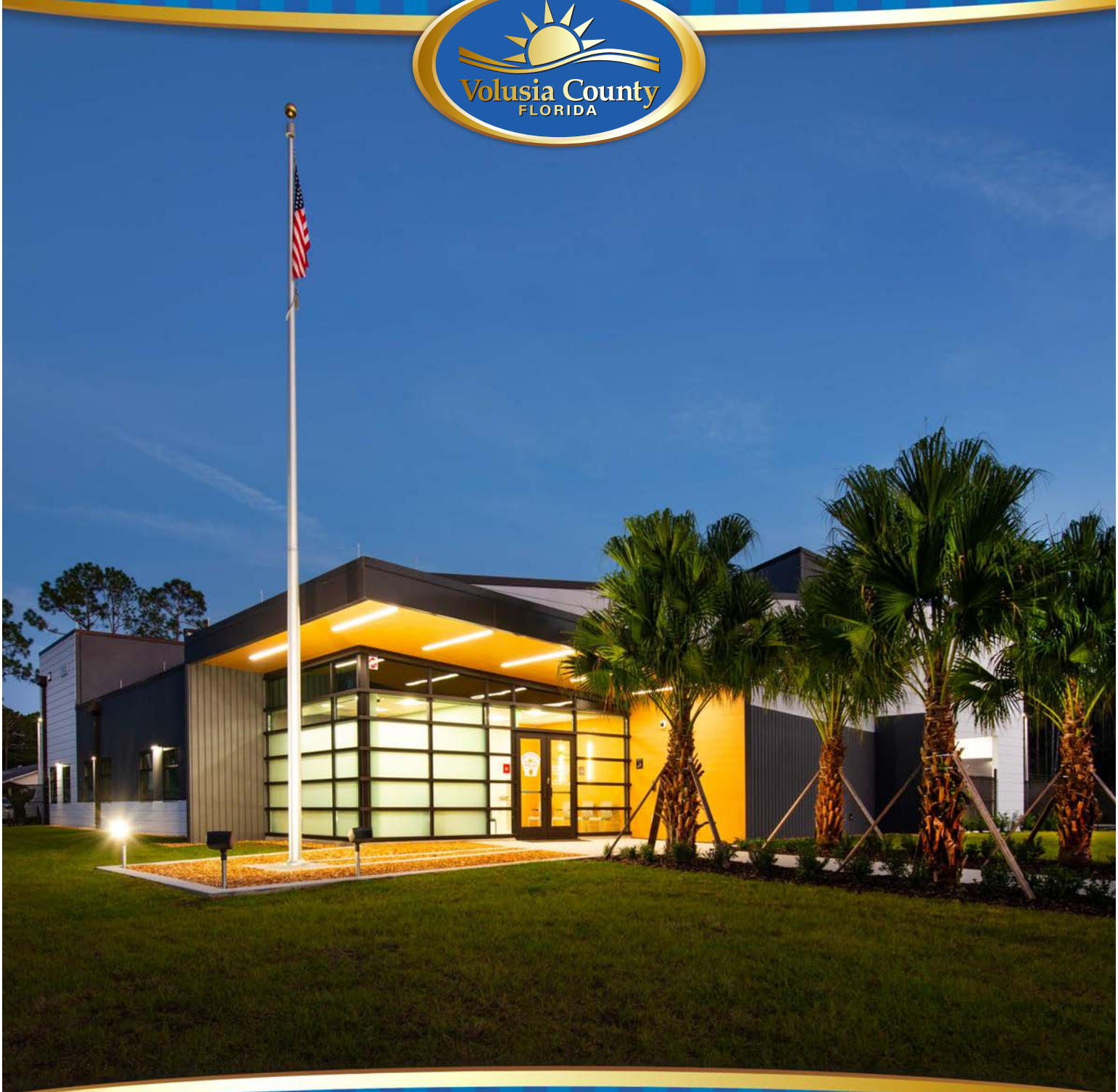
COUNTY OF VOLUSIA, FLORIDA



# ADOPTED BUDGET
# FISCAL YEAR 2024-25

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Volusia County
FLORIDA

# ADOPTED BUDGET
# FISCAL YEAR 2024-25

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COUNTY CHAIR

**JAKE JOHANSSON**
AT-LARGE

**DANNY ROBINS**
DISTRICT 3

**DON DEMPSEY**
DISTRICT 1

**MATT REINHART**
DISTRICT 2

**TROY KENT**
VICE CHAIR, DISTRICT 4

**DAVID SANTIAGO**
DISTRICT 5

---

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COUNTY MANAGER

**SUZANNE KONCHAN**
DEPUTY COUNTY MANAGER

**RYAN OSSOWSKI**
CHIEF FINANCIAL OFFICER

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**VOLUSIA.ORG**

## ACKNOWLEDGMENTS

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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**

**Executive Director**

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Volusia County
FLORIDA

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Volusia County
FLORIDA

# 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 Sparton, 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

Volusia County
FLORIDA

**Volusia County Citizens**

**Volusia County Council**

**County Manager**
George Recktenwald

**County Attorney**
Michael Dyer

**Internal Auditor**
Jonathan Edwards

**Deputy County Manager**
Suzanne Konchan

**Recovery & Resiliency**
Dona Butler

**Human Resources**
Dana Paige

**Ocean Center**
Lynn Flanders

**Community Information**
Michael Ryan

**Business Services**
Jeaniene Jennings

- **Facility Management** Jim Corbett
- **Fleet Management** Robert Gilmore
- **Purchasing & Contracts** Pam Wilsky
- **Transit Services** Bobbie King

