000	150,000
Gemini Springs Caretaker House Repairs	15,000	0	15,000
Grant Match Invasive Removal	25,000	0	25,000
Lake Ashby Fishing Dock Repairs	425,000	0	425,000
Lake Ashby Fishing Dock Repairs - CF	0	425,000	425,000
Lake George Fishing Dock Repairs	0	150,000	150,000
Parks & Recreation Office Repairs (Airport Office)	0	179,695	179,695
PFC Emory Bennett Military Flags/Poles	2,000	0	2,000
Spruce Creek Fishing Dock Repairs	0	200,000	200,000
<b>Sum:</b>	<b>834,500</b>	<b>1,104,695</b>	<b>1,939,195</b>
<b>Tax Collector</b>			
Tax Collector Interior Reno and Efficiency Restoration	950,000	0	950,000
Tax Collector Interior Reno and Efficiency Restoration - Eng	75,000	0	75,000
<b>Sum:</b>	<b>1,025,000</b>	<b>0</b>	<b>1,025,000</b>
<b>Facility Management</b>			
ADA Upgrade at Various Facilities	100,000	0	100,000
Carpet Replacement at Various County Facilities	250,000	0	250,000
Chiller Plant Upgrades and Optimization Ph.2 (SECM)	3,000,000	0	3,000,000
City Island Judicial Staff Security Enhancements	150,000	0	150,000
County Wide Safety and Security Measures	200,000	0	200,000
Courts Building Envelope and Exterior Restorations - Eng	65,000	0	65,000
Courts Energy Conservation Measures	300,000	0	300,000
Courts Safety and Security Measures	350,000	0	350,000
Daytona Annex Plumbing Infrastructure and Energy Conserv.	650,000	0	650,000
DeLand Admin. Complex Exterior Safety and Security	200,000	0	200,000
Deland Annex ADA Compliance - Entrance and Restroom	0	100,000	100,000
DeLand Courthouse Chiller Replacement - Engineering	105,000	0	105,000
DeLand Courthouse Elevator #9 and #6 Modernization	0	350,000	350,000
DeLand Courthouse Fire Damper Ph.2	600,000	0	600,000
DeLand Courthouse Service Elevator Expansion	0	350,000	350,000

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>			
<b>Facility Management</b>			
DeLand IT Restroom Energy Conservation Measures	450,000	0	450,000
DeLand IT Restroom Energy Conservation Measures - Eng	75,000	0	75,000
Emergency Ops Center - Energy Redundancy Ph.1 (SECM)	383,310	0	383,310
Emergent Repair Project Engineering	150,000	0	150,000
Energy Conservation Engineering	75,000	0	75,000
Energy Conserv. Measures - Building Envelope Courts (SECM)	0	50,025	50,025
Energy Conserv. Measures - Building Envelope (SECM)	0	75,038	75,038
Flooring Replacement at Various Court Facilities	100,000	0	100,000
Foxman Justice Center Generator/Electrical Upgrade Ph.2	0	20,000	20,000
Foxman Justice Center Security Measures	125,000	0	125,000
Foxman Justice Center Window Replacement & Building Envelope	350,000	0	350,000
Hester Daughtery Building - Re-epoxy Floors - Ph.2	0	170,000	170,000
Historic Courthouse - Exterior Wall Resealing	0	52,170	52,170
HVAC Replacement at Various County Facilities	344,100	0	344,100
Land Surveys and Appraisals	25,750	0	25,750
Microcomputer Bldg Infrastructure/Restroom Reno Ph.2 - CF	0	85,000	85,000
Modular Furniture Replacement at Various County Facilities	250,000	0	250,000
New Smyrna Beach Annex Generator Upgrade and Fire Pump	400,000	0	400,000
Old Medical Examiner's Office - Parks Maintenance Office	550,000	0	550,000
Old Medical Examiner's Office Site Development	200,000	0	200,000
Roof Emergency Assessments & Repairs at Various Courts	0	50,000	50,000
Roof Management Surveys	25,000	0	25,000
Roof Replacements at Various County Facilities	500,000	0	500,000
Roof Replacements at Various Court Facilities	300,000	0	300,000
Thomas C. Kelly Bldg Fountain Restoration	285,000	0	285,000
Thomas C. Kelly Bldg Plumbing and Stormwater Upgrades	450,000	0	450,000
Thomas C. Kelly Bldg Plumbing and Stormwater Upgrades - Eng	50,000	0	50,000
Thomas C. Kelly Bldg Safety and Interior Enhancements	150,000	0	150,000
Thomas C. Kelly Bldg Safety and Interior Enhancements - Eng	35,000	0	35,000
Variable Frequency Drives on TCK Air Handling Units (SECM)	0	71,000	71,000
Various County Departmental Moves - DeLand Administration	50,000	0	50,000
Volusia County Roof Recovery Engineering	65,000	0	65,000
<b>Sum:</b>	<b>11,358,160</b>	<b>1,373,233</b>	<b>12,731,393</b>
<b>Non-Departmental</b>			
Purchase of Holsonback Building	10,100,000	0	10,100,000
<b>Sum:</b>	<b>10,100,000</b>	<b>0</b>	<b>10,100,000</b>
<b>TOTAL FUND 001 - General Fund</b>	<b>\$28,812,660</b>	<b>\$7,877,603</b>	<b>\$36,690,263</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 103 - County Transportation Trust</u></b>			
<b>Engineering &amp; Construction</b>			
Doyle Road	0	450,000	450,000
<b>Sum:</b>	<b>0</b>	<b>450,000</b>	<b>450,000</b>
<b>Road and Bridge</b>			
Main Street Bridge Cathodic Protection	65,000	0	65,000
Main Street Bridge Deck Repair	35,000	0	35,000
Main Street Bridge Mechanical System Components Phase II	0	1,400,000	1,400,000
Main Street Bridge Painting	175,000	0	175,000
Main Street Bridge Submarine Cable Replacement	125,000	0	125,000
Veterans Memorial Bridge	0	200,000	200,000
<b>Sum:</b>	<b>400,000</b>	<b>1,600,000</b>	<b>2,000,000</b>
<b>Traffic Engineering</b>			
SR 415 Emergency Signal	500,000	0	500,000
Taylor & Hensel	150,000	0	150,000
Taylor & Hensel - CF	0	510,532	510,532
Taylor & Tomoka	0	425,000	425,000
Veterans Memorial at Walmart	75,000	0	75,000
Williamson & Airport	725,000	0	725,000
<b>Sum:</b>	<b>1,450,000</b>	<b>935,532</b>	<b>2,385,532</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	0	3,008,301	3,008,301
Pioneer Tr Safety Impr - Tomoka Farm to Williamson	0	2,000,000	2,000,000
Pioneer Tr & Williams Rd Intersection Impr	926,000	0	926,000
Turnbull Bay Rd - Pioneer Tr to Sunset	120,759	0	120,759
Turnbull Bay Rd - Pioneer Tr to Sunset - CF	0	200,000	200,000
<b>Sum:</b>	<b>3,046,759</b>	<b>5,208,301</b>	<b>8,255,060</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>	<b>\$4,896,759</b>	<b>\$8,193,833</b>	<b>\$13,090,592</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 104 - Library</u></b>			
<b>Library Services</b>			
DeBary Library Renovations	115,000	0	115,000
DeLand Regional Library Lighting	80,000	0	80,000
DeLand Regional Library Window Replacement - Design	0	35,000	35,000
Deltona Regional Library Renovations	300,000	0	300,000
Deltona Regional Library Security Camera Upgrade	56,908	0	56,908
Deltona Regional Library Security Camera Upgrade - CF	0	85,825	85,825
Deltona Regional Library Shade Structure	15,000	0	15,000
Dickerson Library Lighting	0	30,000	30,000
Library HVAC Replacements	100,000	0	100,000
Library Support Center Paint Exterior	40,000	0	40,000
Orange City Library HVAC	28,000	0	28,000
Orange City Library Lighting	50,000	0	50,000
Ormond Beach Regional Library HVAC Roof Units	30,000	0	30,000
Security Cameras	30,000	0	30,000
Sum:	844,908	150,825	995,733
<b>TOTAL FUND 104 - Library</b>	<b>\$844,908</b>	<b>\$150,825</b>	<b>\$995,733</b>
<b><u>Fund: 113 - Road Proportionate Share</u></b>			
<b>LOGT 5 Road Projects</b>			
Beville to Clyde Morris	0	38,151	38,151
Dirksen - 17-92 - Debary Sunrail	0	161,949	161,949
LPGA Wide Proj-N Tomoka Farms to Tymber Creek	300,000	0	300,000
LPGA Wide Proj-N Tomoka Farms to Tymber Creek - CF	0	1,703,822	1,703,822
Taylor Branch Road - Dunlawton to Clyde Morris	0	1,287,108	1,287,108
Williamson Blvd - Strickland Range - Hand	0	6,500,828	6,500,828
Sum:	300,000	9,691,858	9,991,858
<b>TOTAL FUND 113 - Road Proportionate Share</b>	<b>\$300,000</b>	<b>\$9,691,858</b>	<b>\$9,991,858</b>



## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 114 - Ponce De Leon Inlet and Port District</u></b>			
<b>Coastal</b>			
Lighthouse Point Park Back Gate Replacement	18,000	0	18,000
Reef Deployments	200,000	0	200,000
Security Camera System for Lighthouse Point Park	32,000	0	32,000
Security Camera System for Smyrna Dunes Park	16,000	0	16,000
Sum:	266,000	0	266,000
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>	<b>\$266,000</b>	<b>\$0</b>	<b>\$266,000</b>
<b><u>Fund: 118 - Ocean Center</u></b>			
<b>Ocean Center</b>			
Audio Visual Improvements	25,000	0	25,000
CCTV and Smartwatch Design	7,500	0	7,500
Controller Upgrades	101,000	0	101,000
Portable Risers	0	45,000	45,000
Portable Risers Replacement	80,000	0	80,000
Smartwatch Server Workstation	190,000	0	190,000
West Wall Motorized Blinds	75,000	0	75,000
Sum:	478,500	45,000	523,500
<b>TOTAL FUND 118 - Ocean Center</b>	<b>\$478,500</b>	<b>\$45,000</b>	<b>\$523,500</b>
<b><u>Fund: 120 - Municipal Service District</u></b>			
<b>Animal Control</b>			
Epoxy Floor	35,000	0	35,000
Sum:	35,000	0	35,000
<b>TOTAL FUND 120 - Municipal Service District</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>
<b><u>Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</u></b>			
<b>Engineering &amp; Construction</b>			
Dunn Ave Extension	7,000,000	0	7,000,000
Hand Widening	763,000	0	763,000
Sum:	7,763,000	0	7,763,000
<b>TOTAL FUND 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>\$7,763,000</b>	<b>\$0</b>	<b>\$7,763,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
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### **Fund: 132 - Road Impact Fees-Zone 2 (Southeast)**

#### Engineering & Construction

Pioneer Tr. Safety Impr - Tomoka Farm to Williamson	0	800,000	800,000
Sum:	0	800,000	800,000
<b>TOTAL FUND 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$800,000</b>

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

#### Engineering & Construction

Rhode Island Ext. - Veterans Mem Pkwy to Normandy Blvd.	100,000	0	100,000
Rhode Island Ext. - Veterans Mem Pkwy to Normandy Blvd - CF	0	300,000	300,000
Veterans Memorial Pkwy - Engineering	0	1,240,000	1,240,000
Veterans Memorial Pkwy Graves to SR 472	10,000,000	0	10,000,000
Sum:	10,100,000	1,540,000	11,640,000
<b>TOTAL FUND 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>\$10,100,000</b>	<b>\$1,540,000</b>	<b>\$11,640,000</b>

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

#### Parks Recreation & Culture

Bicentennial Park ADA Ramp	0	200,000	200,000
Highbridge Park	0	350,000	350,000
Sum:	0	550,000	550,000
<b>TOTAL FUND 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$550,000</b>

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

#### Parks Recreation & Culture

Lake Beresford Park Parking	0	250,000	250,000
Sum:	0	250,000	250,000
<b>TOTAL FUND 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>

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

#### Parks Recreation & Culture

Cypress Lake Parking Lot	0	130,000	130,000
Seville Parking Lot	0	145,000	145,000
Sum:	0	275,000	275,000
<b>TOTAL FUND 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>\$0</b>	<b>\$275,000</b>	<b>\$275,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 140 - Fire Rescue District</u></b>			
<b>Fire Rescue Services</b>			
Fire Services - Station 15/Hazmat - CF	0	15,000	15,000
Fire Station 15/HAZMAT	0	13,269,412	13,269,412
Fire Station 22 - Oak Hill - Renovation	0	1,145,140	1,145,140
Fire Station 35 Kitchen Remodel	125,000	0	125,000
Land for Station 47	0	267,000	267,000
Station 34 Renovation	0	845,077	845,077
Sum:	125,000	15,541,629	15,666,629
<b>TOTAL FUND 140 - Fire Rescue District</b>	<b>\$125,000</b>	<b>\$15,541,629</b>	<b>\$15,666,629</b>
<b><u>Fund: 150 - Countywide Fire Impact Fee</u></b>			
<b>Fire Rescue Services</b>			
Fire Services - Station 15/Hazmat	1,729,182	0	1,729,182
Sum:	1,729,182	0	1,729,182
<b>TOTAL FUND 150 - Countywide Fire Impact Fee</b>	<b>\$1,729,182</b>	<b>\$0</b>	<b>\$1,729,182</b>
<b><u>Fund: 156 - EMS Impact Fee</u></b>			
<b>Emergency Medical Services</b>			
New Headquarters - Emergency Services	192,000	0	192,000
Sum:	192,000	0	192,000
<b>TOTAL FUND 156 - EMS Impact Fee</b>	<b>\$192,000</b>	<b>\$0</b>	<b>\$192,000</b>
<b><u>Fund: 159 - Stormwater Utility</u></b>			
<b>Stormwater</b>			
Land for Stormwater Projects	150,000	0	150,000
Volusia Retention Pond	100,000	0	100,000
Sum:	250,000	0	250,000
<b>TOTAL FUND 159 - Stormwater Utility</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>
<b><u>Fund: 160 - Volusia ECHO</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Motocross Facility	3,500,000	0	3,500,000
Sum:	3,500,000	0	3,500,000
<b>TOTAL FUND 160 - Volusia ECHO</b>	<b>\$3,500,000</b>	<b>\$0</b>	<b>\$3,500,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 162 - Volusia Forever Land Acquisition</u></b>			
<b>Land Acquisition</b>			
Small Lots - Aurora Heights	2,575	0	2,575
Small Lots - Cape Atlantic Estates	10,300	0	10,300
Small Lots - Davis Park	2,575	0	2,575
Small Lots - Fountain City Subdivision	2,575	0	2,575
Small Lots - Hamilton Heights	2,575	0	2,575
Small Lots - Howe & Curriers	2,575	0	2,575
Small Lots - Pablo Sub	2,575	0	2,575
Small Lots - University Highlands	10,300	0	10,300
Small Lots - West Daytona Acres	2,575	0	2,575
Sum:	38,625	0	38,625
<b>TOTAL FUND 162 - Volusia Forever Land Acquisition</b>	<b>\$38,625</b>	<b>\$0</b>	<b>\$38,625</b>
<b><u>Fund: 163 - Land Management</u></b>			
<b>Land Management</b>			
Box Culvert Design	45,000	0	45,000
Equipment Pole Barn Design	66,000	0	66,000
Sum:	111,000	0	111,000
<b>TOTAL FUND 163 - Land Management</b>	<b>\$111,000</b>	<b>\$0</b>	<b>\$111,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 178 - Beach Management Fund</u></b>			
<b>Coastal</b>			
Mary Mcleod Bethune Pavilion #5 Replacement	95,000	0	95,000
Spruce Creek FEC Train Trestle Dredging - CF	0	670,000	670,000
<b>Sum:</b>	<b>95,000</b>	<b>670,000</b>	<b>765,000</b>
<b>Environmental Management</b>			
Bird Hospital Camera and Intercom System	6,000	0	6,000
Boardwalk Lighting Replacement	10,000	0	10,000
Boardwalk Planks and Handrail Replacement - Phase II	16,000	0	16,000
Marine Science Center Security Upgrades	75,000	0	75,000
<b>Sum:</b>	<b>107,000</b>	<b>0</b>	<b>107,000</b>
<b>Beach Safety Ocean Rescue</b>			
27th Ave - Control Tower	450,000	0	450,000
Beach Headquarters Lobby Security	120,000	0	120,000
Dunlawton Control Tower Refurbish	35,000	0	35,000
Frank Rendon Park - Control Tower	0	350,000	350,000
Frank Rendon Park - Control Tower Supplement	100,000	0	100,000
Ponce Inlet Control Tower Refurbish	35,000	0	35,000
Sunsplash Park - Lifeguard Control Tower	0	300,000	300,000
Sunsplash Park - Lifeguard Control Tower Supplement	150,000	0	150,000
<b>Sum:</b>	<b>890,000</b>	<b>650,000</b>	<b>1,540,000</b>
<b>TOTAL FUND 178 - Beach Management Fund</b>	<b>\$1,092,000</b>	<b>\$1,320,000</b>	<b>\$2,412,000</b>
<b><u>Fund: 450 - Solid Waste</u></b>			
<b>Solid Waste</b>			
Construction: Site/Stormwater/CCC/HHW Improvements	0	3,500,000	3,500,000
Cover Structure for Landfill Fleet Building	150,000	0	150,000
Landfill Gas Control Quality Assurance Services	66,950	0	66,950
Landfill Gas Expansion Construction	850,000	0	850,000
Landfill Gas Master Plan Update	100,000	0	100,000
Site/Stormwater/CCC/HHW Improvements Quality Control	0	175,000	175,000
South East Area Landfill Construction (1st cell)	31,600,000	0	31,600,000
<b>Sum:</b>	<b>32,766,950</b>	<b>3,675,000</b>	<b>36,441,950</b>
<b>TOTAL FUND 450 - Solid Waste</b>	<b>\$32,766,950</b>	<b>\$3,675,000</b>	<b>\$36,441,950</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 451 - Daytona Beach International Airport</u></b>			
<b>Airport</b>			
Airfield Sign Improvements	800,000	0	800,000
Sum:	800,000	0	800,000
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$800,000</b>
<b><u>Fund: 452 - Airport Passenger Facility Charge</u></b>			
<b>Airport</b>			
Passenger Boarding Bridge Replacement	2,000,000	0	2,000,000
Pre-Conditioned Air for Passenger Boarding Bridges	0	225,000	225,000
Pre-Conditioned Air for Passenger Boarding Bridges - Design	0	75,000	75,000
Terminal High Mast Lighting Replacement	1,500,000	0	1,500,000
Sum:	3,500,000	300,000	3,800,000
<b>TOTAL FUND 452 - Airport Passenger Facility Charge</b>	<b>\$3,500,000</b>	<b>\$300,000</b>	<b>\$3,800,000</b>
<b><u>Fund: 457 - Water and Sewer Utilities</u></b>			
<b>Water Resources and Utilities</b>			
Alternative Water Sources Supply	100,000	0	100,000
Collection Systems Rehab Program - Construction	400,000	0	400,000
Engineering for Water & Sewer Utilities Capital Improvements	295,000	0	295,000
Fort Florida Utility Extensions	4,175,000	0	4,175,000
Glen Abbey Water Treatment Plant Quality Improvement	2,250,000	0	2,250,000
Southwest Regional Water Reclamation Expansion - CF	0	14,950,000	14,950,000
SW Service Area Ground Storage Tank & High Service Pump	10,125,000	0	10,125,000
Wastewater Plant Upgrades - Including Package Plants	270,000	0	270,000
Water Main Replacement/Upgrades	175,000	0	175,000
Water Plant Upgrades - Including Package Plants	400,000	0	400,000
Water Production Well Rehabilitation	250,000	0	250,000
Sum:	18,440,000	14,950,000	33,390,000
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>	<b>\$18,440,000</b>	<b>\$14,950,000</b>	<b>\$33,390,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 475 - Parking Garage</u></b>			
<b>Ocean Center</b>			
Bridge Repair	110,000	0	110,000
CCTV Assessment & Upgrades	7,500	0	7,500
Deck Rehabilitation - Levels 3-5	1,250,000	0	1,250,000
Dolphin Park Storm Drains	100,000	0	100,000
Exterior Signage - Lots	40,000	0	40,000
Exterior Signage Replacement	50,000	0	50,000
Interior Signage Replacement	50,000	0	50,000
License Plate Reader	100,000	0	100,000
Loop Counter	16,000	0	16,000
Mechanical/Electrical/Plumbing (MEP) Upgrades	1,000,000	0	1,000,000
Parking Garage - CCTV and Smartwatch	95,000	0	95,000
Reseal and Restripe Parking Lots	0	30,000	30,000
Retention Pond Restoration	500,000	0	500,000
Sum:	<b>3,318,500</b>	<b>30,000</b>	<b>3,348,500</b>
<b>TOTAL FUND 475 - Parking Garage</b>	<b>\$3,318,500</b>	<b>\$30,000</b>	<b>\$3,348,500</b>
<b>Total OPERATING FUNDS</b>	<b>\$119,360,084</b>	<b>\$65,190,748</b>	<b>\$184,550,832</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 305 - 800 MHz Capital</u></b>			
<b>Capital Projects</b>			
DeLeon Springs Radio Tower	0	856,800	856,800
Sum:	0	856,800	856,800
<b>TOTAL FUND 305 - 800 MHz Capital</b>	<b>\$0</b>	<b>\$856,800</b>	<b>\$856,800</b>

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

<b>Capital Projects</b>			
16th Avenue Beach Ramp Construction - CF	0	473,869	473,869
16th Avenue Beach Ramp Design - CF	0	34,105	34,105
Browning Ave Ramp Design - CF	0	1,690	1,690
Dunlawton Avenue Ramp - CF	0	300,000	300,000
Dunlawton Avenue Ramp Construction	649,000	0	649,000
International Speedway Blvd Ramp Design - CF	0	9,000	9,000
Resurfacing and Restriping Parking Lots	10,500	0	10,500
Rockefeller Drive Ramp Construction	0	265,000	265,000
Rockefeller Drive Ramp Design	0	45,000	45,000
Silver Beach Avenue Ramp - CF	0	650,000	650,000
Silver Beach Ramp	850,000	0	850,000
University Blvd Ramp Design - CF	0	9,800	9,800
Sum:	1,509,500	1,788,464	3,297,964
<b>TOTAL FUND 313 - Beach Capital Projects</b>	<b>\$1,509,500</b>	<b>\$1,788,464</b>	<b>\$3,297,964</b>

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

<b>Coastal</b>			
DMMA Management	2,000,000	0	2,000,000
DMMA Management - CF	0	2,000,000	2,000,000
Intra Coastal Dredging	200,000	0	200,000
Intra Coastal Dredging - CF	0	400,000	400,000
Smyrna Dunes Park Restroom Expansion - Construction	200,000	0	200,000
Sum:	2,400,000	2,400,000	4,800,000
<b>TOTAL FUND 314 - Port Authority Capital Projects</b>	<b>\$2,400,000</b>	<b>\$2,400,000</b>	<b>\$4,800,000</b>



## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 317 - Library Construction</u></b>			
<b>Capital Projects</b>			
Pierson Library Parking Lot	150,000	0	150,000
Pierson Library Parking Lot - Design	25,000	0	25,000
Port Orange Library Expansion - Design	0	1,079,215	1,079,215
<b>Sum:</b>	<b>175,000</b>	<b>1,079,215</b>	<b>1,254,215</b>
<b>TOTAL FUND 317 - Library Construction</b>	<b>\$175,000</b>	<b>\$1,079,215</b>	<b>\$1,254,215</b>
<b><u>Fund: 318 - Ocean Center</u></b>			
<b>Capital Projects</b>			
Arena Floor Boxes	0	939,569	939,569
Arena Lower Bowl Flooring and Rink Removal	625,000	0	625,000
Arena Upper Bowl Flooring	750,000	0	750,000
Bi Directional Amplifier System Upgrade	60,000	0	60,000
Carpet Replacement	0	15,000	15,000
Exterior Door Replacement and Access Control	85,000	0	85,000
Exterior Signage Upgrades	8,711	0	8,711
Exterior Signage Upgrades - CF	0	26,289	26,289
Interior Painting	100,000	0	100,000
Kitchen Renovation and Equipment	2,200,000	0	2,200,000
Kitchen Renovation and Equipment Design	300,000	0	300,000
Lower Bowl Telescopic Risers	1,000,000	0	1,000,000
Power Distribution Replacement	1,916,749	0	1,916,749
Power Distribution Replacement - CF	0	1,000,000	1,000,000
Restroom Remodel	0	1,000,000	1,000,000
Softwares and Art	100,000	0	100,000
Truck/Equipment Entrance	1,600,000	0	1,600,000
Upper Bowl Seat Replacement	1,500,000	0	1,500,000
WiFi System Replacement	825,000	0	825,000
WiFi System Replacement - CF	0	175,000	175,000
<b>Sum:</b>	<b>11,070,460</b>	<b>3,155,858</b>	<b>14,226,318</b>
<b>TOTAL FUND 318 - Ocean Center</b>	<b>\$11,070,460</b>	<b>\$3,155,858</b>	<b>\$14,226,318</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry- forward	Total Request
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### Fund: 326 - Park Projects

#### Capital Projects

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

### Fund: 328 - Trail Projects

#### Capital Projects

Bethel Loop - Enterprise Parking	500,000	0	500,000
Debary Pathway - Improvements	0	180,000	180,000
DeLand Sunrail Station - Restroom	150,000	0	150,000
Edgewater Pathway - Resurfacing	288,000	0	288,000
Master Trails Program	300,000	0	300,000
Maytown Spur - Osteen Trailhead Restroom	350,000	0	350,000
SR 442 Trail Parking Area Edgewater	0	350,000	350,000
US 17 North to Putnam County Line - ROW	2,000,000	0	2,000,000
Sum:	3,588,000	530,000	4,118,000
<b>TOTAL FUND 328 - Trail Projects</b>	<b>\$3,588,000</b>	<b>\$530,000</b>	<b>\$4,118,000</b>

### Fund: 360 - ECHO Direct County Expenditures

#### Capital Projects

Bicentennial Park Fishing Dock	150,000	0	150,000
Debary Hall Exhibits	29,500	0	29,500
Frank Rendon Park South Beach Access Walkover	300,000	0	300,000
Humpback Whale Skeleton Articulation	150,000	0	150,000
Inlet Harbor Beach Access Dune Walkover	300,000	0	300,000
James Ormond Park Playground & Safety Surface	200,000	0	200,000
Lake Beresford Playground & Safety Surface	200,000	0	200,000
Lake George Preserve Recreation and Education Plan	300,000	0	300,000
Lake Monroe Playground & Safety Surface	170,000	0	170,000
Riverbreeze Park Playground & Safety Surface	250,000	0	250,000
Riv-Ocean Fishing Dock	250,000	0	250,000
Strickland Park Pavillion	98,500	0	98,500
Winterhaven Park Playground Addition	75,000	0	75,000
Sum:	2,473,000	0	2,473,000
<b>TOTAL FUND 360 - ECHO Direct County Expenditures</b>	<b>\$2,473,000</b>	<b>\$0</b>	<b>\$2,473,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 372 - Sheriff Capital Facilities</u></b>			
<b>Capital Projects</b>			
Sheriff Administration Complex	15,000,000	0	15,000,000
Sum:	15,000,000	0	15,000,000
<b>TOTAL FUND 372 - Sheriff Capital Facilities</b>	<b>\$15,000,000</b>	<b>\$0</b>	<b>\$15,000,000</b>
<b><u>Fund: 378 - Mosquito Control Capital</u></b>			
<b>Capital Projects</b>			
Facilities Replacement	1,750,000	0	1,750,000
Facilities Replacement - CF	0	1,083,000	1,083,000
Mosquito Control Replacement Facility	0	2,650,000	2,650,000
Sum:	1,750,000	3,733,000	5,483,000
<b>TOTAL FUND 378 - Mosquito Control Capital</b>	<b>\$1,750,000</b>	<b>\$3,733,000</b>	<b>\$5,483,000</b>
<b><u>Fund: 385 - Eastside Judicial Capital</u></b>			
<b>Capital Projects</b>			
Eastside Judicial Planning	5,000,000	0	5,000,000
Sum:	5,000,000	0	5,000,000
<b>TOTAL FUND 385 - Eastside Judicial Capital</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$5,000,000</b>
<b><u>Fund: 513 - Equipment Maintenance</u></b>			
<b>Fleet Management</b>			
Bay Door Replacement - Lube Shop	40,000	0	40,000
Fleet Operations Additional Parking	100,000	0	100,000
Roof Structure Replacement	0	100,000	100,000
Sum:	140,000	100,000	240,000
<b>TOTAL FUND 513 - Equipment Maintenance</b>	<b>\$140,000</b>	<b>\$100,000</b>	<b>\$240,000</b>
<b>Total NON-OPERATING FUNDS</b>	<b>\$43,105,960</b>	<b>\$13,793,337</b>	<b>\$56,899,297</b>
<b>TOTAL ALL FUNDS</b>	<b>\$162,466,044</b>	<b>\$78,984,085</b>	<b>\$241,450,129</b>

## Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2024-25 Transfer Amount
<b><u>001 - General Fund Transfers</u></b>		
Beach Management Fund (178)	General Fund Beach Subsidy	7,046,385
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	4,046,764
Economic Development Fund (130)	Economic Development Subsidy	1,288,919
Emergency Medical Services Fund (002)	EMS Subsidy	6,464,386
IT Capital Fund (322)	ERP System Upgrade or Replacement	4,000,000
East Side Judicial Capital Fund (385)	Eastside Judicial Capital Improvements	5,000,000
Section 8 Fund (784)	Section 8 Grant Match	123,000
Sheriff Capital Facilities (372)	New Sheriff Facility	15,000,000
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	974,165
Votran (456)	Votran subsidy	11,838,941
<b>Total General Fund Transfers</b>		<b>55,782,560</b>
<b><u>103 - County Transportation Trust Fund Transfers</u></b>		
Debt Service Fund (209)	Debt service for Capital Improvement Revenue Note, Series 2015	1,017,233
<b>Total Transportation Trust Transfers</b>		<b>1,017,233</b>
<b><u>104 - Library Fund Transfers</u></b>		
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	3,667,301
<b>Total Library Transfers</b>		<b>3,667,301</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	1,983,548
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	2,312,354
Ocean Center Fund (118)	Ocean Center Operations	12,886,516
<b>Total Resort Tax Transfers</b>		<b>17,182,418</b>
<b><u>108 - Sales Tax Fund Transfers</u></b>		
General Fund (001)	Sales tax revenue portion to the General Fund	16,476,425
Public Safety Fund (110)	Sales tax revenue portion to the Public Safety Fund	6,290,490
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	8,625,196
<b>Total Sales Tax Transfers</b>		<b>31,392,111</b>
<b><u>114 - Port Authority Fund Transfers</u></b>		
Port Capital Projects Fund (314)	Restroom Renovations	200,000
Port Capital Projects Fund (314)	Dredging Operations	2,200,000
<b>Total Port Authority Transfers</b>		<b>2,400,000</b>
<b><u>118 - Ocean Center Fund Transfers</u></b>		
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	687,120
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	6,315,000
<b>Total Ocean Center Transfers</b>		<b>7,002,120</b>
<b><u>120 - Municipal Service District Fund Transfers</u></b>		
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	462,734
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Public Safety Fund (110)	Transfer for Sheriff Unincorporated Services	24,338,357
<b>Total Municipal Service District Transfers</b>		<b>29,801,091</b>
<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)	Direct County Expenditure Projects	2,473,000
<b>Total ECHO Transfers</b>		<b>3,973,000</b>

## Reserve Summary by Fund

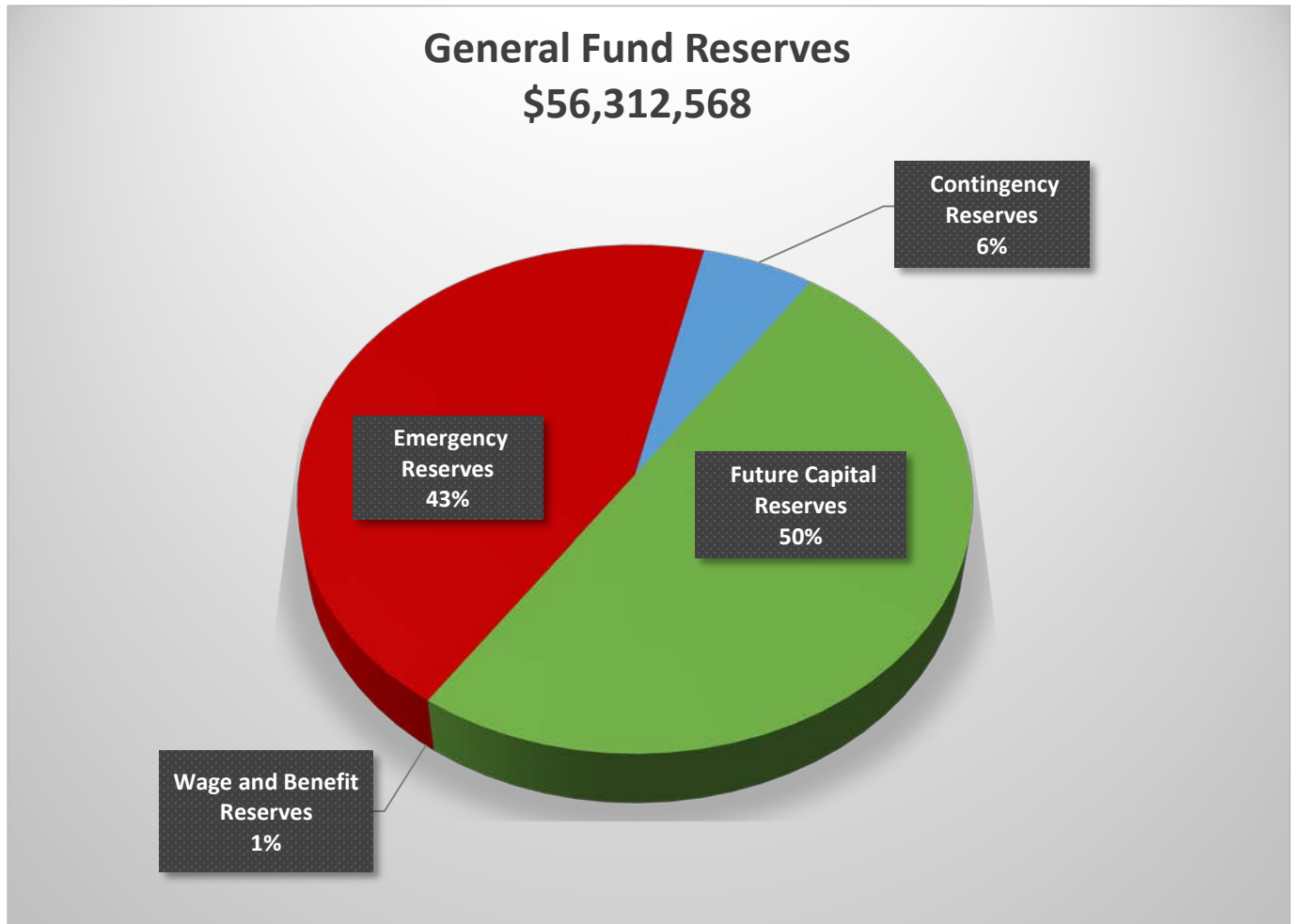
**Reserve Category**

**Purpose**

**FY 2024-25**

**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	28,190,986
Wage and Benefit Reserves	Set aside to address wage compression as necessary	500,000
Emergency Reserves	Per Council reserve policy at 10%	24,284,509
<b>Total Reserves Fund: 001 - General</b>		<b>56,312,568</b>



## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Special Revenue Funds

#### Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	8,234,514
Revenue Stabilization	Set aside to offset volatility in ambulance fees	3,421,384
<b>Total Reserves Fund: 002 - Emergency Medical Services</b>		<b>11,655,898</b>

#### Fund: 103 - County Transportation Trust

Future Capital	Set aside for planned transportation related projects	18,810,268
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,812,364
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,709,494
<b>Total Reserves Fund: 103 - County Transportation Trust</b>		<b>23,332,126</b>

#### Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	3,375,708
Emergency Reserves	Per Council reserve policy at 10%	2,388,284
<b>Total Reserves Fund: 104 - Library</b>		<b>5,763,992</b>

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

Future Capital Reserves	Set aside for future capital improvement needs	2,520,043
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	701,446
<b>Total Reserves Fund: 105 - East Volusia Mosquito Control</b>		<b>3,321,489</b>

#### Fund: 106 - Resort Tax

Revenue Stabilization	Set aside for volatility in resort tax collections	930,597
<b>Total Reserves Fund: 106 - Resort Tax</b>		<b>930,597</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 109 - Tree Mitigation

Reserves	Set aside for future expenses related to tree replacement program	2,073,295
<b>Total Reserves Fund: 109 - Tree Mitigation</b>		<b>2,073,295</b>

### Fund: 113 - Road Proportionate Share

Future Capital Reserves	Set aside for future capital road expenses	11,109,059
<b>Total Reserves Fund: 113 - Road Proportionate Share</b>		<b>11,109,059</b>

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

Future Capital Reserves	Set aside for future one-time capital improvement needs	2,781,056
Emergency Reserves	Per Council reserve policy at 10%	452,273
<b>Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District</b>		<b>3,233,329</b>

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

Reserves	Set aside for future system costs	2,414,856
<b>Total Reserves Fund: 115 - E-911 Emergency Telephone System</b>		<b>2,414,856</b>

### Fund: 116 - Special Lighting Districts

Reserves	Set aside for future expenses	39,198
<b>Total Reserves Fund: 116 - Special Lighting Districts</b>		<b>39,198</b>

### Fund: 117 - Building Permits

Reserves	Set aside for future expenses	3,019,781
<b>Total Reserves Fund: 117 - Building Permits</b>		<b>3,019,781</b>

### Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	8,720,235
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,048,471
<b>Total Reserves Fund: 118 - Ocean Center</b>		<b>9,768,706</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

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

Future Capital Reserves	Set aside for future one-time capital road needs	401,342
<b>Total Reserves Fund: 119 - Road District Maintenance</b>		<b>401,342</b>

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

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	6,449,152
Reserves	Set aside for one-time capital needs	23,526,680
Emergency Reserves	Per Council reserve policy at 10%	3,424,789
<b>Total Reserves Fund: 120 - Municipal Service District</b>		<b>33,400,621</b>

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

Reserves	Set aside for future costs	867,603
<b>Total Reserves Fund: 121 - Special Assessments</b>		<b>867,603</b>

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

Reserves	Set aside for law enforcement water patrol	649,517
<b>Total Reserves Fund: 122 - Manatee Conservation</b>		<b>649,517</b>

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

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	3,406,405
<b>Total Reserves Fund: 123 - Inmate Welfare Trust</b>		<b>3,406,405</b>

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

Reserves	Set aside for library services	457,304
<b>Total Reserves Fund: 124 - Library Endowment</b>		<b>457,304</b>



## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	256,787
<b>Total Reserves Fund: 125 - Homeless Initiatives</b>		<b>256,787</b>

### Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	337,121
<b>Total Reserves Fund: 127 - Wetland Mitigation</b>		<b>337,121</b>

### Fund: 130 - Economic Development

Reserves	Set aside for business development incentives awarded by Council	10,913,289
<b>Total Reserves Fund: 130 - Economic Development</b>		<b>10,913,289</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	11,126,374
<b>Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>		<b>11,126,374</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	11,127,082
<b>Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>		<b>11,127,082</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	6,492,447
<b>Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>		<b>6,492,447</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	18,236,689
<b>Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>		<b>18,236,689</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

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

Future Capital Reserves	Set aside for future one-time capital needs	3,576,550
<b>Total Reserves Fund: 135 - Park Impact Fees-County</b>		<b>3,576,550</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	399,263
<b>Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>		<b>399,263</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	96,059
<b>Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>		<b>96,059</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	137,816
<b>Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>		<b>137,816</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	178,644
<b>Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>		<b>178,644</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.	15,769,420
Transition Reserves	To cover payouts for employees who retire	175,000
Emergency Reserves	Per Council reserve policy at 10%	4,865,882
<b>Total Reserves Fund: 140 - Fire Rescue District</b>		<b>21,810,302</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 150 - Countywide Fire Impact Fee

Future Capital Reserves	Set aside for future one-time fire station capital needs	343,973
<b>Total Reserves Fund: 150 - Countywide Fire Impact Fee</b>		<b>343,973</b>

### Fund: 155 - Impact Fee Administration

Reserves	Set aside for impact fee administration costs	1,448,538
<b>Total Reserves Fund: 155 - Impact Fee Administration</b>		<b>1,448,538</b>

### Fund: 156 - EMS Impact Fee

Future Capital Reserves	Set aside for future one-time EMS capital needs	244,578
<b>Total Reserves Fund: 156 - EMS Impact Fee</b>		<b>244,578</b>

### Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	62,102
<b>Total Reserves Fund: 158 - Gemini Springs Endowment</b>		<b>62,102</b>

### Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future capital improvement projects	4,061,705
<b>Total Reserves Fund: 159 - Stormwater Utility</b>		<b>4,061,705</b>

### Fund: 160 - Volusia ECHO

Future Capital Reserves	Set aside for future Council allocation for ECHO projects	12,499,717
<b>Total Reserves Fund: 160 - Volusia ECHO</b>		<b>12,499,717</b>

### Fund: 162 - Land Acquisition

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	11,584,538
<b>Total Reserves Fund: 162 - Land Acquisition</b>		<b>11,584,538</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	13,948,487
<b>Total Reserves Fund: 163 - Land Management</b>		<b>13,948,487</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	619,389
<b>Total Reserves Fund: 164 - Barberville Mitigation Tract</b>		<b>619,389</b>

### Fund: 165 - Dune Restoration Fund

Reserves	Set aside for future dune restoration needs	190,438
<b>Total Reserves Fund: 165 - Dune Restoration Fund</b>		<b>190,438</b>

### Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	515,393
<b>Total Reserves Fund: 170 - Law Enforcement Trust</b>		<b>515,393</b>

### Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	559,779
<b>Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice</b>		<b>559,779</b>

### Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	39,350
<b>Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury</b>		<b>39,350</b>

### Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	305,562
<b>Total Reserves Fund: 174 - Law Enforcement Education Trust</b>		<b>305,562</b>

Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

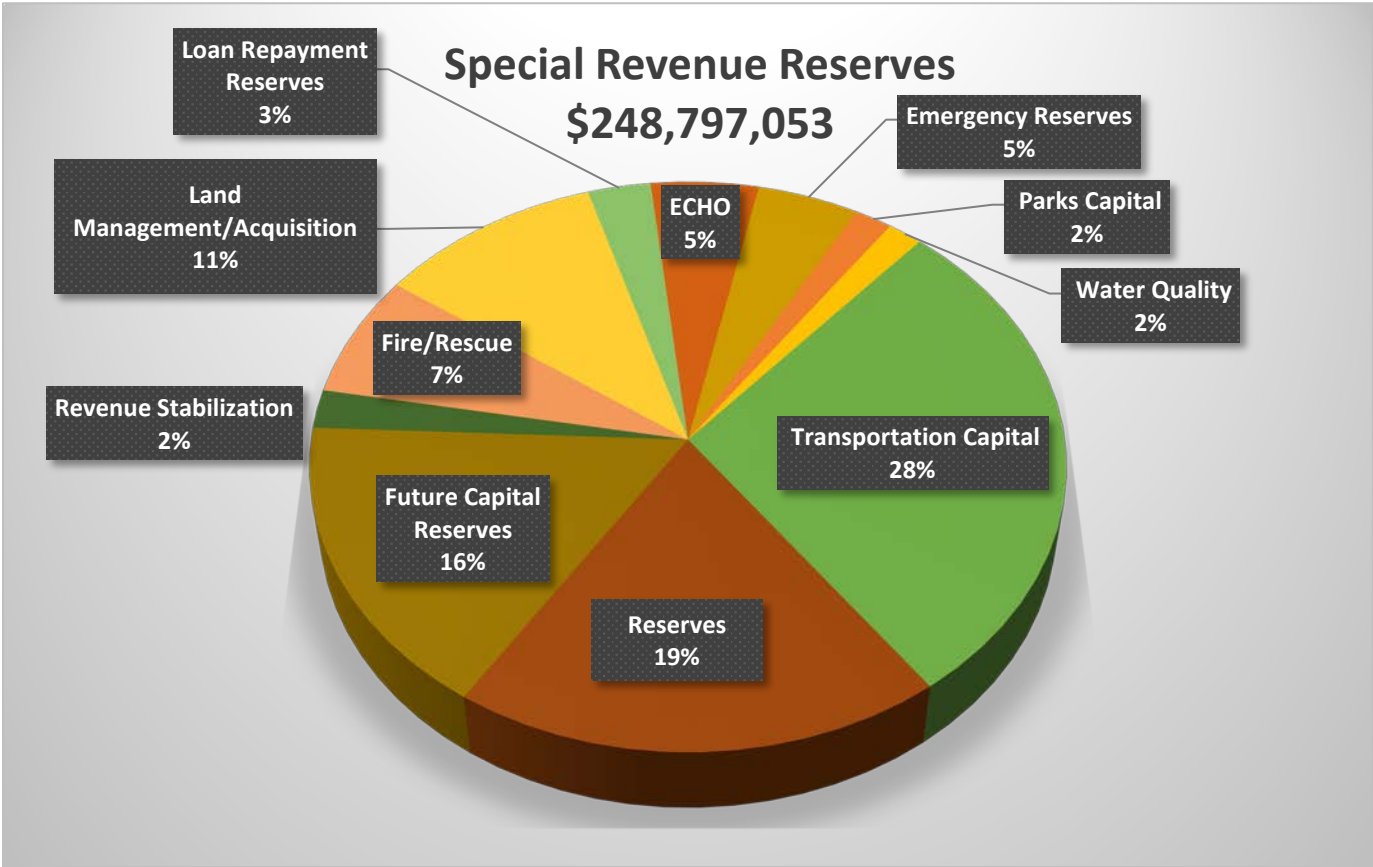
Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	1,291,001
Total Reserves Fund: 175 - Crime Prevention Trust		1,291,001

Fund: 177 - Dori Slosberg

Maintenance & Operations Reserves	Set aside for future driver education enhancements	548,962
Total Reserves Fund: 177 - Dori Slosberg		548,962

Special Revenue Funds Total 248,797,053



## Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

### Debt Service Funds

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	3,196,120
<b>Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>		<b>3,196,120</b>

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	162,280
<b>Total Reserves Fund: 213 - Gas Tax Refunding Revenue Bonds</b>		<b>162,280</b>

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

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	338,176
<b>Total Reserves Fund: 215 - Capital Improvement Note, 2017</b>		<b>338,176</b>

**Debt Service Funds Total 3,696,576**

### Capital Project Funds

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

Future Capital Reserves	Set aside for future phases of 800MHz capital project	1,899,771
<b>Total Reserves Fund: 305 - 800 MHz Capital Project</b>		<b>1,899,771</b>

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

Future Capital Reserves	Set aside for Corrections network security project	9,006,005
<b>Total Reserves Fund: 309 - Correctional Facilities Capital Projects</b>		<b>9,006,005</b>

#### Fund: 313 - Beach Capital Projects

Future Capital Reserves	Set aside for future beach related capital projects	2,358,788
<b>Total Reserves Fund: 313 - Beach Capital Projects</b>		<b>2,358,788</b>

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

Future Capital Reserves	Set aside for future port authority related capital projects	604,026
<b>Total Reserves Fund: 314 - Port Authority Capital Projects</b>		<b>604,026</b>

## Reserve Summary by Fund

### Reserve Category

### Purpose

FY 2024-25

#### Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	9,801,914
<b>Total Reserves Fund: 317 - Library Construction Projects</b>		<b>9,801,914</b>

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

Future Capital Reserves	Set aside for carpet replacement	263,394
<b>Total Reserves Fund: 318 - Ocean Center Capital Projects</b>		<b>263,394</b>

#### Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future parks waterway projects	1,434,462
<b>Total Reserves Fund: 326 - Park Projects</b>		<b>1,434,462</b>

#### Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future trail projects	6,460,453
<b>Total Reserves Fund: 328 - Trail Projects</b>		<b>6,460,453</b>

#### Fund: 360 - ECHO Direct County Expenditures

Maintenance & Operations Reserves	Set aside for future projects	537,698
<b>Total Reserves Fund: 360 - ECHO Direct County Expenditures</b>		<b>537,698</b>

#### Fund: 365 - Public Works Facilities

Future Capital Reserves	Set aside for future public works facilities projects	8,467,415
<b>Total Reserves Fund: 365 - Public Works Facilities</b>		<b>8,467,415</b>

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

Future Capital Reserves	Set aside for medical examiner's facility costs	717,246
<b>Total Reserves Fund: 373 - Medical Examiner's Facility</b>		<b>717,246</b>

#### Fund: 378 - Mosquito Control Capital

Future Capital Reserves	Set aside for future mosquito control building	89,062
<b>Total Reserves Fund: 378 - Mosquito Control Capital</b>		<b>89,062</b>

	<b>Capital Project Funds Total</b>	<b>41,640,234</b>
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## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Enterprise Funds

#### Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	2,264,208
<b>Total Reserves Fund: 440 - Waste Collection</b>		<b>2,264,208</b>

#### Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	1,367,175
<b>Total Reserves Fund: 450 - Solid Waste</b>		<b>1,367,175</b>

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

Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	2,814,496
Grants-Match Reserves	Set aside for local contribution to grant match projects	25,802,506
<b>Total Reserves Fund: 451 - Daytona Beach International Airport</b>		<b>28,617,002</b>

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

Future Capital Reserves	Set aside for approved PFC capital projects	1,730,682
<b>Total Reserves Fund: 452 - Airport Passenger Facility Charge</b>		<b>1,730,682</b>

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

Future Capital Reserves	Set aside for future rental car related capital projects	6,112,394
<b>Total Reserves Fund: 453 - Airport Customer Facility Charge</b>		<b>6,112,394</b>

#### Fund: 456 - Transit Services

Revenue Stabilization	Set aside to offset volatility of transit revenue streams	5,059,141
<b>Total Reserves Fund: 456 - Transit Services</b>		<b>5,059,141</b>



Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

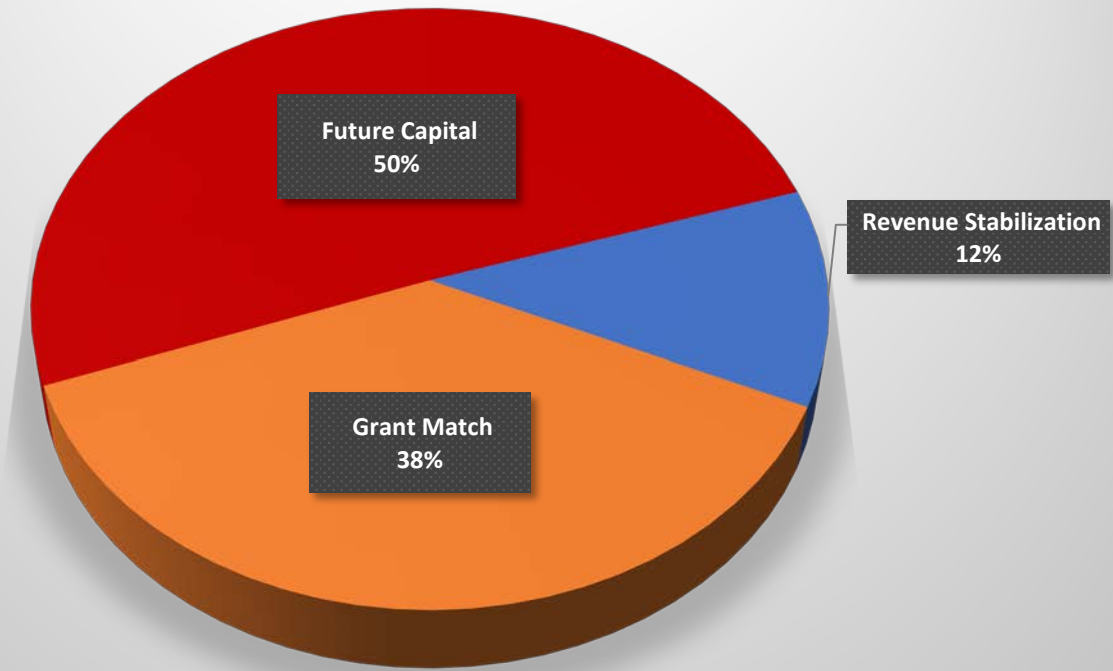
Fund: 457 - Water and Sewer Utilities

Future Capital Reserves	Set aside for future one-time water utility capital improvement needs	22,315,960
Total Reserves Fund: 457 - Water and Sewer Utilities		22,315,960

Fund: 475 - Parking Garage

Revenue Stabilization	Set aside to offset volatility of parking fee revenues	49,689
Future Capital Reserves	Set aside for future one-time capital needs	740,045
Total Reserves Fund: 475 - Parking Garage		789,734
Enterprise Funds Total		68,256,296

Enterprise Fund Reserves  
\$68,256,296



## Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

### Internal Service Funds

#### Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program & audio/visual equipment replacement	4,498,235
<b>Total Reserves Fund: 511 - Computer Replacement</b>		<b>4,498,235</b>

#### Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	896,472
<b>Total Reserves Fund: 513 - Equipment Maintenance</b>		<b>896,472</b>

#### Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	17,793,382
<b>Total Reserves Fund: 514 - Fleet Replacement</b>		<b>17,793,382</b>

#### Fund: 521 - Insurance Management

Reserve for Catastrophic Claims	Set aside for property losses, policy changes, and workers' compensation / liability claims	10,984,934
<b>Total Reserves Fund: 521 - Insurance Management</b>		<b>10,984,934</b>

#### Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims (incurred but not reported)	8,971,451
<b>Total Reserves Fund: 530 - Group Insurance</b>		<b>8,971,451</b>

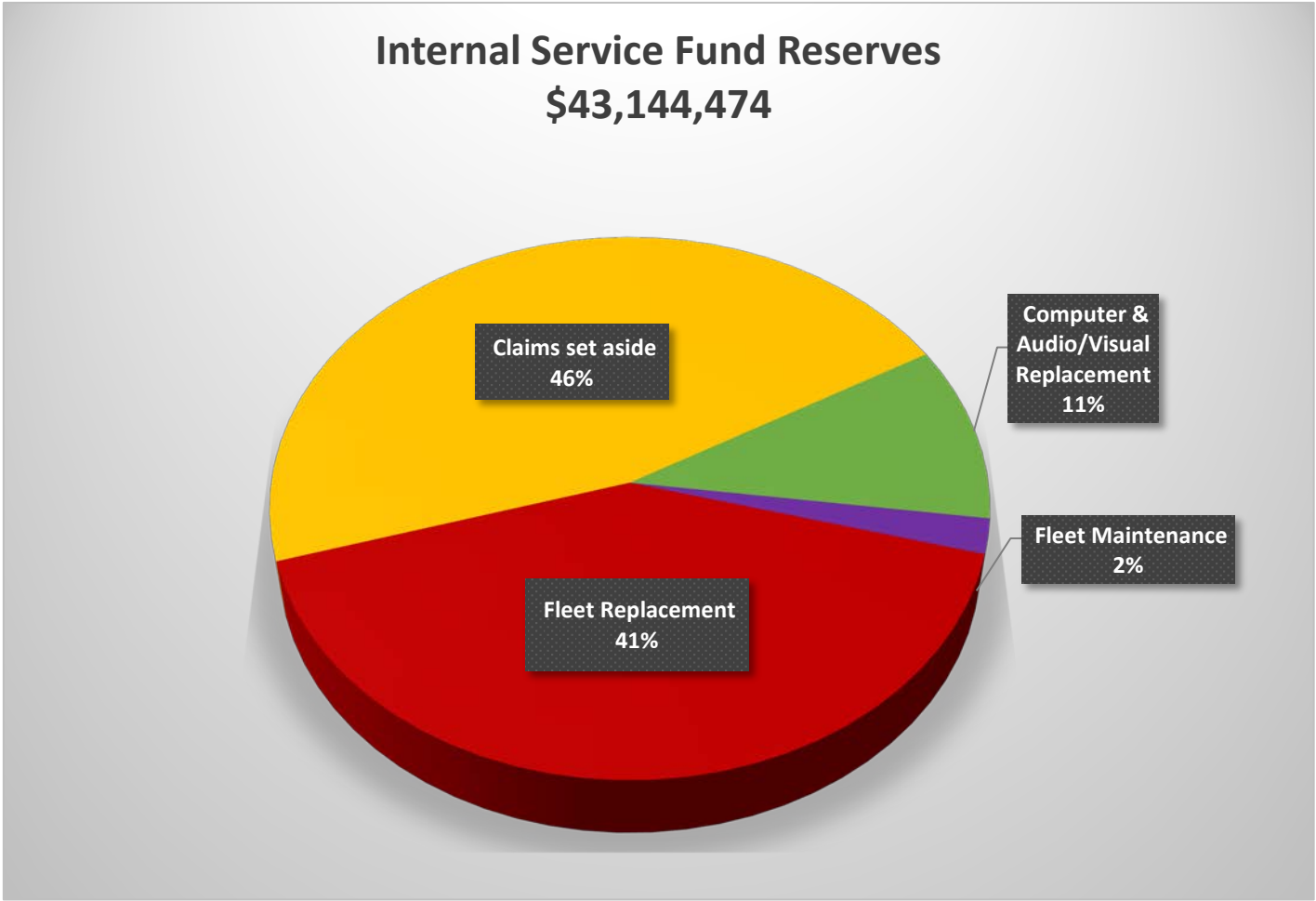
	<b>Internal Service Funds Total</b>	<b>43,144,474</b>
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Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25



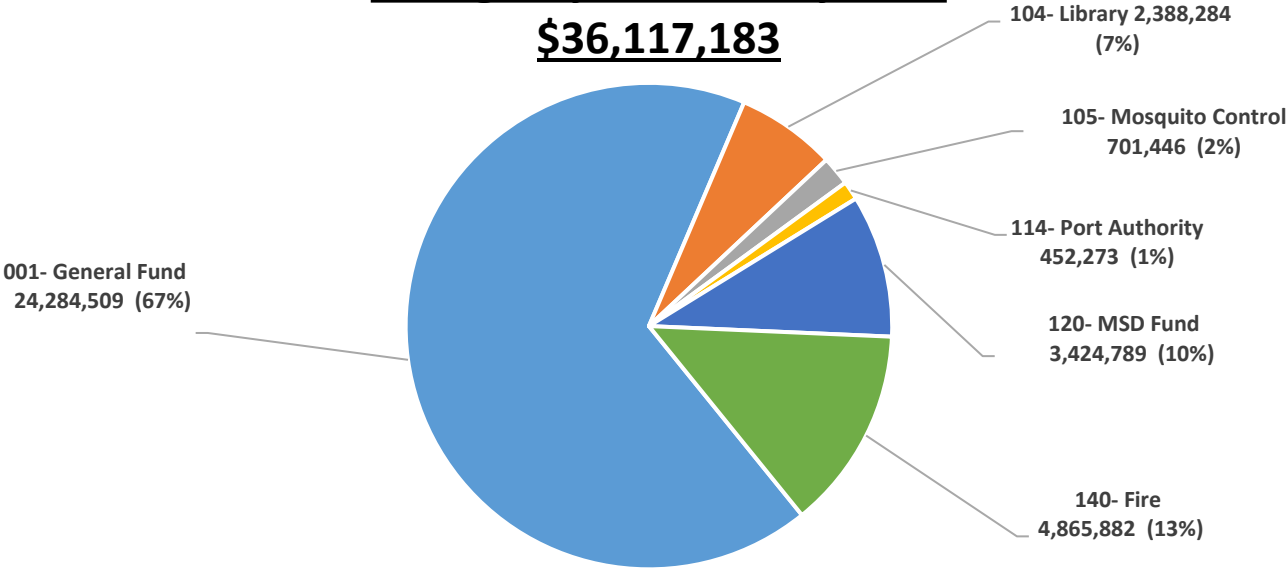
Reserve Summary by Fund

Reserve Category

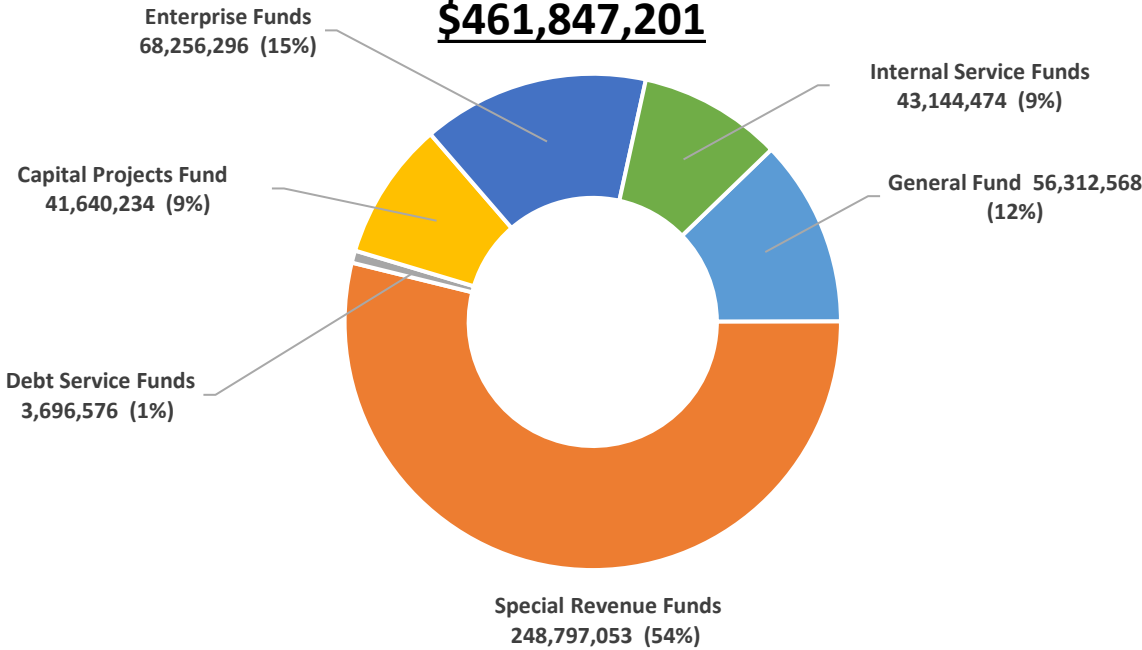
Purpose

FY 2024-25

**Emergency Reserves by Fund**  
**\$36,117,183**



**Total Reserves by Fund Type**  
**\$461,847,201**



## FUND STRUCTURE

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purpose of the various funds and account groups are as follows:

### 1. Governmental Funds

General Fund - The General Fund is the general operating fund of the County. It accounts for all financial resources, except those for which are required to be accounted in another fund.

Special Revenue Funds - Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

Debt Service Funds - Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related expenditures.

Capital Projects Funds - Capital Projects Funds account for the financial resources used to acquire or construct major capital facilities other than those financed by proprietary funds.

### 2. Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the expenses, including depreciation, of providing goods or services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or division to other departments or divisions of the County, or to other governmental units, on a cost reimbursement basis.

### 3. Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds account for assets held by the County in a trustee or custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Budgetary data for Trust and Agency Funds are not included in the budget document.

## Summary Operating Budgets by Fund

	FY 2022-23 Net Actuals	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget
001 - General Fund	299,775,166	324,273,330	35,013,221	289,260,109	356,523,339	31,659,560	324,863,779
002 - Emergency Medical Services	38,436,218	55,664,865	0	55,664,865	54,836,467	0	54,836,467
004 - ARPA Transition Fund	6,256,882	0	0	0	0	0	0
101 - Coronavirus Relief	6,225,776	137,077	0	137,077	296,378	0	296,378
103 - County Transportation Trust	28,561,456	69,081,641	1,013,282	68,068,359	70,726,316	1,017,233	69,709,083
104 - Library	22,897,807	33,774,777	0	33,774,777	34,393,874	0	34,393,874
105 - E Volusia Mosquito Control	6,969,542	11,496,954	0	11,496,954	10,502,236	0	10,502,236
106 - Resort Tax	16,881,379	19,007,976	17,008,842	1,999,134	18,193,962	17,182,418	1,011,544
107 - HDPP Local Participation	21,742,801	0	0	0	0	0	0
108 - Sales Tax Trust	28,676,952	35,284,266	30,162,936	5,121,330	31,401,293	31,392,111	9,182
109 - Tree Mitigation	37,047	1,657,168	0	1,657,168	2,285,099	0	2,285,099
110 - Law Enforcement Fund	19,147,569	130,842,303	0	130,842,303	146,809,067	0	146,809,067
111 - Convention Development Tax	16,567,188	17,849,224	0	17,849,224	16,876,008	0	16,876,008
113 - Road Proportionate Share	3,768,745	17,900,111	0	17,900,111	21,100,917	0	21,100,917
114 - Ponce De Leon Inlet and Port District	3,012,496	9,342,624	0	9,342,624	8,570,893	0	8,570,893
115 - E-911 Emergency Telephone System	3,232,018	4,143,335	0	4,143,335	6,839,935	0	6,839,935
116 - Special Lighting Districts	329,504	379,614	0	379,614	409,014	0	409,014
117 - Building Permits	3,048,557	3,855,283	0	3,855,283	6,885,331	0	6,885,331
118 - Ocean Center	13,857,994	29,320,077	688,147	28,631,930	28,579,517	687,120	27,892,397
119 - Road District Maintenance	211,830	610,084	0	610,084	611,274	0	611,274
120 - Municipal Service District	42,844,606	75,952,303	27,595,825	48,356,478	76,212,362	29,801,091	46,411,271
121 - Special Assessments	163	934,971	0	934,971	867,894	0	867,894
122 - Manatee Conservation	4,094	617,747	0	617,747	699,711	0	699,711
123 - Inmate Welfare Trust	1,121,294	5,665,677	0	5,665,677	4,661,592	0	4,661,592
124 - Library Endowment	21,900	427,490	0	427,490	457,437	0	457,437
125 - Homeless Initiatives	557,598	227,857	0	227,857	256,980	0	256,980
127 - Wetland Mitigation	0	332,169	0	332,169	387,121	0	387,121
130 - Economic Development	1,910,766	12,783,338	0	12,783,338	12,811,889	0	12,811,889
131 - Road Impact Fees-Zone 1 (Northeast)	1,888,135	14,063,948	1,892,351	12,171,597	18,894,521	0	18,894,521
132 - Road Impact Fees-Zone 2 (Southeast)	487,417	10,950,557	495,616	10,454,941	11,930,689	0	11,930,689
133 - Road Impact Fees-Zone 3 (Southwest)	1,864,279	16,877,199	1,757,181	15,120,018	18,138,078	0	18,138,078
134 - Road Impact Fees-Zone 4 (Northwest)	2,408,588	18,289,428	360,448	17,928,980	18,242,828	0	18,242,828

## Summary Operating Budgets by Fund

	FY 2022-23 Net Actuals	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget
135 - Park Impact Fees-County	0	805,282	0	805,282	3,576,997	0	3,576,997
136 - Park Impact Fees-Zone 1 (Northeast)	28	740,405	0	740,405	949,508	0	949,508
137 - Park Impact Fees-Zone 2 (Southeast)	0	64,184	0	64,184	96,073	0	96,073
138 - Park Impact Fees-Zone 3 (Southwest)	0	327,977	0	327,977	387,908	0	387,908
139 - Park Impact Fees-Zone 4 (Northwest)	0	355,852	0	355,852	453,720	0	453,720
140 - Fire Rescue District	36,293,357	68,613,478	0	68,613,478	79,667,350	0	79,667,350
150 - Countywide Fire Impact Fee	0	2,009,020	0	2,009,020	2,073,476	0	2,073,476
155 - Impact Fee Administration	231,727	662,405	0	662,405	1,672,806	0	1,672,806
156 - EMS Impact Fee	0	0	0	0	436,578	0	436,578
157 - Silver Sands/Bethune Beach MSD	18,126	34,414	0	34,414	16,857	0	16,857
158 - Gemini Springs Endowment	0	62,267	0	62,267	67,123	0	67,123
159 - Stormwater Utility	4,870,570	9,012,175	0	9,012,175	10,501,335	0	10,501,335
160 - Volusia ECHO	9,696,833	28,765,611	0	28,765,611	28,199,619	0	28,199,619
162 - Volusia Forever Land Acquisition	5,910,222	18,717,776	1,585,757	17,132,019	14,929,605	1,756,133	13,173,472
163 - Land Management	1,835,546	15,439,686	0	15,439,686	16,535,011	0	16,535,011
164 - Barberville Mitigation Tract	63,240	697,988	0	697,988	684,280	0	684,280
165 - Dune Restoration Fund	0	10,000	0	10,000	244,826	0	244,826
166 - Opioid Direct Settlement Fund	130,711	0	0	0	0	0	0
167 - Opioid Regional Settlement Fund	60,843	108,335	0	108,335	101,743	0	101,743
170 - Law Enforcement Trust	297,800	742,135	0	742,135	732,659	0	732,659
172 - Federal Forfeiture Sharing Justice	0	405,573	0	405,573	559,926	0	559,926
173 - Federal Forfeiture Sharing Treasury	0	36,462	0	36,462	39,361	0	39,361
174 - Law Enforcement Education Trust Fund	150,000	403,411	0	403,411	455,562	0	455,562
175 - Crime Prevention Trust	0	1,019,692	0	1,019,692	1,291,001	0	1,291,001
177 - Dori Slosberg	141,478	710,576	0	710,576	765,382	0	765,382
178 - Beach Management Fund	0	25,173,509	0	25,173,509	28,275,019	0	28,275,019
179 - Opioid Settlement Administration	0	0	0	0	3,567	0	3,567
194 - FEMA-Irma	14,812	0	0	0	0	0	0
198 - FEMA-Ian	12,142,646	0	0	0	0	0	0
202 - Tourist Development Tax	4,292,114	7,354,957	0	7,354,957	7,494,145	0	7,494,145
208 - Capital Improvement Revenue	689,605	688,147	0	688,147	687,120	0	687,120
209 - Williamson Blvd. Capital Improvement	1,008,039	1,013,282	0	1,013,282	1,017,233	0	1,017,233

## Summary Operating Budgets by Fund

	FY 2022-23 Net Actuals	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget
213 - Gas Tax Refunding Revenue Bonds, 2013	4,515,063	4,558,555	0	4,558,555	162,549	0	162,549
215 - Capital Improvement Note, 2017	463,240	790,747	0	790,747	801,726	0	801,726
295 - Public Transportation State	47,126	974,165	0	974,165	974,165	0	974,165
440 - Waste Collection	11,748,963	14,575,544	0	14,575,544	15,364,752	0	15,364,752
450 - Solid Waste	26,740,624	44,334,641	1,077,054	43,257,587	62,772,206	1,122,000	61,650,206
451 - Daytona Beach International Airport	24,437,284	37,908,047	0	37,908,047	47,751,727	0	47,751,727
452 - Airport Passenger Facility Charge	0	4,349,736	0	4,349,736	6,031,175	0	6,031,175
453 - Airport Customer Facility Charge	0	4,838,308	0	4,838,308	6,113,681	0	6,113,681
456 - Transit Services	32,036,313	34,503,215	0	34,503,215	37,334,226	0	37,334,226
457 - Water and Sewer Utilities	21,563,874	54,083,104	0	54,083,104	72,387,345	0	72,387,345
475 - Parking Garage	1,553,494	6,028,261	0	6,028,261	5,759,809	0	5,759,809
	793,699,445	1,312,662,315	118,650,660	1,194,011,655	1,436,771,173	114,617,666	1,322,153,507



## Summary Non-Operating Budgets by Fund

	FY 2022-23 Actuals	FY 2023-24 Budget	Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Transfers	FY 2024-25 Net Budget
305 - 800 MHz Capital	0	2,276,842	0	2,276,842	3,179,947	0	3,179,947
309 - Correctional Facilities Capital Projects	0	511,962	0	511,962	9,008,663	0	9,008,663
313 - Beach Capital Projects	138,013	5,909,037	0	5,909,037	5,754,283	0	5,754,283
314 - Port Authority Capital Projects	0	4,903,558	0	4,903,558	5,409,026	0	5,409,026
317 - Library Construction	0	6,025,891	0	6,025,891	11,058,135	0	11,058,135
318 - Ocean Center	0	7,750,925	0	7,750,925	14,492,136	0	14,492,136
322 - I.T. Capital Projects	0	1,218,351	0	1,218,351	5,260,224	0	5,260,224
326 - Park Projects	0	1,356,493	0	1,356,493	1,584,848	0	1,584,848
328 - Trail Projects	0	8,686,446	0	8,686,446	10,580,895	0	10,580,895
334 - Bond Funded Road Program	0	1,952,977	0	1,952,977	0	0	0
360 - ECHO Direct County Expenditures	0	5,677,120	0	5,677,120	3,010,698	0	3,010,698
365 - Public Works Facilities	0	7,899,450	0	7,899,450	8,469,877	0	8,469,877
370 - Sheriff Helicopter Replacement	0	5,470,615	0	5,470,615	0	0	0
372 - Sheriff Capital Facilities	0	0	0	0	15,000,000	0	15,000,000
373 - Medical Examiner's Facility	0	1,001,176	0	1,001,176	718,023	0	718,023
378 - Mosquito Control Capital	0	5,703,709	0	5,703,709	5,572,062	0	5,572,062
385 - Eastside Judicial Capital	0	0	0	0	5,000,000	0	5,000,000
511 - Computer Replacement	0	4,848,118	0	4,848,118	5,343,947	0	5,343,947
513 - Equipment Maintenance	45,624	18,251,451	0	18,251,451	18,286,795	0	18,286,795
514 - Fleet Replacement	0	25,229,356	0	25,229,356	27,518,325	0	27,518,325
521 - Insurance Management	6,206	23,187,178	0	23,187,178	31,254,911	0	31,254,911
530 - Group Insurance	0	65,913,004	0	65,913,004	70,925,980	0	70,925,980
	<b>189,843</b>	<b>203,773,659</b>	<b>0</b>	<b>203,773,659</b>	<b>257,428,775</b>	<b>0</b>	<b>257,428,775</b>

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Countywide Funds</b>				
001 - General Fund	107,996,349	244,580,047	247,558,181	105,018,215
104 - Library	12,402,738	23,499,588	25,519,086	10,383,240
160 - Volusia ECHO	21,744,037	11,682,231	18,078,593	15,347,675
162 - Volusia Forever Land Acquisition	9,438,213	11,147,164	17,953,518	2,631,859
<b>Total Countywide Funds</b>	<b>\$151,581,337</b>	<b>\$290,909,030</b>	<b>\$309,109,378</b>	<b>\$133,380,989</b>
<b>Special Revenue Funds</b>				
002 - Emergency Medical Services	14,342,207	39,609,839	39,793,800	14,158,246
101 - Coronavirus Relief	0	231,619	231,619	0
103 - County Transportation Trust	43,269,716	34,735,297	42,456,047	35,548,966
105 - E Volusia Mosquito Control	3,273,306	6,927,891	6,713,418	3,487,779
106 - Resort Tax	0	17,214,917	16,759,214	455,703
108 - Sales Tax Trust	4,844,041	29,948,333	34,792,374	0
109 - Tree Mitigation	1,723,725	439,446	167,072	1,996,099
110 - Law Enforcement Fund	0	130,834,201	130,834,201	0
111 - Convention Development Tax	0	16,587,006	16,587,006	0
113 - Road Proportionate Share	23,397,235	6,003,297	8,299,615	21,100,917
114 - Ponce De Leon Inlet and Port District	5,979,259	4,252,176	6,183,276	4,048,159
115 - E-911 Emergency Telephone System	4,129,098	3,148,360	3,435,262	3,842,196
116 - Special Lighting Districts	26,554	368,191	361,285	33,460
117 - Building Permits	2,774,816	3,680,249	3,265,989	3,189,076
118 - Ocean Center	14,071,671	16,514,248	19,167,840	11,418,079
119 - Road District Maintenance	360,166	218,371	185,634	392,903
120 - Municipal Service District	34,280,104	39,554,262	40,499,093	33,335,273
121 - Special Assessments	915,036	42,776	134,531	823,281
122 - Manatee Conservation	622,634	58,288	39,163	641,759
123 - Inmate Welfare Trust	4,694,004	735,071	1,530,140	3,898,935
124 - Library Endowment	417,616	19,523	63	437,076
125 - Homeless Initiatives	599,385	28,270	400,159	227,496
127 - Wetland Mitigation	331,008	59,613	51,500	339,121
130 - Economic Development	12,030,422	2,257,808	3,374,941	10,913,289
131 - Road Impact Fees-Zone 1 (Northeast)	15,872,685	5,510,363	5,605,293	15,777,755
132 - Road Impact Fees-Zone 2 (Southeast)	10,449,862	3,140,756	3,927,515	9,663,103
133 - Road Impact Fees-Zone 3 (Southwest)	17,069,098	4,415,644	7,493,546	13,991,196

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Special Revenue Funds</b>				
134 - Road Impact Fees-Zone 4 (Northwest)	18,981,870	3,315,599	6,316,341	15,981,128
135 - Park Impact Fees-County	1,179,247	1,265,562	136,189	2,308,620
136 - Park Impact Fees-Zone 1 (Northeast)	789,659	111,035	63,768	836,926
137 - Park Impact Fees-Zone 2 (Southeast)	41,969	27,011	4	68,976
138 - Park Impact Fees-Zone 3 (Southwest)	284,120	73,545	43,884	313,781
139 - Park Impact Fees-Zone 4 (Northwest)	231,030	111,118	24	342,124
140 - Fire Rescue District	26,756,846	44,541,857	40,290,173	31,008,530
150 - Countywide Fire Impact Fee	1,673,312	244,166	100,193	1,817,285
155 - Impact Fee Administration	298,778	809,402	235,374	872,806
156 - EMS Impact Fee	52,578	192,000	0	244,578
157 - Silver Sands/Bethune Beach MSD	2,535	15,551	16,787	1,299
158 - Gemini Springs Endowment	65,844	3,078	5,009	63,913
159 - Stormwater Utility	5,138,777	5,487,206	6,530,145	4,095,838
163 - Land Management	13,460,848	2,525,264	2,153,386	13,832,726
164 - Barberville Mitigation Tract	663,119	47,000	72,839	637,280
165 - Dune Restoration Fund	14,826	200,000	0	214,826
167 - Opioid Regional Settlement Fund	0	67,830	67,830	0
170 - Law Enforcement Trust	864,470	44,520	217,130	691,860
172 - Federal Forfeiture Sharing Justice	452,096	85,414	49	537,461
173 - Federal Forfeiture Sharing Treasury	35,934	1,680	5	37,609
174 - Law Enforcement Education Trust Fund	272,488	164,888	150,000	287,376
175 - Crime Prevention Trust	779,795	253,072	0	1,032,867
177 - Dori Slosberg	605,304	216,139	278,684	542,759
178 - Beach Management Fund	0	22,623,869	22,623,869	0
<b>Total Special Revenue Funds</b>	<b>\$288,119,093</b>	<b>\$448,962,621</b>	<b>\$471,591,279</b>	<b>\$265,490,435</b>

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Debt Service Funds</b>				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,957,529	4,445,826	4,300,583	3,102,772
208 - Capital Improvement Revenue Note, 2010	0	688,147	688,147	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	1,013,282	1,013,282	0
213 - Gas Tax Refunding Revenue Bonds, 2013	82,003	4,545,082	4,505,718	121,367
215 - Capital Improvement Note, 2017	313,822	479,731	464,661	328,892
295 - Public Transportation State Infrastructure Loan	0	974,165	974,165	0
<b>Total Debt Service Funds</b>	<b>\$3,353,354</b>	<b>\$12,146,233</b>	<b>\$11,946,556</b>	<b>\$3,553,031</b>
<b>Enterprise Funds</b>				
440 - Waste Collection	1,771,258	12,908,514	12,661,626	2,018,146
450 - Solid Waste	22,976,512	29,364,717	51,169,493	1,171,736
451 - Daytona Beach International Airport	34,262,469	14,956,526	27,000,618	22,218,377
452 - Airport Passenger Facility Charge	2,986,213	1,389,426	400	4,375,239
453 - Airport Customer Facility Charge	4,015,508	1,045,995	1,932	5,059,571
456 - Transit Services	4,071,998	30,221,282	30,464,293	3,828,987
457 - Water and Sewer Utilities	43,406,744	29,903,528	29,809,432	43,500,840
475 - Parking Garage	378,720	6,630,394	5,326,763	1,682,351
<b>Total Enterprise Funds</b>	<b>\$113,869,422</b>	<b>\$126,420,382</b>	<b>\$156,434,557</b>	<b>\$83,855,247</b>

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Capital Projects Funds</b>				
303 - Marine Science Center Capital	2,436,479	221,601	2,658,080	0
305 - 800 MHz Capital	10,604,900	845,731	9,145,554	2,305,077
309 - Correctional Facilities Capital Projects	8,347,326	390,225	135,868	8,601,683
313 - Beach Capital Projects	6,550,434	1,566,087	3,773,548	4,342,973
314 - Port Authority Capital Projects	4,609,390	3,200,000	4,800,364	3,009,026
317 - Library Construction	6,115,856	2,294,513	1,326,693	7,083,676
318 - Ocean Center	7,554,089	5,366,410	5,114,459	7,806,040
322 - I.T. Capital Projects	408,127	1,024,993	198,963	1,234,157
326 - Park Projects	1,228,187	176,600	170	1,404,617
328 - Trail Projects	7,477,622	1,858,559	629,241	8,706,940
334 - Bond Funded Road Program	2,122,271	77,992	2,200,263	0
360 - ECHO Direct County Expenditures	5,600,976	5,687,782	10,751,060	537,698
365 - Public Works Facilities	7,732,497	361,482	1,105	8,092,874
367 - Elections Warehouse	0	5,436,732	0	0
370 - Sheriff Helicopter Replacement	5,470,615	0	5,470,615	0
373 - Medical Examiner's Facility	2,171,296	114,141	1,686,456	598,981
374 - Sheriff Renovations Fund	778,013	35,000	268,624	0
378 - Mosquito Control Capital	4,092,668	1,750,000	2,020,606	3,822,062
<b>Total Capital Projects Funds</b>	<b>\$83,300,746</b>	<b>\$30,407,848</b>	<b>\$50,181,669</b>	<b>\$57,545,804</b>
<b>Internal Service Funds</b>				
511 - Computer Replacement	4,674,631	1,378,171	2,169,375	3,883,427
513 - Equipment Maintenance	1,913,604	16,794,344	17,417,855	1,290,093
514 - Fleet Replacement	31,129,190	8,451,101	20,888,636	18,691,655
521 - Insurance Management	8,915,376	19,593,489	16,959,002	11,549,863
530 - Group Insurance	8,186,576	60,864,617	58,395,589	10,655,604
<b>Total Internal Service Funds</b>	<b>\$54,819,377</b>	<b>\$107,081,722</b>	<b>\$115,830,457</b>	<b>\$46,070,642</b>

## CHANGES IN FUND BALANCE GREATER THAN 10%

Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects. The fiscal year 2024-25 budget has \$589,896,148 appropriated fund balance a 8.26% increase from prior fiscal year.

Fund Type	Fiscal Year 2023-24	Fiscal Year 2024-25	Difference	% change
General Fund	83,102,827	105,018,215	21,915,388	26.4%
Special Revenue Fund	292,891,602	293,853,209	961,607	0.3%
Debt Service Fund	3,274,678	3,553,031	278,353	8.5%
Capital Fund	42,727,346	57,545,804	14,818,458	34.7%
Enterprise Fund	85,646,700	83,855,247	(1,791,453)	-2.1%
Internal Service Fund	37,232,813	46,070,642	8,837,829	23.7%
	544,875,966	589,896,148	45,020,182	8.3%

Fund	% Change	Explanation
General Fund	26.4%	Accumulation of funds for future large capital improvement projects such as, ERP upgrade, sheriff facility and eastside judicial planning.
Emergency Medical Services	-15.5%	Purchase of building for the new headquarters.
Resort Tax	100.0%	Increase in fund balance due to increase in investment income
Sales Tax Trust	100.0%	Increase in fund balance due to increase in investment income
Tree Mitigation	100.0%	Increase in fund balance is due to an increase in development activity requiring mitigation
Convention Development Tax	-100.0%	Fund balance transferred to the Advertising Authorities
Road Proportionate Share	17.9%	Capital funding committed for future capital projects in areas where developer's impact is identified
Ponce De Leon Inlet and Port District	-22.0%	Fund balance is used for future capital needs and capital transfer
Special Lighting Districts	192.9%	Accumulation of funds to cover fluctuation in energy costs
Building Permits	331.8%	Increase in fund balance is due to an increase in construction activity
Ocean Center	-12.3%	Reduction in fund balance for on-going projects
Municipal Service District	-10.5%	Reduction of fund balance due to increase in Sheriff Operations.
Inmate Welfare Trust	-15.0%	Reduction of fund balance for on-going operations.
Homeless Initiatives	19.2%	Increase in fund balance due to the accumulation of interest revenue and no planned projects in future fiscal years.
Wetland Mitigation	17.3%	Increase in fund balance is due to an increase in development activity requiring mitigation
Road Impact Fees - Zone 1	38.7%	Accumulation of prior years' receipts for future road projects
Park Impact Fees (All Zones)	125.2%	Increase in funds due to County Ordinance ORD 2023-09 which took effect March 6th, 2023
Fire Rescue District	26.5%	Accumulation of prior year's receipts for future capital.
Impact Fee Administration	321.2%	Increase in fund balance is due to an increase in impact fee applications
EMS Impact Fee	100.0%	Accumulation of prior year's receipts for future capital.
Silver Sands/Bethune Beach MSD	-93.2%	Fund balance reduced to cover increased electric charges
Volusia ECHO	-11.8%	Fund balance used for ECHO Grant Awards and ECHO DCE Awards. An additional ECHO DCE grant cycle was added for fiscal year 2023-24
Volusia Forever Land Acquisition	-66.6%	Fund balance used for the purchase of permanent easements
Dune Restoration Fund	100.0%	Increase in fund balance is due to an increase in coastal construction activity

### CHANGES IN FUND BALANCE GREATER THAN 10%

Federal Forfeiture Sharing Justice	32.5%	Accumulation of funds to defray the costs of complex investigations
Crime Prevention Trust	38.1%	Accumulation of funds to fund driver's education programs
Waste Collection	21.7%	Increase in fund balance due to an increase in assessment charges.
Solid Waste	-92.3%	Fund balance is used for New Cell Expansion project
Airport Passenger Facility Charge	48.8%	Increase in fund balance is due to continuing accumulation of passenger facility charge revenue with no planned expenses in fiscal year 2023-24.
Airport Customer Facility Charge	30.4%	Increase in fund balance is due to continuing accumulation of customer facility charge revenue with very minimal expenses in fiscal year 2023-24.
Transit Services	-26.8%	Reduction of fund balance for on-going operations.
Water and Sewer Utilities	38.3%	Increase in fund balance due to a combination of an increase in sales and carrying forward capital projects.
Parking Garage	13.9%	Increase in fund balance is due to the increase in parking fees
Insurance Management	194.3%	Increase in fund balance due to lower than expected risk insurance claims in fiscal years 2023 & 2024.

## Volusia County Top Ten Operating Revenues

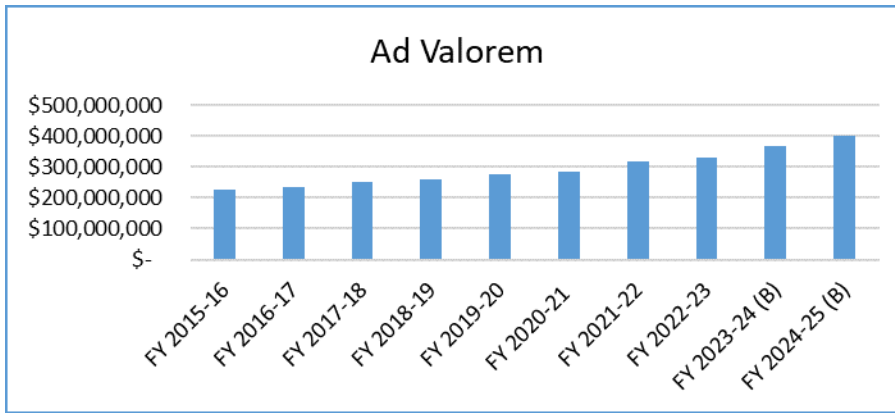
Operating Revenues are comprised of various receipts that are collected or anticipated for collection during the fiscal year based on operations of the County and disbursements from federal, state, and other governments. The following discussions and illustrations will provide detailed background and historical information with regards to the top ten operating revenues in Volusia County for the adopted fiscal year 2024-25 budget.



	FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	% of Operating Revenues
Current Ad Valorem Taxes	369,304,402	403,196,047	26.00%
Resort Tax/Convention Dev. Tax	35,474,489	34,039,334	2.19%
Half-Cent Sales Tax	30,162,936	29,995,383	1.93%
Landfill Charges	26,926,344	28,050,000	1.81%
Gas Taxes	25,705,742	25,962,798	1.67%
Ambulance Fees/Service Charges	21,060,000	22,320,000	1.44%
State Revenue Sharing	13,032,012	15,807,297	1.02%
Solid Waste Collection Assessment	12,796,706	13,195,405	0.85%
Sewer Sales	9,618,500	12,564,844	0.81%
Utility Tax	10,243,800	11,474,341	0.74%



### Ad Valorem Property Taxes (Various Taxing Funds)

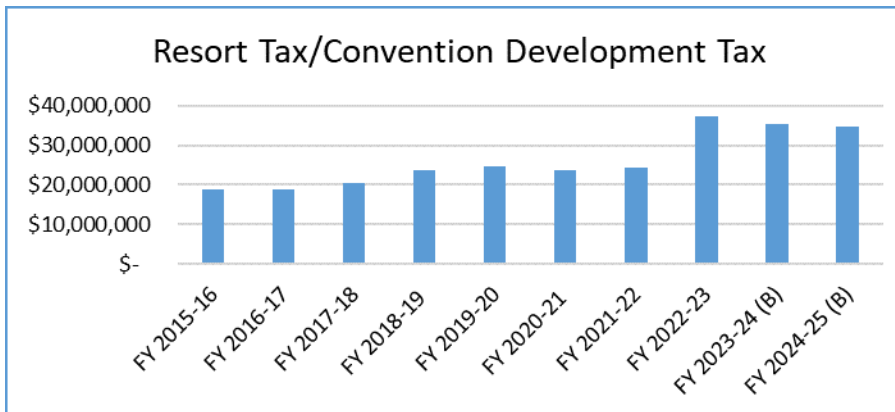


The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2024-25 is \$403,196,047 an increase of \$33.9 million from fiscal year 2023-24. Ad valorem taxes are 26.00% of the total operating budget revenues.