**Finance/ CFO**
Ryan Ossowski

**Deputy Director**
Aaron Van Kleeck

- **Accounting** Lynne Urice
- **Information Technology** John Bailey
- **Management & Budget** Aaron Van Kleeck
- **Treasury & Billing** Craig Baumgardner

**Community Services**
Brad Burbaugh

- **Community Assistance** Carmen Hall
- **Library Services** Lucinda Colee
- **Parks, Recreation & Culture** Tim Baylie
- **Resource Stewardship** Nick Dunnam
- **Veterans Services** Bob Watson

**Aviation & Economic Resources**
Cyrus Callum

- **Airport** Karen Feaster
- **Economic Development** Lou Paris

**Growth & Resource Management**
Clay Ervin

- **Building & Code Administration** Kerry Leuzinger
- **Environmental Management** Ginger Adair
- **Planning & Development Services** Carol McFarlane

**Public Works**
Benjamin Bartlett

**Deputy Director**
Arden Fontaine

- **Coastal** Jessica Fentress
- **Engineering & Construction** Tadd Kasbeer
- **Mosquito Control** M. McDonough
- **Road & Bridge** Lori Koontz
- **Solid Waste** R. Montgomery
- **Traffic Engineering** Jay Williams
- **Water Resources & Utilities** Michael Ulrich

**Emergency Services**
Jim Judge

- **Emergency Medical Administration** Mark Wolcott
- **Emergency Medical Services** Kevin Captain
- **Fire Rescue** Joe King
- **Emergency Management** Clint Mecham

**Public Protection**
Mark Swanson

- **Animal Services** Angela Miedema
- **Beach Safety** Tammy Malphurs, Interim
- **Corrections** Joseph DeMore
- **Medical Examiner** James Fulcher, MD

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

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

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

# 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.

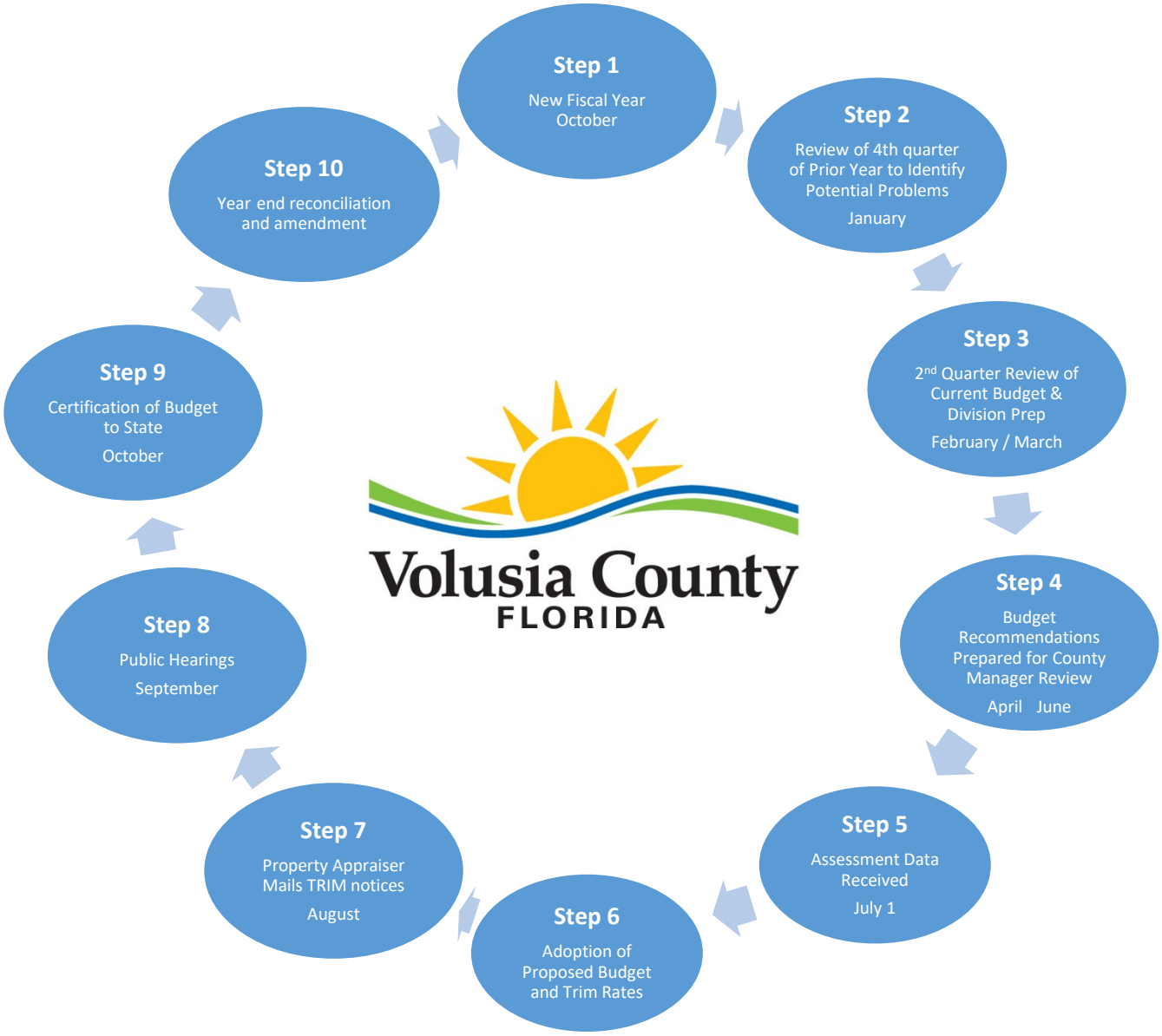
In Volusia County, the capital planning process commences annually with the preparation of the five-year financial forecasts. Each year the five-year financial forecasts are created for more than thirty funds to illustrate the current financial position of each fund. Included within the forecasts is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

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

* 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.

## *Forecasting Methods*

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.

## *Capital Outlay & Capital Improvements*

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.

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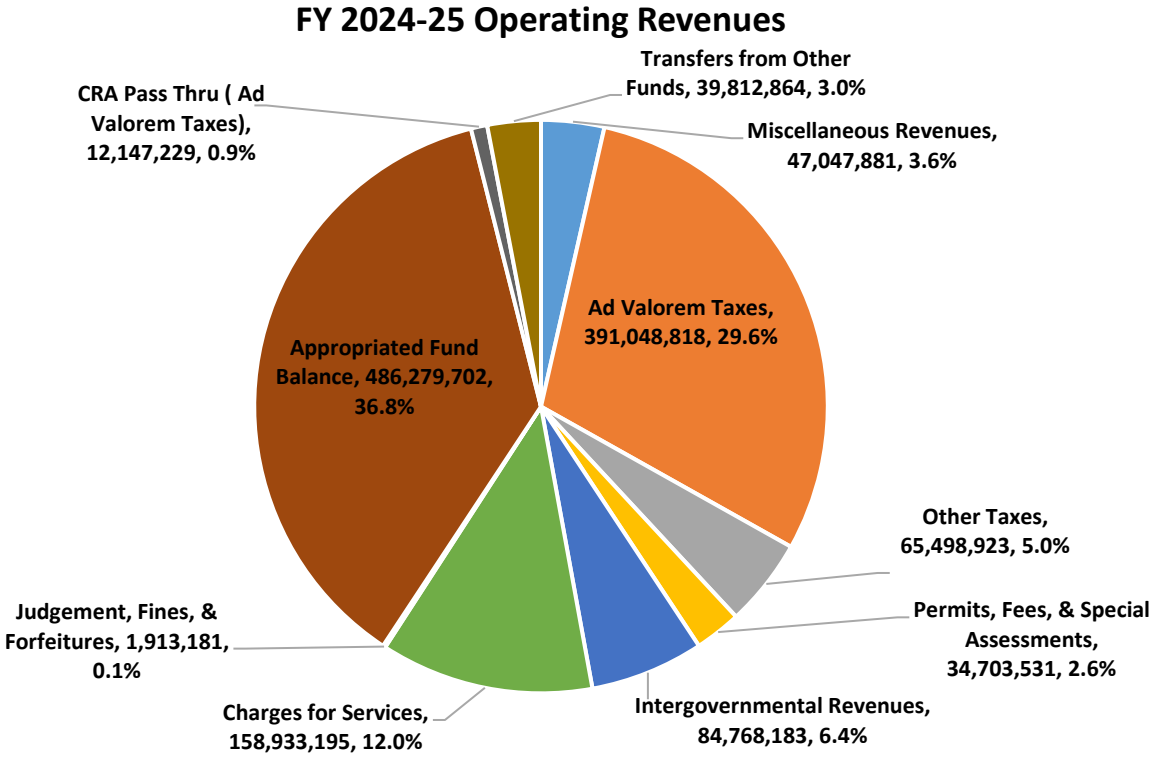
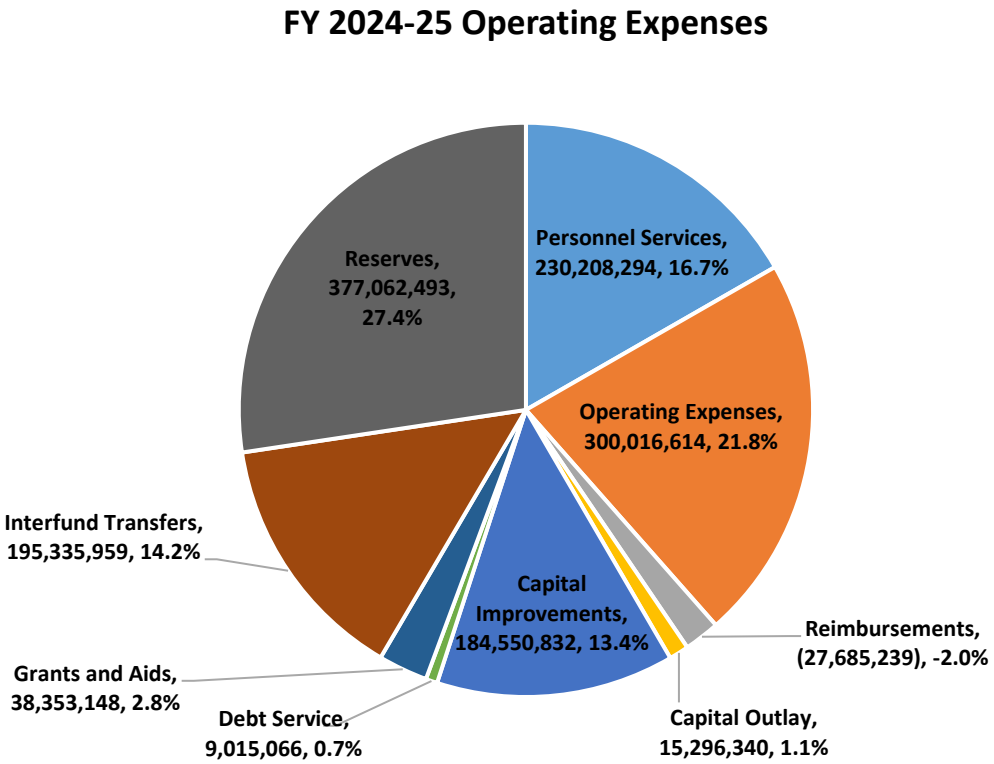
**Operating Revenues and Expenses by Category**