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

Countywide (Levied within the entire county)	County's Special Taxing Districts (Levied within specific geographic area in addition to other levies)
General Fund	Mosquito Control Fund
Library Fund	Ponce Inlet/Port Authority Fund
Volusia Forever Fund	Municipal Service District (MSD) Fund
ECHO Fund	Silver Sands/Bethune Beach MSD Fund
Law Enforcement Fund	Fire Rescue District Fund

### Resort/Convention Development Taxes



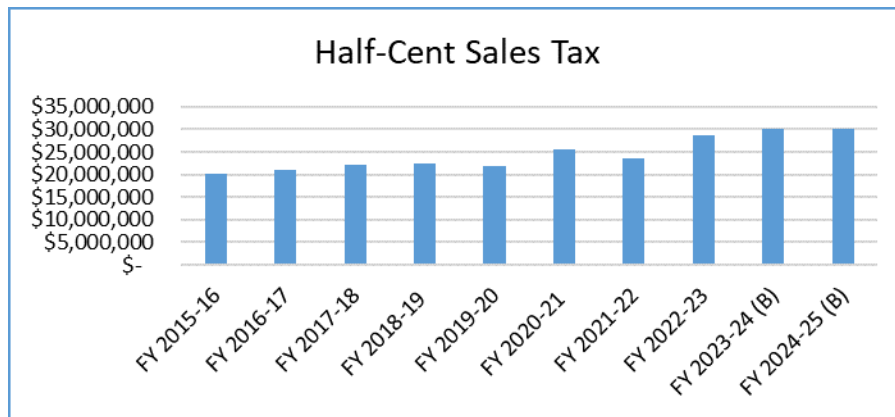
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. Revenues 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. The fiscal year 2024-25 budget is \$11,454,943 and the *Resort Tax – Additional One Cent* fiscal year 2024-25 budget is \$5,727,472. These funds provide for debt service expenditures on the 2004 Tourist Development Tax Bond issue and the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center in the amount of \$4,293,306. The remaining revenue is used for daily operations 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. These proceeds are offset to Treasury and Billing administration.

*The Convention Development Tax* revenue derives from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts within Volusia County. The Tourist Development Advertising Authorities receive these revenues. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia Advertising Authority (SVAA), and West Volusia Advertising Authority (WVAA). The fiscal year 2024-25 budget is \$16,856,919. The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

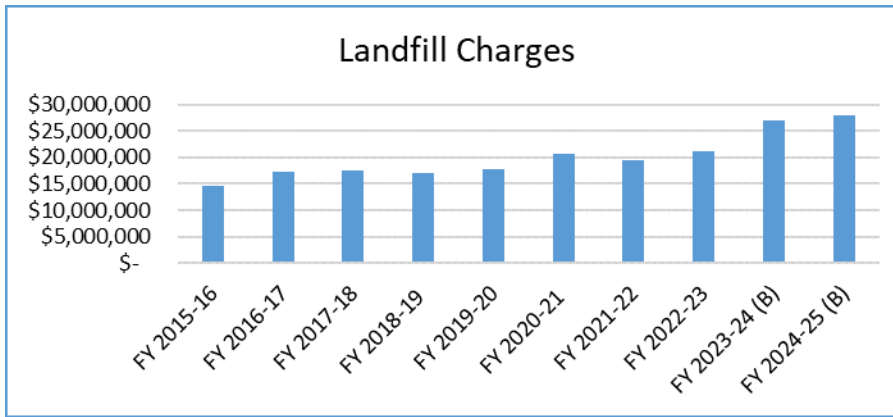
#### Local Government Half-Cent Sales Tax



The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. 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. The fiscal year 2024-25 budget is \$29,995,383.

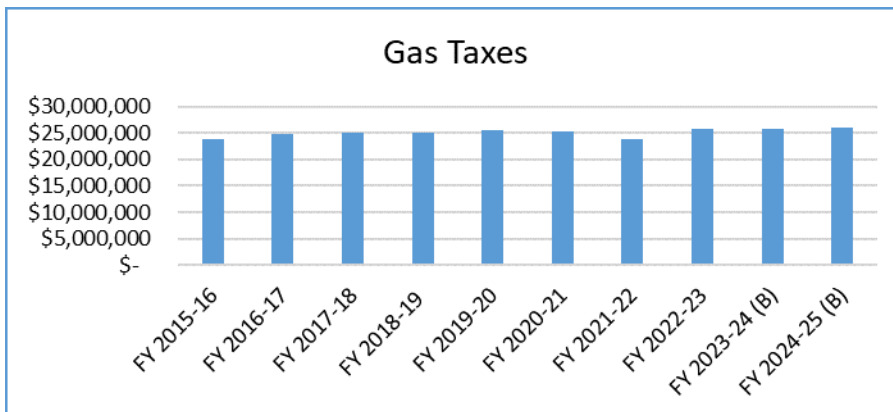
The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund, Municipal Service District Fund, and the Law Enforcement Fund.

## Landfill Charges



The County's 4<sup>th</sup> largest revenue is landfill charges as authorized by ordinance. The Solid Waste Fund's main source of operating revenue are landfill charges which are budgeted at \$28,050,000 in fiscal year 2024-25. These charges are derived from tipping fees based on tonnage of various types of waste such as Class I (household garbage), Class II (construction and demolition waste), yard trash, recycling debris, tires and asbestos. Revenues are utilized for operations and long-term closure costs.

## Gas Tax Revenues



Volusia County receives a total of five separate gas taxes, including the 6-cent local option fuel tax, 5-cent second local option fuel tax, the 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 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. The fiscal year 2024-25 budget for gas taxes is \$25,962,798.

A brief overview of each tax collected is shown below:

**1 to 6 Cents Local Option Fuel Tax-** local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As a result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified public transportation operations and maintenance expenditures, roadway and right of ways along with drainage, street lighting, traffic signs, bridges and the debt service payment. The fiscal year 2024-25 budget is \$8,748,744. This revenue source has been pledged for debt service payments to repay \$41,505,000 in revenue bonds issued on January 9, 2013.

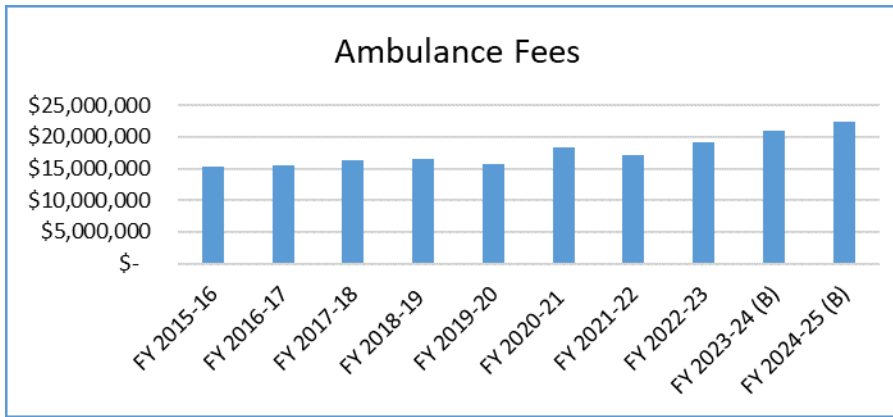
*1 to 5 cents Local Option Fuel Tax-* county governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. The fiscal year 2024-25 budget is \$6,328,377. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join for the issuance of these bonds. This tax is not eligible for the use of routine maintenance on roads.

*Constitutional Fuel Tax 5<sup>th</sup> & 6<sup>th</sup> Cent-* pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied. The first call on tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads. Routine maintenance is defined as: minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and includes pavement patching, shoulder repair, cleaning and repair of drainage ditches, traffic signs, structures and other similar activities. The fiscal year 2024-25 budget is \$5,654,468.

*County Fuel Tax- 7<sup>th</sup> Cent-* the county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses; including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax. The fiscal year 2024-25 budget is \$2,492,082.

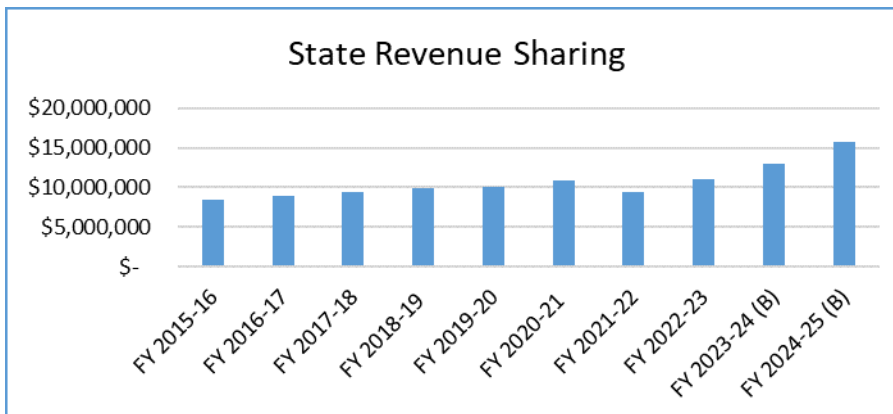
*Ninth Cent Fuel Tax-* the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined in s.336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs: public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, street lighting installation, operation, maintenance and repair of traffic signs, traffic engineering, signalization, pavement markings, bridge maintenance and operation as well as debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks. The fiscal year 2024-25 budget is \$2,739,127.

### Ambulance Fees



The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees which are budgeted at \$22,320,000 fiscal year 2024-25. Ambulance fee revenue is a net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions.

### State Revenue Sharing



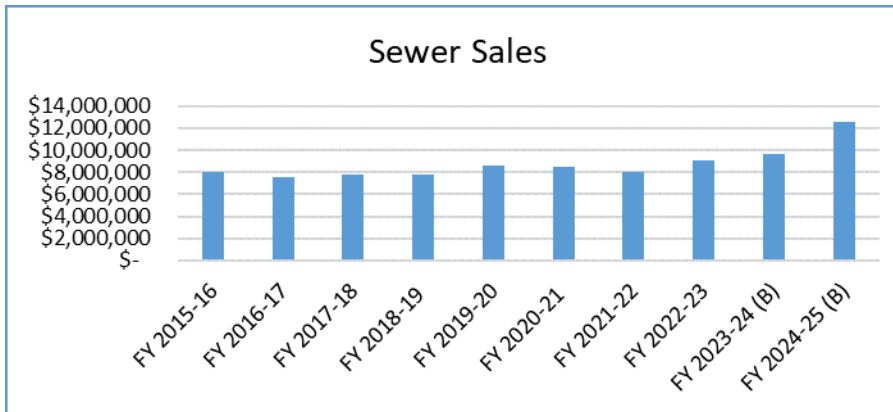
State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These revenues are distributed to the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The fiscal year 2024-25 budget is \$15,807,297 and gets distributed to the general fund in the amount of \$15,625,397 and \$181,900 to the County Transportation Trust Fund.

## Solid Waste Collection-Special Assessment



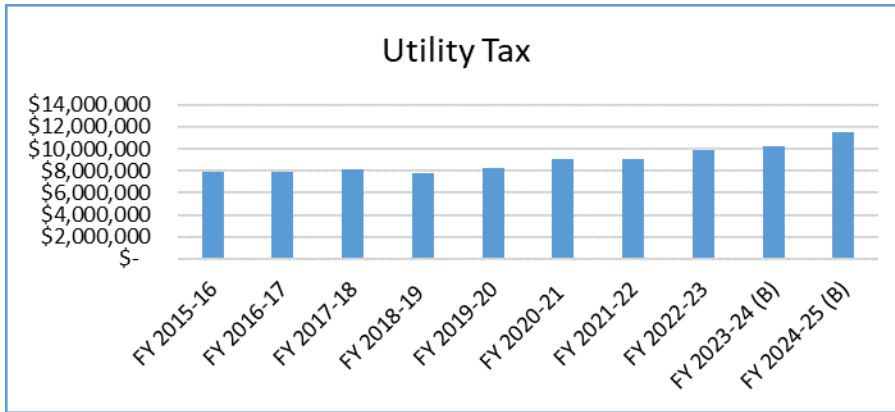
Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage, yard waste and recycling pickup by FCC Environmental Services, LLC. The current rate is set at \$218 per residential collection, which went into effect October 1, 2024, via Resolution 2024-87. The residential collection services contract assessment was adjusted to reflect the annual CPI adjustment allowed by the contract. The annual special assessment charge for future years shall not exceed \$310, unless due notice is provided in accordance with Section 197.3632, Florida Statutes or otherwise provided by law. The fiscal year 2024-25 budget is \$13,195,405.

## Sewer Sales



The Water Resources and Utilities (WRU) Division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. The division also maintains two smaller wastewater facilities on behalf of other agencies. Sewer service is charged to all customers connected to a sanitary sewer system, based on consumption. The fiscal year 2024-25 budget is \$12,564,844.

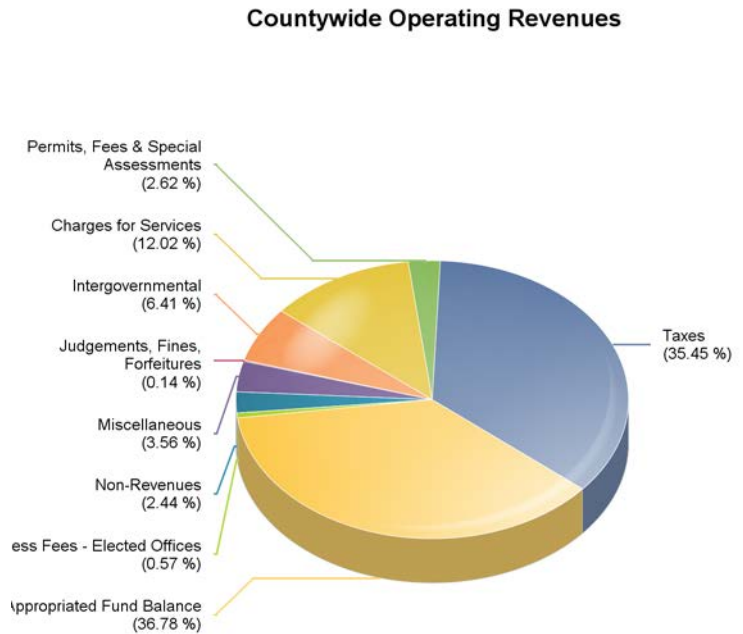
## Utility Tax



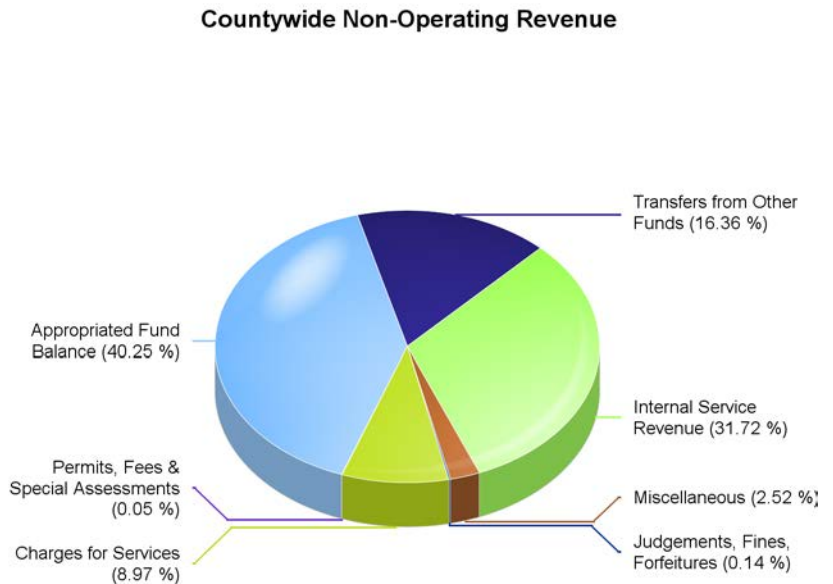
Utility tax as known as Public Service Tax per Florida Statute is permitted to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall not be applied against any fuel adjustment charge, which shall be stated separately on each bill. Exemption from payment of the utility tax exists for any federal, state, county, municipality, school district, or other public body as defined in F.S. 1.01 or otherwise exempted by law. This revenue will be used to offset costs of providing municipal services to the residents of unincorporated Volusia County. Utility tax revenue is received monthly by the Tax Collector into the Municipal Services District Fund and used to cover the cost of municipal services provided to the residents of unincorporated Volusia County. The fiscal year 2024-25 budget is \$11,474,341.

**VOLUSIA COUNTY, FLORIDA**  
**Countywide Revenues by Source**  
**Fiscal Year 2024-25**

<b>Countywide Operating Revenues by Source</b>	
<b>Fiscal Year 2024-25</b>	
Taxes	468,694,970
Permits, Fees & Special Assessments	34,703,531
Charges for Services	158,933,195
Intergovernmental	84,768,183
Judgements, Fines, Forfeitures	1,913,181
Miscellaneous	47,047,881
Non-Revenues	32,239,790
Excess Fees - Elected Offices	7,573,074
Appropriated Fund Balance	486,279,702
<b>Total Countywide Operating Revenues</b>	<b>\$1,322,153,507</b>



<b>Countywide Non-Operating Revenues By Category</b>	
<b>Fiscal Year 2024-25</b>	
Permits, Fees & Special Assessments	121,200
Charges for Services	23,084,947
Judgements, Fines, Forfeitures	357,853
Miscellaneous	6,477,802
Internal Service Revenue	81,665,226
Transfers from Other Funds	42,105,301
Appropriated Fund Balance	103,616,446
<b>Total Countywide Non-Operating Revenues</b>	<b>\$257,428,775</b>





	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Taxes</b>							
Communications Services Tax	0	6,000	0	0	0	0	6,000
Convention Development Tax	0	16,856,919	0	0	0	0	16,856,919
Current Ad Valorem Taxes	187,361,278	215,834,769	0	0	0	0	403,196,047
Delinquent Ad Valorem Taxes	950,000	185,000	0	0	0	0	1,135,000
Franchise Fees	0	583,000	0	0	0	0	583,000
Local Option Fuel Tax 5 F.S. 336.025(1)(b)	0	6,328,377	0	0	0	0	6,328,377
Local Option Fuel Tax 6 F.S. 336.025(1)(a)	0	8,748,744	0	0	0	0	8,748,744
Ninth Cent Fuel Tax F.S. 336.021	0	2,739,127	0	0	0	0	2,739,127
Resort Tax	0	11,454,943	0	0	0	0	11,454,943
Resort Tax - Addl One Cent	0	5,727,472	0	0	0	0	5,727,472
SW Non-Exclusive Franchise Fee	0	0	0	0	445,000	0	445,000
Utility Tax	0	11,474,341	0	0	0	0	11,474,341
<b>Total Taxes</b>	<b>\$188,311,278</b>	<b>\$279,938,692</b>	<b>\$0</b>	<b>\$0</b>	<b>\$445,000</b>	<b>\$0</b>	<b>\$468,694,970</b>

### Permits, Fees & Special Assessments

Beach & Dune Permit Fees, CoV Ord Sec 72-1053	0	10,000	0	0	0	0	10,000
Boat Slip Fee - Volusia Plan for F.S. 379.2431 (2)(t)	0	28,450	0	0	0	0	28,450
Building Permits	0	3,650,000	0	0	0	0	3,650,000
Commercial Solicitation Permit	0	10,000	0	0	0	0	10,000
Contractor License Examination Fees	500	0	0	0	0	0	500
Contractor License Misc (Reciprocity, Replacement, Etc.)	300	0	0	0	0	0	300
Culture/Rec Impact Fees Residential	0	1,460,000	0	0	0	0	1,460,000
Dune Restoration in Lieu CoV Ord Sec 72-1056(a)(6)	0	30,000	0	0	0	0	30,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Permits, Fees &amp; Special Assessments</b>							
Farm Pond Permit CoV Ord Sec 72-293(15)a. 12.	0	1,080	0	0	0	0	1,080
F.S. 328.72(15) Vessel Registration Fees	0	0	0	121,200	0	0	121,200
Garbage Haul Permit	0	0	0	0	17,500	0	17,500
Outdoor Ent Permit Sec 10-62(b)/ IML Host License Sec 26-54	0	3,200	0	0	0	0	3,200
Public Safety Impact Fees - Commercial	0	19,000	0	0	0	0	19,000
Public Safety Impact Fees - Residential	0	380,000	0	0	0	0	380,000
Road Impact Fees - Commercial	0	1,287,775	0	0	0	0	1,287,775
Road Impact Fees - Residential	0	7,362,552	0	0	0	0	7,362,552
Road Maintenance Spec Assmnt Charges	0	218,371	0	0	0	0	218,371
Sign Permits CoV Ord Sec 72-298(14)	0	16,000	0	0	0	0	16,000
Sludge Permit Fees	8,800	0	0	0	0	0	8,800
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	13,195,405	0	13,195,405
Stormwater Spec Assmnt Charges	0	6,138,538	0	0	139,276	0	6,277,814
Streetlighting Spec Assmnt Charges	0	375,554	0	0	0	0	375,554
Utility Use Permit Fees, CoV Ord Sec 72-691(d) (1)	0	351,230	0	0	0	0	351,230
<b>Total Permits, Fees &amp; Special Assessments</b>	<b>\$9,600</b>	<b>\$21,341,750</b>	<b>\$0</b>	<b>\$121,200</b>	<b>\$13,352,181</b>	<b>\$0</b>	<b>\$34,824,731</b>

### Intergovernmental Revenues

Beverage Licenses	302,512	6,670	0	0	0	0	309,182
Confiscated Tags - FS 324.0221(3)	1,557	0	0	0	0	0	1,557
E911 Annual Maintenance	0	50,000	0	0	0	0	50,000
E911 Nonwireless Distributions	0	499,382	0	0	0	0	499,382
E911 Prepaid Wireless Distributions	0	327,755	0	0	0	0	327,755

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Intergovernmental Revenues</b>							
E911 Wireless Distributions	0	1,978,863	0	0	0	0	1,978,863
FCC E-Rate	0	68,218	0	0	0	0	68,218
Federal Transit Administration-Operating	0	0	0	0	12,100,000	0	12,100,000
Firefighters Supplemental Comp	0	71,130	0	0	0	0	71,130
Half-Cent Sales Tax	0	29,995,383	0	0	0	0	29,995,383
Hospital Authority Medicaid Contributions	7,270,699	0	0	0	0	0	7,270,699
Insurance Agents	186,850	0	0	0	0	0	186,850
Licenses-Mobile Homes	0	109,967	0	0	0	0	109,967
Local Government User Refund F.S. 206.41(4)(d)	0	272,933	0	0	0	0	272,933
Mass Transit State Fuel Tax Refund F.S. 206.41(4)(b)	208,530	0	0	0	0	0	208,530
Other Transportation	0	14,056	0	0	0	0	14,056
Payment In Lieu Of Taxes	250,000	0	0	0	369,938	0	619,938
Racing-Extra Distribution	133,825	0	0	0	0	0	133,825
State Aid To Library	0	296,771	0	0	0	0	296,771
State Mass Transit	0	0	0	0	5,990,898	0	5,990,898
State Mosquito Control I	0	11,000	0	0	0	0	11,000
State Revenue Sharing	15,625,397	181,900	0	0	0	0	15,807,297
State Sales & Use Commission	1,021	0	0	0	0	0	1,021
State Shared Constitutional Fuel Tax F.S. 206.47	0	5,654,468	0	0	0	0	5,654,468
State Shared County Fuel Tax F.S. 206.41(1)	0	2,492,082	0	0	0	0	2,492,082
US Treasury - Coronavirus Relief Fund	0	296,378	0	0	0	0	296,378
<b>Total Intergovernmental Revenues</b>	<b>\$23,980,391</b>	<b>\$42,326,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,460,836</b>	<b>\$0</b>	<b>\$84,768,183</b>

### Charges for Services

Airfield	0	0	0	0	573,022	0	573,022
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	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Ambulance Fees/Svc Chgs	0	22,320,000	0	0	0	0	22,320,000
Animal Control \$5 FS 828.27(4)(b)	0	400	0	0	0	0	400
Animal Control Fees	0	4,500	0	0	0	0	4,500
Animal Control Fees - Oak Hill	0	9,000	0	0	0	0	9,000
Animal Control Fees - Wellness Fee	0	6,000	0	0	0	0	6,000
Animal Ctrl-Svc Chgs	0	133,145	0	0	0	0	133,145
Beach Access Fees	0	8,772,010	0	1,089,620	0	0	9,861,630
Booking Fees	140,000	0	0	0	0	0	140,000
Camping Fees	110,000	0	0	0	0	0	110,000
CDL Class and Fees	0	0	0	0	0	175,000	175,000
Charges For Labor	0	138,825	0	0	0	0	138,825
Charges For Services	2,000	604,221	0	0	753	0	606,974
City/Fire Amb Rev 10% Reclass	0	(495,705)	0	0	0	0	(495,705)
City/Fire Ambulance Fees/Svc Chgs	0	4,965,764	0	0	0	0	4,965,764
Class II Permit Fees, CoV Ord Sec 72-1100 and 72-1101	0	5,300	0	0	0	0	5,300
Cobra - Tax Collector	0	0	0	0	0	8,302	8,302
Cobra - VSO	0	0	0	0	0	29,030	29,030
Code Enforcement Lot Maintenance Fees and Related	0	21,500	0	0	0	0	21,500
Commercial Insurance - VSO	0	0	0	0	0	258,884	258,884
Computer Replacement Service Charge - Property Appraiser	0	0	0	0	0	49,010	49,010
Computer Replacement Service Charge - SOE	0	0	0	0	0	9,938	9,938
Computer Replacement Service Charge - Tax Collector	0	0	0	0	0	25,990	25,990
Concession-Stands	0	950,000	0	0	0	0	950,000
Concurrency Management Review, CoV Ord Sec 72-1016	0	7,210	0	0	0	0	7,210

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Const. Officer Fees- Sheriff-City Contracts & Airport	0	20,732,332	0	0	0	0	20,732,332
Const. Officer Fees- Sheriff-Outside Detail	0	813,112	0	0	0	0	813,112
Const. Officer Fees- Sheriff-School Board Contract	0	1,009,748	0	0	0	0	1,009,748
Court Facility Fees 87.5% FS 318.18(13)(a)	1,208,301	0	0	0	0	0	1,208,301
Customer Facility Charge	0	0	0	0	857,000	0	857,000
Daily Subsistence - Inmates	300,000	0	0	0	0	0	300,000
Domestic Violence Surcharge FS 938.08	99,594	0	0	0	0	0	99,594
Dori Slosberg Drivers Ed FS 318.1215	0	222,623	0	0	0	0	222,623
Drug Lab Fee	120,477	0	0	0	0	0	120,477
Emerg Preparedness Plan Review	10,000	0	0	0	0	0	10,000
Employee Dependent Contribution - VSO	0	0	0	0	0	2,668,894	2,668,894
Employer Premium - Property Appraiser	0	0	0	0	0	1,459,896	1,459,896
Employer Premium - SOE	0	0	0	0	0	395,904	395,904
Employer Premium - Tax Collector	0	0	0	0	0	1,732,080	1,732,080
Employer Premium - VSO	0	0	0	0	0	11,079,126	11,079,126
EMS Event and Standby	0	202,800	0	0	0	0	202,800
Event Sponsorship	0	12,000	0	0	0	0	12,000
Excess Fees Clerk Circuit Ct	200,000	0	0	0	0	0	200,000
Facility Entrance	0	317,000	0	0	0	0	317,000
Filing Fee FS 34.045(1) (c)	4,643	0	0	0	0	0	4,643
Fire Contingency Transportation Svcs	0	400,000	0	0	0	0	400,000
Fire Line Availability Fee	0	0	0	0	94,050	0	94,050
Fire Training Charges	0	75,000	0	0	0	0	75,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Fleet Replacement Service Charge - Property Appraiser	0	0	0	0	0	50,000	50,000
Fleet Replacement Service Charge - SOE	0	0	0	0	0	35,000	35,000
Fleet Replacement Service Charge - Tax Collector	0	0	0	0	0	28,000	28,000
F.S. 328.66 Boat Registration Fees	348,450	0	0	0	0	0	348,450
F.S. 468.631 / 553.721 10% Building Education	0	7,500	0	0	0	0	7,500
Gopher Tortoise Review Fees, CoV Ord Sec 72-1140(c)	0	90,500	0	0	0	0	90,500
Hangar Area	0	0	0	0	1,167,639	0	1,167,639
Housing Of Prisoners	15,000	0	0	0	0	0	15,000
I.C.E.	1,800	0	0	0	0	0	1,800
Impact Fee Administrative Charges	0	800,000	0	0	0	0	800,000
Inspection Fees	0	0	0	0	25,000	0	25,000
Itinerant Merchant Admin Svcs	0	40,000	0	0	0	0	40,000
Landfill Charges	0	0	0	0	28,050,000	0	28,050,000
Land Management Fees	0	192,030	0	0	0	0	192,030
League Registration Fees	1,910	0	0	0	0	0	1,910
LEC Fees: Lyonia Envirmntl Ctr	31,918	0	0	0	0	0	31,918
LE Crime Prevention - FS 775.083(2)	0	258,134	0	0	0	0	258,134
LE Education Trust - FS 938.15; FS 318.18(11) (c)	0	168,186	0	0	0	0	168,186
Liability - Property Appraiser	0	0	0	0	0	1,853	1,853
Liability - SOE	0	0	0	0	0	2,478	2,478
Liability - Tax Collector	0	0	0	0	0	10,148	10,148
Liability - VSO	0	0	0	0	0	1,916,972	1,916,972
Library Service Charges	0	9,000	0	0	0	0	9,000
Library Service-Lost Books	0	20,000	0	0	0	0	20,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Library Service-Lost Cards	0	100	0	0	0	0	100
Maintenance Agreements	0	1,270,945	0	0	0	0	1,270,945
Management Fee	0	437,760	0	0	0	0	437,760
Mass Transit Fares	0	0	0	0	2,500,000	0	2,500,000
Medical & Dental, Glasses, Restitution - Inmates	9,580	0	0	0	0	0	9,580
Medical Examiner's Fees	294,506	0	0	0	0	0	294,506
Meter Disconnection Fee	0	0	0	0	161,000	0	161,000
Meter Installation	0	0	0	0	204,025	0	204,025
MSC Gift Shop/Novelties	0	104,000	0	0	0	0	104,000
MSC School Field Trips	0	16,000	0	0	0	0	16,000
MSC Special Events	0	29,000	0	0	0	0	29,000
Ocean Center Revenues	0	26,663	0	0	0	0	26,663
Off-Beach Parking Revenue	0	7,120,000	0	0	0	0	7,120,000
Other Charges For Services (Demolition Liens)	0	55,000	0	0	0	0	55,000
Other Mass Transit-Advertising	0	0	0	0	700,000	0	700,000
Other Mass Transit-Concessions	0	0	0	0	340,000	0	340,000
Other Mass Transit-I D Cards	0	0	0	0	400	0	400
Park Fees	215,000	1,415,260	0	0	0	0	1,630,260
Parking Daily Receipts	0	0	0	0	959,179	0	959,179
Parking Monthly Receipts	0	0	0	0	148,742	0	148,742
Parking Special Events	0	0	0	0	2,800,277	0	2,800,277
Parking Validation Receipts	0	0	0	0	109,080	0	109,080
Passenger Facility Charge	0	0	0	0	1,580,400	0	1,580,400
Payroll Admin Fees	1,200	0	0	0	0	0	1,200
PEMT MCO Program	0	4,985,949	0	0	0	0	4,985,949

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
PEMT Program	0	125,888	0	0	0	0	125,888
Physical Damage - Property Appraiser	0	0	0	0	0	24,020	24,020
Physical Damage - Tax Collector	0	0	0	0	0	31,481	31,481
Physical Damage - VSO	0	0	0	0	0	683,497	683,497
Planning Fees (Comp Plan Amendments)	0	12,515	0	0	0	0	12,515
Plat Abandonment Review	0	8,095	0	0	0	0	8,095
Power Ski Registration Fees	0	2,975	0	0	0	0	2,975
Prisoner Reporting-Incentv Pay	30,000	0	0	0	0	0	30,000
Program Income	0	0	0	0	4,800	0	4,800
Prostitution Drug Court Programs - FS 796.07 (6)	1,000	0	0	0	0	0	1,000
Reclaimed Water	0	0	0	0	1,530,070	0	1,530,070
Recreation Fees	215,000	0	0	0	0	0	215,000
Registration Fees	0	75,000	0	0	0	0	75,000
Research Services	1,837	0	0	0	0	0	1,837
Retirees Premium & Subsidy - VSO	0	0	0	0	0	111,785	111,785
Sales-Maps, Code Bks, Publicat	1,088	84,000	0	0	100	0	85,188
Sewer C.I.A.C. Fees	0	0	0	0	262,500	0	262,500
Sewer Connection Fees	0	0	0	0	564,300	0	564,300
Sewer Sales	0	0	0	0	12,564,844	0	12,564,844
Site Plan/Subdivision Review/Inspection, CoV Ord Sec 72-504	0	232,030	0	0	0	0	232,030
Special Events	0	14,800	0	0	500,000	0	514,800
Sp Rec Fac-Arena	0	715,000	0	0	0	0	715,000
Sp Rec Fac-Concessions	1,517	10,000	0	0	0	0	11,517
Sp Rec Fac-Conference Center	0	875,000	0	0	0	0	875,000
Sp Rec Fac-Equipment	7,905	249,181	0	0	0	0	257,086
Sp Rec Fac- Lot Event	0	95,000	0	0	0	0	95,000



	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Sp Rec Fac-Reimbursable-Staff	0	220,490	0	0	0	0	220,490
Stormwater Mgmt Permit, CoV Sec 72-778 (3)b.	0	8,240	0	0	0	0	8,240
Summer Recreation Program	550,420	0	0	0	0	0	550,420
Terminal-Airlines	0	0	0	0	1,370,475	0	1,370,475
Terminal-Concession	0	0	0	0	4,838,449	0	4,838,449
Training Service Charge	0	500	0	0	0	0	500
Transportation Svcs-Debary	0	73,137	0	0	0	0	73,137
Transportation Svcs-Other	0	330,726	0	0	0	0	330,726
Treasury & Billing Fees and Commissions	3,200	0	0	0	0	0	3,200
Tree Permit, Removal and Inspection Fees, CoV Ord 72-836(b)	0	89,000	0	0	0	0	89,000
Tree Replacement Fee, CoV Ord Sec 72-842(j)	0	289,000	0	0	0	0	289,000
Vab Filing Fees	14,630	0	0	0	0	0	14,630
VAB Reimbursement - School Board	50,000	0	0	0	0	0	50,000
Volusia County Law Library 12.5% FS 318.18(13)(a)	173,462	0	0	0	0	0	173,462
Water C.I.A.C. Fees	0	0	0	0	154,000	0	154,000
Water Connection Fees	0	0	0	0	153,125	0	153,125
Water Sales	0	0	0	0	10,510,118	0	10,510,118
Wetland Alteration Permit, CoV Ord Sec 72-884	0	52,500	0	0	0	0	52,500
Worker's Compensation - Property Appraiser	0	0	0	0	0	19,007	19,007
Worker's Compensation - SOE	0	0	0	0	0	8,550	8,550
Worker's Compensation - Tax Collector	0	0	0	0	0	13,628	13,628
Worker's Compensation - VSO	0	0	0	0	0	1,166,854	1,166,854
Zoning Fees (Variances, Exceptions, Rezoning, PUD)	0	209,520	0	0	0	0	209,520

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
<b>Total Charges for Services</b>	<b>\$4,164,438</b>	<b>\$82,045,409</b>	<b>\$0</b>	<b>\$1,089,620</b>	<b>\$72,723,348</b>	<b>\$21,995,327</b>	<b>\$182,018,142</b>

### Judgements, Fines and Forfeitures

800 MHz Comm Surchg-Trffc Fine FS 318.21(9)	0	0	0	357,853	0	0	357,853
Code Enforcement Fines	0	100,000	0	0	0	0	100,000
Court Innovation 25% FS 939.185(1)(a)	134,061	0	0	0	0	0	134,061
Court Technology FS 28.24(12)(e)	1,049,176	0	0	0	0	0	1,049,176
Fines-Assmts-Drug Abuse Trtmnt - FS 938.13 FS 938.21	44,169	0	0	0	0	0	44,169
Legal Aid 25% FS 939.185(1)(a)	134,061	0	0	0	0	0	134,061
Library Collection Fees	0	1,000	0	0	0	0	1,000
Restitution - FS 960.293 (2)(b)	0	2,520	0	0	0	0	2,520
Teen Court FS 938.19 (2)	158,076	0	0	0	0	0	158,076
Teen Court / JAC / Alt 25% FS 939.185(1)(a)	136,934	0	0	0	0	0	136,934
Unlicensed Contractors	6,000	0	0	0	0	0	6,000
Volusia County Law Library 25% FS 939.185 (1)(a)	136,934	0	0	0	0	0	136,934
Wetland Alteration Permit Late Fees	0	10,250	0	0	0	0	10,250
<b>Total Judgements, Fines and Forfeitures</b>	<b>\$1,799,411</b>	<b>\$113,770</b>	<b>\$0</b>	<b>\$357,853</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,271,034</b>

### Miscellaneous Revenues

Apron Rent	0	0	0	0	148,840	0	148,840
Bad Debt Recovery	0	1,200,000	0	0	0	0	1,200,000
Badge Fees	500	0	0	0	0	0	500
Bank Fee Refunds	55,200	0	0	0	0	0	55,200
BLS Cards / CPR Cards	0	4,259	0	0	0	0	4,259
Child Recrtn Prog-Contr	5,098	0	0	0	0	0	5,098
Commission-Coke Contract	37,385	0	0	0	0	0	37,385
Commissions	456	519,605	0	0	0	0	520,061

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Miscellaneous Revenues</b>							
Contractor License	250,000	0	0	0	0	0	250,000
Corrections Phone Commissions	1,224,000	0	0	0	0	0	1,224,000
Dishonored Check Fees	500	0	0	0	3,475	0	3,975
Donations-Library NON FOL	0	5,000	0	0	0	0	5,000
Inmate Mowing Program	0	30,000	0	0	0	0	30,000
Ins Proceeds-Loss Furn/ Equip	0	28,905	0	0	30,000	0	58,905
Investment Income	0	460,352	0	0	0	0	460,352
Land Rentals	0	124,285	0	0	2,970,795	0	3,095,080
Late Charges	0	0	0	0	308,956	0	308,956
Medical Records	0	6,768	0	0	0	0	6,768
Miscellaneous Revenue	500	8,215	0	0	23,205	0	31,920
Other Contributions & Donation	40,000	0	0	0	0	0	40,000
Other Reimbursements	10,000	10,000	0	0	53,100	0	73,100
Outside Revenue	0	0	0	0	310,000	0	310,000
Pool Activity to Be Allocated	5,210,944	14,059,075	146,753	2,879,039	5,680,386	3,547,487	31,523,684
Public Records Request	1,650	1,600	0	0	0	0	3,250
Rebates	200,253	1,000	0	0	0	0	201,253
Refund Of Prior Year Expendtrs	0	52,382	0	0	0	0	52,382
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	36,050	36,050
Rent	436,388	400,305	0	0	1,182,461	0	2,019,154
Rent - Facilities	0	0	0	0	129,500	0	129,500
Sale-Land	85,000	0	0	0	10,100,000	0	10,185,000
Sales-Fuels Materials Supplies	0	0	0	0	15,000	0	15,000
Sales-Surplus Matls & Scrap	0	10,000	0	0	7,600	12,726	30,326
Sale-Surplus Furn/Fixtr/ Equip	389,433	167,192	0	0	276,050	2,500	835,175
Settlement	0	105,310	0	0	0	0	105,310
Smart Communications (Tablets)	79,200	0	0	0	0	0	79,200
Utilities-Rent Related	0	300,000	0	0	0	0	300,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
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### Miscellaneous Revenues

Vehicle/Equipment Revenue	0	4,000	0	0	0	0	4,000
Video Visitation Commissions	42,000	0	0	0	0	0	42,000
Wetland Mitigation Fees, CoV Ord Sec 72-887(c)	0	95,000	0	0	0	0	95,000
<b>Total Miscellaneous Revenues</b>	<b>\$8,068,507</b>	<b>\$17,593,253</b>	<b>\$146,753</b>	<b>\$2,879,039</b>	<b>\$21,239,368</b>	<b>\$3,598,763</b>	<b>\$53,525,683</b>

### Excess Fees - Elected Offices

Transfer In to County from Property Appraiser - Excess Fees	200,000	0	0	0	0	0	200,000
Transfer In to County from SOE - Excess Fees	700,000	0	0	0	0	0	700,000
Transfer In to County from Tax Collector - Excess Fees	6,673,074	0	0	0	0	0	6,673,074
<b>Total Excess Fees - Elected Offices</b>	<b>\$7,573,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,573,074</b>

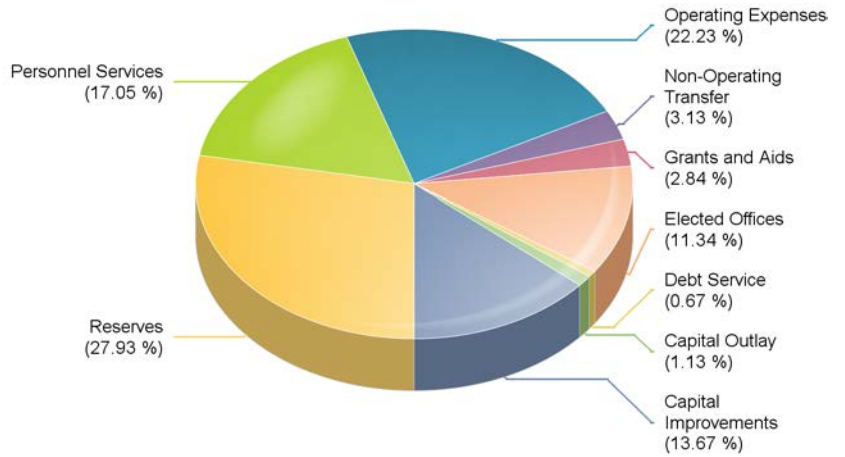
	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Internal Service Revenues</b>							
COBRA Payments-COUNTY	0	0	0	0	0	44,896	44,896
Contributions-Commercial Ins-COUNTY	0	0	0	0	0	295,676	295,676
Contributions-Liability-COUNTY	0	0	0	0	0	3,184,355	3,184,355
Contributions-Physical Damage-COUNTY	0	0	0	0	0	8,317,630	8,317,630
Contributions-Workers' Comp-COUNTY	0	0	0	0	0	2,603,866	2,603,866
Employer Contribution - Health Insurance	0	0	0	0	0	29,804,166	29,804,166
Gas & Oil	0	0	0	0	0	6,365,801	6,365,801
Health Insurance-Dep Contr	0	0	0	0	0	6,890,000	6,890,000
Information Systems Revenue	0	0	0	0	0	1,130,096	1,130,096
Pharmacy Rebates	0	0	0	0	0	3,624,176	3,624,176
Pool Cars	0	0	0	0	0	72,100	72,100
Recoveries-Claims	0	0	0	0	0	50,000	50,000
Retiree Premiums-COUNTY	0	0	0	0	0	1,800,000	1,800,000
Retirees Premium & Subsidy - Property Appraiser	0	0	0	0	0	5,878	5,878
Retirees Premium & Subsidy - SOE	0	0	0	0	0	9,482	9,482
Retirees Premium & Subsidy - Tax Collector	0	0	0	0	0	4,654	4,654
Vehicle Maint - Labor	0	0	0	0	0	4,410,000	4,410,000
Vehicle Maint - Parts	0	0	0	0	0	4,182,013	4,182,013
Vehicle Maint - Sublets	0	0	0	0	0	1,495,318	1,495,318
Vehicle Replacement Program Contributions	0	0	0	0	0	7,186,619	7,186,619
Vehicle Replacement Program (VRP) Maintenance Service Charge	0	0	0	0	0	188,500	188,500
<b>Total Internal Service Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,665,226</b>	<b>\$81,665,226</b>

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Non-Revenues</b>							
Animal Welfare Donations	0	4,000	0	0	0	0	4,000
Contributions	0	400,000	0	0	0	0	400,000
Donations	0	8,000	0	0	0	0	8,000
Issuance of Debt-Bonds	0	0	0	0	31,600,000	0	31,600,000
Library Contributions	0	127,790	0	0	0	0	127,790
Msc Donations	0	100,000	0	0	0	0	100,000
Transfer from County Transportation Trust	0	0	1,017,233	0	0	0	1,017,233
Transfer from ECHO	0	0	0	3,973,000	0	0	3,973,000
Transfer from Mosquito Control	0	0	0	1,750,000	0	0	1,750,000
Transfer from MSD	0	29,338,357	462,734	0	0	0	29,801,091
Transfer from Ocean Center	0	0	687,120	6,315,000	0	0	7,002,120
Transfer from Port Authority	0	0	0	2,400,000	0	0	2,400,000
Transfer from Resort Tax	0	12,886,516	4,295,902	0	0	0	17,182,418
Transfer from Sales Tax	16,476,425	14,915,686	0	0	0	0	31,392,111
Transfer from Solid Waste	1,122,000	0	0	0	0	0	1,122,000
Transfer from Volusia Forever Acquisition	0	1,756,133	0	0	0	0	1,756,133
Transfer General Fund	0	18,846,454	974,165	24,000,000	11,838,941	0	55,659,560
Transfers From Other Funds	0	0	0	3,667,301	0	0	3,667,301
<b>Total Non-Revenues</b>	<b>\$17,598,425</b>	<b>\$78,382,936</b>	<b>\$7,437,154</b>	<b>\$42,105,301</b>	<b>\$43,438,941</b>	<b>\$0</b>	<b>\$188,962,757</b>
<b>Appropriated Fund Balance</b>							
Appropriated Fund Balance	105,018,215	293,853,209	3,553,031	57,545,804	83,855,247	46,070,642	589,896,148
<b>Total Appropriated Fund Balance</b>	<b>\$105,018,215</b>	<b>\$293,853,209</b>	<b>\$3,553,031</b>	<b>\$57,545,804</b>	<b>\$83,855,247</b>	<b>\$46,070,642</b>	<b>\$589,896,148</b>
<b>Total Budget</b>	<b>356,523,339</b>	<b>815,595,975</b>	<b>11,136,938</b>	<b>104,098,817</b>	<b>253,514,921</b>	<b>153,329,958</b>	<b>1,694,199,948</b>
Less Transfers	(17,598,425)	(77,743,146)	(7,437,154)	0	(11,838,941)	0	(114,617,666)
<b>Total Net Budget</b>	<b>338,924,914</b>	<b>737,852,829</b>	<b>3,699,784</b>	<b>104,098,817</b>	<b>241,675,980</b>	<b>153,329,958</b>	<b>1,579,582,282</b>

**VOLUSIA COUNTY, FLORIDA**  
**Countywide Expenditures By Category**  
**Fiscal Year 2024-25**

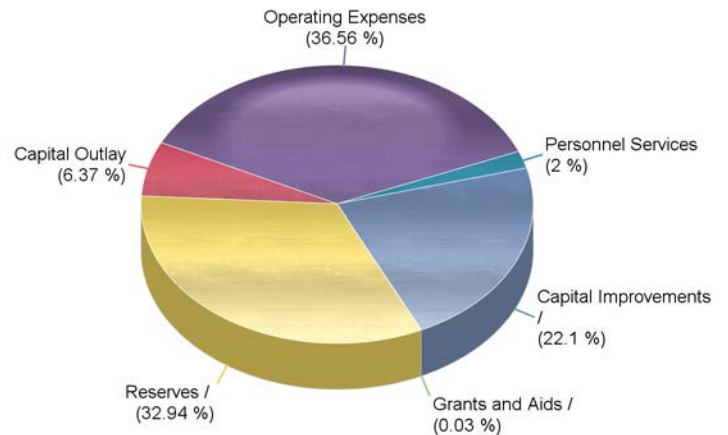
<b>Countywide Operating Expenditures By Category Fiscal Year 2024-25</b>	
Personnel Services	230,208,294
Operating Expenses	300,016,614
Capital Outlay	15,296,340
<b>Subtotal Operating Expenses</b>	<b>\$545,521,248</b>
Capital Improvements	184,550,832
Debt Service	9,015,066
Elected Offices	153,107,658
Grants and Aids	38,353,148
Non-Operating Transfer	42,228,301
Reserves	377,062,493
Reimbursements	(27,685,239)
<b>Total Countywide Operating Expenditures</b>	<b>1,322,153,507</b>

**Operating Expenditures by Category**



<b>Countywide Non-Operating Expenditures By Category Fiscal Year 2024-25</b>	
Personnel Services	5,142,682
Operating Expenses	94,123,428
Capital Outlay	16,390,870
<b>Subtotal Non-Operating Expenses</b>	<b>115,656,980</b>
Capital Improvements	56,899,297
Grants and Aids	87,790
Reserves	84,784,708
<b>Total Countywide Non-Operating Expenditures</b>	<b>\$257,428,775</b>

**Non-Operating Expenditures by Category**



## Expenditures by Fund and Category

Countywide Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
001 - General Fund	89,211,245	80,389,994	4,501,258	36,690,263	0	25,837,523	55,782,560	56,312,568	7,797,928	356,523,339
104 - Library	13,463,120	10,174,833	328,895	995,733	0	0	3,667,301	5,763,992	0	34,393,874
160 - Volusia ECHO	307,752	536,133	0	3,500,000	0	7,383,017	3,973,000	12,499,717	0	28,199,619
162 - Volusia Forever Land Acquisition	331,114	830,678	5,500	38,625	0	383,017	1,756,133	11,584,538	0	14,929,605
163 - Land Management	1,054,326	1,258,146	163,000	111,000	0	52	0	13,948,487	0	16,535,011
164 - Barberville Mitigation Tract	0	64,891	0	0	0	0	0	619,389	0	684,280
<b>Total: Countywide Funds</b>	<b>104,367,557</b>	<b>93,254,675</b>	<b>4,998,653</b>	<b>41,335,621</b>	<b>0</b>	<b>33,603,609</b>	<b>65,178,994</b>	<b>100,728,691</b>	<b>7,797,928</b>	<b>451,265,728</b>

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
002 - Emergency Medical Services	28,121,408	13,379,521	1,679,390	0	0	250	0	11,655,898	0	54,836,467
101 - Coronavirus Relief	296,378	0	0	0	0	0	0	0	0	296,378
103 - County Transportation Trust	14,078,144	18,124,321	1,083,900	13,090,592	0	0	1,017,233	23,332,126	0	70,726,316
105 - E Volusia Mosquito Control	2,287,551	2,559,464	293,000	0	0	290,732	1,750,000	3,321,489	0	10,502,236
106 - Resort Tax	0	80,947	0	0	0	0	17,182,418	930,597	0	18,193,962
108 - Sales Tax Trust	0	9,182	0	0	0	0	31,392,111	0	0	31,401,293
109 - Tree Mitigation	0	158,759	0	0	0	53,045	0	2,073,295	0	2,285,099
110 - Law Enforcement Fund	0	3,290,538	0	0	0	2,999,952	0	0	140,518,577	146,809,067
111 - Convention Development Tax	0	16,876,008	0	0	0	0	0	0	0	16,876,008
113 - Road Proportionate Share	0	0	0	9,991,858	0	0	0	11,109,059	0	21,100,917
114 - Ponce De Leon Inlet and Port District	704,090	1,757,346	36,000	266,000	0	174,128	2,400,000	3,233,329	0	8,570,893
115 - E-911 Emergency Telephone System	0	926	0	0	0	0	0	2,414,856	4,424,153	6,839,935
116 - Special Lighting Districts	0	369,816	0	0	0	0	0	39,198	0	409,014
117 - Building Permits	2,465,581	1,399,969	0	0	0	0	0	3,019,781	0	6,885,331
118 - Ocean Center	4,484,702	6,713,308	79,000	523,500	0	8,181	7,002,120	9,768,706	0	28,579,517
119 - Road District Maintenance	0	209,932	0	0	0	0	0	401,342	0	611,274
120 - Municipal Service District	6,717,655	6,052,358	147,270	35,000	0	58,367	29,801,091	33,400,621	0	76,212,362
121 - Special Assessments	0	291	0	0	0	0	0	867,603	0	867,894
122 - Manatee Conservation	0	12,693	0	0	0	37,501	0	649,517	0	699,711



## Expenditures by Fund and Category

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
123 - Inmate Welfare Trust	581,663	651,524	22,000	0	0	0	0	3,406,405	0	4,661,592
124 - Library Endowment	0	133	0	0	0	0	0	457,304	0	457,437
125 - Homeless Initiatives	0	193	0	0	0	0	0	256,787	0	256,980
127 - Wetland Mitigation	0	50,000	0	0	0	0	0	337,121	0	387,121
130 - Economic Development	928,178	970,422	0	0	0	0	0	10,913,289	0	12,811,889
131 - Road Impact Fees-Zone 1 (Northeast)	0	5,147	0	7,763,000	0	0	0	11,126,374	0	18,894,521
132 - Road Impact Fees-Zone 2 (Southeast)	0	3,607	0	800,000	0	0	0	11,127,082	0	11,930,689
133 - Road Impact Fees-Zone 3 (Southwest)	0	5,631	0	11,640,000	0	0	0	6,492,447	0	18,138,078
134 - Road Impact Fees-Zone 4 (Northwest)	0	6,139	0	0	0	0	0	18,236,689	0	18,242,828
135 - Park Impact Fees-County	0	447	0	0	0	0	0	3,576,550	0	3,576,997
136 - Park Impact Fees-Zone 1 (Northeast)	0	245	0	550,000	0	0	0	399,263	0	949,508
137 - Park Impact Fees-Zone 2 (Southeast)	0	14	0	0	0	0	0	96,059	0	96,073
138 - Park Impact Fees-Zone 3 (Southwest)	0	92	0	250,000	0	0	0	137,816	0	387,908
139 - Park Impact Fees-Zone 4 (Northwest)	0	76	0	275,000	0	0	0	178,644	0	453,720
140 - Fire Rescue District	30,359,900	10,242,891	789,692	15,666,629	0	797,936	0	21,810,302	0	79,667,350
150 - Countywide Fire Impact Fee	0	321	0	1,729,182	0	0	0	343,973	0	2,073,476
155 - Impact Fee Administration	149,875	74,393	0	0	0	0	0	1,448,538	0	1,672,806
156 - EMS Impact Fee	0	0	0	192,000	0	0	0	244,578	0	436,578
157 - Silver Sands/Bethune Beach MSD	0	16,857	0	0	0	0	0	0	0	16,857
158 - Gemini Springs Endowment	0	5,021	0	0	0	0	0	62,102	0	67,123
159 - Stormwater Utility	3,933,090	1,449,540	807,000	250,000	0	0	0	4,061,705	0	10,501,335
165 - Dune Restoration Fund	0	54,388	0	0	0	0	0	190,438	0	244,826
167 - Opioid Regional Settlement Fund	98,373	3,370	0	0	0	0	0	0	0	101,743
170 - Law Enforcement Trust	0	266	0	0	0	0	0	515,393	217,000	732,659
172 - Federal Forfeiture Sharing Justice	0	147	0	0	0	0	0	559,779	0	559,926
173 - Federal Forfeiture Sharing Treasury	0	11	0	0	0	0	0	39,350	0	39,361

## Expenditures by Fund and Category

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
174 - Law Enforcement Education Trust Fund	0	0	0	0	0	0	0	305,562	150,000	455,562
175 - Crime Prevention Trust	0	0	0	0	0	0	0	1,291,001	0	1,291,001
177 - Dori Slosberg	0	336	0	0	0	216,084	0	548,962	0	765,382
178 - Beach Management Fund	11,557,412	13,820,741	371,503	2,412,000	0	113,363	0	0	0	28,275,019
179 - Opioid Settlement Administration	0	3,567	0	0	0	0	0	0	0	3,567
<b>Total: Special Revenue Funds</b>	<b>106,764,000</b>	<b>98,360,898</b>	<b>5,308,755</b>	<b>65,434,761</b>	<b>0</b>	<b>4,749,539</b>	<b>90,544,973</b>	<b>204,380,930</b>	<b>145,309,730</b>	<b>720,853,586</b>

Debt Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	0	623	0	0	4,297,402	0	0	3,196,120	0	7,494,145
208 - Capital Improvement Revenue Note, 2010	0	0	0	0	687,120	0	0	0	0	687,120
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	0	0	0	1,017,233	0	0	0	0	1,017,233
213 - Gas Tax Refunding Revenue Bonds, 2013	0	269	0	0	0	0	0	162,280	0	162,549
215 - Capital Improvement Note, 2017	0	66	0	0	463,484	0	0	338,176	0	801,726
295 - Public Transportation State Infrastructure Loan	0	0	0	0	974,165	0	0	0	0	974,165
<b>Total: Debt Service Funds</b>	<b>0</b>	<b>958</b>	<b>0</b>	<b>0</b>	<b>7,439,404</b>	<b>0</b>	<b>0</b>	<b>3,696,576</b>	<b>0</b>	<b>11,136,938</b>

## Expenditures by Fund and Category

Enterprise Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
440 - Waste Collection	196,385	12,904,159	0	0	0	0	0	2,264,208	0	15,364,752
450 - Solid Waste	6,467,703	13,572,446	3,800,932	36,441,950	0	0	1,122,000	1,367,175	0	62,772,206
451 - Daytona Beach International Airport	5,847,394	11,122,944	394,000	800,000	970,387	0	0	28,617,002	0	47,751,727
452 - Airport Passenger Facility Charge	0	493	500,000	3,800,000	0	0	0	1,730,682	0	6,031,175
453 - Airport Customer Facility Charge	0	1,287	0	0	0	0	0	6,112,394	0	6,113,681
456 - Transit Services	819,346	31,455,739	0	0	0	0	0	5,059,141	0	37,334,226
457 - Water and Sewer Utilities	5,534,553	10,334,557	207,000	33,390,000	605,275	0	0	22,315,960	0	72,387,345
475 - Parking Garage	211,356	1,323,219	87,000	3,348,500	0	0	0	789,734	0	5,759,809
<b>Total: Enterprise Funds</b>	<b>19,076,737</b>	<b>80,714,844</b>	<b>4,988,932</b>	<b>77,780,450</b>	<b>1,575,662</b>	<b>0</b>	<b>1,122,000</b>	<b>68,256,296</b>	<b>0</b>	<b>253,514,921</b>

<b>Total: Operating Budget</b>	<b>230,208,294</b>	<b>272,331,375</b>	<b>15,296,340</b>	<b>184,550,832</b>	<b>9,015,066</b>	<b>38,353,148</b>	<b>156,845,967</b>	<b>377,062,493</b>	<b>153,107,658</b>	<b>1,436,771,173</b>
<b>Less Operating Transfers:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,617,666</b>	<b>0</b>	<b>0</b>	<b>114,617,666</b>
<b>Net Operating Budget:</b>	<b>230,208,294</b>	<b>272,331,375</b>	<b>15,296,340</b>	<b>184,550,832</b>	<b>9,015,066</b>	<b>38,353,148</b>	<b>42,228,301</b>	<b>377,062,493</b>	<b>153,107,658</b>	<b>1,322,153,507</b>

## Expenditures by Fund and Category

Capital Projects Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
305 - 800 MHz Capital	0	273,376	150,000	856,800	0	0	0	1,899,771	0	3,179,947
309 - Correctional Facilities Capital Projects	0	2,658	0	0	0	0	0	9,006,005	0	9,008,663
313 - Beach Capital Projects	0	2,101	95,430	3,297,964	0	0	0	2,358,788	0	5,754,283
314 - Port Authority Capital Projects	0	5,000	0	4,800,000	0	0	0	604,026	0	5,409,026
317 - Library Construction	0	2,006	0	1,254,215	0	0	0	9,801,914	0	11,058,135
318 - Ocean Center	0	2,424	0	14,226,318	0	0	0	263,394	0	14,492,136
322 - I.T. Capital Projects	0	170	5,260,054	0	0	0	0	0	0	5,260,224
326 - Park Projects	0	386	0	150,000	0	0	0	1,434,462	0	1,584,848
328 - Trail Projects	0	2,442	0	4,118,000	0	0	0	6,460,453	0	10,580,895
360 - ECHO Direct County Expenditures	0	0	0	2,473,000	0	0	0	537,698	0	3,010,698
365 - Public Works Facilities	0	2,462	0	0	0	0	0	8,467,415	0	8,469,877
372 - Sheriff Capital Facilities	0	0	0	15,000,000	0	0	0	0	0	15,000,000
373 - Medical Examiner's Facility	0	777	0	0	0	0	0	717,246	0	718,023
378 - Mosquito Control Capital	0	0	0	5,483,000	0	0	0	89,062	0	5,572,062
385 - Eastside Judicial Capital	0	0	0	5,000,000	0	0	0	0	0	5,000,000
<b>Total: Capital Projects Funds</b>	<b>0</b>	<b>293,802</b>	<b>5,505,484</b>	<b>56,659,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,640,234</b>	<b>0</b>	<b>104,098,817</b>

Internal Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
511 - Computer Replacement	160,260	42,852	642,600	0	0	0	0	4,498,235	0	5,343,947
513 - Equipment Maintenance	3,970,319	12,639,398	527,816	240,000	0	12,790	0	896,472	0	18,286,795
514 - Fleet Replacement	0	9,973	9,714,970	0	0	0	0	17,793,382	0	27,518,325
521 - Insurance Management	737,011	19,457,966	0	0	0	75,000	0	10,984,934	0	31,254,911
530 - Group Insurance	275,092	61,679,437	0	0	0	0	0	8,971,451	0	70,925,980
<b>Total: Internal Service Funds</b>	<b>5,142,682</b>	<b>93,829,626</b>	<b>10,885,386</b>	<b>240,000</b>	<b>0</b>	<b>87,790</b>	<b>0</b>	<b>43,144,474</b>	<b>0</b>	<b>153,329,958</b>

<b>Total: Non-Operating Budget</b>	<b>5,142,682</b>	<b>94,123,428</b>	<b>16,390,870</b>	<b>56,899,297</b>	<b>0</b>	<b>87,790</b>	<b>0</b>	<b>84,784,708</b>	<b>0</b>	<b>257,428,775</b>
<b>Less Non-Operating Transfers:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Non-Operating Budget:</b>	<b>5,142,682</b>	<b>94,123,428</b>	<b>16,390,870</b>	<b>56,899,297</b>	<b>0</b>	<b>87,790</b>	<b>0</b>	<b>84,784,708</b>	<b>0</b>	<b>257,428,775</b>

## Fund: 001 - General Fund

The General Fund is used to account for all Volusia County financial resources except those required to be accounted for in other funds and is the fund used to track county-wide services provided to the residents of Volusia County. Ad Valorem taxes are the major revenue source of this fund, at 74.9% of operating revenues. The recommended millage rate of 3.2007 represents a rate reduction of 0.1951, which marks the sixth time in the last seven years we have reduced the millage rate.

For fiscal year 2024-25, reserves are estimated to decrease by \$48.7 million or 46.4% as we use this source of one-time funding for major capital needs including \$15 million for the initial funding of a new Sheriff facility, \$5 million for an eastside judicial study and design of a new or renovated facility, \$4 million for an Enterprise Resource Planning (ERP) system upgrade or replacement, and \$3.9 million for air handler replacement and fire suppression at the Corrections facility. A complete list of the capital projects can be viewed on the General Fund forecast page in the forecast section of this document. We will also be using \$10.1 million for the purchase of the Holsonback building in Daytona, which will provide an on-going lease savings amount of more than \$600,000.

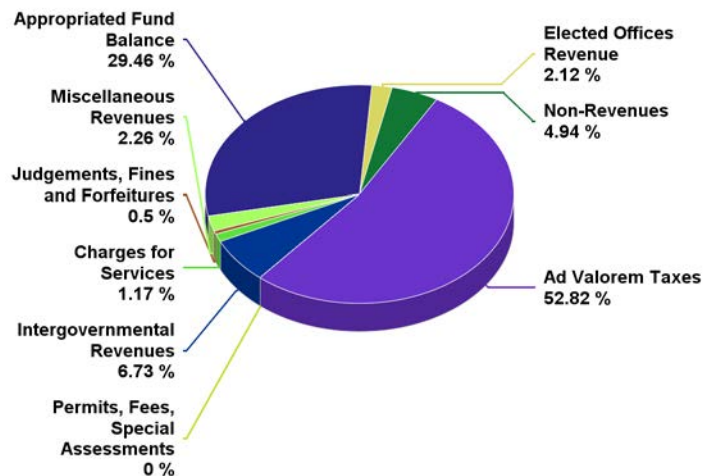
The General Fund will also begin making payments to the Central Florida Rail Commission (CFCRC) for the operation of the Sunrail system in fiscal year 2024-25. The estimated cost of Sunrail is \$6.6 million, which includes a debt service payment of nearly \$1 million. It is important to note that the cost of Sunrail in fiscal year 2024-25 is only for a partial year. The estimated cost is expected to rise in fiscal year 2025-26 by \$1.5 million.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	222,437,343	228,581,335	180,108,372	180,608,372	188,311,278
Other Taxes	868,372	701,074	280,000	31,015	0
Permits, Fees, Special Assessments	27,481	26,240	12,000	11,000	9,600
Intergovernmental Revenues	18,479,431	25,821,248	20,342,755	22,512,353	23,980,391
Charges for Services	16,370,837	14,843,905	4,124,058	4,021,936	4,164,438
Judgements, Fines and Forfeitures	2,179,082	1,871,246	2,213,382	1,768,247	1,799,411
Miscellaneous Revenues	(649,424)	10,119,287	6,456,472	7,997,188	8,068,507
Appropriated Fund Balance	0	0	83,102,827	107,996,349	105,018,215
Elected Offices Revenue	12,508,948	10,809,488	7,573,074	7,273,074	7,573,074
Non-Revenues	21,081,680	26,242,786	20,060,390	20,356,862	17,598,425
<b>Total Revenues: 001 - General Fund</b>	<b>293,303,750</b>	<b>319,016,609</b>	<b>324,273,330</b>	<b>352,576,396</b>	<b>356,523,339</b>
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	55,867,863	82,625,556	86,497,550	79,415,210	89,211,245
Operating Expenses	85,460,194	96,465,285	92,732,394	88,190,197	102,243,802
Capital Outlay	1,369,069	1,921,864	2,798,391	2,530,122	4,501,258
Capital Improvements	5,925,510	7,649,835	24,106,372	22,027,790	36,690,263
Reimbursements	(12,419,009)	(15,325,729)	(21,065,117)	(19,052,169)	(21,853,808)
Grants and Aids	23,193,428	29,072,081	24,500,485	29,952,222	25,837,523
Interfund Transfers	56,194,119	23,230,306	36,136,221	37,167,040	55,782,560
Reserves	0	0	71,239,265	0	56,312,568
Elected Offices	69,272,817	74,135,968	7,327,769	7,327,769	7,797,928
<b>Total Expenditures: 001 - General Fund</b>	<b>284,863,992</b>	<b>299,775,166</b>	<b>324,273,330</b>	<b>247,558,181</b>	<b>356,523,339</b>

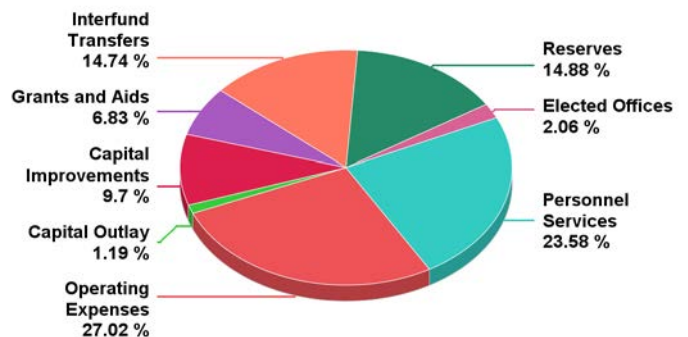
## Fund: 001 - General Fund

Department	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Business Services	14,897,957	17,321,920	26,137,058	30,915,112	27,951,207
Clerk of the Circuit Court	2,710,275	2,933,743	3,728,051	3,700,003	3,441,807
Community Services	28,261,868	29,889,398	33,279,354	31,020,533	34,763,209
County Attorney	2,121,228	1,535,213	2,384,699	1,781,104	2,223,497
County Council	647,950	1,124,018	1,534,344	1,237,294	1,532,889
County Manager	2,114,464	1,752,538	2,266,774	1,852,516	2,412,628
Emergency Services	11,650,270	12,588,915	14,045,716	13,705,445	20,689,756
Finance	12,937,026	13,258,989	15,221,264	14,167,632	15,389,064
Growth and Resource Management	5,210,134	5,266,278	3,255,230	3,277,671	3,221,065
Growth Management Commission	102,191	107,623	172,417	170,529	239,441
Human Resources	1,374,731	1,069,868	1,606,772	1,401,502	1,719,563
Internal Auditing	232,103	280,601	327,305	277,846	309,552
Justice System	4,159,937	4,951,707	5,393,961	5,231,881	5,708,644
Office of the Sheriff	65,902,715	69,690,903	816,549	748,064	1,515,273
Other Budgetary Accounts	54,340,796	25,305,107	103,070,857	34,833,140	118,442,682
Property Appraiser	9,953,042	11,269,079	12,284,145	12,309,145	13,147,530
Public Protection	36,600,964	65,484,909	71,536,583	60,385,647	70,611,092
Public Works	8,841,114	9,417,611	340,125	373,408	349,919
State Mandated Costs	5,074,272	5,792,867	6,164,779	6,154,791	6,785,404
Sunrail	1,234,616	4,601,730	2,299,382	5,597,955	5,633,117
Supervisor of Elections	6,583,510	5,598,519	7,635,461	7,644,459	8,014,295
Tax Collector	9,912,829	10,533,630	10,772,504	10,772,504	12,421,705
<b>Total Department:</b>	<b>284,863,992</b>	<b>299,775,166</b>	<b>324,273,330</b>	<b>247,558,181</b>	<b>356,523,339</b>

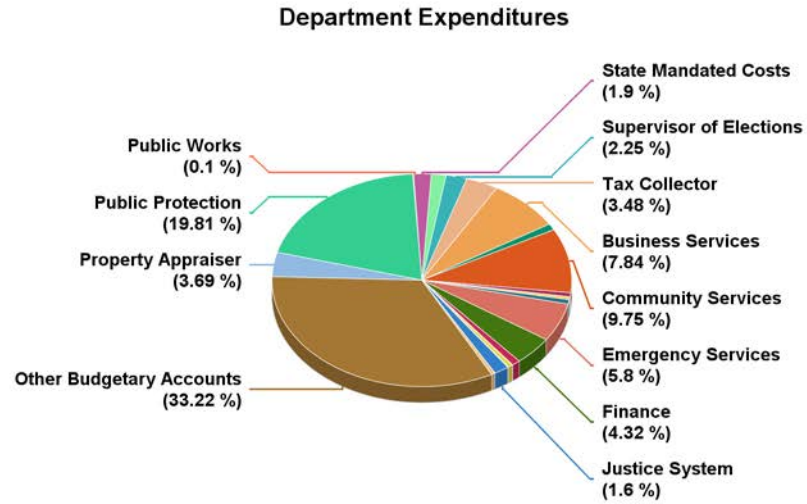
Fund Revenues



Fund Expenditures



**Fund: 001 - General Fund**



**FY2024-25 Recommended General Fund Revenue:**

Ad Valorem Taxes	188,311,278
Department Revenue	16,343,875
Other Revenue	46,849,971
Fund Balance	105,018,215

\$251,505,124  
on-going  
revenue to  
support balance  
of expenditures

**Total Recommended General Fund Budget** **356,523,339**

**Carry-forward From Prior Year:**

Capital Improvement & Capital Outlay purchases	8,142,303	
<b>Subtotal</b>	<b>8,142,303</b>	<b>2.3%</b>

**Reserves:**

Reserves for Wage Compression Adjustments	500,000	
Reserves for Contingencies	3,337,073	
Reserves for Future Capital	28,190,986	
Emergency Reserves	24,284,509	
<b>Subtotal</b>	<b>56,312,568</b>	<b>15.8%</b>

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

Sheriff Facility design & construction	15,000,000	
Holsonback building purchase	10,100,000	
Corrections window replacement	1,500,000	
EOC multi-purpose expansion	2,575,000	
Energy conservation projects	3,000,000	
Eastside judicial planning	5,000,000	
EOC audio/visual software	1,466,387	
Emergency medical dispatch software	1,962,000	
ERP System Upgrade	4,000,000	
<b>Subtotal</b>	<b>44,603,387</b>	<b>12.5%</b>

**Non-reoccurring Expenditures** **109,058,258** **30.6%**

**Balance of Expenditures** **247,465,081** **69.5%**

Sustainable use of fund balance 5,000,000 1.4%

**Recurring Expenditures** **252,465,081** **70.9%**

**External Expenses & Support:**

		<b>% of</b>	<b>% of Recurring</b>
		<b>Rec.</b>	
		<b>Budget</b>	
Tax Collector	12,421,705		
Property Appraiser	13,147,530		
Supervisor of Elections	8,014,295		
Clerk of Court	3,441,807		
Office of the Sheriff	1,515,273		
Court & DJJ Costs	20,095,101		
CRA Payments/Commissions	7,834,940		
Medicaid	9,197,595		
Drug Abuse and Mental Health	4,032,803		
Children & Families Advisory Board	2,542,947		
Department of Health	2,650,774		



Cultural Arts	611,758		
Volusia Growth Management Commission	239,441		
Public Emergency Medical Transport Program	2,562,357		
Sunrail Debt Service	974,165		
Sunrail Maintenance	5,633,117		
<b>Subtotal</b>	<b>94,915,608</b>	<b>26.6%</b>	<b>37.6%</b>
<b>Public Safety:</b>			
Public Protection Administration	579,512		
Emergency Services Administration	504,658		
Corrections	59,539,888		
Emergency Management	1,438,090		
Fire Services	2,426,825		
Emergency Medical Administration	1,293,563		
Medical Examiner Contract & Operations	3,551,317		
Emergency Medical Services	6,456,876		
<b>Subtotal</b>	<b>75,790,729</b>	<b>21.3%</b>	<b>30.0%</b>
<b>Subsidies:</b>			
Votran	11,838,941		
Beach Management	11,093,149		
Economic Development	1,288,919		
<b>Subtotal</b>	<b>24,221,009</b>	<b>6.8%</b>	<b>9.6%</b>
<b>Operational Support:</b>			
Business Services	1,794,136		
Facilities	14,272,887		
Finance	2,931,226		
Information Technology	12,237,838		
Leadership	6,478,566		
Human Resources	1,719,563		
<b>Subtotal</b>	<b>39,434,216</b>	<b>11.1%</b>	<b>15.6%</b>
<b>Other County Operations:</b>			
Community Services	5,730,040		
Parks, Recreation & Culture	8,802,495		
Growth & Resource Management	3,221,065		
Public Works	349,919		
<b>Subtotal</b>	<b>18,103,519</b>	<b>5.1%</b>	<b>7.2%</b>

## 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 2024-25, the revenues in the EMS fund are estimated to increase by 4.3% or \$1.7 million. The PEMT (MCO) program revenue, which is federal funding passed through the state of Florida to participating Managed Care Organizations, estimated to increase 6.4% to \$5 million. The General Fund subsidy to the EMS fund will decrease to \$6.5 million, to offset the increased payment for participation in the PEMT program.

The expense increase in the EMS fund, excluding reserves, for fiscal year 2024-25 is 4.7% or \$1.9 million. Personnel is increasing by 11.8% or \$3 million and includes the addition of five management specialists to assist with ambulance deployments throughout the shifts.

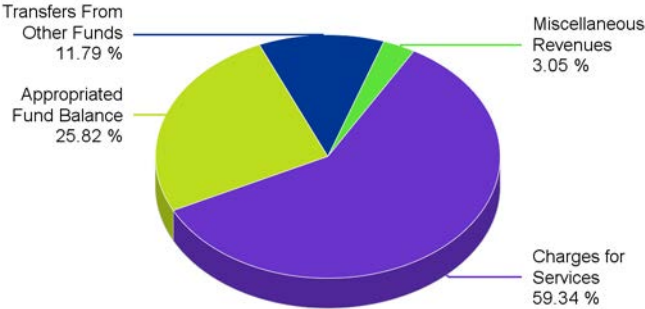
The total reserves of \$11,655,898, include \$8.2 million for future capital, so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, ventilators, and a specialty care transport vehicle. Additionally, \$3.4 million is set aside as a revenue stabilization reserve which represents 10% of all operating revenues outside of the General Fund transfer.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	26,228,663	31,011,064	30,840,171	31,341,445	32,542,456
Miscellaneous Revenues	958,674	1,674,946	1,460,089	1,637,257	1,671,379
Transfers From Other Funds	7,169,252	6,617,677	6,617,677	6,631,137	6,464,386
Appropriated Fund Balance	0	0	16,746,928	14,342,207	14,158,246
<b>Total Revenue Fund: 002 - Emergency Medical Services</b>	<b>34,356,589</b>	<b>39,303,687</b>	<b>55,664,865</b>	<b>53,952,046</b>	<b>54,836,467</b>

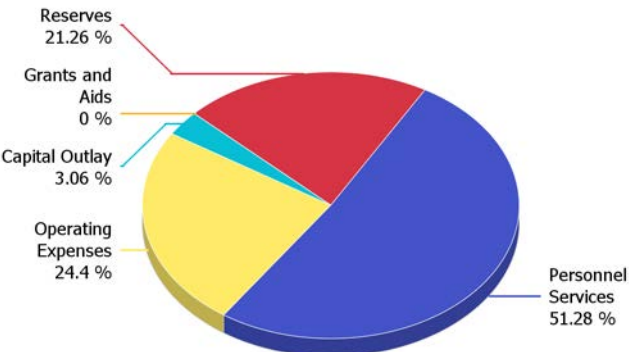
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	19,951,818	22,447,879	25,149,499	24,670,118	28,121,408
Operating Expenses	10,426,963	11,559,927	12,339,060	12,320,937	13,381,021
Capital Outlay	1,550,258	995,175	1,878,352	1,663,595	1,679,390
Capital Improvements	0	3,195,439	1,861,543	300,000	0
Reimbursements	(1,458)	(1,567)	(1,750)	(1,350)	(1,500)
Grants and Aids	100	0	250	50	250
Interfund Transfers	0	239,365	0	840,450	0
Reserves	0	0	14,437,911	0	11,655,898
<b>Total Expenditures: Fund 002 - Emergency Medical Services</b>	<b>31,927,681</b>	<b>38,436,218</b>	<b>55,664,865</b>	<b>39,793,800</b>	<b>54,836,467</b>

Fund: 002 - Emergency Medical Services

Fund Revenues



Fund Expenditures



## 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.

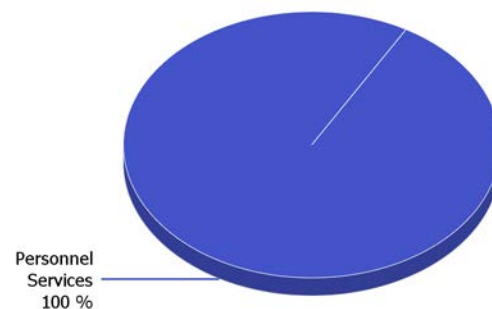
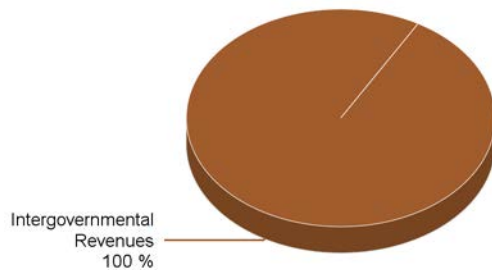
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	29,599,346	6,225,776	137,077	231,619	296,378
Miscellaneous Revenues	587,174	3,808,133	0	0	0
<b>Total Revenue Fund: 101 - Coronavirus Relief</b>	<b>30,186,520</b>	<b>10,033,909</b>	<b>137,077</b>	<b>231,619</b>	<b>296,378</b>

## Fund Expenditures

Personnel Services	25,789,742	198,621	137,077	231,619	296,378
Operating Expenses	247,082	678	0	0	0
Capital Improvements	197,542	1,538,765	0	0	0
Grants and Aids	705,716	558,209	0	0	0
Interfund Transfers	2,268,028	3,077,422	0	0	0
Elected Offices	391,236	0	0	0	0
<b>Total Expenditures: Fund 101 - Coronavirus Relief</b>	<b>29,599,346</b>	<b>5,373,695</b>	<b>137,077</b>	<b>231,619</b>	<b>296,378</b>

Fund Revenues

Fund Expenditures



## 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 2024-25, \$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 2024-25 operating budget of \$70.7 million includes \$14.1 million in personnel services and \$21.5 million in operating expenditures. 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 12% from fiscal year 2023-24. 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 decreased 2% from fiscal year 2023-24.

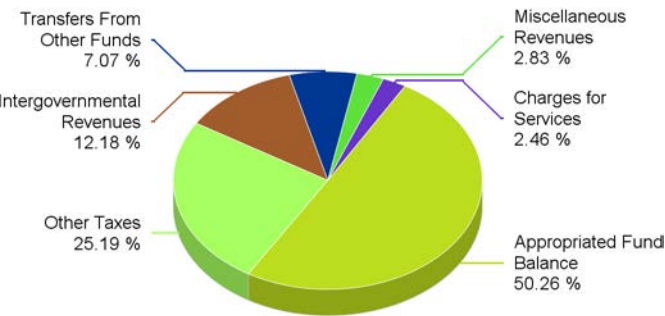
Reserve balances of \$23.3 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program and offsetting volatility in revenue streams such as gas taxes.

A total of \$1,017,233 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.

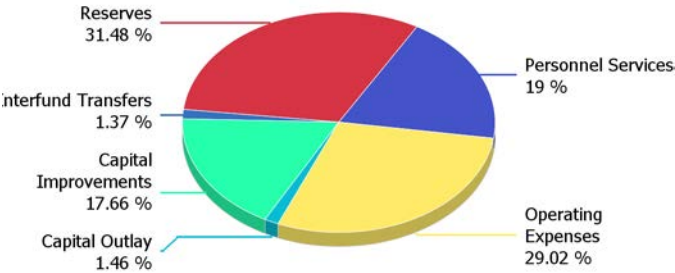
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	17,072,613	17,520,635	17,639,850	17,430,771	17,816,248
Intergovernmental Revenues	8,374,811	8,434,658	8,707,792	8,299,913	8,615,439
Charges for Services	1,119,214	1,585,055	1,341,576	1,608,828	1,742,903
Miscellaneous Revenues	(1,038,879)	1,670,622	1,348,273	1,907,062	2,002,760
Transfers From Other Funds	4,000,000	5,000,000	5,000,000	5,488,723	5,000,000
Appropriated Fund Balance	0	0	35,044,150	43,269,716	35,548,966
<b>Total Revenue Fund: 103 - County Transportation Trust</b>	<b>29,527,760</b>	<b>34,210,970</b>	<b>69,081,641</b>	<b>78,005,013</b>	<b>70,726,316</b>
<b>Fund Expenditures</b>					
Personnel Services	10,267,246	10,735,223	13,400,875	12,273,133	14,078,144
Operating Expenses	15,051,250	13,239,211	19,120,801	21,299,559	21,507,207
Capital Outlay	598,718	2,131,824	1,431,010	1,527,208	1,083,900
Capital Improvements	15,425,699	2,952,934	13,343,300	8,876,841	13,090,592
Reimbursements	(2,623,127)	(2,893,820)	(3,304,963)	(3,254,963)	(3,382,886)
Interfund Transfers	2,589,897	2,396,084	1,013,282	1,734,269	1,017,233
Reserves	0	0	24,077,336	0	23,332,126
<b>Total Expenditures: Fund 103 - County Transportation Trust</b>	<b>41,309,683</b>	<b>28,561,456</b>	<b>69,081,641</b>	<b>42,456,047</b>	<b>70,726,316</b>

Fund: 103 - County Transportation Trust

Fund Revenues



Fund Expenditures



## 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 0.3891 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. F.S. 257.17 grants Volusia County state aid grant funds based on a match of up to 25% of each local dollar expended centrally for the operation and maintenance of the library, budgeted at \$296,771 for fiscal year 2024-25. 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 2024-25. Revenue also comes from charges for services, donations, investment income, and Friends of the Library contributions, budgeted at \$828,667.

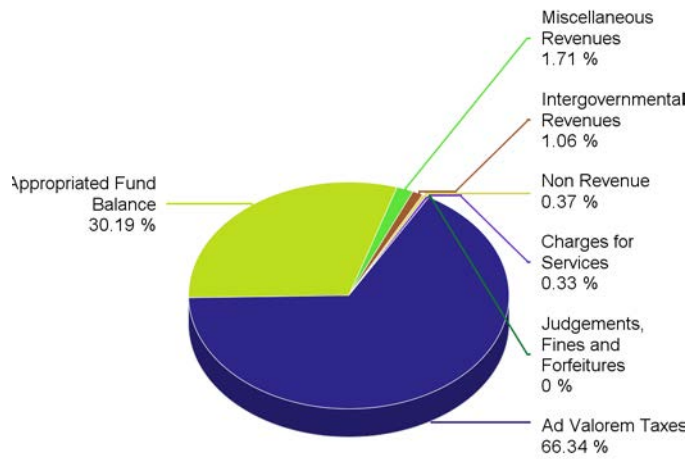
Fiscal year 2024-25 includes a \$3,667,301 interfund transfer to the Library Capital Fund (Fund 317) for the expansion and renovation of the Port Orange Library.

Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at \$2,388,284. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at \$3,375,708.

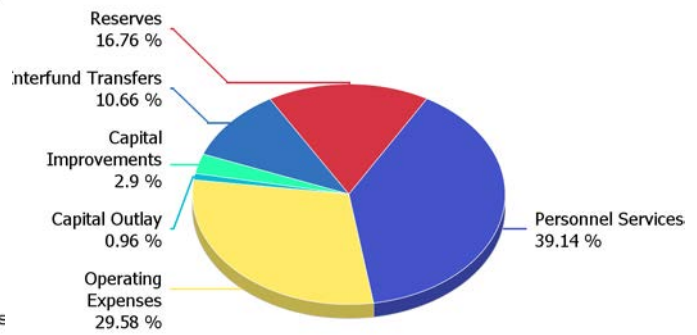
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	21,373,394	21,847,418	22,308,157	22,308,157	22,816,978
Intergovernmental Revenues	792,892	692,086	404,718	364,989	364,989
Charges for Services	124,907	126,646	113,100	115,400	113,100
Judgements, Fines and Forfeitures	10,447	4,444	0	3,000	1,000
Miscellaneous Revenues	(379,662)	672,311	452,519	566,614	586,777
Non Revenue	81,355	138,927	127,790	127,790	127,790
Transfers From Other Funds	25,000	21,900	0	13,638	0
Appropriated Fund Balance	0	0	10,368,493	12,402,738	10,383,240
Elected Offices Revenue	362,182	225,593	0	0	0
<b>Total Revenue Fund: 104 - Library</b>	<b>22,390,516</b>	<b>23,729,325</b>	<b>33,774,777</b>	<b>35,902,326</b>	<b>34,393,874</b>
<b>Fund Expenditures</b>					
Personnel Services	10,125,340	10,893,409	12,622,420	12,217,298	13,463,120
Operating Expenses	8,871,533	9,260,565	9,827,204	9,763,329	10,174,833
Capital Outlay	49,661	54,545	129,525	152,602	328,895
Capital Improvements	316,860	398,999	365,825	849,828	995,733
Interfund Transfers	2,062,758	2,290,289	2,000,000	2,536,029	3,667,301
Reserves	0	0	8,829,803	0	5,763,992
<b>Total Expenditures: Fund 104 - Library</b>	<b>21,426,152</b>	<b>22,897,807</b>	<b>33,774,777</b>	<b>25,519,086</b>	<b>34,393,874</b>

## Fund: 104 - Library

Fund Revenues



Fund Expenditures





## 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 2024-25, the recommended millage rate is the rollback rate of 0.1647. 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. Previously, VCMC received funds from the Florida Department of Agriculture and Consumer Services, which provided limited state funds but has eliminated funding to Districts with budgets of more than \$3 million.

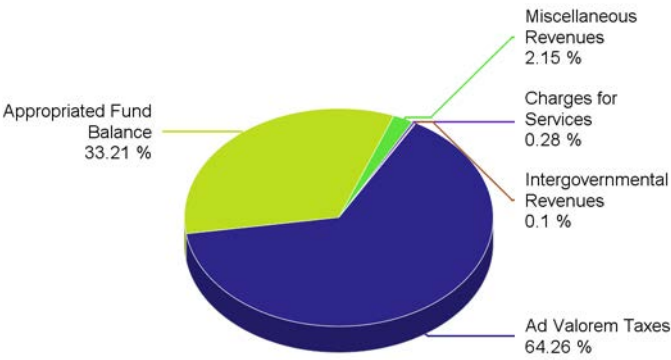
An interfund transfer in the amount of \$1,750,000 is budgeted in fiscal year 2024-25 to transfer to fund 378 - Mosquito Control Capital as funding is built for the replacement of existing mosquito control facilities. Of the \$3,321,489 held in reserves, \$2,520,043 is for future capital, \$100,000 is held in a reserve for contingency for fluctuation in commodity prices, and \$701,446 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	5,179,816	5,901,676	6,611,626	6,611,262	6,749,053
Intergovernmental Revenues	7,172	12,301	11,000	25,000	11,000
Charges for Services	22,388	80,961	21,000	35,000	29,000
Miscellaneous Revenues	(133,799)	250,856	1,401,535	219,945	225,404
Transfers From Other Funds	88,000	0	0	36,684	0
Appropriated Fund Balance	0	0	3,451,793	3,273,306	3,487,779
Elected Offices Revenue	94,203	63,802	0	0	0
<b>Total Revenue Fund: 105 - E Volusia Mosquito Control</b>	<b>5,257,780</b>	<b>6,309,596</b>	<b>11,496,954</b>	<b>10,201,197</b>	<b>10,502,236</b>

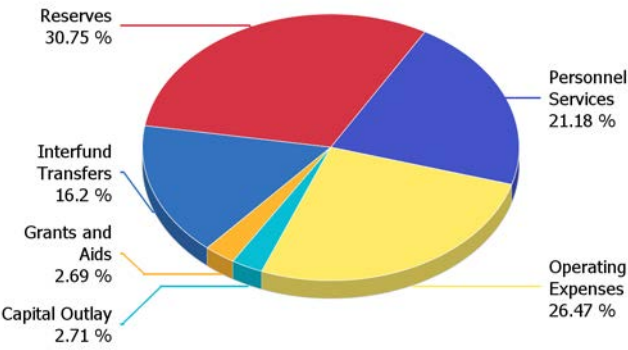
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	1,687,186	1,789,393	2,300,670	1,995,412	2,287,551
Operating Expenses	2,741,389	2,812,100	3,039,836	2,749,788	2,859,464
Capital Outlay	122,862	273,699	1,223,600	148,987	293,000
Reimbursements	(153,203)	(91,923)	(300,000)	(300,000)	(300,000)
Grants and Aids	203,731	251,779	285,814	285,573	290,732
Interfund Transfers	2,500,000	1,934,494	1,750,000	1,833,658	1,750,000
Reserves	0	0	3,197,034	0	3,321,489
<b>Total Expenditures: Fund 105 - E Volusia Mosquito Control</b>	<b>7,101,965</b>	<b>6,969,542</b>	<b>11,496,954</b>	<b>6,713,418</b>	<b>10,502,236</b>

Fund: 105 - E Volusia Mosquito Control

Fund Revenues



Fund Expenditures



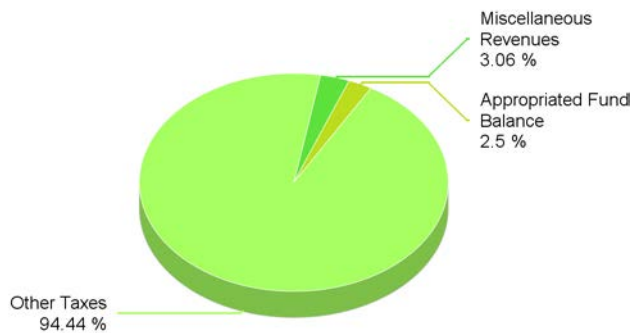
## Fund: 106 - Resort Tax

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 the 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 Ocean Center expansion costs. The total debt payment for fiscal year 2024-25 is, \$4.3 million, with the remaining revenue allocated to Ocean Center operations.

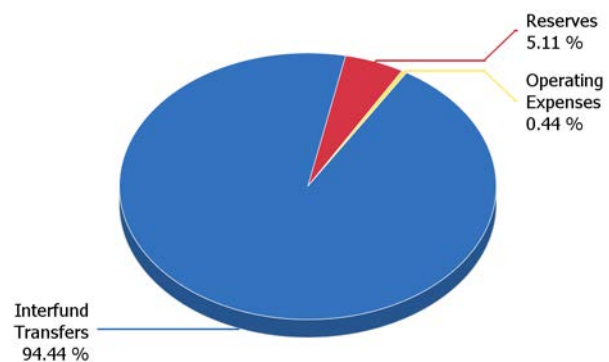
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	17,124,721	16,523,379	17,737,244	16,681,957	17,182,415
Miscellaneous Revenues	(132,019)	357,998	338,022	532,960	555,844
Appropriated Fund Balance	0	0	932,710	0	455,703
<b>Total Revenue Fund: 106 - Resort Tax</b>	<b>16,992,702</b>	<b>16,881,377</b>	<b>19,007,976</b>	<b>17,214,917</b>	<b>18,193,962</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	228,330	220,312	76,537	77,257	80,947
Interfund Transfers	16,764,371	16,661,067	17,008,842	16,681,957	17,182,418
Reserves	0	0	1,922,597	0	930,597
<b>Total Expenditures: Fund 106 - Resort Tax</b>	<b>16,992,701</b>	<b>16,881,379</b>	<b>19,007,976</b>	<b>16,759,214</b>	<b>18,193,962</b>

Fund Revenues



Fund Expenditures



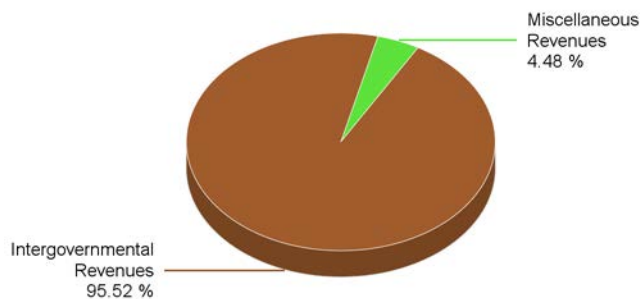
## Fund: 108 - Sales Tax Trust

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) - \$16.5 million, the Municipal Service District Fund (120) - \$8.6 million and the Law Enforcement Fund (110) - \$6.3 million. The allocation is based on unincorporated and incorporated county population, for the General Fund and MSD. For the Law Enforcement Fund, the allocation is based on the CRA payments, Property Appraiser, and the Tax Collector commissions that are required to be paid out of this fund.

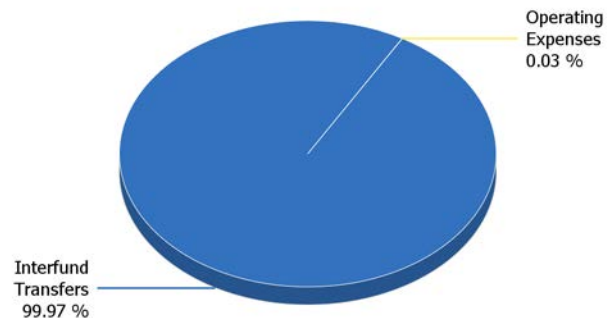
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	28,292,545	28,830,626	30,162,936	28,600,304	29,995,383
Miscellaneous Revenues	(413,570)	747,852	631,122	1,348,029	1,405,910
Appropriated Fund Balance	0	0	4,490,208	4,844,041	0
<b>Total Revenue Fund: 108 - Sales Tax Trust</b>	<b>27,878,975</b>	<b>29,578,478</b>	<b>35,284,266</b>	<b>34,792,374</b>	<b>31,401,293</b>

<b>Fund Expenditures</b>					
Operating Expenses	0	0	2,719	2,719	9,182
Interfund Transfers	23,936,460	28,676,952	30,162,936	34,789,655	31,392,111
<b>Total Expenditures: Fund 108 - Sales Tax Trust</b>	<b>23,936,460</b>	<b>28,676,952</b>	<b>35,284,266</b>	<b>34,792,374</b>	<b>31,401,293</b>

Fund Revenues



Fund Expenditures



## Fund: 109 - Tree Mitigation

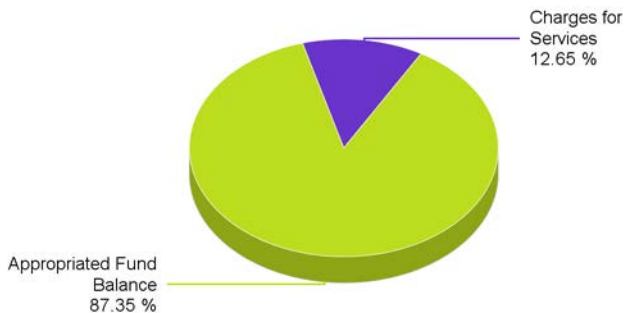
This fund was established in accordance with Ord. No. 02-13, I, 7-18-02; Ord. No. 2008-25, III, 12-4-08 Sec. 72-846. The funds in said account shall be expended, utilized and disbursed for the planting of trees, and to cover any other ancillary costs including but not limited to, landscaping, sprinkler 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.

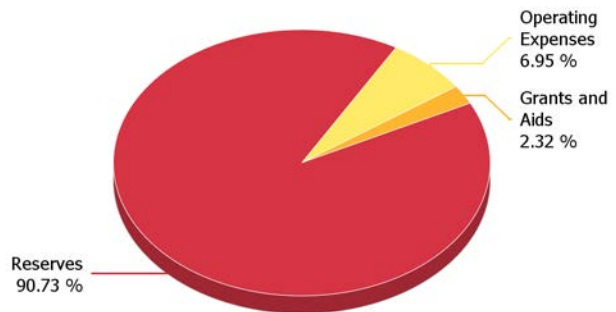
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	0	342,465	225,560	389,000	289,000
Miscellaneous Revenues	0	29,141	0	50,446	0
Transfers From Other Funds	0	1,371,656	0	0	0
Appropriated Fund Balance	0	0	1,431,608	1,723,725	1,996,099
<b>Total Revenue Fund: 109 - Tree Mitigation</b>	<b>0</b>	<b>1,743,262</b>	<b>1,657,168</b>	<b>2,163,171</b>	<b>2,285,099</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	37,047	142,277	142,072	158,759
Grants and Aids	0	0	51,500	25,000	53,045
Reserves	0	0	1,460,983	0	2,073,295
<b>Total Expenditures: Fund 109 - Tree Mitigation</b>	<b>0</b>	<b>37,047</b>	<b>1,657,168</b>	<b>167,072</b>	<b>2,285,099</b>

Fund Revenues



Fund Expenditures



## Fund: 110 - Law Enforcement Fund

In fiscal year 2022-23, fund 110 was used to account for the contracts between the Volusia Sheriff 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 - Law Enforcement 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.

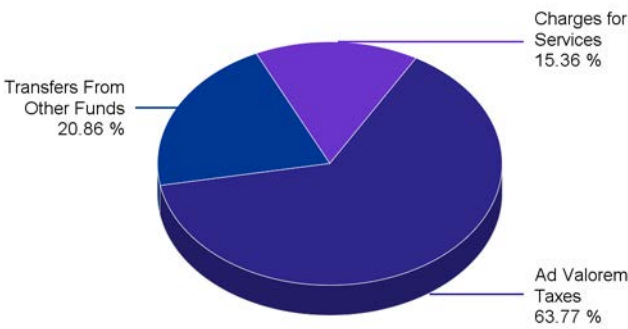
Ad valorem taxes in the Law Enforcement Fund account for \$93,625,028 of the total revenue with a millage rate of 1.5994. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for \$20,732,332 of the 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 \$24,338,357 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of \$6,290,490 is to offset the Tax Collector commissions [\$1,935,679], Property Appraiser commissions [\$1,354,859], and CRA payments [\$2,999,952] that are made from the Law Enforcement Fund now that it is a taxing fund. The Sheriff also has a contract with the Volusia County School board that accounts for \$1,009,748 and is estimating approximately \$813,112 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 \$1,354,859. The balance of revenues after the Tax Collector commissions, Property Appraiser commissions, and CRA payments are made [\$140,518,577] is sent to the Sheriff to fund his requested budget.

Ad valorem taxes in the Law Enforcement Fund account for \$93,625,028 of the total revenue with a millage rate of 1.5994. 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 \$20,732,332 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 \$24,338,357 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of \$6,290,490 is to offset the Tax Collector commissions [\$1,935,679] and CRA payments [\$2,999,952] that are made from the Law Enforcement Fund now that it is a taxing fund. The Sheriff also has a contract with the Volusia County School board that accounts for \$1,009,748 and is estimating approximately \$813,112 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 \$1,354,859. The balance of revenues after the Tax Collector commissions and CRA payments are made [\$140,518,577] is sent to the Sheriff to fund law enforcement operations.

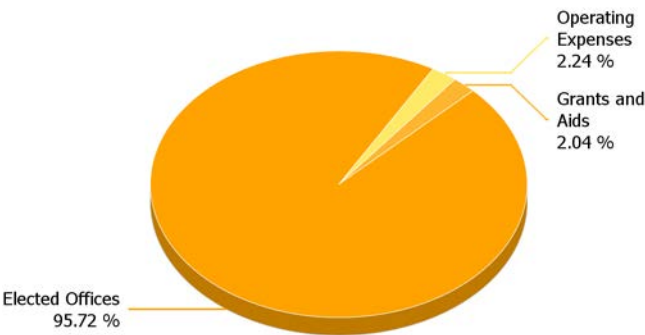
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	0	0	76,930,691	76,930,691	93,625,028
Charges for Services	0	19,147,568	19,991,632	21,168,132	22,555,192
Miscellaneous Revenues	0	1	0	0	0
Transfers From Other Funds	0	0	31,489,992	31,489,992	30,628,847
Elected Offices Revenue	0	0	2,429,988	1,245,386	0
<b>Total Revenue Fund: 110 - Law Enforcement Fund</b>	<b>0</b>	<b>19,147,569</b>	<b>130,842,303</b>	<b>130,834,201</b>	<b>146,809,067</b>
<b>Fund Expenditures</b>					
Operating Expenses	0	0	1,285,059	1,424,504	3,290,538
Grants and Aids	0	0	2,608,539	2,460,992	2,999,952
Elected Offices	0	19,147,569	126,948,705	126,948,705	140,518,577
<b>Total Expenditures: Fund 110 - Law Enforcement Fund</b>	<b>0</b>	<b>19,147,569</b>	<b>130,842,303</b>	<b>130,834,201</b>	<b>146,809,067</b>

Fund: 110 - Law Enforcement Fund

Fund Revenues



Fund Expenditures



## Fund: 111 - Convention Development Tax

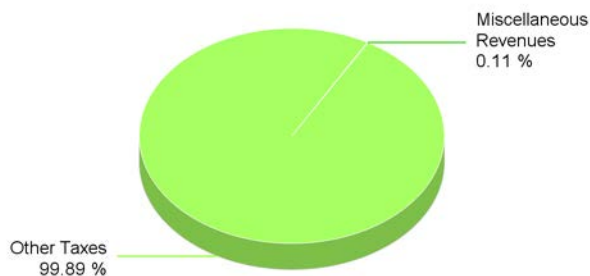
The Tourist Development Advertising Authorities receive Convention Development Tax revenues derived from the three percent Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts. The districts include the Halifax Area Advertising Authority (HAAA), Southeast 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 2024-25 budget includes an administrative fee that is collected by the 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 \$12,266,760. The net total of taxes to be remitted to SVAA is estimated at \$3,371,551. The net total of taxes to be remitted to WVAA is estimated at \$1,081,011.

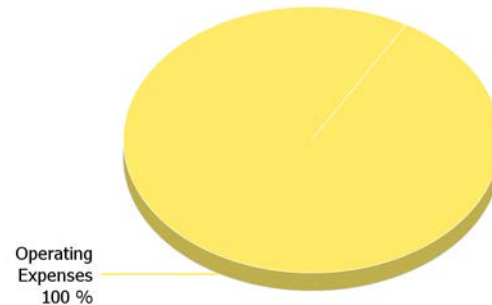
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	17,124,721	16,523,379	17,737,245	16,526,390	16,856,919
Miscellaneous Revenues	(20,838)	43,810	60,616	60,616	19,089
Appropriated Fund Balance	0	0	51,363	0	0
<b>Total Revenue Fund: 111 - Convention Development Tax</b>	<b>17,103,882</b>	<b>16,567,189</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	17,103,883	16,567,188	17,849,224	16,587,006	16,876,008
<b>Total Expenditures: Fund 111 - Convention Development Tax</b>	<b>17,103,883</b>	<b>16,567,188</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>

Fund Revenues



Fund Expenditures





## 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.

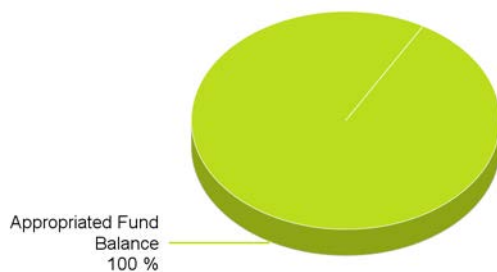
The fiscal year 2024-25 budget projects utilizing proportionate share funding include Beville to Clyde Morris, Williamson Blvd. to Strickland Range to Hand Ave., LPGA Widening Project - N. Tomoka Farms to Timber Creek, Dirksen-17/92-Debary Sunrail, and Taylor Branch Road - Dunlawton to Clyde Morris for a total amount of \$10 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.

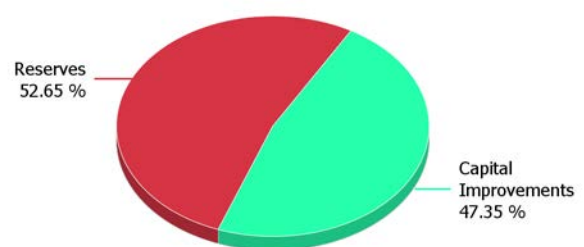
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	10,903,159	8,088,640	0	5,361,297	0
Miscellaneous Revenues	0	519,530	0	642,000	0
Transfers From Other Funds	17,347	0	0	0	0
Appropriated Fund Balance	0	0	17,900,111	23,397,235	21,100,917
<b>Total Revenue Fund: 113 - Road Proportionate Share</b>	<b>10,920,506</b>	<b>8,608,170</b>	<b>17,900,111</b>	<b>29,400,532</b>	<b>21,100,917</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Capital Improvements	333,350	3,552,947	17,672,594	7,869,420	9,991,858
Interfund Transfers	0	215,798	0	0	0
Reserves	0	0	227,517	0	11,109,059
<b>Total Expenditures: Fund 113 - Road Proportionate Share</b>	<b>333,350</b>	<b>3,768,745</b>	<b>17,900,111</b>	<b>7,869,420</b>	<b>21,100,917</b>

Fund Revenues



Fund Expenditures



## 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.

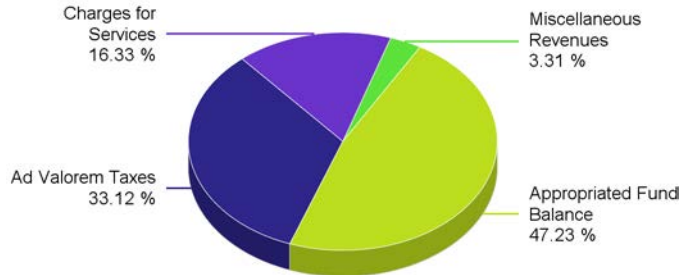
The Port District millage rate is recommended at 0.0692, which is a flat rate with fiscal year 2023-24. The County Code authorizes the ad valorem millage not to exceed one mill per annum for administration, maintenance, and operations, and up to two mills per annum for debt service or any voter approved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

For fiscal year 2024-25 the Ponce de Leon Inlet and Port District has an operating budget of \$8.6 million, including the interfund transfer to Fund 314 - Port Authority Capital Projects at \$2.4 million for fiscal year 2024-25. Of the \$3,233,329 held in reserves, \$2,781,056 is for future capital improvements and \$452,273 in emergency reserves, which represents 10% of recurring revenues per County Council policy.

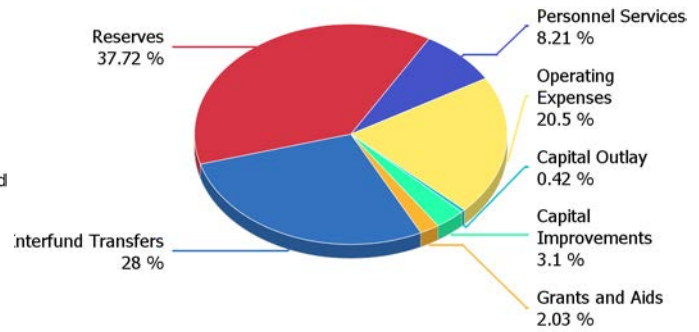
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	2,457,374	2,518,969	2,572,261	2,572,261	2,838,630
Intergovernmental Revenues	0	1,562	0	0	0
Charges for Services	1,358,004	1,244,776	1,400,000	1,400,000	1,400,000
Miscellaneous Revenues	(110,576)	237,976	180,968	273,710	284,104
Transfers From Other Funds	113,755	839	0	6,205	0
Appropriated Fund Balance	0	0	5,189,395	5,979,259	4,048,159
Elected Offices Revenue	49,275	30,342	0	0	0
<b>Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District</b>	<b>3,867,832</b>	<b>4,034,464</b>	<b>9,342,624</b>	<b>10,231,435</b>	<b>8,570,893</b>
<b>Fund Expenditures</b>					
Personnel Services	415,615	439,997	598,741	633,103	704,090
Operating Expenses	1,038,541	1,464,572	1,470,486	1,567,516	1,757,346
Capital Outlay	17,276	16,084	10,900	12,606	36,000
Capital Improvements	59,333	212,305	450,000	488,638	266,000
Grants and Aids	98,542	123,066	161,826	163,735	174,128
Interfund Transfers	1,223,500	756,472	3,200,000	3,317,678	2,400,000
Reserves	0	0	3,450,671	0	3,233,329
<b>Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District</b>	<b>2,852,808</b>	<b>3,012,496</b>	<b>9,342,624</b>	<b>6,183,276</b>	<b>8,570,893</b>

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

Fund Revenues



Fund Expenditures



## 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.

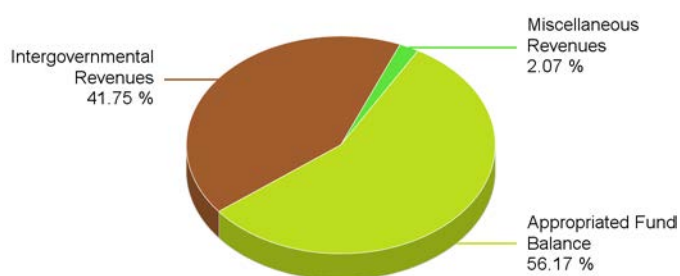
Any county that receives these funds is required to establish a unique trust fund, (Ordinance 87-34), to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs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

The fiscal year 2024-25 budget includes transfer of \$4,424,153 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system. A reserve balance of \$2,414,856 is set aside for future operational and capital needs.

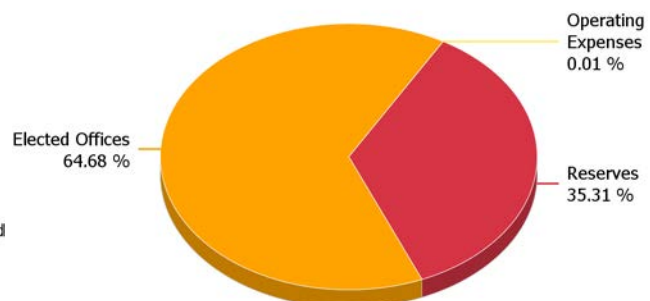
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	2,949,453	3,016,582	0	3,011,744	2,856,000
Miscellaneous Revenues	(49,467)	112,122	84,640	135,904	141,739
Transfers From Other Funds	0	0	0	712	0
Appropriated Fund Balance	0	0	4,058,695	4,129,098	3,842,196
Elected Offices Revenue	999,448	1,193,281	0	0	0
<b>Total Revenue Fund: 115 - E-911 Emergency Telephone System</b>	<b>3,899,435</b>	<b>4,321,985</b>	<b>4,143,335</b>	<b>7,277,458</b>	<b>6,839,935</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	365	365	926
Reserves	0	0	708,073	0	2,414,856
Elected Offices	3,200,632	3,232,018	3,434,897	3,434,897	4,424,153
<b>Total Expenditures: Fund 115 - E-911 Emergency Telephone System</b>	<b>3,200,632</b>	<b>3,232,018</b>	<b>4,143,335</b>	<b>3,435,262</b>	<b>6,839,935</b>

**Fund Revenues**



**Fund Expenditures**



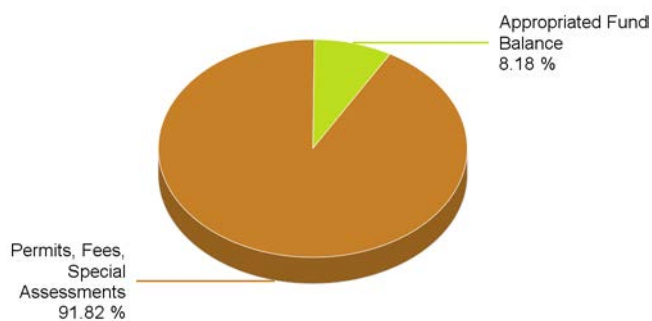
## Fund: 116 - Special Lighting Districts

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 2024-25 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.

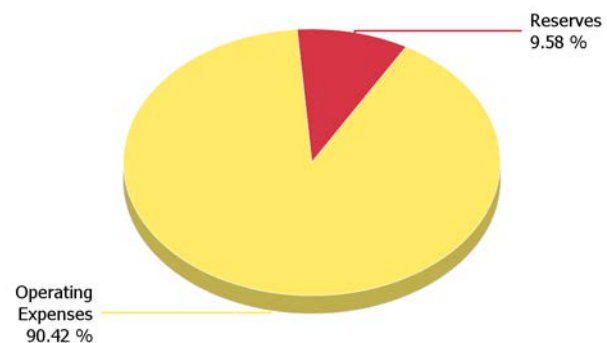
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	290,815	339,175	368,191	368,191	375,554
Appropriated Fund Balance	0	0	11,423	26,554	33,460
<b>Total Revenue Fund: 116 - Special Lighting Districts</b>	<b>290,815</b>	<b>339,175</b>	<b>379,614</b>	<b>394,745</b>	<b>409,014</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	338,674	329,504	379,614	361,285	369,816
Reserves	0	0	0	0	39,198
<b>Total Expenditures: Fund 116 - Special Lighting Districts</b>	<b>338,674</b>	<b>329,504</b>	<b>379,614</b>	<b>361,285</b>	<b>409,014</b>

Fund Revenues



Fund Expenditures



## 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."

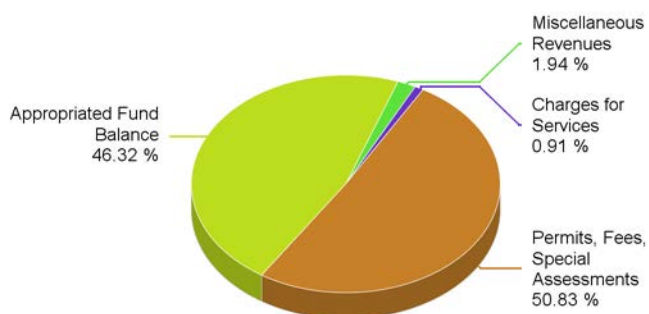
The major funding source for the Building Fund is from permits, fees, and special assessments totaling \$3.5 million. Permits, Fees, and Special Assessments are a collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset costs of services provided by 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 2024-25 which includes personnel services, various operating expenditures, and capital outlay. The building fund has a reserve of \$3 million in fiscal year 2024-25.

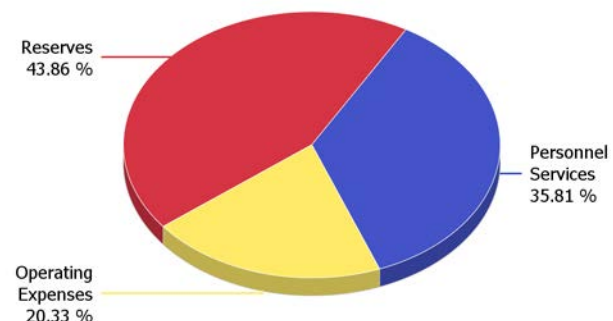
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	3,427,559	4,378,498	3,000,000	3,500,000	3,500,000
Charges for Services	65,438	77,328	53,000	52,000	62,500
Miscellaneous Revenues	(23,842)	72,429	63,777	128,249	133,755
Appropriated Fund Balance	0	0	738,506	2,774,816	3,189,076
<b>Total Revenue Fund: 117 - Building Permits</b>	<b>3,469,155</b>	<b>4,528,255</b>	<b>3,855,283</b>	<b>6,455,065</b>	<b>6,885,331</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	1,982,381	1,818,174	2,427,932	2,144,010	2,465,581
Operating Expenses	793,067	1,208,424	942,534	1,014,116	1,399,969
Capital Outlay	0	0	17,500	21,820	0
Interfund Transfers	0	21,959	0	86,043	0
Reserves	0	0	467,317	0	3,019,781
<b>Total Expenditures: Fund 117 - Building Permits</b>	<b>2,775,449</b>	<b>3,048,557</b>	<b>3,855,283</b>	<b>3,265,989</b>	<b>6,885,331</b>

Fund Revenues



Fund Expenditures



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### Fund: 118 - Ocean Center

The Ocean Center Fund was created in 2001 by Volusia County Ordinance 01-19. The major funding source for the Ocean Center is the three cent Tourist Development Tax (Fund 106), created by Volusia County Ordinance 78-02 and amended by Ordinance 03-07. These funds provide convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County.

In fiscal year 2024-25, the transfer in from resort tax totals \$12,886,516. The Ocean Center is also supported by event revenue totaling over \$3.1 million in fiscal year 2024-25.

The Ocean Center has \$11.8 million in fund expenditures for fiscal year 2024-25 which includes personnel services, various operating expenditure, capital improvements and capital outlay. There is an increase in operating expenses in fiscal year 2024-25 due to the aging of the building requiring more maintenance and repairs.

Interfund transfers include \$687,120 to fund debt service (208) for the Ocean Center Expansion and \$6,315,000 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of \$1,048,471 has been included, as well as reserves for on-going maintenance and capital needs in the amount of \$8,720,235.

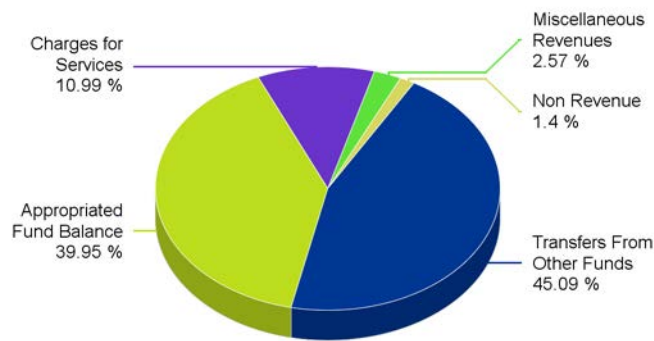
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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	2,365,190	2,785,706	2,710,755	3,148,063	3,141,334
Miscellaneous Revenues	515,734	582,486	531,761	624,640	733,588
Non Revenue	330,501	408,789	400,000	400,000	400,000
Transfers From Other Funds	12,217,907	12,317,971	12,654,556	12,341,545	12,886,516
Appropriated Fund Balance	0	0	13,023,005	14,071,671	11,418,079
<b>Total Revenue Fund: 118 - Ocean Center</b>	<b>15,429,332</b>	<b>16,094,952</b>	<b>29,320,077</b>	<b>30,585,919</b>	<b>28,579,517</b>

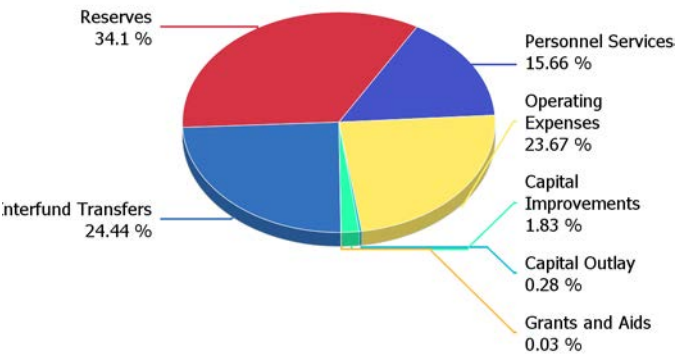
<b>Fund Expenditures</b>					
Personnel Services	2,526,942	2,941,304	3,702,733	3,550,574	4,484,702
Operating Expenses	4,775,251	5,791,208	6,352,381	7,087,676	6,779,738
Capital Outlay	107,587	109,504	107,050	57,394	79,000
Capital Improvements	8,951	35,116	387,800	430,017	523,500
Reimbursements	(97,172)	(65,051)	(129,701)	(129,701)	(66,430)
Grants and Aids	6,285	8,340	8,500	8,500	8,181
Interfund Transfers	3,260,256	5,037,573	5,003,147	8,163,380	7,002,120
Reserves	0	0	13,888,167	0	9,768,706
<b>Total Expenditures: Fund 118 - Ocean Center</b>	<b>10,588,100</b>	<b>13,857,994</b>	<b>29,320,077</b>	<b>19,167,840</b>	<b>28,579,517</b>

Fund: 118 - Ocean Center

Fund Revenues



Fund Expenditures





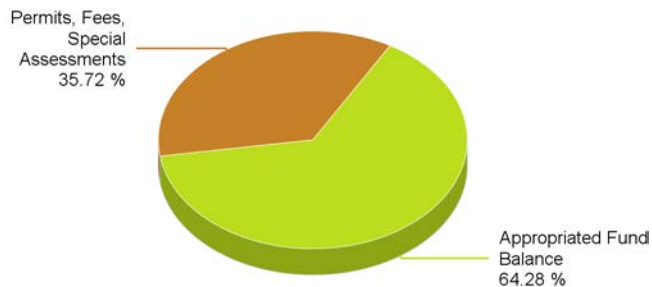
## Fund: 119 - Road District Maintenance

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.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	231,572	216,820	235,000	218,371	218,371
Miscellaneous Revenues	0	12,435	0	0	0
Appropriated Fund Balance	0	0	375,084	360,166	392,903
<b>Total Revenue Fund: 119 - Road District Maintenance</b>	<b>231,572</b>	<b>229,255</b>	<b>610,084</b>	<b>578,537</b>	<b>611,274</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	157,658	211,830	199,074	185,634	209,932
Reserves	0	0	411,010	0	401,342
<b>Total Expenditures: Fund 119 - Road District Maintenance</b>	<b>157,658</b>	<b>211,830</b>	<b>610,084</b>	<b>185,634</b>	<b>611,274</b>

Fund Revenues



Fund Expenditures



## 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 2024-25 includes a millage of 1.6956 mills, which is flat with fiscal year 2023-24. Ad Valorem revenues represent 46.8% of total operating revenues. The fund is supported by other revenues such as utilities 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 \$462,734 for debt service of the Sheriff Evidence Facility/Lab and \$24,338,357 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 \$33,400,621 are set aside to offset volatility in various revenue streams such as utility tax, sales tax, and other non-ad valorem revenues, and to provide for unexpected expenditures. Emergency reserves are currently allocated at \$3,424,789 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of \$6,449,152 is set aside for the debt service payments for Sheriff Warehouse.

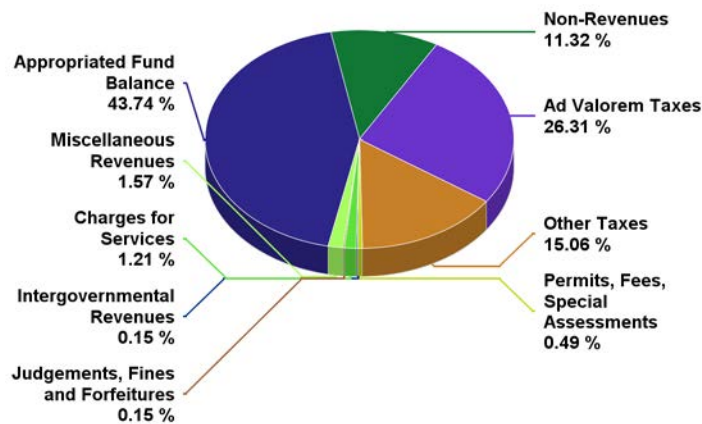
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	17,742,632	17,939,673	18,142,773	18,142,773	20,049,653
Other Taxes	12,938,993	13,695,801	10,397,775	11,707,474	11,480,341
Permits, Fees, Special Assessments	353,943	338,242	466,700	361,350	371,510
Intergovernmental Revenues	126,094	122,314	138,460	113,368	116,637
Charges for Services	18,483,536	1,030,329	1,006,702	851,635	921,860
Judgements, Fines and Forfeitures	124,187	91,733	101,175	112,365	112,770
Miscellaneous Revenues	(289,707)	1,032,980	924,489	1,155,279	1,195,122
Appropriated Fund Balance	0	0	37,233,462	34,280,104	33,335,273
Elected Offices Revenue	11,777,074	269,722	250,000	0	0
Non-Revenues	4,194,047	8,418,207	7,290,767	7,110,018	8,629,196
<b>Total Revenues: 120 - Municipal Service District</b>	<b>65,450,798</b>	<b>42,939,001</b>	<b>75,952,303</b>	<b>73,834,366</b>	<b>76,212,362</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	5,358,719	5,631,969	6,471,326	6,208,054	6,717,655
Operating Expenses	5,012,419	5,354,935	5,818,815	5,551,627	6,052,358
Capital Outlay	58,645	411,973	60,337	85,877	147,270
Capital Improvements	50,958	44,301	607,000	783,704	35,000
Reimbursements	0	(22,440)	0	0	0
Grants and Aids	36,434	45,738	47,218	47,107	58,367
Interfund Transfers	4,465,715	6,927,263	27,595,825	27,822,724	29,801,091
Reserves	0	0	35,351,782	0	33,400,621
Elected Offices	45,560,935	24,450,867	0	0	0
<b>Total Expenditures: 120 - Municipal Service District</b>	<b>60,543,826</b>	<b>42,844,606</b>	<b>75,952,303</b>	<b>40,499,093</b>	<b>76,212,362</b>

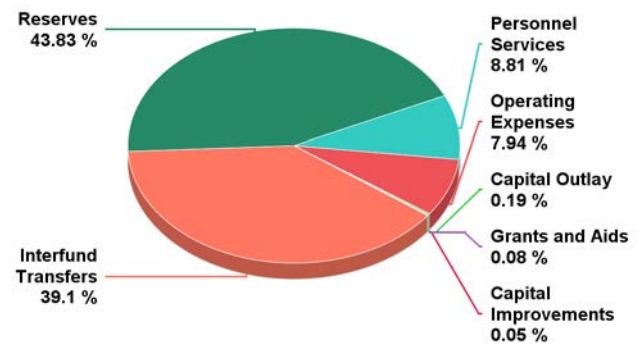
## Fund: 120 - Municipal Service District

Department	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Community Services	1,568,981	1,596,032	1,543,739	1,543,739	1,675,094
Finance	144,966	0	0	0	0
Growth and Resource Management	5,291,257	5,689,904	6,263,338	6,174,728	6,448,741
Office of the Sheriff	45,610,198	24,506,181	22,174,451	22,179,779	24,394,517
Other Budgetary Accounts	5,111,812	7,661,619	41,578,974	6,454,310	39,709,983
Public Protection	2,026,247	2,565,441	3,292,269	3,146,351	2,786,538
Public Works	790,364	825,429	1,099,532	1,000,186	1,197,489
<b>Total Department:</b>	<b>60,543,826</b>	<b>42,844,606</b>	<b>75,952,303</b>	<b>40,499,093</b>	<b>76,212,362</b>

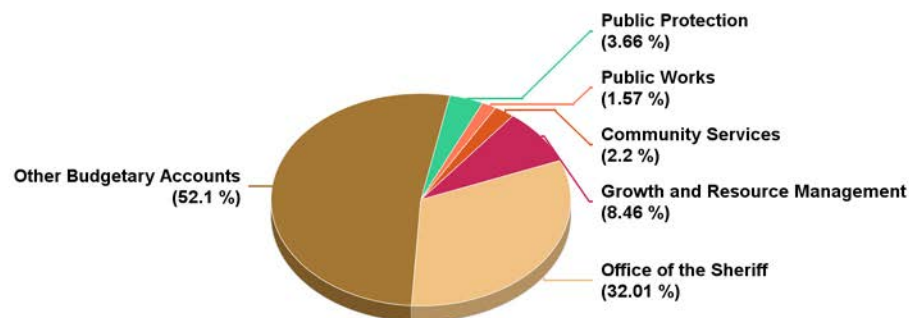
Fund Revenues



Fund Expenditures



Department Expenditures



## Fund: 121 - Special Assessments

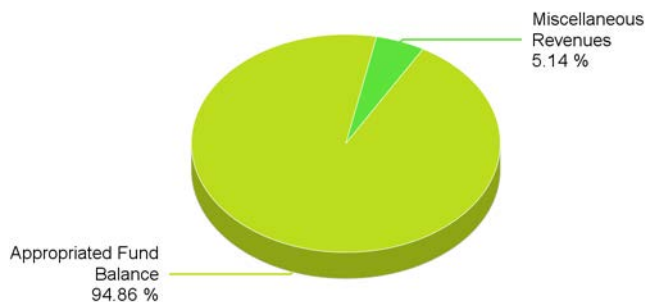
Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment 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.

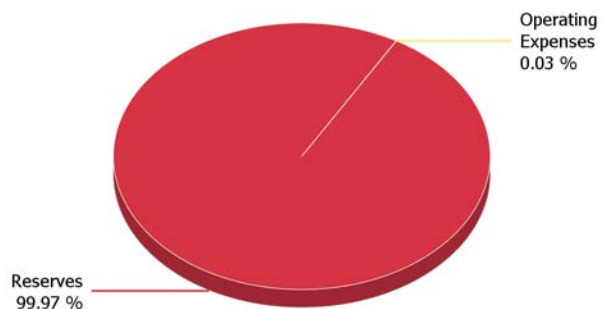
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(24,437)	36,942	30,364	42,776	44,613
Appropriated Fund Balance	0	0	904,607	915,036	823,281
<b>Total Revenue Fund: 121 - Special Assessments</b>	<b>(24,437)</b>	<b>36,942</b>	<b>934,971</b>	<b>957,812</b>	<b>867,894</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	272	163	131	134,531	291
Reserves	0	0	934,840	0	867,603
<b>Total Expenditures: Fund 121 - Special Assessments</b>	<b>272</b>	<b>163</b>	<b>934,971</b>	<b>134,531</b>	<b>867,894</b>

Fund Revenues



Fund Expenditures



## 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.

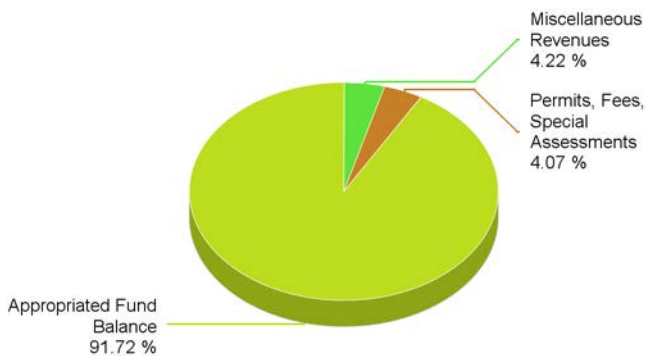
The Manatee Conservation Fund (MCF) provides additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This 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.

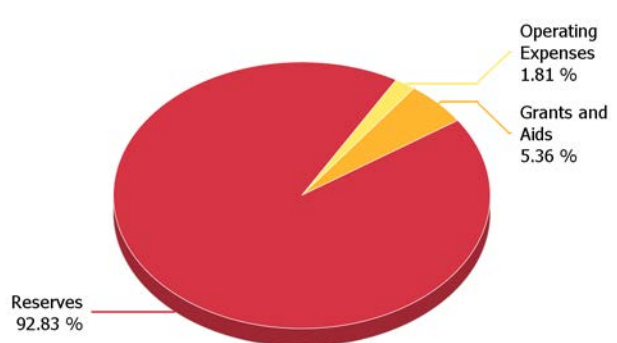
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	19,000	37,899	11,000	30,000	28,450
Miscellaneous Revenues	(15,603)	24,163	19,554	28,288	29,502
Appropriated Fund Balance	0	0	587,193	622,634	641,759
<b>Total Revenue Fund: 122 - Manatee Conservation</b>	<b>3,397</b>	<b>62,062</b>	<b>617,747</b>	<b>680,922</b>	<b>699,711</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	2,652	12,834	10,612	12,693
Capital Outlay	0	0	0	1,888	0
Grants and Aids	13,207	1,442	46,338	26,663	37,501
Reserves	0	0	558,575	0	649,517
<b>Total Expenditures: Fund 122 - Manatee Conservation</b>	<b>13,207</b>	<b>4,094</b>	<b>617,747</b>	<b>39,163</b>	<b>699,711</b>

**Fund Revenues**



**Fund Expenditures**



## 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.

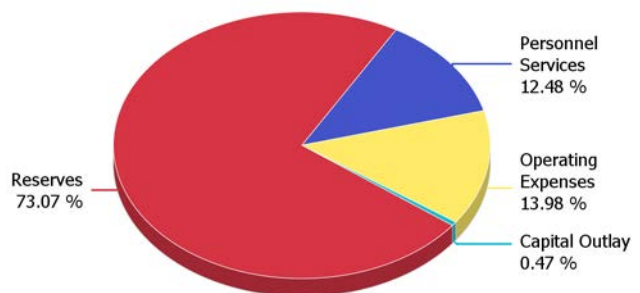
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	1,315,334	1,203,295	1,075,671	733,078	762,657
Non Revenue	1,071	86	800	15	0
Transfers From Other Funds	0	0	0	1,978	0
Appropriated Fund Balance	0	0	4,589,206	4,694,004	3,898,935
<b>Total Revenue Fund: 123 - Inmate Welfare Trust</b>	<b>1,316,405</b>	<b>1,203,381</b>	<b>5,665,677</b>	<b>5,429,075</b>	<b>4,661,592</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	983,190	444,980	530,558	561,404	581,663
Operating Expenses	524,061	306,799	711,997	526,666	651,524
Capital Outlay	116,801	11,885	22,000	22,000	22,000
Capital Improvements	267,221	175,299	50,000	398,381	0
Interfund Transfers	0	182,331	0	21,689	0
Reserves	0	0	4,351,122	0	3,406,405
<b>Total Expenditures: Fund 123 - Inmate Welfare Trust</b>	<b>1,891,273</b>	<b>1,121,294</b>	<b>5,665,677</b>	<b>1,530,140</b>	<b>4,661,592</b>

Fund Revenues



Fund Expenditures



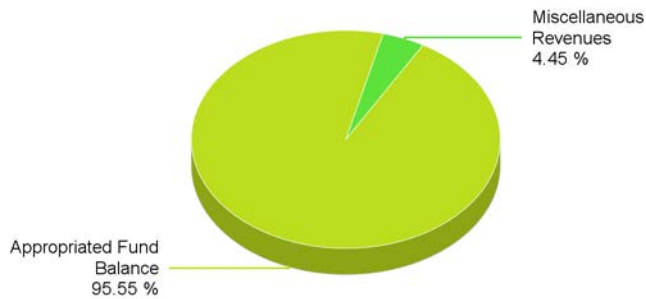
## Fund: 124 - Library Endowment

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 \$457,304. Any appropriations for Library Services out of this fund will be brought to Council for approval via budget resolution.

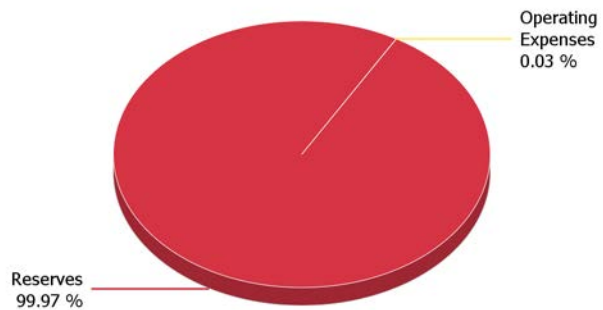
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(11,924)	17,385	14,594	19,523	20,361
Appropriated Fund Balance	0	0	412,896	417,616	437,076
<b>Total Revenue Fund: 124 - Library Endowment</b>	<b>(11,924)</b>	<b>17,385</b>	<b>427,490</b>	<b>437,139</b>	<b>457,437</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	63	63	133
Interfund Transfers	25,000	21,900	0	0	0
Reserves	0	0	427,427	0	457,304
<b>Total Expenditures: Fund 124 - Library Endowment</b>	<b>25,000</b>	<b>21,900</b>	<b>427,490</b>	<b>63</b>	<b>457,437</b>

Fund Revenues



Fund Expenditures



## 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.

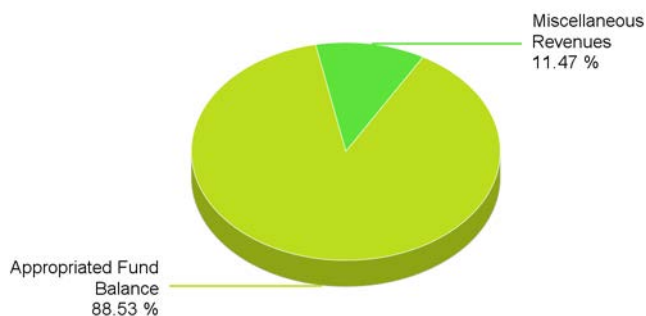
In fiscal year 2016-17, the DeLand Homeless Shelter was approved funding of \$1,130,000 for capital expenses and \$125,000 towards one year of operating, for a total project cost of \$1,255,000. In fiscal year 2018-19, \$438,130 was disbursed to the City of Deland for the Deland Homeless Shelter, in fiscal year 2019-20 \$798,240 was disbursed, and in fiscal year 2020-21, the remaining \$245,037 was disbursed 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. The reserves of \$256,787 are for future initiatives or will be brought to Council for a transfer back to the General Fund.

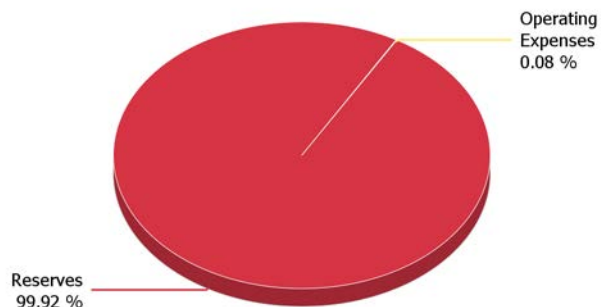
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(38,516)	40,526	36,941	28,270	29,484
Appropriated Fund Balance	0	0	190,916	599,385	227,496
<b>Total Revenue Fund: 125 - Homeless Initiatives</b>	<b>(38,516)</b>	<b>40,526</b>	<b>227,857</b>	<b>627,655</b>	<b>256,980</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	159	159	193
Grants and Aids	385,572	557,598	0	400,000	0
Reserves	0	0	227,698	0	256,787
<b>Total Expenditures: Fund 125 - Homeless Initiatives</b>	<b>385,572</b>	<b>557,598</b>	<b>227,857</b>	<b>400,159</b>	<b>256,980</b>

Fund Revenues



Fund Expenditures





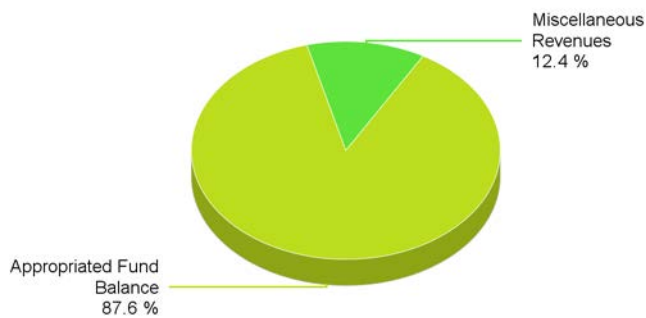
## Fund: 127 - Wetland Mitigation

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.

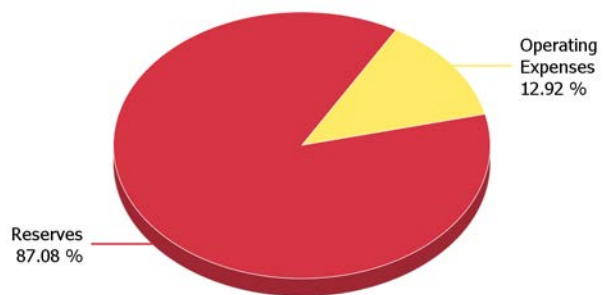
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	86,463	91,839	43,000	59,613	48,000
Appropriated Fund Balance	0	0	289,169	331,008	339,121
<b>Total Revenue Fund: 127 - Wetland Mitigation</b>	<b>86,463</b>	<b>91,839</b>	<b>332,169</b>	<b>390,621</b>	<b>387,121</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	51,500	51,500	50,000
Reserves	0	0	280,669	0	337,121
<b>Total Expenditures: Fund 127 - Wetland Mitigation</b>	<b>0</b>	<b>0</b>	<b>332,169</b>	<b>51,500</b>	<b>387,121</b>

Fund Revenues



Fund Expenditures



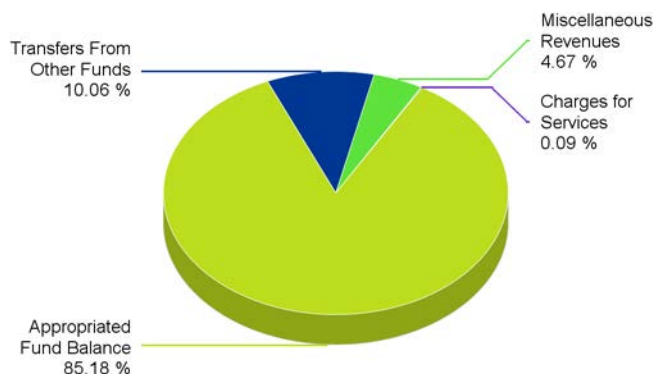
## Fund: 130 - Economic Development

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 2024-25 there is \$10,913,289 budgeted in reserves that can be made available for business development incentives per approval by the County Council.

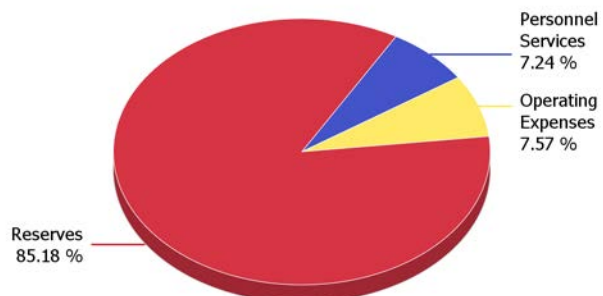
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	21,250	22,300	22,000	12,000	12,000
Miscellaneous Revenues	(314,680)	471,894	369,028	573,487	597,681
Transfers From Other Funds	2,757,148	2,607,148	1,672,321	1,672,321	1,288,919
Appropriated Fund Balance	0	0	10,719,989	12,030,422	10,913,289
<b>Total Revenue Fund: 130 - Economic Development</b>	<b>2,463,718</b>	<b>3,101,342</b>	<b>12,783,338</b>	<b>14,288,230</b>	<b>12,811,889</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	696,584	765,393	946,562	786,311	928,178
Operating Expenses	1,130,061	1,138,734	1,124,947	2,553,941	970,422
Capital Outlay	0	0	0	11,482	0
Interfund Transfers	0	6,639	0	23,207	0
Reserves	0	0	10,711,829	0	10,913,289
<b>Total Expenditures: Fund 130 - Economic Development</b>	<b>1,826,645</b>	<b>1,910,766</b>	<b>12,783,338</b>	<b>3,374,941</b>	<b>12,811,889</b>

**Fund Revenues**



**Fund Expenditures**



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

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

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

Zone 1 projects for FY 2024-25 include to widen Hand Ave from Clyde Morris Blvd to Nova Road existing two lanes to four lanes and a reduction of existing five lanes to four lanes and the Dunn Ave Extension which will extend the existing lanes of Dunn Ave west from Tomoka Farms Road to LPGA Boulevard.

For fiscal year 2024-25, \$11,126,374 in reserve for future capital projects and debt service in zone 1.

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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	7,498,401	6,942,497	2,328,667	4,754,710	2,328,667
Miscellaneous Revenues	(188,057)	510,302	357,362	755,653	788,099
Appropriated Fund Balance	0	0	11,377,919	15,872,685	15,777,755
<b>Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>7,310,344</b>	<b>7,452,799</b>	<b>14,063,948</b>	<b>21,383,048</b>	<b>18,894,521</b>

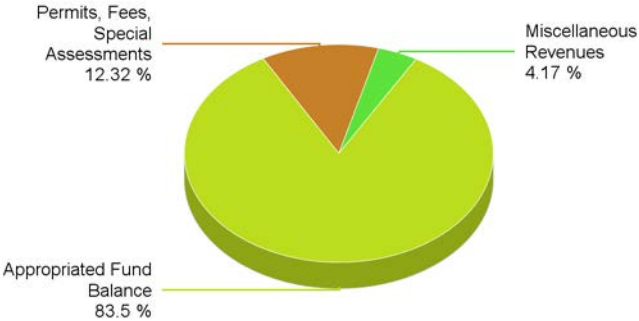
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<b>Fund Expenditures</b>					
Operating Expenses	0	0	1,539	1,539	5,147
Capital Improvements	0	27,089	1,000,000	3,711,403	7,763,000
Interfund Transfers	1,893,969	1,861,046	1,892,351	1,892,351	0
Reserves	0	0	11,170,058	0	11,126,374
<b>Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>1,893,969</b>	<b>1,888,135</b>	<b>14,063,948</b>	<b>5,605,293</b>	<b>18,894,521</b>

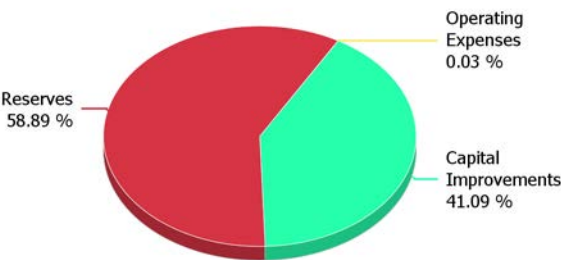
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Fund: 131 - Road Impact Fees-Zone 1 (Northeast)

Fund Revenues



Fund Expenditures



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

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

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%.

Zone 2 plans for safety improvements to Pioneer Trail in FY 2024-25. The corridor will have safety improvements constructed to raise the condition to current safety standards.

For fiscal year 2024-25, \$11,127,082 in reserves for future capital projects and debt service in zone 2.

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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	3,821,530	2,893,742	1,715,260	2,611,170	1,715,260
Miscellaneous Revenues	(156,658)	365,642	271,377	529,586	552,326
Appropriated Fund Balance	0	0	8,963,920	10,449,862	9,663,103
<b>Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>3,664,873</b>	<b>3,259,384</b>	<b>10,950,557</b>	<b>13,590,618</b>	<b>11,930,689</b>

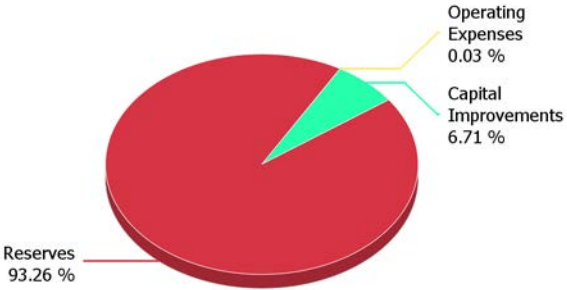
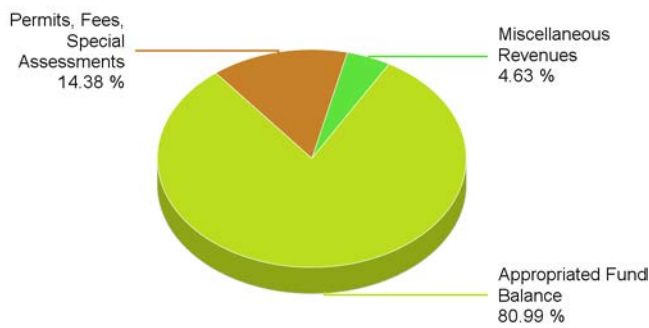
  

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	1,169	1,169	3,607
Capital Improvements	55,428	0	800,000	3,430,730	800,000
Interfund Transfers	496,040	487,417	495,616	495,616	0
Reserves	0	0	9,653,772	0	11,127,082
<b>Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>551,467</b>	<b>487,417</b>	<b>10,950,557</b>	<b>3,927,515</b>	<b>11,930,689</b>

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

Fund Revenues

Fund Expenditures



### 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.

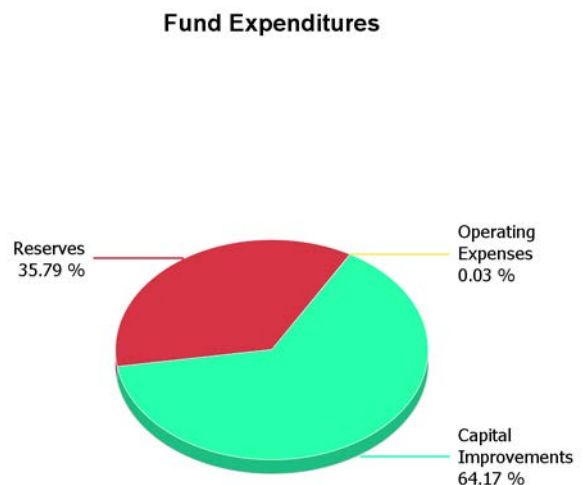
Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 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%.

Zone 3 projects for FY2024-25 include extending Veterans Memorial Parkway from Graves Avenue to MLK Jr Beltway and from Graves Avenue to SR 472.

For fiscal year 2024-25, \$6,492,447 in reserves for future capital projects and debt service in zone 3.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	5,341,113	5,758,025	3,284,685	3,588,939	3,284,680
Miscellaneous Revenues	(279,313)	604,179	443,268	826,705	862,202
Appropriated Fund Balance	0	0	13,149,246	17,069,098	13,991,196
<b>Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>5,061,801</b>	<b>6,362,204</b>	<b>16,877,199</b>	<b>21,484,742</b>	<b>18,138,078</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	1,910	1,910	5,631
Capital Improvements	24,074	136,167	4,540,000	5,734,455	11,640,000
Interfund Transfers	1,758,684	1,728,112	1,757,181	1,757,181	0
Reserves	0	0	10,578,108	0	6,492,447
<b>Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>1,782,757</b>	<b>1,864,279</b>	<b>16,877,199</b>	<b>7,493,546</b>	<b>18,138,078</b>



### 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.

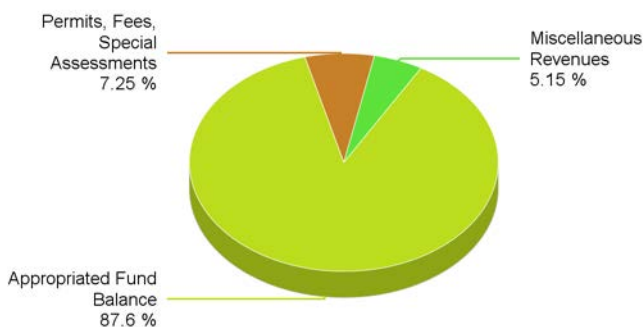
Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 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%.

For fiscal year 2024-25, \$18,236,689 in reserves for future capital projects and debt service in zone 4.

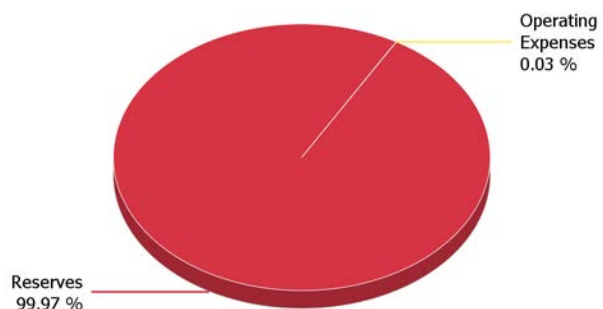
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	4,859,584	3,838,658	1,321,720	2,414,318	1,321,720
Miscellaneous Revenues	(417,308)	752,987	590,999	901,281	939,980
Appropriated Fund Balance	0	0	16,376,709	18,981,870	15,981,128
<b>Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>4,442,275</b>	<b>4,591,645</b>	<b>18,289,428</b>	<b>22,297,469</b>	<b>18,242,828</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	2,546	2,546	6,139
Capital Improvements	3,166,585	2,054,103	4,199,317	5,953,347	0
Interfund Transfers	360,756	354,485	360,448	360,448	0
Reserves	0	0	13,727,117	0	18,236,689
<b>Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>3,527,341</b>	<b>2,408,588</b>	<b>18,289,428</b>	<b>6,316,341</b>	<b>18,242,828</b>

Fund Revenues



Fund Expenditures





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

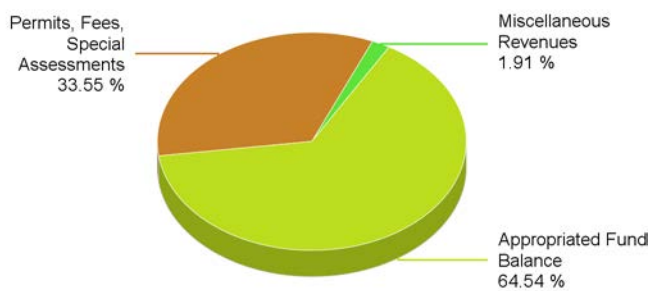
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient 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 at least 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.

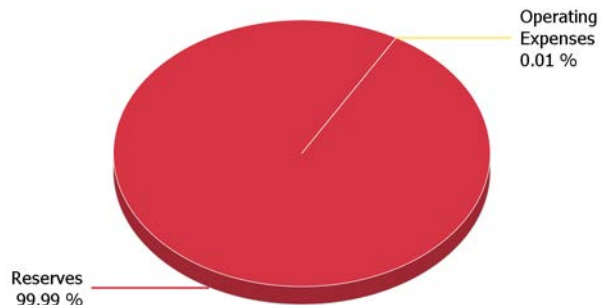
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	221,650	548,043	285,600	1,200,000	1,200,000
Miscellaneous Revenues	(13,368)	31,645	21,481	65,562	68,377
Appropriated Fund Balance	0	0	498,201	1,179,247	2,308,620
<b>Total Revenue Fund: 135 - Park Impact Fees-County</b>	<b>208,282</b>	<b>579,688</b>	<b>805,282</b>	<b>2,444,809</b>	<b>3,576,997</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	11,441	0	93	93	447
Interfund Transfers	0	0	0	136,096	0
Reserves	0	0	805,189	0	3,576,550
<b>Total Expenditures: Fund 135 - Park Impact Fees-County</b>	<b>11,441</b>	<b>0</b>	<b>805,282</b>	<b>136,189</b>	<b>3,576,997</b>

Fund Revenues



Fund Expenditures



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

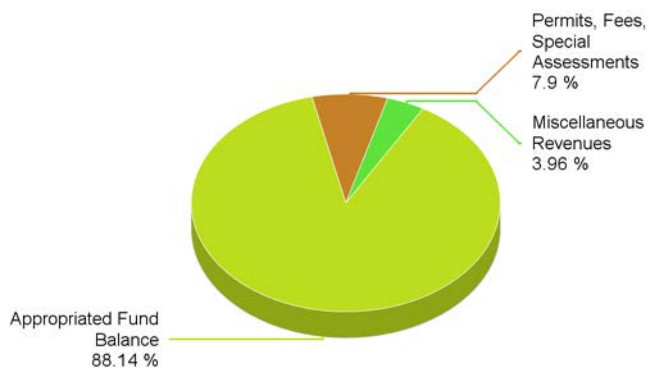
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient 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 at least 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.

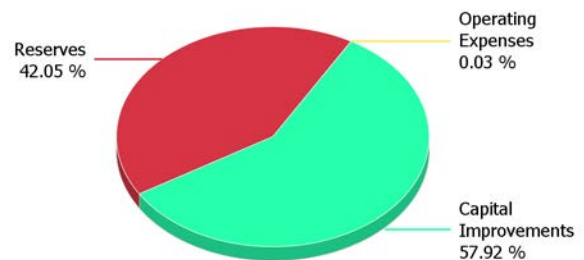
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	53,953	113,622	66,300	75,000	75,000
Miscellaneous Revenues	(17,032)	29,027	22,537	36,035	37,582
Appropriated Fund Balance	0	0	651,568	789,659	836,926
<b>Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>36,921</b>	<b>142,649</b>	<b>740,405</b>	<b>900,694</b>	<b>949,508</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	97	97	245
Capital Improvements	3,146	0	550,000	63,671	550,000
Grants and Aids	35	28	0	0	0
Reserves	0	0	190,308	0	399,263
<b>Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>3,181</b>	<b>28</b>	<b>740,405</b>	<b>63,768</b>	<b>949,508</b>

Fund Revenues



Fund Expenditures



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

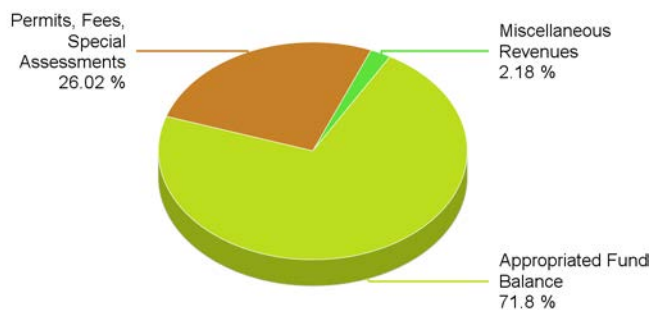
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient 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 at least 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.

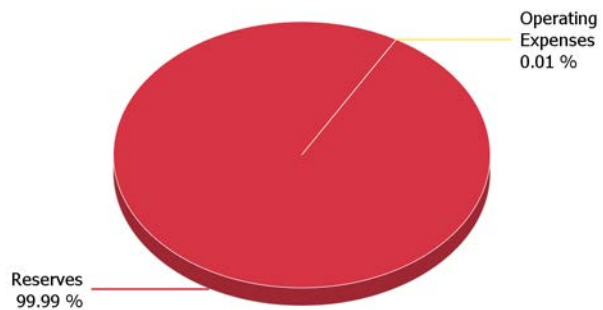
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	7,053	15,544	18,870	25,000	25,000
Miscellaneous Revenues	(849)	1,303	906	2,011	2,097
Appropriated Fund Balance	0	0	44,408	41,969	68,976
<b>Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>6,204</b>	<b>16,847</b>	<b>64,184</b>	<b>68,980</b>	<b>96,073</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	15,897	0	4	4	14
Reserves	0	0	64,180	0	96,059
<b>Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>15,897</b>	<b>0</b>	<b>64,184</b>	<b>4</b>	<b>96,073</b>

Fund Revenues



Fund Expenditures



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

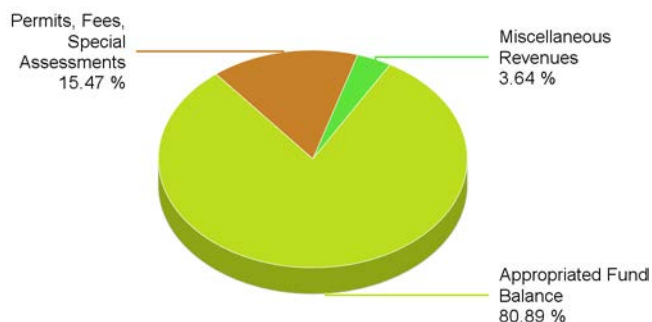
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, 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 at least 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.

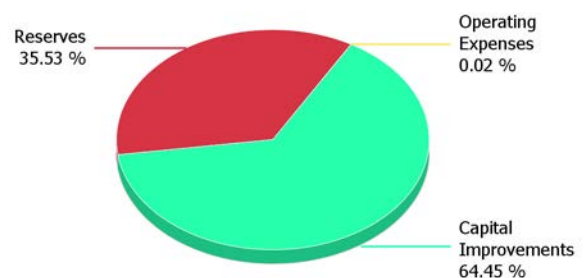
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	31,351	33,129	50,898	60,000	60,000
Miscellaneous Revenues	(6,089)	10,748	8,451	13,545	14,127
Appropriated Fund Balance	0	0	268,628	284,120	313,781
<b>Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>25,262</b>	<b>43,877</b>	<b>327,977</b>	<b>357,665</b>	<b>387,908</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	36	28,884	92
Capital Improvements	0	0	250,000	15,000	250,000
Reserves	0	0	77,941	0	137,816
<b>Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>0</b>	<b>0</b>	<b>327,977</b>	<b>43,884</b>	<b>387,908</b>

Fund Revenues



Fund Expenditures



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

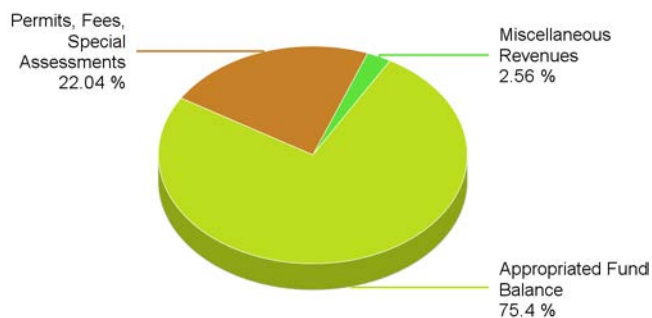
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, 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 at least 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.

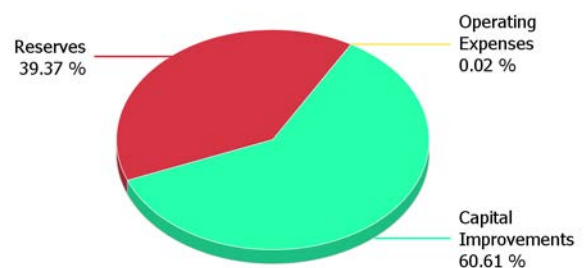
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	62,703	64,998	94,350	100,000	100,000
Miscellaneous Revenues	(3,253)	7,590	5,654	11,118	11,596
Appropriated Fund Balance	0	0	255,848	231,030	342,124
<b>Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>59,450</b>	<b>72,588</b>	<b>355,852</b>	<b>342,148</b>	<b>453,720</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	24	24	76
Capital Improvements	0	0	275,000	0	275,000
Reserves	0	0	80,828	0	178,644
<b>Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>0</b>	<b>0</b>	<b>355,852</b>	<b>24</b>	<b>453,720</b>

Fund Revenues



Fund Expenditures



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## Fund: 140 - Fire Rescue District

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

Revenues in the Fire Rescue District Fund are mainly ad valorem tax revenues, which account for 95.6% of the operating revenues. The budget includes a recommended millage rate of 3.8412, which is a flat millage rate with fiscal year 2023-24. 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 \$41.4 million, with capital totaling an additional \$16.5 million. Personnel services account for 52.3% of the total operating budget and for fiscal year 2024-25 include the addition of three firefighters to address overtime mandates, which should reduce future overtime budgets.

Reserves in the Fire Fund total \$21,810,302 with emergency reserves at \$4,865,882 or 10% of current revenue, per County Council policy. Reserves for future capital needs are set at \$15,769,420 with a planned use over the next two to three fiscal years. The remaining reserves of \$1,175,000 are set aside for grant match and contingencies.

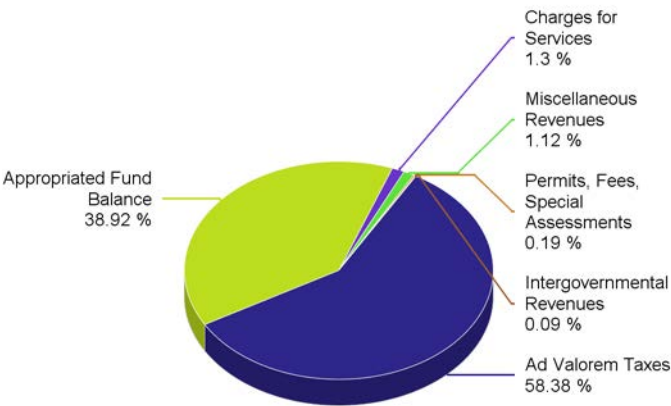
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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	33,105,764	37,543,026	42,087,654	42,087,654	46,509,944
Permits, Fees, Special Assessments	99,382	97,345	100,000	89,000	150,000
Intergovernmental Revenues	51,181	78,748	71,130	71,130	71,130
Charges for Services	940,793	981,453	951,623	953,123	1,036,721
Miscellaneous Revenues	(674,883)	1,274,350	890,349	1,286,418	891,025
Non Revenue	205	0	0	0	0
Transfers From Other Funds	0	0	0	54,532	0
Appropriated Fund Balance	0	0	24,512,722	26,756,846	31,008,530
Elected Offices Revenue	554,805	379,259	0	0	0
<b>Total Revenue Fund: 140 - Fire Rescue District</b>	<b>34,077,247</b>	<b>40,354,181</b>	<b>68,613,478</b>	<b>71,298,703</b>	<b>79,667,350</b>

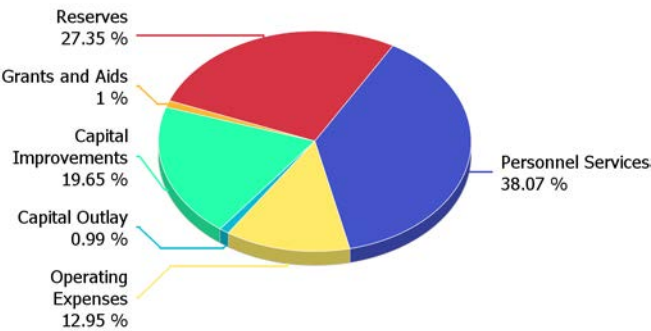
<b>Fund Expenditures</b>					
Personnel Services	21,668,054	24,636,120	29,214,135	26,901,570	30,359,900
Operating Expenses	8,998,330	9,288,065	9,179,791	8,937,825	10,323,506
Capital Outlay	361,681	1,111,276	1,297,185	1,966,680	789,692
Capital Improvements	252,307	217,658	18,276,218	1,240,395	15,666,629
Reimbursements	(84,161)	(89,440)	(92,689)	(92,689)	(80,615)
Grants and Aids	450,201	469,666	745,578	681,074	797,936
Interfund Transfers	0	660,012	0	655,318	0
Reserves	0	0	9,993,260	0	21,810,302
<b>Total Expenditures: Fund 140 - Fire Rescue District</b>	<b>31,646,412</b>	<b>36,293,357</b>	<b>68,613,478</b>	<b>40,290,173</b>	<b>79,667,350</b>

Fund: 140 - Fire Rescue District

Fund Revenues



Fund Expenditures



## Fund: 150 - Countywide Fire Impact Fee

The Fire Rescue Impact Fee Fund was established by Ordinance 2022-34 and is incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected to pay for 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 carry forward to the next fiscal year. Fees are expended in the order in which they are collected.

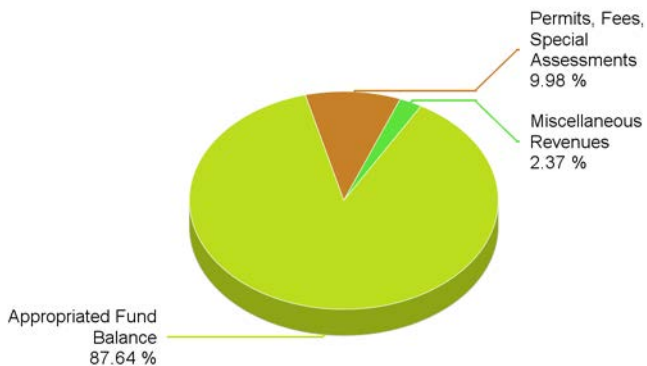
During fiscal year 2022-23, Fund 150 was established and is the consolidation of the previous Fire Impact Fee Funds 151, 152, 153 and 154.

Within this fund is \$1.7 million for the construction of Station 15. There is \$343,973 in reserves for future fire projects.

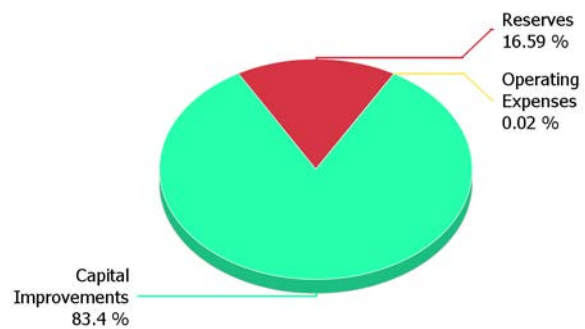
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	0	123,316	197,000	197,000	207,000
Miscellaneous Revenues	0	1,002	44,827	47,166	49,191
Transfers From Other Funds	0	1,467,810	0	0	0
Appropriated Fund Balance	0	0	1,767,193	1,673,312	1,817,285
<b>Total Revenue Fund: 150 - Countywide Fire Impact Fee</b>	<b>0</b>	<b>1,592,128</b>	<b>2,009,020</b>	<b>1,917,478</b>	<b>2,073,476</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	193	193	321
Capital Improvements	0	0	335,000	100,000	1,729,182
Reserves	0	0	1,673,827	0	343,973
<b>Total Expenditures: Fund 150 - Countywide Fire Impact Fee</b>	<b>0</b>	<b>0</b>	<b>2,009,020</b>	<b>100,193</b>	<b>2,073,476</b>

Fund Revenues



Fund Expenditures





## Fund: 155 - Impact Fee Administration

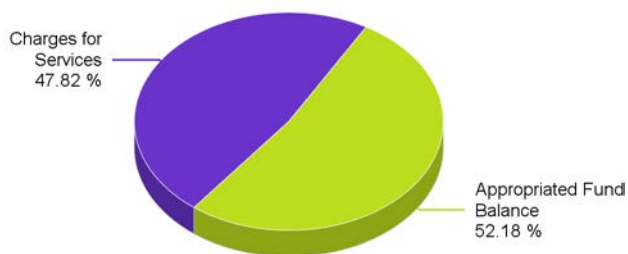
This fund is established in compliance with Chapter 70, Section 77 (6), which states the county shall be entitled to collect and retain the actual costs of administering the impact fee program, which is in addition to the fee otherwise owed. This fee is collected to offset the costs of administering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

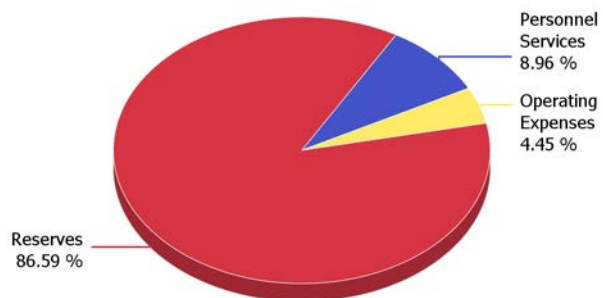
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	0	352,471	455,186	800,000	800,000
Miscellaneous Revenues	0	5,252	0	9,402	0
Appropriated Fund Balance	0	0	207,219	298,778	872,806
<b>Total Revenue Fund: 155 - Impact Fee Administration</b>	<b>0</b>	<b>357,723</b>	<b>662,405</b>	<b>1,108,180</b>	<b>1,672,806</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	0	0	142,435	141,030	149,875
Operating Expenses	0	229,954	44,658	88,147	74,393
Interfund Transfers	0	1,773	0	6,197	0
Reserves	0	0	475,312	0	1,448,538
<b>Total Expenditures: Fund 155 - Impact Fee Administration</b>	<b>0</b>	<b>231,727</b>	<b>662,405</b>	<b>235,374</b>	<b>1,672,806</b>

Fund Revenues



Fund Expenditures



## Fund: 156 - EMS Impact Fee

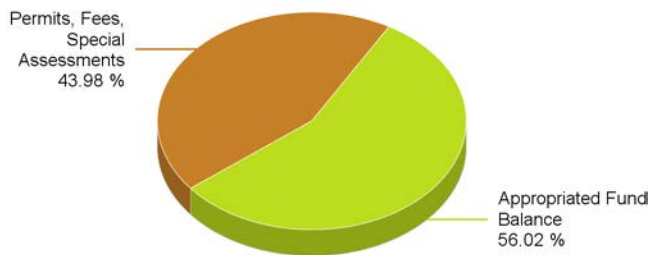
The Emergency Medical Services (EMS) Impact Fee Fund was established by Ordinance 2022-27 and is incorporated in Chapter 70 of the Volusia County Code. The impact fees are collected to pay for capital improvement needs related to growth. The impact fee applies to new construction or change in use.

The EMS impact fee shall be reviewed by council no less than once every four years. Revenues not expended in any fiscal year shall carry forward to the next year. Fees are expended in the order which they are collected. Within the fiscal year 2024-25 budget \$192,000 is allocated towards the construction of the new facility.

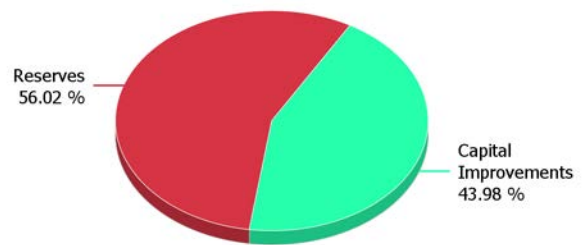
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	0	39,930	0	192,000	192,000
Miscellaneous Revenues	0	268	0	0	0
Appropriated Fund Balance	0	0	0	52,578	244,578
<b>Total Revenue Fund: 156 - EMS Impact Fee</b>	<b>0</b>	<b>40,198</b>	<b>0</b>	<b>244,578</b>	<b>436,578</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Capital Improvements	0	0	0	0	192,000
Reserves	0	0	0	0	244,578
<b>Total Expenditures: Fund 156 - EMS Impact Fee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436,578</b>

Fund Revenues



Fund Expenditures



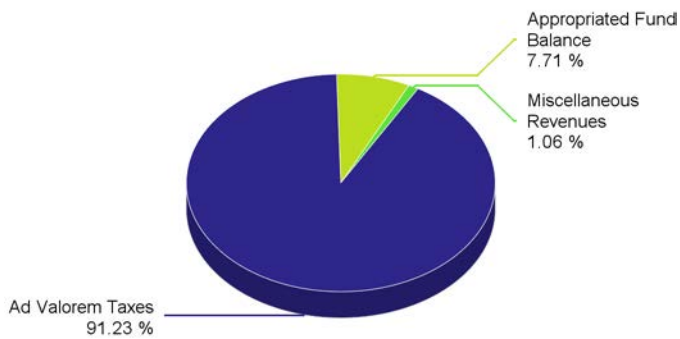
## Fund: 157 - Silver Sands/Bethune Beach MSD

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 0.0106 mills, which is the rollback rate.

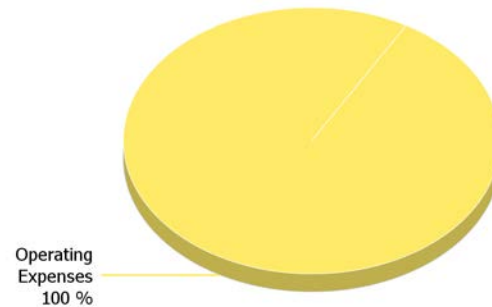
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	15,558	15,404	15,380	15,380	15,379
Miscellaneous Revenues	(191)	297	0	171	179
Appropriated Fund Balance	0	0	19,034	2,535	1,299
Elected Offices Revenue	1,197	157	0	0	0
<b>Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD</b>	<b>16,564</b>	<b>15,858</b>	<b>34,414</b>	<b>18,086</b>	<b>16,857</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	14,798	18,126	16,019	16,787	16,857
<b>Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD</b>	<b>14,798</b>	<b>18,126</b>	<b>34,414</b>	<b>16,787</b>	<b>16,857</b>

Fund Revenues



Fund Expenditures



## Fund: 158 - Gemini Springs Endowment

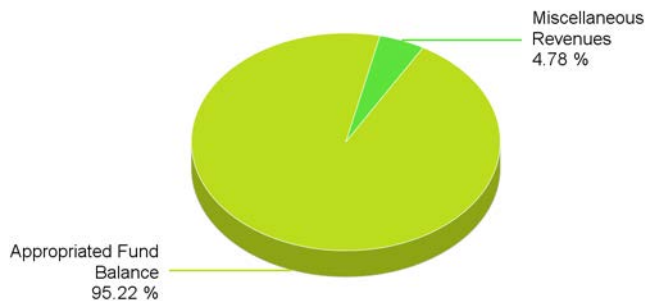
In 2002, the Gemini Springs Endowment Fund received \$100,000 from the St. John's River Water Management District. The funds are to provide security and maintenance assistance for the trail connecting Lake Monroe Park and Gemini Springs Park.

The fiscal year 2024-25 budget includes \$62,102 in reserves which is set aside for future maintenance and repairs. It also includes \$5,021 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park; specifically trail repair.

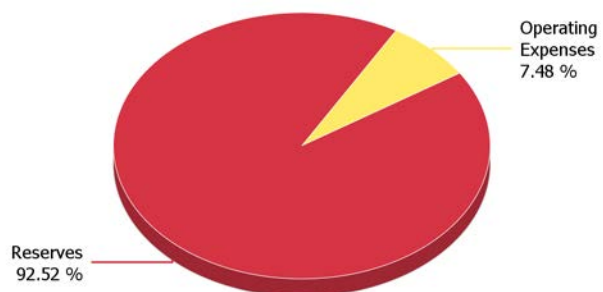
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(1,759)	2,657	2,185	3,078	3,210
Appropriated Fund Balance	0	0	60,082	65,844	63,913
<b>Total Revenue Fund: 158 - Gemini Springs Endowment</b>	<b>(1,759)</b>	<b>2,657</b>	<b>62,267</b>	<b>68,922</b>	<b>67,123</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	5,009	5,009	5,021
Reserves	0	0	57,258	0	62,102
<b>Total Expenditures: Fund 158 - Gemini Springs Endowment</b>	<b>0</b>	<b>0</b>	<b>62,267</b>	<b>5,009</b>	<b>67,123</b>

Fund Revenues



Fund Expenditures



## Fund: 159 - Stormwater Utility

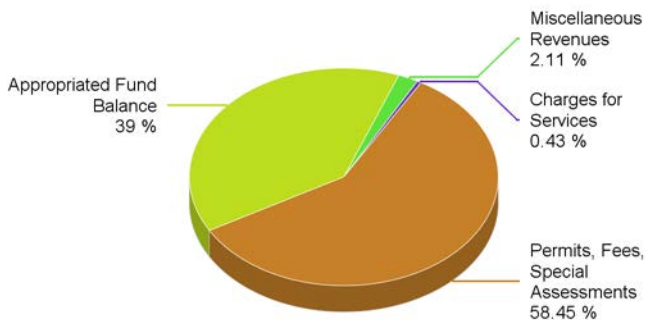
Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year 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, 2023 to \$78 per year per ERU, and in 2024 to \$96 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 2024-25, the Stormwater Utility fund has an operating budget of \$10.5 million which includes \$3.9 million in personnel services and \$3.4 million for operating expenses and \$4,061,705 in reserves for future capital.

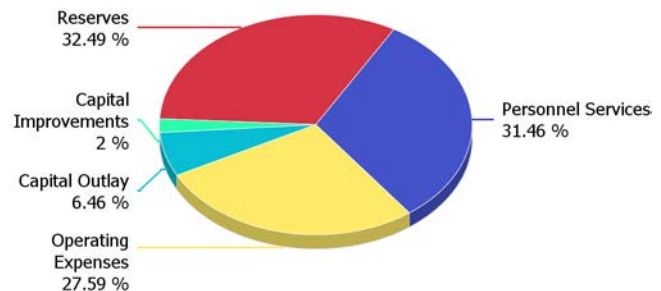
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	4,491,325	4,533,051	4,558,297	4,938,180	6,138,538
Charges for Services	78,025	59,907	45,000	45,000	45,000
Miscellaneous Revenues	(123,055)	269,003	185,425	212,944	221,959
Transfers From Other Funds	0	74,037	0	291,082	0
Appropriated Fund Balance	0	0	4,223,453	5,138,777	4,095,838
<b>Total Revenue Fund: 159 - Stormwater Utility</b>	<b>4,446,295</b>	<b>4,935,998</b>	<b>9,012,175</b>	<b>10,625,983</b>	<b>10,501,335</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	3,061,739	3,098,381	3,755,204	3,495,860	3,933,090
Operating Expenses	2,359,536	2,720,337	2,987,039	2,698,201	3,449,540
Capital Outlay	233,545	341,699	770,000	1,375,658	807,000
Capital Improvements	925,261	76,455	750,000	2,995	250,000
Reimbursements	(1,174,672)	(1,411,347)	(2,000,000)	(1,200,000)	(2,000,000)
Interfund Transfers	0	45,045	0	157,431	0
Reserves	0	0	2,749,932	0	4,061,705
<b>Total Expenditures: Fund 159 - Stormwater Utility</b>	<b>5,405,409</b>	<b>4,870,570</b>	<b>9,012,175</b>	<b>6,530,145</b>	<b>10,501,335</b>

**Fund Revenues**



**Fund Expenditures**



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## Fund: 160 - Volusia ECHO

In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program via Resolution 2000-156. 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 2024-25 millage rate is recommended at 0.2000, which is the same millage rate adopted in fiscal year 2023-24. 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 2024-25 and \$7 million is programmed for ECHO grants in fiscal year 2024-25.

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 \$12.5 million, for future grant awards or direct expenditures.