**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. 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:

| **Category** | **2023 Volusia County Ranking** |
|---|---|
| Per Capita Total County Expenditures | 57th out of 66* |
| Statewide Average | $2,035.61 |
| Volusia County | $1,252.42 |
| Per Capita Total County Revenues | 55th 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) | 22nd out of 67 |
| Statewide Average | $2,013.47 |
| Volusia County | $1,601.40 |
| Per Capita County Government Property Tax Levies<br>**(What we levy)** | 38th out of 67<br>(Average of $601.81) |
| Per Capita School District Property Tax Levies<br>**(What our School Board levies)** | 30th out of 67<br>(Average of $535.91) |
| Per Capita Municipal Government Property Tax Levies<br>**(What our cities levy)** | 6th out of 67<br>(Average of $363.38) |
| Per Capita Independent Special District Property Tax Levies<br>**(What our independent districts levy)** | 18th out of 67<br>(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,

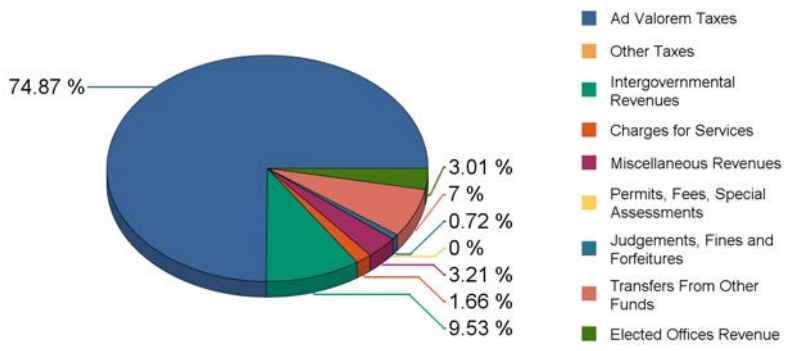
George Recktenwald
County Manager

# 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 |
| **Subtotal Revenues** | **241,170,503** | **251,505,124** |
| **Fund Balance** | 83,102,827 | 105,018,215 |
| **Total Revenues** | **324,273,330** | **356,523,339** |

### Operating Revenues




| Millage Rate History | |
|---|---|
| FY 2018-19 | 5.6944 |
| FY 2019-20 | 5.5900 |
| FY 2020-21 | 5.4500 |
| FY 2021-22 | 5.3812 |
| FY 2022-23 | 4.8499 |
| FY 2023-24 | 3.3958 |
| FY 2024-25 | 3.2007 |

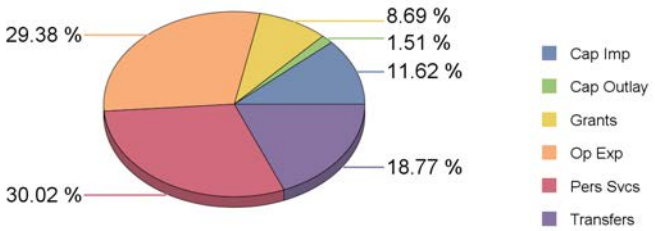
| Position History - FTE | |
|---|---|
| FY 2018-19 | 1,843.66 |
| FY 2019-20 | 1,845.16 |
| FY 2020-21 | 1,824.77 |
| FY 2021-22 | 1,037.08 |
| FY 2022-23 | 1,042.33 |
| FY 2023-24 | 896.92 |
| FY 2024-25 | 898.92 |

### 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 |
| Subtotal Expenditures | 253,034,065 | 300,210,771 |
| **Reserves** | 71,239,265 | 56,312,568 |
| **Total Expenses** | **324,273,330** | **356,523,339** |

### Operating Expenses




| Reserve Summary | |
|---|---|
| Future Capital Reserves | 28,190,986 |
| Emergencies Reserves | 24,284,509 |
| Contingency Reserves | 3,337,073 |
| Wage and Benefit Adjustment Reserves | 500,000 |

| Transfers Out | |
|---|---|
| Transfers to Sheriff Capital Projects Fund | 15,000,000 |
| Transfers to Votran Fund | 11,838,941 |
| Transfer to Beach Management Fund - General Fund Subsidy | 7,046,385 |
| Transfers to Emergency Medical Services Fund | 6,464,386 |
| Transfers to Capital Projects Fund | 5,000,000 |
| Transfer to Beach Management Fund - Resident Pass Buydown | 4,046,764 |
| Transfers to IT Capital Projects Fund | 4,000,000 |
| Transfer to Economic Development Fund | 1,288,919 |
| Transfers to Debt Service Fund | 974,165 |
| Trans To Grants | 123,000 |