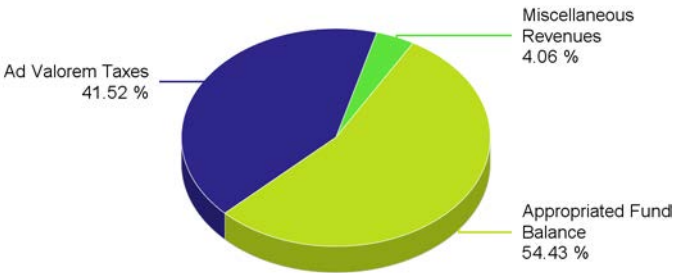
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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	8,263,642	9,422,123	10,581,244	10,581,244	11,707,552
Intergovernmental Revenues	0	4,334	1,014	1,014	0
Miscellaneous Revenues	(351,593)	1,137,927	787,594	1,099,927	1,144,392
Transfers From Other Funds	0	0	0	46	0
Appropriated Fund Balance	0	0	17,395,759	21,744,037	15,347,675
Elected Offices Revenue	135,739	98,976	0	0	0
<b>Total Revenue Fund: 160 - Volusia ECHO</b>	<b>8,047,788</b>	<b>10,663,360</b>	<b>28,765,611</b>	<b>33,426,268</b>	<b>28,199,619</b>

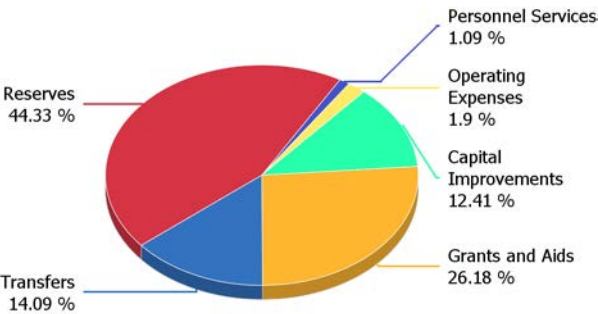
<b>Fund Expenditures</b>					
Personnel Services	245,983	232,181	299,861	268,763	307,752
Operating Expenses	182,490	367,361	446,408	518,381	536,133
Capital Outlay	2,261	0	0	0	0
Capital Improvements	0	0	0	0	3,500,000
Grants and Aids	3,927,865	1,938,604	4,846,159	9,442,819	7,383,017
Interfund Transfers	1,673,039	7,158,687	7,177,120	7,848,630	3,973,000
Reserves	0	0	15,996,063	0	12,499,717
<b>Total Expenditures: Fund 160 - Volusia ECHO</b>	<b>6,031,637</b>	<b>9,696,833</b>	<b>28,765,611</b>	<b>18,078,593</b>	<b>28,199,619</b>

Fund: 160 - Volusia ECHO

Fund Revenues



Fund Expenditures



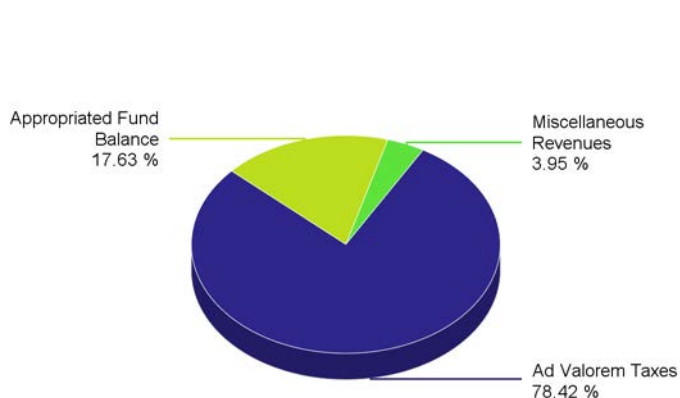
## Fund: 162 - Volusia Forever Land Acquisition

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.

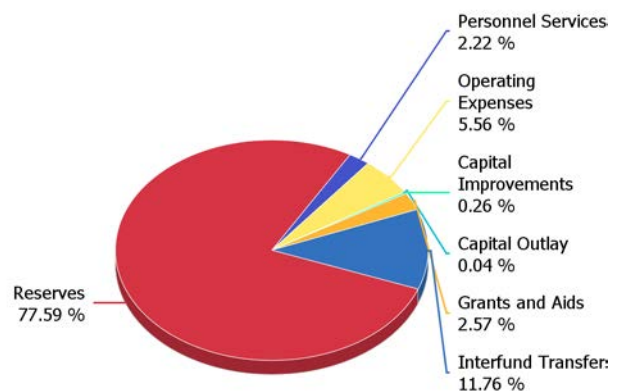
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Ad Valorem Taxes	8,093,796	9,423,456	10,581,244	10,581,244	11,707,552
Intergovernmental Revenues	0	4,334	0	0	0
Miscellaneous Revenues	(139,871)	707,432	249,643	565,896	590,194
Transfers From Other Funds	726,711	0	0	24	0
Appropriated Fund Balance	0	0	7,886,889	9,438,213	2,631,859
Elected Offices Revenue	142,091	98,976	0	0	0
<b>Total Revenue Fund: 162 - Volusia Forever Land Acquisition</b>	<b>8,822,727</b>	<b>10,234,198</b>	<b>18,717,776</b>	<b>20,585,377</b>	<b>14,929,605</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	165,187	167,683	224,613	231,101	331,114
Operating Expenses	319,352	424,910	576,128	868,019	830,678
Capital Outlay	33,618	3,981	0	0	5,500
Capital Improvements	1,711,560	3,617,210	37,500	14,917,093	38,625
Grants and Aids	242,431	303,413	346,159	345,970	383,017
Interfund Transfers	1,232,705	1,393,025	1,585,757	1,591,335	1,756,133
Reserves	0	0	15,947,619	0	11,584,538
<b>Total Expenditures: Fund 162 - Volusia Forever Land Acquisition</b>	<b>3,704,853</b>	<b>5,910,222</b>	<b>18,717,776</b>	<b>17,953,518</b>	<b>14,929,605</b>

Fund Revenues



Fund Expenditures





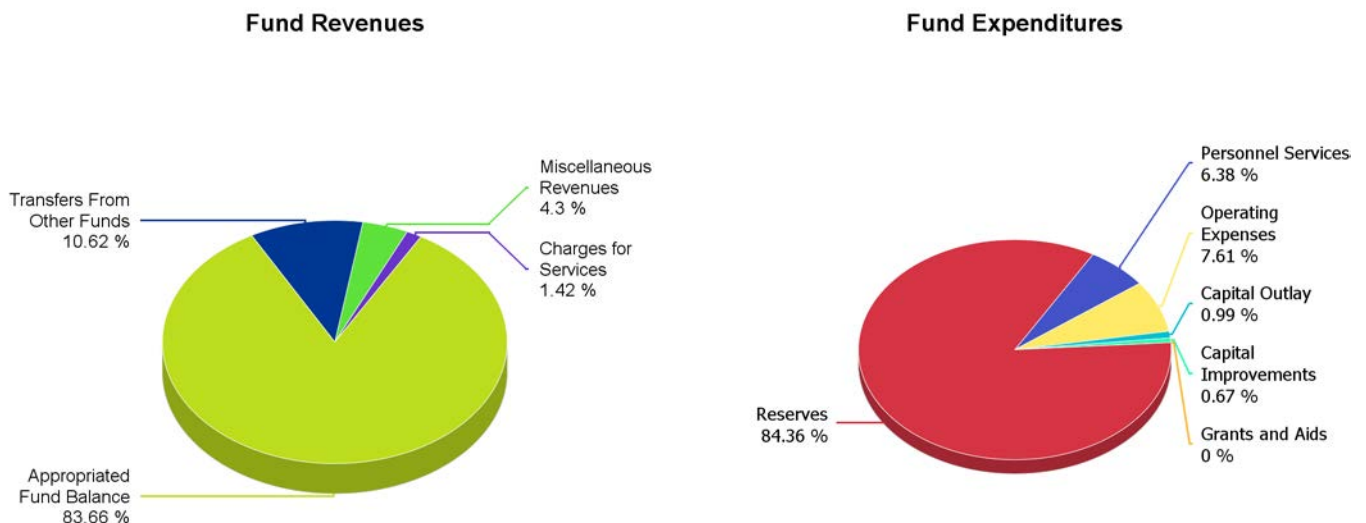
## Fund: 163 - Land Management

For fiscal year 2024-25, Land Management will have a 15% set aside from annual revenue from the Land Acquisition fund (162) in the amount of \$1,756,133 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, Deering Preserve, Doris Leeper Spruce Creek Preserve, Gemini Springs Conservation Area, Hickory Bluff Preserve, Lake George Forest and Wildlife Management Area, Longleaf Pine Preserve, Lyonia Preserve, Scrub Oaks Preserve, Wiregrass Prairie Preserve, and Barberville Conservation Area. The fiscal year 2024-25 budget includes \$13,948,487 in reserves for land management of current forever properties.

Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Intergovernmental Revenues	0	37,305	0	0	0
Charges for Services	308,914	212,031	190,000	250,861	234,530
Miscellaneous Revenues	(119,467)	607,226	528,991	688,622	711,622
Transfers From Other Funds	14,249,382	1,391,784	1,585,757	1,585,781	1,756,133
Appropriated Fund Balance	0	0	13,134,938	13,460,848	13,832,726
<b>Total Revenue Fund: 163 - Land Management</b>	<b>14,438,829</b>	<b>2,248,346</b>	<b>15,439,686</b>	<b>15,986,112</b>	<b>16,535,011</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	738,518	817,414	868,455	852,828	1,054,326
Operating Expenses	657,804	905,768	936,155	1,080,979	1,258,146
Capital Outlay	2,831	78,398	60,000	59,184	163,000
Capital Improvements	5,000	24,746	130,000	130,000	111,000
Grants and Aids	20	0	50	30	52
Interfund Transfers	0	9,220	0	30,365	0
Reserves	0	0	13,445,026	0	13,948,487
<b>Total Expenditures: Fund 163 - Land Management</b>	<b>1,404,172</b>	<b>1,835,546</b>	<b>15,439,686</b>	<b>2,153,386</b>	<b>16,535,011</b>



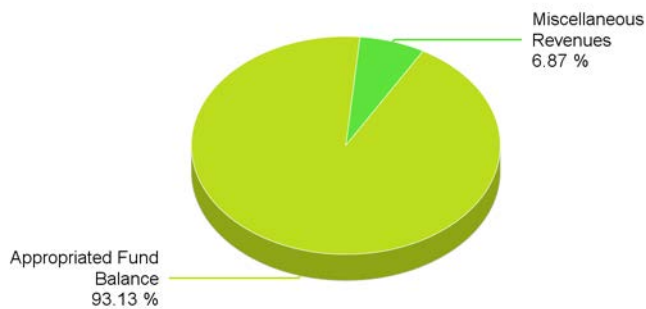
## Fund: 164 - Barberville Mitigation Tract

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.

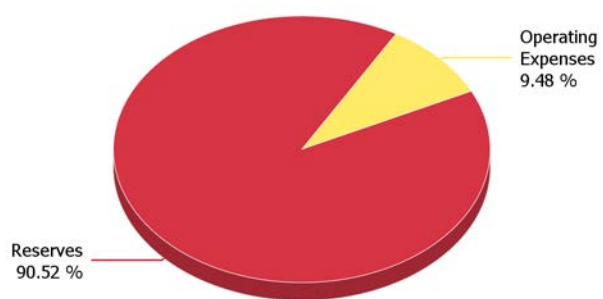
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	70,281	47,000	47,000	47,000
Transfers From Other Funds	706,205	0	0	0	0
Appropriated Fund Balance	0	0	650,988	663,119	637,280
<b>Total Revenue Fund: 164 - Barberville Mitigation Tract</b>	<b>706,205</b>	<b>70,281</b>	<b>697,988</b>	<b>710,119</b>	<b>684,280</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	50,127	63,240	58,909	72,839	64,891
Reserves	0	0	639,079	0	619,389
<b>Total Expenditures: Fund 164 - Barberville Mitigation Tract</b>	<b>50,127</b>	<b>63,240</b>	<b>697,988</b>	<b>72,839</b>	<b>684,280</b>

Fund Revenues



Fund Expenditures



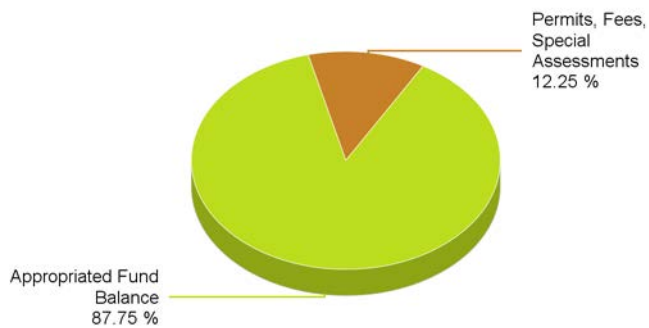
## Fund: 165 - Dune Restoration Fund

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.

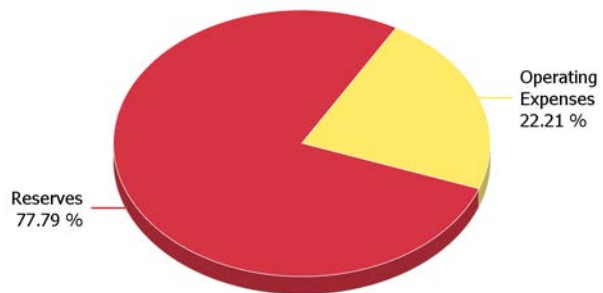
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	0	0	10,000	200,000	30,000
Appropriated Fund Balance	0	0	0	14,826	214,826
<b>Total Revenue Fund: 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>214,826</b>	<b>244,826</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	10,000	0	54,388
Reserves	0	0	0	0	190,438
<b>Total Expenditures: Fund 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>244,826</b>

Fund Revenues



Fund Expenditures



## Fund: 167 - Opioid Regional Settlement Fund

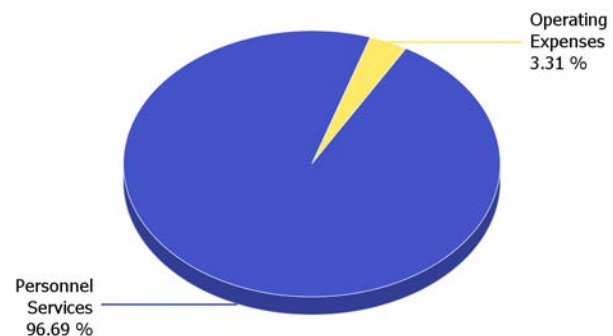
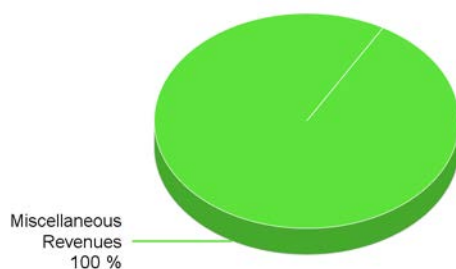
During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, 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.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	7,132,123	108,335	67,830	101,743
<b>Total Revenue Fund: 167 - Opioid Regional Settlement Fund</b>	<b>0</b>	<b>7,132,123</b>	<b>108,335</b>	<b>67,830</b>	<b>101,743</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	0	60,843	108,335	64,732	98,373
Operating Expenses	0	0	0	0	3,370
Interfund Transfers	0	0	0	3,098	0
<b>Total Expenditures: Fund 167 - Opioid Regional Settlement Fund</b>	<b>0</b>	<b>60,843</b>	<b>108,335</b>	<b>67,830</b>	<b>101,743</b>



## Fund: 170 - Law Enforcement Trust

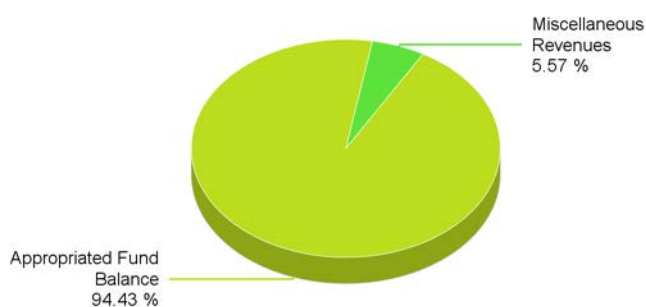
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

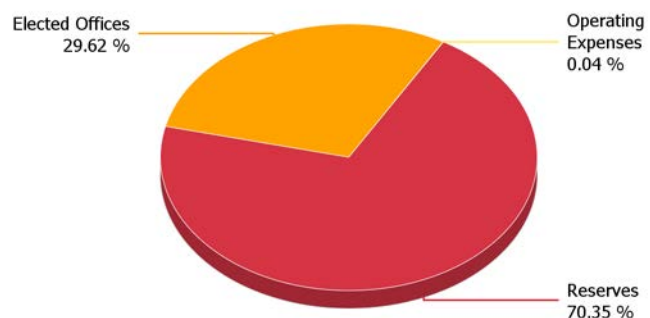
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Judgements, Fines and Forfeitures	450	2,866	0	900	0
Miscellaneous Revenues	(26,557)	38,048	0	43,620	40,799
Non Revenue	111,643	212,886	0	0	0
Transfers From Other Funds	0	1,391	0	0	0
Appropriated Fund Balance	0	0	742,135	864,470	691,860
Elected Offices Revenue	52,070	0	0	0	0
<b>Total Revenue Fund: 170 - Law Enforcement Trust</b>	<b>137,607</b>	<b>255,191</b>	<b>742,135</b>	<b>908,990</b>	<b>732,659</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	130	130	266
Reserves	0	0	525,005	0	515,393
Elected Offices	265,000	297,800	217,000	217,000	217,000
<b>Total Expenditures: Fund 170 - Law Enforcement Trust</b>	<b>265,000</b>	<b>297,800</b>	<b>742,135</b>	<b>217,130</b>	<b>732,659</b>

Fund Revenues



Fund Expenditures



## Fund: 172 - Federal Forfeiture Sharing Justice

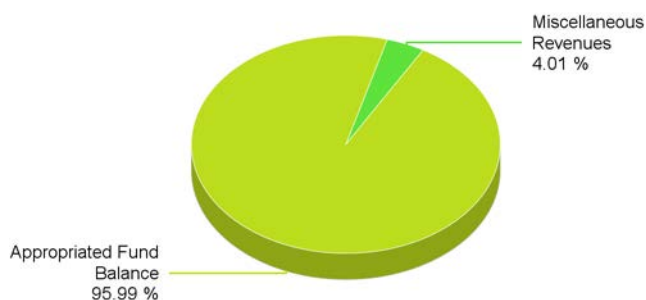
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

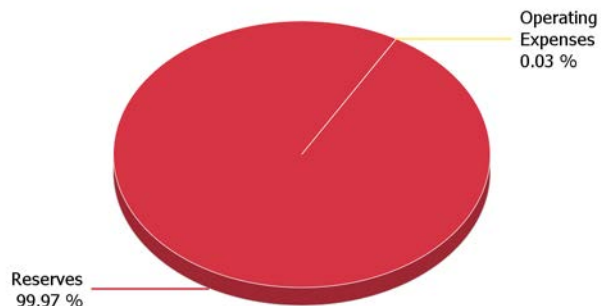
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(4,319)	15,508	0	31,540	22,465
Non Revenue	190,183	99,422	0	53,874	0
Appropriated Fund Balance	0	0	405,573	452,096	537,461
<b>Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice</b>	<b>185,864</b>	<b>114,930</b>	<b>405,573</b>	<b>537,510</b>	<b>559,926</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	49	49	147
Reserves	0	0	405,524	0	559,779
<b>Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice</b>	<b>0</b>	<b>0</b>	<b>405,573</b>	<b>49</b>	<b>559,926</b>

Fund Revenues



Fund Expenditures



## Fund: 173 - Federal Forfeiture Sharing Treasury

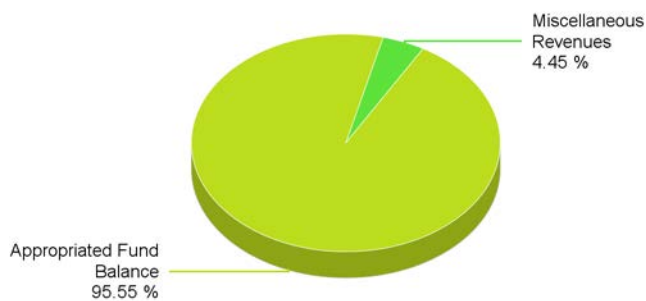
Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S., local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

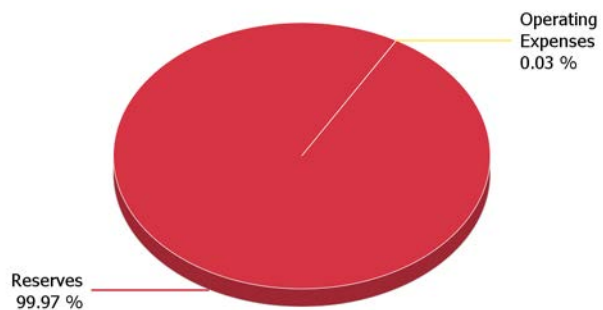
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(962)	1,450	0	1,680	1,752
Appropriated Fund Balance	0	0	36,462	35,934	37,609
<b>Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury</b>	<b>(962)</b>	<b>1,450</b>	<b>36,462</b>	<b>37,614</b>	<b>39,361</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	5	5	11
Reserves	0	0	36,457	0	39,350
<b>Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury</b>	<b>0</b>	<b>0</b>	<b>36,462</b>	<b>5</b>	<b>39,361</b>

Fund Revenues



Fund Expenditures



## Fund: 174 - Law Enforcement Education Trust Fund

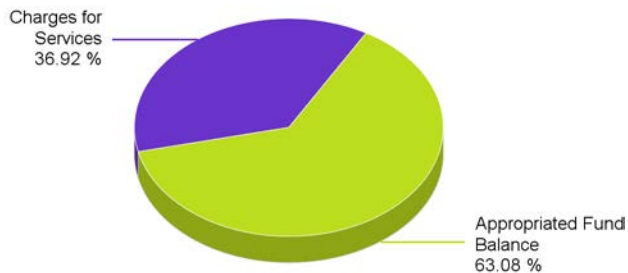
Effective October 1, 2020, the County established the Law Enforcement Education Trust Fund (LEETF) to separately account for receipts of amounts pursuant to Florida Statutes 938.15 and 318.18(11)(c). The Council, by execution of a participation agreement, allows the County Manager or designee to approve 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.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	133,115	146,779	143,113	164,888	168,186
Miscellaneous Revenues	0	5,718	0	0	0
Appropriated Fund Balance	0	0	260,298	272,488	287,376
Elected Offices Revenue	0	150,000	0	0	0
<b>Total Revenue Fund: 174 - Law Enforcement Education Trust Fund</b>	<b>133,115</b>	<b>302,497</b>	<b>403,411</b>	<b>437,376</b>	<b>455,562</b>

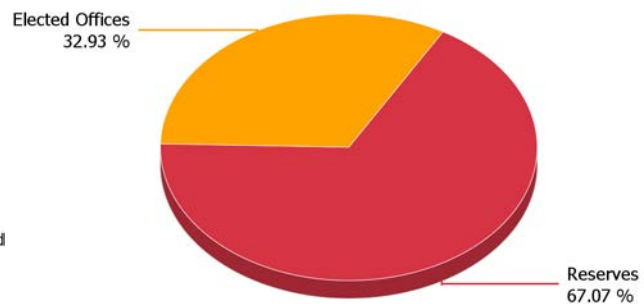
  

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Reserves	0	0	253,411	0	305,562
Elected Offices	0	150,000	150,000	150,000	150,000
<b>Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund</b>	<b>0</b>	<b>150,000</b>	<b>403,411</b>	<b>150,000</b>	<b>455,562</b>

Fund Revenues



Fund Expenditures





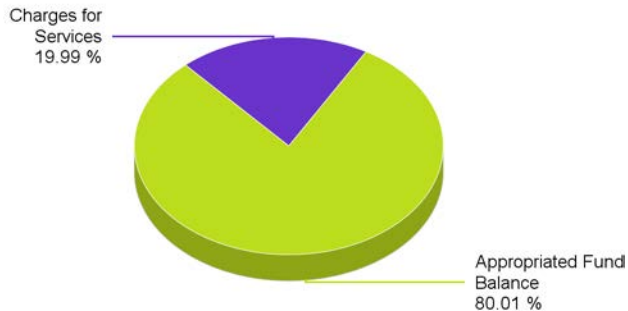
## Fund: 175 - Crime Prevention Trust

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).

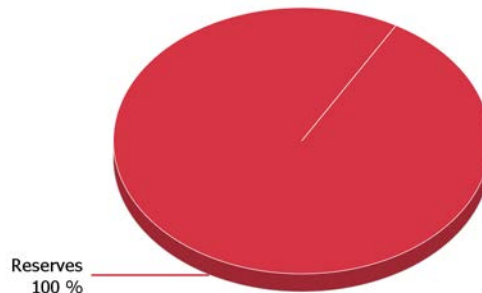
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	240,536	281,256	271,976	253,072	258,134
Miscellaneous Revenues	0	16,170	0	0	0
Appropriated Fund Balance	0	0	747,716	779,795	1,032,867
<b>Total Revenue Fund: 175 - Crime Prevention Trust</b>	<b>240,536</b>	<b>297,426</b>	<b>1,019,692</b>	<b>1,032,867</b>	<b>1,291,001</b>

<b>Fund Expenditures</b>					
Reserves	0	0	1,019,692	0	1,291,001
<b>Total Expenditures: Fund 175 - Crime Prevention Trust</b>	<b>0</b>	<b>0</b>	<b>1,019,692</b>	<b>0</b>	<b>1,291,001</b>

Fund Revenues



Fund Expenditures



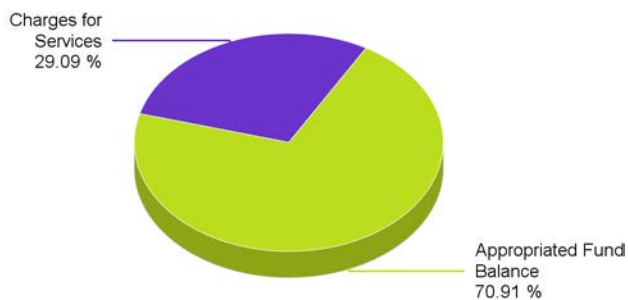
## Fund: 177 - Dori Slosberg

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.

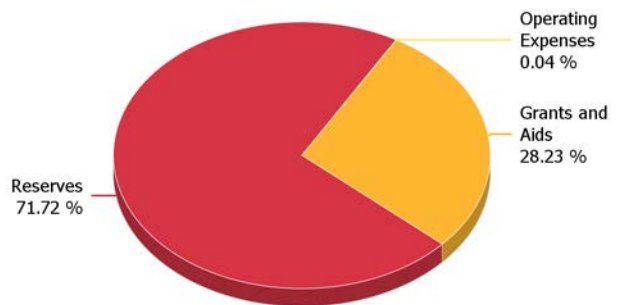
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	46,464	203,739	196,792	216,139	222,623
Miscellaneous Revenues	0	13,977	0	0	0
Transfers From Other Funds	482,603	0	0	0	0
Appropriated Fund Balance	0	0	513,784	605,304	542,759
<b>Total Revenue Fund: 177 - Dori Slosberg</b>	<b>529,066</b>	<b>217,716</b>	<b>710,576</b>	<b>821,443</b>	<b>765,382</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	246	336	336	336
Grants and Aids	0	141,232	209,790	278,348	216,084
Reserves	0	0	500,450	0	548,962
<b>Total Expenditures: Fund 177 - Dori Slosberg</b>	<b>0</b>	<b>141,478</b>	<b>710,576</b>	<b>278,684</b>	<b>765,382</b>

Fund Revenues



Fund Expenditures



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### 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 and 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.

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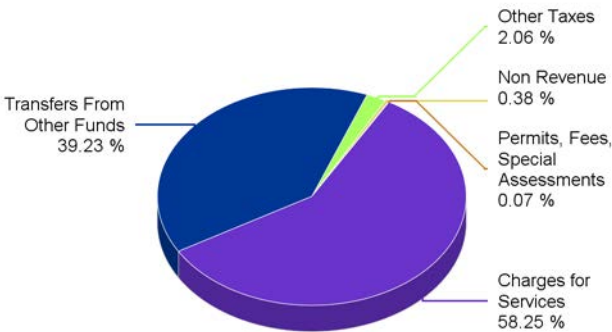
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	0	0	842,000	842,000	583,000
Permits, Fees, Special Assessments	0	0	29,720	29,500	20,000
Charges for Services	0	0	8,633,530	7,551,912	16,470,870
Judgements, Fines and Forfeitures	0	0	26,700	0	0
Non Revenue	0	0	111,000	213,574	108,000
Transfers From Other Funds	0	0	15,530,559	13,986,883	11,093,149
<b>Total Revenue Fund: 178 - Beach Management Fund</b>	<b>0</b>	<b>0</b>	<b>25,173,509</b>	<b>22,623,869</b>	<b>28,275,019</b>

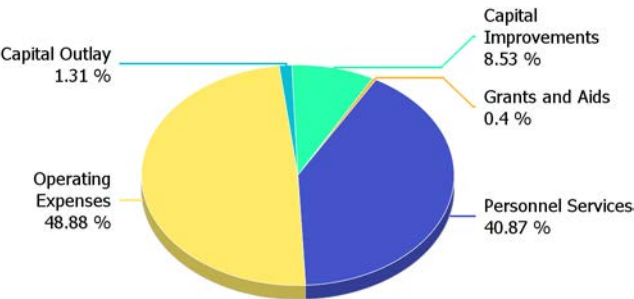
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	0	0	10,650,088	9,669,758	11,557,412
Operating Expenses	0	0	11,993,427	11,294,041	13,820,741
Capital Outlay	0	0	313,479	193,429	371,503
Capital Improvements	0	0	2,110,000	1,067,069	2,412,000
Grants and Aids	0	0	106,515	109,249	113,363
Interfund Transfers	0	0	0	290,323	0
<b>Total Expenditures: Fund 178 - Beach Management Fund</b>	<b>0</b>	<b>0</b>	<b>25,173,509</b>	<b>22,623,869</b>	<b>28,275,019</b>

Fund: 178 - Beach Management Fund

Fund Revenues



Fund Expenditures



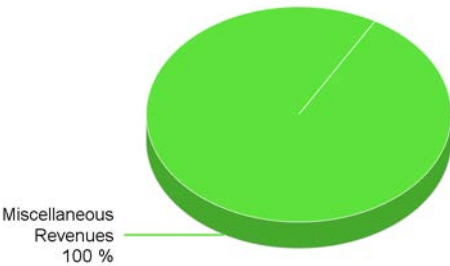
Fund: 179 - Opioid Settlement Administration

As a result of the national opioid crisis, many governmental entities throughout the United States filed lawsuits against opioid manufacturers, distributors, and retailers to hold them accountable for the damage caused as well as to recover monetary damages for past harms and future abatement efforts. As a result of this litigation and negotiated settlements, the State of Florida anticipates receiving settlement funds distributed over multiple years. The State has entered into agreements with local governments to receive settlement funds. As part of the State agreement with Volusia County Government, Volusia County will be the recipient of Regional funds on behalf of the County and the eligible municipalities within the county region. This fund will be used to track the administrative expenses related to the disbursement of the opioid funds.

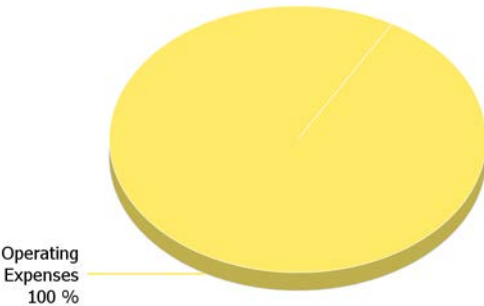
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	0	0	0	0	3,567
<b>Total Revenue Fund: 179 - Opioid Settlement Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,567</b>

Fund Expenditures					
Operating Expenses	0	0	0	0	3,567
<b>Total Expenditures: Fund 179 - Opioid Settlement Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,567</b>

Fund Revenues



Fund Expenditures



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

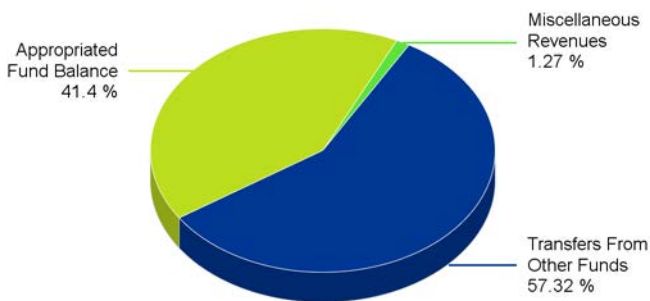
The Tourist Development Tax (TDT) Refunding Revenue Bonds Fund provides for the funding of principal, interest, and other debt-related costs for the \$46,380,000 Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014B. These bonds were issued to refinance a portion of the Tourist Development 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.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	74,359	64,412	91,540	95,471
Transfers From Other Funds	3,920,347	4,343,096	4,354,286	4,354,286	4,295,902
Appropriated Fund Balance	0	0	2,936,259	2,957,529	3,102,772
<b>Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>3,920,347</b>	<b>4,417,455</b>	<b>7,354,957</b>	<b>7,403,355</b>	<b>7,494,145</b>

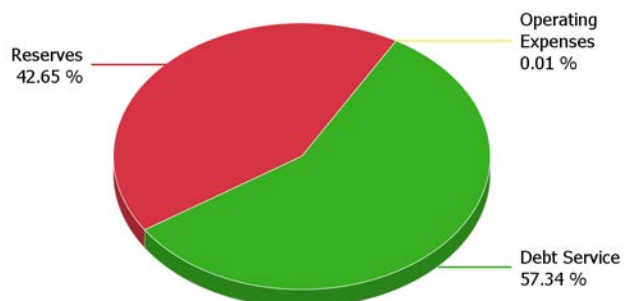
  

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	277	277	623
Debt Service	1,814,763	4,292,114	4,300,306	4,300,306	4,297,402
Reserves	0	0	3,054,374	0	3,196,120
<b>Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>1,814,763</b>	<b>4,292,114</b>	<b>7,354,957</b>	<b>4,300,583</b>	<b>7,494,145</b>

Fund Revenues



Fund Expenditures

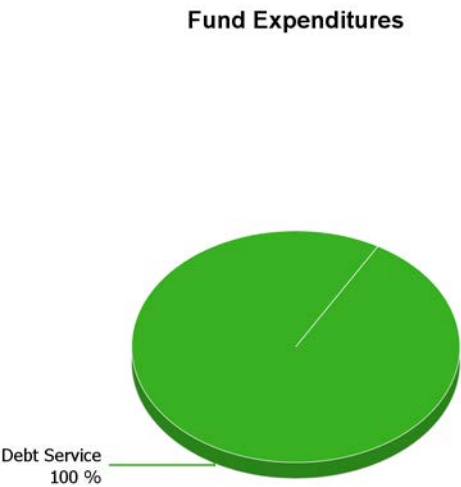
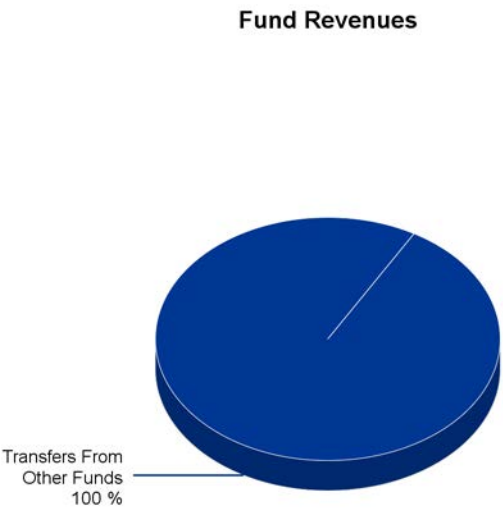


Fund: 208 - Capital Improvement Revenue Note, 2010

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	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Transfers From Other Funds	1,199,134	689,605	688,147	688,147	687,120
<b>Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,199,134</b>	<b>689,605</b>	<b>688,147</b>	<b>688,147</b>	<b>687,120</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Debt Service	1,199,134	689,605	688,147	688,147	687,120
<b>Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,199,134</b>	<b>689,605</b>	<b>688,147</b>	<b>688,147</b>	<b>687,120</b>

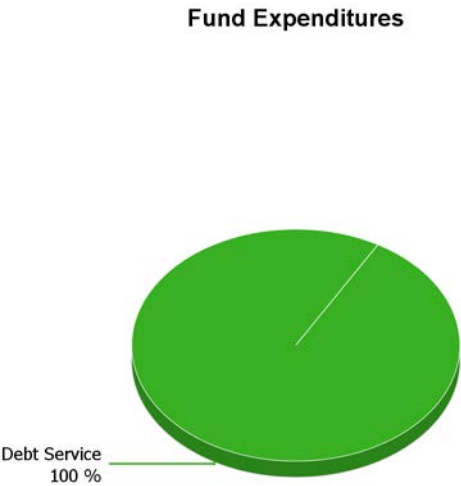
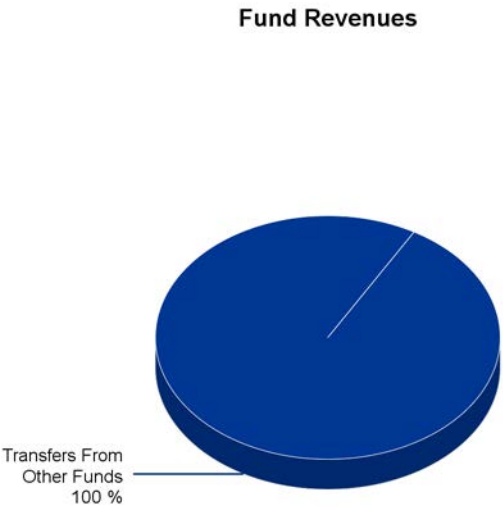


Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015

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	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	0	145	0	0	0
Transfers From Other Funds	1,008,111	1,007,893	1,013,282	1,013,282	1,017,233
<b>Total Revenue Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,008,111</b>	<b>1,008,038</b>	<b>1,013,282</b>	<b>1,013,282</b>	<b>1,017,233</b>

Fund Expenditures					
Debt Service	1,008,111	1,008,039	1,013,282	1,013,282	1,017,233
<b>Total Expenditures: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,008,111</b>	<b>1,008,039</b>	<b>1,013,282</b>	<b>1,013,282</b>	<b>1,017,233</b>





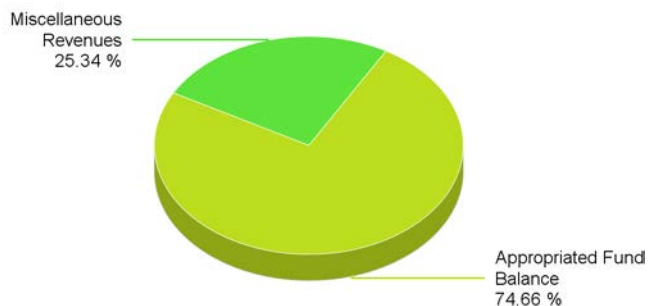
## Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

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 was made in fiscal year 2023-24.

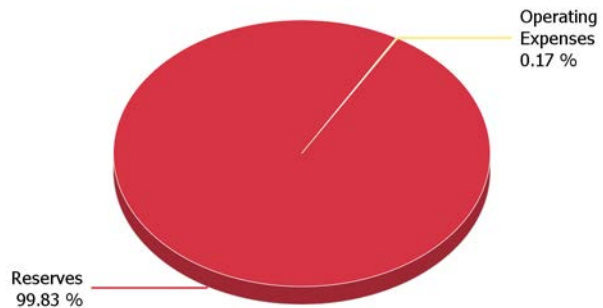
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	84,003	28,354	39,486	41,182
Transfers From Other Funds	4,509,448	4,431,060	4,505,596	4,505,596	0
Appropriated Fund Balance	0	0	24,605	82,003	121,367
<b>Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,509,448</b>	<b>4,515,063</b>	<b>4,558,555</b>	<b>4,627,085</b>	<b>162,549</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	122	122	269
Debt Service	4,509,448	4,515,063	4,505,596	4,505,596	0
Reserves	0	0	52,837	0	162,280
<b>Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,509,448</b>	<b>4,515,063</b>	<b>4,558,555</b>	<b>4,505,718</b>	<b>162,549</b>

Fund Revenues



Fund Expenditures



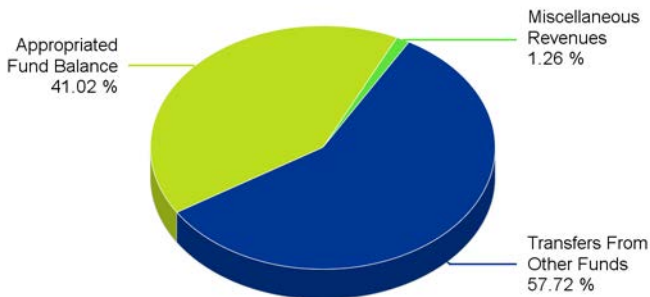
## Fund: 215 - Capital Improvement Note, 2017

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.

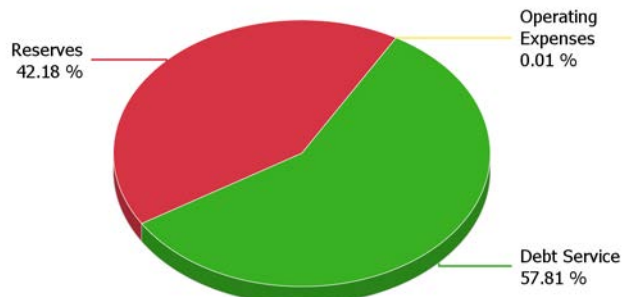
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	7,971	6,887	9,685	10,100
Transfers From Other Funds	465,027	465,751	470,046	470,046	462,734
Appropriated Fund Balance	0	0	313,814	313,822	328,892
<b>Total Revenue Fund: 215 - Capital Improvement Note, 2017</b>	<b>465,027</b>	<b>473,722</b>	<b>790,747</b>	<b>793,553</b>	<b>801,726</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	30	30	66
Debt Service	463,635	463,240	464,631	464,631	463,484
Reserves	0	0	326,086	0	338,176
<b>Total Expenditures: Fund 215 - Capital Improvement Note, 2017</b>	<b>463,635</b>	<b>463,240</b>	<b>790,747</b>	<b>464,661</b>	<b>801,726</b>

Fund Revenues



Fund Expenditures

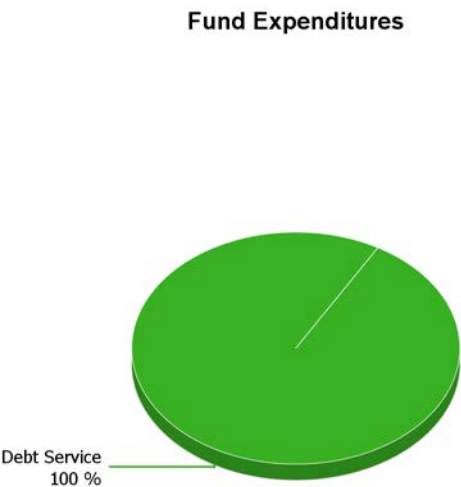
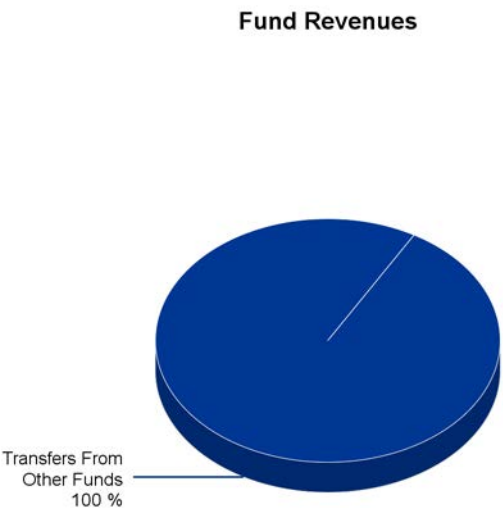


Fund: 295 - Public Transportation State Infrastructure Loan

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 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Transfers From Other Funds	4,396	47,126	974,165	974,165	974,165
<b>Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan</b>	<b>4,396</b>	<b>47,126</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Debt Service	4,396	47,126	974,165	974,165	974,165
<b>Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan</b>	<b>4,396</b>	<b>47,126</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>



## 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.

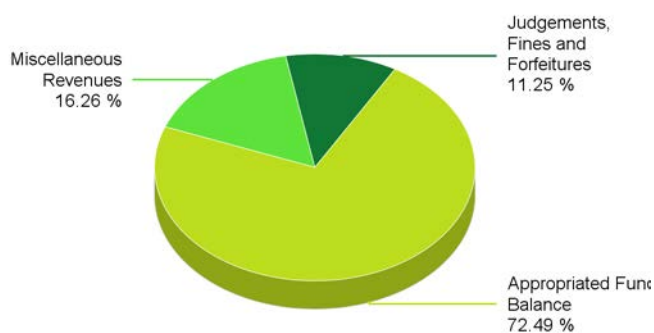
The fiscal year 2024-25 budget includes an estimated revenue from the traffic fine surcharge of \$357,853. In fiscal year 2019-20, the County began the modernization of the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios 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 2024-25.

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."

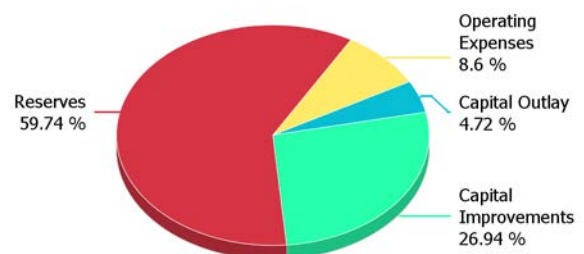
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Judgements, Fines and Forfeitures	350,393	365,313	317,059	350,000	357,853
Miscellaneous Revenues	(575,564)	625,359	533,651	495,731	517,017
Appropriated Fund Balance	0	0	1,426,132	10,604,900	2,305,077
<b>Total Revenue Fund: 305 - 800 MHz Capital</b>	<b>(225,170)</b>	<b>990,672</b>	<b>2,276,842</b>	<b>11,450,631</b>	<b>3,179,947</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	152,808	169,070	352,299	296,619	273,376
Capital Outlay	7,530,827	623,669	270,760	2,156,140	150,000
Capital Improvements	315,811	5,378,114	910,000	6,649,795	856,800
Grants and Aids	0	91,083	55,000	43,000	0
Reserves	0	0	688,783	0	1,899,771
<b>Total Expenditures: Fund 305 - 800 MHz Capital</b>	<b>7,999,446</b>	<b>6,261,936</b>	<b>2,276,842</b>	<b>9,145,554</b>	<b>3,179,947</b>

Fund Revenues



Fund Expenditures



## 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:

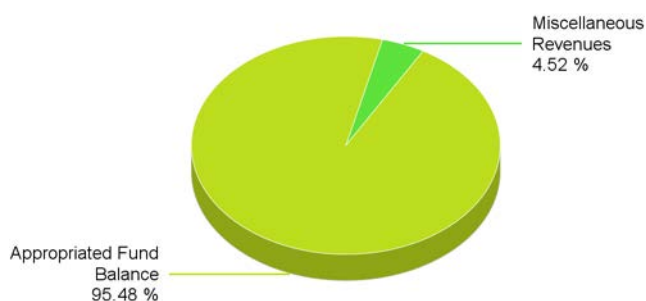
Fiscal Year 2017-18 - \$396,000  
 Fiscal Year 2018-19 - \$600,000  
 Fiscal Year 2019-20 - \$2,868,000  
 Fiscal Year 2020-21 - \$4,523,271  
 Fiscal Year 2021-22 - \$1,776,729

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."

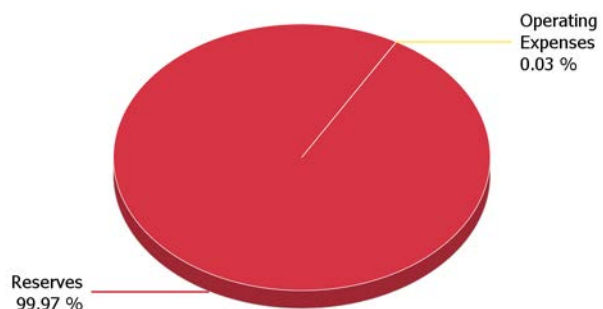
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(213,604)	337,005	277,009	390,225	406,980
Transfers From Other Funds	1,776,729	0	0	0	0
Appropriated Fund Balance	0	0	234,953	8,347,326	8,601,683
<b>Total Revenue Fund: 309 - Correctional Facilities Capital Projects</b>	<b>1,563,125</b>	<b>337,005</b>	<b>511,962</b>	<b>8,737,551</b>	<b>9,008,663</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	532,400	0	1,193	1,193	2,658
Capital Improvements	42,650	3,014	0	134,675	0
Reserves	0	0	510,769	0	9,006,005
<b>Total Expenditures: Fund 309 - Correctional Facilities Capital Projects</b>	<b>575,050</b>	<b>3,014</b>	<b>511,962</b>	<b>135,868</b>	<b>9,008,663</b>

Fund Revenues



Fund Expenditures



### 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.

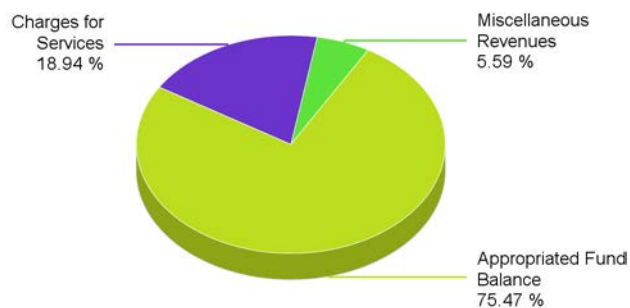
The fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated \$4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is \$1,089,620 for fiscal year 2024-25. The following are some of the beach access ramp projects that are budgeted in fiscal year 2024-25: Rockerfeller Drive - \$310,000; Silver Beach Avenue - \$1,500,000; Dunlawton - \$949,000; 16th Avenue - \$507,974; along with resurfacing and repainting parking lots - \$10,500.

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."

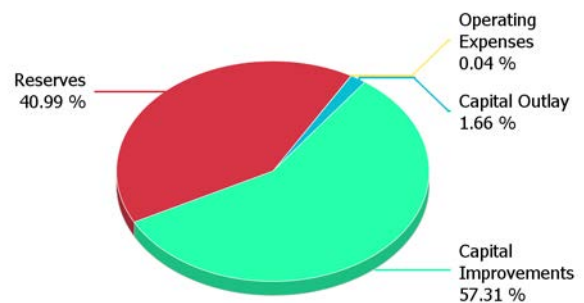
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	1,334,748	1,161,148	1,303,067	1,257,641	1,089,620
Miscellaneous Revenues	(204,373)	246,076	196,587	308,446	321,690
Transfers From Other Funds	150,000	0	0	0	0
Appropriated Fund Balance	0	0	4,409,383	6,550,434	4,342,973
<b>Total Revenue Fund: 313 - Beach Capital Projects</b>	<b>1,280,375</b>	<b>1,407,224</b>	<b>5,909,037</b>	<b>8,116,521</b>	<b>5,754,283</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	371	0	847	115,417	2,101
Capital Outlay	0	0	252,061	0	95,430
Capital Improvements	2,726,086	413,036	4,118,463	3,658,131	3,297,964
Interfund Transfers	2,809,277	138,013	0	0	0
Reserves	0	0	1,537,666	0	2,358,788
<b>Total Expenditures: Fund 313 - Beach Capital Projects</b>	<b>5,535,734</b>	<b>551,049</b>	<b>5,909,037</b>	<b>3,773,548</b>	<b>5,754,283</b>

**Fund Revenues**



**Fund Expenditures**



## 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 \$2,400,000 for the intra-coastal dredging project and Smyrna Dunes Restroom expansion project. Funds are appropriated annually to provide sufficient funding for these improvements.

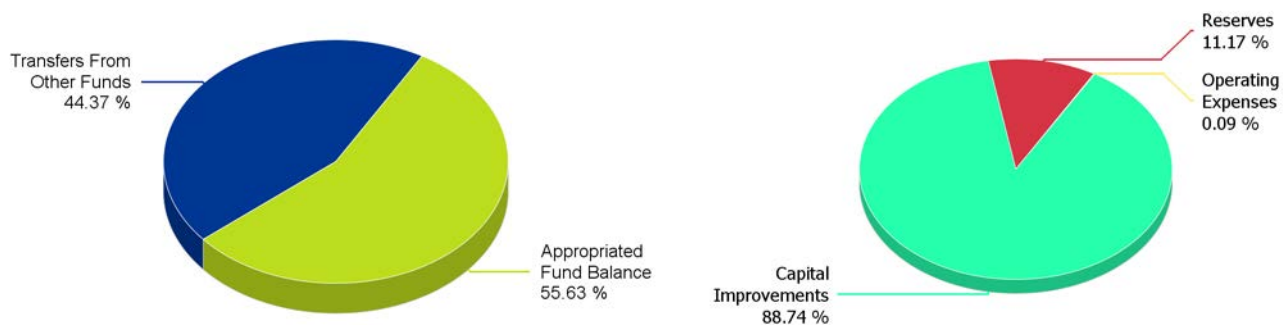
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	107,485	0	0	0
Transfers From Other Funds	3,809,277	750,000	3,200,000	3,200,000	2,400,000
Appropriated Fund Balance	0	0	1,703,558	4,609,390	3,009,026
<b>Total Revenue Fund: 314 - Port Authority Capital Projects</b>	<b>3,809,277</b>	<b>857,485</b>	<b>4,903,558</b>	<b>7,809,390</b>	<b>5,409,026</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	0	364	5,000
Capital Improvements	46,442	10,930	3,200,000	4,800,000	4,800,000
Reserves	0	0	1,703,558	0	604,026
<b>Total Expenditures: Fund 314 - Port Authority Capital Projects</b>	<b>46,442</b>	<b>10,930</b>	<b>4,903,558</b>	<b>4,800,364</b>	<b>5,409,026</b>

Fund Revenues

Fund Expenditures



## Fund: 317 - Library Construction

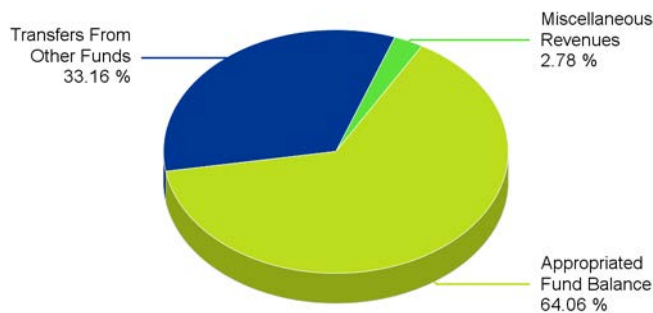
This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2024-25, an interfund transfer of \$3,667,301 will occur to accumulate reserves for a future Port Orange Regional 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."

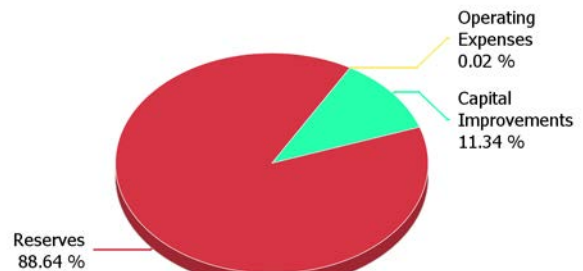
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(94,983)	200,508	137,624	294,513	307,158
Transfers From Other Funds	2,000,000	2,000,000	2,000,000	2,000,000	3,667,301
Appropriated Fund Balance	0	0	3,888,267	6,115,856	7,083,676
<b>Total Revenue Fund: 317 - Library Construction</b>	<b>1,905,017</b>	<b>2,200,508</b>	<b>6,025,891</b>	<b>8,410,369</b>	<b>11,058,135</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	593	593	2,006
Capital Improvements	0	68,285	0	526,100	1,254,215
Interfund Transfers	0	0	0	800,000	0
Reserves	0	0	6,025,298	0	9,801,914
<b>Total Expenditures: Fund 317 - Library Construction</b>	<b>0</b>	<b>68,285</b>	<b>6,025,891</b>	<b>1,326,693</b>	<b>11,058,135</b>

Fund Revenues



Fund Expenditures





## 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.

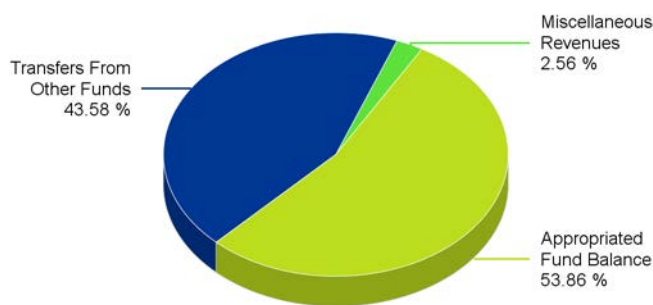
The fiscal year 2024-25 budget includes an interfund transfer from the Ocean Center Fund (118) of \$6,315,000 for the ongoing capital improvement plan to replace and update the arena seats, arena floor boxes, power distribution replacement, kitchen renovation, and concourse restroom remodel.

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."

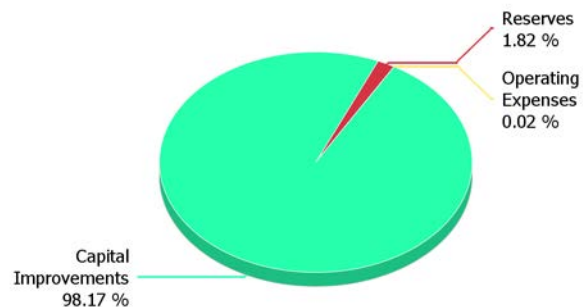
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(144,787)	236,746	151,704	355,818	371,096
Transfers From Other Funds	2,000,000	4,315,000	4,315,000	5,010,592	6,315,000
Appropriated Fund Balance	0	0	3,284,221	7,554,089	7,806,040
<b>Total Revenue Fund: 318 - Ocean Center</b>	<b>1,855,213</b>	<b>4,551,746</b>	<b>7,750,925</b>	<b>12,920,499</b>	<b>14,492,136</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	115	50	654	654	2,424
Capital Improvements	1,233,341	1,696,583	5,161,642	5,113,805	14,226,318
Reserves	0	0	2,588,629	0	263,394
<b>Total Expenditures: Fund 318 - Ocean Center</b>	<b>1,233,456</b>	<b>1,696,633</b>	<b>7,750,925</b>	<b>5,114,459</b>	<b>14,492,136</b>

Fund Revenues



Fund Expenditures



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

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

The ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The General Fund has transferred \$1.0 million in fiscal year 2023-24 and will transfer an additional \$4.0 million in fiscal year 2024-25. The funding will be used for the replacement or upgrade of the ERP system.

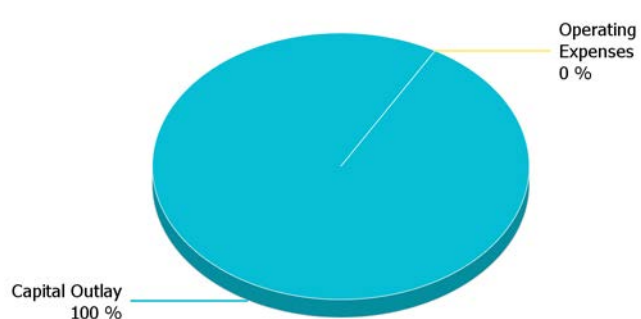
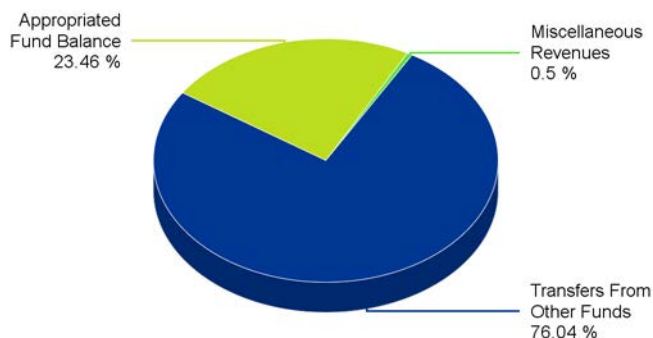
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(10,877)	16,475	13,541	24,993	26,067
Transfers From Other Funds	0	0	1,000,000	1,000,000	4,000,000
Appropriated Fund Balance	0	0	204,810	408,127	1,234,157
<b>Total Revenue Fund: 322 - I.T. Capital Projects</b>	<b>(10,877)</b>	<b>16,475</b>	<b>1,218,351</b>	<b>1,433,120</b>	<b>5,260,224</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	58	198,963	170
Capital Outlay	0	0	0	0	5,260,054
<b>Total Expenditures: Fund 322 - I.T. Capital Projects</b>	<b>0</b>	<b>0</b>	<b>1,218,351</b>	<b>198,963</b>	<b>5,260,224</b>

Fund Revenues

Fund Expenditures



## 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 2024-25 FBIP revenue is budgeted at \$121,200.

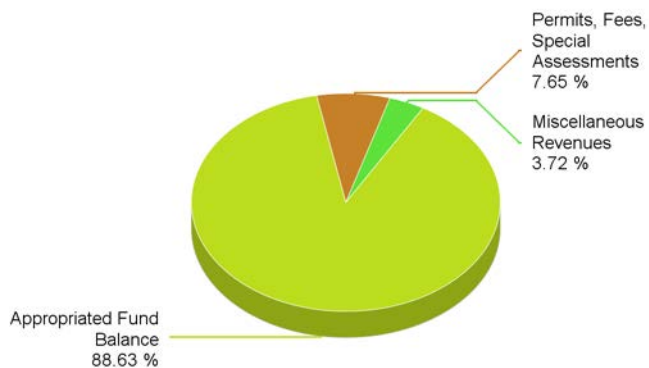
The fiscal year 2024-25 budget has a reserve amount of \$1,434,462 that is set aside for future boater improvement projects.

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."

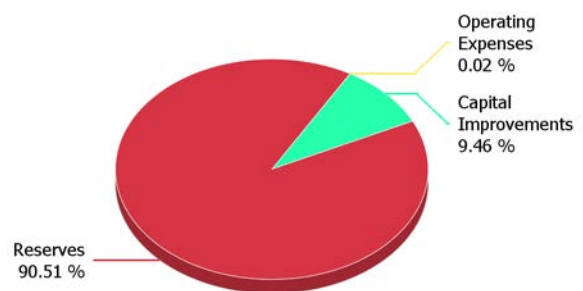
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	115,958	119,141	120,000	120,000	121,200
Miscellaneous Revenues	(38,485)	46,157	39,415	56,600	59,031
Transfers From Other Funds	173,039	0	0	0	0
Appropriated Fund Balance	0	0	1,197,078	1,228,187	1,404,617
<b>Total Revenue Fund: 326 - Park Projects</b>	<b>250,512</b>	<b>165,298</b>	<b>1,356,493</b>	<b>1,404,787</b>	<b>1,584,848</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	170	170	386
Capital Improvements	797,510	(128)	150,000	0	150,000
Reserves	0	0	1,206,323	0	1,434,462
<b>Total Expenditures: Fund 326 - Park Projects</b>	<b>797,510</b>	<b>(128)</b>	<b>1,356,493</b>	<b>170</b>	<b>1,584,848</b>

**Fund Revenues**



**Fund Expenditures**



## 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 2024-25, \$4,118,000 have been allocated for the Master Trails development and maintenance program. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

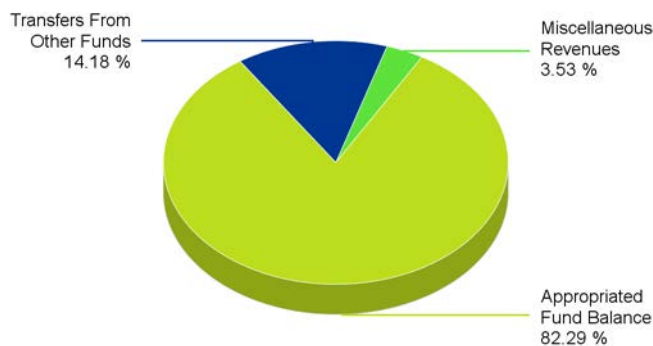
The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

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."

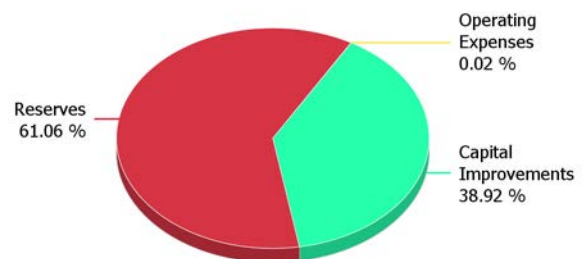
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(174,815)	281,201	214,936	358,559	373,955
Transfers From Other Funds	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	6,971,510	7,477,622	8,706,940
<b>Total Revenue Fund: 328 - Trail Projects</b>	<b>1,325,185</b>	<b>1,781,201</b>	<b>8,686,446</b>	<b>9,336,181</b>	<b>10,580,895</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	90	0	926	926	2,442
Capital Improvements	953,247	521,575	5,493,000	628,315	4,118,000
Interfund Transfers	506,121	0	0	0	0
Reserves	0	0	3,192,520	0	6,460,453
<b>Total Expenditures: Fund 328 - Trail Projects</b>	<b>1,459,458</b>	<b>521,575</b>	<b>8,686,446</b>	<b>629,241</b>	<b>10,580,895</b>

Fund Revenues



Fund Expenditures



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### 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.

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 2023-24 were re-appropriated in the fiscal year 2023-24 budget through this procedure.

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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(92,788)	93,006	77,992	77,992	0
Appropriated Fund Balance	0	0	1,874,985	2,122,271	0
<b>Total Revenue Fund: 334 - Bond Funded Road Program</b>	<b>(92,788)</b>	<b>93,006</b>	<b>1,952,977</b>	<b>2,200,263</b>	<b>0</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	336	336	0
Capital Improvements	533,660	15,973	0	2,199,927	0
<b>Total Expenditures: Fund 334 - Bond Funded Road Program</b>	<b>533,660</b>	<b>15,973</b>	<b>1,952,977</b>	<b>2,200,263</b>	<b>0</b>

## Fund: 360 - ECHO Direct County Expenditures

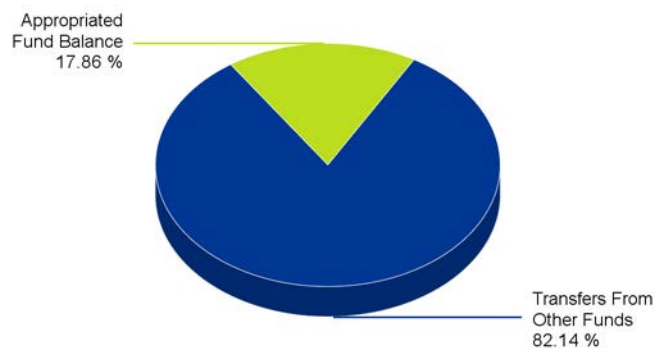
In fiscal year 2022-23, the ECHO Direct County Expenditure fund was approved by County Council on March 7, 2023, per agenda item #10599. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of \$5.6 million 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 2024-25 budget includes \$2,473,000 for capital improvement projects related to environmental, cultural, historical, and outdoor recreation. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section 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."

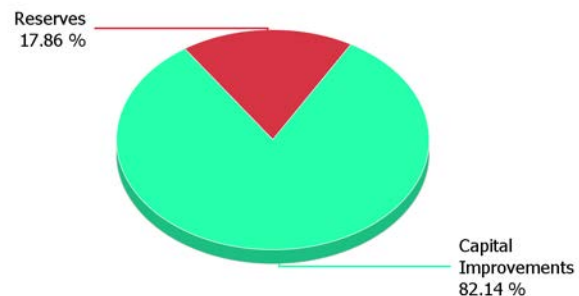
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Non Revenue	0	0	0	10,662	0
Transfers From Other Funds	0	5,656,205	5,677,120	5,677,120	2,473,000
Appropriated Fund Balance	0	0	0	5,600,976	537,698
<b>Total Revenue Fund: 360 - ECHO Direct County Expenditures</b>	<b>0</b>	<b>5,656,205</b>	<b>5,677,120</b>	<b>11,288,758</b>	<b>3,010,698</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	4,950	0	0	0
Capital Improvements	0	50,279	5,677,120	10,751,060	2,473,000
Reserves	0	0	0	0	537,698
<b>Total Expenditures: Fund 360 - ECHO Direct County Expenditures</b>	<b>0</b>	<b>55,229</b>	<b>5,677,120</b>	<b>10,751,060</b>	<b>3,010,698</b>

**Fund Revenues**



**Fund Expenditures**



## 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.

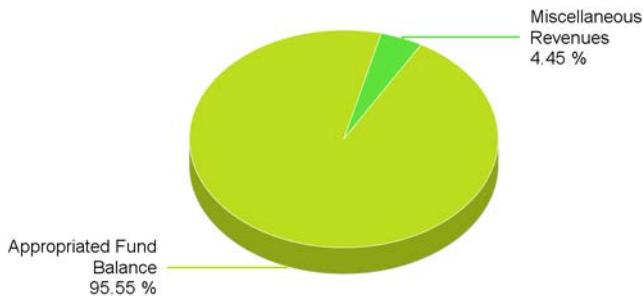
The Public Works Service Center facility was completed in fiscal year 2020-21 and is known as the Public Works Northeast Services Facility. In fiscal year 2020-21, a needs assessment was completed for the Westside Maintenance Facility and estimated costs identified. Funding for the future design and 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."

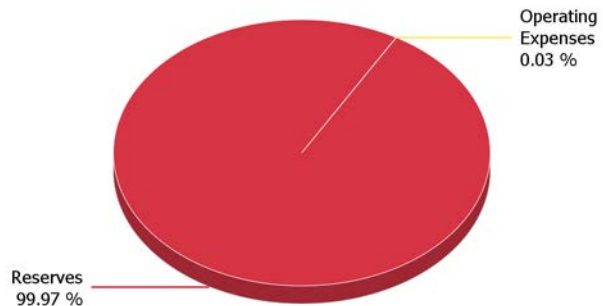
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(193,584)	312,110	256,484	361,482	377,003
Transfers From Other Funds	1,085,000	0	0	0	0
Appropriated Fund Balance	0	0	7,642,966	7,732,497	8,092,874
<b>Total Revenue Fund: 365 - Public Works Facilities</b>	<b>891,416</b>	<b>312,110</b>	<b>7,899,450</b>	<b>8,093,979</b>	<b>8,469,877</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	17	0	1,105	1,105	2,462
Interfund Transfers	88,000	0	0	0	0
Reserves	0	0	7,898,345	0	8,467,415
<b>Total Expenditures: Fund 365 - Public Works Facilities</b>	<b>88,017</b>	<b>0</b>	<b>7,899,450</b>	<b>1,105</b>	<b>8,469,877</b>

Fund Revenues



Fund Expenditures



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### 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."

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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	80,818	0	0	0
Transfers From Other Funds	3,220,614	2,250,000	0	0	0
Appropriated Fund Balance	0	0	5,470,615	5,470,615	0
<b>Total Revenue Fund: 370 - Sheriff Helicopter Replacement</b>	<b>3,220,614</b>	<b>2,330,818</b>	<b>5,470,615</b>	<b>5,470,615</b>	<b>0</b>

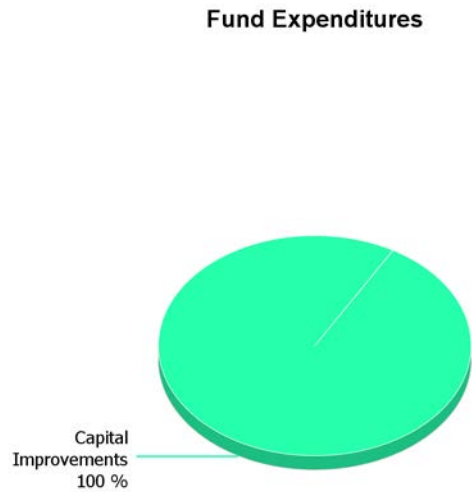
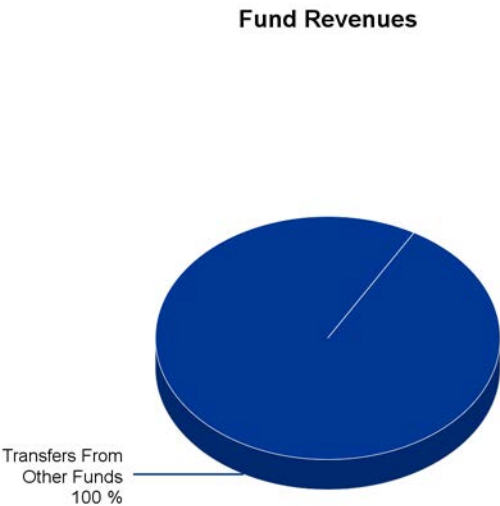
<b>Fund Expenditures</b>					
Interfund Transfers	0	0	5,470,615	5,470,615	0
<b>Total Expenditures: Fund 370 - Sheriff Helicopter Replacement</b>	<b>0</b>	<b>0</b>	<b>5,470,615</b>	<b>5,470,615</b>	<b>0</b>



Fund: 372 - Sheriff Capital Facilities

This fund is used to track the expenses for the development of a new Sheriff Administration Complex that will consolidate services to one central, and state of the art facility, to better serve staff and the citizens' needs. The facility construction will be funded by the General Fund, with a \$15 million transfer in fiscal year 2024-25 and an additional \$15 million transfer in fiscal year 2025-26.

Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	0	55,413	0	0	0
Transfers From Other Funds	0	0	0	0	15,000,000
<b>Total Revenue Fund: 372 - Sheriff Capital Facilities</b>	<b>0</b>	<b>55,413</b>	<b>0</b>	<b>0</b>	<b>15,000,000</b>
Fund Expenditures					
Capital Improvements	0	0	0	0	15,000,000
Elected Offices	0	3,539,815	0	0	0
<b>Total Expenditures: Fund 372 - Sheriff Capital Facilities</b>	<b>0</b>	<b>3,539,815</b>	<b>0</b>	<b>0</b>	<b>15,000,000</b>



### 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.

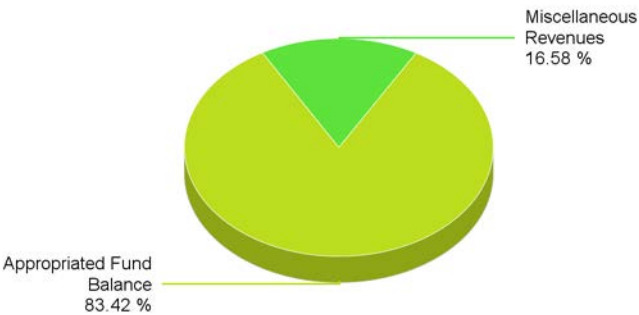
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(319,798)	487,151	536,017	114,141	119,042
Transfers From Other Funds	4,178,332	0	0	0	0
Appropriated Fund Balance	0	0	465,159	2,171,296	598,981
<b>Total Revenue Fund: 373 - Medical Examiner's Facility</b>	<b>3,858,534</b>	<b>487,151</b>	<b>1,001,176</b>	<b>2,285,437</b>	<b>718,023</b>

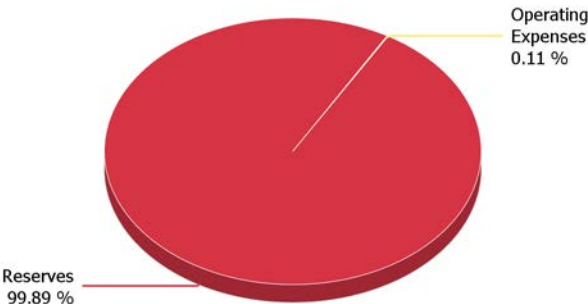
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	2,309	2,309	777
Capital Outlay	34,002	257,909	0	0	0
Capital Improvements	1,164,711	14,324,531	0	1,684,147	0
Reserves	0	0	998,867	0	717,246
<b>Total Expenditures: Fund 373 - Medical Examiner's Facility</b>	<b>1,198,713</b>	<b>14,582,440</b>	<b>1,001,176</b>	<b>1,686,456</b>	<b>718,023</b>

Fund: 373 - Medical Examiner's Facility

Fund Revenues



Fund Expenditures



## 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.

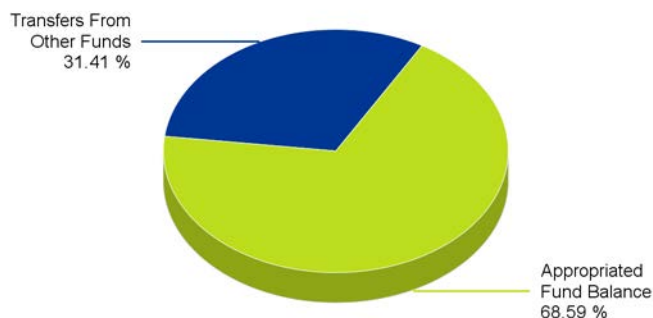
In fiscal year 2021-22, an initial interfund transfer of \$2.5 million from Fund 105 Mosquito Control reserves was budgeted to establish the Mosquito Control Capital Projects Fund (378). Additional transfers were made in fiscal year 2022-23, fiscal year 2023-24, and fiscal year 2024-25 for \$1.75 million to accumulate funding for the replacement of existing mosquito control facilities and alternative funding options are explored.

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."

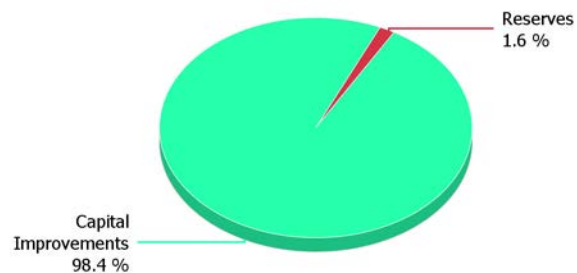
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	88,443	0	0	0
Transfers From Other Funds	2,500,000	1,650,000	1,750,000	1,750,000	1,750,000
Appropriated Fund Balance	0	0	3,953,709	4,092,668	3,822,062
<b>Total Revenue Fund: 378 - Mosquito Control Capital</b>	<b>2,500,000</b>	<b>1,738,443</b>	<b>5,703,709</b>	<b>5,842,668</b>	<b>5,572,062</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Capital Improvements	46,291	99,485	1,750,000	2,020,606	5,483,000
Reserves	0	0	3,953,709	0	89,062
<b>Total Expenditures: Fund 378 - Mosquito Control Capital</b>	<b>46,291</b>	<b>99,485</b>	<b>5,703,709</b>	<b>2,020,606</b>	<b>5,572,062</b>

Fund Revenues



Fund Expenditures



Fund: 385 - Eastside Judicial Capital

The purpose of the Eastside Judicial Capital Fund (385) beginning in fiscal year 2024-25 was to create a singular fund dedicated to capturing and recording the revenues and expenditures relating to the planning, design, and construction of a new or renovated courthouse on the eastside of the County. The current court facilities have security, usable space, and energy efficiency issues. A new or renovated complex would provide modern safety standards, functionality for future growth, and long-term savings on energy.

In fiscal year 2024-25, an initial interfund transfer of \$5,000,000 from the general fund (001) was budgeted to allow for expenses related to planning of the large-scale project. Funding sources for future year design and construction/renovation costs have yet to be decided by the Volusia County Council.

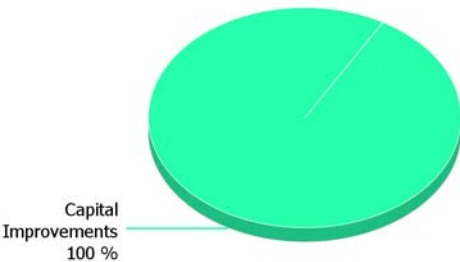
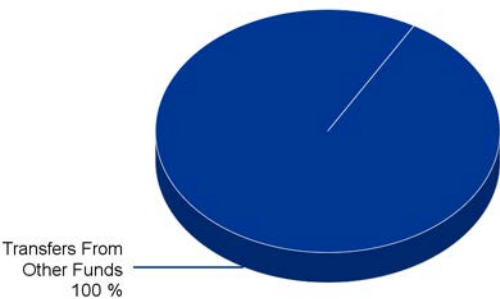
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Transfers From Other Funds	0	0	0	0	5,000,000
<b>Total Revenue Fund: 385 - Eastside Judicial Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Capital Improvements	0	0	0	0	5,000,000
<b>Total Expenditures: Fund 385 - Eastside Judicial Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>

Fund Revenues

Fund Expenditures

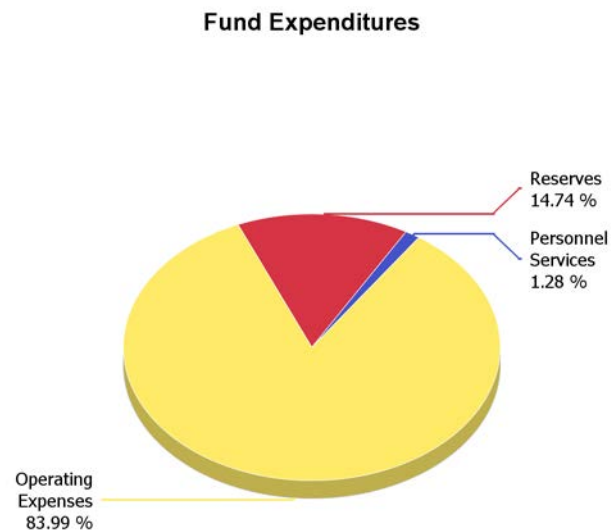
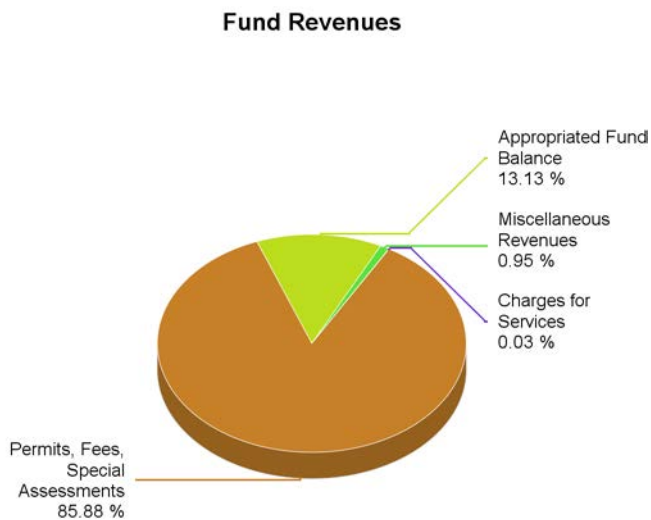


## Fund: 440 - Waste Collection

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 to \$279 and again on June 18, 2024, County Council approved a resolution to raise the annual non-ad valorem assessment by \$9 to \$288 which accounts for the increased collection, disposal and administrative costs associated with household waste collection in the unincorporated areas of Volusia County.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	11,590,764	11,757,576	12,796,706	12,762,640	13,195,405
Charges for Services	6,342	7,740	4,500	5,500	4,800
Miscellaneous Revenues	(128,698)	198,157	116,067	140,374	146,401
Appropriated Fund Balance	0	0	1,658,271	1,771,258	2,018,146
<b>Total Revenue Fund: 440 - Waste Collection</b>	<b>11,468,408</b>	<b>11,963,473</b>	<b>14,575,544</b>	<b>14,679,772</b>	<b>15,364,752</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	158,381	164,482	188,338	179,468	196,385
Operating Expenses	11,273,457	11,581,821	12,466,969	12,472,863	12,904,159
Interfund Transfers	0	2,660	0	9,295	0
Reserves	0	0	1,920,237	0	2,264,208
<b>Total Expenditures: Fund 440 - Waste Collection</b>	<b>11,431,838</b>	<b>11,748,963</b>	<b>14,575,544</b>	<b>12,661,626</b>	<b>15,364,752</b>



## Fund: 450 - Solid Waste

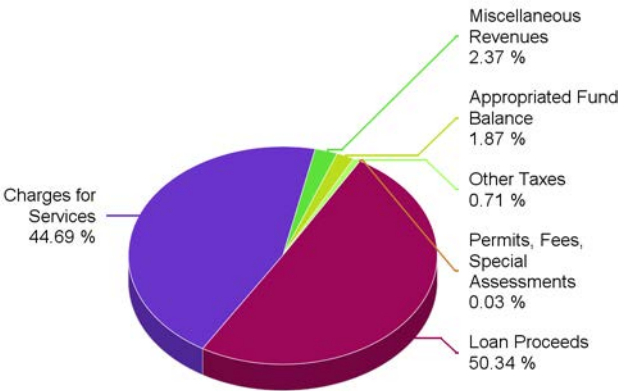
The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient 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.

Plans of a Southeast Landfill Construction in fiscal year 2024-25 will require an issuance of debt. Actions are being made to minimize the loan amount needed by researching finance options including grants.

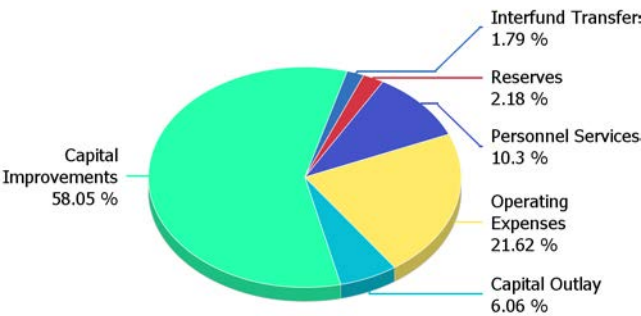
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	491,401	521,726	391,400	430,000	445,000
Permits, Fees, Special Assessments	22,190	18,670	17,200	17,360	17,500
Charges for Services	21,974,307	27,206,129	26,926,794	27,500,731	28,050,753
Miscellaneous Revenues	(345,416)	2,192,580	1,832,017	1,416,626	1,487,217
Loan Proceeds	0	0	0	0	31,600,000
Appropriated Fund Balance	0	0	15,167,230	22,976,512	1,171,736
<b>Total Revenue Fund: 450 - Solid Waste</b>	<b>22,142,481</b>	<b>29,939,105</b>	<b>44,334,641</b>	<b>52,341,229</b>	<b>62,772,206</b>
<b>Fund Expenditures</b>					
Personnel Services	4,749,069	5,483,669	5,776,507	5,608,118	6,467,703
Operating Expenses	10,209,676	12,027,885	14,416,759	15,043,009	13,572,446
Capital Outlay	825,006	5,809,534	4,380,078	4,050,340	3,800,932
Capital Improvements	3,933,631	2,255,932	4,690,000	25,161,687	36,441,950
Grants and Aids	250,000	250,000	0	0	0
Interfund Transfers	55,737	913,604	1,077,054	1,306,339	1,122,000
Reserves	0	0	13,994,243	0	1,367,175
<b>Total Expenditures: Fund 450 - Solid Waste</b>	<b>20,023,119</b>	<b>26,740,624</b>	<b>44,334,641</b>	<b>51,169,493</b>	<b>62,772,206</b>

Fund: 450 - Solid Waste

Fund Revenues



Fund Expenditures





### 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 2024-25 total \$28.6 million which include \$2.8 million for revenue stabilization and \$25.8 million for grant match requirements shown in the budget and forecast period. The reason for the increase in reserve levels in fiscal year 2024-25 is due to the budgeted sale of the Holsonback Property to the County for an estimated \$10,100,000. In fiscal year 2024-25 debt service for the Airport is \$970,387.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	86,439	92,686	86,383	139,276	139,276
Intergovernmental Revenues	8,294,781	3,375,587	282,177	454,947	369,938
Charges for Services	7,225,517	8,309,599	7,719,656	7,850,161	8,449,585
Miscellaneous Revenues	2,719,122	5,894,017	5,969,531	6,502,797	16,574,551
Non Revenue	136,104	419,669	0	0	0
Transfers From Other Funds	0	0	0	9,345	0
Appropriated Fund Balance	0	0	23,850,300	34,262,469	22,218,377
<b>Total Revenue Fund: 451 - Daytona Beach International Airport</b>	<b>18,461,962</b>	<b>18,091,558</b>	<b>37,908,047</b>	<b>49,218,995</b>	<b>47,751,727</b>

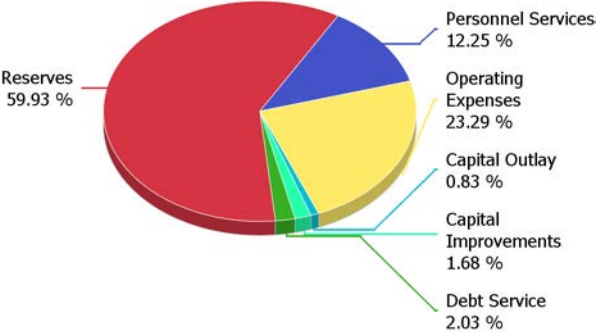
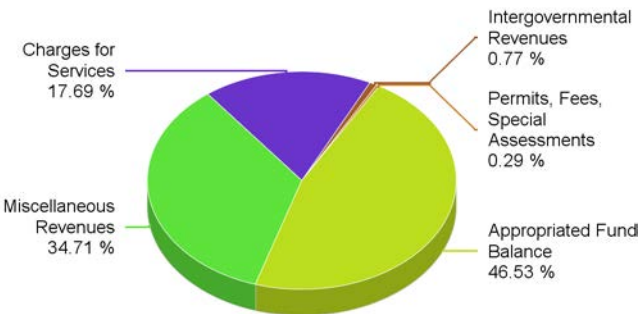
  

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	4,652,443	4,948,846	5,487,385	5,364,213	5,847,394
Operating Expenses	7,126,763	10,135,151	10,505,628	11,022,568	11,122,944
Capital Outlay	95,169	600,269	634,000	616,262	394,000
Capital Improvements	140,993	5,118,340	650,000	6,480,627	800,000
Debt Service	285,493	267,142	969,599	971,099	970,387
Interfund Transfers	3,646,562	3,367,536	0	2,545,849	0
Reserves	0	0	19,661,435	0	28,617,002
<b>Total Expenditures: Fund 451 - Daytona Beach International Airport</b>	<b>15,947,422</b>	<b>24,437,284</b>	<b>37,908,047</b>	<b>27,000,618</b>	<b>47,751,727</b>

Fund: 451 - Daytona Beach International Airport

Fund Revenues

Fund Expenditures



## Fund: 452 - Airport Passenger Facility Charge

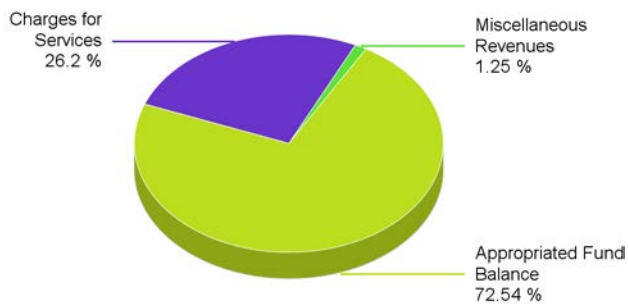
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The 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 2024-25 is \$1,580,400.

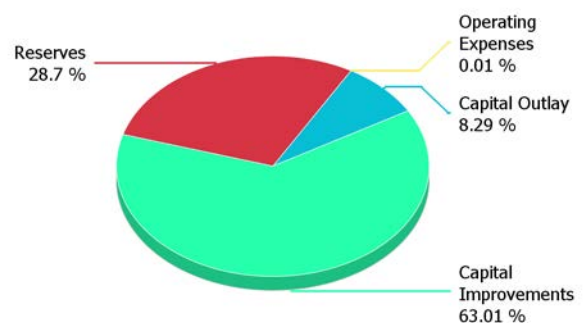
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	1,105,585	1,353,164	1,317,000	1,317,000	1,580,400
Miscellaneous Revenues	2,972	73,861	92,916	72,426	75,536
Transfers From Other Funds	450,629	0	0	0	0
Appropriated Fund Balance	0	0	2,939,820	2,986,213	4,375,239
<b>Total Revenue Fund: 452 - Airport Passenger Facility Charge</b>	<b>1,559,186</b>	<b>1,427,025</b>	<b>4,349,736</b>	<b>4,375,639</b>	<b>6,031,175</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	400	400	493
Capital Outlay	0	0	0	0	500,000
Capital Improvements	0	0	750,000	0	3,800,000
Reserves	0	0	3,599,336	0	1,730,682
<b>Total Expenditures: Fund 452 - Airport Passenger Facility Charge</b>	<b>0</b>	<b>0</b>	<b>4,349,736</b>	<b>400</b>	<b>6,031,175</b>

Fund Revenues



Fund Expenditures



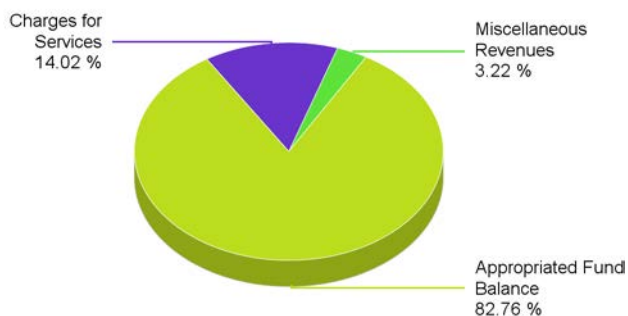
## Fund: 453 - Airport Customer Facility Charge

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 2024-25 is \$857,000.