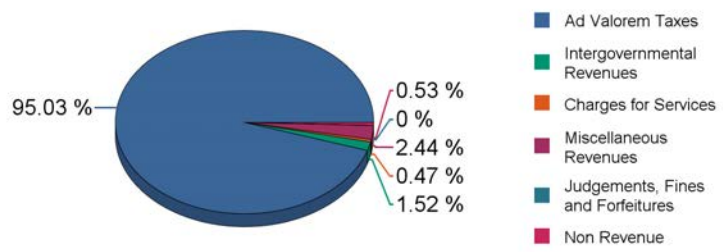
| Major Capital Improvement >$500,000 | |
|---|---|
| Purchase of Holsonback Building | 10,100,000 |
| Air Handler & Fire Suppression Replacement | 3,900,000 |
| Chiller Plant Upgrades and Optimization Ph.2 (SECM) | 3,000,000 |
| Multi-Purpose Expansion of Operations Center | 2,575,000 |
| Window Replacement | 1,500,000 |
| Tax Collector Interior Reno and Efficiency Restoration | 950,000 |
| Potable Water Pipes-Branch Jail | 787,575 |
| Daytona Annex Plumbing Infrastructure and Energy Conserv. | 650,000 |
| DeLand Courthouse Fire Damper Ph.2 | 600,000 |
| 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 |
| **Subtotal Revenues** | **23,406,284** | **24,010,634** |
| **Fund Balance** | 10,368,493 | 10,383,240 |
| **Total Revenues** | **33,774,777** | **34,393,874** |

### Operating Revenues




| Millage Rate History | |
|---|---|
| FY 2018-19 | 0.5520 |
| FY 2019-20 | 0.5520 |
| FY 2020-21 | 0.5174 |
| FY 2021-22 | 0.5174 |
| FY 2022-23 | 0.4635 |
| FY 2023-24 | 0.4209 |
| FY 2024-25 | 0.3891 |

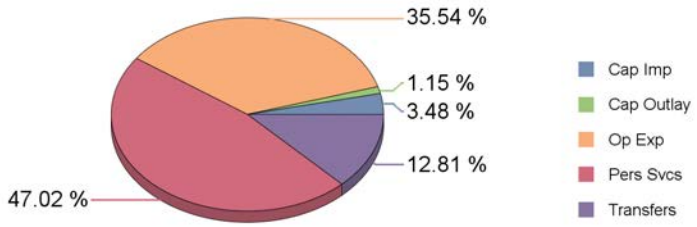
| Position History - FTE | |
|---|---|
| FY 2018-19 | 184.50 |
| FY 2019-20 | 183.50 |
| FY 2020-21 | 182.50 |
| FY 2021-22 | 180.50 |
| FY 2022-23 | 179.50 |
| FY 2023-24 | 178.50 |
| FY 2024-25 | 179.50 |

### 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 |
| Subtotal Expenditures | 24,944,974 | 28,629,882 |
| **Reserves** | 8,829,803 | 5,763,992 |
| **Total Expenses** | **33,774,777** | **34,393,874** |

### 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 |

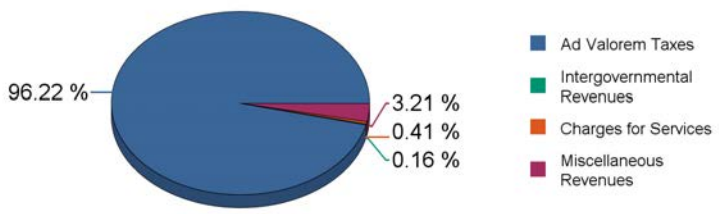
| Major Capital Improvement >$500,000 | |
|---|---|
| Deltona Regional Library Renovations | 300,000 |
| DeBary Library Renovations | 115,000 |
| Library HVAC Replacements | 100,000 |
| Deltona Regional Library Security Camera Upgrade - CF | 85,825 |
| DeLand Regional Library Lighting | 80,000 |
| Deltona 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 |
| **Subtotal Revenues** | **8,045,161** | **7,014,457** |
| **Fund Balance** | 3,451,793 | 3,487,779 |
| **Total Revenues** | **11,496,954** | **10,502,236** |

### Operating Revenues




| 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 |

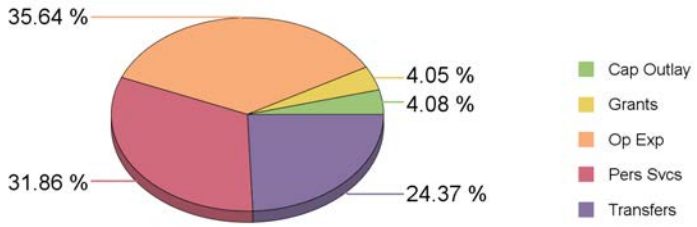
| Position History - FTE | |
|---|---|
| FY 2018-19 | 28.75 |
| FY 2019-20 | 28.75 |
| FY 2020-21 | 28.00 |
| FY 2021-22 | 28.00 |
| FY 2022-23 | 28.00 |
| FY 2023-24 | 28.00 |
| FY 2024-25 | 28.00 |

### 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 |
| Subtotal Expenditures | 8,299,920 | 7,180,747 |
| **Reserves** | 3,197,034 | 3,321,489 |
| **Total Expenses** | **11,496,954** | **10,502,236** |

### 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 |

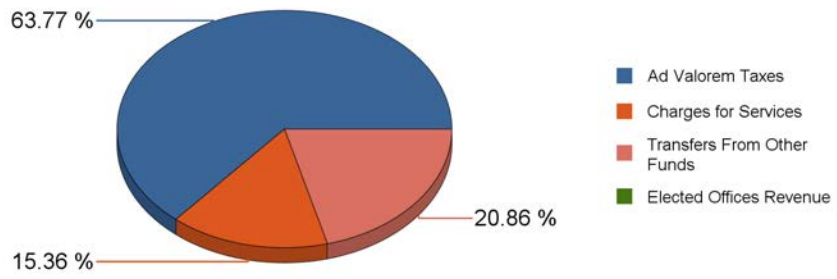
# Law Enforcement Fund

## 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 |
| **Subtotal Revenues** | **130,842,303** | **146,809,067** |
| **Fund Balance** | | |
| **Total Revenues** | **130,842,303** | **146,809,067** |