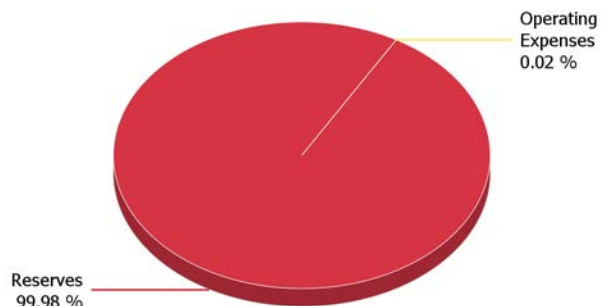
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	755,058	825,300	857,000	857,000	857,000
Miscellaneous Revenues	(39,025)	137,027	100,185	188,995	197,110
Transfers From Other Funds	2,337,647	0	0	0	0
Appropriated Fund Balance	0	0	3,881,123	4,015,508	5,059,571
<b>Total Revenue Fund: 453 - Airport Customer Facility Charge</b>	<b>3,053,680</b>	<b>962,327</b>	<b>4,838,308</b>	<b>5,061,503</b>	<b>6,113,681</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	432	1,932	1,287
Reserves	0	0	4,837,876	0	6,112,394
<b>Total Expenditures: Fund 453 - Airport Customer Facility Charge</b>	<b>0</b>	<b>0</b>	<b>4,838,308</b>	<b>1,932</b>	<b>6,113,681</b>

Fund Revenues



Fund Expenditures



## 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 2024-25 budget is funded 8% by passenger fares, 35% by the General Fund contribution, and 54% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of \$12,100,000. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of \$5,990,898 and Mass Transit Fares at \$2,500,000. The remaining revenue comes from bus advertising, concessions and charges for services at \$1,075,400.

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.

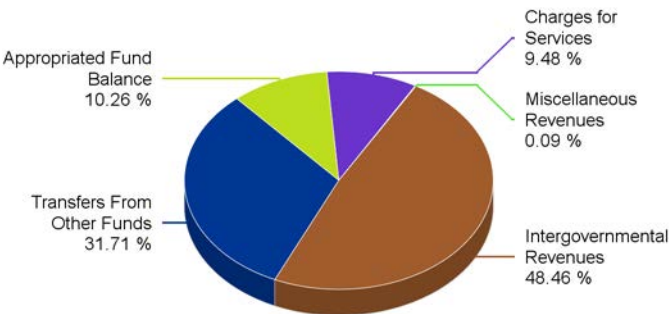
The General Fund contribution is evaluated each year and the fiscal year 2024-25 contribution is \$11,838,941. Reserves include revenue stabilization in the amount of \$5,059,141 for fiscal year 2024-25.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	19,470,225	16,806,006	15,617,000	16,511,735	18,090,898
Charges for Services	3,074,120	3,108,133	3,385,500	3,404,492	3,540,400
Miscellaneous Revenues	34,024	(40,253)	53,060	86,243	35,000
Non Revenue	2,438,753	2,456,876	0	0	0
Transfers From Other Funds	6,000,000	7,500,000	10,218,499	10,218,812	11,838,941
Appropriated Fund Balance	0	0	5,229,156	4,071,998	3,828,987
<b>Total Revenue Fund: 456 - Transit Services</b>	<b>31,017,122</b>	<b>29,830,762</b>	<b>34,503,215</b>	<b>34,293,280</b>	<b>37,334,226</b>

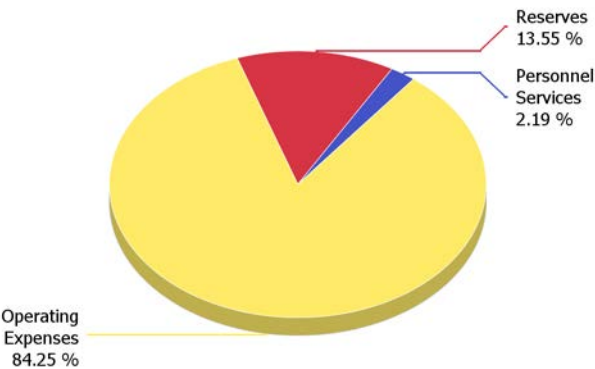
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	144,550	491,616	658,814	349,724	819,346
Operating Expenses	27,272,134	28,702,174	28,620,666	30,092,880	31,455,739
Capital Outlay	2,543,691	2,452,630	0	0	0
Capital Improvements	111,850	382,371	0	0	0
Interfund Transfers	26,938	7,522	0	21,689	0
Reserves	0	0	5,223,735	0	5,059,141
<b>Total Expenditures: Fund 456 - Transit Services</b>	<b>30,099,162</b>	<b>32,036,313</b>	<b>34,503,215</b>	<b>30,464,293</b>	<b>37,334,226</b>

Fund: 456 - Transit Services

Fund Revenues



Fund Expenditures



## 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.

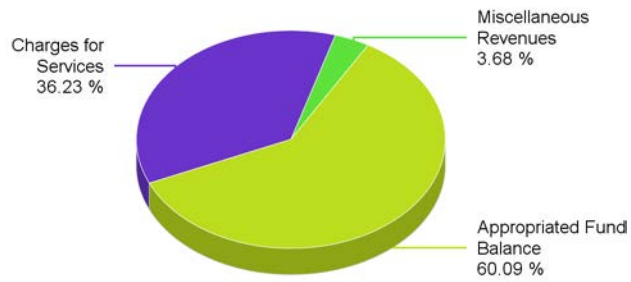
The fiscal year 2024-25 budget includes a \$1.9 million increase in the operating budget due to an increase in maintenance and repair to parts and sublets of equipment including labor along with sludge hauling and permits. Capital improvements increased \$13.4 million dollars due to the Southwest Regional Expansion for Blue Springs and Gemini Springs project.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	5,500	25,000	0	504,000	0
Charges for Services	23,788,841	22,433,455	20,950,500	26,824,782	26,223,132
Miscellaneous Revenues	(58,283)	2,009,452	1,688,484	2,560,321	2,663,373
Non Revenue	9,531,943	7,920,419	0	0	0
Transfers From Other Funds	0	0	0	14,425	0
Appropriated Fund Balance	0	0	31,444,120	43,406,744	43,500,840
<b>Total Revenue Fund: 457 - Water and Sewer Utilities</b>	<b>33,268,000</b>	<b>32,388,326</b>	<b>54,083,104</b>	<b>73,310,272</b>	<b>72,387,345</b>

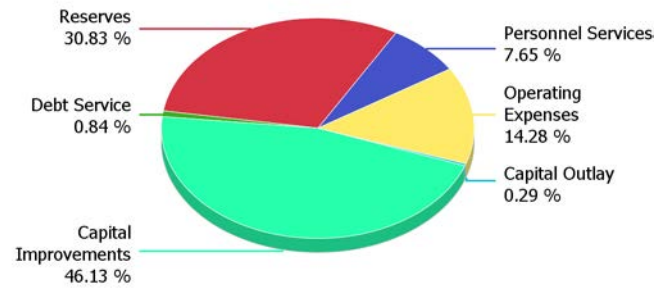
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	4,503,726	4,832,558	5,378,555	5,181,394	5,534,553
Operating Expenses	7,794,442	8,928,522	8,460,950	9,267,840	10,334,557
Capital Outlay	32,368	281,661	196,002	188,654	207,000
Capital Improvements	7,002,213	7,347,420	19,961,950	14,384,753	33,390,000
Debt Service	136,695	122,294	600,886	600,886	605,275
Interfund Transfers	18,474	51,419	0	185,905	0
Reserves	0	0	19,484,761	0	22,315,960
<b>Total Expenditures: Fund 457 - Water and Sewer Utilities</b>	<b>19,487,918</b>	<b>21,563,874</b>	<b>54,083,104</b>	<b>29,809,432</b>	<b>72,387,345</b>

## Fund: 457 - Water and Sewer Utilities

Fund Revenues



Fund Expenditures





## 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 2024-25 budget includes on-going operating expenditures in the amount of \$1.5 million or 31% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2024-25 are license plate reader, loop counter, smartwatch server, reseal and restripe parking lots, retention pond restoration, interior/exterior signage, dolphin park storm drains, bridge painting and repair, storage area shelving, utility vehicle, deck level 3-5 rehab, and mechanical, electrical, plumbing upgrades totaling \$3,435,500.

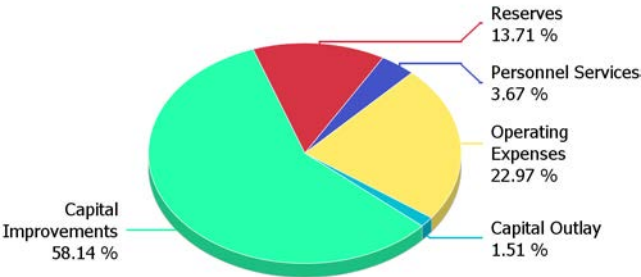
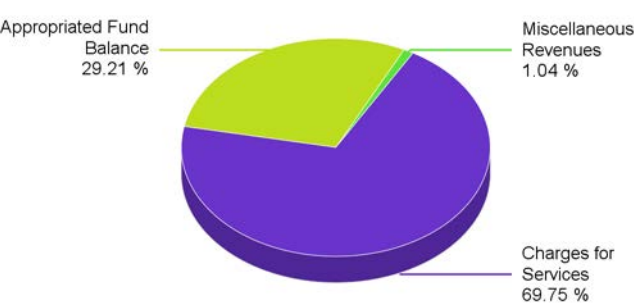
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	2,789,929	2,908,170	4,517,763	4,212,591	4,017,278
Miscellaneous Revenues	(5,469)	39,137	33,818	67,803	60,180
Transfers From Other Funds	0	0	0	2,350,000	0
Appropriated Fund Balance	0	0	1,476,680	378,720	1,682,351
<b>Total Revenue Fund: 475 - Parking Garage</b>	<b>2,784,460</b>	<b>2,947,307</b>	<b>6,028,261</b>	<b>7,009,114</b>	<b>5,759,809</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	84,381	89,021	144,458	141,347	211,356
Operating Expenses	1,058,886	1,173,234	1,425,675	1,470,544	1,323,219
Capital Outlay	2,195	0	7,000	28,688	87,000
Capital Improvements	1,860,933	251,214	2,611,000	2,788,508	3,348,500
Debt Service	66,245	38,752	891,179	891,179	0
Grants and Aids	0	300	300	300	0
Interfund Transfers	0	973	0	6,197	0
Reserves	0	0	948,649	0	789,734
<b>Total Expenditures: Fund 475 - Parking Garage</b>	<b>3,072,640</b>	<b>1,553,494</b>	<b>6,028,261</b>	<b>5,326,763</b>	<b>5,759,809</b>

Fund: 475 - Parking Garage

Fund Revenues

Fund Expenditures



## 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.

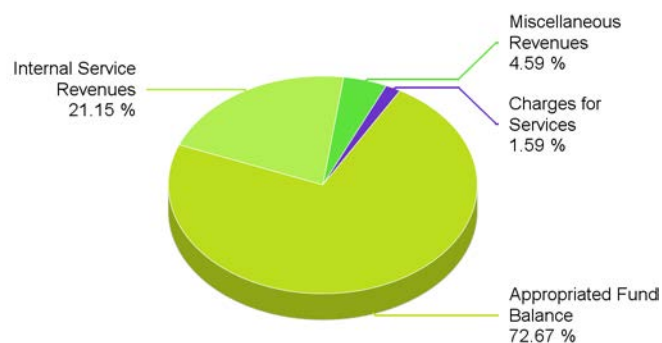
The equipment is on a four-year replacement cycle. Beginning in fiscal year 2024-25 the Information Technology Division will be moving the replacement program management in-house to be implemented by two new positions that have been added to the Computer Replacement Fund (511). The Information Technology staff members will manage and coordinate with the departments for the purchase and rollout of new and replacement computer systems.

The fiscal year 2024-25 budget includes funding to replace approximately 437 desktop, laptops, and tablet computers.

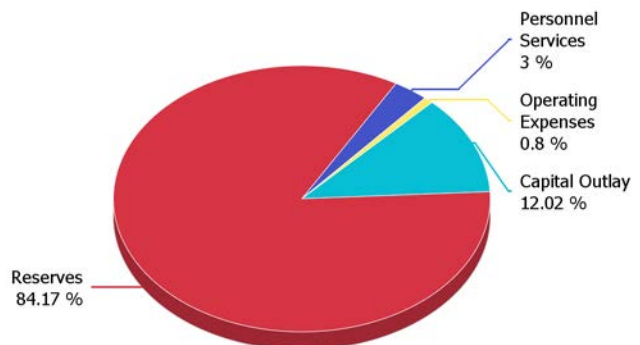
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	57,199	61,292	66,072	66,072	84,938
Miscellaneous Revenues	(134,833)	200,376	172,271	236,483	245,486
Non Revenue	0	45,510	0	0	0
Internal Service Revenues	1,021,235	1,049,492	1,061,112	1,075,616	1,130,096
Appropriated Fund Balance	0	0	3,548,663	4,674,631	3,883,427
<b>Total Revenue Fund: 511 - Computer Replacement</b>	<b>943,601</b>	<b>1,356,670</b>	<b>4,848,118</b>	<b>6,052,802</b>	<b>5,343,947</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	0	0	0	0	160,260
Operating Expenses	3,061	40,210	29,520	29,520	42,852
Capital Outlay	1,066,001	1,350,301	1,768,100	2,139,855	642,600
Capital Improvements	9,750	0	0	0	0
Reserves	0	0	3,050,498	0	4,498,235
<b>Total Expenditures: Fund 511 - Computer Replacement</b>	<b>1,078,813</b>	<b>1,390,511</b>	<b>4,848,118</b>	<b>2,169,375</b>	<b>5,343,947</b>

Fund Revenues



Fund Expenditures



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### Fund: 513 - Equipment Maintenance

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

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2024-25 the labor rate is to be increased to \$90.00/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 2024-25 capital outlay is budgeted at \$527,816 for the replacement of vehicles, fuel dispensers, and equipment for diagnostic services. Capital improvement is budgeted at \$240,000 for the design of a re-configured and expanded parking area, two bay doors to be replaced and a new roof structure at the landfill fleet maintenance facility which was carried forward from the previous fiscal year.

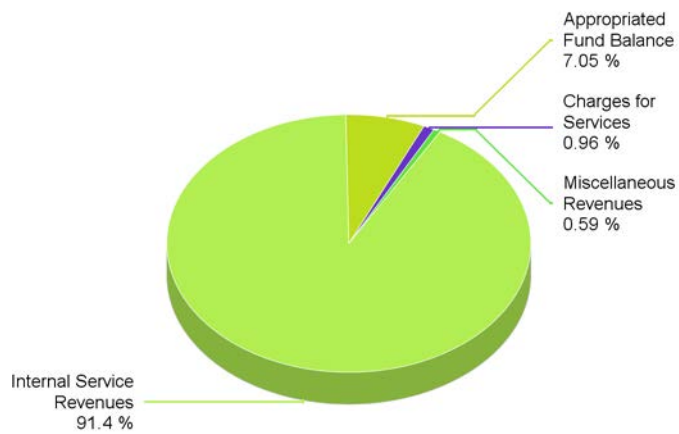
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<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	3,430,565	88,100	81,200	126,000	175,000
Miscellaneous Revenues	344,591	54,596	35,691	104,286	107,970
Non Revenue	0	25,343	0	0	0
Internal Service Revenues	11,076,676	16,518,918	16,809,079	16,562,887	16,713,732
Transfers From Other Funds	0	0	0	1,171	0
Appropriated Fund Balance	0	0	1,325,481	1,913,604	1,290,093
<b>Total Revenue Fund: 513 - Equipment Maintenance</b>	<b>14,851,831</b>	<b>16,686,957</b>	<b>18,251,451</b>	<b>18,707,948</b>	<b>18,286,795</b>

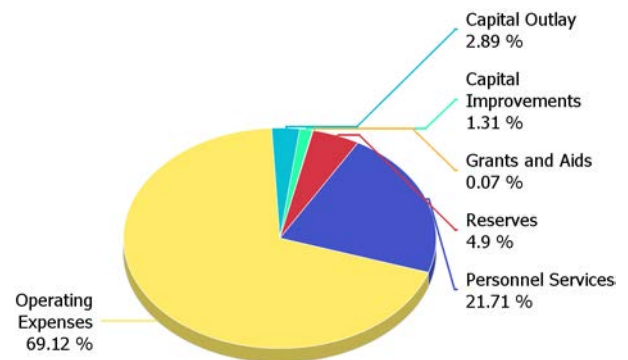
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	3,483,513	3,637,055	3,690,470	3,621,755	3,970,319
Operating Expenses	10,897,366	12,019,236	12,503,173	12,616,354	12,639,398
Capital Outlay	416,143	42,560	454,860	855,654	527,816
Capital Improvements	180,876	288,270	250,000	169,366	240,000
Grants and Aids	17,119	13,311	12,200	12,200	12,790
Interfund Transfers	625	46,599	0	142,526	0
Reserves	0	0	1,340,748	0	896,472
<b>Total Expenditures: Fund 513 - Equipment Maintenance</b>	<b>14,995,643</b>	<b>16,047,031</b>	<b>18,251,451</b>	<b>17,417,855</b>	<b>18,286,795</b>

## Fund: 513 - Equipment Maintenance

Fund Revenues



Fund Expenditures



## 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.

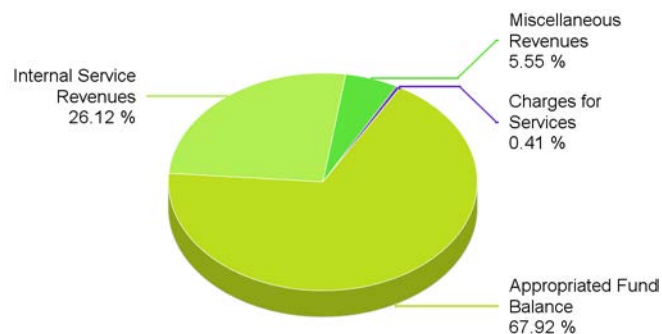
Initially, the departments purchase vehicles, and the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2024-25 Fleet plans to purchase 77 vehicles/equipment in accordance with the current replacement plans.

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

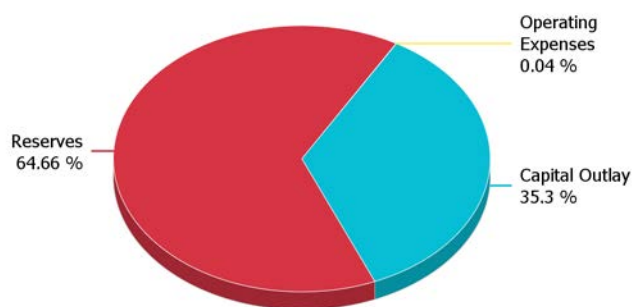
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	58,000	73,500	95,000	95,000	113,000
Miscellaneous Revenues	5,309,218	1,355,529	945,859	1,464,182	1,527,051
Non Revenue	122,419	148,891	0	0	0
Internal Service Revenues	1,520	5,979,966	6,887,819	6,891,919	7,186,619
Appropriated Fund Balance	0	0	17,300,678	31,129,190	18,691,655
<b>Total Revenue Fund: 514 - Fleet Replacement</b>	<b>5,491,157</b>	<b>7,557,886</b>	<b>25,229,356</b>	<b>39,580,291</b>	<b>27,518,325</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	(68,200)	(52,000)	4,075	4,075	9,973
Capital Outlay	7,176,055	3,597,582	8,417,482	20,884,561	9,714,970
Reserves	0	0	16,807,799	0	17,793,382
<b>Total Expenditures: Fund 514 - Fleet Replacement</b>	<b>7,107,855</b>	<b>3,545,582</b>	<b>25,229,356</b>	<b>20,888,636</b>	<b>27,518,325</b>

**Fund Revenues**



**Fund Expenditures**



## 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 as well as general and auto liability are allocated 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 2023-24 property policy renewal cost \$5,723,533 a 16% increase over fiscal year 2022-23. Commercial insurance policies are direct billed to the responsible agency.

The Charges for Services revenue for \$4.1 million is the direct billed allocation 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. A third-party administrator handles all workers' compensations claims including adjusting and management.

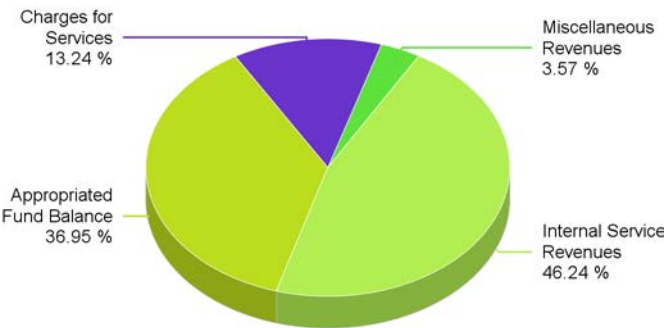
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	3,472,383	3,484,365	4,316,961	4,361,956	4,137,372
Miscellaneous Revenues	(574,683)	928,529	675,747	1,070,197	1,116,149
Non Revenue	864,735	0	0	0	0
Internal Service Revenues	10,945,650	12,831,239	14,270,110	14,161,336	14,451,527
Transfers From Other Funds	768,028	70,236	0	0	0
Appropriated Fund Balance	0	0	3,924,360	8,915,376	11,549,863
<b>Total Revenue Fund: 521 - Insurance Management</b>	<b>15,476,113</b>	<b>17,314,369</b>	<b>23,187,178</b>	<b>28,508,865</b>	<b>31,254,911</b>

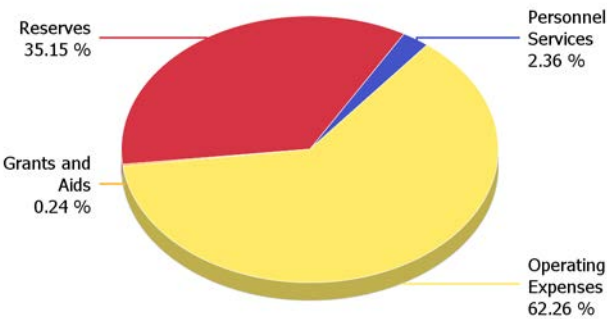
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	780,468	738,458	780,224	712,163	737,011
Operating Expenses	10,762,839	13,092,862	18,815,640	16,150,150	19,457,966
Grants and Aids	57,172	66,628	75,000	75,000	75,000
Interfund Transfers	0	6,206	0	21,689	0
Reserves	0	0	3,516,314	0	10,984,934
<b>Total Expenditures: Fund 521 - Insurance Management</b>	<b>11,600,478</b>	<b>13,904,154</b>	<b>23,187,178</b>	<b>16,959,002</b>	<b>31,254,911</b>

Fund: 521 - Insurance Management

Fund Revenues



Fund Expenditures





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## Fund: 530 - Group Insurance

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

In the Group Insurance Fund (530) reserves have been split into two categories. 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 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 is a one-time transfer of \$7,000,000 in the group insurance fund in fiscal year 2023-24. This is a one-time supplemental transfer of employer premiums to help meet IBNR reserve requirements.

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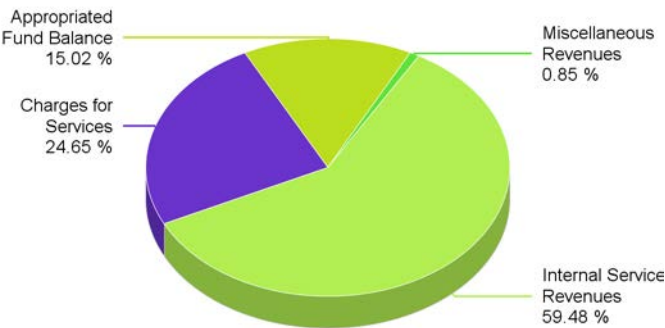
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	12,739,330	14,337,706	15,618,926	15,630,964	17,485,017
Miscellaneous Revenues	(651,655)	712,743	410,035	577,318	602,107
Non Revenue	135,684	136,130	0	0	0
Internal Service Revenues	31,852,253	33,970,338	38,750,412	37,655,304	42,183,252
Transfers From Other Funds	1,500,000	5,007,186	0	7,001,031	0
Appropriated Fund Balance	0	0	11,133,631	8,186,576	10,655,604
<b>Total Revenue Fund: 530 - Group Insurance</b>	<b>45,575,611</b>	<b>54,164,103</b>	<b>65,913,004</b>	<b>69,051,193</b>	<b>70,925,980</b>

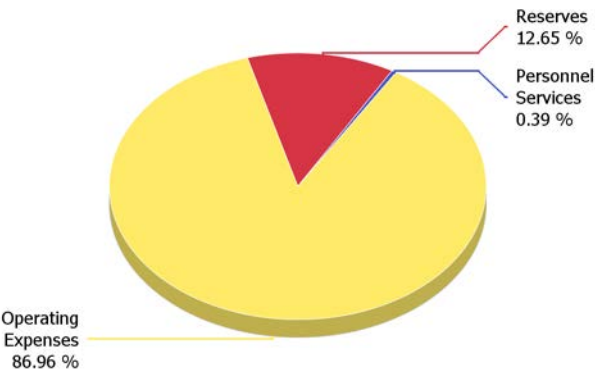
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	71,441	114,668	238,348	228,221	275,092
Operating Expenses	50,454,541	55,345,309	54,284,187	58,167,368	61,679,437
Reserves	0	0	11,390,469	0	8,971,451
<b>Total Expenditures: Fund 530 - Group Insurance</b>	<b>50,525,982</b>	<b>55,459,977</b>	<b>65,913,004</b>	<b>58,395,589</b>	<b>70,925,980</b>

Fund: 530 - Group Insurance

Fund Revenues



Fund Expenditures





## Report Overview of Section – Budget by Department / Division

The section starts with a Department to Fund Matrix to demonstrate the source of funds for the departments.

The Department report provides a budget summary of the divisions within each department. Included in this report are the following:

1. Department Budget by Division
2. Graphic Summary of Division Budget by percentage
3. Graphic Summary of budget category by percentage
4. Department Budget by Fund
5. Position Allocation

This Division report provides the most detailed information about each of the divisions. Included in this report are the following:

1. The Mission Statement of the Division
2. Highlights of what the Division has done, plans to do, and changes
3. Key Objectives
4. Performance Measures
5. Budgetary details category for the Division
6. Total of positions within the Division
7. Allocation of the Division by Fund
8. Graphic representation of the expenditure categories
9. The final page of the section represents the operating expenses for Volusia County related to the Constitutional Officers

## VOLUSIA COUNTY GOVERNMENT DEPARTMENT TO FUND MATRIX

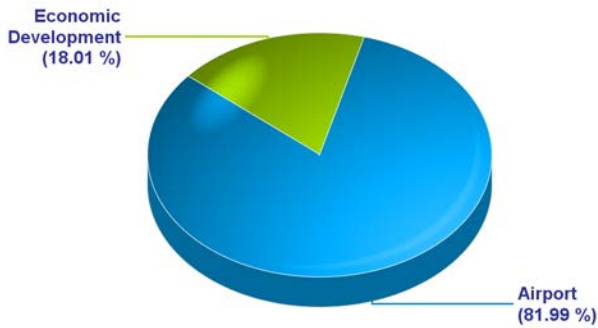
	County Council	County Attorney	County Manager	Clerk of the Circuit Court / Justice System / State Mandated	Community Information	Internal Auditor	Sunrail	
	General Fund      General Fund      General Fund      General Fund      General Fund; Computer Replacement      General Fund      General Fund							
Aviation & Economic Resources	Business Services		Community Services	Emergency Services	Finance	Growth & Resource Management	Human Resources	Ocean Center
Daytona Beach International Airport; Economic Development; Airport Passenger Facility Charge; Airport Customer Facility Charge; Airport Grant Projects	General Fund; Equipment Maintenance; Fleet Replacement; Transit Services	General Fund; Library; Municipal Service District; Library Endowment; Homeless Initiatives; Park Impact Fees; Gemini Springs Endowment; Volusia ECHO; Volusia Forever; Volusia Forever Land Management; Barberville Mitigation Tract; Dori Slosberg Fund	General Fund; Emergency Medical Services; Fire Rescue District; Fire Impact Fees; Daytona Beach International Airport	General Fund; Emergency Medical Services; Coronavirus Relief Fund; Computer Replacement; Resort Tax, Convention Development Tax	General Fund; Tree Mitigation; Building Permits; Municipal Service District; Wetland Mitigation; Impact Fee Administration Manatee Conservation; Dune Restoration Fund	General Fund; Insurance Management; Group Insurance	Ocean Center; Parking Garage	



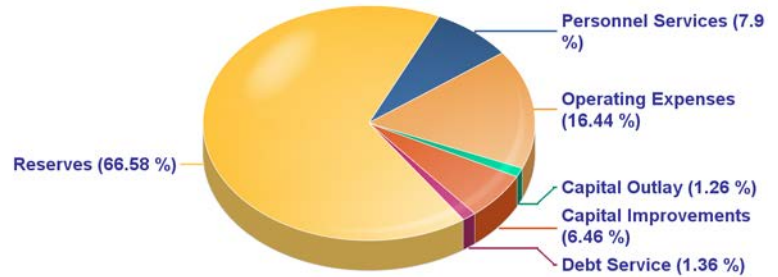
## Aviation and Economic Resources

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Airport	14,543,261	23,137,023	45,517,781	25,523,569	58,340,591
Economic Development	1,826,645	1,910,766	12,783,338	3,374,941	12,811,889
<b>Aviation and Economic Resources Total:</b>	<b>16,369,906</b>	<b>25,047,789</b>	<b>58,301,119</b>	<b>28,898,510</b>	<b>71,152,480</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 130 - Economic Development	1,826,645	1,910,766	12,783,338	3,374,941	12,811,889
Fund 451 - Daytona Beach International Airport	14,543,261	23,137,023	36,329,737	25,521,237	46,195,735
Fund 452 - Airport Passenger Facility Charge	0	0	4,349,736	400	6,031,175
Fund 453 - Airport Customer Facility Charge	0	0	4,838,308	1,932	6,113,681
<b>Fund Total:</b>	<b>16,369,906</b>	<b>25,047,789</b>	<b>58,301,119</b>	<b>28,898,510</b>	<b>71,152,480</b>

## Aviation and Economic Resources Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Airport	Full Time Positions	46	50	50	50
Economic Development	Full Time Positions	10	8	8	8

**Mission:** To ensure Daytona Beach International Airport provides safe, efficient and cost effective air transportation facilities to the airline community allowing the commercial air carriers to provide economical air service that supports the area's economic growth and development.

### Highlights

Airport Operations is responsible for maintaining the Airport under Federal Aviation Regulation (FAR) Part 139 for commercial service airports as well as Transportation Security Regulations (TRS) Part 1542. Compliance measures include airfield maintenance, management of the wildlife plan, training, fuel inspections, etc. Operations issues Notices to Air Missions (NOTAMS). This unit also maintains numerous required operation and airfield logs for submittal to the Federal Aviation Administration (FAA) as required or needed. Operations has additional duties to coordinate environmental issues and foreign object debris (FOD) management.

Air Service and Business Development is responsible for the promotion and marketing of domestic and international air service to the full range of potential customers both within and outside Volusia County. Activities include ongoing communication and contact with airlines, development of air service proposals, and market research. Marketing and promotional activities associated with air service development include presentations to civic groups, educational institutions, and other public and private forums. Business development activities include the development and promotion of aeronautical and non-aeronautical land uses, lease negotiations, lease drafting, property management, planning, customer service special events, and revenue maximization.

This fiscal year capital budget includes many projects funded by FAA, FDOT, a combination thereof, or local dollars in addition to FAA and FDOT. Scheduled projects include close out of Security System Upgrades Construction; Runway 25R Runway Safety Area Construction; completion of Parking Lot Improvements Phase 2 (Wayfinding Signage); construction of Phase 3 (Lighting) and Phase 4 (Canopy) Construction; Taxiway E3 & E4 Enhancements / Expansion; Taxiway P3 & P4 Rehabilitation Construction; Taxiway N (West) Stormwater Pond Design Improvements; South Property Parcels Environmental / Land Development and completion and close out of Fire Alarm System Replacement construction. Additionally, the Airport's Projects and Maintenance team continues focusing its efforts on refining capital improvement and long-range investment planning to maximize use of grant dollars while minimizing the impact on the traveling public and other airport users.

### Key Objectives - Administration

01. Leverage local dollars by utilizing Federal and State Grant monies when available, while providing safe, modern, and secure facilities for the public and tenants.
02. Retain current air service capacity with existing airlines and increase airline options and destinations in domestic and international markets.
03. Increase and retain passengers utilizing the Daytona Beach International Airport through market stimulation and development, encourage growth of airline routes through incentives and Small Community Air Service Development Program Grant.
04. Implement effective property management practices and maximize revenue development.
05. Maintain and improve the Wildlife Hazard Management Plan to enhance airfield safety.
06. To develop and foster a culture of overlapping security awareness and measure throughout the airport.

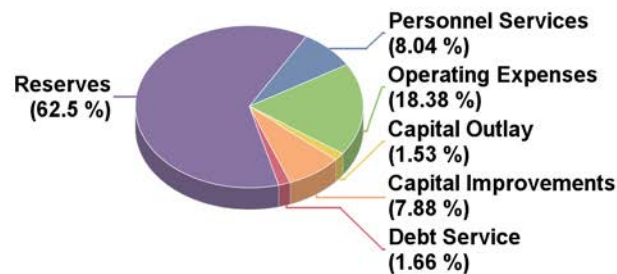
Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of capital projects in progress	5	8	10
Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	3	3	3
Number of total passengers	719,775	721,000	722,000
New long term lease agreements	1	2	1
Number of bird/wildlife strikes to commercial aircraft	4	1	0
Random daily security checks (average)	1	1	

Department: Aviation and Economic Resources

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Airport</b>					
Personnel Services	3,529,056	3,947,563	4,365,718	4,285,553	4,690,497
Operating Expenses	6,845,988	9,844,940	10,119,817	10,655,951	10,725,629
Capital Outlay	95,169	591,502	564,000	584,490	894,000
Capital Improvements	140,993	5,118,340	1,400,000	6,480,627	4,600,000
Debt Service	285,493	267,142	969,599	971,099	970,387
Interfund Transfers	3,646,562	3,367,536	0	2,545,849	0
Reserves	0	0	28,098,647	0	36,460,078
<b>Total: Airport</b>	<b>14,543,261</b>	<b>23,137,023</b>	<b>45,517,781</b>	<b>25,523,569</b>	<b>58,340,591</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	50	50
Number of Full Time Equivalent Positions	50	50

<b>Fund Allocation</b>					
Airport Customer Facility Charge - 453	0	0	4,838,308	1,932	6,113,681
Airport Passenger Facility Charge - 452	0	0	4,349,736	400	6,031,175
Daytona Beach International Airport - 451	14,543,261	23,137,023	36,329,737	25,521,237	46,195,735
<b>Total Fund Allocation</b>	<b>14,543,261</b>	<b>23,137,023</b>	<b>45,517,781</b>	<b>25,523,569</b>	<b>58,340,591</b>



Mission:

To pursue and implement the economic development vision, goals and strategy established by the Volusia County Council, and to help community partners advance efforts to diversify and grow both the local and regional economies.

Highlights

In fiscal year 2023-24, 193 businesses were positively served by the Volusia County Division of Economic Development. This number can be greatly increased using business focused software and a strategic marketing approach.

Research to identify companies in the county with greatest potential for growth:

To maximize our impact on economic development for current businesses, we will pinpoint the top 20% with the highest growth potential. After identifying these businesses, the next step is to reach out and evaluate their specific hurdles for expansion. Understanding their needs will allow us to begin brainstorming ways to address their challenges and provide solutions. This will allow us to recognize businesses poised for growth and engage with them to understand their needs. This first phase could span an entire year. Therefore, we propose allocating funds for the ideation and development of solutions in the following fiscal year to include the requisite training for staff to ensure proficiency.

Promotion of new and existing programs:

The Division will create and launch a marketing campaign to build awareness of the Volusia County Division of Economic Opportunity's business support programs for resident businesses. At present, there is little active promotion for these services, leading to a lack of awareness within the community. As a result, local businesses are missing out on valuable support designed to aid in their growth, simply because they are unaware these services are available.

The marketing strategy for our services will involve setting up "awareness funnels." These funnels will use multiple platforms to engage the community by sharing messages highlighting the unique benefits of our programs. Funds currently exist within the budget for both these initiatives but have been underutilized in fiscal year 2023-24 due to a ten-month transition in leadership. These funds will be retained and allocated appropriately.

Key Objectives - Administration

01. Impact a greater number of businesses through the implementation of new technologies and increased marketing.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Increase the number of businesses served	174	190	200



Department: Aviation and Economic Resources

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Economic Development</b>					
Personnel Services	696,584	765,393	946,562	786,311	928,178
Operating Expenses	1,130,061	1,138,734	1,124,947	2,553,941	970,422
Capital Outlay	0	0	0	11,482	0
Interfund Transfers	0	6,639	0	23,207	0
Reserves	0	0	10,711,829	0	10,913,289
<b>Total: Economic Development</b>	<b>1,826,645</b>	<b>1,910,766</b>	<b>12,783,338</b>	<b>3,374,941</b>	<b>12,811,889</b>

Positions

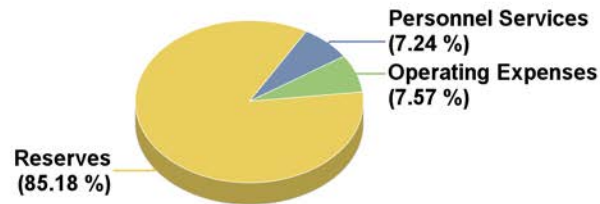
Prior Year Positions

Proposed Positions

Number of Full Time Positions	8	8
Number of Full Time Equivalent Positions	8	8

Fund Allocation

Economic Development - 130	1,826,645	1,910,766	12,783,338	3,374,941	12,811,889
<b>Total Fund Allocation</b>	<b>1,826,645</b>	<b>1,910,766</b>	<b>12,783,338</b>	<b>3,374,941</b>	<b>12,811,889</b>

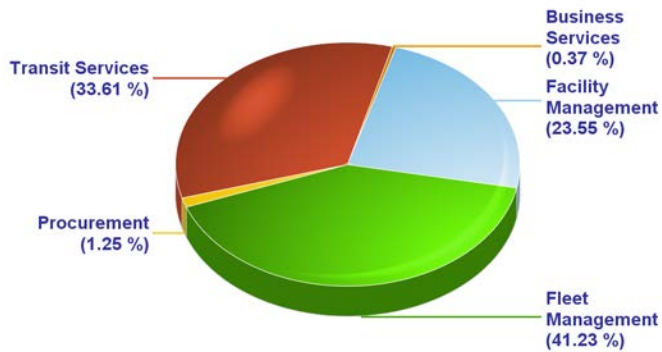


## Expenditures by Department

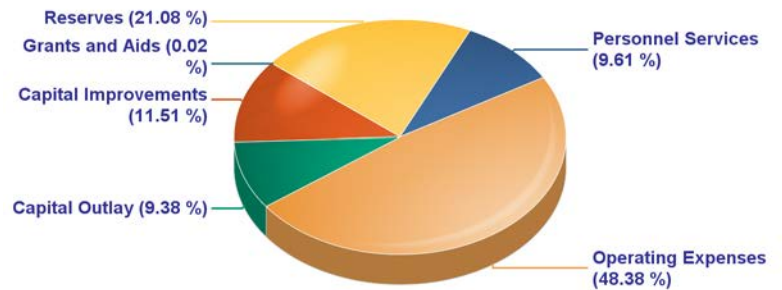
### Business Services

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Business Services	379,572	817,419	344,988	491,712	408,721
Central Services	(64)	(129)	0	0	0
Facility Management	13,476,327	15,762,374	24,541,781	29,265,197	26,157,071
Fleet Management	22,103,498	19,592,613	43,480,807	38,306,491	45,805,120
Procurement	1,275,544	1,122,805	1,250,289	1,158,203	1,385,415
Transit Services	30,099,162	32,036,313	34,503,215	30,464,293	37,334,226
<b>Business Services Total:</b>	<b>67,334,039</b>	<b>69,331,395</b>	<b>104,121,080</b>	<b>99,685,896</b>	<b>111,090,553</b>

Division - FY 2024-25



Category FY 2024-25



### Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	14,897,957	17,321,920	26,137,058	30,915,112	27,951,207
Fund 003 - COVID Transition	233,423	380,549	0	0	0
Fund 456 - Transit Services	30,099,162	32,036,313	34,503,215	30,464,293	37,334,226
Fund 513 - Equipment Maintenance	14,995,643	16,047,031	18,251,451	17,417,855	18,286,795
Fund 514 - Fleet Replacement	7,107,855	3,545,582	25,229,356	20,888,636	27,518,325
<b>Fund Total:</b>	<b>67,334,039</b>	<b>69,331,395</b>	<b>104,121,080</b>	<b>99,685,896</b>	<b>111,090,553</b>

### Business Services Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Business Services	Full Time Positions	2	2	2	3
Facility Management	Full Time Positions	41	44	44	47
Fleet Management	Full Time Positions	50	50	46	47
Procurement	Full Time Positions	15	15	15	15
Transit Services	Full Time Positions	0	0	7	8

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**Mission:** To provide excellent customer service by striving for the highest level of professionalism, innovation and accountability while providing secure infrastructure; cost-effective repair and maintenance of county facilities and vehicles; fair and equitable treatment of all vendors while contracting county funds and providing safe and affordable public transit. Doing the following with efficiency which provide confidence in expending public funds.

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## Department: Business Services

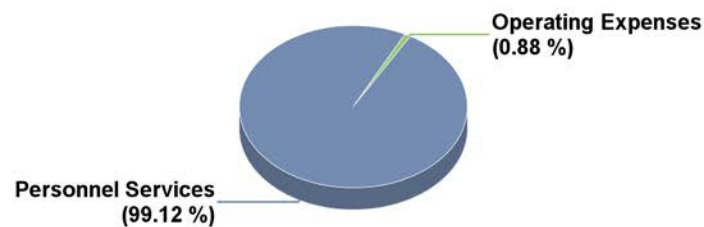
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Business Services</b>					
Personnel Services	286,897	329,108	330,325	477,049	488,320
Operating Expenses	92,676	70,198	72,577	72,577	4,321
Capital Improvements	0	492,775	0	0	0
Reimbursements	0	(74,662)	(57,914)	(57,914)	(83,920)
<b>Total: Business Services</b>	<b>379,572</b>	<b>817,419</b>	<b>344,988</b>	<b>491,712</b>	<b>408,721</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	2	3
Number of Full Time Equivalent Positions	2	3

**Fund Allocation**

General Fund - 001	379,572	817,419	344,988	491,712	408,721
<b>Total Fund Allocation</b>	<b>379,572</b>	<b>817,419</b>	<b>344,988</b>	<b>491,712</b>	<b>408,721</b>



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**Mission:** To act as accountable stewards of the taxpayer and exist to provide safe, accessible, efficient, and sustainable facilities for public use and enjoyment.

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### Highlights

Facility Management (FM) provides both on-call services and planned maintenance for over three million square feet distributed over 444 buildings and structures and 38 leased properties. A computerized work order system (Lucity, Enterprise Asset Management) records all service activities, creating a service history on each facility to enable proper budgeting and planning. Facility Management also oversees contracts to ensure performance standards are met. Other services include grounds maintenance, janitorial, pest control, courier service, vending, and security. Additionally, there is a skilled in-house labor force capable of performing all major trade work to include carpentry, plumbing, HVAC, electrical, and low voltage. Facility Management is also responsible for ensuring all ADA facility requirements are met to accommodate the public.

The Capital Project summary is as follows: For Unit 6400, Facility Management is carrying forward 5 capital projects from fiscal year 2023-24 and there are 15 new or phased projects planned for fiscal year 2024-25. For Unit 6403, Facility Management is carrying forward five capital projects from fiscal year 2023-24 and there are nine new or phased projects planned for fiscal year 2024-25. For Unit 6500, which is a new unit code for Supervisor of Elections, there is one capital project for the new SOE headquarters in fiscal year 2024-25. For Unit 6600, Energy Conservation Projects, Facility Management is carrying forward three capital projects from fiscal year 2023-24 and has one new project planned for fiscal year 2024-25. For Unit 400-5050, Volusia Sheriff's Office Building Improvements, there are four new projects planned for fiscal year 2024-25.

The precedence in project priority is established through a hierarchy focusing on (in order of importance) life/safety upgrades, mechanical or structural building repairs, operational requirements, preventative maintenance measures, energy savings upgrades, and building aesthetics and other components. Next fiscal year, there are five energy conservation projects budgeted. An investment grade audit conducted by Siemens at the Deland Administration Complex, all County Courthouses, and the Ocean Center has identified these various energy conservation measures that are good candidates for more efficient infrastructure which will provide a calculated payback (7-25 years) from energy savings for the cost of the project. At multiple facilities, building enveloping projects have been identified to add additional insulation and weather stripping to retain conditioned air within a facility. The next conservation project is the Photovoltaic Energy Redundancy project at the EOC. This project will add 266Kw/hr of energy production to the EOC. Facility Management anticipates adding battery backup in a future phase to provide a tertiary backup power system in the event the generators fail. At the Thomas C Kelly Building, Variable Frequency Drives are planned for three air handling units. This project has a projected savings of \$13,380 annually with a 5.3-year simplified payback. The final project is chiller plant upgrades and optimization at multiple sites where older equipment is nearing its end of useful life. This project will allow for energy conservation at existing county facilities.

In fiscal year 2024-25, FM will be responsible for five roof replacement projects, HVAC replacement or repair projects at 20 locations, as well as the day-to-day operations and maintenance of County, Constitutional Officer, and Court facilities for the low voltage, carpentry, HVAC, plumbing, and electrical fields. Facility Management also manages the County security needs for the DeLand complex that includes the Thomas C. Kelly Administration Building, West Annex, Teal Building, and the Historic Courthouse as well as the Daytona Beach Tax, Tag, and Title office through contracted staff, providing daily and after hour security within these highly complex building environments. In addition, Facility Management continues to oversee the access and security needs for county buildings for both county and court facilities with installation of new and replacement of security cameras as well as the increased use in electronic access control. In addition to providing the same high level of services for court facilities as other county buildings, Facilities Management provides security services at the Volusia County Courthouse, the Daytona Beach Courthouse Annex, and the Volusia County Justice Center.

Key Objectives - Maintenance

- 01. Plan, contract, monitor, and complete projects for agencies in a timely, cost-effective manner.
- 02. Provide security services for major county administrative and court facilities.
- 03. Make entrances and exteriors to all public services, programs, and activities handicap accessible.
- 04. Provide on-call maintenance services 24 hours a day, seven days a week.
- 05. Implement energy conservation measures that provide quantifiable utility savings.

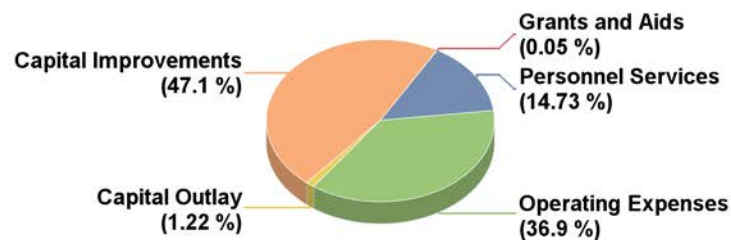
Performance Measures - Maintenance	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of capital improvement projects	63	56	50
Number of buildings security is provided	9	9	9
Changes of entrances/interiors	3	10	10
Square feet maintained/7 days per week	3,184,061	3,184,061	3,231,061
Number of energy conservation projects	3	16	5

Department: Business Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Facility Management</b>					
Personnel Services	3,000,409	3,163,977	3,581,014	3,397,707	3,980,318
Operating Expenses	7,069,122	8,526,567	9,387,242	8,985,561	9,974,835
Capital Outlay	61,271	41,363	121,067	125,307	328,998
Capital Improvements	4,516,356	5,616,467	12,471,278	17,774,742	12,731,393
Grants and Aids	3,082	3,172	2,575	3,275	14,415
Reimbursements	(1,173,912)	(1,589,172)	(1,021,395)	(1,021,395)	(872,888)
<b>Total: Facility Management</b>	<b>13,476,327</b>	<b>15,762,374</b>	<b>24,541,781</b>	<b>29,265,197</b>	<b>26,157,071</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	44	47
Number of Full Time Equivalent Positions	44	47

<b>Fund Allocation</b>					
COVID Transition - 003	233,423	380,549	0	0	0
General Fund - 001	13,242,904	15,381,825	24,541,781	29,265,197	26,157,071
<b>Total Fund Allocation</b>	<b>13,476,327</b>	<b>15,762,374</b>	<b>24,541,781</b>	<b>29,265,197</b>	<b>26,157,071</b>



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**Mission:** To establish efficient and effective County fleet services by providing customer agencies with safe, reliable, economical, environmentally sound, and responsive transportation and related services.

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### Highlights

Fleet Management (Fleet) administration continues leadership development and cross-training in all administrative and support functions. Fleet implements objectives to streamline goals and incorporate Fleet's sustainability action measures into operations. This identifies seven major initiative categories and sets improvement goals with assigned staff and deadline dates. Four industry best practice performance standards are in place and measured monthly to insure optimum productivity.

Fleet continues to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. Fleet achieved 29,332+ hours of scheduled repairs in fiscal year 2022-23. Performing warranty work provides a source of revenue and minimizes down time. Fleet's goal is to capture all eligible warranty repairs to perform in-house. For fiscal year 2024-25, the labor rate charged by Fleet will increase to \$90/hour.

Fleet continues to purchase fuel with a consortium of ten (10) local agencies using a bulk fuel bid. Prior year fuel sales were over 1.8 million gallons. County fuel sites are kept within Florida Department of Environmental Protection standards and regulations.

In fiscal year 2022-23, Fleet contracted a third party to manage its parts inventory, including oil and lubricants, at the main facility on Indian Lake Road in Daytona Beach and two satellite shops. A database tracks all receipts and issuance of parts. In fiscal year 2024-25, Fleet's markups will remain at 5% for parts and 20% sublets.

Fleet's motor pool provides rental vehicles. Customers utilized the pool rentals over 477 times in fiscal year 2023-24.

Fleet's newly developed Training Unit continues to grow. In fiscal year 2023-24, 33 students have been registered for the Commercial Driver's License (CDL) training. As of this date, 48 students have successfully completed the CDL training.

The Vehicle Replacement Program (VRP) is used to stabilize and amortize over multiple years the cost of replacing the county fleet. Fleet composition ranges from passenger vehicles to ambulances, fire engines, and ground maintenance equipment. Initially, the departments purchase the vehicles. They are then added to the VRP where a schedule for their replacement, based upon vehicle type, age, annual mileage, type of use, and other factors, is established. Once a vehicle is added to the program, the department pays an annual contribution which is accumulated in the fund and used to pay for its eventual replacement.

In fiscal year 2024-25, 77 vehicles/equipment, ambulances, passenger vehicles, and ground maintenance equipment are scheduled for replacement.



Key Objectives - Administration-Vehicle Maint

- 01. Provide high quality services and ensure customer satisfaction.
- 02. Maintain an aggressive program for the measurement, analysis, and improvement of labor productivity.
- 03. Provide a competitive labor rate.
- 04. Raise the percentage of scheduled work order hours.
- 05. Continue the generator preventive maintenance program.
- 06. Maintain a high availability rate for short-term rental vehicles.
- 07. Ensure maximum fuel inventory accountability.
- 08. Issue repair parts in a timely manner to support the maintenance and service operations.
- 09. Continue to reduce monthly expenses.

Performance Measures - Administration-Vehicle Maint	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Overall customer satisfaction rate	99	99	99
Billable mechanic hours	49,657	49,000	49,000
Fully burdened labor rate	85	88	90
Monthly scheduled work order hours to total hours	58	59	60
Generator preventive maintenance on-schedule rate	89	93	99
Vehicle availability rate	97	96	97
Fuel inventory accountability	99	99	99
Parts on-demand rate	74	79	90
Monitor monthly overhead report	5,566	4,000	4,167

Key Objectives - Vehicle Replacement Program

- 01. Provide replacement vehicles for divisions participating in the lease program.

Performance Measures - Vehicle Replacement Program	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of vehicles replaced	80	71	77

## Department: Business Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Fleet Management</b>					
Personnel Services	3,483,513	3,637,055	3,690,470	3,621,755	3,970,319
Operating Expenses	10,829,166	11,967,236	12,507,248	12,620,429	12,649,371
Capital Outlay	7,592,198	3,640,142	8,872,342	21,740,215	10,242,786
Capital Improvements	180,876	288,270	250,000	169,366	240,000
Grants and Aids	17,119	13,311	12,200	12,200	12,790
Interfund Transfers	625	46,599	0	142,526	0
Reserves	0	0	18,148,547	0	18,689,854
<b>Total: Fleet Management</b>	<b>22,103,498</b>	<b>19,592,613</b>	<b>43,480,807</b>	<b>38,306,491</b>	<b>45,805,120</b>

## Positions

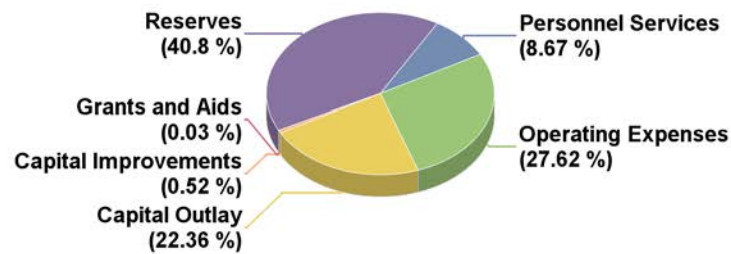
## Prior Year Positions

## Proposed Positions

Number of Full Time Positions	46	47
Number of Full Time Equivalent Positions	46	47

## Fund Allocation

Equipment Maintenance - 513	14,995,643	16,047,031	18,251,451	17,417,855	18,286,795
Fleet Replacement - 514	7,107,855	3,545,582	25,229,356	20,888,636	27,518,325
<b>Total Fund Allocation</b>	<b>22,103,498</b>	<b>19,592,613</b>	<b>43,480,807</b>	<b>38,306,491</b>	<b>45,805,120</b>



Mission:

To provide fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Highlights

The Purchasing and Contracts division continues to work closely with county departments, the constitutional offices of the Supervisor of Elections, Property Appraiser, and the Tax Collector, and the business community to ensure that county business is conducted as efficiently and effectively as possible, and that the maximum value is received from taxpayer dollars spent on the purchase of commodities, services, and construction.

E-PROCUREMENT: In fiscal year 2023-24 Purchasing and Contracts continued its use of online/electronic procurement system OpenGov. County staff implemented the use online evaluation process in late spring of 2023 and this process has continued to evolve throughout the fiscal year with improvements in evaluation criteria and scoring. The committees (county leadership) have championed the online evaluation process and appreciate not having paper proposal and worksheets which reduce costs to the County. The Purchasing and Contracts Team is currently implementing the contract management module of OpenGov with a goal to have all new contracts issued in the system by the end of the current fiscal year. In fiscal year 2024-25, Purchasing and Contracts will make this module have a public facing page for the public to research county contracts as well as access to contracts for County staff.

TRAINING: Online video training for our vendors on using OpenGov is posted to our website; this assists vendors on using the OpenGov e-procurement platform including how to find and respond to County Solicitations. Purchasing and Contracts has updated vendor training 'How to Do Business with Volusia County' by moving it to an on-line platform. Staff training continues to be important to obtain and maintain professional certifications. We also provide training to our internal customers for the purchasing card program, Purchasing 101 and Purchasing for Construction & Professional Services.

Key Objectives - Procurement

01. Create a competitive environment for the timely purchase of quality materials, supplies, equipment, professional services, construction, and contractual services for Volusia County [formal and informal solicitations & training programs].
02. Implement, train, maintain, and improve e-procurement/automated solutions that add value to the procurement and surplus property disposition services for both internal and external customers: (formal/informal solicitations, training programs).

Performance Measures - Procurement	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of formal and informal solicitations and master agreements	212	215	220
Number of training hours conducted	54	56	56

## Department: Business Services

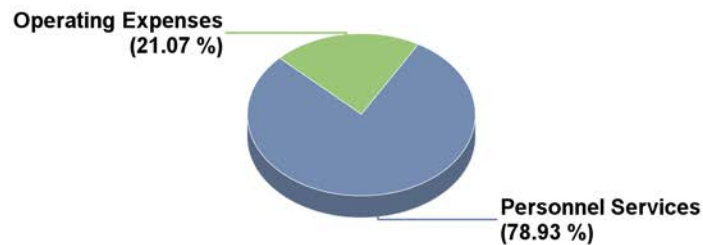
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Procurement</b>					
Personnel Services	1,312,082	1,407,819	1,523,183	1,445,035	1,570,666
Operating Expenses	391,309	331,033	421,772	407,834	419,215
Capital Outlay	1,404	0	0	0	0
Reimbursements	(429,251)	(616,047)	(694,666)	(694,666)	(604,466)
<b>Total: Procurement</b>	<b>1,275,544</b>	<b>1,122,805</b>	<b>1,250,289</b>	<b>1,158,203</b>	<b>1,385,415</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	15	15
Number of Full Time Equivalent Positions	15	15

**Fund Allocation**

General Fund - 001	1,275,544	1,122,805	1,250,289	1,158,203	1,385,415
<b>Total Fund Allocation</b>	<b>1,275,544</b>	<b>1,122,805</b>	<b>1,250,289</b>	<b>1,158,203</b>	<b>1,385,415</b>



**Mission:** To identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and an environmentally-sound team commitment to quality service.

Highlights

The Volusia County Council created Volusia County's public transportation system, Votran in 1975. Votran provides public transportation to urban and rural areas of the county. The services provided are made up of fixed route, paratransit and mobility on demand.

The budget is funded by the Operating Revenues, the Volusia County General Fund, Federal Transit Administration (FTA), State Transportation Disadvantaged Funds and the Florida Department of Transportation (FDOT) grant funds. Operating Revenues are generated by Votran through passenger fares and advertising contracts. For the most part, Votran's capital projects/items require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchased buses, vans, office equipment and any scheduled construction.

The operational management of the transportation service is provided by a contractor.

The General Fund contribution is determined each year by the budget needs and grant funds available. The fiscal year 2024-25 contribution is estimated to be \$11,838,941.

Key Objectives - Public Transportation

- 01. Respond to complaints promptly.
- 02. Increase ridership.
- 03. Maintain on time performance at 90% or higher.

Performance Measures - Public Transportation

	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of complaints	168	150	175
Number of passengers	2,274,785	2,315,000	2,500,000
Percent of on-time performance	80	82	90

## Department: Business Services

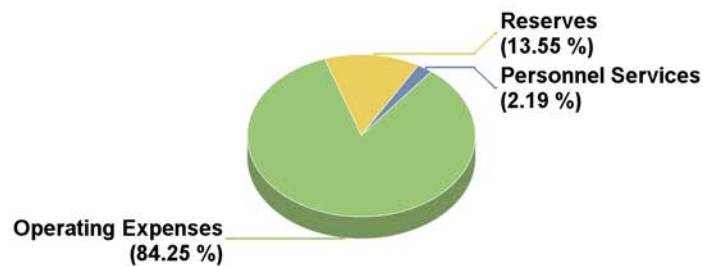
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Transit Services</b>					
Personnel Services	144,550	491,616	658,814	349,724	819,346
Operating Expenses	27,272,134	28,702,174	28,620,666	30,092,880	31,455,739
Capital Outlay	2,543,691	2,452,630	0	0	0
Capital Improvements	111,850	382,371	0	0	0
Interfund Transfers	26,938	7,522	0	21,689	0
Reserves	0	0	5,223,735	0	5,059,141
<b>Total: Transit Services</b>	<b>30,099,162</b>	<b>32,036,313</b>	<b>34,503,215</b>	<b>30,464,293</b>	<b>37,334,226</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	7	8
Number of Full Time Equivalent Positions	7	8

**Fund Allocation**

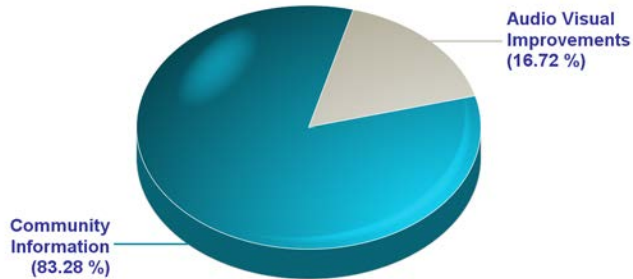
Transit Services - 456	30,099,162	32,036,313	34,503,215	30,464,293	37,334,226
<b>Total Fund Allocation</b>	<b>30,099,162</b>	<b>32,036,313</b>	<b>34,503,215</b>	<b>30,464,293</b>	<b>37,334,226</b>



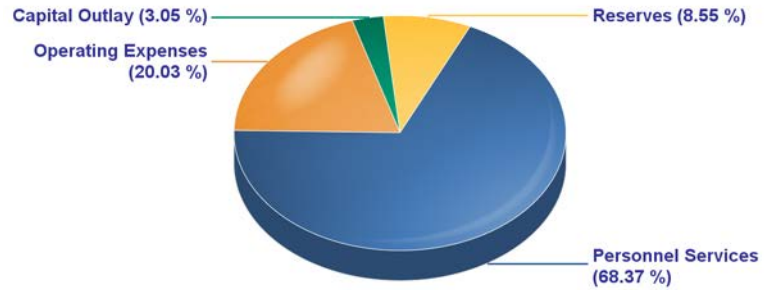
## Community Information

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Audio Visual Improvements	0	33,723	300,385	46,655	270,007
Community Information	1,038,531	1,135,680	1,406,725	1,211,484	1,345,103
<b>Community Information Total:</b>	<b>1,038,531</b>	<b>1,169,403</b>	<b>1,707,110</b>	<b>1,258,139</b>	<b>1,615,110</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	1,038,531	1,069,030	1,406,725	1,211,484	1,345,103
Fund 004 - ARPA Transition Fund	0	66,650	0	0	0
Fund 511 - Computer Replacement	0	33,723	300,385	46,655	270,007
<b>Fund Total:</b>	<b>1,038,531</b>	<b>1,169,403</b>	<b>1,707,110</b>	<b>1,258,139</b>	<b>1,615,110</b>

## Community Information Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Community Information	Full Time Positions	13	15	15	15
Community Information	Part Time Positions	1	0	0	0

Highlights

Community Information oversees the county's internal and external communications and public relations efforts in support of the goals and directives established by the county's leadership. Community Information strives to increase the public's awareness and knowledge of county services, provides information on the issues that confront the leaders of county government, assists county departments with their communication needs, coordinates emergency public information, oversees the county's websites, and assists with the county's marketing, advertising and public relations programs.

Key Objectives - Community Information

- 01. Implement effective public information through visits to [www.volusia.org](http://www.volusia.org)
- 02. Demonstrate communitywide messaging through increased engagement on multiple social media platforms, such as Facebook and Instagram.

Performance Measures - Community Information	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of internet users visiting <a href="http://www.volusia.org">www.volusia.org</a>	11,132,446	11,689,068	12,130,256
Annual Engagement	2,460,408	2,583,429	3,100,452



## Department: Community Information

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Community Information</b>					
Personnel Services	1,093,098	1,151,707	1,469,226	1,333,941	1,526,556
Operating Expenses	323,376	482,995	460,829	458,959	447,250
Capital Outlay	0	20,615	130,100	42,569	68,200
Reserves	0	0	224,285	0	190,907
Reimbursements	(377,942)	(485,914)	(577,330)	(577,330)	(617,803)
<b>Total: Community Information</b>	<b>1,038,531</b>	<b>1,169,403</b>	<b>1,707,110</b>	<b>1,258,139</b>	<b>1,615,110</b>

## Positions

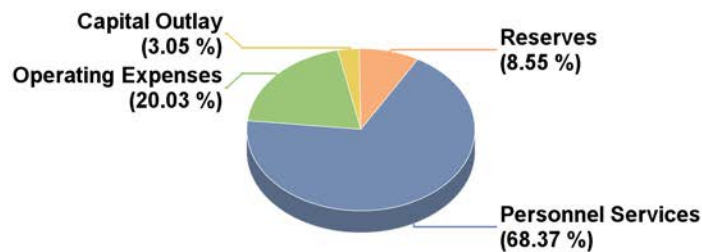
## Prior Year Positions

## Adopted Positions

Number of Full Time Positions	15	15
Number of Full Time Equivalent Positions	15	15

## Fund Allocation

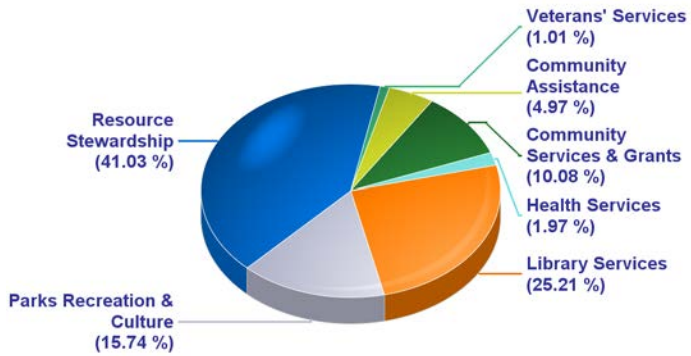
ARPA Transition Fund - 004	0	66,650	0	0	0
Computer Replacement - 511	0	33,723	300,385	46,655	270,007
General Fund - 001	1,038,531	1,069,030	1,406,725	1,211,484	1,345,103
<b>Total Fund Allocation</b>	<b>1,038,531</b>	<b>1,169,403</b>	<b>1,707,110</b>	<b>1,258,139</b>	<b>1,615,110</b>



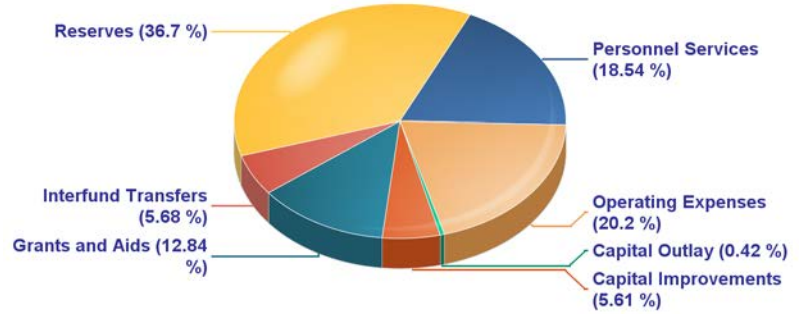
## Community Services

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Community Assistance	6,127,731	6,378,654	6,599,979	6,839,455	6,699,490
Community Services & Grants	10,568,024	10,797,640	12,370,593	11,380,967	13,588,439
Health Services	2,734,797	3,003,163	2,796,342	2,796,342	2,650,774
Library Services	21,451,152	22,919,707	34,202,267	24,691,501	33,988,227
Parks Recreation & Culture	9,091,108	10,311,886	15,539,997	12,034,558	21,225,371
Resource Stewardship	25,226,967	17,044,095	64,350,248	38,864,750	55,310,460
Veterans' Services	905,993	1,063,791	1,252,473	1,231,895	1,358,348
<b>Community Services Total:</b>	<b>76,105,771</b>	<b>71,518,936</b>	<b>137,111,899</b>	<b>97,839,468</b>	<b>134,821,109</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	28,261,868	29,889,398	33,279,354	31,020,533	34,763,209
Fund 104 - Library	21,426,152	22,897,807	33,774,777	24,691,438	33,530,790
Fund 114 - Ponce De Leon Inlet and Port District	0	185,807	0	0	0
Fund 120 - Municipal Service District	1,568,981	1,596,032	1,543,739	1,543,739	1,675,094
Fund 124 - Library Endowment	25,000	21,900	427,490	63	457,437
Fund 125 - Homeless Initiatives	385,572	557,598	227,857	400,159	256,980
Fund 135 - Park Impact Fees-County	11,441	0	805,282	136,189	3,576,997
Fund 136 - Park Impact Fees-Zone 1 (Northeast)	3,181	28	740,405	63,768	949,508
Fund 137 - Park Impact Fees-Zone 2 (Southeast)	15,897	0	64,184	4	96,073
Fund 138 - Park Impact Fees-Zone 3 (Southwest)	0	0	327,977	43,884	387,908
Fund 139 - Park Impact Fees-Zone 4 (Northwest)	0	0	355,852	24	453,720
Fund 158 - Gemini Springs Endowment	0	0	62,267	5,009	67,123
Fund 160 - Volusia ECHO	6,031,637	9,696,833	28,765,611	17,701,290	27,771,217
Fund 161 - Volusia Forever	14,449,593	0	0	0	0
Fund 162 - Volusia Forever Land Acquisition	2,472,148	4,517,197	17,132,019	15,984,880	12,745,070
Fund 163 - Land Management	1,404,172	1,835,546	15,439,686	2,153,386	16,535,011
Fund 164 - Barberville Mitigation Tract	50,127	63,240	697,988	72,839	684,280
Fund 167 - Opioid Regional Settlement Fund	0	60,843	108,335	67,830	101,743
Fund 177 - Dori Slosberg	0	141,478	710,576	278,684	765,382
Fund 179 - Opioid Settlement Administration	0	0	0	0	3,567
Fund 360 - ECHO Direct County Expenditures	0	55,229	2,648,500	3,675,749	0
<b>Fund Total:</b>	<b>76,105,771</b>	<b>71,518,936</b>	<b>137,111,899</b>	<b>97,839,468</b>	<b>134,821,109</b>

## Community Services Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Community Assistance	Full Time Positions	0	1	2	1
Community Services & Grants	Full Time Positions	16	15	15	16
Library Services	Full Time Positions	176	175	175	177
Parks Recreation & Culture	Full Time Positions	70	70	71	71
Resource Stewardship	Full Time Positions	29	28	29	31
Veterans' Services	Full Time Positions	12	14	15	16
Library Services	Part Time Positions	9	9	7	5
Parks Recreation & Culture	Part Time Positions	183	183	177	177
Resource Stewardship	Part Time Positions	1	1	1	1

Mission:

To identify and plan for the needs of children and their families in Volusia County and to monitor and evaluate the programs funded through the recommendations of the Children and Families Advisory Board and approved by Volusia County Council.

Highlights

The mission of Children and Family Advisory Board (CFAB) is to promote healthy children and develop strong families, which contribute to their communities. The board meets quarterly and is responsible for assessing and evaluating children and community needs. CFAB develops strategies to meet these needs, establishes program outcomes and monitors program compliance. For fiscal year 2024-25 CFAB will budget \$2.48 million to disperse through grants for many agencies like; Early Learning Coalition, Boys and Girls Club Volusia, Volusia Council on Aging, Volusia/Flagler County Coalition for the Homeless and Easterseals Northeast Central Florida to name a few.

Funds in this account are used to provide administrative services including support to the Alcohol, Drug and Mental Health program. Contracts are established with private agencies to primarily meet the County's responsibility for mental health, alcohol, and drug abuse treatments pursuant to Florida Statute 394. To meet the requirements, the County contracts with many agencies such as SMA Healthcare, The House Next door and others.

The Guardian Ad Litem program is a statewide program governed and mandated by the Florida State Statues. Guardian Ad Litem are assigned by the judge per order each time a child is sheltered and enters the dependency system. Guardians are volunteers that provide the voice of the child in the courtroom. Every child appointed a Volunteer Advocate is also appointed a Best Interest Attorney and Child Advocate Manager also through the Guardian Ad Litem program. Guardians have both the responsibility and the authority to access medical, mental health, and school records. Guardians seek information as needed in addition to establishing an ongoing relationship with the child they represent and make recommendations in the best interest of the child.

Community Assistance administrative staff meet with Activity Mangers to discuss services and compliance along with identifying needs and coordinating services with private and non-profit community service agencies. Funding for these diversified services is provided by local resources and various grants.

Key Objectives - Administration

01. Meet with private, non-profit, and state agencies to coordinate services for Volusia County citizens.
02. Attend community meetings to provide information and updates on services.
03. Attend other relevant community and agency meetings.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of meetings with private and state agencies	7	7	7
Number of community meetings and updates given	7	7	7
Number of other relevant community and agency meetings	5	5	5

Key Objectives - CFAB Children and Family Advisory Board

01. Evaluate the needs of children and families in Volusia County and identify strategies to best meet those needs.

Performance Measures - CFAB Children and Family Advisory Board	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of Children and Families Advisory Board meetings	4	4	6

Key Objectives - Guardian Ad Litem

- 01. Increase the representation of dependent children and certified community staff advocates to 95%.
- 02. Increase the percent of community advocates by 20%.
- 03. Percent of advocates retained annually.

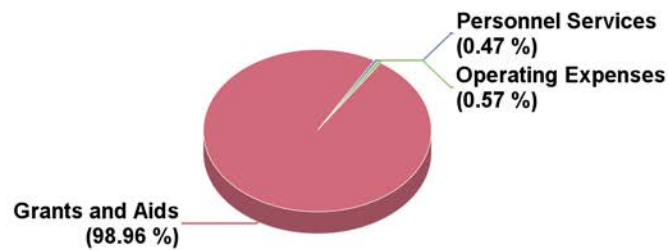
Performance Measures - Guardian Ad Litem	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Percent representation of dependent children by volunteers	99	99	99
Number of certified community advocates	145	151	200
Percent of advocates retained annually	65	73	80

## Department: Community Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Community Assistance</b>					
Personnel Services	7,864	64,268	132,086	401,794	31,554
Operating Expenses	33,301	88,185	32,977	35,148	37,910
Grants and Aids	6,086,567	6,226,201	6,434,916	6,402,513	6,630,026
<b>Total: Community Assistance</b>	<b>6,127,731</b>	<b>6,378,654</b>	<b>6,599,979</b>	<b>6,839,455</b>	<b>6,699,490</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	2	1
Number of Full Time Equivalent Positions	2	1

<b>Fund Allocation</b>					
General Fund - 001	6,127,731	6,378,654	6,599,979	6,792,324	6,699,490
Opioid Regional Settlement Fund - 167	0	0	0	47,131	0
<b>Total Fund Allocation</b>	<b>6,127,731</b>	<b>6,378,654</b>	<b>6,599,979</b>	<b>6,839,455</b>	<b>6,699,490</b>



Mission:

To improve the quality of life for Volusia County citizens having very low to moderate incomes by coordinating access to resources that will bring them sustenance when needed, a greater sense of hope, self-sufficiency, self-esteem, and a greater sense of community to all citizens.

Highlights

The Volusia County Community Services and Grants Division continues to meet a variety of citizen housing, family, and neighborhood needs throughout the County. Countywide improvements include housing, streets, neighborhood, rental assistance, down payment assistance, and other supportive services through Volusia County's Community Services programs. Funding for these diversified services is provided by local resources and various grants. Anticipate the number served in general fund to return to pre-COVID levels this fiscal year due to a decrease in grant funding that was temporarily supplementing services provided with general fund dollars.

Per Section 409.915, Florida Statutes, The Department of Revenue is responsible for collecting the county share of costs for Medicaid recipients. Although the State is responsible for the full portion of the state share of the matching funds required for the Medicaid program, the State is required to charge the counties an annual contribution to acquire a certain portion of these funds. The annual contribution amounts and county percentages are calculated each year by the Social Services Estimating Conference. For the fiscal year of 2024-25, Volusia's annual contribution is \$8,280,297 which will be shared by each of the County's three hospital districts.

Key Objectives - Human Services

01. Assist eligible Volusia County Citizens who are experiencing a crisis situation to prevent eviction, foreclosure, and other indigent emergency services such as indigent cremation/burial, prescription, and dental extractions.
02. Determine eligibility for in-county and out-of-county Health Care Responsibility Act (HCRA), and complete reports for state compliance.
03. Assist eligible Volusia County citizens who are experiencing a crisis situation with utility assistance.

Performance Measures - Human Services	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of individuals that received homeless prevention services	391	780	790
Number of clients screened for eligibility for HCRA	214	230	230
Number of individuals that received utilities assistance	6	420	430

## Department: Community Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Community Services &amp; Grants</b>					
Personnel Services	1,243,699	1,335,427	1,806,191	1,511,167	1,977,677
Operating Expenses	8,570,864	8,687,278	9,386,733	8,948,822	10,336,260
Capital Outlay	0	0	0	7,501	0
Capital Improvements	0	0	0	18,667	0
Grants and Aids	630,461	724,284	410,290	852,481	488,318
Interfund Transfers	123,000	123,000	123,000	126,098	123,000
Reserves	0	0	728,148	0	805,749
Reimbursements	0	(72,349)	(83,769)	(83,769)	(142,565)
<b>Total: Community Services &amp; Grants</b>	<b>10,568,024</b>	<b>10,797,640</b>	<b>12,370,593</b>	<b>11,380,967</b>	<b>13,588,439</b>

## Positions

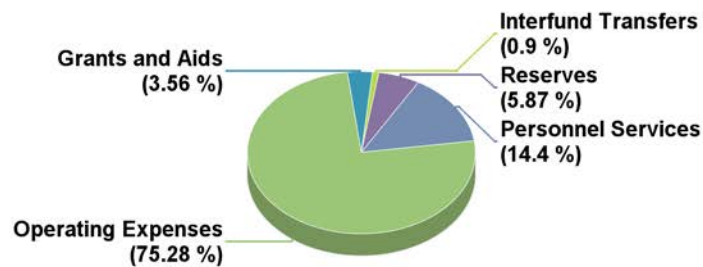
## Prior Year Positions

## Proposed Positions

Number of Full Time Positions	15	16
Number of Full Time Equivalent Positions	15	16

## Fund Allocation

Dori Slosberg - 177	0	141,478	710,576	278,684	765,382
General Fund - 001	10,182,452	10,037,721	11,323,825	10,681,425	12,460,767
Homeless Initiatives - 125	385,572	557,598	227,857	400,159	256,980
Opioid Regional Settlement Fund - 167	0	60,843	108,335	20,699	101,743
Opioid Settlement Administration - 179	0	0	0	0	3,567
<b>Total Fund Allocation</b>	<b>10,568,024</b>	<b>10,797,640</b>	<b>12,370,593</b>	<b>11,380,967</b>	<b>13,588,439</b>





Mission:

**To protect, promote, and improve the health of our community by assuring the provision of essential public health services and to promote and protect the health and safety of all people in Florida through the delivery of quality public health services and the promotion of health care standards.**

Highlights

The Florida Department of Health in Volusia County (FDOH-Volusia) is continuing its efforts to meet national standards for ensuring that essential public health services are provided for our community. This includes controlling the spread of disease, promoting healthy behaviors, educating the public, and providing direct services and care. In addition to essential public health services, we are expanding efforts related to overdose prevention, reducing sexually transmitted diseases, and recruiting and retaining staff through funding provided by the National Association of City and County Health Officials, the Centers for Disease Control & Prevention, and the State of Florida.

FDOH-Volusia has a dedicated and highly trained public health workforce which is ready to respond to a range of emergencies. Our dedicated staff plays a vital role in supporting and carrying out our mission by providing information to the community, staffing special needs shelters, providing public health immunizations, conducting epidemiologic investigations, and conducting environmental health inspections and monitoring activities.

FDOH-Volusia's goal is to provide Volusia County residents and leaders with important public health information to make informed decisions about the community's health and well-being. Other goals include increasing vaccination rates of children, reducing the incidence of HIV infections, reducing rates of infant mortality, decreasing the number of fatal and non-fatal overdoses, and supporting all residents in achieving the highest level of health possible.

Key Objectives - Health Services

01. Protect the health of the community through the surveillance, monitoring, and prevention of infectious and communicable diseases.
02. Protect and improve the health of the community through promotion of healthy lifestyles and reduction of chronic disease by providing education, community outreach, direct services, and collaborative partnerships.
03. Protect the health of the community by monitoring and regulating environmental activities which may contribute to the occurrence or transmission of disease by ensuring safe drinking water, safe food, proper sewage disposal, clean swimming pools, complaint investigations and enforcement of public health laws.

Performance Measures - Health Services	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of communicable disease control services provided to all residents and visitors	90,343	91,359	97,000
Number of primary care services provided to all residents and visitors	766,129	857,409	875,000
Number of environmental health services provided	20,881	23,803	24,000

Department: Community Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Health Services</b>					
Operating Expenses	806,734	1,071,499	817,264	800,033	612,323
Grants and Aids	1,928,063	1,931,664	1,979,078	1,996,309	2,038,451
<b>Total: Health Services</b>	<b>2,734,797</b>	<b>3,003,163</b>	<b>2,796,342</b>	<b>2,796,342</b>	<b>2,650,774</b>

<b>Fund Allocation</b>					
General Fund - 001	2,734,797	3,003,163	2,796,342	2,796,342	2,650,774
<b>Total Fund Allocation</b>	<b>2,734,797</b>	<b>3,003,163</b>	<b>2,796,342</b>	<b>2,796,342</b>	<b>2,650,774</b>



**Mission:** To provide residents and visitors with exceptional library services that facilitate personal growth, economic development and quality of life in a manner that strengthens community pride while fostering a countywide identity and partnerships.

Highlights

The Library division is responsible for providing public library service for every resident in the County and for maintaining facilities at acceptable standards. The countywide Library Fund was established to account for revenues and expenditures relating to the operation of a public library system, including six regional libraries, two full service branch libraries, six community branch libraries, and one support facility. The budget represents continuing the capital improvement program, continuing to provide relevant on-site and online collections of popular materials, continuing to provide educational, literacy, cultural, maker and recreational programs, while continuing to enhance services available virtually 24/7.

Key Objectives - Administration

- 01. Continue development of wide-ranging adult, teen, and juvenile learning and cultural programs.
- 02. Maintain an adequate level of service (LOS) with library materials.
- 03. Continue implementation of library technology resources geared to meet community needs.
- 04. Provide public access to broadband internet via computers, wireless connection, and circulating hotspots.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of program attendees	160,724	165,546	170,512
Number of collection items per capita (LOS=1.82 per capita)	3	3	3
Number of virtual visits to networked resources	2,362,033	2,409,274	2,457,459
Number of internet and computer use sessions	860,141	868,742	877,429

## Department: Community Services

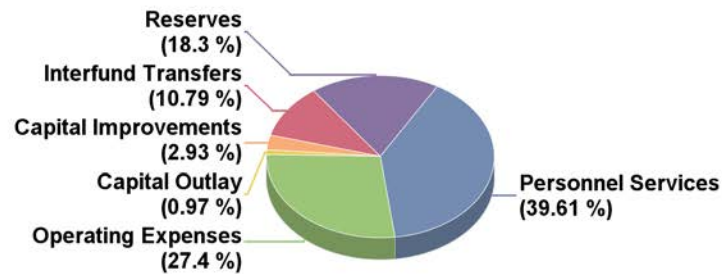
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Library Services</b>					
Personnel Services	10,125,340	10,893,409	12,622,420	12,217,298	13,463,120
Operating Expenses	8,871,533	9,260,565	9,827,267	8,935,744	9,311,882
Capital Outlay	49,661	54,545	129,525	152,602	328,895
Capital Improvements	316,860	398,999	365,825	849,828	995,733
Interfund Transfers	2,087,758	2,312,189	2,000,000	2,536,029	3,667,301
Reserves	0	0	9,257,230	0	6,221,296
<b>Total: Library Services</b>	<b>21,451,152</b>	<b>22,919,707</b>	<b>34,202,267</b>	<b>24,691,501</b>	<b>33,988,227</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	175	177
Number of Part Time Positions	7	5
Number of Full Time Equivalent Positions	178.5	179.5

**Fund Allocation**

Library - 104	21,426,152	22,897,807	33,774,777	24,691,438	33,530,790
Library Endowment - 124	25,000	21,900	427,490	63	457,437
<b>Total Fund Allocation</b>	<b>21,451,152</b>	<b>22,919,707</b>	<b>34,202,267</b>	<b>24,691,501</b>	<b>33,988,227</b>



**Mission:** To provide ecological, cultural, and outdoor experiences through a wide variety of parks, trails, and unique resources to our community and visitors.

**Highlights**

The Operations and Maintenance activity is responsible for all Volusia County operated parks and trails, including restroom cleaning, mowing, trash removal, tree and landscape maintenance, building and grounds repairs, painting, dock and deck maintenance, playground maintenance, shooting range operations, campground operations and boat launches.

The fiscal year 2024-25 budget reflects the repair/replacement of a portion of the Lake Ashby Dock and a portion of the Lake George fishing dock, park caretaker trailer replacements at Lake Ashby Park and Lake Monroe Park, Ed Stone Park lot resurfacing, and fence repair at various parks.

Environmental and Outdoor Programs provide leisure and recreation activities for the residents of Volusia County. Staff continues work with the Volusia County School Board to offer programs during the student holidays throughout the school year. Our division also operates the Summer Recreation Program at 13 sites throughout the county. Volusia County's three ballfield complexes are also managed under this activity along with the Robert Strickland BMX track and the Robert Strickland RC Track.

Cultural Programs oversee the Cultural Council which reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

**Key Objectives - Operations And Maintenance**

01. Provide a safe, clean & aesthetically pleasing park experience.
02. Improve parks and facilities.

Performance Measures - Operations And Maintenance	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of safety & new operations implemented	2	3	2
Number of parks and facilities improved	6	9	8

**Key Objectives - Parks Environmental & Outdoor Programs**

01. Work with user groups to coordinate activities (i.e. ballfield use, special events, programs, etc.).
02. Increase the number of cost neutral programs, continue to increase contracted programming activities.

Performance Measures - Parks Environmental & Outdoor Programs	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of coordinated activities	352	362	
Number of program participants	23,552	23,950	24,150

## Department: Community Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Parks Recreation &amp; Culture</b>					
Personnel Services	4,700,703	4,823,223	5,800,275	5,374,385	6,030,958
Operating Expenses	4,516,340	4,748,256	5,060,320	5,008,185	5,157,746
Capital Outlay	112,044	283,338	95,000	301,164	74,000
Capital Improvements	630,256	1,382,300	4,173,500	2,079,680	6,514,195
Grants and Aids	617,453	614,804	615,758	615,608	612,258
Interfund Transfers	0	0	0	136,096	0
Reserves	0	0	1,275,704	0	4,450,434
Reimbursements	(1,485,688)	(1,540,035)	(1,480,560)	(1,480,560)	(1,614,220)
<b>Total: Parks Recreation &amp; Culture</b>	<b>9,091,108</b>	<b>10,311,886</b>	<b>15,539,997</b>	<b>12,034,558</b>	<b>21,225,371</b>

**Positions****Prior Year Positions****Proposed Positions**

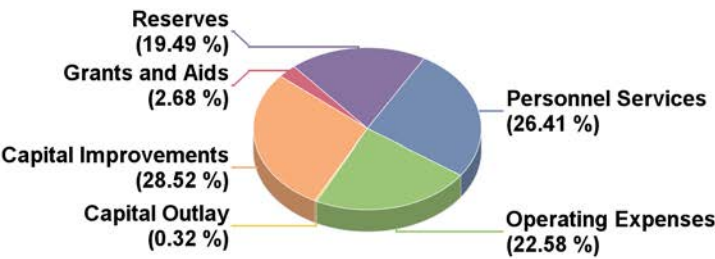
Number of Full Time Positions	71	71
Number of Part Time Positions	177	177
Number of Full Time Equivalent Positions	100.27	100.27

**Fund Allocation**

ECHO Direct County Expenditures - 360	0	46,249	1,348,500	1,694,524	0
Gemini Springs Endowment - 158	0	0	62,267	5,009	67,123
General Fund - 001	7,491,607	8,483,770	10,291,791	8,547,417	10,518,948
Municipal Service District - 120	1,568,981	1,596,032	1,543,739	1,543,739	1,675,094
Park Impact Fees-County - 135	11,441	0	805,282	136,189	3,576,997
Park Impact Fees-Zone 1 (Northeast) - 136	3,181	28	740,405	63,768	949,508
Park Impact Fees-Zone 2 (Southeast) - 137	15,897	0	64,184	4	96,073
Park Impact Fees-Zone 3 (Southwest) - 138	0	0	327,977	43,884	387,908
Park Impact Fees-Zone 4 (Northwest) - 139	0	0	355,852	24	453,720
Ponce De Leon Inlet and Port District - 114	0	185,807	0	0	0
Volusia ECHO - 160	0	0	0	0	3,500,000
<b>Total Fund Allocation</b>	<b>9,091,108</b>	<b>10,311,886</b>	<b>15,539,997</b>	<b>12,034,558</b>	<b>21,225,371</b>

Department: Community Services

FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
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Mission:

To promote stewardship of the community's natural, cultural, and economic resources by responsibly planning, funding, and managing the ECHO grants-in-aid program, UF/IFAS Cooperative Extension Program, and Volusia Forever Program which includes land acquisition and land management.

Highlights

The Resource Stewardship Division is comprised of four activities 1) UF/IFAS Cooperative Extension Services, 2) ECHO Grants-in-Aid program, and as part of the Volusia Forever Program, 3) Land Acquisition, and 4) Land Management. These activities naturally fit together because of their complimentary goals of responsibly managing and preserving the resources that play a key role in building a sense of community.