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

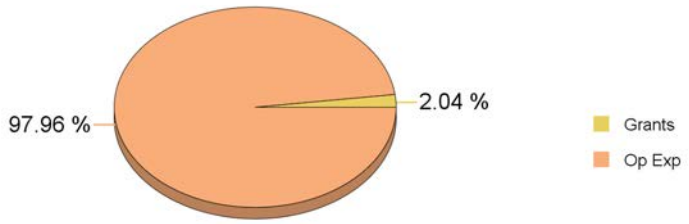
**Operating Revenues**




## 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 |
| Subtotal Expenditures | 130,842,303 | 146,809,067 |
| **Reserves** | | 0 |
| **Total Expenses** | **130,842,303** | **146,809,067** |

**Operating Expenses**

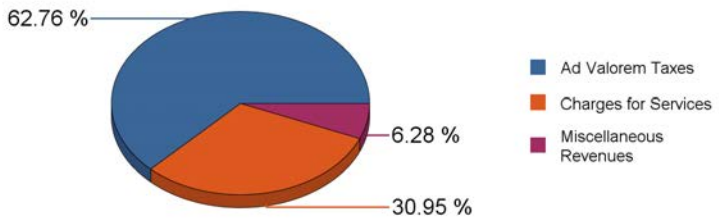


# Ponce De Leon Inlet and Port District

## 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 |
| **Subtotal Revenues** | **4,153,229** | **4,522,734** |
| **Fund Balance** | 5,189,395 | 4,048,159 |
| **Total Revenues** | **9,342,624** | **8,570,893** |

### Operating Revenues




| Millage Rate History | |
|---|---|
| FY 2018-19 | 0.0929 |
| FY 2019-20 | 0.0929 |
| FY 2020-21 | 0.0880 |
| FY 2021-22 | 0.0845 |
| FY 2022-23 | 0.0760 |
| FY 2023-24 | 0.0692 |
| FY 2024-25 | 0.0692 |

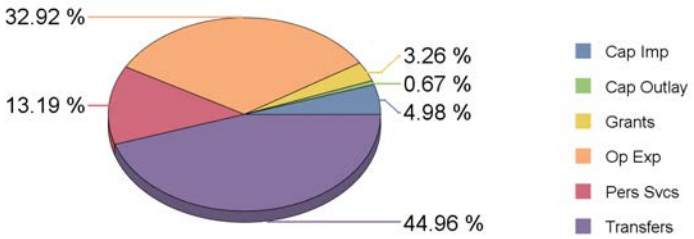
| Position History - FTE | |
|---|---|
| FY 2018-19 | 17.00 |
| FY 2019-20 | 17.00 |
| FY 2020-21 | 17.00 |
| FY 2021-22 | 8.00 |
| FY 2022-23 | 9.00 |
| FY 2023-24 | 9.00 |
| FY 2024-25 | 10.00 |

### 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 |
| Subtotal Expenditures | 5,891,953 | 5,337,564 |
| **Reserves** | 3,450,671 | 3,233,329 |
| **Total Expenses** | **9,342,624** | **8,570,893** |

### Operating Expenses




| Reserve Summary | |
|---|---|
| Future Capital Reserves | 2,781,056 |
| Emergencies Reserves | 452,273 |

| Transfers Out | |
|---|---|
| Transfer to Port Capital Fund | 2,400,000 |

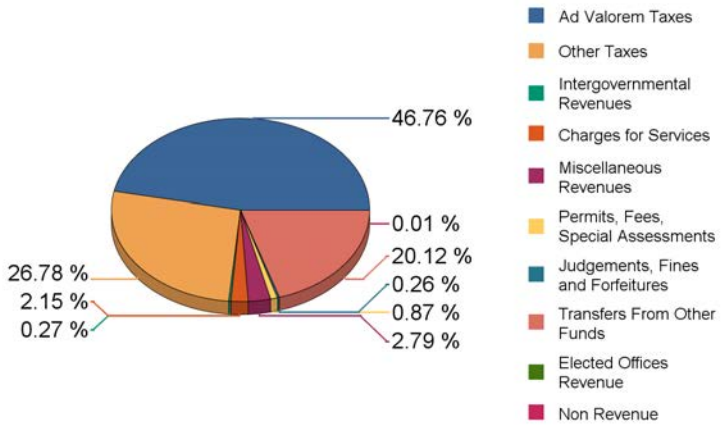
| Major Capital Improvement >$500,000 | |
|---|---|
| Reef Deployments | 200,000 |

# 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 |
| **Subtotal Revenues** | **38,718,841** | **42,877,089** |
| **Fund Balance** | 37,233,462 | 33,335,273 |
| **Total Revenues** | **75,952,303** | **76,212,362** |

### Operating Revenues




| Millage Rate History | |
|---|---|
| FY 2018-19 | 2.2399 |
| FY 2019-20 | 2.2399 |
| FY 2020-21 | 2.1083 |
| FY 2021-22 | 2.1083 |
| FY 2022-23 | 1.8795 |
| FY 2023-24 | 1.6956 |
| FY 2024-25 | 1.6956 |

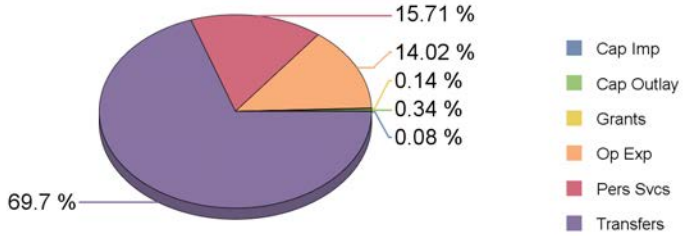
| Position History - FTE | |
|---|---|
| FY 2018-19 | 358.50 |
| FY 2019-20 | 362.00 |
| FY 2020-21 | 366.00 |
| FY 2021-22 | 67.00 |
| FY 2022-23 | 72.00 |
| FY 2023-24 | 73.00 |
| FY 2024-25 | 73.00 |

### 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 |
| Subtotal Expenditures | 40,600,521 | 42,811,741 |
| **Reserves** | 35,351,782 | 33,400,621 |
| **Total Expenses** | **75,952,303** | **76,212,362** |

### Operating Expenses




| Reserve Summary | |
|---|---|
| Reserves | 23,526,680 |
| Loan Repayment Reserves | 6,449,152 |
| Emergencies Reserves | 3,424,789 |

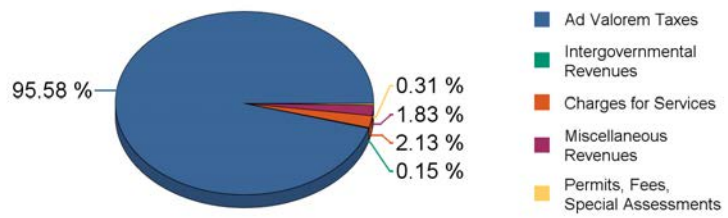
| Transfers Out | |
|---|---|
| Transfer to Law Enforcement Fine & Forfeiture Fund | 24,338,357 |
| Transfers to Transportation Trust Fund | 5,000,000 |
| Transfers to 2017 Cap Impr Rev Note | 462,734 |

# 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 |
| **Subtotal Revenues** | **44,100,756** | **48,658,820** |
| **Fund Balance** | 24,512,722 | 31,008,530 |
| **Total Revenues** | **68,613,478** | **79,667,350** |

### Operating Revenues




| Millage Rate History | |
|---|---|
| FY 2018-19 | 4.0815 |
| FY 2019-20 | 4.0815 |
| FY 2020-21 | 3.8412 |
| FY 2021-22 | 3.8412 |
| FY 2022-23 | 3.8412 |
| FY 2023-24 | 3.8412 |
| FY 2024-25 | 3.8412 |

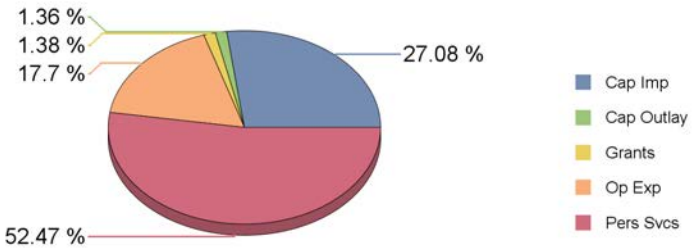
| Position History - FTE | |
|---|---|
| FY 2018-19 | 166.00 |
| FY 2019-20 | 175.00 |
| FY 2020-21 | 175.00 |
| FY 2021-22 | 184.50 |
| FY 2022-23 | 206.00 |
| FY 2023-24 | 211.50 |
| FY 2024-25 | 214.50 |

### 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 |
| Subtotal Expenditures | 58,620,218 | 57,857,048 |
| **Reserves** | 9,993,260 | 21,810,302 |
| **Total Expenses** | **68,613,478** | **79,667,350** |

### 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 |

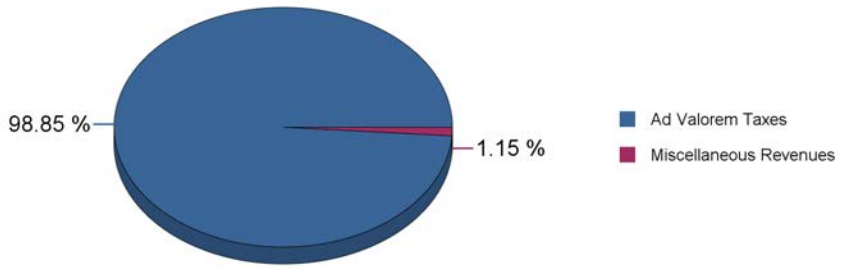
# Silver Sands/Bethune Beach MSD

## 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 |
| **Subtotal Revenues** | **15,380** | **15,558** |
| **Fund Balance** | 19,034 | 1,299 |
| **Total Revenues** | **34,414** | **16,857** |

| 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**

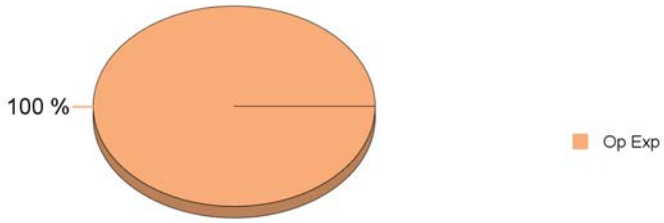



**Budgeted Fund Balance History**

## Fiscal Year 2024-25 Expenditures

| Expenditures | FY 2023-24 Budget | FY 2024-25 Budget |
|---|---|---|
| Operating Expenses | 16,019 | 16,857 |
| Subtotal Expenditures | 16,019 | 16,857 |
| **Reserves** | 18,395 | 0 |
| **Total Expenses** | **34,414** | **16,857** |