Key Objectives - Administration

01. Use University of Florida research and resources to provide practical, how-to education to improve agribusiness profitability, develop a conservation mind-set among citizens, protect the environment through sustainable practices, adopt healthy lifestyles, manage personal finances, and develop the capacity of young people for community leadership.
02. Recruit, train, and engage volunteers to help advance our mission.
03. Efficiently manage our natural resources to provide for ecosystem services and public recreational use (i.e. prescribed fire, mechanical and cultural practices, trail and campground maintenance, timber management, and invasive weed control, etc.).
04. Engage with advisory committees to help guide our programs to ensure they remain relevant and responsive to our community.
05. Leverage outside funds to provide services, quality of life projects, and conservation land for our residents to enjoy.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Residents participating in educational activities	11,770	8,232	10,065
Number of volunteer hours contributed	11,788	12,549	12,650
Acres Actively Managed	4,670	4,700	5,200
Number of public meetings with advisory committees	20	22	28
Outside funds leveraged to accomplish our mission	6,500,000	8,000,000	10,000,000



## Department: Community Services

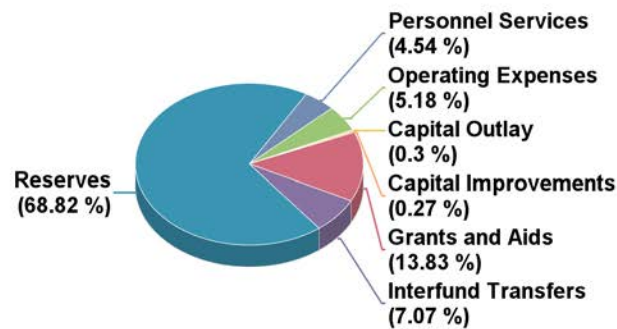
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Resource Stewardship</b>					
Personnel Services	1,792,601	1,937,575	2,136,339	2,058,060	2,548,293
Operating Expenses	1,383,978	1,968,231	2,227,040	2,743,885	2,909,629
Capital Outlay	40,879	82,379	60,000	59,184	168,500
Capital Improvements	1,716,560	3,645,986	1,529,594	17,090,413	149,625
Grants and Aids	4,170,315	2,242,017	5,192,368	9,788,819	7,766,086
Interfund Transfers	16,122,632	7,167,907	7,177,120	7,878,995	3,973,000
Reserves	0	0	46,027,787	0	38,652,131
<b>Total: Resource Stewardship</b>	<b>25,226,967</b>	<b>17,044,095</b>	<b>64,350,248</b>	<b>39,619,356</b>	<b>56,167,264</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	29	31
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	29.5	31.5

**Fund Allocation**

Barberville Mitigation Tract - 164	50,127	63,240	697,988	72,839	684,280
ECHO Direct County Expenditures - 360	0	8,980	1,300,000	1,981,225	0
General Fund - 001	819,288	922,299	1,014,944	971,130	1,074,882
Land Management - 163	1,404,172	1,835,546	15,439,686	2,153,386	16,535,011
Volusia ECHO - 160	6,031,637	9,696,833	28,765,611	18,078,593	24,699,619
Volusia Forever - 161	14,449,593	0	0	0	0
Volusia Forever Land Acquisition - 162	2,472,148	4,517,197	17,132,019	16,362,183	13,173,472
<b>Total Fund Allocation</b>	<b>25,226,967</b>	<b>17,044,095</b>	<b>64,350,248</b>	<b>39,619,356</b>	<b>56,167,264</b>



**Mission:** To inform the veterans/dependents of benefits to which they may be entitled to. Assist them in obtaining those benefits by filing claims/appeals/benefits and supporting documents that will justify those claims.

### Highlights

The Florida Statute 292.11 allows for the county to employ a Veterans Service Officer and Staff. The Volusia County Veterans Services Division assist all former and present members of the Armed Forces and their dependents in preparing claims for compensation, hospitalization, vocational training and other benefits and privileges for which they are entitled under Federal and State Laws and County regulations. Offices are located in Daytona Beach, Deland, New Smyrna Beach and Deltona. Due to the frequent changes in laws and regulations, training and certification of the staff is essential. Continued certification and accreditation is necessary through the training provided by the Florida Department of Veterans Affairs (FDVA), the Department of Veterans Affairs (VA), and internally by the division.

### Key Objectives - Veterans' Services

01. File all requested claims and benefits for veterans/dependents.
02. Serve all veterans/dependents including shut-ins and those in nursing homes and assisted living facilities.
03. Complete and file all requested forms and applications for veterans/dependents.
04. Perform outreach events to inform and educate on potential benefits and services provided.
05. Assisting veterans in training to obtain local employment.
06. Assisting veterans/dependents in obtaining all monetary benefits their entitled to.
07. Reduce clients unable to assist.

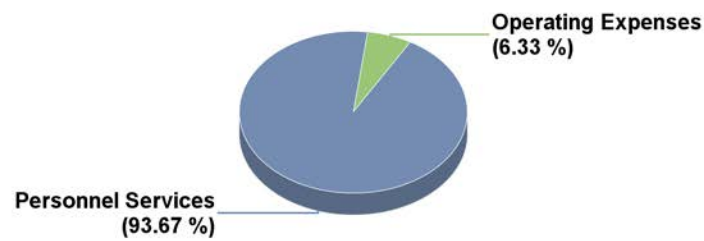
Performance Measures - Veterans' Services	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of claims & benefits filed	8,266	8,474	10,200
Number of veterans/dependents served	14,953	15,780	16,400
Number of forms and applications completed for Veterans/dependents	15,671	23,328	28,000
Number of outreach events	78	99	120
Number of clients assisted for employment	0	120	180
Monetary benefits the VA paid to Volusia Veterans/Dependents	13,617,424	15,603,500	16,380,822
Number of clients unable to assist	1,766	1,834	2,000

## Department: Community Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Veterans' Services</b>					
Personnel Services	814,597	977,325	1,146,749	1,118,085	1,272,320
Operating Expenses	91,396	86,466	105,724	113,810	86,028
<b>Total: Veterans' Services</b>	<b>905,993</b>	<b>1,063,791</b>	<b>1,252,473</b>	<b>1,231,895</b>	<b>1,358,348</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	15	16
Number of Full Time Equivalent Positions	15	16

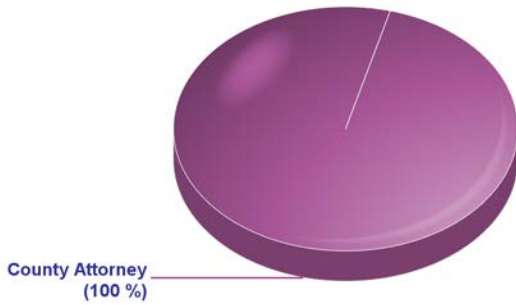
<b>Fund Allocation</b>					
General Fund - 001	905,993	1,063,791	1,252,473	1,231,895	1,358,348
<b>Total Fund Allocation</b>	<b>905,993</b>	<b>1,063,791</b>	<b>1,252,473</b>	<b>1,231,895</b>	<b>1,358,348</b>



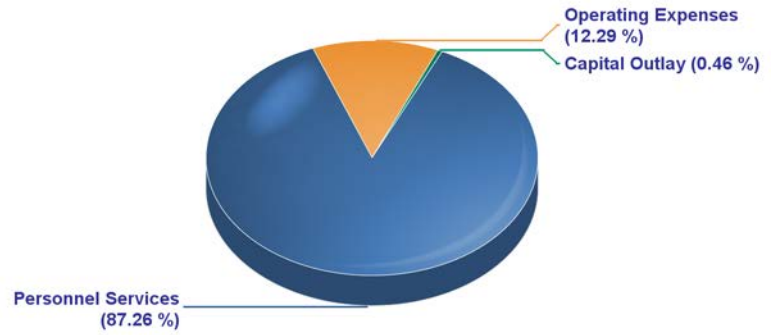
## County Attorney

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
County Attorney	2,121,228	1,535,213	2,384,699	1,781,104	2,223,497
<b>County Attorney Total:</b>	<b>2,121,228</b>	<b>1,535,213</b>	<b>2,384,699</b>	<b>1,781,104</b>	<b>2,223,497</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	2,121,228	1,535,213	2,384,699	1,781,104	2,223,497
<b>Fund Total:</b>	<b>2,121,228</b>	<b>1,535,213</b>	<b>2,384,699</b>	<b>1,781,104</b>	<b>2,223,497</b>

## County Attorney Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
County Attorney	Full Time Positions	28	28	26	26

**Mission:** To provide high quality, effective and efficient legal counsel to Volusia County government.

Highlights

The County Attorney's office serves as legal counsel to Volusia County government and county constitutional officers as provided by agreement. County attorneys develop ordinances, resolutions and contracts to implement and support the policy decisions of the County Council in coordination with the County Manager and staff. County attorneys defend, and prosecute for, the County in civil and administrative proceedings in state and federal courts, and administrative venues, in areas such as: ordinance challenges, code enforcement, civil rights, liability defense, environmental compliance, contract and procurement disputes, elections, animal control, lien and mortgage foreclosures, employment, labor, real estate, eminent domain, land use and zoning, construction, property assessment disputes, and worker's compensation. County attorneys provide legal counsel to county boards, including subsequent litigation. The County Attorney's office monitors legislative and court developments which impact county government.

Key Objectives - County Attorney

- 01. Provide the highest level of service as general counsel to the County Council, represent the County in all litigation for and against the County, and attempt to resolve or settle disputes prior to the expense of trial.
- 02. Assist the County's efforts to effectively fulfill mandates imposed by law.

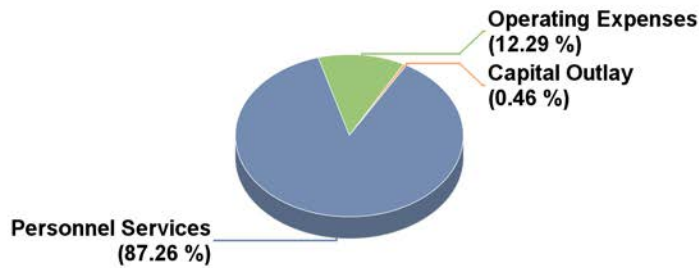
Performance Measures - County Attorney	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of ordinances and resolutions adopted	250	250	250
Number of new cases	1,675	1,690	1,690

Department: County Attorney

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>County Attorney</b>					
Personnel Services	3,495,293	3,417,466	3,979,888	3,525,965	3,806,637
Operating Expenses	294,031	242,032	539,478	389,806	535,996
Capital Outlay	0	0	0	0	20,000
Reimbursements	(1,668,095)	(2,124,285)	(2,134,667)	(2,134,667)	(2,139,136)
<b>Total: County Attorney</b>	<b>2,121,228</b>	<b>1,535,213</b>	<b>2,384,699</b>	<b>1,781,104</b>	<b>2,223,497</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	26	26
Number of Full Time Equivalent Positions	26	26

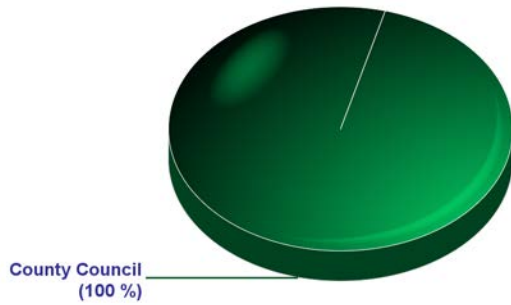
<b>Fund Allocation</b>					
General Fund - 001	2,121,228	1,535,213	2,384,699	1,781,104	2,223,497
<b>Total Fund Allocation</b>	<b>2,121,228</b>	<b>1,535,213</b>	<b>2,384,699</b>	<b>1,781,104</b>	<b>2,223,497</b>



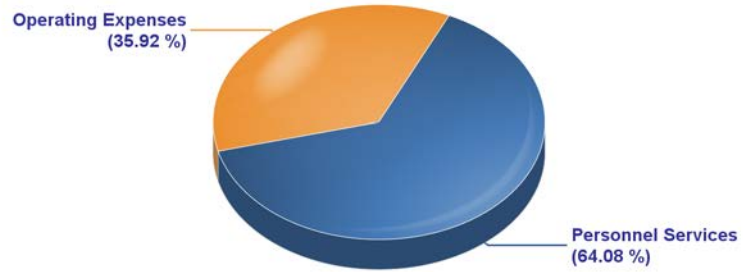
## County Council

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
County Council	647,950	1,124,018	1,534,344	1,237,294	1,532,889
<b>County Council Total:</b>	<b>647,950</b>	<b>1,124,018</b>	<b>1,534,344</b>	<b>1,237,294</b>	<b>1,532,889</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	647,950	1,124,018	1,534,344	1,237,294	1,532,889
<b>Fund Total:</b>	<b>647,950</b>	<b>1,124,018</b>	<b>1,534,344</b>	<b>1,237,294</b>	<b>1,532,889</b>

## County Council Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
County Council	Full Time Positions	7	14	15	14

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**Mission:** To promote good citizenship by supporting democratic values and earning public trust in good government. To respond effectively to citizen needs for health, safety, and general welfare. To allocate limited public resources equitably and efficiently. To provide leadership and high quality of government service by consistently communicating with the citizens about their needs.

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### Highlights

The County Council serves as the legislative and policy-making body for Volusia County government. The County operates under a Council/Manager form of government and provides various services including public safety, economic development, transportation, health and social services, planning, zoning, environmental and other community services.

For fiscal year 2024-25, the Value Adjustment Board has been moved to the County Council department. This transfer is a cost saving measure that allow for better use of staff.

The seven-member County Council is responsible for the promulgation and adoption of policy. The Council-appointed County Manager is responsible for the execution of policy.



## Department: County Council

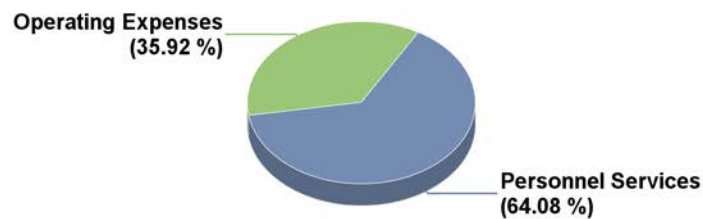
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>County Council</b>					
Personnel Services	620,278	1,041,858	1,363,748	1,177,018	1,366,967
Operating Expenses	362,483	433,954	577,057	466,737	766,145
Capital Outlay	0	2,292	0	0	0
Reimbursements	(334,811)	(354,086)	(406,461)	(406,461)	(600,223)
<b>Total: County Council</b>	<b>647,950</b>	<b>1,124,018</b>	<b>1,534,344</b>	<b>1,237,294</b>	<b>1,532,889</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	15	14
Number of Full Time Equivalent Positions	15	14

**Fund Allocation**

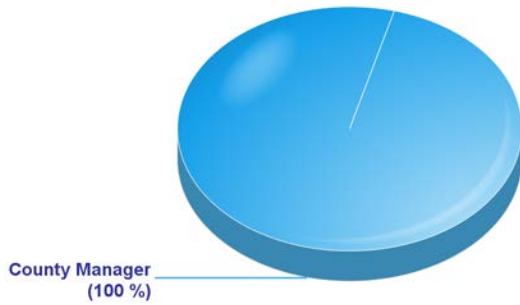
General Fund - 001	647,950	1,124,018	1,534,344	1,237,294	1,532,889
<b>Total Fund Allocation</b>	<b>647,950</b>	<b>1,124,018</b>	<b>1,534,344</b>	<b>1,237,294</b>	<b>1,532,889</b>



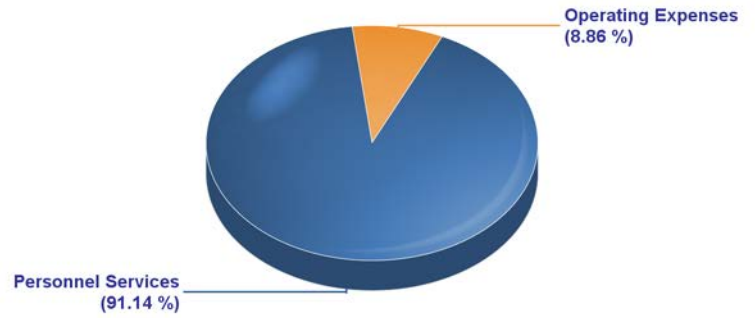
## County Manager

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
County Manager	1,075,933	683,508	860,049	641,032	1,067,525
<b>County Manager Total:</b>	<b>1,075,933</b>	<b>683,508</b>	<b>860,049</b>	<b>641,032</b>	<b>1,067,525</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	1,075,933	683,508	860,049	641,032	1,067,525
<b>Fund Total:</b>	<b>1,075,933</b>	<b>683,508</b>	<b>860,049</b>	<b>641,032</b>	<b>1,067,525</b>

## County Manager Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
County Manager	Full Time Positions	16	8	8	8
County Manager	Part Time Positions	1	1	1	1

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**Mission:** To support the County Council, Volusia County's Departments and its citizens. This commitment requires the County Manager's administrative staff to be proactive liaisons to internal and external groups, involved in the community, accessible points of contact, providers of information through research and analysis, and advocates of County government.

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#### Highlights

The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs of the County Manager's Office.

Department: County Manager

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>County Manager</b>					
Personnel Services	1,475,527	1,129,590	1,389,720	1,172,100	1,436,389
Operating Expenses	137,003	122,826	134,072	132,675	139,715
Grants and Aids	5,000	0	0	0	0
Reimbursements	(541,597)	(568,908)	(663,743)	(663,743)	(508,579)
<b>Total: County Manager</b>	<b>1,075,933</b>	<b>683,508</b>	<b>860,049</b>	<b>641,032</b>	<b>1,067,525</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	8	8
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	8.5	8.5

<b>Fund Allocation</b>					
General Fund - 001	1,075,933	683,508	860,049	641,032	1,067,525
<b>Total Fund Allocation</b>	<b>1,075,933</b>	<b>683,508</b>	<b>860,049</b>	<b>641,032</b>	<b>1,067,525</b>



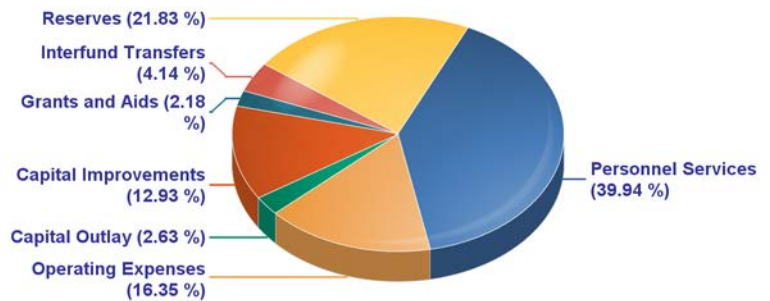
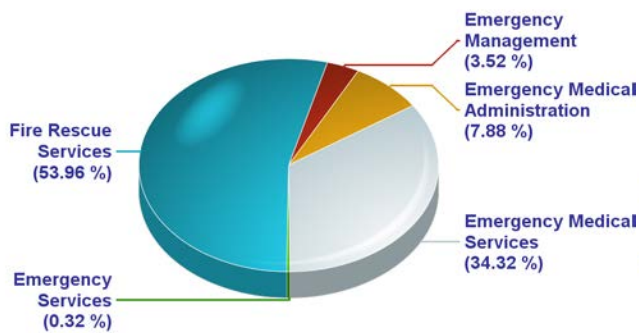
## Expenditures by Department

### Emergency Services

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Emergency Management	796,501	887,907	1,382,790	1,282,582	5,479,477
Emergency Medical Administration	8,840,290	9,280,002	10,093,873	10,030,852	12,278,796
Emergency Medical Services	30,432,094	36,820,379	53,950,119	38,080,733	53,442,918
Emergency Services	0	387,427	379,232	354,480	504,658
Fire Rescue Services	34,835,084	41,213,256	74,390,629	42,409,389	84,025,752
<b>Emergency Services Total:</b>	<b>74,903,970</b>	<b>88,588,971</b>	<b>140,196,643</b>	<b>92,158,036</b>	<b>155,731,601</b>

Division - FY 2024-25

Category FY 2024-25



### Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	11,650,270	12,588,915	14,045,716	13,705,445	20,689,756
Fund 002 - Emergency Medical Services	30,432,094	36,820,379	53,950,119	38,080,733	53,006,340
Fund 140 - Fire Rescue District	31,646,412	36,293,357	68,613,478	38,792,284	77,969,459
Fund 150 - Countywide Fire Impact Fee	0	0	2,009,020	100,193	2,073,476
Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	0	479,081	0	0	0
Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	0	145,123	0	0	0
Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	0	319,061	0	0	0
Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	0	594,232	0	0	0
Fund 156 - EMS Impact Fee	0	0	0	0	436,578
Fund 451 - Daytona Beach International Airport	1,175,194	1,348,823	1,578,310	1,479,381	1,555,992
<b>Fund Total:</b>	<b>74,903,970</b>	<b>88,588,971</b>	<b>140,196,643</b>	<b>92,158,036</b>	<b>155,731,601</b>

## Emergency Services Positions

		<b>FY 2021-22 Budget</b>	<b>FY 2023-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
Emergency Management	Full Time Positions	6	6	6	7
Emergency Medical Administration	Full Time Positions	3	4	5	6
Emergency Medical Services	Full Time Positions	227	248	252	254
Emergency Services	Full Time Positions	0	0	4	4
Fire Rescue Services	Full Time Positions	202	224	229	232
Emergency Management	Part Time Positions	0	0	1	1
Emergency Medical Administration	Part Time Positions	1	1	1	1
Emergency Medical Services	Part Time Positions	14	14	11	17
Fire Rescue Services	Part Time Positions	1	0	1	1

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**Mission:** To provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property, and the environment through preparedness, prevention, response, recovery and mitigation from all natural and man-made hazards that may impact the County of Volusia.

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### Highlights

Under Chapter 252, Florida State Statutes, Volusia County Division of Emergency Management is responsible for the countywide organization and administration of the Volusia County Emergency Operations Center, the Comprehensive Emergency Management Plan (CEMP) and the all-hazards approach to emergency management activities that direct, support, and coordinate the prevention, preparedness, response, recovery, and mitigation missions. Volusia County Emergency Management maintains a training, planning, and exercise calendar in support of countywide disaster resilience, to include training opportunities at both the local, regional, state, and federal level, as well as conducting and assisting with tabletop, functional, and full-scale exercises.

In fiscal year 2024-25, Emergency Management will continue to review and enhance the multiple Emergency Support Function (ESF) Annexes and Continuity of Operation Plans (COOP) as part of the four-year CEMP review process. Emergency Management will also begin the process to renew its Emergency Management Accreditation Program (EMAP) accreditation. Emergency Management will continue to conduct quarterly partners meetings which will cover a wide variety of public safety related topics, develop, and facilitate all-hazard training and exercises that will include our emergency management partners, as well as conduct community outreach presentations. Emergency Management will also continue to review health care facilities throughout Volusia County to ensure their comprehensive emergency management plans and emergency power plans are up to date according to the current legislation and Agency for Health Care Administration (AHCA) guideline.

Fiscal years 2024-2025 will be eventful years, as the Emergency Management Division strives to close gaps identified by exercises and real-world events and incidents during the previous years as well as preparing to meet the challenges created by new events and incidents, both known and unknown.

From September 2022 and continued into 2024, the Emergency Management Division and the community partners have been immersed in the recovery phase after the county was impacted by Hurricane Ian and Hurricane Nicole with activities involving the federal Hazard Mitigation Grant Program (HMGP), with multiple projects involving addition requests for information from both the state and federal levels.

The Division is continuing to conduct exercises. During 2023, exercises have included a functional active shooter exercise at the Daytona International Speedway involving all the law enforcement, fire, and emergency medical services agencies. Anticipating a busier than usual 2024 hurricane season the Emergency Management Division will continue hurricane preparedness exercises for staff and partners, sheltering exercises involving all the key partners government, non- profit, and volunteer agencies within Volusia County. During 2024, exercises will include a continuation of active shooter planning and exercises involving all the community partners. An Integrated Emergency Management Course conducted by FEMA's Emergency Management Institute, as well as a number of FEMA position specific training courses rounds out anticipated large scale training and exercise plans.

The Emergency Management Division conducted an annual Strategic Planning Session in February 2024, including partners from the whole community, to update a 5-year Strategic Plan. The plan addressed prevention, preparedness, response, recovery, and mitigation activities that identified enhancement opportunities across the whole community.

Key Objectives - Operations

- 01. Review and update Emergency Support Functions (ESF) annexes and Continuity of Operations Plans (COOPs), along with other plans within the Division of Emergency Management.
- 02. Provide integrated, countywide emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness.
- 03. Provide opportunities for community outreach and presentation participation.
- 04. Review and assist health care facilities in the completion of their Comprehensive Emergency Plans (CEMPs), and Emergency Power Plans (EPPs) to ensure plans are updated and compliant reflecting current legislation.

Performance Measures - Operations	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of Emergency Support Function annex/COOP reviews	20	21	24
Number of all hazard exercises	7	3	8
Number of community outreach programs	60	69	70
Number of Health Care Facility/Emergency Power Plan reviews	167	167	167



## Department: Emergency Services

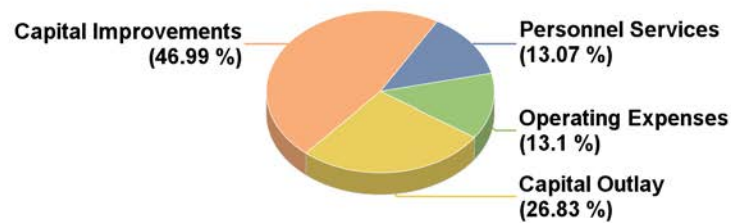
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Emergency Management</b>					
Personnel Services	489,917	438,979	609,596	559,068	716,132
Operating Expenses	301,536	448,928	413,194	363,514	717,958
Capital Outlay	5,048	0	0	0	1,470,387
Capital Improvements	0	0	360,000	360,000	2,575,000
<b>Total: Emergency Management</b>	<b>796,501</b>	<b>887,907</b>	<b>1,382,790</b>	<b>1,282,582</b>	<b>5,479,477</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	6	7
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	6.5	7.5

**Fund Allocation**

General Fund - 001	796,501	887,907	1,382,790	1,282,582	5,479,477
<b>Total Fund Allocation</b>	<b>796,501</b>	<b>887,907</b>	<b>1,382,790</b>	<b>1,282,582</b>	<b>5,479,477</b>



**Mission:** To coordinate and oversee the responsible delivery of effective pre-hospital emergency medical services.

Highlights

The Emergency Medical Administration (EMA) division is charged with regulatory and clinical oversight of an emergency medical services system comprised of thirteen licensed providers and more than one thousand emergency medical technicians and paramedics that responded to approximately 103,000 medical incidents in calendar year 2023.

Last year, in addition to providing system medical oversight and state-mandated quality assurance activities, the division locally-credential forty paramedics, revised the ordinance to relax restrictions on local businesses providing wheelchair and stretcher (not ambulance) transportation, participated in the preparation for the federally-mandated Medicare Ground Ambulance Data Collection, provided recurring and ad hoc data analysis to determine system efficacy, onboarded a second physician serving as deputy medical director, and routinely met with various system stakeholders (e.g., hospital, emergency medical services providers, etc.) to ensure a comprehensive and collaborative system.

Key Objectives - Emergency Medical Administration

- 01. Analyze patient care report data for compliance with predefined metrics.
- 02. Review and update of federally-and state-required documents.
- 03. Manual review of patient care reports for compliance with prehospital standing orders and treatment protocols.
- 04. Paramedic clearances conducted by the medical director.

Performance Measures - Emergency Medical Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of patient care reports manually reviewed for compliance with field protocols	866	3,240	4,000
Number of federal & state required documents and licenses revised or renewed	28	3	17
Number of individual metrics analyzed within patient care reports	7,000	4,000	7,000
Number of paramedic clearances conducted by the medical director	40	44	44

## Department: Emergency Services

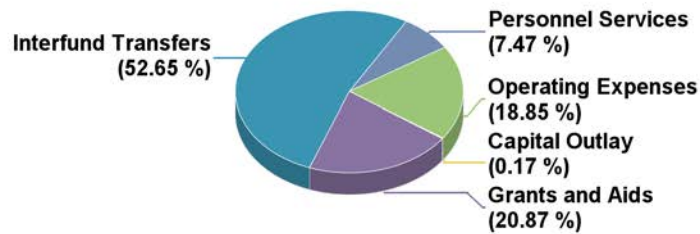
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Emergency Medical Administration</b>					
Personnel Services	512,862	622,922	744,107	694,877	917,105
Operating Expenses	63,501	203,893	312,505	309,494	2,314,665
Capital Outlay	73,639	2,084	18,028	7,248	20,283
Grants and Aids	1,021,037	1,833,426	2,401,556	2,401,556	2,562,357
Interfund Transfers	7,169,252	6,617,677	6,617,677	6,617,677	6,464,386
<b>Total: Emergency Medical Administration</b>	<b>8,840,290</b>	<b>9,280,002</b>	<b>10,093,873</b>	<b>10,030,852</b>	<b>12,278,796</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	5	6
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	5.5	6.5

**Fund Allocation**

General Fund - 001	8,840,290	9,280,002	10,093,873	10,030,852	12,278,796
<b>Total Fund Allocation</b>	<b>8,840,290</b>	<b>9,280,002</b>	<b>10,093,873</b>	<b>10,030,852</b>	<b>12,278,796</b>



Mission:

**To strive to be a community leader providing high quality, cost efficient pre-hospital care and medical transportation with the highest standard of professionalism, the most advanced technology and a deep sense of caring for the citizens and visitors of Volusia County.**

Highlights

Volusia County Emergency Medical Services (VCEMS) is the primary provider of pre-hospital 9-1-1 medical care and transportation for Volusia County residents and visitors. VCEMS collaborates with Volusia County Fire Rescue and several municipalities throughout Volusia County to enhance service levels throughout the county.

VCEMS is projecting 55,800 transports for fiscal year 2024-25, which is an increase of approximately 3.7% over the current year estimates. This is based on the expectation for additional free-standing emergency departments (EDs) from both our area hospital systems that are currently planned or under construction. These new free-standing EDs, coupled with two new rehabilitation hospitals (Orange City and Daytona Beach) planned in 2024 will no doubt increase demand for service. Furthermore, Volusia County continues to grow substantially, and our expected increase in population growth alone will result in increased demand, notably within the primary response areas for the agency. VCEMS utilizes a deployment model that is largely dynamic, utilizing various posting locations throughout the county by utilizing historic and statistical predictive software to deploy assets in areas that are most likely to need an ambulance.

Key Objectives - Emergency Medical Services Ops

01. Demonstrate need for Emergency Medical Services. (EMS)
02. Provide timely ambulance response in urban areas greater than 1,000 residents per square mile.
03. Maximize operational efficiency.
04. Provide training to EMS Personnel.

Performance Measures - Emergency Medical Services Ops	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of transports	54,212	53,750	55,800
Average response time - urban/rural (seconds)	386	379	379
Operating cost per EMS transport	558	613	620
Total Training contact hours by EMS Division personnel	1,082	1,100	1,200

## Department: Emergency Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Emergency Medical Services</b>					
Personnel Services	18,873,059	21,223,953	23,806,984	23,326,359	26,666,487
Operating Expenses	10,010,135	11,168,014	11,969,531	11,951,629	13,005,815
Capital Outlay	1,550,258	995,175	1,875,650	1,663,595	1,679,390
Capital Improvements	0	3,195,439	1,861,543	300,000	192,000
Grants and Aids	100	0	250	50	250
Interfund Transfers	0	239,365	0	840,450	0
Reserves	0	0	14,437,911	0	11,900,476
Reimbursements	(1,458)	(1,567)	(1,750)	(1,350)	(1,500)
<b>Total: Emergency Medical Services</b>	<b>30,432,094</b>	<b>36,820,379</b>	<b>53,950,119</b>	<b>38,080,733</b>	<b>53,442,918</b>

## Positions

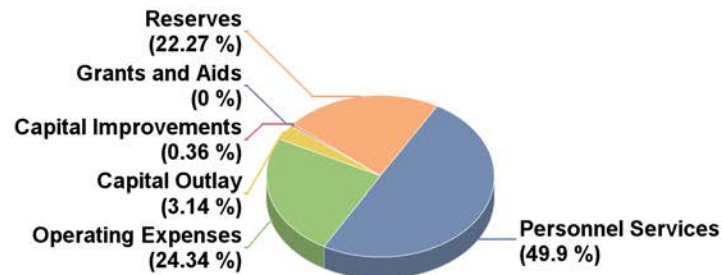
## Prior Year Positions

## Proposed Positions

Number of Full Time Positions	252	254
Number of Part Time Positions	11	17
Number of Full Time Equivalent Positions	257.25	262.25

## Fund Allocation

Emergency Medical Services - 002	30,432,094	36,820,379	53,950,119	38,080,733	53,006,340
EMS Impact Fee - 156	0	0	0	0	436,578
<b>Total Fund Allocation</b>	<b>30,432,094</b>	<b>36,820,379</b>	<b>53,950,119</b>	<b>38,080,733</b>	<b>53,442,918</b>



Mission: Provide high quality of emergency preparedness and response to the citizens and visitors of Volusia County.

Highlights

The Department of Emergency Services was created in December 2022, when the Department of Public Protection was split into two separate departments and consists of Emergency Mangement, Emergency Medical Services, Emergency Medical Administration and Fire Rescue.

The Emergency Services divisions provide services to the visitors and residents of Volusia County who are impacted during emergencies resulting from accident, illness, weather and loss of property. The department helps to mitigate the effects of those events through effective planning, appropriate preventative actions as well as prompt and effect efficient responses to emergencies.

Key Objectives - Administration

- 01. Regularly monitor and track performance of county Emergency Services system.
- 02. Provide new hire background investigation services in support of Emergency Services divisions.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of system performance reviews held	116	95	96
Number of background investigations completed	77	140	150

## Department: Emergency Services

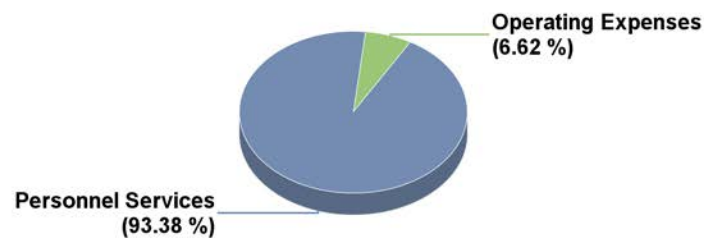
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Emergency Services</b>					
Personnel Services	0	374,824	610,285	599,219	640,145
Operating Expenses	0	12,603	53,909	40,223	45,358
Reimbursements	0	0	(284,962)	(284,962)	(180,845)
<b>Total: Emergency Services</b>	<b>0</b>	<b>387,427</b>	<b>379,232</b>	<b>354,480</b>	<b>504,658</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	4	4
Number of Full Time Equivalent Positions	4	4

**Fund Allocation**

General Fund - 001	0	387,427	379,232	354,480	504,658
<b>Total Fund Allocation</b>	<b>0</b>	<b>387,427</b>	<b>379,232</b>	<b>354,480</b>	<b>504,658</b>



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**Mission:** To protect life, property and the environment through efficient and responsive services.

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### Highlights

The Operations Division of Volusia County Fire Rescue (VCFR) is the largest core component and is dedicated to service excellence through various improvements. These include increasing staffing, replacing equipment and apparatus, and incorporating new technologies annually. As the economy grows, VCFR will continue strategic planning for effective future responses. Additionally, three new firefighters will be requested each year over the next five years to meet staffing needs and reduce overtime hours.

For fiscal year 2024-25, the focus will be on repairing, maintaining, and replacing critical equipment, renovating fire stations for operational viability, and using staffing and inventory control programs to enhance cost-effectiveness. The budget includes constructing Fire Station 15 to improve service delivery, along with ADA updates, health and safety-promoting work environments, and critical infrastructure retrofits.

The Training Section provides essential instruction for both internal and external customers, adhering to national, state, and industry best practices. Its primary goal is to enhance the knowledge, skills, and abilities of VCFR team members both on and off the fireground. To achieve this, VCFR team members will complete the required hours set by the Insurance Service Office (ISO) and the state to maintain their Fire and EMS certifications. The Training Section will also continue to improve its Quality Assurance program to eliminate documentation errors in the current record management systems. Additionally, VCFR's Special Teams will conduct annual training classes and drills in Hazmat, Technical Rescue, and Wildland fire response to meet current risk assessments. Over the past year, VCFR has focused on leadership and crew resource management development to enhance team dynamics and promote organizational growth. In the future, the Training Section will continue to emphasize leadership and career development by offering access to the latest educational curriculum and incorporating industry best practices to provide the highest level of emergency response to all citizens and visitors in Volusia County.

VCFR is actively promoting Community Risk Reduction (CRR) initiatives to improve the quality of life in the county. CRR identifies and prioritizes risks, then applies resources to minimize the impacts of unfortunate events. To achieve this, VCFR has formed partnerships with local, state, and federal organizations. Each year, the VCFR Hazardous Materials Team receives grant funding to conduct Tier II inspections on chemical facilities that store, use, or manufacture hazardous materials. The Wildland Mitigation team works to reduce the potential for loss of life and property due to wildfires, primarily through various mitigation strategies and by fostering relationships and agreements with outside agencies such as St. John's Water Management District and the Florida Forest Service.



Key Objectives - Support Services

- 01. Provide an effective and efficient response to meet call processing times at the 90th percentile within Volusia County.
- 02. Fire Rescue will lower turnout times through effective response to the 90th percentile within Volusia County.
- 03. Reduce the amount of travel times through effective and efficient response within Volusia County.
- 04. Provide effective response to meet faster total response times within Volusia County.
- 05. Foster growth for all Fire Rescue staff through required training for ISO standards.
- 06. Cultivate leadership skills through training and education of Fire Officers
- 07. Meet the 17% national average of women in the workforce within Fire Rescue firefighters.
- 08. Inform and educate 30% the public annually with risk reduction information.
- 09. Annually conduct pre-fire plans within response area.

Performance Measures - Support Services	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Percentage of calls where processing time is equal or less than 2 minutes	55	60	60
Percentage of calls where turnout time equal or less than 80 seconds	87	90	90
Percent of calls where travel time equal or less than 10 minutes	80	90	90
Percentage of calls where Total Response Time equal or less than 13 minutes 20 seconds	84	90	90
Percentage of required training hours completed	89	90	90
Percent of Fire Officers with 12 hours of leadership training	77	90	90
Percent of staff that are female firefighters	12	12	12
Number of Public Education campaigns	175	230	230
Percentage of pre-fire plans completed	82	100	100

## Department: Emergency Services

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Fire Rescue Services</b>					
Personnel Services	24,115,663	27,275,119	32,031,642	29,594,493	33,362,077
Operating Expenses	9,651,973	9,927,174	9,973,625	8,154,425	9,424,669
Capital Outlay	417,338	1,187,216	1,416,735	2,048,048	937,574
Capital Improvements	252,307	287,344	18,611,218	1,340,395	17,395,811
Grants and Aids	481,964	498,020	783,011	709,399	831,961
Interfund Transfers	0	2,127,823	0	655,318	0
Reserves	0	0	11,667,087	0	22,154,275
Reimbursements	(84,161)	(89,440)	(92,689)	(92,689)	(80,615)
<b>Total: Fire Rescue Services</b>	<b>34,835,084</b>	<b>41,213,256</b>	<b>74,390,629</b>	<b>42,409,389</b>	<b>84,025,752</b>

## Positions

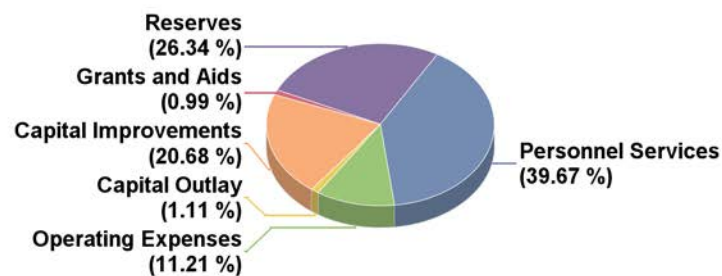
## Prior Year Positions

## Proposed Positions

Number of Full Time Positions	229	232
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	229.5	232.5

## Fund Allocation

Countywide Fire Impact Fee - 150	0	0	2,009,020	100,193	2,073,476
Daytona Beach International Airport - 451	1,175,194	1,348,823	1,578,310	1,479,381	1,555,992
Fire Impact Fees-Zone 1 (Northeast) - 151	0	479,081	0	0	0
Fire Impact Fees-Zone 2 (Southeast) - 152	0	145,123	0	0	0
Fire Impact Fees-Zone 3 (Southwest) - 153	0	319,061	0	0	0
Fire Impact Fees-Zone 4 (Northwest) - 154	0	594,232	0	0	0
Fire Rescue District - 140	31,646,412	36,293,357	68,613,478	38,792,284	77,969,459
General Fund - 001	2,013,479	2,033,579	2,189,821	2,037,531	2,426,825
<b>Total Fund Allocation</b>	<b>34,835,084</b>	<b>41,213,256</b>	<b>74,390,629</b>	<b>42,409,389</b>	<b>84,025,752</b>

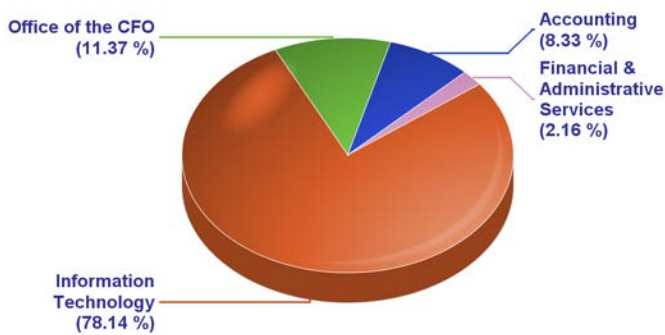


## Expenditures by Department

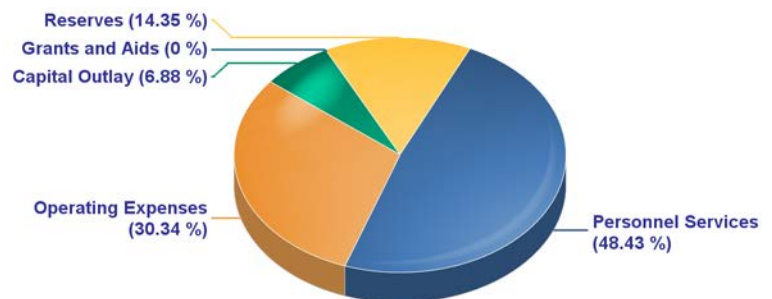
### Finance

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Accounting	1,915,963	1,781,585	1,909,919	1,847,233	1,868,785
Financial & Administrative Services	557,002	583,298	785,862	656,372	484,233
Information Technology	10,974,000	11,467,606	16,182,966	13,045,530	17,531,778
Office of the CFO	504,066	290,862	380,888	348,384	2,552,161
Treasury & Billing	2,010,959	2,129,933	2,361,185	2,219,819	0
<b>Finance Total:</b>	<b>15,961,989</b>	<b>16,253,284</b>	<b>21,620,820</b>	<b>18,117,338</b>	<b>22,436,957</b>

Division - FY 2024-25



Category FY 2024-25



### Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	12,937,026	13,258,989	15,221,264	14,167,632	15,389,064
Fund 002 - Emergency Medical Services	1,495,587	1,615,839	1,714,746	1,713,067	1,830,127
Fund 101 - Coronavirus Relief	76,630	70,230	137,077	113,919	143,826
Fund 120 - Municipal Service District	144,966	0	0	0	0
Fund 451 - Daytona Beach International Airport	228,968	(48,562)	0	0	0
Fund 511 - Computer Replacement	1,078,813	1,356,788	4,547,733	2,122,720	5,073,940
<b>Fund Total:</b>	<b>15,961,989</b>	<b>16,253,284</b>	<b>21,620,820</b>	<b>18,117,338</b>	<b>22,436,957</b>

### Finance Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Accounting	Full Time Positions	28	30	29	29
Financial & Administrative Services	Full Time Positions	10	9	9	14
Information Technology	Full Time Positions	80	79	81	83
Office of the CFO	Full Time Positions	4	3	3	24
Treasury & Billing	Full Time Positions	28	29	30	0

Mission:

**To account for the County's fiscal activities in accordance with generally accepted accounting principles, to include payment of all County financial obligations, billing and collection of receivables, capital assets inventory, payroll, and cash management; provide accurate and timely financial information to key decision makers.**

Highlights

The Accounting Division, comprising accountants, section supervisors, and clerical staff, is responsible for maintaining and monitoring the County's accounting and financial transactions. Over 170 funds are established in the County's general ledger to support this task. Each year, the Division prepares the Annual Comprehensive Financial Report, audited by an independent external auditor chosen by the Audit Selection Committee. The Division also prepares the Annual Report on County Debt. Within Accounting, operational sections are established for accounts receivable, accounts payable, capital asset tracking, payroll, and cash management functions.

Key Objectives - Accounting

01. Provide accurate and timely payments of all County financial obligations.
02. Record and maintain files on all County capital assets.
03. Provide accurate billing and collection of all County receivables.

Performance Measures - Accounting	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of invoices processed for payment	133,800	134,600	135,000
Number of capital asset records maintained	17,226	17,242	17,250
Number of invoices/statements mailed	7,742	7,780	7,800

## Department: Finance

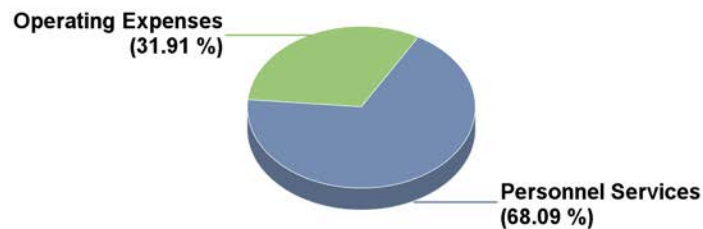
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Accounting</b>					
Personnel Services	1,807,759	2,098,825	2,334,621	2,278,802	2,442,265
Operating Expenses	1,066,013	1,140,051	1,113,356	1,106,489	1,144,375
Reimbursements	(957,810)	(1,457,291)	(1,538,058)	(1,538,058)	(1,717,855)
<b>Total: Accounting</b>	<b>1,915,963</b>	<b>1,781,585</b>	<b>1,909,919</b>	<b>1,847,233</b>	<b>1,868,785</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	29	29
Number of Full Time Equivalent Positions	29	29

**Fund Allocation**

General Fund - 001	1,915,963	1,781,585	1,909,919	1,847,233	1,868,785
<b>Total Fund Allocation</b>	<b>1,915,963</b>	<b>1,781,585</b>	<b>1,909,919</b>	<b>1,847,233</b>	<b>1,868,785</b>



**Mission:** To make recommendations for the development and allocation of resources to meet citizen, County Council, and Department priorities in a legal, innovative and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well being of citizens.

### Highlights

For fiscal year 2024-25, the Office of Management and Budget was combined with Treasury and Billing to become the new Financial and Administrative Services Division.

The Office of Financial and Administrative Services prepares and administers the County's annual budget, including the Capital Improvement Program. This division is responsible for setting the budget schedule and procedures, estimating revenues for each fund, developing the Five Year Forecast, reviewing departmental budget requests, and publishing and monitoring the budget throughout the fiscal year. Additionally, the division handles budget amendments and resolutions, prepares financial analyses, reviews financial options, and provides budget information to the County Council and the public.

This division also manages the collection and distribution of Tourist/Convention Development Taxes, Business Tax Receipts, and Public & Communication Services Taxes. It serves as the centralized County cashier, processing payments for items such as building permits, utility bills, VOTRAN bus passes, and Value Adjustment Board fees. Last year, the division processed over 100,000 payment transactions, and it is anticipated that this number will continue to exceed that in the coming fiscal year.

Furthermore, the division manages the County's investment portfolio under the advisement of a professional asset management company. A new unit was created in fiscal year 2022-23 to track expenses associated with professional investment management and advisory services, as the management of the investment portfolio was previously handled in-house.

The elimination by Council of the county business tax receipt during fiscal year 2023-24 allowed the division to recognize a significant savings in personnel and a lesser savings in operating costs for the fiscal year 2024-25 budget. The division was also able to develop a plan to bring tourist development tax auditing in house, utilizing existing staff and recognizing an operational savings of approximately \$50,000 annually.

### Key Objectives - Office of Management & Budget

01. Project annual General Fund revenues within 96% of actual collections.
02. Publish a budget document meeting Governmental Finance Officers Association (GFOA) standards as a policy document, financial plan, operations guide and a communications device.
03. Evaluate all budget amendment requests prior to County Council approval to determine budgetary needs and insure compliance with statutory mandates for amending the adopted budget.
04. Develop and maintain budgetary reports for use by departments.

Performance Measures - Office of Management & Budget	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Accuracy rate in forecasting annual General Fund revenue estimates (percent)	97	97	96
GFOA Distinguished Budget Presentation Award earned	1	1	1
Number of budget amendments processed (Operating/Non-Operating/ Grants)	395	315	355
Number of reports developed and maintained	194	194	194

Key Objectives - Treasury Operations

- 01. Timely process monthly and annual Tourist and Convention Development Tax returns.
- 02. Record Tourist and Convention Development Tax payments, ensuring each payment is accurate and complete and distributed to the proper authorities.
- 03. Perform Tourist and Convention Development Tax account audits to ensure accuracy and compliance in the filing and remitting of monthly tax returns.
- 04. Accurately record over-the-counter transactions for internal and external customers.
- 05. Process emergency medical service and county water bill payments via high-speed payment processing and electronic bank deposit.

Performance Measures - Treasury Operations

	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
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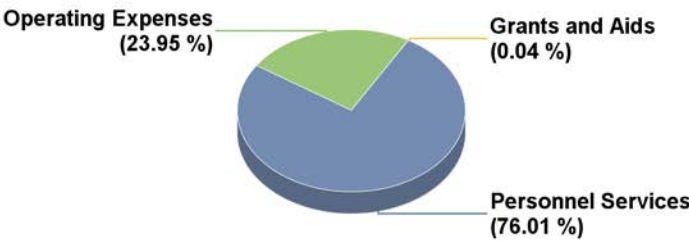
Number of Tourist and Convention Development Tax returns processed	12,686	13,200	13,700
Number of high-speed payment proessing transactions	46,255	43,800	44,500
Number of over the counter payment transactions processed	16,418	12,480	12,700
Number of Tourist and Convention Development Tax audits performed	25	25	50
Total Tourist and Convention Development Tax revenue collected	33,090,567	33,500,000	35,000,000

Department: Finance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Financial &amp; Administrative Services</b>					
Personnel Services	698,255	725,472	917,829	790,336	1,282,965
Operating Expenses	110,077	118,163	143,810	141,813	404,211
Grants and Aids	0	0	0	0	624
Reimbursements	(251,330)	(260,337)	(275,777)	(275,777)	(1,203,567)
<b>Total: Financial &amp; Administrative Service</b>	<b>557,002</b>	<b>583,298</b>	<b>785,862</b>	<b>656,372</b>	<b>484,233</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	9	14
Number of Full Time Equivalent Positions	9	14

<b>Fund Allocation</b>					
General Fund - 001	557,002	583,298	785,862	656,372	484,233
<b>Total Fund Allocation</b>	<b>557,002</b>	<b>583,298</b>	<b>785,862</b>	<b>656,372</b>	<b>484,233</b>





Mission:
To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the information technology products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.

Highlights

Information Technology consists of 84 staff members responsible for enterprise computer and communications systems. This includes computer hardware, software, application development, user support, and the maintenance of high-quality data, voice, and radio communications.

In fiscal year 2024-25, the division will continue focusing on (a) the security and integrity of the County's data processing systems, (b) improving the reliability of network connections through the use of multiple redundant mechanisms, and (c) replacing end-of-life equipment and reducing the need for expensive third-party maintenance. The division will also complete the modernization of the 800 MHz radio system, and the migration from VMware to the Hyper-V server virtualization platform.

Information Technology's recommended budget increased from previous fiscal years, primarily due to two factors. The first is an increase in software costs, due to expansion of the Microsoft and Cisco enterprise agreements, the Splunk log-analysis software used for security incident response, and a general price increase imposed by the VMware software vendor. Second is in increase in the cost of third-party maintenance required for aging equipment, especially Compellent data storage devices.

The division also manages the ongoing PC Replacement Program. During fiscal year 2024-25, approximately 435 desktops, laptops, and tablet computers are scheduled to be replaced. Revenue for this fund is primarily generated from a charge assessed to each division, based upon the number of devices it has in the program.

Key Objectives - Administration

01. Full implementation of redundant data center networking.
02. Implementation of next-generation telephony.
03. Migrate primary data center storage to new storage units.
04. Migrate virtualization platform to Microsoft Hyper-V.
05. Upgrade enterprise financial system to latest version.
06. Upgrade of desktop computers to Windows 11.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Percentage of networking upgrade project completion	50	75	100
Percentage of telephone system upgrade project completion	0	0	25
Percentage of data storage sucessfully migrated	50	90	100
Percentage of virtual servers successfully migrated	0	10	100
Percentage of subsystems successfully upgraded	0	25	75
Percentage of computers successfully upgraded	10	50	100

Department: Finance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Information Technology</b>					
Personnel Services	6,460,787	6,925,142	8,020,826	7,565,684	8,444,331
Operating Expenses	5,667,269	5,782,679	5,948,616	6,152,233	7,164,321
Capital Outlay	1,459,310	2,019,095	3,313,500	3,253,802	2,066,900
Capital Improvements	9,750	0	0	0	0
Reserves	0	0	2,826,213	0	4,307,328
Reimbursements	(2,623,116)	(3,259,310)	(3,926,189)	(3,926,189)	(4,451,102)
<b>Total: Information Technology</b>	<b>10,974,000</b>	<b>11,467,606</b>	<b>16,182,966</b>	<b>13,045,530</b>	<b>17,531,778</b>

**Positions**

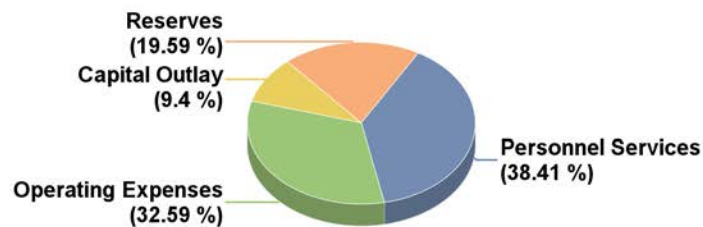
**Prior Year Positions**

**Proposed Positions**

Number of Full Time Positions	81	83
Number of Full Time Equivalent Positions	81	83

**Fund Allocation**

Computer Replacement - 511	1,078,813	1,356,788	4,547,733	2,122,720	5,073,940
Daytona Beach International Airport - 451	228,968	(48,562)	0	0	0
General Fund - 001	9,666,219	10,159,380	11,635,233	10,922,810	12,457,838
<b>Total Fund Allocation</b>	<b>10,974,000</b>	<b>11,467,606</b>	<b>16,182,966</b>	<b>13,045,530</b>	<b>17,531,778</b>



**Mission:** To oversee information technology resources and all financial matters pertaining to the county and shall provide a comprehensive financial management system that properly accounts for all the financial transactions of the county

Highlights

The Office of the Chief Financial Officer (CFO) heads the Finance Department divisions and provides administrative and operational support services to both internal and external customers. The Finance Department divisions are Accounting, Information Technology, Management & Budget, and Treasury & Billing.

In the fiscal year 2024-25, the EMS (Emergency Medical Services) Billing division was relocated to report directly to the Office of the CFO. This move was a component of the Treasury & Billing and Budget departments' reorganization.

Key Objectives - EMS Billing & Collection

01. Provide accurate and timely billing of all ambulance services.

Performance Measures - EMS Billing & Collection	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of transports billed	66,815	68,000	69,500

Key Objectives - CFO/Treasury

01. Provide support and oversight in the administration of financial grants for the various divisions of the County.

Performance Measures - CFO/Treasury	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of grants coordinated and overseen by the Office of the CFO	215	225	235

## Department: Finance

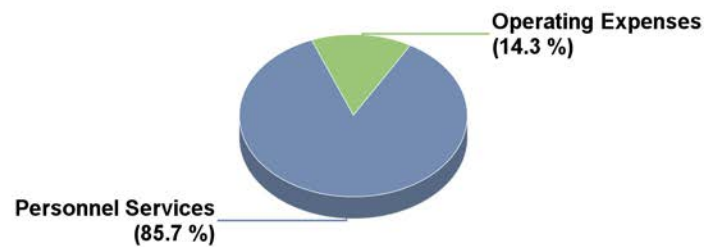
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Office of the CFO</b>					
Personnel Services	453,205	438,009	555,574	529,874	2,370,754
Operating Expenses	190,116	14,508	23,480	16,676	395,686
Reimbursements	(139,255)	(161,655)	(198,166)	(198,166)	(214,279)
<b>Total: Office of the CFO</b>	<b>504,066</b>	<b>290,862</b>	<b>380,888</b>	<b>348,384</b>	<b>2,552,161</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	3	24
Number of Full Time Equivalent Positions	3	24

**Fund Allocation**

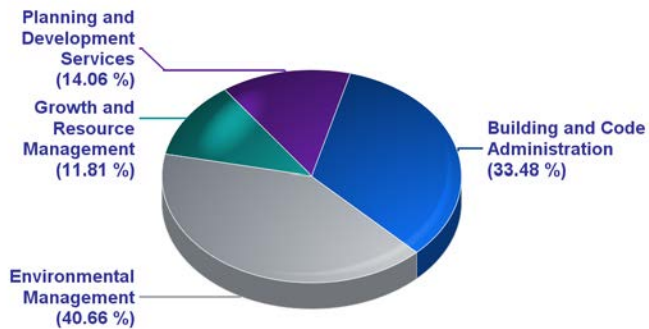
Coronavirus Relief - 101	76,630	70,230	137,077	113,919	143,826
Emergency Medical Services - 002	0	0	0	0	1,830,127
General Fund - 001	339,881	220,632	243,811	234,465	578,208
Municipal Service District - 120	87,555	0	0	0	0
<b>Total Fund Allocation</b>	<b>504,066</b>	<b>290,862</b>	<b>380,888</b>	<b>348,384</b>	<b>2,552,161</b>



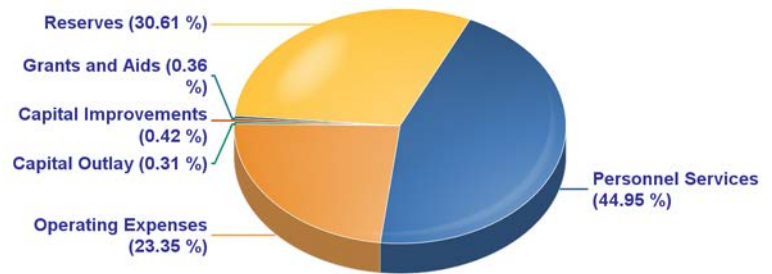
## Growth and Resource Management

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Building and Code Administration	3,878,953	4,196,989	5,203,597	4,561,795	8,290,274
Environmental Management	5,230,586	5,575,745	11,586,510	9,648,515	10,068,348
Growth and Resource Management	1,159,194	1,425,909	2,130,937	1,433,540	2,924,176
Planning and Development Services	3,021,312	3,078,964	3,269,071	3,370,933	3,480,831
<b>Growth and Resource Management Total:</b>	<b>13,290,046</b>	<b>14,277,607</b>	<b>22,190,115</b>	<b>19,014,783</b>	<b>24,763,629</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	5,210,134	5,266,278	3,255,230	3,277,671	3,221,065
Fund 109 - Tree Mitigation	0	37,047	1,657,168	167,072	2,285,099
Fund 117 - Building Permits	2,775,449	3,048,557	3,855,283	3,265,989	6,885,331
Fund 120 - Municipal Service District	5,291,257	5,689,904	6,263,338	6,174,728	6,448,741
Fund 122 - Manatee Conservation	13,207	4,094	617,747	39,163	699,711
Fund 127 - Wetland Mitigation	0	0	332,169	51,500	387,121
Fund 155 - Impact Fee Administration	0	231,727	662,405	235,374	1,672,806
Fund 165 - Dune Restoration Fund	0	0	10,000	0	244,826
Fund 178 - Beach Management Fund	0	0	2,858,155	2,703,004	2,918,929
Fund 360 - ECHO Direct County Expenditures	0	0	2,678,620	3,100,282	0
<b>Fund Total:</b>	<b>13,290,046</b>	<b>14,277,607</b>	<b>22,190,115</b>	<b>19,014,783</b>	<b>24,763,629</b>

## Growth and Resource Management Positions

		<b>FY 2021-22 Budget</b>	<b>FY 2023-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
Building and Code Administration	Full Time Positions	38	37	40	40
Environmental Management	Full Time Positions	44	44	45	45
Growth and Resource Management	Full Time Positions	9	11	11	11
Planning and Development Services	Full Time Positions	26	27	27	27
Environmental Management	Part Time Positions	5	5	5	5

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**Mission:** To provide a better quality of life for all Volusia County citizens by facilitating the development of a well designed, efficient, healthy, and safely built environment that enhances community identity, co-exists with the natural environment, and promotes sustainable development.

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### Highlights

The Building and Code Administration Division is composed of four major activities: Contractor Licensing, Building Code Administration, Code Compliance, and Permit Processing.

Contractor Licensing provides accurate and timely contractor information to the public, cities, and staff by maintaining a database of current license and insurance information for state-certified contractors and locally licensed specialty contractors. Staff also supports the Contractor Licensing and Construction Appeals Board on cases for complaints against licensed contractors, citation appeals, appeals of Chief Building Official determinations, and cases involving unsafe, dilapidated buildings and structures.

Building Code Administration is tasked with enforcement of the Florida Building Code as mandated by the State of Florida and ordinances adopted by Volusia County for the unincorporated areas of the county. This includes plan review and inspection to ensure compliance with code requirements to safeguard public health, safety, and general welfare.

Code Compliance is responsible for enforcement of several chapters of the County Code of Ordinances and the Florida Building Code. Staff responds to building, zoning, and related complaints; administers lot maintenance regulations; reviews and enforces outdoor entertainment event permits, host itinerant merchant licenses, and temporary campgrounds during special events; and supports the Code Enforcement Board and the Special Magistrate for unincorporated areas of Volusia County.

Permit Processing is responsible for accepting, distributing, reviewing, and processing building permit applications; issuing permits; and archiving information and documentation required by the Code of Ordinances and Florida Building Code.

**Key Objectives - Administration**

01. Investigate reported unlicensed contractor activity and unpermitted work.
02. Review newly issued plumbing journeyman, electrical journeyman, and master electrician competency cards and newly registered contractors.
03. Review single-family home, addition, alteration, mobile home, and commercial addition/alteration permits within 10 days.
04. Perform quality inspections by limiting the average number of site visits per inspector.
05. Respond to and pursue compliance on all reports of ordinance violations.
06. Ensure that unresolved violations are taken to the Code Enforcement Board for resolution.
07. Work with property owners through education and Code Enforcement Board orders to bring properties into compliance.
08. Intake, review, and distribute permit applications to appropriate staff for processing and issuance.
09. Process permit applications for issuance within 2 business days after reviews are completed 90 percent of the time.

**Performance Measures - Administration**

**FY 2022-23  
Actual**      **FY 2023-24  
Estimate**      **FY 2024-25  
Budget**

Number of unlicensed contractor and unpermitted work investigations	130	130	150
Number of new journeyman and master electrician competency cards issued and new contractors registered	1,475	1,400	1,400
Percent of residential and commercial reviews completed within 10 days	94	90	90
Average number of daily site visits performed by each building inspector	21	20	20
Number of code complaints responded to and processed	1,884	1,900	2,100
Number of countywide Code Enforcement Board cases	630	700	724
Number of orders of code compliance issued	127	120	124
Total number of building permits processed and issued	14,103	10,882	11,000
Percent of permit applications processed for issuance within 2 business days after reviews are completed	35	50	50



Department: Growth and Resource Management

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Building and Code Administration</b>					
Personnel Services	2,809,627	2,682,281	3,382,786	3,073,137	3,463,056
Operating Expenses	1,069,326	1,492,749	1,335,994	1,380,795	1,807,437
Capital Outlay	0	0	17,500	21,820	0
Interfund Transfers	0	21,959	0	86,043	0
Reserves	0	0	467,317	0	3,019,781
<b>Total: Building and Code Administration</b>	<b>3,878,953</b>	<b>4,196,989</b>	<b>5,203,597</b>	<b>4,561,795</b>	<b>8,290,274</b>

**Positions**

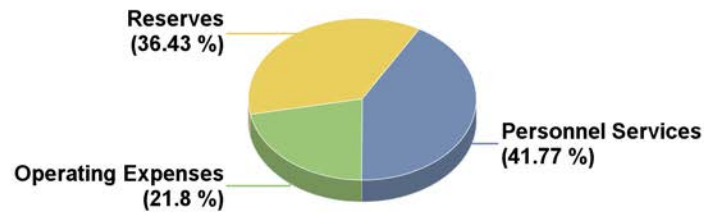
**Prior Year Positions**

**Proposed Positions**

Number of Full Time Positions	40	40
Number of Full Time Equivalent Positions	40	40

**Fund Allocation**

Building Permits - 117	2,775,449	3,048,557	3,855,283	3,265,989	6,885,331
General Fund - 001	153,440	185,512	186,502	194,376	204,650
Municipal Service District - 120	950,064	962,920	1,161,812	1,101,430	1,200,293
<b>Total Fund Allocation</b>	<b>3,878,953</b>	<b>4,196,989</b>	<b>5,203,597</b>	<b>4,561,795</b>	<b>8,290,274</b>



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**Mission:** To preserve, protect, and restore the County's unique natural resources; to monitor the condition and health of aquatic ecosystems; to regulate pollution control facilities to minimize environmental impacts; to balance the quality of life and economic interest of our citizens.

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### Highlights

The Lyonia Environmental Center (LEC) provides visitors with a unique insight into fragile Volusia County ecosystems. The LEC promotes an understanding of the natural environment, the heritage it sustains, and the challenges it faces. The LEC offers monthly environmental education programs for visitors of all ages, an annual Wildlife Festival, school curriculum programs, homeschool classes, and scout badge workshops. The LEC also hosts meetings and workshops for many groups and non-profits, including teacher workshops.

The Environmental Permitting (EP) activity administers and enforces the tree preservation, wetland protection, Indian River Lagoon Surface Water Improvements and Management Overlay Zone, and gopher tortoise protection ordinances. EP implements the Tree Replacement Trust and Wetland Mitigation Fund programs.

The Water Quality (WQ) program functions to document the quality of Volusia County waters and to make that information available to the public. In addition to monitoring water quality trends, the program plays a vital role in establishing Total Maximum Daily Loads on county surface water bodies. The program is a partnership with the Florida Department of Environmental Protection and St. Johns River Water Management District. WQ began bacterial testing in fiscal year 2023-24.

The Sustainability and Resilience (SR) activity advances resiliency efforts within our community to prepare the county for sea level rise and future climate conditions. SR promotes sustainable practices and provides outdoor education on conservation lands and volunteer opportunities that encourage stewardship of our natural resources.

The Pollution Control (PC) activity consists of six program areas, including domestic waste, solid waste, bio-solids, noise, hazardous waste, and water resource protection. PC also coordinates the annual St. Johns River cleanup and oversees the Derelict Vessel Removal Program in the St. Johns River.

The Protected Species activity includes the Sea Turtle Habitat Conservation Plan Program (HCP) and the Manatee Protection Program (MPP). The HCP includes managing the county's federal Incidental Take Permit and implementation of a Habitat Conservation Plan, sea turtle nest monitoring and reporting, review of coastal development projects, and beach lighting enforcement. The MPP manages the Manatee Protection Plan and maintains a first-response marine mammal stranding team for stranded marine mammals.

The Marine Science Center (MSC) provides sea turtle and seabird rehabilitation and environmental education in support of Volusia County's Habitat Conservation Plan. Sick and injured sea turtles and seabirds are rehabilitated and released upon full recovery. Some birds that cannot be released become ambassadors for their species as part of our educational exhibits or our glove-trained raptor programs. Several capital improvement projects were completed during fiscal year 2023-24, including a new food preparation commissary and renovation to the turtle hospital that improved animal rehabilitation and care. A new raptor education and conservation exhibit provides homes to six avian ambassadors and increased rehabilitation space at the bird hospital. The MSC offers a wide variety of programs for children and adults throughout the year, including summer camps and special events such as Turtle Day and Wildlife Fest. In fiscal year 2022-23, the MSC had an attendance of 76,371 and total revenue of \$905,569, including record gift shop sales of \$348,560.

**Key Objectives - Administration**

01. Monitor the division and grant budgets and expenditures.
02. Review development applications and conduct inspections to ensure compliance with the environmental provisions of the Volusia County Comprehensive Plan, Volusia County Land Development Code, and Volusia County Zoning Ordinance.
03. Implement and enforce the tree ordinance through issuance of tree permits. Implement and enforce the wetland ordinance through issuance of wetland alteration permits. Implement and enforce class II regulations. Implement and enforce the gopher tortoise protection ordinance. Inspect and review development applications for compliance with federal and state regulations regarding protected and endangered species. Assist with implementation of the farm pond program.
04. Collect samples of surface water, saline waters, stormwater, and Total Maximum Daily Load program water bodies.
05. Develop volunteer programs that enhance conservation efforts and promote stewardship of natural resources.
06. Manage the Volusia County Sustainability Action Plan and Regional Resiliency Action Plan, and promote community outreach and education through Green Volusia, Green Volusia Volunteers, Be Floridian Now, and Explore Volusia.
07. Inspect domestic waste, solid waste, bio-solids operations, and small quantity generators of hazardous waste.
08. Investigate and resolve citizen complaints regarding pollution control violations and environmental incidents and ensure appropriate remediation actions are performed.
09. Protect endangered species habitat on Volusia County beaches, including areas for nesting sea turtles and nesting, migratory, and wintering birds.
10. Manage the United States Fish and Wildlife Service Incidental Take Permit and associated Habitat Conservation Plan for sea turtles and other listed species.

<b>Performance Measures - Administration</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Number of budget units monitored	36	37	39
Number of non-residential environmental permit, site plan, subdivision, planning, zoning, and other reviews	508	500	500
Number of residential environmental reviews and permits processed	17,049	16,000	16,000
Water quality sample sets collected	537	596	600
Number of volunteers	920	920	1,000
Number of resiliency and green workshops, programs, and events	150	160	160
Number of domestic waste, solid waste, bio-solids, and small quantity generator inspections	1,418	1,350	1,400
Number of citizen pollution complaints and environmental incidents investigated and resolved	126	168	168
Number of nests laid on Volusia County managed beaches	1,516	1,000	1,000
Number of documented incidental takes of listed species by vehicles	4	1	1

**Key Objectives - Lyonia Preserve Environmental Center**

- 01. Encourage discovery and exploration of Volusia County ecosystems through visitation to the Lyonia Environmental Center.
- 02. Provide quality public environmental education programs for all demographics.
- 03. Promote stewardship of our natural resources to our K-12 students through programming.
- 04. Educate the public through special events and outreach events.

<b>Performance Measures - Lyonia Preserve Environmental Center</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Number of visitors to center	11,967	12,000	12,500
Number of public program attendees	2,413	2,450	2,500
Number of student programs	75	80	80
Number of participants at special events and outreach events	3,920	4,000	4,500

**Key Objectives - Marine Science Center**

- 01. Rehabilitate sick/injured sea turtles and educate the public about their habitat.
- 02. Rehabilitate sick/injured sea birds and educate the public about their habitat.
- 03. Provide inspiring educational opportunities to Marine Science Center visitors.
- 04. Educate the public through special events such as Bird Day and Turtle Day.

<b>Performance Measures - Marine Science Center</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Number of sea turtles in rehabilitation	107	150	150
Number of birds in rehabilitation	613	750	750
Number of visitors	76,371	82,600	80,000
Number of attendees at events	2,200	2,500	2,500

## Department: Growth and Resource Management

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Environmental Management</b>					
Personnel Services	3,203,967	3,554,358	3,872,400	3,782,805	4,009,933
Operating Expenses	1,744,462	1,946,536	2,622,517	2,615,814	2,637,048
Capital Outlay	120,448	106,694	61,908	114,210	73,450
Capital Improvements	88,101	36,715	2,731,620	3,184,023	107,000
Grants and Aids	18,607	1,442	97,838	51,663	90,546
Interfund Transfers	125,000	0	0	0	0
Reserves	0	0	2,300,227	0	3,250,371
Reimbursements	(70,000)	(70,000)	(100,000)	(100,000)	(100,000)
<b>Total: Environmental Management</b>	<b>5,230,586</b>	<b>5,575,745</b>	<b>11,586,510</b>	<b>9,648,515</b>	<b>10,068,348</b>

## Positions

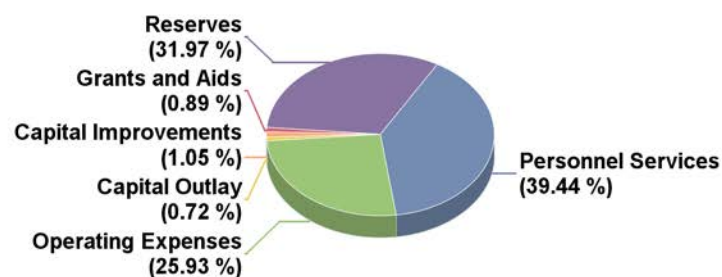
## Prior Year Positions

## Proposed Positions

Number of Full Time Positions	45	45
Number of Part Time Positions	5	5
Number of Full Time Equivalent Positions	46.19	46.19

## Fund Allocation

Beach Management Fund - 178	0	0	2,858,155	2,703,004	2,918,929
Dune Restoration Fund - 165	0	0	10,000	0	244,826
ECHO Direct County Expenditures - 360	0	0	2,678,620	3,100,282	0
General Fund - 001	4,466,384	4,633,559	2,446,453	2,576,783	2,494,593
Manatee Conservation - 122	13,207	4,094	617,747	39,163	699,711
Municipal Service District - 120	750,995	901,045	986,198	1,010,711	1,038,069
Tree Mitigation - 109	0	37,047	1,657,168	167,072	2,285,099
Wetland Mitigation - 127	0	0	332,169	51,500	387,121
<b>Total Fund Allocation</b>	<b>5,230,586</b>	<b>5,575,745</b>	<b>11,586,510</b>	<b>9,648,515</b>	<b>10,068,348</b>



**Mission:** To facilitate sustainable, safely built communities and conserve natural resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes.

Highlights

Growth and Resource Management Administration provides oversight of the three main Growth and Resource Management divisions: Building and Code Administration, Environmental Management, and Planning and Development Services.

The Administration activity provides clerical and administrative support, monitors all budget units, and processes virtually all of the public record requests for the department. Staff also monitors and coordinates the 17 community redevelopment agencies.

The Impact Fees activity implements the Volusia County Impact Fee Ordinance. Staff processes and collects impact fees for transportation, schools, parks, emergency medical services, and fire.

The Technology activity supports the AMANDA software system and Connect Live web portal that integrate a majority of the functions within the department, including those related to building, contractor licensing, code compliance, environmental permitting, land development, planning, and zoning. Staff encourages use of the web portal for application submittal, inspection scheduling, and payments, and continues to streamline our technology for ease of use by all customers, both internal and external.

Key Objectives - Administration

- 01. Provide supervisory, clerical, and administrative support for the department.
- 02. Monitor department budgets and expenditures.
- 03. Process public record requests for the department.
- 04. Ensure compliance with county impact fee requirements.
- 05. Encourage use of Connect Live web portal for submittal of permit and development applications.
- 06. Encourage use of web portal for customers to schedule inspections.
- 07. Encourage customers to pay department fees online.

Performance Measures - Administration

	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of funded, full-time department positions supported	120	123	123
Number of budget units monitored, including grants	55	56	55
Number of public record requests processed	876	885	895
Number of applications reviewed for impact fee compliance	3,221	3,385	3,555
Percentage of building permit applications submitted online	88	89	90
Percentage of building inspections scheduled online	93	95	94
Percentage of payment transactions made online	95	97	

## Department: Growth and Resource Management

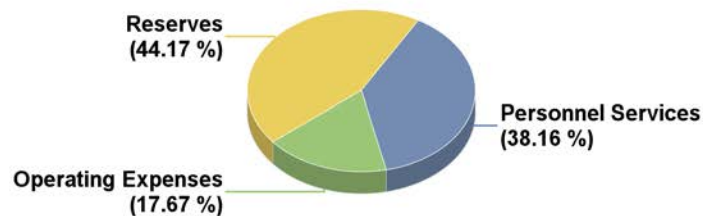
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Growth and Resource Management</b>					
Personnel Services	944,292	1,077,119	1,259,793	1,185,729	1,251,293
Operating Expenses	538,868	776,171	738,047	583,829	579,378
Capital Outlay	1,773	0	0	0	0
Interfund Transfers	0	1,773	0	6,197	0
Reserves	0	0	475,312	0	1,448,538
Reimbursements	(325,739)	(429,154)	(342,215)	(342,215)	(355,033)
<b>Total: Growth and Resource Management</b>	<b>1,159,194</b>	<b>1,425,909</b>	<b>2,130,937</b>	<b>1,433,540</b>	<b>2,924,176</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	11	11
Number of Full Time Equivalent Positions	11	11

**Fund Allocation**

General Fund - 001	516,425	365,994	522,859	413,177	417,978
Impact Fee Administration - 155	0	231,727	662,405	235,374	1,672,806
Municipal Service District - 120	642,769	828,188	945,673	784,989	833,392
<b>Total Fund Allocation</b>	<b>1,159,194</b>	<b>1,425,909</b>	<b>2,130,937</b>	<b>1,433,540</b>	<b>2,924,176</b>



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**Mission:** To facilitate sustainable growth through the implementation of smart growth principles that support a thriving economy, protect our natural resources, and produce a high quality of life for Volusia County citizens and businesses.

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### Highlights

The Planning and Development Services division is comprised of the Land Development, Zoning, Planning, Mapping and Addressing, and Real Estate activities.

The Land Development activity processes and coordinates reviews for site plan development and subdivision applications, including clearing, grading, tree removal, stormwater management, and construction within county rights-of-way. This activity processes changes to legal parcel maps, including subdivision platting, lot combinations, and lot adjustments.

The Zoning activity reviews building permit applications, conditional uses, and outdoor entertainment events for compliance with the County's Comprehensive Plan and Zoning Ordinance. This activity provides customer service via the zoning call center and maintains historic zoning maps.

The Planning activity manages the Comprehensive Plan and Zoning Ordinance to implement growth management strategies. This activity provides quality staff analysis and presentations to the Planning and Land Development Regulation Commission, Historic Preservation Board, and County Council.

The Mapping and Addressing activity maintains the Geographic Information Systems (GIS) data utilized by Volusia County 911 and Emergency Services. This activity is responsible for more than 50 GIS layers, including addresses, streets, zoning, future land use, and city boundaries.

The Real Estate activity reviews, processes, and provides customer service for land donations, acquisitions, land swaps, release of mineral rights, and sale and disposition of county-owned surplus land. This activity conducts in-depth, historic parcel research for other activities within Growth and Resource Management.



**Key Objectives - Administration**

01. Provide excellence in customer service via the walk-in lobby, phone calls, emails, and other customer interactions.
02. Process site plan and subdivision applications, including preparation of staff analysis reports and recommendations to the Development Review Committee.
03. Determine Land Development Code compliance for all other applications, including stand-alone permits, vested rights, and use permits.
04. Arrange for the sale of county surplus properties.
05. Implement Volusia County's Comprehensive Plan, Land Development Code, and Zoning Ordinance through building permit review, conditional use review, and other zoning reviews.
06. Process development-driven planning applications that require public hearings with the Planning and Land Development Regulation Commission (PLDRC), and forward PLDRC recommendations to the County Council.
07. Monitor, review, comment, and coordinate all city comprehensive plan amendments, annexations, and development activity within the cities.
08. Manage long-range planning program objectives, such as Comprehensive Plan amendments, local area studies, intergovernmental planning agreements, and zoning code text amendments.
09. Maintain County 911 addressing database by creating and/or editing addresses.
10. Maintain County GIS layers; update municipal boundary map layers for city annexations; provide complete mapping services for Growth and Resource Management, Legal, Economic Development, and VSO; and provide some mapping services for Fire Rescue and Parks, Recreation and Culture.

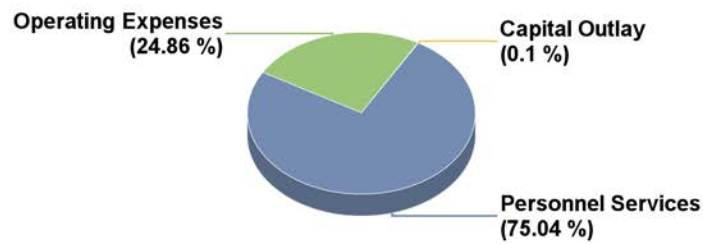
<b>Performance Measures - Administration</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Number of customer interactions	82,774	83,000	84,000
Number of site plan and subdivision applications reviewed	323	480	520
Number of stand-alone Land Development Code applications processed	1,491	1,363	1,430
Number of surplus properties reviewed	34	65	75
Number of zoning reviews of building permit and other zoning applications	4,389	3,066	3,325
Number of development-driven planning applications processed	179	300	310
Number of city planning applications and annexations reviewed	380	450	460
Number of long-range planning efforts	10	27	18
Number of 911 addresses created or edited	4,643	5,000	6,000
Number of updates for County addressing database, city annexations, street lines, and other GIS requests	3,624	3,750	5,000

Department: Growth and Resource Management

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Planning and Development Services</b>					
Personnel Services	2,315,131	2,214,588	2,493,555	2,389,566	2,612,155
Operating Expenses	706,181	864,376	770,984	981,367	865,176
Capital Outlay	0	0	4,532	0	3,500
<b>Total: Planning and Development Services</b>	<b>3,021,312</b>	<b>3,078,964</b>	<b>3,269,071</b>	<b>3,370,933</b>	<b>3,480,831</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	27	27
Number of Full Time Equivalent Positions	27	27

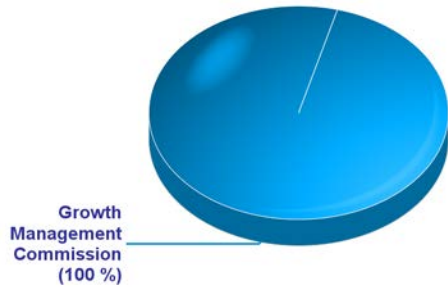
<b>Fund Allocation</b>					
General Fund - 001	73,885	81,213	99,416	93,335	103,844
Municipal Service District - 120	2,947,427	2,997,751	3,169,655	3,277,598	3,376,987
<b>Total Fund Allocation</b>	<b>3,021,312</b>	<b>3,078,964</b>	<b>3,269,071</b>	<b>3,370,933</b>	<b>3,480,831</b>



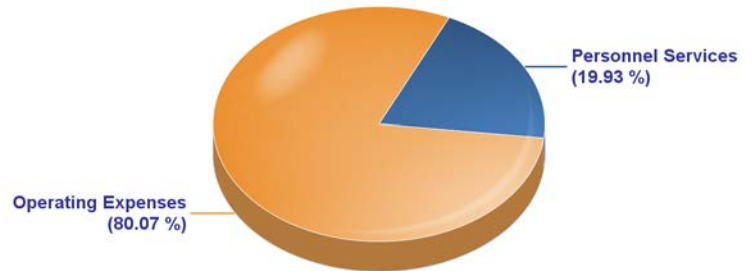
## Growth Management Commission

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Growth Management Commission	102,191	107,623	172,417	170,529	239,441
<b>Growth Management Commission Total:</b>	<b>102,191</b>	<b>107,623</b>	<b>172,417</b>	<b>170,529</b>	<b>239,441</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	102,191	107,623	172,417	170,529	239,441
<b>Fund Total:</b>	<b>102,191</b>	<b>107,623</b>	<b>172,417</b>	<b>170,529</b>	<b>239,441</b>

Growth Management Commission	Part Time Positions	1	1	1	1
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Mission:

To provide an effective means for coordinating the plans of municipalities and Volusia County, in order to provide a forum for local governments in Volusia County to coordinate decision making related to land use, the environment and public services for the citizens of Volusia County.

Highlights

The Volusia Growth Management Commission (VGMC) is established by Section 202.3 of the Volusia County Code and is comprised of 21 voting and two non-voting members. The voting members include one representative appointed by each of the 16 municipalities in Volusia County, and five members appointed by the County Council to represent the unincorporated area of Volusia County. The two non-voting members represent the Volusia County School Board and the St. Johns Water Management District.

The VGMC primary duty and responsibility is to review the comprehensive plans and any plan amendments thereto for each governmental entity in Volusia County to determine the extent to which it is consistent with the comprehensive plans of adjacent and/or affected jurisdictions to insure intergovernmental coordination and cooperation. The Commission utilizes contract legal and planning services, and also has one permanent staff member.

Key Objectives - Growth Management Commission

01. Primary duty is to determine the consistency of the municipalities and countys comprehensive plans and any amendments thereto with each other.

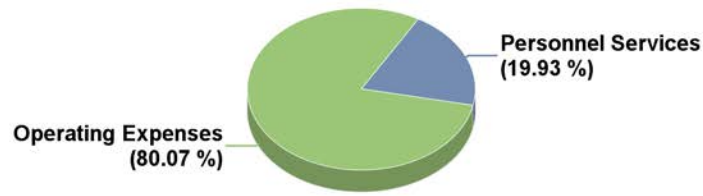
Performance Measures - Growth Management Commission	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of applications reviewed	84	80	80

Department: Growth Management Commission

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Growth Management Commission</b>					
Personnel Services	39,843	41,805	45,401	45,058	47,725
Operating Expenses	62,348	65,818	127,016	125,471	191,716
<b>Total: Growth Management Commission</b>	<b>102,191</b>	<b>107,623</b>	<b>172,417</b>	<b>170,529</b>	<b>239,441</b>

Positions	Prior Year Positions	Proposed Positions
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	.5	.5

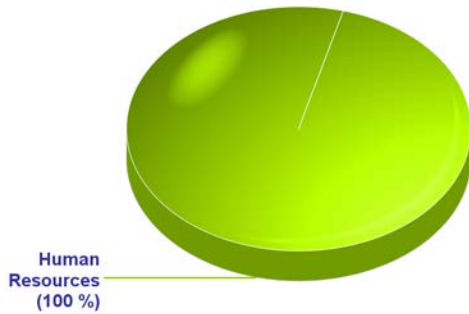
<b>Fund Allocation</b>					
General Fund - 001	102,191	107,623	172,417	170,529	239,441
<b>Total Fund Allocation</b>	<b>102,191</b>	<b>107,623</b>	<b>172,417</b>	<b>170,529</b>	<b>239,441</b>



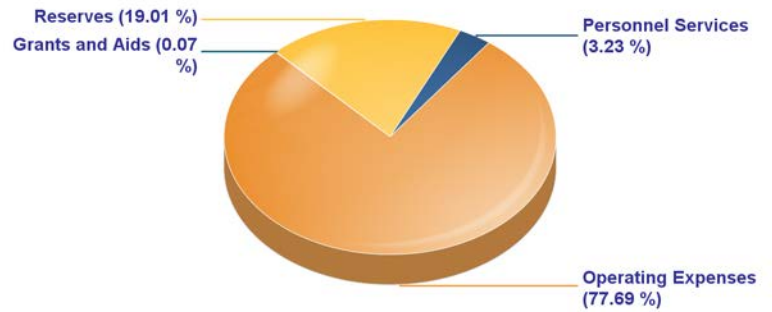
## Human Resources

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Human Resources	63,501,191	70,433,999	90,706,954	76,756,093	103,900,454
<b>Human Resources Total:</b>	<b>63,501,191</b>	<b>70,433,999</b>	<b>90,706,954</b>	<b>76,756,093</b>	<b>103,900,454</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	1,374,731	1,069,868	1,606,772	1,401,502	1,719,563
Fund 521 - Insurance Management	11,600,478	13,904,154	23,187,178	16,959,002	31,254,911
Fund 530 - Group Insurance	50,525,982	55,459,977	65,913,004	58,395,589	70,925,980
<b>Fund Total:</b>	<b>63,501,191</b>	<b>70,433,999</b>	<b>90,706,954</b>	<b>76,756,093</b>	<b>103,900,454</b>

## Human Resources Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Human Resources	Full Time Positions	36	34	34	34

**Mission:** Human Resources is a collaborative strategic partner that works with County departments to recruit, develop and retain a diverse, high-performing workforce.

Highlights

Human Resources works with leadership to ensure the County of Volusia is the employer of choice that provides a safe, engaging and productive work environment, which allows our employees to provide excellent service to the citizens of and visitors to Volusia County.

Risk Management is part of the Human Resources Division. The fund includes the Wellness Center, the Safety Officer, Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides occupational health services to external 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 and Liability are allocated based on claims history, and Property Insurance service charges are based on the property value. Commercial insurance policies are direct-billed to the responsible agency.

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 to help control health care costs. To assist with this, some on-site health screenings are available to employees. In addition, physical examinations for our first responders are completed on site. A Registered Nurse and a Health Coach, funded by Cigna, provide health and wellness assistance to employees as well as develop programs to help control healthcare costs.

The fund reserve is for the Florida Office of Insurance and Regulations recommendation of 60 days as well as covering major large claims that may occur up to the point where stop loss insurance picks up.

Cigna Health Insurance is our third-party administrative services for our medical/pharmacy.

Key Objectives - Human Resources

- 01. Attract and recruit qualified and diverse applicants for employment.
- 02. Develop and conduct pre-employment or promotional testing and examination.
- 03. Provide workforce training relevant to the needs of employees.
- 04. Provide orientation for new employees and seasonal workers.

Performance Measures - Human Resources	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of applications processed	15,025	8,896	9,100
Number of tests administered	7	7	10
Number of training course attendees	1,122	1,954	2,000
Number of employee orientation attendees	551	625	750

**Key Objectives - Group Insurance**

01. Provide affordable, high quality health care to County employees.
02. Stabilize claim costs through education and wellness programs.
03. Stabilize claim costs per employee per month through wellness programs.
04. Develop physical fitness conditioning programs for employee lifestyle enhancement.

<b>Performance Measures - Group Insurance</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
County contribution per FTE	10,116	11,376	12,372
Health claim costs	50,269,756	50,269,756	59,864,881
Number of employees who qualify for wellness incentive	2,249	2,249	2,004
Number of employees participating in Wellness Center	40	40	65

**Key Objectives - Insurance Administration**

01. Maintain a reasonable competitive insurance market in the interest of premium reduction with innovative approaches to all insurance markets.
02. Maintain insurance policies that protect the interest of the County.

<b>Performance Measures - Insurance Administration</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Total premium (dollars)	9,458,496	11,460,051	9,875,365
Number of policies	45	45	45

**Key Objectives - Physical Damage**

01. Maintain accurate listing of county property.

<b>Performance Measures - Physical Damage</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Total property value (\$millions)	786	786	850

**Key Objectives - Loss Control Program**

01. Provide random drug and occupational blood screens.
02. Provide mandated fitness-for-duty physicals, medical surveillance physicals, and pre-employment physicals as efficiently and expeditiously as possible.

<b>Performance Measures - Loss Control Program</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Number of drug screens	486	672	675
Number of physicals	713	576	580



## Department: Human Resources

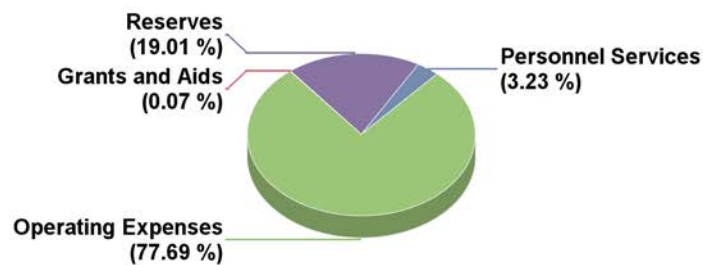
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Human Resources</b>					
Personnel Services	2,960,321	2,683,423	3,346,706	3,094,770	3,391,096
Operating Expenses	61,488,904	68,741,500	73,510,490	74,696,659	81,543,541
Capital Outlay	0	1,573	0	0	0
Grants and Aids	57,172	66,628	75,000	75,000	75,000
Interfund Transfers	0	6,206	0	21,689	0
Reserves	0	0	14,906,783	0	19,956,385
Reimbursements	(1,005,205)	(1,065,331)	(1,132,025)	(1,132,025)	(1,065,568)
<b>Total: Human Resources</b>	<b>63,501,191</b>	<b>70,433,999</b>	<b>90,706,954</b>	<b>76,756,093</b>	<b>103,900,454</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	34	34
Number of Full Time Equivalent Positions	34	34

**Fund Allocation**

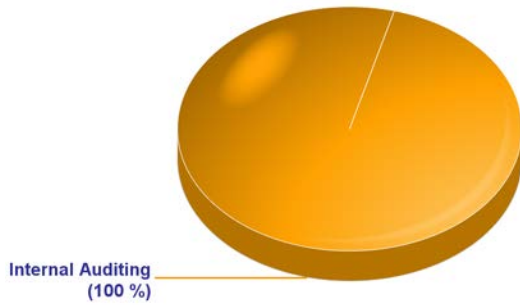
General Fund - 001	1,374,731	1,069,868	1,606,772	1,401,502	1,719,563
Group Insurance - 530	50,525,982	55,459,977	65,913,004	58,395,589	70,925,980
Insurance Management - 521	11,600,478	13,904,154	23,187,178	16,959,002	31,254,911
<b>Total Fund Allocation</b>	<b>63,501,191</b>	<b>70,433,999</b>	<b>90,706,954</b>	<b>76,756,093</b>	<b>103,900,454</b>



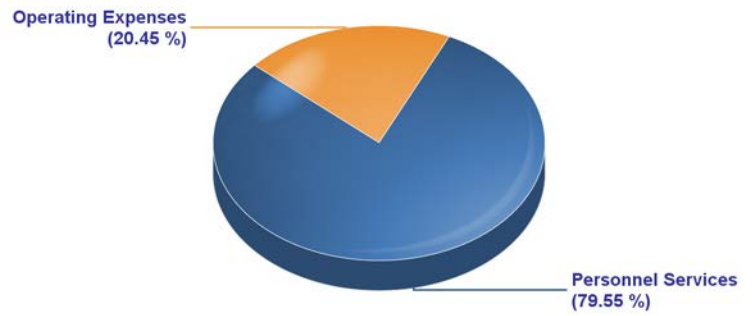
## Internal Auditing

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Internal Auditing	232,103	280,601	327,305	277,846	309,552
<b>Internal Auditing Total:</b>	<b>232,103</b>	<b>280,601</b>	<b>327,305</b>	<b>277,846</b>	<b>309,552</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	232,103	280,601	327,305	277,846	309,552
<b>Fund Total:</b>	<b>232,103</b>	<b>280,601</b>	<b>327,305</b>	<b>277,846</b>	<b>309,552</b>

## Internal Auditing Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Internal Auditing	Full Time Positions	2	2	2	2

**Mission:** To maintain citizen trust and confidence that County resources are used effectively, efficiently, and honestly by monitoring and strengthening the reliability and integrity of financial records, compliance with established policies and laws, and reduce the possibility of fraud, waste, and abuse.

Highlights

The Internal Audit Department is an independent, objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations and transparency of Volusia County. Internal audit achieves its mission by providing key information to stakeholders and the public to maintain accountability, help improve program performance and operations, reduce costs, facilitate decision-making, stimulate improvements, and identify current and projected issues that may impact county programs and the people those programs serve.

The department was established in 2019. A new staff auditor position was approved in the fiscal year 2022 budget. The internal auditor solicits input from the County Council and County Manager to develop and update an annual audit plan. The plan is based on a systematic risk assessment to identify and prioritize areas posing the greatest possibility for risk and liability to the County. This process provides a tool to assign priority for the purpose of reducing risk and liability exposure through observations, testing, analysis, and recommendations. Each of the potential audit areas is assigned a score by each of the risk categories and the scoring is included in the annual plan. The County Council approves the annual audit plan. Annually, a report is provided to the County Council and the County Manager on the implementation of the recommendations. The audit plans and audit reports are available on the county website.

In 2023, the Department won the Knighton Award from the Association of Local Government Auditors for the audit report 2022-05 Inmate Trust Fund. In 2024, the Department won the award again for the audit report 2023-04 Animal Services Clinic Operations. Each year, local government audit departments from around the United States and Canada submit their best performance audit reports for judging.

Key Objectives - Internal Auditing

- 01. Provide the County Council and the County Manager with objective information by completing the requested audits in the approved annual audit plan.
- 02. Provide the County Council and the County Manager with management responses to findings and recommendations.
- 03. Provide the County Council and the County Manager with a written report of the status of audit recommendations that have been implemented by management.

Performance Measures - Internal Auditing	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
The number of audit reports issued	5	6	6
The percentage of audit recommendations in audit reports with management concurrence	86	90	90
The percentage of audit recommendations implemented by management within a year of audit release	93	95	95

## Department: Internal Auditing

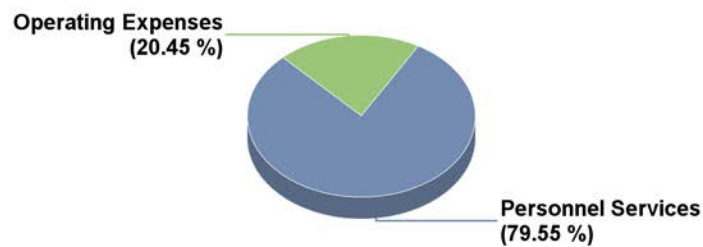
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Internal Auditing</b>					
Personnel Services	277,619	311,051	337,055	332,546	353,146
Operating Expenses	8,963	65,375	94,027	49,077	90,765
Reimbursements	(54,479)	(95,825)	(103,777)	(103,777)	(134,359)
<b>Total: Internal Auditing</b>	<b>232,103</b>	<b>280,601</b>	<b>327,305</b>	<b>277,846</b>	<b>309,552</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	2	2
Number of Full Time Equivalent Positions	2	2

**Fund Allocation**

General Fund - 001	232,103	280,601	327,305	277,846	309,552
<b>Total Fund Allocation</b>	<b>232,103</b>	<b>280,601</b>	<b>327,305</b>	<b>277,846</b>	<b>309,552</b>

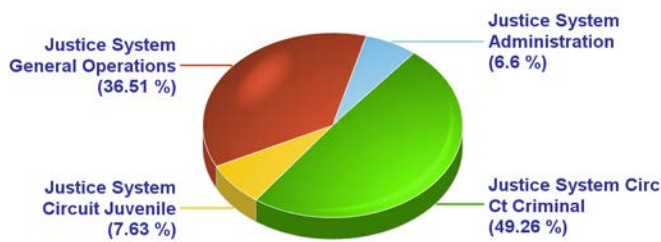


## Expenditures by Department

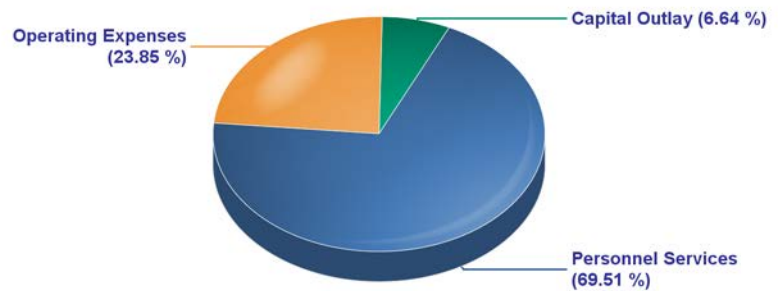
### Judicial

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Justice System Administration	380,988	362,653	361,955	361,948	377,032
Justice System Circ Ct Criminal	2,225,039	2,455,135	2,649,636	2,557,937	2,811,858
Justice System Circuit Juvenile	341,790	325,588	399,205	403,548	435,738
Justice System General Operations	1,212,120	1,808,331	1,983,165	1,908,448	2,084,016
<b>Judicial Total:</b>	<b>4,159,937</b>	<b>4,951,707</b>	<b>5,393,961</b>	<b>5,231,881</b>	<b>5,708,644</b>

Division - FY 2024-25



Category FY 2024-25



### Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	4,159,937	4,951,707	5,393,961	5,231,881	5,708,644
<b>Fund Total:</b>	<b>4,159,937</b>	<b>4,951,707</b>	<b>5,393,961</b>	<b>5,231,881</b>	<b>5,708,644</b>

### Judicial Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Justice System Circ Ct Criminal	Full Time Positions	30	30	30	30
Justice System Circuit Juvenile	Full Time Positions	6	6	6	5
Justice System General Operations	Full Time Positions	10	11	11	12

**Mission:** To provide an effective forum for the fair, efficient, and impartial resolution of legal and factual court related matters in Flagler, Putnam, St. Johns and Volusia Counties.

Highlights

Court Administration supports the eighteen Circuit Judges and ten County Court Judges who conduct court proceedings in five court facilities throughout Volusia County. Budgeted funds cover expenses associated with the operation of the courts as specified in sec. 29.008, Florida Statutes.

Key Objectives - Court Administration

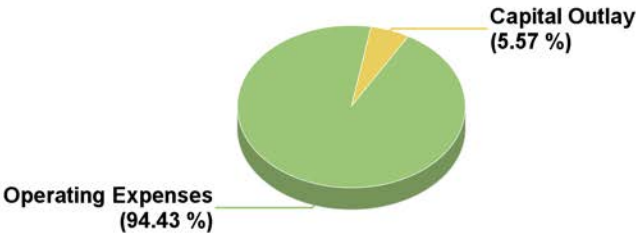
- 01. Provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit.
- 02. Provide court-related services to the public and legal community.

Performance Measures - Court Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of county court filings	71,236	75,000	76,500
Number of circuit court filings	23,183	24,000	25,000

Department: Judicial

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Justice System Administration</b>					
Operating Expenses	380,988	356,986	359,455	347,955	356,032
Capital Outlay	0	5,667	2,500	13,993	21,000
<b>Total: Justice System Administration</b>	<b>380,988</b>	<b>362,653</b>	<b>361,955</b>	<b>361,948</b>	<b>377,032</b>

<b>Fund Allocation</b>					
General Fund - 001	380,988	362,653	361,955	361,948	377,032
<b>Total Fund Allocation</b>	<b>380,988</b>	<b>362,653</b>	<b>361,955</b>	<b>361,948</b>	<b>377,032</b>



Highlights

Starting fiscal year 2024-25, the DUI Court and the Drug Court units are being combined into one unified unit called Problem Solving Courts. Volusia County has a long and storied history of establishing and operationalizing problem-solving courts, starting with the Drug Court in 1997 and followed by the DUI Court in 2012 and the Veterans Court in 2013. At their core, problem-solving courts join the court, law enforcement, supervision, and treatment communities together to address the needs of the offenders they serve. Research has shown that problem-solving courts improve the lives of participants, reduce recidivism, and make our communities safer. In calendar year 2023, 53 individuals successfully completed the requirements of the Drug Court program, 27 of the DUI Court program, and 71 of the Veterans Court program.

Volusia County has operated a Pretrial Services program in some form or fashion since 1978. In its current form, Pretrial Services consists of an Assessment Unit, a Supervision Unit, and the Urinalysis (U/A) Lab. First accredited by the Florida Corrections Accreditation Commission in 2008, the program was reaccredited in 2011, 2014, 2017, and 2020 and achieved Excelsior Status in 2023. During calendar year 2023, 14,009 individuals appeared at a First Appearance hearing, 2,945 were placed into the Pretrial Supervision program, and 18,506 samples were collected by the U/A Lab.

Key Objectives - VC DUI Court Program

- 01. Integrate alcohol and other drug treatment services with justice system case processing.
- 02. Provide access to alcohol, drug treatment, and rehabilitation services while encouraging abstinence through frequent testing.
- 03. Monitor each participant through program completion.

Performance Measures - VC DUI Court Program	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
DUI Court participants admitted	27	25	30
DUI Court retention rates (percent)	100	90	95
DUI Court graduates	26	29	30

Key Objectives - Drug Court

- 01. Integrate alcohol and other drug treatment services with justice system case processing.
- 02. Provide access to alcohol treatment, drug treatment, and rehabilitation services while encouraging abstinence through frequent testing.
- 03. Monitor each participant through program completion.

Performance Measures - Drug Court	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Drug Court participants admitted	84	60	65
Drug Court retention rates (percent)	73	85	90
Drug Court graduates	55	45	50



Key Objectives - Pre-trial Release

01. Pretrial Assessment gathers comprehensive information, including criminal histories of all individuals booked into the Volusia County Jail who attend First Appearance.
02. Pretrial Assessment conducts interviews with individuals booked into the Volusia County Jail as part of the comprehensive information-gathering process. This provides the Court with additional information needed for well-informed release decisions.
03. Pretrial Supervision provides multi-layered levels of community-based supervision of individuals released into the Pretrial Supervision program by the Court to monitor compliance with all release conditions.

Performance Measures - Pre-trial Release	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Assessments completed by Pretrial Services	11,823	12,000	12,000
Defendants assigned to Pretrial Supervision	2,989	3,000	3,000
Appearance rate of Pretrial Referrals (percent)	96	96	96

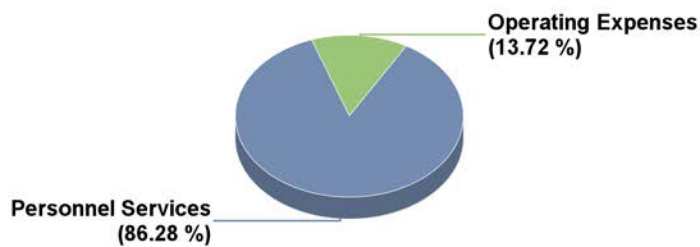
## Department: Judicial

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Justice System Circ Ct Criminal</b>					
Personnel Services	1,978,355	2,171,952	2,336,244	2,259,428	2,426,020
Operating Expenses	246,684	283,183	313,392	298,509	385,838
<b>Total: Justice System Circ Ct Criminal</b>	<b>2,225,039</b>	<b>2,455,135</b>	<b>2,649,636</b>	<b>2,557,937</b>	<b>2,811,858</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	30	30
Number of Full Time Equivalent Positions	30	30

**Fund Allocation**

General Fund - 001	2,225,039	2,455,135	2,649,636	2,557,937	2,811,858
<b>Total Fund Allocation</b>	<b>2,225,039</b>	<b>2,455,135</b>	<b>2,649,636</b>	<b>2,557,937</b>	<b>2,811,858</b>



Highlights

The Volusia County Teen Court program has been in operation since 1996. Teen Courts are nationally acclaimed diversion programs designed to provide an alternative to the traditional juvenile justice court system. Juvenile offenders who consent to program participation admit guilt, appear at a hearing, and are then sentenced by a jury of their peers. Student volunteers issue sanctions designed to show juvenile offenders the consequences of breaking the law and the need to accept accountability for their actions. In fiscal year 2022-23, 597 cases were referred to the Volusia County Teen Court program.

Key Objectives - Teen Court

- 01. Teen Court is a diversion program that provides an alternative for juveniles who commit less serious crimes to participate in a court process whereby the juvenile offender is sentenced and held accountable by a jury of their peers.
- 02. Juvenile offenders who accept responsibility for their actions willingly participate in Teen Court proceedings. They will receive a sentence that includes educational counseling services and/or referrals to learn the consequences of breaking the law. Juvenile offenders who successfully complete the program gain skills to reverse bad behaviors, which results in reduced recidivism.
- 03. Student volunteers make a difference in the community and among their peers while earning Community Service hours, participating in training, and effectively serving in the capacity of defense and prosecuting attorneys, jurors, bailiffs, and clerks in Teen Court sessions.
- 04. Local community leaders, including judges, attorneys, and caring adults in the educational sector, volunteer their time and expertise to assist in the program's operations. Community members with legal backgrounds create an environment of mentorship and increased knowledge of criminal justice and judicial systems.

Performance Measures - Teen Court	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of case referrals	597	650	674
Number of program completions	373	322	348
Number of student volunteer hours	3,276	2,270	2,773
Number of adult volunteer hours	408	163	286

## Department: Judicial

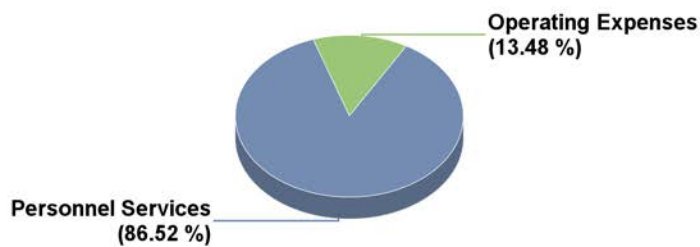
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Justice System Circuit Juvenile</b>					
Personnel Services	311,574	278,368	344,936	354,351	377,019
Operating Expenses	30,215	47,220	54,269	49,197	58,719
<b>Total: Justice System Circuit Juvenile</b>	<b>341,790</b>	<b>325,588</b>	<b>399,205</b>	<b>403,548</b>	<b>435,738</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	6	5
Number of Full Time Equivalent Positions	6	5

**Fund Allocation**

General Fund - 001	341,790	325,588	399,205	403,548	435,738
<b>Total Fund Allocation</b>	<b>341,790</b>	<b>325,588</b>	<b>399,205</b>	<b>403,548</b>	<b>435,738</b>



### Highlights

Court Administration operates two urinalysis laboratories that are located in Daytona Beach and Deland. The labs perform urinalysis screenings upon order of the judges, request of community partners, and internal programs such as Pretrial, Teen Court, Drug Court, DUI Court, and Veterans Court. Lab staff provide direct observation of collections to provide the greatest level of specimen integrity. The staff also routinely produces and disseminates screening results within one business day of collection. The lab staff provides testimony to the court as needed.

The Court Technology division is responsible for network maintenance, server maintenance, desktop deployments and for providing support to judges, court staff and court programs. The division is further responsible for ensuring a secure computing environment by enforcing security protocols, capturing backups and providing redundant services when feasible. The division is the primary data center for court operations such as email and web maintenance. Court Technology is responsible for providing information technology solutions and meeting any new legal requirements.

### Key Objectives - Information Systems

01. To develop, maintain and support applications used by the Courts in ensuring the fair, efficient and impartial administration of justice.

02. To provide technical support to Judicial and Court Administration users, minimizing downtime and maximizing efficiency for the Courts.

Performance Measures - Information Systems	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Supported Custom Applications	29	31	33
Number of Judicial and Court Administration users	222	225	227

### Key Objectives - UA Lab

01. The Urinalysis Lab provides accurate and timely screening results to the judiciary, court programs, and community partners.

02. The Urinalysis Lab provides court testimony regarding the outcome of screening results.

03. The Urinalysis Lab provides the judiciary and community partners with generalized drug screening education.

Performance Measures - UA Lab	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Percentage of Positive Specimens	19	19	19
Number of individual tests	171,305	180,000	200,000
Number of specimens tested	18,949	18,000	20,000

## Department: Judicial

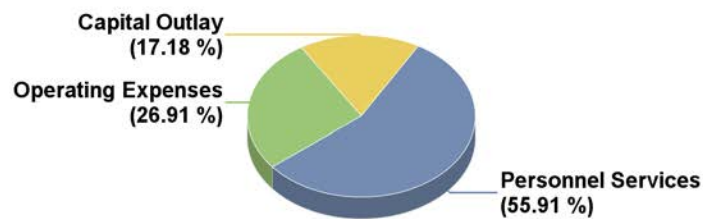
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Justice System General Operations</b>					
Personnel Services	682,446	883,264	1,016,891	949,813	1,165,177
Operating Expenses	484,680	560,272	615,598	609,435	560,801
Capital Outlay	44,994	364,795	350,676	349,200	358,038
<b>Total: Justice System General Operation:</b>	<b>1,212,120</b>	<b>1,808,331</b>	<b>1,983,165</b>	<b>1,908,448</b>	<b>2,084,016</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	11	12
Number of Full Time Equivalent Positions	11	12

**Fund Allocation**

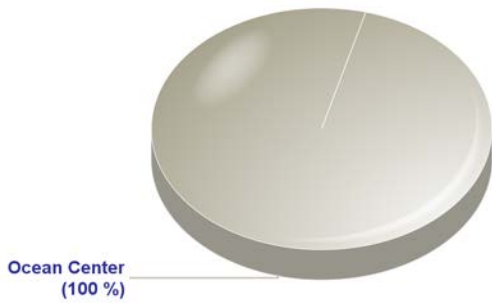
General Fund - 001	1,212,120	1,808,331	1,983,165	1,908,448	2,084,016
<b>Total Fund Allocation</b>	<b>1,212,120</b>	<b>1,808,331</b>	<b>1,983,165</b>	<b>1,908,448</b>	<b>2,084,016</b>



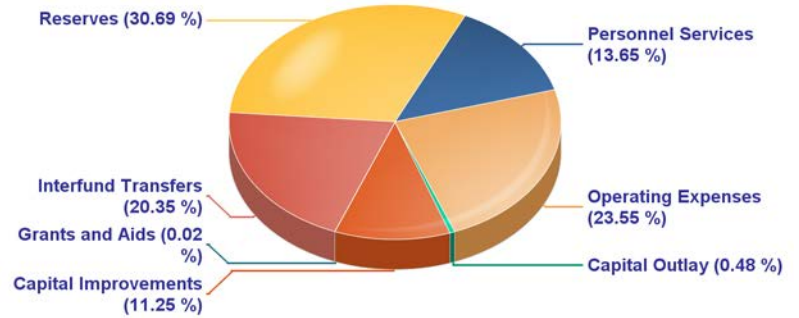
## Ocean Center

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Ocean Center	13,660,740	15,411,488	35,348,338	24,494,603	34,339,326
<b>Ocean Center Total:</b>	<b>13,660,740</b>	<b>15,411,488</b>	<b>35,348,338</b>	<b>24,494,603</b>	<b>34,339,326</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 118 - Ocean Center	10,588,100	13,857,994	29,320,077	19,167,840	28,579,517
Fund 475 - Parking Garage	3,072,640	1,553,494	6,028,261	5,326,763	5,759,809
<b>Fund Total:</b>	<b>13,660,740</b>	<b>15,411,488</b>	<b>35,348,338</b>	<b>24,494,603</b>	<b>34,339,326</b>

## Ocean Center Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Ocean Center	Full Time Positions	46	46	47	56

**Mission:** To generate economic impact for the community, improve the quality of life, operate efficiently, and provide a positive experience.

Highlights

The Ocean Center is a venue that offers a wide range of activities from community meetings and events, sporting events, competitions, conferences, seminars, trade shows, and entertainment events. Although a few events were postponed or cancelled due to COVID19 in FY22, the Ocean Center's level of events continue to trend upward. The Ocean Center has many cost center units that include: Box Office which coordinates all event ticket sales; Sales and Marketing for the promotion, branding activities and event management; Administration includes executive management, fiscal resources, and information technology; Operations performs daily maintenance, event set-up and take-down, manages capital projects, and keeps the complex in pristine order.

Volusia County took full ownership, management and operational responsibilities of the Parking Garage in fiscal year 2007-08. Debt service payments towards the 2013 Parking Facility Revenue Bonds in the amount of \$890,252 are included in the fiscal year 2023-24 budget, which is the last payment on this note. In fiscal year 2018-19, the Volusia County Council approved the use of a management company to run the daily operations of the parking garage facility in an effort to streamline operations and reduce overhead costs. During fiscal year 2022-23, Parking Garage deck 6 refurbishment will be completed with phased construction continuing throughout the next few years.

Key Objectives - Administration

- 01. Total room nights booked at area hotels due to Ocean Center events
- 02. To increase the number of tourism and convention attendees by increasing the number of event days utilized
- 03. Provide safe and comfortable facilities for patrons who attend various events.
- 04. Number of Events held at Ocean Center Complex

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of area hotel room nights to increase economic impact	71,286	91,067	100,173
Number of event days utilized	355	385	420
Attendee Days	424,803	535,778	589,355
Number of events held	103	105	107



Department: Ocean Center

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Ocean Center</b>					
Personnel Services	2,611,323	3,030,325	3,847,191	3,691,921	4,696,058
Operating Expenses	5,834,136	6,964,442	7,778,056	8,558,220	8,102,957
Capital Outlay	109,782	109,504	114,050	86,082	166,000
Capital Improvements	1,869,884	286,330	2,998,800	3,218,525	3,872,000
Debt Service	66,245	38,752	891,179	891,179	0
Grants and Aids	6,285	8,640	8,800	8,800	8,181
Interfund Transfers	3,260,256	5,038,546	5,003,147	8,169,577	7,002,120
Reserves	0	0	14,836,816	0	10,558,440
Reimbursements	(97,172)	(65,051)	(129,701)	(129,701)	(66,430)
<b>Total: Ocean Center</b>	<b>13,660,740</b>	<b>15,411,488</b>	<b>35,348,338</b>	<b>24,494,603</b>	<b>34,339,326</b>

**Positions**

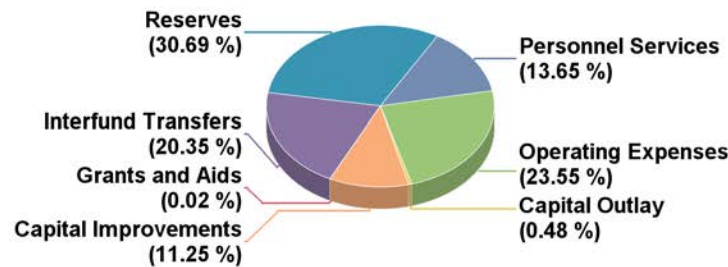
**Prior Year Positions**

**Proposed Positions**

Number of Full Time Positions	47	56
Number of Full Time Equivalent Positions	47	56

**Fund Allocation**

Ocean Center - 118	10,588,100	13,857,994	29,320,077	19,167,840	28,579,517
Parking Garage - 475	3,072,640	1,553,494	6,028,261	5,326,763	5,759,809
<b>Total Fund Allocation</b>	<b>13,660,740</b>	<b>15,411,488</b>	<b>35,348,338</b>	<b>24,494,603</b>	<b>34,339,326</b>

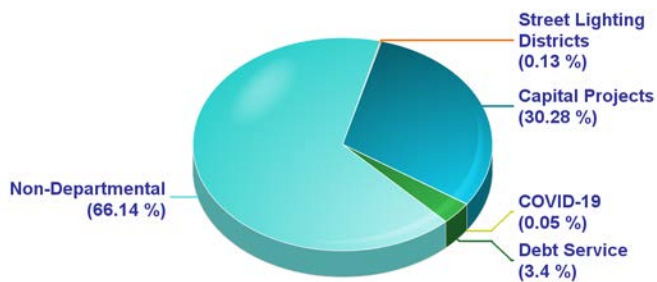


## Expenditures by Department

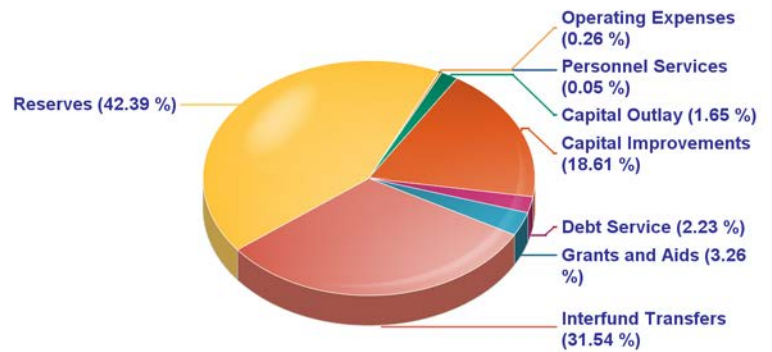
### Other Budgetary Accounts

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Capital Projects	23,040,991	30,622,876	55,514,791	36,600,318	99,293,817
COVID-19	2,963,361	878,227	0	117,700	152,552
Debt Service	11,458,487	11,015,187	15,379,853	11,946,556	11,136,938
Non-Departmental	102,694,866	101,660,883	203,440,084	96,507,580	216,860,402
Street Lighting Districts	353,471	347,630	414,028	377,495	425,283
<b>Other Budgetary Accounts Total:</b>	<b>140,511,176</b>	<b>144,524,803</b>	<b>274,748,756</b>	<b>145,549,649</b>	<b>327,868,992</b>

Division - FY 2024-25



Category FY 2024-25



### Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	54,340,796	25,305,107	103,070,857	34,833,140	118,442,682
Fund 004 - ARPA Transition Fund	3,861,640	1,921,700	0	0	0
Fund 101 - Coronavirus Relief	2,963,361	878,227	0	117,700	152,552
Fund 106 - Resort Tax	16,992,701	16,881,379	19,007,976	16,759,214	18,193,962
Fund 107 - HDPP Local Participation	0	21,742,801	0	0	0
Fund 108 - Sales Tax Trust	23,936,460	28,676,952	35,284,266	34,792,374	31,401,293
Fund 110 - Law Enforcement Fund	0	0	0	2,460,992	2,999,952
Fund 115 - E-911 Emergency Telephone System	0	0	708,438	365	2,415,782
Fund 116 - Special Lighting Districts	338,674	329,504	379,614	361,285	409,014
Fund 120 - Municipal Service District	5,111,812	7,661,619	41,578,974	5,779,653	38,978,439
Fund 126 - Economic Development Incentives	1,080,392	0	0	0	0
Fund 157 - Silver Sands/Bethune Beach MSD	14,798	18,126	34,414	16,210	16,269
Fund 162 - Volusia Forever Land Acquisition	1,232,705	1,393,025	1,585,757	1,591,335	1,756,133
Fund 170 - Law Enforcement Trust	0	0	525,135	130	515,659
Fund 172 - Federal Forfeiture Sharing Justice	0	0	405,573	49	559,926
Fund 173 - Federal Forfeiture Sharing Treasury	0	0	5	5	11

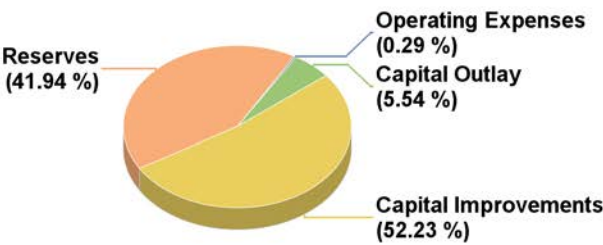
Fund 174 - Law Enforcement Education Trust Fund	0	0	253,411	0	305,562
Fund 175 - Crime Prevention Trust	0	0	1,019,692	0	1,291,001
Fund 178 - Beach Management Fund	0	0	0	290,323	0
Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,814,763	4,292,114	7,354,957	4,300,583	7,494,145
Fund 203 - Tourist Development Tax Revenue Bonds, 2004	2,459,000	0	0	0	0
Fund 208 - Capital Improvement Revenue Note, 2010	1,199,134	689,605	688,147	688,147	687,120
Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,008,111	1,008,039	1,013,282	1,013,282	1,017,233
Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,509,448	4,515,063	4,558,555	4,505,718	162,549
Fund 215 - Capital Improvement Note, 2017	463,635	463,240	790,747	464,661	801,726
Fund 295 - Public Transportation State Infrastructure Loan	4,396	47,126	974,165	974,165	974,165
Fund 303 - Marine Science Center Capital	89,688	830,772	0	2,658,080	0
Fund 305 - 800 MHz Capital	7,999,446	6,261,936	2,276,842	9,145,554	3,179,947
Fund 309 - Correctional Facilities Capital Projects	575,050	3,014	511,962	135,868	9,008,663
Fund 313 - Beach Capital Projects	5,535,734	551,049	5,909,037	3,773,548	5,754,283
Fund 314 - Port Authority Capital Projects	46,442	10,930	1,703,558	4,000,000	604,026
Fund 317 - Library Construction	0	68,285	6,025,891	1,326,693	11,058,135
Fund 318 - Ocean Center	1,233,456	1,696,633	7,750,925	5,114,459	14,492,136
Fund 322 - I.T. Capital Projects	0	0	1,218,351	198,963	5,260,224
Fund 326 - Park Projects	797,510	(128)	1,356,493	170	1,584,848
Fund 328 - Trail Projects	1,459,458	521,575	8,686,446	629,241	10,580,895
Fund 334 - Bond Funded Road Program	0	0	336	336	0
Fund 360 - ECHO Direct County Expenditures	0	0	0	170,000	3,010,698
Fund 365 - Public Works Facilities	88,017	0	7,899,450	1,105	8,469,877
Fund 369 - Sheriff Capital Projects	109,544	493,588	0	0	0
Fund 370 - Sheriff Helicopter Replacement	0	0	5,470,615	5,470,615	0
Fund 372 - Sheriff Capital Facilities	0	3,539,815	0	0	15,000,000
Fund 373 - Medical Examiner's Facility	1,198,713	14,582,440	1,001,176	1,686,456	718,023
Fund 374 - Sheriff Renovations Fund	0	41,782	0	268,624	0
Fund 378 - Mosquito Control Capital	46,291	99,485	5,703,709	2,020,606	5,572,062
Fund 385 - Eastside Judicial Capital	0	0	0	0	5,000,000
<b>Fund Total:</b>	<b>140,511,176</b>	<b>144,524,803</b>	<b>274,748,756</b>	<b>145,549,649</b>	<b>327,868,992</b>

## Department: Other Budgetary Accounts

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Capital Projects</b>					
Operating Expenses	723,191	169,224	360,490	619,725	288,802
Capital Outlay	7,643,582	919,364	522,821	2,156,140	5,505,484
Capital Improvements	8,264,295	24,705,192	17,583,105	27,510,838	51,859,297
Grants and Aids	0	91,083	55,000	43,000	0
Interfund Transfers	6,348,398	138,013	5,470,615	6,270,615	0
Reserves	0	0	31,522,760	0	41,640,234
Elected Offices	61,524	4,600,000	0	0	0
<b>Total: Capital Projects</b>	<b>23,040,991</b>	<b>30,622,876</b>	<b>55,514,791</b>	<b>36,600,318</b>	<b>99,293,817</b>
<b>Fund Allocation</b>					
800 MHz Capital - 305	7,999,446	6,261,936	2,276,842	9,145,554	3,179,947
ARPA Transition Fund - 004	3,861,640	1,921,700	0	0	0
Beach Capital Projects - 313	5,535,734	551,049	5,909,037	3,773,548	5,754,283
Bond Funded Road Program - 334	0	0	336	336	0
Correctional Facilities Capital Projects - 309	575,050	3,014	511,962	135,868	9,008,663
Eastside Judicial Capital - 385	0	0	0	0	5,000,000
ECHO Direct County Expenditures - 360	0	0	0	170,000	3,010,698
I.T. Capital Projects - 322	0	0	1,218,351	198,963	5,260,224
Library Construction - 317	0	68,285	6,025,891	1,326,693	11,058,135
Marine Science Center Capital - 303	89,688	830,772	0	2,658,080	0
Medical Examiner's Facility - 373	1,198,713	14,582,440	1,001,176	1,686,456	718,023
Mosquito Control Capital - 378	46,291	99,485	5,703,709	2,020,606	5,572,062
Ocean Center - 318	1,233,456	1,696,633	7,750,925	5,114,459	14,492,136
Park Projects - 326	797,510	(128)	1,356,493	170	1,584,848
Port Authority Capital Projects - 314	46,442	10,930	1,703,558	4,000,000	604,026
Public Works Facilities - 365	88,017	0	7,899,450	1,105	8,469,877
Sheriff Capital Facilities - 372	0	3,539,815	0	0	15,000,000
Sheriff Capital Projects - 369	109,544	493,588	0	0	0
Sheriff Helicopter Replacement - 370	0	0	5,470,615	5,470,615	0
Sheriff Renovations Fund - 374	0	41,782	0	268,624	0
Trail Projects - 328	1,459,458	521,575	8,686,446	629,241	10,580,895
<b>Total Fund Allocation</b>	<b>23,040,991</b>	<b>30,622,876</b>	<b>55,514,791</b>	<b>36,600,318</b>	<b>99,293,817</b>

Department: Other Budgetary Accounts

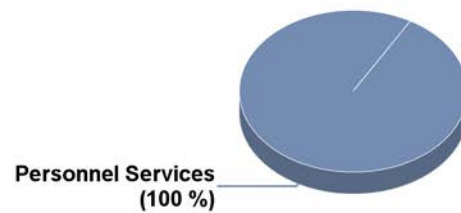
FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
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Department: Other Budgetary Accounts

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>COVID-19</b>					
Personnel Services	1,851,230	64,236	0	117,700	152,552
Operating Expenses	6,117	1,477	0	0	0
Capital Improvements	9,062	254,305	0	0	0
Grants and Aids	705,716	558,209	0	0	0
Elected Offices	391,236	0	0	0	0
<b>Total: COVID-19</b>	<b>2,963,361</b>	<b>878,227</b>	<b>0</b>	<b>117,700</b>	<b>152,552</b>

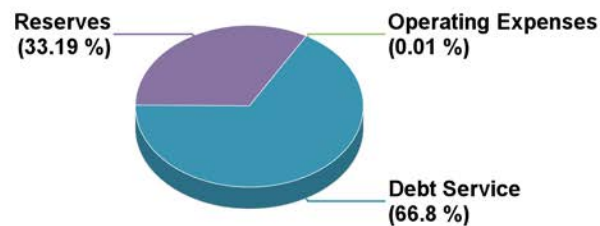
<b>Fund Allocation</b>					
Coronavirus Relief - 101	2,963,361	878,227	0	117,700	152,552
<b>Total Fund Allocation</b>	<b>2,963,361</b>	<b>878,227</b>	<b>0</b>	<b>117,700</b>	<b>152,552</b>



## Department: Other Budgetary Accounts

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Debt Service</b>					
Operating Expenses	0	0	429	429	958
Debt Service	11,458,487	11,015,187	11,946,127	11,946,127	7,439,404
Reserves	0	0	3,433,297	0	3,696,576
<b>Total: Debt Service</b>	<b>11,458,487</b>	<b>11,015,187</b>	<b>15,379,853</b>	<b>11,946,556</b>	<b>11,136,938</b>

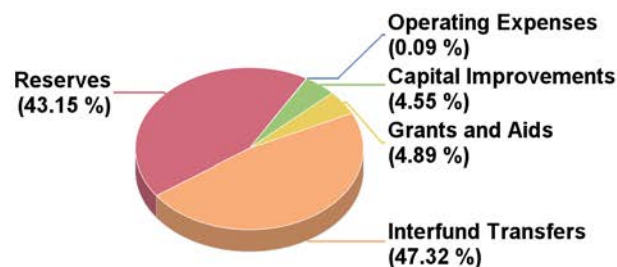
<b>Fund Allocation</b>					
Capital Improvement Note, 2017 - 215	463,635	463,240	790,747	464,661	801,726
Capital Improvement Revenue Note, 2010 - 208	1,199,134	689,605	688,147	688,147	687,120
Gas Tax Refunding Revenue Bonds, 2013 - 213	4,509,448	4,515,063	4,558,555	4,505,718	162,549
Public Transportation State Infrastructure Loan - 295	4,396	47,126	974,165	974,165	974,165
Tourist Development Tax Refunding Revenue Bonds, 2014 - 202	1,814,763	4,292,114	7,354,957	4,300,583	7,494,145
Tourist Development Tax Revenue Bonds, 2004 - 203	2,459,000	0	0	0	0
Williamson Blvd. Capital Improvement Revenue Note, 2015 - 209	1,008,111	1,008,039	1,013,282	1,013,282	1,017,233
<b>Total Fund Allocation</b>	<b>11,458,487</b>	<b>11,015,187</b>	<b>15,379,853</b>	<b>11,946,556</b>	<b>11,136,938</b>



## Department: Other Budgetary Accounts

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Non-Departmental</b>					
Operating Expenses	849,283	924,056	816,461	142,524	191,776
Capital Improvements	0	0	0	0	10,100,000
Grants and Aids	7,609,687	30,580,969	7,456,538	9,888,478	10,849,679
Interfund Transfers	94,235,897	70,155,858	83,623,125	89,476,578	104,988,570
Reserves	0	0	116,543,960	0	95,730,377
Reimbursements	0	0	(5,000,000)	(3,000,000)	(5,000,000)
<b>Total: Non-Departmental</b>	<b>102,694,866</b>	<b>101,660,883</b>	<b>203,440,084</b>	<b>96,507,580</b>	<b>216,860,402</b>

<b>Fund Allocation</b>					
Beach Management Fund - 178	0	0	0	290,323	0
Crime Prevention Trust - 175	0	0	1,019,692	0	1,291,001
E-911 Emergency Telephone System - 115	0	0	708,438	365	2,415,782
Economic Development Incentives - 126	1,080,392	0	0	0	0
Federal Forfeiture Sharing Justice - 172	0	0	405,573	49	559,926
Federal Forfeiture Sharing Treasury - 173	0	0	5	5	11
General Fund - 001	54,340,796	25,305,107	103,070,857	34,833,140	118,442,682
HDPP Local Participation - 107	0	21,742,801	0	0	0
Law Enforcement Education Trust Fund - 174	0	0	253,411	0	305,562
Law Enforcement Fund - 110	0	0	0	2,460,992	2,999,952
Law Enforcement Trust - 170	0	0	525,135	130	515,659
Municipal Service District - 120	5,111,812	7,661,619	41,578,974	5,779,653	38,978,439
Resort Tax - 106	16,992,701	16,881,379	19,007,976	16,759,214	18,193,962
Sales Tax Trust - 108	23,936,460	28,676,952	35,284,266	34,792,374	31,401,293
Volusia Forever Land Acquisition - 162	1,232,705	1,393,025	1,585,757	1,591,335	1,756,133
<b>Total Fund Allocation</b>	<b>102,694,866</b>	<b>101,660,883</b>	<b>203,440,084</b>	<b>96,507,580</b>	<b>216,860,402</b>

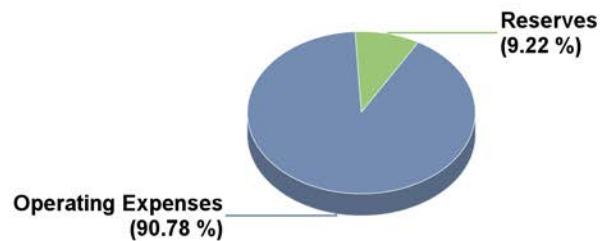




## Department: Other Budgetary Accounts

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Street Lighting Districts</b>					
Operating Expenses	353,471	347,630	395,633	377,495	386,085
Reserves	0	0	18,395	0	39,198
<b>Total: Street Lighting Districts</b>	<b>353,471</b>	<b>347,630</b>	<b>414,028</b>	<b>377,495</b>	<b>425,283</b>

<b>Fund Allocation</b>					
Silver Sands/Bethune Beach MSD - 157	14,798	18,126	34,414	16,210	16,269
Special Lighting Districts - 116	338,674	329,504	379,614	361,285	409,014
<b>Total Fund Allocation</b>	<b>353,471</b>	<b>347,630</b>	<b>414,028</b>	<b>377,495</b>	<b>425,283</b>

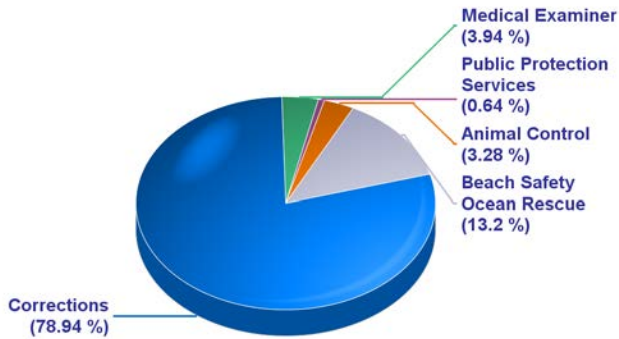


## Expenditures by Department

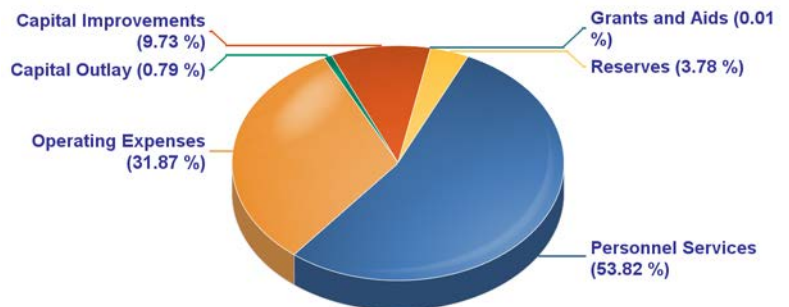
### Public Protection

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Animal Control	2,067,514	2,612,816	3,364,484	3,260,584	2,952,321
Beach Safety Ocean Rescue	9,779,836	9,947,170	10,651,398	8,794,469	11,892,621
Corrections	25,477,274	54,048,980	73,463,408	58,094,992	71,141,855
Medical Examiner	2,779,698	2,927,971	3,086,065	3,219,046	3,551,317
Public Protection Services	874,665	493,913	652,787	601,749	579,512
<b>Public Protection Total:</b>	<b>40,978,987</b>	<b>70,030,850</b>	<b>91,218,142</b>	<b>73,970,840</b>	<b>90,117,626</b>

Division - FY 2024-25



Category FY 2024-25



### Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	36,600,964	65,484,909	71,536,583	60,385,647	70,611,092
Fund 003 - COVID Transition	419,236	676,224	0	0	0
Fund 004 - ARPA Transition Fund	0	3,505	0	0	0
Fund 114 - Ponce De Leon Inlet and Port District	41,267	47,375	72,215	65,528	77,356
Fund 120 - Municipal Service District	2,026,247	2,565,441	3,292,269	3,146,351	2,786,538
Fund 123 - Inmate Welfare Trust	1,891,273	1,121,294	5,665,677	1,530,140	4,661,592
Fund 166 - Opioid Direct Settlement Fund	0	130,711	0	0	0
Fund 171 - Beach Enforcement Trust	0	1,391	0	0	0
Fund 178 - Beach Management Fund	0	0	10,651,398	8,843,174	11,981,048
<b>Fund Total:</b>	<b>40,978,987</b>	<b>70,030,850</b>	<b>91,218,142</b>	<b>73,970,840</b>	<b>90,117,626</b>

## Public Protection Positions

		<b>FY 2021-22 Budget</b>	<b>FY 2023-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
Animal Control	Full Time Positions	16	19	19	19
Beach Safety Ocean Rescue	Full Time Positions	80	79	77	76
Corrections	Full Time Positions	356	360	357	357
Public Protection Services	Full Time Positions	8	8	6	6
Animal Control	Part Time Positions	0	0	0	2
Beach Safety Ocean Rescue	Part Time Positions	317	317	317	317
Corrections	Part Time Positions	1	1	7	7

**Mission:** To protect people from animals and animals from abuse by promoting responsible pet ownership through education and enforcement of local and state laws pertaining to animals.

### Highlights

Volusia County Animal Services (VCAS) is dedicated to ensuring the welfare of animals by upholding laws and preventing cruelty. The Field Operations section handles investigations into various animal-related crimes, including abuse, neglect, and illegal animal fighting. In the fiscal year 2023, they responded to over 2,000 service requests and investigated over 1,000 cases of alleged cruelty, resulting in charges in three instances. Additionally, VCAS provided assistance to incorporated cities on 116 occasions and initiated community engagement through events like "Meet the Pack" where our animal control officers meet at dog parks within the community to educate and provide resources to those in need.

In the same year, Clinical Operations conducted 5,839 spay/neuter surgeries, including 2,076 community cats through Trap-Neuter-Return, 1,641 dogs, and 2,122 domestic cats. They also microchipped close to 4,000 animals in an effort to reduce stray animals within the community and return pets to their owners faster. VCAS's efforts were recognized by being named a finalist for the Collaborative Team Achievement Award by the Florida Animal Protection and Advocacy Association. This recognition stemmed from their collaboration with the Daytona Beach Police Department in a significant dog fighting case, which led to the rescue of 42 dogs. Overall, VCAS demonstrates a commitment to animal welfare through enforcement, high-volume clinic operations, and community engagement.

### Key Objectives - Administration

01. Educate the public on reporting cases of suspected animal abuse/neglect.
02. Educate law enforcement on crimes relating to animals.
03. Ensure animals are valued by society, protected by its laws, and free from cruelty, pain, and suffering.
04. Protect citizens in Volusia County from the potential threats that animals pose to public safety.
05. Ensure the pet population is both identified and inoculated against the rabies virus.
06. Reduce the number of displaced pets in the community.
07. Provide spay/neuter services to community cats to increase shelter diversion.
08. Reunite lost pets with owners throughout the year and in times of disaster.
09. Provide low-cost spay/neuter services to economically challenged citizens of unincorporated Volusia County.
10. Reduce the cost of sheltering services paid to local humane societies by microchipping pets and returning to owners.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of awareness activities	24	24	26
Number of requests for assistance by first responders	156	180	190
Number of cruelty investigations	1,044	1,200	1,300
Number of requests for service	2,082	2,200	2,300
Number of licenses sold	245	100	0
Number of animals sheltered	583	600	750
Number of cat Trap/Neuter/Return surgeries	2,076	3,000	3,300
Number of animals returned to owner	191	200	220
Number of spay/neuter services provided	5,839	5,400	5,850
Number of animals microchipped	3,961	2,550	3,000

## Department: Public Protection

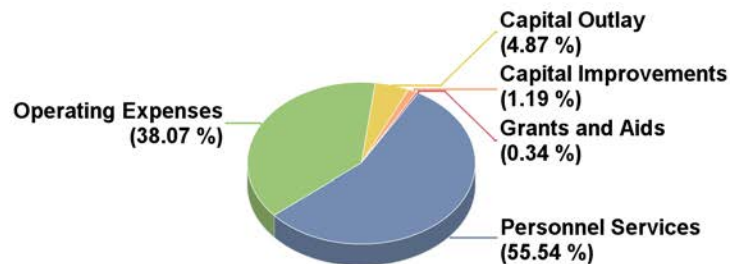
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Animal Control</b>					
Personnel Services	1,121,658	1,237,682	1,502,483	1,433,831	1,639,721
Operating Expenses	833,631	911,994	1,194,546	992,253	1,123,915
Capital Outlay	56,872	409,461	55,805	42,666	143,770
Capital Improvements	50,958	44,301	607,000	783,704	35,000
Grants and Aids	4,395	9,378	4,650	8,130	9,915
<b>Total: Animal Control</b>	<b>2,067,514</b>	<b>2,612,816</b>	<b>3,364,484</b>	<b>3,260,584</b>	<b>2,952,321</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	19	19
Number of Part Time Positions	0	2
Number of Full Time Equivalent Positions	19	20

**Fund Allocation**

Beach Management Fund - 178	0	0	0	48,705	88,427
Municipal Service District - 120	2,026,247	2,565,441	3,292,269	3,146,351	2,786,538
Ponce De Leon Inlet and Port District - 114	41,267	47,375	72,215	65,528	77,356
<b>Total Fund Allocation</b>	<b>2,067,514</b>	<b>2,612,816</b>	<b>3,364,484</b>	<b>3,260,584</b>	<b>2,952,321</b>



Mission:

To provide a safe and friendly ocean beach experience for the citizens and visitors of Volusia County offering a variety of fun, recreational opportunities and quality amenities while conserving our natural resources through the management and enforcement of the County's Habitat Conservation plan and Beach Code.

Highlights

The Beach Safety Division is directly responsible for the safety and welfare of the millions of residents and visitors to enjoy Volusia County Beaches each year. The Beach Safety Division provides world class lifeguard, and emergency medical services 365 days a year.

Staffing is influenced by number of visitors, seasonality, weather, time of day and special events. To ensure adequate staffing, Beach Safety emphasizes recruitment and retention, utilization of 8 and 12 hour shifts and use of intermittent employees. These strategic measures are incorporated into a dynamic staffing model to meet increased demand by tracking and measuring where and when calls for service occur to ensure a safe environment for residents and visitors.

The Volusia County Junior Lifeguard Program was started in 1990 as a program for education in water safety, lifesaving techniques and beach ecology. We are dedicated to providing our participants with the best instruction possible so that one day they can be confident and efficient lifeguards. Our Junior Lifeguard instructors are professionals in the areas of beach lifeguarding, ocean safety and related activities. Tryouts and camps are held each summer. To participate, youths must be between the ages of 9 and 15 and pass tryouts. Completion of this program is valuable to those wishing to springboard into career as a lifeguard with Beach Safety.

Key Objectives - Beach Patrol

01. Provide quality lifeguard and emergency first aid services.
02. Establish effective lifeguard coverage by providing adequate staffing and the strategic placement of portable towers.
03. Provide information relating to beach safety and beach ecology to area schools and municipalities in an effort to promote an understanding of varied duties and to recruit new employees.

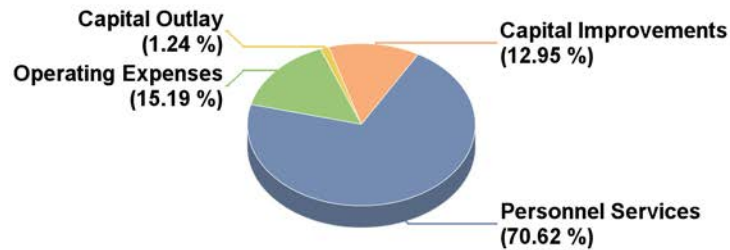
Performance Measures - Beach Patrol	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of water related rescues	2,670	2,500	2,500
Number of lifeguards per weekend (peak season)	85	75	75
Average number of hours associated with community outreach programs	500	500	500

Department: Public Protection

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Beach Safety Ocean Rescue</b>					
Personnel Services	7,969,521	8,061,693	8,008,607	6,979,527	8,398,236
Operating Expenses	1,550,880	1,638,042	1,761,812	1,608,332	1,806,332
Capital Outlay	259,436	171,102	205,979	107,664	148,053
Capital Improvements	0	74,942	675,000	98,946	1,540,000
Interfund Transfers	0	1,391	0	0	0
<b>Total: Beach Safety Ocean Rescue</b>	<b>9,779,836</b>	<b>9,947,170</b>	<b>10,651,398</b>	<b>8,794,469</b>	<b>11,892,621</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	77	76
Number of Part Time Positions	317	317
Number of Full Time Equivalent Positions	122.37	121.37

<b>Fund Allocation</b>					
Beach Enforcement Trust - 171	0	1,391	0	0	0
Beach Management Fund - 178	0	0	10,651,398	8,794,469	11,892,621
General Fund - 001	9,779,836	9,945,779	0	0	0
<b>Total Fund Allocation</b>	<b>9,779,836</b>	<b>9,947,170</b>	<b>10,651,398</b>	<b>8,794,469</b>	<b>11,892,621</b>



**Mission:** To protect the community by maintaining a secure jail that also is safe, humane, and constitutional in operations.

### Highlights

#### 001-520-4000 Corrections Clinic

The Corrections Clinic includes costs associated with inmate medical and mental health care. This includes our largest contract that covers the medical needs of our inmate population. Other expenses are outpatient care, equipment maintenance, claims processing, and onsite county staff that works to reduce hospital stays and provides oversight to the level of onsite care.

#### 001-520-0100 Administration

The Corrections administration activity encapsulates expenses associated with internal administration and support such as human resources/payroll, accounting, purchasing, central supply/inventory, budget and contract management, and inmate case management program services.

#### 001-520-1500 Corrections Branch Jail

The Corrections Branch Jail activity budget covers the security and housing expense at the Branch Jail and Corrections facility. Security staff training, clothing, equipment, janitorial supplies, inmate meals, inmate clothing, and hygiene products are included in this account.

#### 001-520-2400 Equipment Replacement

The Equipment Replacement account was added in fiscal year 2019-20 and is currently used to identify all capital improvements and capital outlay related expenses.

#### 001-520-6500 Maintenance-Facilities

Corrections maintenance personnel provide on-site mechanical and building repair services to the Branch Jail and Correctional Facility 24/7. Due to the age and condition of the compound, skilled trades-workers perform all manners of specialized trades including electrical, mechanical, plumbing, HVAC, and construction. This unit is used to capture facility maintenance and repair costs for the branch Jail, Correctional Facility, and onsite admin buildings.

#### 123-520-3500 Inmate Welfare Fund

The Inmate Welfare Fund (IWF) exists by way of statutory authority granted to Volusia County Division of Corrections to establish, maintain and operate certain services for inmates incarcerated at the county jail. The bulk of the revenue comes from the sale of commissary articles are deposited into the IWF to purchase recreational, spiritual and rehabilitative equipment and services.

### Key Objectives - Administration

1. Recruit and hire additional correctional officers to fill current vacancies which will assist in reducing overtime while providing a safer environment for both staff and inmates.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of corrections officers hired	39	70	84

### Key Objectives - Inmate Welfare Services

01. Provide re-entry programs for the inmates that will provide skill sets that will assist them with obtaining gainful employment upon release.

Performance Measures - Inmate Welfare Services	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of programs offered for diversion	14	16	



Key Objectives - Corrections Clinic

01. Reduce hospital visits by improving onsite inmate care.

Performance Measures - Corrections Clinic

FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
236	200	200

Number of medical visits

## Department: Public Protection

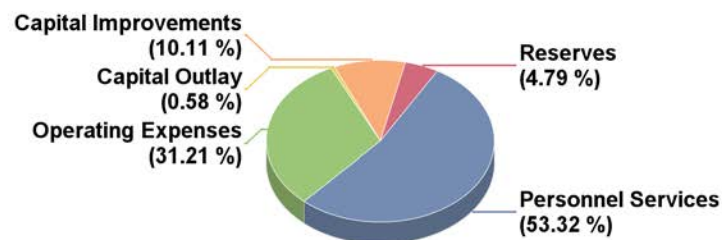
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Corrections</b>					
Personnel Services	6,090,170	29,837,384	37,249,221	33,119,335	37,929,839
Operating Expenses	18,041,474	22,756,211	22,727,995	21,432,027	22,200,966
Capital Outlay	289,515	97,314	325,070	337,880	409,970
Capital Improvements	1,056,114	1,175,740	8,810,000	3,184,061	7,194,675
Interfund Transfers	0	182,331	0	21,689	0
Reserves	0	0	4,351,122	0	3,406,405
<b>Total: Corrections</b>	<b>25,477,274</b>	<b>54,048,980</b>	<b>73,463,408</b>	<b>58,094,992</b>	<b>71,141,855</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	357	357
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	360.5	360.5

**Fund Allocation**

ARPA Transition Fund - 004	0	3,505	0	0	0
COVID Transition - 003	419,236	676,224	0	0	0
General Fund - 001	23,166,764	52,117,246	67,797,731	56,564,852	66,480,263
Inmate Welfare Trust - 123	1,891,273	1,121,294	5,665,677	1,530,140	4,661,592
Opioid Direct Settlement Fund - 166	0	130,711	0	0	0
<b>Total Fund Allocation</b>	<b>25,477,274</b>	<b>54,048,980</b>	<b>73,463,408</b>	<b>58,094,992</b>	<b>71,141,855</b>



Mission:

To operate the medical examiner office in compliance with Florida Statute Chapter 406 while providing accurate, timely death investigation services for the citizens of Volusia County with compassion and professionalism.

Highlights

Since June 5, 2018, the County Council of Volusia County has opted to manage the Medical Examiner Office through a private management model. The County Council ratified a five-year contract with Dr. Fulcher, starting October 1, 2019. Under this contract, the county provides the morgue facilities, equipment, fixed assets, and other related services, while the contractor is responsible for all administrative, advisory, management, professional staff, and forensic services. In fiscal year 2023-24, there was a 5% increase in the medical examiner service contract to maintain appropriate staffing levels for investigators. For fiscal year 2024-25, a 3.5% increase is proposed to cover general cost escalations.

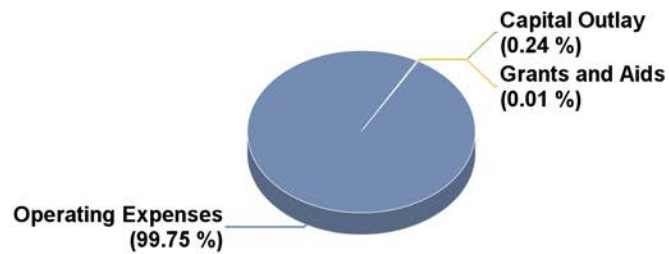
Key Objectives - Medical Examiner Administration

01. Investigate and determine Medical Examiner jurisdiction for deaths that occur in Volusia County in accordance with Florida Statute 406.11.
02. Enable timely sharing of detailed information with end-users (families, law enforcement agencies, hospitals, insurance companies, media, etc.) regarding the cause and manner of death.
03. Provide cremation authorization for persons who die in Volusia County after review of death certifications and conduct additional investigations as needed.

Performance Measures - Medical Examiner Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of autopsies performed	590	600	610
Cremation authorizations	5,636	5,852	6,000
Percentage of medical examiner reports completed in 90 days or less	100	100	100

## Department: Public Protection

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Medical Examiner</b>					
Operating Expenses	2,775,499	2,924,293	3,080,887	3,210,492	3,542,416
Capital Outlay	4,022	3,500	5,000	8,376	8,700
Grants and Aids	178	178	178	178	201
<b>Total: Medical Examiner</b>	<b>2,779,698</b>	<b>2,927,971</b>	<b>3,086,065</b>	<b>3,219,046</b>	<b>3,551,317</b>
<b>Fund Allocation</b>					
General Fund - 001	2,779,698	2,927,971	3,086,065	3,219,046	3,551,317
<b>Total Fund Allocation</b>	<b>2,779,698</b>	<b>2,927,971</b>	<b>3,086,065</b>	<b>3,219,046</b>	<b>3,551,317</b>



Mission:

To deliver proactive and responsive public safety services for the citizens and visitors of Volusia County that promotes a safe and secure community.

Highlights

The Department of Public Protection consists of the Divisions of Animal Services, Beach Safety Ocean Rescue, and Corrections. The Medical Examiner's contract is also housed under the Department of Public Protection. The Department and its divisions provide critical emergency response and safety services to Volusia County. The department also meets statutory responsibilities as required for Corrections and the Medical Examiner's Office which was privatized in fiscal year 2017-2018.

The Department of Public Protection regularly monitors the performance of its divisions and provides oversight to operations via scheduled meetings.

Key Objectives - Administration

01. Regularly monitor and track performance of county public protection system.
02. Provide new hire background investigation services in support of Public Protection Divisions.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of system performance reviews held	16	24	12
Number of background investigations completed	65	78	100

## Department: Public Protection

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Public Protection Services</b>					
Personnel Services	1,045,187	695,279	601,170	530,405	550,809
Operating Expenses	86,343	69,891	66,379	87,111	55,412
Capital Outlay	5,995	0	12,000	10,995	0
Reimbursements	(262,859)	(271,257)	(26,762)	(26,762)	(26,709)
<b>Total: Public Protection Services</b>	<b>874,665</b>	<b>493,913</b>	<b>652,787</b>	<b>601,749</b>	<b>579,512</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	6	6
Number of Full Time Equivalent Positions	6	6

**Fund Allocation**

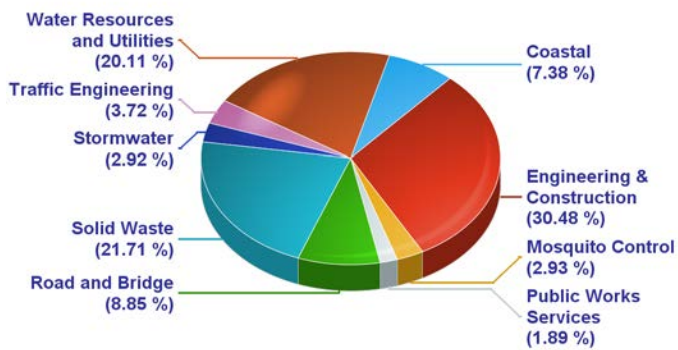
General Fund - 001	874,665	493,913	652,787	601,749	579,512
<b>Total Fund Allocation</b>	<b>874,665</b>	<b>493,913</b>	<b>652,787</b>	<b>601,749</b>	<b>579,512</b>



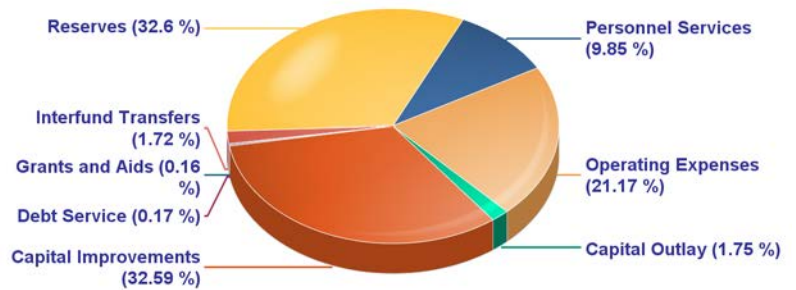
## Public Works

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Coastal	11,132,896	11,781,932	24,484,365	21,445,270	26,569,876
Engineering & Construction	30,598,466	17,239,918	101,224,555	42,259,250	109,685,631
Mosquito Control	7,255,168	7,061,465	11,796,954	6,642,393	10,546,671
Public Works Services	1,669,979	604,916	6,582,190	1,126,999	6,804,217
Road and Bridge	14,721,589	17,318,529	31,507,600	25,985,986	31,867,642
Solid Waste	31,454,958	38,489,587	58,910,185	63,831,119	78,136,958
Stormwater	5,405,408	4,870,570	9,012,175	6,530,145	10,501,335
Traffic Engineering	4,257,045	5,324,394	12,485,892	7,990,984	13,402,435
Water Resources and Utilities	19,487,918	21,563,874	54,083,104	29,809,432	72,387,345
<b>Public Works Total:</b>	<b>125,983,427</b>	<b>124,255,185</b>	<b>310,087,020</b>	<b>205,621,578</b>	<b>359,902,110</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	8,841,114	9,417,611	340,125	373,408	349,919
Fund 004 - ARPA Transition Fund	0	132,672	0	0	0
Fund 103 - County Transportation Trust	41,309,683	28,561,456	69,081,641	42,456,047	70,726,316
Fund 105 - E Volusia Mosquito Control	7,101,965	6,969,542	11,496,954	6,477,730	10,246,671
Fund 113 - Road Proportionate Share	333,350	3,768,745	17,900,111	7,869,420	21,100,917
Fund 114 - Ponce De Leon Inlet and Port District	2,811,541	2,779,314	9,270,409	6,018,543	8,389,834
Fund 119 - Road District Maintenance	157,658	211,830	610,084	185,634	611,274
Fund 120 - Municipal Service District	790,364	825,429	1,099,532	1,000,186	1,197,489
Fund 121 - Special Assessments	272	163	934,971	134,531	867,894
Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,893,969	1,888,135	14,063,948	5,605,293	18,894,521
Fund 132 - Road Impact Fees-Zone 2 (Southeast)	551,467	487,417	10,950,557	3,927,515	11,930,689
Fund 133 - Road Impact Fees-Zone 3 (Southwest)	1,782,757	1,864,279	16,877,199	7,493,546	18,138,078
Fund 134 - Road Impact Fees-Zone 4 (Northwest)	3,527,341	2,408,588	18,289,428	6,316,341	18,242,828
Fund 159 - Stormwater Utility	5,405,409	4,870,570	9,012,175	6,530,145	10,501,335
Fund 178 - Beach Management Fund	0	0	11,663,956	10,787,368	13,375,042
Fund 314 - Port Authority Capital Projects	0	0	3,200,000	800,364	4,805,000
Fund 334 - Bond Funded Road Program	533,660	15,973	1,952,641	2,199,927	0
Fund 360 - ECHO Direct County Expenditures	0	0	350,000	3,805,029	0
Fund 440 - Waste Collection	11,431,838	11,748,963	14,575,544	12,661,626	15,364,752
Fund 450 - Solid Waste	20,023,119	26,740,624	44,334,641	51,169,493	62,772,206
Fund 457 - Water and Sewer Utilities	19,487,918	21,563,874	54,083,104	29,809,432	72,387,345
<b>Fund Total:</b>	<b>125,983,427</b>	<b>124,255,185</b>	<b>310,087,020</b>	<b>205,621,578</b>	<b>359,902,110</b>

## Public Works Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
Coastal	Full Time Positions	27	27	27	32
Engineering & Construction	Full Time Positions	40	40	40	40
Mosquito Control	Full Time Positions	28	28	28	28
Public Works Services	Full Time Positions	7	7	7	7
Road and Bridge	Full Time Positions	117	117	118	115
Solid Waste	Full Time Positions	71	77	77	79
Stormwater	Full Time Positions	54	54	53	52
Traffic Engineering	Full Time Positions	22	22	24	24
Water Resources and Utilities	Full Time Positions	60	60	60	60
Road and Bridge	Part Time Positions	7	7	7	7
Stormwater	Part Time Positions	1	1	1	1



**Mission:** **Coastal Mission:**  
**To manage, maintain, and improve coastal parks, beach access, and coastal recreational facilities for the quality-of-life benefit of residents and visitors.**

**Port Mission:**  
**To serve as the local sponsor for the federal channel project at Ponce de Leon Inlet and as a coastal project fund supporting public waterway and coastal facility improvements as directed by the Volusia County Council.**

### Highlights

The Beach Maintenance and Concessions manages several beach maintenance contracts including beach garbage and litter collection, beach ramp grading, beach public restroom janitorial, beach port-o-let rental and maintenance and beach park landscaping maintenance. The Division also manages two beach revenue and service contracts including beach toll collection and beach concession services. All beach maintenance and service contracts require professional supervision and oversight in order to maintain appropriate and competitive levels of service seasonally and throughout the year. A solicitation request has been submitted to Purchasing for automated paid parking services.

The Inlet Parks activity manages Smyrna Dunes Park located in the City of New Smyrna Beach and Lighthouse Point Park located in the Town of Ponce Inlet. These are two popular county parks operated by the Volusia County Coastal Division. The Parks provide significant off-beach parking as well as restrooms, showers, fishing piers and jetty decks, boardwalks, nature trails, scenic overlooks and dog friendly inlet beach access. The Smyrna Dunes Park Fishing Pier is ADA accessible and over 800 ft. long. The North Jetty Deck at Lighthouse Point Park is over 450 ft long and also ADA accessible. The County manages and maintains the Inlet parks under lease agreements and management plans with the Florida Department of Environmental Protection.

### Key Objectives - Inlet Parks

01. Reduce Brazilian Pepper to <10% aerial coverage at Smyrna Dunes Park and Lighthouse Point Park as required by the lease management plans for the properties and to improve habitat.
02. Provide complimentary handicap vehicle access at inlet parks.
03. Maintain efficient and effective inlet park toll operations to maximize inlet park vehicular access.

### Performance Measures - Inlet Parks

	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
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Acres of brazilian pepper chemically treated and mechanically removed at the Inlet Parks	5	5	5
Complimentary handicap vehicular entries provided at the Inlet Parks	16,000	17,764	17,764
Total vehicle entries at the Inlet Parks	227,384	264,722	264,722

## Department: Public Works

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Coastal</b>					
Personnel Services	1,628,692	1,673,435	2,081,361	2,213,012	2,582,537
Operating Expenses	7,915,520	8,997,003	10,035,092	9,581,460	12,024,934
Capital Outlay	21,755	75,292	63,900	52,606	214,500
Capital Improvements	144,762	98,108	5,385,000	6,011,340	5,831,000
Grants and Aids	198,667	181,622	268,341	269,174	283,576
Interfund Transfers	1,223,500	756,472	3,200,000	3,317,678	2,400,000
Reserves	0	0	3,450,671	0	3,233,329
<b>Total: Coastal</b>	<b>11,132,896</b>	<b>11,781,932</b>	<b>24,484,365</b>	<b>21,445,270</b>	<b>26,569,876</b>

## Positions

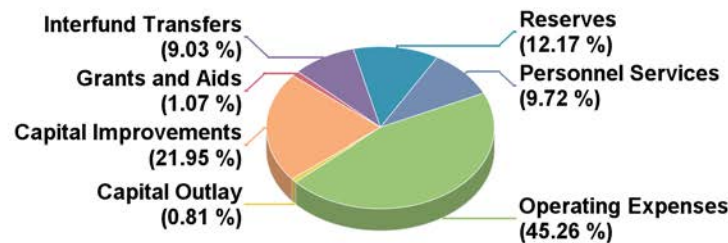
## Prior Year Positions

## Proposed Positions

Number of Full Time Positions	27	32
Number of Full Time Equivalent Positions	27	32

## Fund Allocation

Beach Management Fund - 178	0	0	11,663,956	10,787,368	13,375,042
ECHO Direct County Expenditures - 360	0	0	350,000	3,805,029	0
General Fund - 001	8,321,355	9,002,618	0	33,966	0
Ponce De Leon Inlet and Port District - 114	2,811,541	2,779,314	9,270,409	6,018,543	8,389,834
Port Authority Capital Projects - 314	0	0	3,200,000	800,364	4,805,000
<b>Total Fund Allocation</b>	<b>11,132,896</b>	<b>11,781,932</b>	<b>24,484,365</b>	<b>21,445,270</b>	<b>26,569,876</b>



**Mission:** To provide quality and timely engineering, survey, rights-of-way and construction engineering inspection services in support of the County's construction projects; to assist in the implementation of the County's Planning and Development Programs for the physical growth of Volusia County as governed by the State of Florida, mandated Volusia County Comprehensive Plan, Land Development Code, and best engineering practices; and to provide assistance to the public and private sector in a professional, positive manner.

### Highlights

#### Engineering and Construction

The primary duty of Engineering & Construction is to produce the County's Five-Year Road Program. The Division is responsible for all phases of county road building, from the time the roads are introduced into the Five-Year Road Program through construction. The Division also assists other County Divisions and Departments in developing and building their construction projects. Engineering & Construction is part of the review process for the Land Development code to help ensure compliance with state and local regulations. The Division also provides information to the public and private sector on a variety of subjects such as road rights-of-way, road maintenance, abandonments, special assessment districts, benchmarks, control data, etc.

#### Vertical Construction

Vertical Construction is responsible for the administration, planning, design, permitting and construction of capital facility projects in the county; including long-range planning, value engineering, quality control and owners' representation on facility construction. This organization is also responsible for establishing space and construction standards, space allocation, and design and construction programs which are not road and bridge or water system projects for Department/Divisions within Volusia County.

#### Development Engineering

Development Engineering provides professional and technical review and comments on development projects. Development Engineering is responsible for approval of County Stormwater Permits and Use Permits and serves as an important link in the chain of the development review process. Development Engineering provides engineering reviews and inspections for subdivisions, site plans and use permits under Volusia County regulations, and has increased the review effort with respect to traffic-related elements, a specific example being the review and field inspection relating to work zone safety plans. Development Engineering also performs inspection and tracking of National Pollution Discharge Elimination System (NPDES) sites and assists in the preparation of the annual report to the State. A large portion of time is devoted to a variety of requests from citizens and businesses for information regarding current and historic development regulations, status of permits, reviews, and properties, and requests for copies of material from files. Additionally, Development Engineering handles grading, drainage, and right-of-way complaints as well as variances, grading plan reviews and FEMA Letters of Map Revisions (LOMRs).

### Key Objectives - Construction Engineering

01. Construct county roadway projects.
02. Perform engineering review and inspections of site plans and stormwater plans.
03. Review and inspect use permits.

Performance Measures - Construction Engineering	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of construction projects completed per CIP schedule	3	2	3
Number of site plans/stormwater reviews	156	132	145
Number of permit applications processed	1,309	409	950

## Department: Public Works

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Engineering &amp; Construction</b>					
Personnel Services	2,538,271	2,645,896	3,384,458	3,131,299	3,619,564
Operating Expenses	5,447,913	1,720,082	1,725,407	2,019,818	2,221,833
Capital Outlay	47,267	0	0	0	0
Capital Improvements	17,459,732	7,341,528	36,135,211	33,436,138	38,899,918
Interfund Transfers	6,014,345	6,897,871	5,518,878	5,718,878	1,017,233
Reserves	0	0	56,507,484	0	65,918,826
Reimbursements	(909,062)	(1,365,459)	(2,046,883)	(2,046,883)	(1,991,743)
<b>Total: Engineering &amp; Construction</b>	<b>30,598,466</b>	<b>17,239,918</b>	<b>101,224,555</b>	<b>42,259,250</b>	<b>109,685,631</b>

## Positions

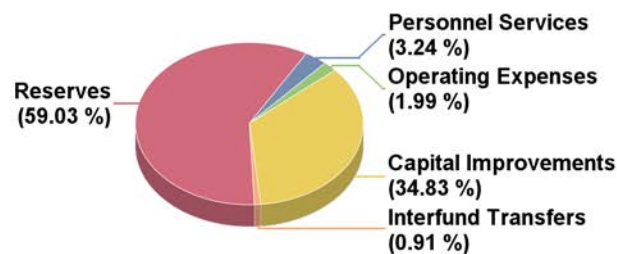
## Prior Year Positions

## Proposed Positions

Number of Full Time Positions	40	40
Number of Full Time Equivalent Positions	40	40

## Fund Allocation

ARPA Transition Fund - 004	0	132,672	0	0	0
Bond Funded Road Program - 334	533,660	15,973	1,952,641	2,199,927	0
County Transportation Trust - 103	20,818,728	5,525,447	19,116,043	7,537,712	19,263,296
General Fund - 001	519,759	414,993	340,125	339,442	349,919
Municipal Service District - 120	637,162	733,506	799,532	835,523	897,489
Road Impact Fees-Zone 1 (Northeast) - 131	1,893,969	1,888,135	14,063,948	5,605,293	18,894,521
Road Impact Fees-Zone 2 (Southeast) - 132	551,467	487,417	10,950,557	3,927,515	11,930,689
Road Impact Fees-Zone 3 (Southwest) - 133	1,782,757	1,864,279	16,877,199	7,493,546	18,138,078
Road Impact Fees-Zone 4 (Northwest) - 134	3,527,341	2,408,588	18,289,428	6,316,341	18,242,828
Road Proportionate Share - 113	333,350	3,768,745	17,900,111	7,869,420	21,100,917
Special Assessments - 121	272	163	934,971	134,531	867,894
<b>Total Fund Allocation</b>	<b>30,598,466</b>	<b>17,239,918</b>	<b>101,224,555</b>	<b>42,259,250</b>	<b>109,685,631</b>



Mission:

To proactively use Integrated Pest Management (IPM) strategies to reduce nuisance mosquitoes and risk of mosquito-borne illness in Volusia County, and to sustain quality of life, foster stewardship of the environment, provide stellar customer service, and support economic vitality for the community.

Highlights

State and Local (0003) funds provide an integrated pest management program (IPM) to control mosquitoes of public health importance and reduce nuisance mosquitoes. The program supports the health, safety and welfare of Volusia County citizens and visitors, meeting all state and federal laws, regulations, and best management standards. State funding provided by the legislature and approved by the governor is not expected this year. Local funding for Volusia County Mosquito Control (VCMC) is provided primarily through the East Volusia Mosquito Control Special Taxing District. It is anticipated that agreements for service charges to other entities including west side cities will continue in fiscal year 2024-25. Reserves have been set aside for replacement of equipment and future capital improvements including replacement of mosquito control facilities.

Key Objectives - Local

01. Maintain proactive residential inspections and treatment of container mosquito production.
02. Reduce the number of biting adult mosquitoes by proactive aerial treatment of larvae.
03. Monitor populations of nuisance and potential vector mosquito species for operational planning.
04. Reduce the number of adult mosquitoes by proactive aerial inspection.
05. Promote mosquito education through contact with the Volusia County community.

Performance Measures - Local	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of sites where domestic inspections were performed	1,882	4,000	4,000
Number of acres larvicided by helicopter	2,755	7,500	7,500
Number of adult mosquito surveillance traps collected	5,822	4,500	4,500
Number of aerial larval site inspections	1,563	1,500	1,500
Participate in community outreach events to educate citizens on mosquito control prevention and control measures	47	50	50

## Department: Public Works

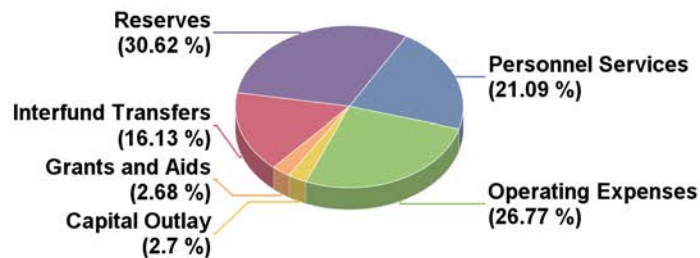
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Mosquito Control</b>					
Personnel Services	1,687,186	1,789,393	2,300,670	1,995,412	2,287,551
Operating Expenses	2,894,591	2,904,023	3,339,836	2,678,763	2,903,899
Capital Outlay	122,862	273,699	1,223,600	148,987	293,000
Grants and Aids	203,731	251,779	285,814	285,573	290,732
Interfund Transfers	2,500,000	1,934,494	1,750,000	1,833,658	1,750,000
Reserves	0	0	3,197,034	0	3,321,489
Reimbursements	(153,203)	(91,923)	(300,000)	(300,000)	(300,000)
<b>Total: Mosquito Control</b>	<b>7,255,168</b>	<b>7,061,465</b>	<b>11,796,954</b>	<b>6,642,393</b>	<b>10,546,671</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	28	28
Number of Full Time Equivalent Positions	28	28

**Fund Allocation**

E Volusia Mosquito Control - 105	7,101,965	6,969,542	11,496,954	6,477,730	10,246,671
Municipal Service District - 120	153,203	91,923	300,000	164,663	300,000
<b>Total Fund Allocation</b>	<b>7,255,168</b>	<b>7,061,465</b>	<b>11,796,954</b>	<b>6,642,393</b>	<b>10,546,671</b>



**Mission:** To ensure and enhance the basic quality of life, general welfare, and growth of Volusia County by properly managing the County's infrastructure and related support services.

Highlights

Public Works Administration is responsible for the management of seven divisions to include a review and monitoring of the division's budget covering all operational, capital outlay, capital improvement plans and expenditures, and personnel requests. Thorough oversight has led to stability in the department's operations and achievement of division goals and objectives. Monitoring division productivity levels and implementation of improvements will result in cost effective service delivery and potential increases in level of service. The Public Works Department has multiple revenue sources to fund the department's operation that includes, but is not limited to, Local & State Fuel Taxes, Road Impact Fees, Road Proportionate Fair Share payments, Ad Valorem taxes, Stormwater and Solid Waste Special Assessments, Beach Access and Park Fees, Landfill Charges, and Water & Sewer sales.

Key Objectives - Administration

- 01. Annual work plan development in Lucity.
- 02. Bi-weekly department meetings with division directors.
- 03. Coordinate annual disaster and debris management meeting to include local FDOT staff and municipalities.

Performance Measures - Administration

	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of work plans completed in Lucity	1	1	1
Bi-weekly department meetings with division directors	24	24	24
Annual debris management meetings held	17	17	17

## Department: Public Works

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Public Works Services</b>					
Personnel Services	683,266	775,184	946,200	934,246	1,010,526
Operating Expenses	1,455,148	265,587	258,176	267,275	1,487,297
Capital Outlay	8,871	46,232	0	0	0
Interfund Transfers	485,000	145,071	0	520,987	0
Reserves	0	0	5,973,323	0	4,998,668
Reimbursements	(962,305)	(627,158)	(595,509)	(595,509)	(692,274)
<b>Total: Public Works Services</b>	<b>1,669,979</b>	<b>604,916</b>	<b>6,582,190</b>	<b>1,126,999</b>	<b>6,804,217</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	7	7
Number of Full Time Equivalent Positions	7	7

**Fund Allocation**

County Transportation Trust - 103	1,669,979	604,916	6,582,190	1,126,999	6,804,217
<b>Total Fund Allocation</b>	<b>1,669,979</b>	<b>604,916</b>	<b>6,582,190</b>	<b>1,126,999</b>	<b>6,804,217</b>



Mission:

To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system; and to develop and provide levels of service by planning, scheduling, directing and controlling work.

Highlights

Road and Bridge Operations is responsible for the maintenance of approximately 1,000 center line miles of paved roads, approximately 100 miles of dirt roads, 48 fixed bridges, and 2 bascule bridges. This includes the associated right-of-way mowing, tree removal and trimming, grading, roadway and traffic signage, roadway striping, sidewalk maintenance, curbing and median maintenance, bridge maintenance, and associated drainage system maintenance. The primary capital focus is to replace and repair aging infrastructure and address ADA sidewalk issues. Reserves in the amount of \$6 million are set aside for transportation-related maintenance and projects.

The Outside Operations Activity accounts for emergency maintenance roadway repairs and 911 signage. This activity is also responsible for the maintenance of abandoned cemeteries located throughout the county and other special projects, such as supporting the Daytona Speedway Races, Bike Week, Biketoberfest, Volusia County Fair, Volusia County Food Drive, and Keep DeLand Beautiful projects.

The West Highlands Park activity provides for right-of-way maintenance activities, such as mowing, dirt road grading, signs, and tree trimming for the West Highlands maintenance district in accordance with the assessment agreement. Any savings in maintenance funding is used to pave dirt roads based on maintenance priority.

Key Objectives - Road & Bridge Operations

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service.
02. Remove existing damaged or non-ADA compliant sidewalk and curb ramps and replace with new ADA compliant sidewalk.
03. Mow rights-of-way to maintain a level of service for safety purposes.
04. Perform non-transportation trust maintenance activities to ensure roadway safety.

Performance Measures - Road & Bridge Operations	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Miles of trees trimmed	49	122	122
Square feet of sidewalk repaired	31,177	15,275	15,275
Number of acres mowed	12,409	17,770	17,770
Cubic yards of emergency road spot repair	4,730	6,200	6,200

Key Objectives - W Highlands/Highlands Park

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service.

Performance Measures - W Highlands/Highlands Park	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Miles of dirt roads graded	223	289	289

## Department: Public Works

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Road and Bridge</b>					
Personnel Services	6,083,210	6,432,909	7,822,450	7,158,624	8,095,636
Operating Expenses	6,664,930	9,832,718	15,065,864	16,563,233	15,083,312
Capital Outlay	484,120	2,000,954	1,081,510	1,333,483	1,044,000
Capital Improvements	1,730,774	163,815	3,125,000	1,794,851	2,000,000
Interfund Transfers	600,000	0	0	0	0
Reserves	0	0	5,326,981	0	6,564,254
Reimbursements	(841,445)	(1,111,867)	(914,205)	(864,205)	(919,560)
<b>Total: Road and Bridge</b>	<b>14,721,589</b>	<b>17,318,529</b>	<b>31,507,600</b>	<b>25,985,986</b>	<b>31,867,642</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	118	115
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	120.45	117.45

**Fund Allocation**

County Transportation Trust - 103	14,563,931	17,106,699	30,897,516	25,800,352	31,256,368
Road District Maintenance - 119	157,658	211,830	610,084	185,634	611,274
<b>Total Fund Allocation</b>	<b>14,721,589</b>	<b>17,318,529</b>	<b>31,507,600</b>	<b>25,985,986</b>	<b>31,867,642</b>

**Mission:** To manage an integrated, cost effective solid waste program that will provide long-term disposal capacity for our citizens, while being environmentally sound and sustainable.

### Highlights

#### Waste Collection:

The core function of Waste Collection Operations is to provide safe and cost-effective refuse collection services through contracted services; that includes curbside refuse, recycling, yard waste and bulk item pick-up. The annual non-advalorem special assessment to residents of the unincorporated areas of the county is projected to increase to \$288 per year, which will account for an estimated 5% CPI for the contracted hauler.

#### Solid Waste Administration:

The Solid Waste Division provides transfer and disposal of municipal solid waste evaluating technology. The fiscal year 2024-25 budget provides for transfer of refuse, operations of our municipal solid waste facility, Tomoka Farms Road and facilities management of private/public partnership contracts and leases.

The fiscal year 2024-25 budget includes continuation of southeast area landfill engineering permit and design of the new southeast area cell, ongoing West Volusia Transfer Station (WVTS) tipping floor resurfacing, and engineering design and construction for WVTS site improvements. Funds are also included for the replacement of various office equipment, vehicles, and heavy equipment as identified and tracked in the division's seven-year capital equipment replacement schedule. The budget also includes carryover of partial funding by solid waste to construct a cover structure for the heavy equipment Fleet Maintenance building at the Tomoka Farms Road Landfill.

### Key Objectives - Administration

01. Administer solid waste program in accordance with applicable laws and regulations.
02. Administer recycling and education programs to promote recycling, reuse, waste reduction, and documenting the Countywide annual recycling percentage.
03. Provide safe and economical transfer of solid waste to Tomoka Landfill.
04. Provide adequate disposal capacity for current and future waste volumes.
05. Provide efficient collection services of unincorporated households in Volusia County.
06. Promote proper waste management, waste reduction and recycling through public education programs to exceed the state recycling goal.
07. Administer collection services to protect the health and well-being of the community by providing timely and efficient waste collection.
08. Provide continuing education for proper waste reduction and recycling and documenting the amount of waste recycled annually.

### Performance Measures - Administration

	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Tons of solid waste processed per year	884,814	795,000	802,950
Number of residential education contacts	42,758	43,484	44,224
Number of unincorporated residential units per year	46,327	47,152	48,063
Percent of complaints resolved in 24 hours	99	99	99
Percent recycled materials per year	42	45	45
Tons of residential waste collected for recycling	2,890	2,962	3,110
Tons of transported waste per year	196,739	170,000	196,000
Years of available permitted capacity	5	4	

## Department: Public Works

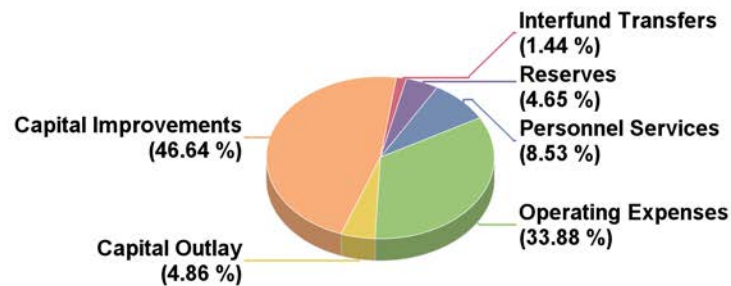
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Solid Waste</b>					
Personnel Services	4,907,451	5,648,151	5,964,845	5,787,586	6,664,088
Operating Expenses	21,483,133	23,609,706	26,883,728	27,515,872	26,476,605
Capital Outlay	825,006	5,809,534	4,380,078	4,050,340	3,800,932
Capital Improvements	3,933,631	2,255,932	4,690,000	25,161,687	36,441,950
Grants and Aids	250,000	250,000	0	0	0
Interfund Transfers	55,737	916,264	1,077,054	1,315,634	1,122,000
Reserves	0	0	15,914,480	0	3,631,383
<b>Total: Solid Waste</b>	<b>31,454,958</b>	<b>38,489,587</b>	<b>58,910,185</b>	<b>63,831,119</b>	<b>78,136,958</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	77	79
Number of Full Time Equivalent Positions	77	79

**Fund Allocation**

Solid Waste - 450	20,023,119	26,740,624	44,334,641	51,169,493	62,772,206
Waste Collection - 440	11,431,838	11,748,963	14,575,544	12,661,626	15,364,752
<b>Total Fund Allocation</b>	<b>31,454,958</b>	<b>38,489,587</b>	<b>58,910,185</b>	<b>63,831,119</b>	<b>78,136,958</b>



Mission:

To provide for physical structures, natural systems and maintenance activities to protect people, infrastructure, property and water resources from the hazards of flooding, inadequate drainage and stormwater pollutants.

Highlights

The Stormwater Division develops and implements projects for County and partnership benefits. The Stormwater Division also repairs and replaces deteriorated drainage infrastructure and focuses on projects identified as part of Basin Management Action Plans (BMAP), Total Maximum Daily Loads (TMDL), and Reasonable Assurance Plan (RAP) programs. The reserves are for future land acquisition, drainage projects, and/or water quality improvements.

Key Objectives - Drainage Task Team

01. Perform primary drainage system, roadside ditch, and stormwater facility maintenance to improve water quality and maintain quantity flow.
02. Replace deteriorated storm pipe and structures.
03. Increase water quality in rivers, lakes, and streams by performing routine street sweeping in accordance with Best Management Practices (BMP) that aids in reducing the amount of nutrients in stormwater runoff.

Performance Measures - Drainage Task Team	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Miles of roadside ditch systems cleaned	70	75	75
Feet of stormwater pipe replaced or installed	7,239	8,250	8,250
Number of street miles swept	1,137	2,720	2,720

## Department: Public Works

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Stormwater</b>					
Personnel Services	3,061,739	3,098,381	3,755,204	3,495,860	3,933,090
Operating Expenses	2,359,536	2,720,337	2,987,039	2,698,201	3,449,540
Capital Outlay	233,545	341,699	770,000	1,375,658	807,000
Capital Improvements	925,261	76,455	750,000	2,995	250,000
Interfund Transfers	0	45,045	0	157,431	0
Reserves	0	0	2,749,932	0	4,061,705
Reimbursements	(1,174,672)	(1,411,347)	(2,000,000)	(1,200,000)	(2,000,000)
<b>Total: Stormwater</b>	<b>5,405,409</b>	<b>4,870,570</b>	<b>9,012,175</b>	<b>6,530,145</b>	<b>10,501,335</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	53	52
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	53.75	52.75

**Fund Allocation**

Stormwater Utility - 159	5,405,409	4,870,570	9,012,175	6,530,145	10,501,335
<b>Total Fund Allocation</b>	<b>5,405,409</b>	<b>4,870,570</b>	<b>9,012,175</b>	<b>6,530,145</b>	<b>10,501,335</b>

Mission:

To enhance the quality of life for residents and visitors by providing essential services for the safe and efficient movement of both vehicular and pedestrian traffic throughout Volusia County. This is accomplished through the planning, design, implementation, and maintenance of traffic control devices, such as traffic signals, school zone flashers, curve warning flashers and studies that recommend roadway signing or pavement markings in accordance with standard engineering practices. The Division assists the Florida Department of Transportation and numerous municipalities in accomplishing this same mission.

Highlights

Traffic Engineering is responsible for transportation planning and the proper warranting, design, installation, operations, and maintenance of traffic control devices countywide. The Division continues to maintain and analyze traffic crash records to identify and implement appropriate corrective safety measures. In addition, Traffic Engineering provides traffic engineering and traffic operations services to all cities in the county with Interlocal Agreements for Municipal Services. The Division analyzes all land use amendments with regard to transportation impacts within the provisions of Chapter 2/Transportation Element of the Comprehensive Plans goals, objectives and policies. The Division evaluates traffic engineering elements on development projects such as driveway use permits, rezoning, planned unit developments, special exceptions, variances, conceptual & final site plans, subdivision overall development plans, preliminary & final plats, transportation concurrency applications, and transportation impact analyses.

Traffic signal operations, maintenance, modernization, and traffic signal updates for Florida Department of Transportation (federal and state roads) are all responsibilities of the Traffic Engineering Division.

Traffic Engineering provides routine and emergency maintenance to all local jurisdiction signals, school flashers, and flashers; except for the City of Daytona Beach. Currently, this entails 361 signals, and 451 school and other flasher types countywide. Traffic Engineering is proposing the following traffic signal projects this fiscal year: Williamson Blvd & Airport Rd, Traffic Signal Reconstruction; SR 415 Fire Station Signal - New Emergency Signal Design & Construction; Veterans Memorial Parkway at Walmart - New Traffic Signal Design; Taylor Rd & Hensel Rd - Traffic Signal Reconstruction. Traffic Engineering is also planning to modernize various traffic signal controllers, cabinets, and overhead signal equipment.

Key Objectives - Traffic Engineering

01. Provide a comprehensive program of 24-hour Traffic Counts along key roadways throughout Volusia County.
02. Produce Yearly Average Annual Daily Traffic (AADT) counts for State & County roads.
03. Conduct Traffic Studies to determine whether intersections and/or corridors need additional traffic control devices.
04. Evaluate development projects for transportation.

Performance Measures - Traffic Engineering	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of traffic studies & volume/vehicle classification counts	650	700	700
Complete yearly AADT & LOS report	1	1	1
Number of days to complete traffic studies after receiving request	120	120	120
Number of development projects reviewed	420	500	500

**Key Objectives - Traffic Signal Modernization**

- 01. Provide a comprehensive program of scheduled traffic signal maintenance two times per year on signals.
- 02. Maintain communications system to 304 state, county, and city coordinated traffic signals countywide.
- 03. Provide a comprehensive program of scheduled school zone and flasher maintenance along county and city roads once per year.
- 04. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along city and county roads.

Performance Measures - Traffic Signal Modernization	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of twice per year traffic signal preventative maintenance on County roads	310	310	310
Miles of signal communications network maintained & operated	63	65	70
Number of annual school zone/flasher preventative maintenance	451	451	451
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2

**Key Objectives - Fdot Traffic Signal Upgrade**

- 01. Provide a comprehensive program of scheduled school zone and flasher maintenance along state roads once per year.
- 02. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along state roads.

Performance Measures - Fdot Traffic Signal Upgrade	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of twice per year traffic signal preventative maintenance on State roads	412	412	412
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2



## Department: Public Works

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Traffic Engineering</b>					
Personnel Services	1,713,826	1,692,035	2,138,653	1,977,165	2,300,120
Operating Expenses	2,136,468	2,197,064	2,778,128	3,274,960	3,465,909
Capital Outlay	58,461	84,638	349,500	193,725	39,900
Capital Improvements	348,290	1,366,542	2,295,000	2,545,134	2,385,532
Reserves	0	0	4,924,611	0	5,210,974
Reimbursements	0	(15,885)	0	0	0
<b>Total: Traffic Engineering</b>	<b>4,257,045</b>	<b>5,324,394</b>	<b>12,485,892</b>	<b>7,990,984</b>	<b>13,402,435</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	24	24
Number of Full Time Equivalent Positions	24	24

**Fund Allocation**

County Transportation Trust - 103	4,257,045	5,324,394	12,485,892	7,990,984	13,402,435
<b>Total Fund Allocation</b>	<b>4,257,045</b>	<b>5,324,394</b>	<b>12,485,892</b>	<b>7,990,984</b>	<b>13,402,435</b>

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**Mission:** 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 and high quality services for all Volusia County Water Resources and Utilities customers.

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### Highlights

During Fiscal Year 2023-24, the Water and Resource Utilities division completed a 3-mile sewer force main and potable water main extension to serve the DeLeon Springs area. The springs project was accomplished through the cooperative efforts of the City of DeLand and Florida Department of Environmental Protection.

The conversion of residential septic systems to central sewer also got underway in the Indian Harbor Estates community during Fiscal Year 2023-24. The environmental water quality project benefiting the Mosquito/Indian River Lagoon was financed and constructed through the cooperative efforts of Volusia County, City of Oak Hill, Florida Department of Environmental Protection, and the St. Johns River Water Management District.

The expansion of wastewater treatment and reclaimed water storage capacity at the Southwest Regional Water Reclamation Facility will continue throughout Fiscal Year 2024-25. The completion of this springs protection project benefiting Volusia Blue and Gemini Springs groundwater quality is expected by the end of 2026.

Utility Administration and Engineering staff members work in cooperation with new development, neighboring cities, and state agencies to plan reliable and cost-effective water, wastewater, and reclaimed water infrastructure necessary to accommodate increased service demands; foster economic prosperity; and protect the local area's natural resources.

The Water Production and Wastewater units consist of state licensed treatment plant operators responsible for operation of 16 water and wastewater treatment plant facilities in accordance with federal and state safe drinking water and environmental clean water standards. The two units also maintain 13 smaller water and wastewater facilities on behalf of other agencies.

Members of the utilities Field Operations unit are responsible for the reliable delivery of water service and the safe conveyance of wastewater service. Water distribution and sewer collection system technicians maintain approximately 275 miles of water mains, 1,700 fire hydrants, 210 miles of sewer mains, 65 miles of reclaimed water mains, and 130 lift stations in seven service areas throughout the county.

The Customer Service unit utilizes advanced meter infrastructure to notify customers of continuous water use (indicating potential leaks) and unusually high consumption during a 72-hour period (identifying inefficient irrigation use). These proactive measures by knowledgeable team members help residential and commercial customers avoid costly bills and/or potential damage to property.

Key Objectives - Administration

- 01. Develop a CIP program, provide project management, contract design, and construction.
- 02. Input Lucity work orders and maintain Lucity database.
- 03. Maintain the County's Consumption Use Permit and Florida Department of Environmental Protection Permit.
- 04. Produce and provide utility bills to all active Volusia County utility customers.
- 05. Produce reclaimed water supply sufficient to meet customer demand.
- 06. Provide a safe and reliable source of potable (drinking) water for customer needs.
- 07. Provide timely and accurate locates as requested.
- 08. Provide utility connections to Volusia County Customers.

Performance Measures - Administration	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget
Number of capital projects	8	8	8
Number of work orders	5,855	5,900	6,000
Number of permits maintained	20	20	20
Number of bills mailed to active water and sewer accounts per month	181,273	182,000	182,250
Reclaimed water pumped (millions of gallons per day)	3	3	3
Amount of potable water processed (millions of gallons per day)	4	4	4
Number of utility locates performed	8,459	8,500	8,500
Number of utility connections	17,492	18,000	18,500

## Department: Public Works

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Water Resources and Utilities</b>					
Personnel Services	4,503,726	4,832,558	5,378,555	5,181,394	5,534,553
Operating Expenses	7,794,442	8,928,522	8,460,950	9,267,840	10,334,557
Capital Outlay	32,368	281,661	196,002	188,654	207,000
Capital Improvements	7,002,213	7,347,420	19,961,950	14,384,753	33,390,000
Debt Service	136,695	122,294	600,886	600,886	605,275
Interfund Transfers	18,474	51,419	0	185,905	0
Reserves	0	0	19,484,761	0	22,315,960
<b>Total: Water Resources and Utilities</b>	<b>19,487,918</b>	<b>21,563,874</b>	<b>54,083,104</b>	<b>29,809,432</b>	<b>72,387,345</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	60	60
Number of Full Time Equivalent Positions	60	60

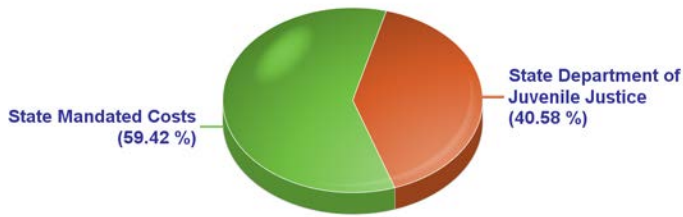
**Fund Allocation**

Water and Sewer Utilities - 457	19,487,918	21,563,874	54,083,104	29,809,432	72,387,345
<b>Total Fund Allocation</b>	<b>19,487,918</b>	<b>21,563,874</b>	<b>54,083,104</b>	<b>29,809,432</b>	<b>72,387,345</b>

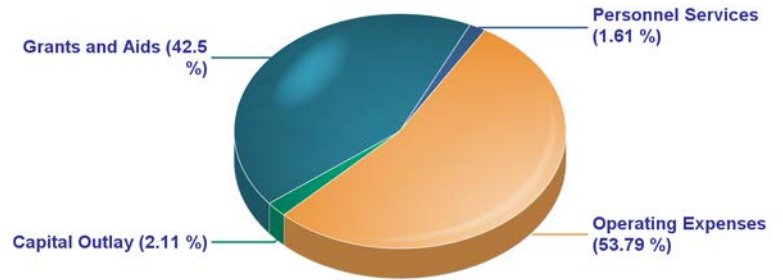
## State Mandated Costs

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
State Department of Juvenile Justice	1,885,869	2,265,500	2,292,653	2,292,653	2,753,632
State Mandated Costs	3,188,403	3,527,367	3,872,126	3,862,138	4,031,772
<b>State Mandated Costs Total:</b>	<b>5,074,272</b>	<b>5,792,867</b>	<b>6,164,779</b>	<b>6,154,791</b>	<b>6,785,404</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	5,074,272	5,792,867	6,164,779	6,154,791	6,785,404
<b>Fund Total:</b>	<b>5,074,272</b>	<b>5,792,867</b>	<b>6,164,779</b>	<b>6,154,791</b>	<b>6,785,404</b>

## State Mandated Costs Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget
State Mandated Costs	Full Time Positions	1	1	1	1

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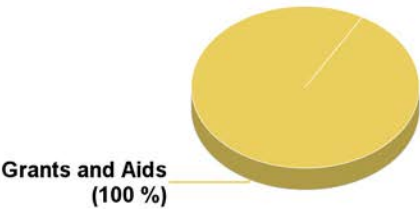
**Mission:** To comply with Florida State Statute 985.6865, requiring County of Volusia to reimburse the State for its share of juvenile detention costs based on the number of detention days for juveniles who reside in the County.

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Department: State Mandated Costs

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>State Department of Juvenile Justice</b>					
Grants and Aids	1,885,869	2,265,500	2,292,653	2,292,653	2,753,632
<b>Total: State Department of Juvenile Justi</b>	<b>1,885,869</b>	<b>2,265,500</b>	<b>2,292,653</b>	<b>2,292,653</b>	<b>2,753,632</b>

<b>Fund Allocation</b>					
General Fund - 001	1,885,869	2,265,500	2,292,653	2,292,653	2,753,632
<b>Total Fund Allocation</b>	<b>1,885,869</b>	<b>2,265,500</b>	<b>2,292,653</b>	<b>2,292,653</b>	<b>2,753,632</b>



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**Mission:** To provide a safe environment and community to the citizens of County of Volusia through the elected State Attorney, whose office prosecutes criminal acts on behalf of both the State and County; the elected Public Defender, whose office provides effective assistance of counsel to indigent persons who are charged with criminal violations of law; the Volusia County Law Library; the Council On Aging, operating as the Office of Public Guardianship for Volusia County; and Community Legal Services of Mid-Florida, whose office is charged with providing low cost or free civil legal services.

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### Highlights

The VCLL provides the necessary resources and services to facilitate meaningful access to the legal information needs of the community. Users of the Volusia County Law Library include the general public, attorneys, judges, court and government agencies, students, and members of the business community. Referrals from other agencies and libraries are common. The legal resources and reference services required by these user groups vary in terms of type, degree and complexity. The VCLL maintains the core collection standards in accordance with the American Association of Law Libraries. It maintains a collection of key supplementary resources including topical treatises, practice manuals and form books to assist in the practice and procedures of law. The VCLL provides access to legal databases for all its patrons. Educational materials are available to assist patrons in learning about various areas of law. Legal research seminars, tutorials, and tours are offered by the Library on a regular basis.

The Volusia County Law Library operates branches located in Daytona Beach, DeLand and New Smyrna Beach, and legal research workstations in Deltona and Ormond Beach. The Law Library operates a website at [www.vclawlib.org](http://www.vclawlib.org).

Community Legal Services of Mid-Florida, Inc. (CLS) is a nonprofit law firm committed to providing holistic legal services to low-income and vulnerable individuals and families. According to Legal Services Corporation's Justice Gap Report, a report examining the unmet civil legal needs of low-income Americans, 74% of low-income households experience at least one civil legal problem annually. CLS is committed to assisting those households with resolving their civil legal issues and restoring security in their lives. CLS provides legal advice and assistance in multiple areas of civil law, which can include, but is not limited to, assisting survivors of domestic violence, protecting senior citizens from exploitation, obtaining desperately needed income stability for homeless families and veterans, collaborating with other agencies for the rights of disabled schoolchildren; assisting victims of housing discrimination or foreclosure; and fighting predatory consumer practices.

CLS's Helpline, staffed with attorneys and advocates, receives inbound calls from potential clients, determines eligibility for services, and, if the client is eligible, provides legal advice, brief services, and/or referrals to other CLS units or community partners based on individualized client needs. Any one of CLS's 50+ staff attorneys, with the assistance of 25+ legal support staff, are available to assist Volusia County residents in resolving their civil legal issues. CLS operates 10 offices across our 12-county service area in Central Florida - from the Atlantic Coast, Flagler, Volusia, and Brevard counties to the Gulf Coast, Citrus, and Hernando counties.

CLS's Pro Bono Services collaborate with private attorneys to provide additional legal assistance at no cost to low-income clients. These services expand our capacity to serve the community and complement the work of CLS staff members. CLS offers weekly virtual legal advice clinics offering assistance in family law and bankruptcy matters, available to residents across our service area. Additionally, we have monthly in-person clinics at several courthouses in our service area and plan to continue expanding our courthouse clinic model. We also offer weekly in-person clinics in various areas of law at our Daytona office. Our relationships with law firms, bar associations, and other community partners result in additional legal advice clinics, both in-person and virtually, that meet the emerging needs of our clients and the interests of our volunteers.

The mission of the Public Defender Seventh Judicial Circuit is to protect the rights of the indigent accused under the United States Constitution, Florida Constitution, and fulfill obligations and responsibilities under Chapters 27, 394 and 985, Florida Statutes; the Criminal, Juvenile and Appellate Rules of Procedure; and the Florida Rules of Professional Conduct.

The State Attorney's office, Seventh Judicial Court is responsible for criminal prosecutions in Volusia, Flagler, St. John's and Putnam Counties ranging from first-degree murder to disorderly conduct. The budget for the State Attorney's Office including staff salaries, is primarily funded by the State. Article V. Revision 7 of the State Constitution calling for full state funding on July 1, 2004. Florida Statutes Section 29.008 requires the county to be responsible for the costs of communications, information systems, and facilities. These costs include information technology (hardware, software, and equipment), rent, utilities, building maintenance, security, property insurance and liability insurance.



**Key Objectives - Central Fla Legal Services**

01. Educate and inform client populations and the general public on their rights and responsibilities with respect to civil legal issues and on the services CLS provides.
02. Meet the civil legal needs of Central Florida's low-income and vulnerable populations who cannot afford to hire an attorney.
03. Encourage and facilitate volunteer service by pro bono attorneys and other professionals as one way to meet the area's civil legal needs.

<b>Performance Measures - Central Fla Legal Services</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Number of persons reached through education, outreach, and website	335,000	350,000	400,000
Number of new cases	9,409	9,600	9,700
Number of hours of service provided by pro bono attorneys and other professionals	2,574	2,600	2,800

**Key Objectives - State Attorney**

01. To protect and serve the citizens of Volusia County by pursuing the prosecution against criminal defendants.

<b>Performance Measures - State Attorney</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Pursuing the prosecution in criminal cases in Volusia County	31,287	35,385	35,287

**Key Objectives - Public Defender**

01. Represent indigent persons as required by Section 27.51(1)

<b>Performance Measures - Public Defender</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Number of cases appointed to represent in Volusia County	20,695	20,747	21,058

**Key Objectives - Public Law Library**

01. Continue to meet the legal information needs of the community.
02. Continue to increase awareness of Law Library resources and services.
03. Continue to develop and provide programs and services for Library users.

<b>Performance Measures - Public Law Library</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Law Library usage by calendar year	30,438	30,453	30,468
Website Usage	144,304	144,376	144,448
Educational seminars, tutorial sessions, and tours	12	12	12

## Department: State Mandated Costs

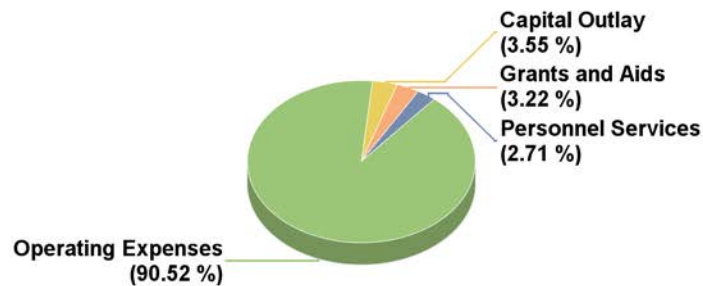
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>State Mandated Costs</b>					
Personnel Services	91,866	96,629	103,872	102,589	109,100
Operating Expenses	2,941,749	3,273,030	3,478,486	3,469,781	3,649,732
Capital Outlay	52,439	40,749	161,000	161,000	143,000
Grants and Aids	102,349	116,959	128,768	128,768	129,940
<b>Total: State Mandated Costs</b>	<b>3,188,403</b>	<b>3,527,367</b>	<b>3,872,126</b>	<b>3,862,138</b>	<b>4,031,772</b>

**Positions****Prior Year Positions****Proposed Positions**

Number of Full Time Positions	1	1
Number of Full Time Equivalent Positions	1	1

**Fund Allocation**

General Fund - 001	3,188,403	3,527,367	3,872,126	3,862,138	4,031,772
<b>Total Fund Allocation</b>	<b>3,188,403</b>	<b>3,527,367</b>	<b>3,872,126</b>	<b>3,862,138</b>	<b>4,031,772</b>

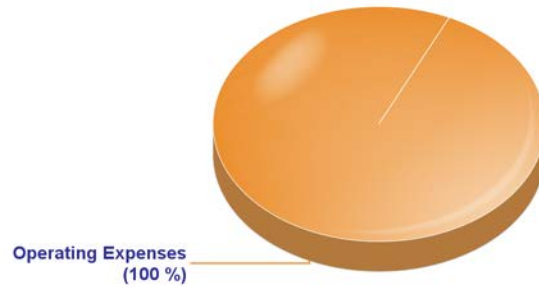
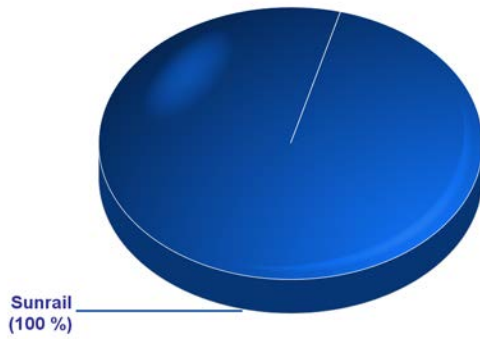


## Sunrail

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Sunrail	1,234,616	4,601,730	2,299,382	5,597,955	5,633,117
<b>Sunrail Total:</b>	<b>1,234,616</b>	<b>4,601,730</b>	<b>2,299,382</b>	<b>5,597,955</b>	<b>5,633,117</b>

Division - FY 2024-25

Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 001 - General Fund	1,234,616	4,601,730	2,299,382	5,597,955	5,633,117
<b>Fund Total:</b>	<b>1,234,616</b>	<b>4,601,730</b>	<b>2,299,382</b>	<b>5,597,955</b>	<b>5,633,117</b>

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**Mission:** Provide work and leisure travel opportunities that connect communities, while making the daily commute fast, easy and affordable, as well as less stressful.

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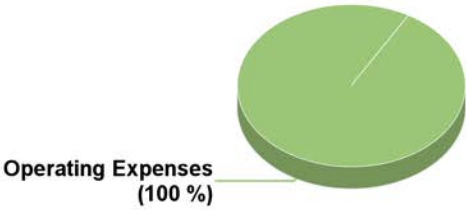
### Highlights

SunRail began revenue service on May 1, 2014, providing an alternative to the I-4 automobile commute. The Florida Department of Transportation (FDOT) is the project sponsor, and the project now navigates its way through four counties and the city of Orlando. Construction of the 12-mile segment from DeBary to DeLand was completed, fulfilling the original SunRail documents executed in 2007, and revenue service began August of 2024. Transition from FDOT to the local funding partners and the Central Florida Commuter Rail Commission (CFCRC) is scheduled to take place under an Operations Phasing Agreement signed by the five funding partners, the CFCRC, and FDOT. The first phase of this agreement is the transfer of financial obligations to the CFCRC which will begin on January 1, 2025, and Volusia County's share of operating expenditures for fiscal year 2024-25 is budgeted at \$5,633,117 for the Operation and Maintenance of the DeBary and DeLand stations. The transfer of operations will occur during Phase II of the Phasing Agreement, with a completion date projected in 2027.

Department: Sunrail

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Sunrail</b>					
Operating Expenses	65,881	62,854	2,299,382	66,000	5,633,117
Grants and Aids	1,168,735	4,538,876	0	5,531,955	0
<b>Total: Sunrail</b>	<b>1,234,616</b>	<b>4,601,730</b>	<b>2,299,382</b>	<b>5,597,955</b>	<b>5,633,117</b>

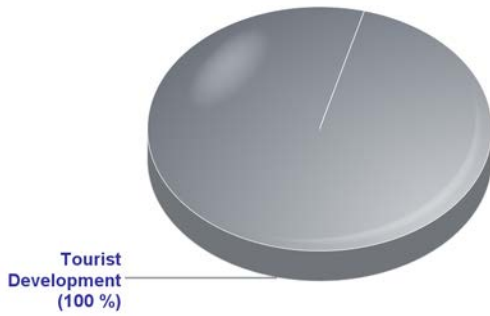
<b>Fund Allocation</b>					
General Fund - 001	1,234,616	4,601,730	2,299,382	5,597,955	5,633,117
<b>Total Fund Allocation</b>	<b>1,234,616</b>	<b>4,601,730</b>	<b>2,299,382</b>	<b>5,597,955</b>	<b>5,633,117</b>



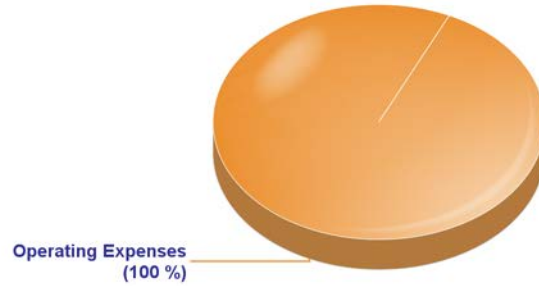
## Tourist Development

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Tourist Development	17,103,883	16,567,188	17,849,224	16,587,006	16,876,008
<b>Tourist Development Total:</b>	<b>17,103,883</b>	<b>16,567,188</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>

Division - FY 2024-25



Category FY 2024-25



## Appropriation by Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Fund 111 - Convention Development Tax	17,103,883	16,567,188	17,849,224	16,587,006	16,876,008
<b>Fund Total:</b>	<b>17,103,883</b>	<b>16,567,188</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>

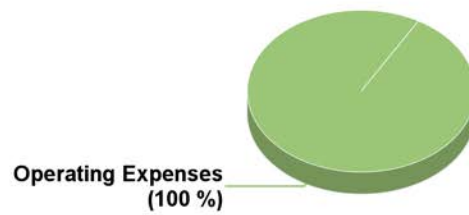
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**Mission:** To promote tourism in Volusia County through statewide and national promotions which highlight the County's diverse qualities and attributes.

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Department: Tourist Development

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
<b>Tourist Development</b>					
Operating Expenses	17,103,883	16,567,188	17,849,224	16,587,006	16,876,008
<b>Total: Tourist Development</b>	<b>17,103,883</b>	<b>16,567,188</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>
<b>Fund Allocation</b>					
Convention Development Tax - 111	17,103,883	16,567,188	17,849,224	16,587,006	16,876,008
<b>Total Fund Allocation</b>	<b>17,103,883</b>	<b>16,567,188</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>





## CONSTITUTIONAL OFFICES FUNDING & SUPPORT

The funding for the Constitutional Officers is provided directly or through support of the County operations.

	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
Clerk of the Court	\$3,728,051	\$3,441,807
Office of the Sheriff	\$157,671,657	\$171,258,870
Property Appraiser	\$12,284,145	\$16,485,250
Supervisor of Elections	\$7,633,461	\$8,014,295
Tax Collector	\$10,772,504	\$16,883,702
<b>TOTAL CONSTITUTIONAL OFFICES FUNDING</b>	<b>\$192,091,818</b>	<b>\$216,083,924</b>

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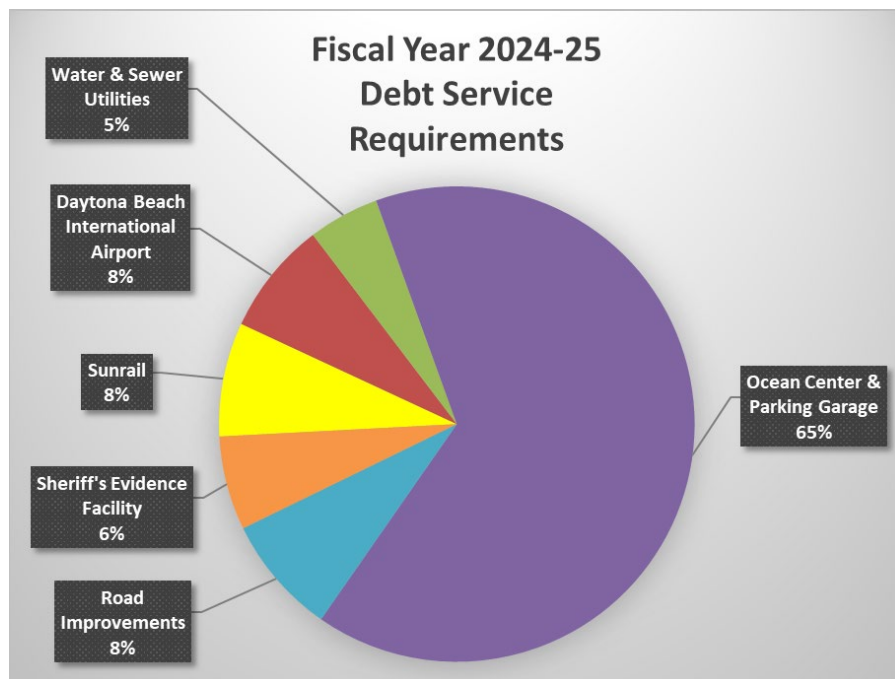
## VOLUSIA COUNTY DEBT

The County takes a planned approach to the funding of large projects: funding from internally generated capital, where appropriate, or financing with debt. The County issues debt only for the purposes of constructing or acquiring capital improvements or making major renovations to existing facilities. Debt is also used to fund the acquisition of major equipment, when appropriate. All capital improvements financed through the issuance of debt are for a period not to exceed the useful life of the improvements and for no more than 30 years. Revenue sources are pledged for debt when legally available. In situations where a revenue source is used to cover general operating expenditures, it will only be pledged for debt when another sufficient revenue source is available to replace it. In addition to these strategies, the County manages its debt to ensure that it maintains the highest credit rating possible. The County's overall debt profile is characterized by good debt service coverage with its debt burden low. An objective measure of the County's fiscal performance is evidenced by the latest financial analysis and review performed by Fitch Rating Agency in 2017, in which they assert:

- Volusia County has an extended history of sound financial operations with prudent management practices that contribute to its strong reserves and liquidity.
- The county continues to operate with conservative assumptions and moderate periodic revenue increases leading to historically sound reserve levels.
- Debt levels are low and future capital needs manageable.

In addition, Moody's Investor Services, in April 2018 increased the County's user rating from Aa3 to Aa2, re-affirming the assertions made by Fitch in the prior year.

The fiscal year 2024-25 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is \$9,002,065 including \$7,426,404 in governmental fund debt and \$1,575,661 in proprietary fund debt including revenue notes and state revolving loans. The graph below shows debt by function for fiscal year 2024-25.

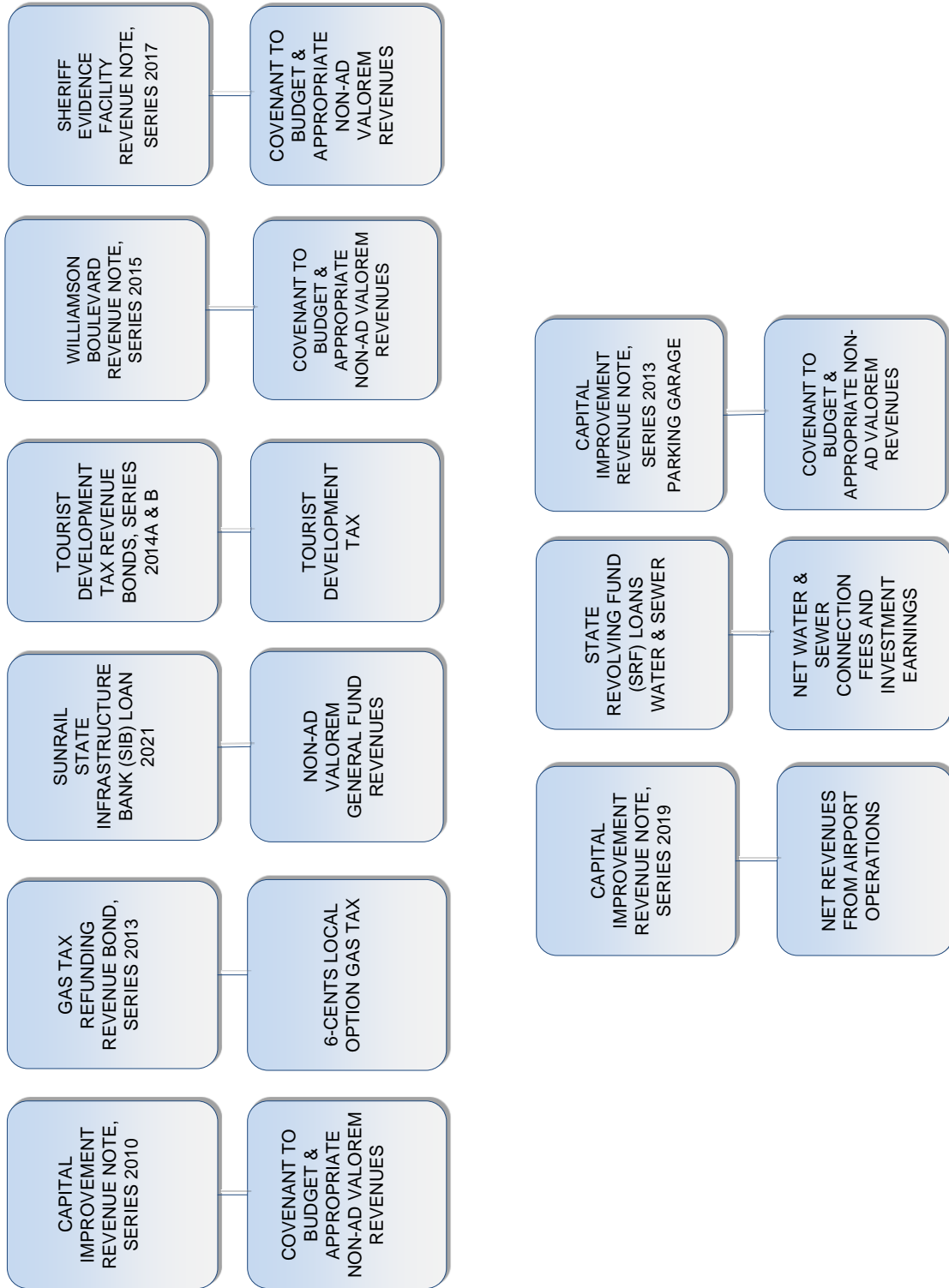


### COUNTY DEBT MANAGEMENT

Florida Statutes does not provide for debt limitations on counties. Volusia County has no specified debt limit; however, debt procedures provide guidelines for prudent fiscal management of all obligations. Due to these prudent fiscal procedures, the County's debt burden is low and there is significant debt capacity available.

Due to Volusia County's preference for using "pay-as-you-go", the County uses its Capital Improvement Funds to fund large improvement projects such as the Medical Examiner Facility. This plan allows Volusia County to accumulate funds needed without incurring unnecessary debt obligations.

# VOLUSIA COUNTY DEBT SERVICE PLEGDED REVENUE



# Fiscal Year 2024-25 Debt Summary

## **Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014A**

Revenue Pledged: Tourist Development Tax and interest earnings.  
Maturity: 12/1/2034 Interest Rate: 3.51  
Original Principal: \$ 21,380,000 Origination Date: 4/15/2014

Purpose: 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.

FY	Principal	Interest	Total
2024-25	\$ 1,370,000	\$ 613,548	\$ 1,983,548
2025-26	\$ 1,415,000	\$ 564,671	\$ 1,979,671
2026-27	\$ 1,475,000	\$ 513,952	\$ 1,988,952
2027-28	\$ 1,530,000	\$ 461,214	\$ 1,991,214
2028-29	\$ 1,580,000	\$ 406,634	\$ 1,986,634
2029-30	\$ 1,640,000	\$ 350,095	\$ 1,990,095
2030-31	\$ 1,705,000	\$ 291,418	\$ 1,996,418
2031-32	\$ 1,765,000	\$ 230,519	\$ 1,995,519
2032-33	\$ 1,825,000	\$ 167,515	\$ 1,992,515
2033-34	\$ 1,895,000	\$ 102,229	\$ 1,997,229
2034-35	\$ 1,965,000	\$ 34,486	\$ 1,999,486

## **Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014B**

Revenue Pledged: Tourist Development Tax and interest earnings.  
Maturity: 12/1/2034 Interest Rate: 3.51  
Original Principal: \$ 25,000,000 Origination Date: 4/15/2014

Purpose: 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.

FY	Principal	Interest	Total
2024-25	\$ 1,600,000	\$ 712,354	\$ 2,312,354
2025-26	\$ 1,660,000	\$ 655,142	\$ 2,315,142
2026-27	\$ 1,710,000	\$ 595,998	\$ 2,305,998
2027-28	\$ 1,775,000	\$ 534,836	\$ 2,309,836
2028-29	\$ 1,840,000	\$ 471,393	\$ 2,311,393
2029-30	\$ 1,905,000	\$ 405,668	\$ 2,310,668
2030-31	\$ 1,970,000	\$ 337,662	\$ 2,307,662
2031-32	\$ 2,045,000	\$ 267,199	\$ 2,312,199
2032-33	\$ 2,120,000	\$ 194,103	\$ 2,314,103
2033-34	\$ 2,195,000	\$ 118,375	\$ 2,313,375
2034-35	\$ 2,275,000	\$ 39,926	\$ 2,314,926

## **Fund 208 - Capital Improvement Note, Series 2010**

Revenue Pledged: Ocean Center Revenue  
Maturity: 12/1/2030 Interest Rate: 3.67  
Original Principal: \$ 9,875,000 Origination Date: 12/10/2010

Purpose: This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions \$9,875,000.

FY	Principal	Interest	Total
2024-25	\$ 540,000	\$ 142,120	\$ 682,120
2025-26	\$ 557,000	\$ 121,988	\$ 678,988
2026-27	\$ 573,000	\$ 101,250	\$ 674,250
2027-28	\$ 591,000	\$ 79,887	\$ 670,887
2028-29	\$ 608,000	\$ 57,884	\$ 665,884
2029-30	\$ 627,000	\$ 35,218	\$ 662,218
2030-31	\$ 646,000	\$ 11,855	\$ 657,855

## **Fund 209 - Capital Improvement Revenue Note, Series 2015**

Revenue Pledged: Local County Optional Gas Tax  
Maturity: 10/1/2025 Interest Rate: 2.17  
Original Principal: \$ 9,000,000 Origination Date: 10/2/2015

Purpose: This note is for the expansion of Williamson Blvd. in Port Orange.

FY	Principal	Interest	Total
2024-25	\$ 990,000	\$ 21,483	\$ 1,011,483

## Fiscal Year 2024-25 Debt Summary

### **Fund 215 - Capital Improvement Revenue Note, Series 2017**

Revenue Pledged: Non Ad Valorem Revenues  
Maturity: 12/1/2037 Interest Rate: 2.87  
Original Principal: \$ 7,000,000 Origination Date: 12/14/2017

Purpose: The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility.

FY	Principal	Interest	Total
2024-25	\$ 315,000	\$ 147,734	\$ 462,734
2025-26	\$ 320,000	\$ 138,622	\$ 458,622
2026-27	\$ 330,000	\$ 129,294	\$ 459,294
2027-28	\$ 340,000	\$ 119,679	\$ 459,679
2028-29	\$ 350,000	\$ 109,778	\$ 459,778
2029-30	\$ 360,000	\$ 99,590	\$ 459,590
2030-31	\$ 370,000	\$ 89,114	\$ 459,114
2031-32	\$ 380,000	\$ 78,351	\$ 458,351
2032-33	\$ 395,000	\$ 67,230	\$ 462,230
2033-34	\$ 405,000	\$ 55,750	\$ 460,750
2034-35	\$ 415,000	\$ 43,983	\$ 458,983
2035-36	\$ 430,000	\$ 31,857	\$ 461,857
2036-37	\$ 440,000	\$ 19,372	\$ 459,372
2037-38	\$ 455,000	\$ 6,529	\$ 461,529

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

Revenue Pledged: General Fund Non-Ad Valorem revenues  
Maturity: 10/1/2036 Interest Rate: 1.75  
Original Principal: \$ 11,239,566 Origination Date: 10/1/2021 \$ 2,250,000  
10/1/2022 \$ 4,500,000  
10/1/2023 \$ 4,489,566

Purpose: To fund Volusia County's agreed upon contribution to the cost of final design and construction of the northern portion of Phase II of the Commuter Rail System (Sunrail).

FY	Principal	Interest	Total
2024-25	\$ 791,078	\$ 183,087	\$ 974,165
2025-26	\$ 804,922	\$ 169,243	\$ 974,165
2026-27	\$ 819,008	\$ 155,157	\$ 974,165
2027-28	\$ 833,341	\$ 140,824	\$ 974,165
2028-29	\$ 847,924	\$ 126,241	\$ 974,165
2029-30	\$ 862,763	\$ 111,402	\$ 974,165
2030-31	\$ 877,862	\$ 96,303	\$ 974,165
2031-32	\$ 893,224	\$ 80,941	\$ 974,165
2032-33	\$ 908,856	\$ 65,309	\$ 974,165
2033-34	\$ 924,760	\$ 49,405	\$ 974,165
2034-35	\$ 940,944	\$ 33,221	\$ 974,165
2035-36	\$ 957,410	\$ 16,755	\$ 974,165

### **Fund 451 - Airport Capital Improvement Revenue Note, Series 2019**

Revenue Pledged: Net revenues derived from operation of airport system and interest earnings.  
Maturity: 12/1/2034 Interest Rate: 2.65  
Original Principal: \$ 12,000,000 Origination Date: 6/27/2019

Purpose: To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport..

FY	Principal	Interest	Total
2024-25	\$ 735,000	\$ 235,386	\$ 970,386
2025-26	\$ 755,000	\$ 215,644	\$ 970,644
2026-27	\$ 775,000	\$ 195,371	\$ 970,371
2027-28	\$ 795,000	\$ 174,569	\$ 969,569
2028-29	\$ 815,000	\$ 153,236	\$ 968,236
2029-30	\$ 840,000	\$ 131,308	\$ 971,308
2030-31	\$ 860,000	\$ 108,783	\$ 968,783
2031-32	\$ 885,000	\$ 85,661	\$ 970,661
2032-33	\$ 905,000	\$ 61,944	\$ 966,944
2033-34	\$ 930,000	\$ 37,630	\$ 967,630
2034-35	\$ 955,000	\$ 12,654	\$ 967,654

### **Fund 457 -Water & Sewer-New Southwest Plant**

Revenue Pledged: Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.  
Maturity: 6/15/2030 Interest Rate: 1.525  
Original Principal: \$ 9,103,718 Origination Date: 6/15/2010

Purpose: The funding of the Southwest Regional Water Reclamations Facility Expansion.

FY	Principal	Interest	Total
2024-25	\$ 508,599	\$ 96,676	\$ 605,275
2025-26	\$ 524,230	\$ 81,045	\$ 605,275
2026-27	\$ 540,341	\$ 64,934	\$ 605,275
2027-28	\$ 556,947	\$ 48,328	\$ 605,275
2028-29	\$ 574,063	\$ 31,212	\$ 605,275
2029-30	\$ 591,706	\$ 13,569	\$ 605,275

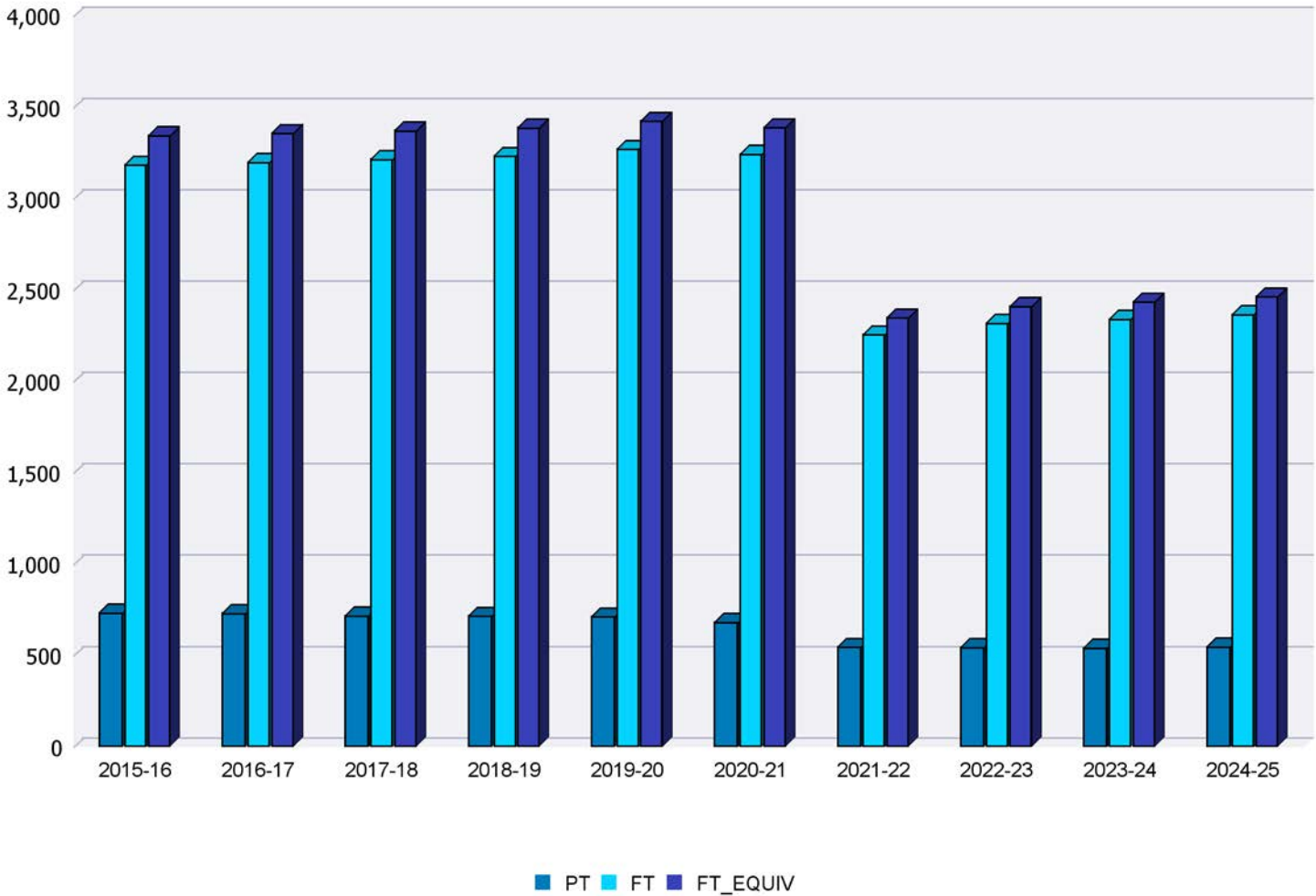
**VOLUSIA COUNTY, FLORIDA**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
**Fiscal Year 2024-25**

	FUND	Fiscal Year 2024-25 PRINCIPAL PAYMENT	Fiscal Year 2024-25 INTEREST PAYMENT	Fiscal Year 2024-25 OTHER FEES	Fiscal Year 2024-25 TOTAL
<b>Governmental Fund Debt</b>					
<b><u>Revenue Note Loans</u></b>					
2010 Capital Improvement Revenue Note					
Ocean Center Expansion	208	540,000	142,120	5,000	687,120
2015 Capital Improvement Revenue Note	209	990,000	21,483	5,750	1,017,233
2017 Capital Improvement Revenue Note	215	315,000	147,734	816	463,550
<b>Total Revenue Note Loans</b>		<b>\$1,845,000</b>	<b>\$311,337</b>	<b>\$11,566</b>	<b>\$2,167,903</b>
<b><u>State Infrastructure Bank Loan (SIB)</u></b>					
Commuter Rail Loan	295	791,078	183,087	0	\$974,165
<b>Total State Infrastructure Bank Loans (SIB)</b>		<b>\$791,078</b>	<b>\$183,087</b>	<b>\$0</b>	<b>\$974,165</b>
<b><u>Non-Self Supporting Bonds</u></b>					
2014A Tourist Development Refunding Revenue Bor	202	1,370,000	613,548	750	1,984,298
2014B Tourist Development Refunding Revenue Bor	202	1,600,000	712,354	750	2,313,104
<b>Total Non-Self Supporting Bonds</b>		<b>\$2,970,000</b>	<b>\$1,325,902</b>	<b>\$1,500</b>	<b>\$4,297,402</b>
<b>Total Governmental Fund Debt</b>		<b>\$5,606,078</b>	<b>\$1,820,326</b>	<b>\$13,066</b>	<b>\$7,439,470</b>
<b>Proprietary Fund Debt</b>					
<b><u>Revenue Note Loans</u></b>					
2019 Capital Improvement Revenue Note (Airport)	451	735,000	235,387	0	970,387
<b>Total Proprietary Fund Notes</b>		<b>\$735,000</b>	<b>\$235,387</b>	<b>\$0</b>	<b>\$970,387</b>
<b><u>State Revolving Loans (SRF)</u></b>					
Southwest Regional Water Reclamation Facility 2	457	508,599	96,676	0	605,275
<b>Total State Revolving Loans (SRF)</b>		<b>\$508,599</b>	<b>\$96,676</b>	<b>\$0</b>	<b>\$605,275</b>
<b>Total Proprietary Fund Debt</b>		<b>\$1,243,599</b>	<b>\$332,063</b>	<b>\$0</b>	<b>\$1,575,662</b>
<b>Total Debt Service</b>		<b>\$6,849,677</b>	<b>\$2,152,389</b>	<b>\$13,066</b>	<b>\$9,015,132</b>

# VOLUSIA COUNTY, FLORIDA

## Personnel Authorizations

### Ten Year History



County of Volusia Personnel Authorizations FY 2015-16 to FY 2024-25			
Year	Part-Time	Full-Time	Full-Time Equivalent
2015-16	731	3,182	3,342
2016-17	728	3,196	3,355
2017-18	715	3,213	3,370
2018-19	713	3,230	3,386
2019-20	709	3,268	3,422
2020-21	678	3,240	3,387
2021-22	543	2,253	2,346
2022-23	541	2,316	2,408
2023-24	538	2,338	2,432
2024-25	544	2,364	2,461



## Personnel Authorization Summary By Division

Division	FY 2022-23 Budget			FY 2023-24 Budget			FY 2024-25 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	30.00	0.00	30.00	29.00	0.00	29.00	29.00	0.00	29.00
Airport	50.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00
Animal Control	19.00	0.00	19.00	19.00	0.00	19.00	19.00	2.00	20.00
Beach Safety Ocean Rescue	79.00	317.00	124.37	77.00	317.00	122.37	76.00	317.00	121.37
Building and Code Administration	37.00	0.00	37.00	40.00	0.00	40.00	40.00	0.00	40.00
Business Services	2.00	0.00	2.00	2.00	0.00	2.00	3.00	0.00	3.00
CDBG-DR (Ian/Nicole)	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00
Coastal	27.00	0.00	27.00	27.00	0.00	27.00	32.00	0.00	32.00
Community Assistance	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Community Services	3.00	0.00	3.00	2.00	0.00	2.00	3.00	0.00	3.00
Community Services & Grants	12.00	0.00	12.00	13.00	0.00	13.00	13.00	0.00	13.00
Corrections	360.00	1.00	360.50	357.00	7.00	360.50	357.00	7.00	360.50
County Attorney	28.00	0.00	28.00	26.00	0.00	26.00	26.00	0.00	26.00
County Council	14.00	0.00	14.00	15.00	0.00	15.00	14.00	0.00	14.00
County Manager	23.00	1.00	23.50	23.00	1.00	23.50	23.00	1.00	23.50
ECHO Program	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Economic Development	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
Emergency Management	6.00	0.00	6.00	6.00	1.00	6.50	7.00	1.00	7.50
Emergency Medical Administration	4.00	1.00	4.50	5.00	1.00	5.50	6.00	1.00	6.50
Emergency Medical Services	248.00	14.00	252.50	252.00	11.00	257.25	254.00	17.00	262.25
Emergency Services	0.00	0.00	0.00	4.00	0.00	4.00	4.00	0.00	4.00
Engineering & Construction	40.00	0.00	40.00	40.00	0.00	40.00	40.00	0.00	40.00
Environmental Management	44.00	5.00	45.19	45.00	5.00	46.19	45.00	5.00	46.19
Facility Management	44.00	0.00	44.00	44.00	0.00	44.00	47.00	0.00	47.00
Financial & Administrative Services	9.00	0.00	9.00	9.00	0.00	9.00	14.00	0.00	14.00
Fire Rescue Services	224.00	0.00	224.00	229.00	1.00	229.50	232.00	1.00	232.50
Fleet Management	50.00	0.00	50.00	46.00	0.00	46.00	47.00	0.00	47.00
Growth and Resource Management	11.00	0.00	11.00	11.00	0.00	11.00	11.00	0.00	11.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50

# Personnel Authorization Summary By Division

Division	FY 2022-23 Budget			FY 2023-24 Budget			FY 2024-25 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Human Resources	34.00	0.00	34.00	34.00	0.00	34.00	34.00	0.00	34.00
Information Technology	79.00	0.00	79.00	81.00	0.00	81.00	83.00	0.00	83.00
Internal Auditing	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
Justice System Circ Ct Criminal	30.00	0.00	30.00	30.00	0.00	30.00	30.00	0.00	30.00
Justice System Circuit Juvenile	6.00	0.00	6.00	6.00	0.00	6.00	5.00	0.00	5.00
Justice System General Operations	11.00	0.00	11.00	11.00	0.00	11.00	12.00	0.00	12.00
Land Acquisition	2.00	0.00	2.00	2.00	0.00	2.00	3.00	0.00	3.00
Land Management	10.00	0.00	10.00	11.00	0.00	11.00	12.00	0.00	12.00
Library Services	175.00	9.00	179.50	175.00	7.00	178.50	177.00	5.00	179.50
Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
Ocean Center	46.00	0.00	46.00	47.00	0.00	47.00	56.00	0.00	56.00
Office of the CFO	3.00	0.00	3.00	3.00	0.00	3.00	24.00	0.00	24.00
Parks Recreation & Culture	70.00	183.00	100.27	71.00	177.00	100.27	71.00	177.00	100.27
Planning and Development Services	27.00	0.00	27.00	27.00	0.00	27.00	27.00	0.00	27.00
Procurement	15.00	0.00	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Public Protection Services	8.00	0.00	8.00	6.00	0.00	6.00	6.00	0.00	6.00
Public Works Services	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Resource Stewardship	13.00	1.00	13.50	13.00	1.00	13.50	13.00	1.00	13.50
Road and Bridge	117.00	7.00	119.45	118.00	7.00	120.45	115.00	7.00	117.45
Solid Waste	77.00	0.00	77.00	77.00	0.00	77.00	79.00	0.00	79.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	54.00	1.00	54.75	53.00	1.00	53.75	52.00	1.00	52.75
Traffic Engineering	22.00	0.00	22.00	24.00	0.00	24.00	24.00	0.00	24.00
Transit Services	0.00	0.00	0.00	7.00	0.00	7.00	8.00	0.00	8.00
Treasury & Billing	29.00	0.00	29.00	30.00	0.00	30.00	0.00	0.00	0.00
Veterans' Services	14.00	0.00	14.00	15.00	0.00	15.00	16.00	0.00	16.00
Water Resources and Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
<b>Total of All Funds</b>	<b>2,316.00</b>	<b>541.00</b>	<b>2,407.53</b>	<b>2,338.00</b>	<b>538.00</b>	<b>2,432.28</b>	<b>2,364.00</b>	<b>544.00</b>	<b>2,461.28</b>
<b>Attrition</b>			<b>24.00</b>			<b>24.00</b>			<b>36.00</b>
<b>Unfunded</b>			<b>90.00</b>			<b>96.00</b>			<b>79.00</b>

### Fiscal Year 2023-24 Changes in Authorized Positions

Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
<b>Changes approved during fiscal year 2023-24:</b>					
<b>General Fund</b>					
CDBG-DR	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassified an Activity Project Manager position back to a Library Assistant and transferred to Library
Management & Budget	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassified an unfunded Department Director to a Computer Support Analyst and transferred to Information Technology
Justice System Circuit Juvenile	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassified an unfunded Office Specialist I to a Computer Support Analyst and transferred to Information Technology
<b>General Fund Total</b>		<b>-3.00</b>	<b>0.00</b>	<b>-3.00</b>	
<b>EMS Fund</b>					
Emergency Medical Services	Reclassify	-3.00	6.00	0.00	Converted three full-time positions into six part-time positions
<b>EMS Fund Total</b>		<b>-3.00</b>	<b>6.00</b>	<b>0.00</b>	
<b>Transportation Trust</b>					
Construction Engineering	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassify Survey Coordinator position to a Project Coordinator and transfer to the Coastal division.
Road & Bridge	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassify Equipment Operator I position to a Construction Manager and transfer to the Coastal division.
Road & Bridge	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassified an unfunded Senior Engineering Inspector to a CDL Trainer and transferred to the Fleet division
<b>Transportation Trust Total</b>		<b>-3.00</b>	<b>0.00</b>	<b>-3.00</b>	
<b>Library Fund</b>					
Library	Reclassify/ Transfer	1.00	0.00	1.00	Library Assistant transferred from the CDBG-DR division
<b>Library Fund Total</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Mosquito Control Fund</b>					
Mosquito Control	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassify Accounting Specialist to a Special Projects Coordinator and transfer to the Coastal division
<b>Mosquito Control Fund Total</b>		<b>-1.00</b>	<b>0.00</b>	<b>-1.00</b>	
<b>Port Authority Fund</b>					
Coastal	Reclassify/ Transfer	1.00	0.00	1.00	Special Projects Coordinator transferred from Mosquito Control
<b>Port Authority Fund Total</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Ocean Center Fund</b>					
Ocean Center	Reclassify/ Transfer	1.00	0.00	1.00	Transferred Administrative Specialist position from the Parking Garage Fund
<b>Ocean Center Fund Total</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Stormwater Fund</b>					
Drainage Task Team	Transfer	-1.00	0.00	-1.00	Transfer Office Specialist I position to the Coastal division
<b>Stormwater Fund Total</b>		<b>-1.00</b>	<b>0.00</b>	<b>-1.00</b>	

## MISCELLANEOUS STATISTICAL DATA

Date of Charter

January 1, 1971

Form of Government

Council/Manager

Number of Full-Time Equivalent Positions (FTE's)

2,405.53

### Government Facilities and Services

#### Aviation and Economic Resources

##### Airline Activities

Number of Commerical Airlines:	3
Enplanement of Passengers:	354,557
Deplanement of Passengers:	351,172
Air Freight (in pounds):	3,356
Air Express (in pounds):	1,418

##### Aircraft Movements

Air Carrier:	5,957
Air Taxi:	170,487
Civil:	104,788
General Aviation:	40,277
Military:	781

#### Elections

Registered Voters (as of 5/17/2024)	448,180
Number of Votes Cast in last General Election (11/8/2022)	226,962



#### EMS (Emergency Medical Services)

Medical Transports	54,212
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#### Fire Rescue/Protection

Number of Stations	20
Number of Career Fire Personnel	219.5
Number of Volunteer Certified Fire Personnel	6



#### Parks, Recreation and Culture

Beaches, Lakes and Rivers		Parks	
Atlantic Ocean:	47 miles	County:	59
Lakes (large):	2	State:	6
Springs:	4	Federal:	1
Rivers:	3		
		Trails Maintained:	92 miles



## MISCELLANEOUS STATISTICAL DATA

### Road & Bridge

#### State Bridges

St. Johns River:	2
Lake Monroe:	2
Halifax River:	4
Indian River (New Smyrna Beach):	2

#### County Bridges

Halifax River:	3
Miles of Streets	
Paved:	956
Unpaved:	163

Bike Paths and Sidewalks (paved): 259 miles

### Solid Waste and Recycling

#### Tomoka Landfill

Tons:	570,487
Cubic Yards:	2,281,948

#### Transfer Station

Tons:	201,554
Cubic Yards:	806,216



### Transportation Services (VOTRAN)

#### Fixed Route

Passengers:	1,960,580	20,801
Revenue Miles:	2,127,141	120,000

#### Flex

#### Gold Paratransit

Passengers:	162,403	104,000
Revenue Miles:	955,682	

#### VoRide

Votran



### Water Resources and Utilities

#### Water System

Number of Plants:	9
Number of Customers:	17,722

#### Sewer System

7
13,599

#### Reclaimed Water System

2
2,491



### Volusia County Taxable Sales

Year	2023	\$	11,513,080,453
Year	2022	\$	11,149,303,524
Year	2021	\$	10,152,197,933
Year	2020	\$	8,481,867,517



Source: Florida Department of Revenue



# MISCELLANEOUS STATISTICAL DATA

## Volusia County Demographic Profile



**County Area:** 1432 square miles  
**County Seat:** 123 W. Indiana Ave.  
 DeLand, FL 32720  
 386-736-2700 | [www.volusia.org](http://www.volusia.org)



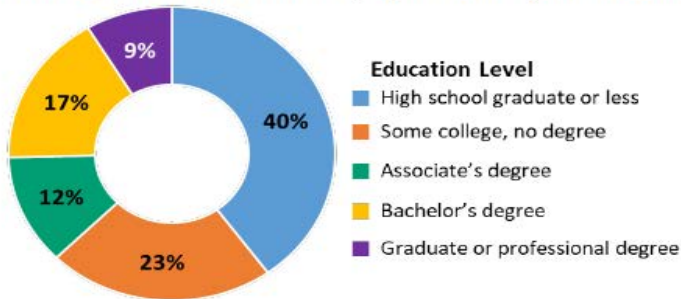
VOLUSIA COUNTY	2010 Census	2023 Estimate	13 Year Comparison	2028 Projected
Population	494,593	574,286	16.1%	589,334
Households	208,236	242,650	16.5%	251,411
Families	130,386	149,640	14.8%	154,642
Average Household Size	2.31	2.30	-0.4%	2.28
Owner Occupied Housing Units	150,443	174,178	15.8%	182,447
Renter Occupied Housing Units	57,793	68,472	18.5%	68,964
Median Age	45.3	48.1	6.2%	48.6

**Per Capita Income:**  
\$34,495

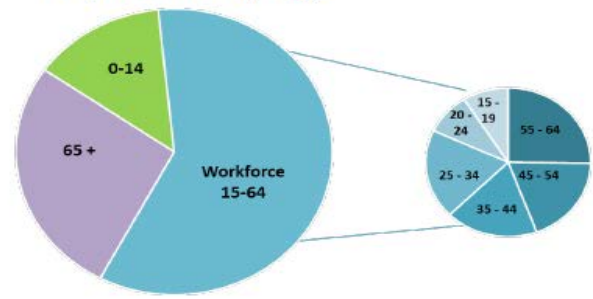
**Average Household Income:** \$81,097

**Average Home Value:** \$332,180

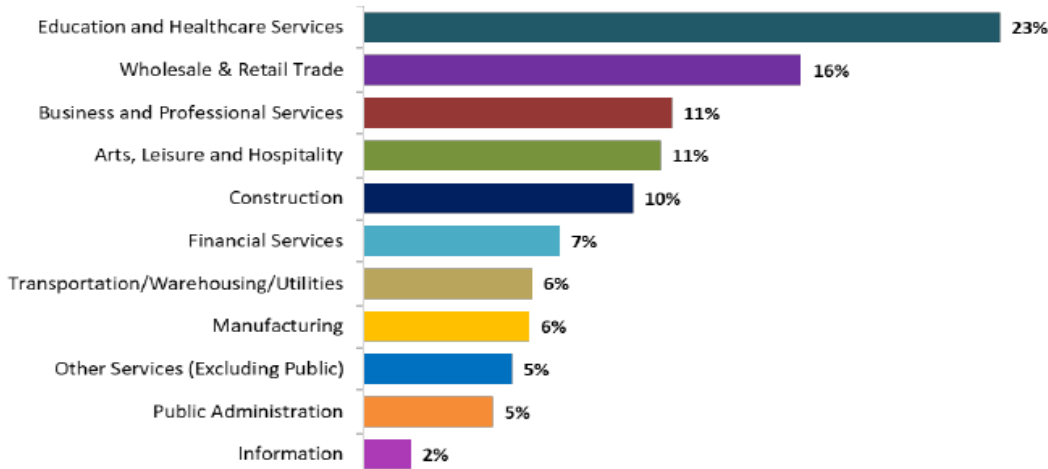
### Education Attainment (Population 25 years and over)



### Population by Age



### Civilian Labor Force by Industry



Age Range	Percent of Population
0-14	14%
15-19	5%
20 - 24	5%
25 - 34	12%
35 - 44	11%
45 - 54	11%
55 - 64	15%
65 +	27%

Visuals created by: Volusia County Economic Development. Sources: US Census, Census 2010 Summary File 1. Esri forecasts for 2023 and 2028, U.S. Census American Community Survey Education Attainment 5-year estimate 2021, Zillow Home Value Index (ZHVI) – Single Family Home Typical Home Value 12-month Average

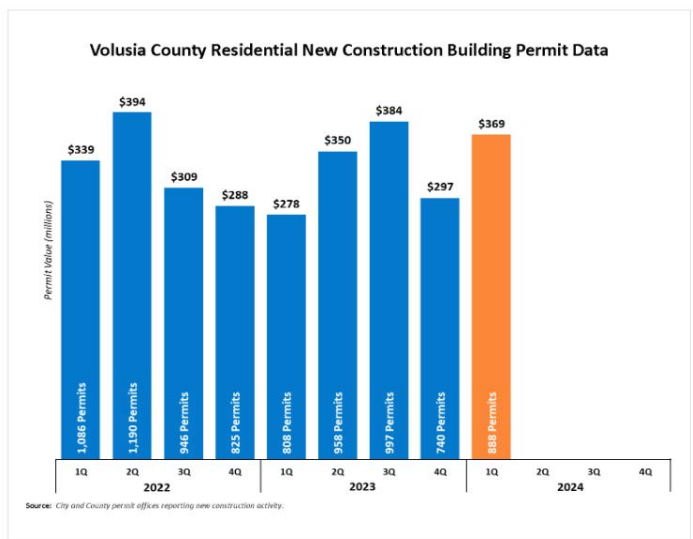
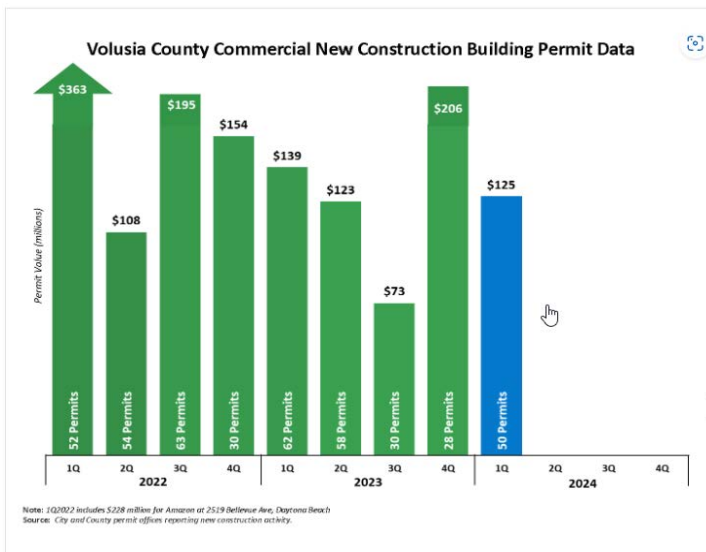
<b>Volusia County Workforce Size</b> 272,092	<b>Volusia County Employed</b> 262,503	<b>Volusia County Unemployed</b> 9,589	<b>Volusia County Unemployment Rate</b> 3.5%
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## MISCELLANEOUS STATISTICAL DATA

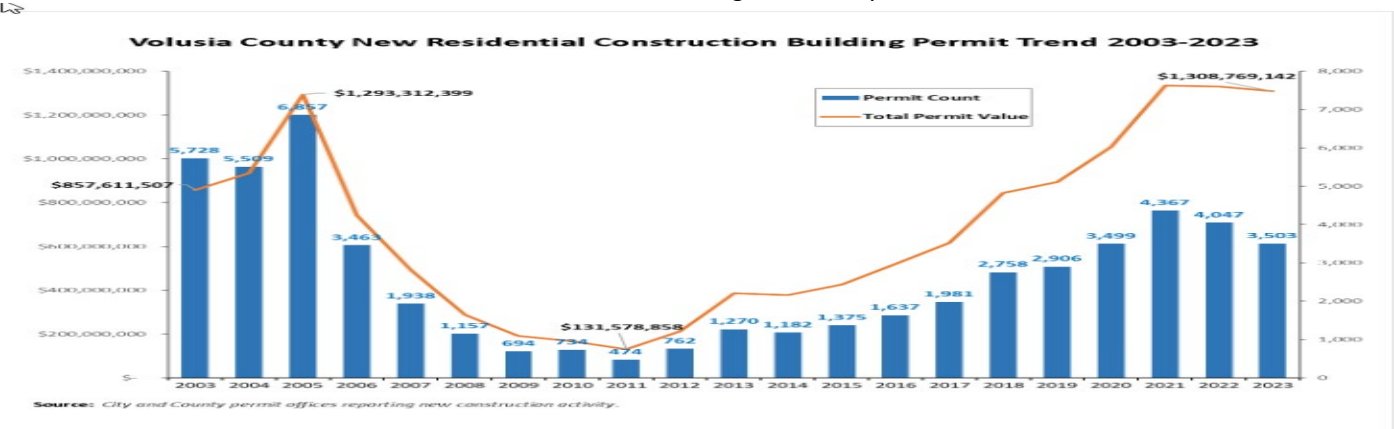
### Volusia County Education Institutions

Colleges & Universities	Location
<a href="#">Bethune-Cookman University</a>	Daytona Beach
<a href="#">Daytona State College</a>	Daytona Beach
<a href="#">Embry-Riddle Aeronautical University</a>	Daytona Beach
<a href="#">FSU College of Medicine</a>	Daytona Beach
<a href="#">Keiser University</a>	Daytona Beach
<a href="#">Palmer College of Chiropractic</a>	Port Orange
<a href="#">Stetson University</a>	Deland
<a href="#">University of Central Florida</a>	Daytona Beach

For the 12 months ending March 2024, an average of \$44 million per month in new ground up commercial building permits have been issued. For the 12 months ending March 2024, an average of 299 new residential building permits for an average of \$116 million per month in single family residential permits.



Residential building permit activity has increased steadily every year since 2012 with an average value of homes constructed in 2023 at \$373,613; whereas, values were were \$188,611 at the height of activity in 2005.



# MISCELLANEOUS STATISTICAL DATA

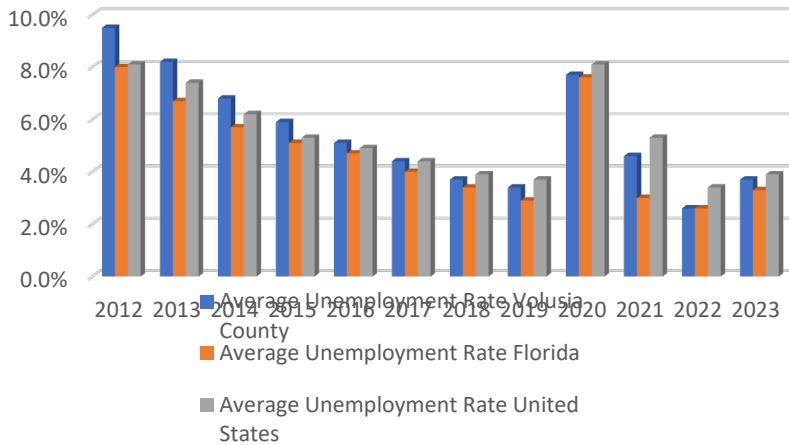
## Top Private Sector Employers

Rank	Employer	Sector	Employees
1	AdventHealth Systems	Health Care	7,794
2	Halifax Hospital System	Health Care	4,312
3	Publix Supermarkets, Inc.	Retail Trade	4,069
4	Walmart Associates, Inc.	Retail Trade	3,586
5	Embry-Riddle Aeronautical University	Education	1,973
6	Stetson University	Education	1,590
7	Amazon	Logistics	1,300
8	Florida Healthcare Plans	Healthcare	1,297
9	Brunswick Corporation (Boston Whaler)	Manufacturing	1,097
10	Brown & Brown	Retail Trade	841

## Top Public Sector Employers

Rank	Employer	Sector	Employees
1	Volusia County Schools	Education	8,197
2	State of Florida	Public Administration	2,628
3	County of Volusia	Public Administration	2,464
4	Daytona State College	Education	1,424
5	City of Daytona Beach	Public Administration	993
6	Volusia County Sheriff's Office	Public Safety	899
7	U.S. Postal Service	Transportation and Warehousing	732
8	U.S. Government	Public Administration	502
9	City of DeLand	Public Administration	498
10	City of Port Orange	Public Administration	473

## Average Unemployment Rate



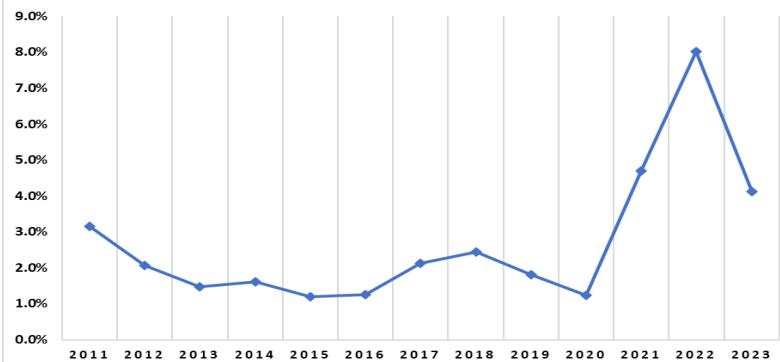
## Average Unemployment Rate

Year	Volusia County	Florida	United States
2012	9.5%	8.0%	8.1%
2013	8.2%	6.7%	7.4%
2014	6.8%	5.7%	6.2%
2015	5.9%	5.1%	5.3%
2016	5.1%	4.7%	4.9%
2017	4.4%	4.0%	4.4%
2018	3.7%	3.4%	3.9%
2019	3.4%	2.9%	3.7%
2020	7.7%	7.6%	8.1%
2021	4.6%	3.0%	5.3%
2022	2.6%	2.6%	3.4%
2023	3.7%	3.3%	3.9%

## U.S. Inflation Index

Year	Inflation Percent
2010	1.6%
2011	3.2%
2012	2.1%
2013	1.5%
2014	1.6%
2015	1.2%
2016	1.3%
2017	2.1%
2018	2.4%
2019	1.8%
2020	1.2%
2021	4.7%
2022	8.0%
2023	4.1%

## U.S. INFLATION HISTORY (PERCENT)





**RESOLUTION NO. 2024-139**

**RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA,  
ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE COUNTY OF  
VOLUSIA AND ITS DEPENDENT TAXING UNITS; PROVIDING FOR AN EFFECTIVE  
DATE.**

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**WHEREAS**, the total valuation on property, both real and personal in the County of Volusia, State of Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2024, and ending September 30, 2025, as reported by the Property Appraiser, County of Volusia, Florida, under the 2024 Assessment Roll is \$60,976,660,636; and

**WHEREAS**, the County Council of Volusia County, Florida in accordance with Section 200.065, Florida Statutes, is required at this time to fix ad valorem tax millage for County purposes, and for dependent taxing units;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, IN OPEN MEETING DULY ASSEMBLED AT THE THOMAS C. KELLY ADMINISTRATION CENTER IN DELAND, COUNTY OF VOLUSIA, FLORIDA, THIS 17TH DAY OF SEPTEMBER, A.D., 2024 AS FOLLOWS:**

**SECTION I. AGGREGATE MILLAGE RATE.**

- A. The Fiscal Year 2024-25 aggregate millage rate for the countywide taxing authority, Volusia County Board of County Commissioners is 6.8878; which is greater than the aggregate rolled-back rate of 6.5317 mills by 5.45%.

**SECTION II. ALL COUNTY PURPOSE LEVIES.**

- B. The Fiscal Year 2024-25 operating millage rate for the countywide taxing authority, Volusia County General Fund is 3.2007 mills; which is greater than the rolled-back rate of 3.1437 mills by 1.8%.
- C. The Fiscal Year 2024-25 operating millage rate for the countywide taxing authority, Volusia County Law Enforcement Fund is 1.5994 mills; which is greater than the rolled-back rate of 1.3452 by 18.9%.
- D. The Fiscal Year 2024-25 operating millage rate for the countywide taxing authority, Volusia County Library Fund is the rolled-back rate of 0.3891 mills.
- E. The Fiscal Year 2024-25 operating millage rate for the countywide taxing authority, Volusia

Forever Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1850 mills by 8.1%.

- F. The Fiscal Year 2024-25 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1850 mills by 8.1%.

**SECTION III. SPECIAL TAXING DISTRICTS.**

- G. The Fiscal Year 2024-25 operating millage rate for the taxing authority, Mosquito Control Fund is the rolled-back rate of 0.1647 mills
- H. The Fiscal Year 2024-25 operating millage rate for the taxing authority, Ponce Inlet and Port Authority Fund is 0.0692 mills; which is greater than the rolled-back rate of 0.0640 mills by 8.1%.
- I. The Fiscal Year 2024-25 operating millage rate for the taxing authority, Municipal Service District Fund is 1.6956 mills; which is greater than the rolled-back rate of 1.5646 mills by 8.4%.
- J. The Fiscal Year 2024-25 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is the rolled-back rate of 0.0106 mills.
- K. The Fiscal Year 2024-25 operating millage rate for the taxing authority, Fire Rescue District Fund is 3.8412 mills; which is greater than the rolled-back rate of 3.5459 mills by 8.3%.

**EFFECTIVE DATE. THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION.**

**DONE, ORDERED AND ADOPTED** in open meeting in DeLand, County of Volusia, Florida, on this 17th day of September, A.D., 2024.

COUNTY COUNCIL  
VOLUSIA COUNTY, FLORIDA

BY: 

JEFFREY S. BROWER  
COUNTY CHAIR

ATTEST:

  
GEORGE RECKTENWALD  
COUNTY MANAGER



**RESOLUTION NO. 2024-140**

**A RESOLUTION OF THE COUNTY COUNCIL OF THE  
COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE  
FINAL BUDGET FOR FISCAL YEAR 2024-25 AND  
PROVIDING FOR AN EFFECTIVE DATE.**

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**WHEREAS**, the county council has on this September 17, 2024, held the public hearing for a final budget adoption required by Section 200.065, Florida Statutes; and

**WHEREAS**, the county council has considered and discussed the appropriations and revenue estimate set forth in the attached Schedule A for the Budget for Fiscal Year 2024-25 which includes the amount of \$1,322,153,507 for the operating budget and \$257,428,775 for the non-operating budget; and

**WHEREAS**, the county council of Volusia County, Florida, finds those appropriations and revenue estimates to be proper and within the millage rate heretofore adopted by resolution;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE THOMAS C. KELLY ADMINISTRATION CENTER, DELAND, FLORIDA, THIS 17TH DAY OF SEPTEMBER, 2024, AS FOLLOWS:**

**SECTION I:** The Fiscal Year 2024-25 Final Budget, as set forth in Schedule A attached hereto and incorporated herein by this reference, is hereby adopted.

**SECTION II:** This resolution shall take effect immediately upon its adoption.

**DONE AND ORDERED IN OPEN MEETING.**

COUNTY COUNCIL  
VOLUSIA COUNTY, FLORIDA

  
JEFFREY S. BROWER  
COUNTY CHAIR

ATTEST:

  
GEORGE RECKTENWALD  
COUNTY MANAGER



## Glossary

**Accrual Basis** – The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

**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. Revenue generated from taxable value multiplied by the adopted millage rate x 1000.

**Adopted Budget** – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

**Advisory Committee** – A citizen's board, or commission, appointed by the County Council to review and recommend policies for specific programs and functional area.

**Agency** – A principal unit of the county government or a governmental unit outside the county government which receives county funding.

**Allocation** - The distribution of available monies among various County departments, divisions or cost centers.

**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** – Total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**Asset** – Resources owned or held by a government which have monetary value.

**Audit** – A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and County Charter.

**Balanced Budget** – A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

**Benchmark** – Process of comparing organizational practices to those of peer organizations as a basis for developing and striving to exceed standards.

**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)** – Financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

**Budget Calendar** – Schedule of key dates or milestones which a government follows in preparation and adoption of the budget.

**Budget Message** – A general discussion of the recommended budget as presented in writing by the County Manager to the County Council as a part of the budget document.

**Capital Budget** – 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 improvements, transportation improvements, 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 Services** – 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.

**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** – Specific services rendered to the county by private firms, individuals or county departments on a contractual basis.

**Debt Service** – The payment of principal, interest, and other obligations resulting from the issuance of bonds, loans, or notes.

**Deficit or Budget Deficit** – The excess of budget expenditures over revenue receipts.

**Delinquent Property Tax** – Revenue collected on property taxes from persons who are overdue in paying their property tax bills.

**Department** – Broad organization unit of the County established to efficiently meet the needs of citizens.

**Depreciation** – The method of how the costs of tangible and intangible assets are allocated over time and use.

**Encumbrance** – An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

**Expenditure** – The sum of money actually paid from County funds for goods.

**Fiduciary Fund** – A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

**Final Millage** – Millage adopted at final budget hearing.

**Fiscal Year** – The twelve-month financial period which the annual budget applies. The fiscal period used by Volusia County begins October 1 and ends September 30 of the following calendar year.

**Fixed Assets** – Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

**Form DR-420** – Certification of Taxable Value (Proposed millages).

**F.S.** – Florida Statutes.

**FTE** – Full-time equivalent position, based upon the number of hours for which a position is budgeted during the year.

**Fund** – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

**Fund Balance** – The amount available within a fund at the close of the fiscal year that is available for appropriation in the upcoming fiscal year.

**GAAFR** – (Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

**GAAP** – (Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than business.

**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 that have 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.

**Grant** – A contribution of assets by one governmental unit, or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

**Homestead Exemption** – A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000. Additional exemptions based on eligibility include Senior Homestead Exemption, Blind, Combat Related Disability, Service Related Disability, Widows/Widowers, or Total/Permanently Disabled Exemption.

**Impact Fee** – A fee to fund the anticipated cost of new development’s impact on various County services as a result of growth. This fee, such as for roads or fire services, is charged to those responsible for the new development.

**Incorporated Area** – Within city limits.

**Indirect Cost** – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

**Interest Income** – 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 Transfer** – Financial transaction from one fund to another resulting in the recording of a receipt and expenditure.

**Internal Service Fund** – A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.



**Just Value** – Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.

**Lighting District** – A special district established to finance street lighting expenses for property owners within its boundaries.

**Local Option Gas Tax** – By ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Volusia with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

**Maximum Millage** – Maximum Millage allowed by vote.

**Mill** – In terms of the millage rate, 1 mill is equal to \$1 per \$1,000 of assessed valuation.

**Millage Cap** – Maximum millage allowed by law.

**Mission Statement** – Statement of purpose that defines the business of the organization.

**Modified Accrual Basis** – A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

**New Construction** – Value of newly built improvements valued for the first time on the tax roll.

**Net Expenses** – Total County expenses less reserves, transfers and internal service interfund transfers.

**Non-Operating Budget** – The capital budget and the internal service budget.

**Non-Tax Revenue** – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

**Objective** – Specific, measurable statement, consistent with goals and mission, that targets a desired future state.

**Operating Budget** – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes interfund transfers, 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.

**Ordinance** – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

**Performance Measures** – A means used to evaluate a program and ensure approved levels of funding yield expected results.

**Personal Property Tax** – A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

**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.

**Property (Ad Valorem) Taxes** – A revenue collected on the basis of a rate applied to the taxable valuation of real property.

**Proposed Millage** – Millage rate necessary to fund the proposed budget.

**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 Future Capital** – Budgetary reserve set aside for planned capital initiatives.

**Reserve for Revenue Stabilization** – Budgetary reserve to offset fluctuations in revenues due to unstable economic climate.

**Reserve for Debt Service** – Budgetary reserve set aside for future principal, interest, and other debt service expenses.

**Reserve for Fuel** – Budgetary reserve to offset rate fluctuation for operating divisions.

**Reserve for Contingency** – Budgetary reserve to address unexpected one-time Council priority expenditures.

**Reserve for Local Grant Match** – Budgetary reserve set aside for match requirements for Federal, State, or local grants.

**Reserve for Land Management** – Budgetary reserve set aside for land management expenditures in Land Management Fund (163).

**Reserve for Forever Land Purchases** – Budgetary reserve set aside for future land purchases in Forever Fund (161).

**Reserve for Barberville Mitigation** – Budgetary reserve balance remaining for Barberville mitigation in Barberville Mitigation Tract Fund (164).

**Restricted Revenue** – A source of funds which is mandated by law or policy to be used for a specific purpose.

**Retained Earnings** – Equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.

**Revenue** – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.

**Rolled-back Rate** – Rate that would generate prior year tax revenues less new construction, additions, deletions, rehabilitative improvements, adjusted for payments to Community Redevelopment areas and % change in Florida Per Capita Personal Income.

**Special Assessment** – A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

**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.

**State Mandated Cost** – Legislation passed by state government requiring action or provision of services and/or programs.

**Service** – Work provided to meet the needs or satisfy the requirements of the citizens and/or employees.

**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 Levy** – Total amount of revenue to be raised by property taxes.

**Tax Rate** – Amount of tax stated in terms of a unit of the tax base. Example: 1.880 mills per \$1,000 of assessed valuation of taxable property.

**Tax Roll** – The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**Taxable Value** – Assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate divided by 1000 = the property tax rate (or ad valorem amount).

**Tentative Millage** – Proposed millage adopted at the initial TRIM hearing. (Appears in Budget Summary advertisement).

**Truth In Millage Law (TRIM)** – A 1980 Florida Law, which changed the budget process for local taxing governments; designed to keep the public informed about the taxing intentions of the various taxing authorities.

**TRIM** – Truth in Millage (Section 200.065, F.S.).

**Unincorporated Area** – Those areas of the county which lie outside the boundaries of the cities.

**User (Fees) Charges** – Payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

**VAB** – Value Adjustment Board.

**Voted Millage** – Tax levied to support a program(s) that has been approved by voter referendum.

## Acronyms

**ADA** – Americans with Disabilities Act

**ADMIN** – Administration

**ARFF** – Airfield Response Firefighter

**AED** – Automatic External Defibrillator

**ALS** – Advanced Life Support

**BAT** – Breath Alcohol Testing

**BMAP** – Basin Management Action Plan

**BWC** – Body Worn Camera

**CAD** – Computer Assisted Dispatch System

**CAFR** – Comprehensive Annual Financial Report

**CDBG** – Community Development Block Grant

**CEB** – Code Enforcement Board

**CEMP** – Comprehensive Emergency Management Plans

**CEOC** – County's Emergency Operations Center

**CERT** – Citizen's Emergency Response Team

**CFAB** – Children and Family Advisory Board

**CFDA** – Catalog of Federal Domestic Assistance

**CFO** – Chief Financial Officer

**CIP** – Capital Improvement Program

**CJIS** – Criminal Justice Information Systems

**CLCA** – Contractor Licensing and Contract Appeals

**CLSMF** – Community Legal Services of Mid-Florida

**CPI** – Consumer Price Index

**COE** – U.S. Army Corps of Engineers

**COOP** – Continuity of Operations Plan

**COP** – Citizen Observe Patrol

**CRA** – Community Redevelopment Agency

**CVAP** – Citizen Volunteer Auxiliary Program

**DBIA** – Daytona Beach International Airport

**DEP** – Department of Environmental Protection

**DRC** – Development Review Committee

**E-911** – Emergency Telephone System

**ECHO** – Environmental, Cultural, Historical and Outdoor Recreational

**EEOC** – Equal Employment Opportunity Commission

**EFT** – Electronic Fund Transfer

**EMA** – Emergency Medical Administration

**EMS** – Emergency Medical Services

**EOC** – Emergency Operations Center

**ERP** – Enterprise Resource Planning

**ESF** – Emergency Support Function

**FAA** – Federal Aviation Administration

**FAC** – Florida Administrative Code

**FAR** – Federal Aviation Re-evaluation

**FBIP** – Florida Boater Improvement Program

**FCT** – Florida Community Trust

**FASB** – Financial Accounting Standards Board

**FDEP** – Florida Department of Environmental Protection

**FDER** – Florida Department of Environmental Regulation

**FDLE** – Florida Department of Law Enforcement

**FDOT** – Florida Department of Transportation

**FEMA** – Federal Emergency Management Administration

**FGFOA** – Florida Government Finance Officers Association

**FICA** – Federal Insurance Contributions Act (Medicare and Social Security taxes)

**FIND** – Florida Inland Navigational District

**FMLA** – Family Medical Leave Act

**FTA** – Federal Transit Administration

**FTE** – Full-Time Equivalent position

**FY** – Fiscal Year

**FWCC** – Florida Fish and Wildlife Conservation Commission

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Government Accounting Standards Board

**GFOA** – Government Finance Officers Association

**GIS** – Geographic Information System

**HAAA** – Halifax Area Advertising Authority

**HAZMAT** – Hazardous Material

**HCP** – Habitat Conservation Plan

**HUD** – Housing and Urban Development

**HVAC** – Heating, ventilation and air conditioning

**IAQ** – Indoor Air Quality

**ICS** – Incident Command System

**IT** – Information Technology

**IWF** – Inmate Welfare Fund

**LAP** – Local Agency Program

**LAT** – Lands Available for Taxes

**LES** – Law Enforcement Services

**LETf** – Law Enforcement Trust Fund

**LMS** – Local Mitigation Strategy

**MCF** – Manatee Conservation Fund

**MHz** – Megahertz radio frequency unit (800 MHz Radio Communication System)

**MPP** – Manatee Protection Plan

**MSD** – Municipal Service District

**NASCAR** – National Association for Stock Car Auto Racing

**OMB** – Office of Management & Budget

**OSHA** – Occupational Safety & Health Administration

**PDS** – Planning and Development Services

**PLDRC** – Planning and Land Development Regulation Commission

**PSN** – Persons with special needs

**RFP** – Request for Proposal

**RFQ** – Request for Quotes

**ROI** – Return on Investment

**ROW** – Right-of-Way

**SAD** – Special Assessment District

**SHIP** – State Housing Initiatives Partnerships

**SJRWMD** – St Johns River Water Management District

**SLD** – Street Lighting District

**SOH** – Save Our Homes

**SRT** – Strategic Reserve Team

**SVAA** – Southeast Volusia Advertising Authority

**TCK** – Thomas C. Kelly

**TIF** – Tax Increment Financing

**TMDL** – Total Maximum Daily Loads

**TRIM** – Truth in Millage Law

**TRS** – Transportation Security Regulations

**TVEDC** – Team Volusia Economic Development Corporation

**UCF** – University of Central Florida

**UCF BIP** – University of Central Florida Business Incubation Program

**USCBC** – United States Green Building Council

**VA** – Veteran's Affairs

**VAB** – Value Adjustment Board

**VCAS** – Volusia County Animal Services

**VCFM** – Volusia County Fleet Management

**VCLL** – Volusia County Law Library

**VCMC** – Volusia County Mosquito Control

**VCOG** – Volusia Council of Governments

**VCISO** – Volusia County Sheriff's Office

**VGMC** – Volusia Growth Management Commission

**VLP** – Volunteer Lawyers Project

**VOTRAN** – Volusia Transportation Authority

**VPN** – Virtual Private Network

**WRU** – Water Resources and Utilities

**WTP** – Water treatment plant

**WWTP** – Wastewater treatment plant

**WVAA** – West Volusia Advertising Authority

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