**Operating Expenses**

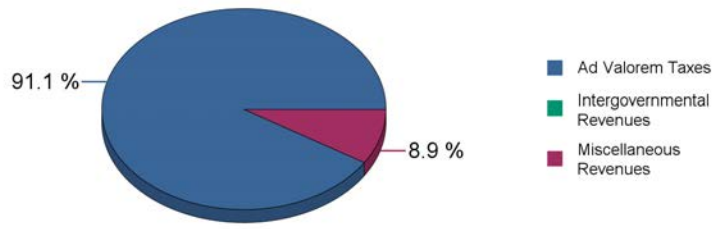


# Volusia ECHO

## 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 |
| **Subtotal Revenues** | **11,369,852** | **12,851,944** |
| **Fund Balance** | 17,395,759 | 15,347,675 |
| **Total Revenues** | **28,765,611** | **28,199,619** |

### Operating Revenues




| Millage Rate History | |
|---|---|
| FY 2018-19 | 0.2000 |
| FY 2019-20 | 0.2000 |
| FY 2020-21 | 0.0000 |
| FY 2021-22 | 0.2000 |
| FY 2022-23 | 0.2000 |
| FY 2023-24 | 0.2000 |
| FY 2024-25 | 0.2000 |

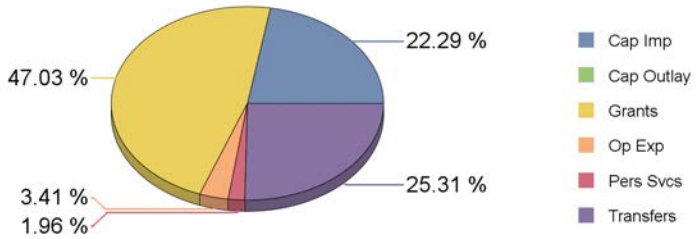
| Position History - FTE | |
|---|---|
| FY 2018-19 | |
| FY 2019-20 | |
| FY 2020-21 | |
| FY 2021-22 | 3.00 |
| FY 2022-23 | 3.00 |
| FY 2023-24 | 3.00 |
| FY 2024-25 | 3.00 |

### Budgeted Fund Balance History

## Fiscal Year 2024-25 Expenditures

| Expenditures | FY 2023-24 Budget | FY 2024-25 Budget |
|---|---|---|
| Personnel Services | 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 |
| Subtotal Expenditures | 12,769,548 | 15,699,902 |
| **Reserves** | 15,996,063 | 12,499,717 |
| **Total Expenses** | **28,765,611** | **28,199,619** |

### Operating Expenses




| Reserve Summary | |
|---|---|
| Future Capital Reserves | 12,499,717 |

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

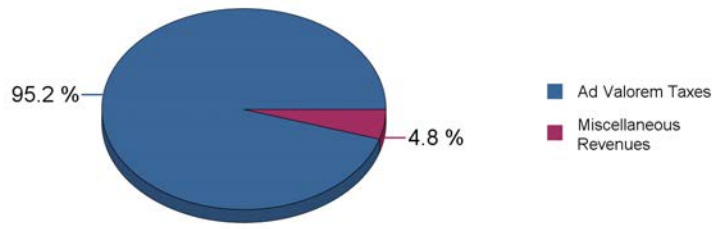
| Major Capital Improvement >$500,000 | |
|---|---|
| Motocross Facility | 3,500,000 |

# 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 |
| **Subtotal Revenues** | **10,830,887** | **12,297,746** |
| **Fund Balance** | 7,886,889 | 2,631,859 |
| **Total Revenues** | **18,717,776** | **14,929,605** |

**Operating Revenues**




| Millage Rate History | |
|---|---|
| FY 2021-22 | 0.2000 |
| FY 2022-23 | 0.2000 |
| FY 2023-24 | 0.2000 |
| FY 2024-25 | 0.2000 |

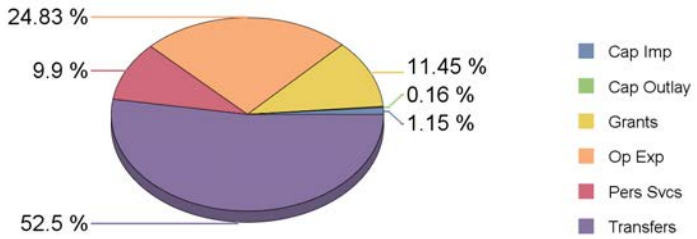
| Position History - FTE | |
|---|---|
| FY 2021-22 | 2.00 |
| FY 2022-23 | 2.00 |
| FY 2023-24 | 2.00 |
| FY 2024-25 | 3.00 |

**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 |
| Subtotal Expenditures | 2,770,157 | 3,345,067 |
| **Reserves** | 15,947,619 | 11,584,538 |
| **Total Expenses** | **18,717,776** | **14,929,605** |

**Operating Expenses**




| Reserve Summary | |
|---|---|
| Maint & Operations Reserves | 11,584,538 |

| Transfers Out | |
|---|---|
| Transfers to Forever Land Management | 1,756,133 |

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

| | FY 2022-23 Budget | | | FY 2023-24 Budget | | | FY 2024-25 Budget | | |
|---|---|---|---|---|---|---|---|---|---|
| **FUND** | **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 Airpo | 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 |
| **Total - Operating Funds** | **2,256.00** | **541.00** | **2,347.53** | **2,282.00** | **538.00** | **2,376.28** | **2,305.00** | **544.00** | **2,402.28** |
| 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 |
| **Total - Non-Operating Funds** | **60.00** | **0.00** | **60.00** | **56.00** | **0.00** | **56.00** | **59.00** | **0.00** | **59.00** |
| **Attrition** | | | **24.00** | | | **24.00** | | | **36.00** |
| **Unfunded** | | | **90.00** | | | **96.00** | | | **79.00** |

# Summary of Capital Outlay by Fund

## FY 2024-25

| | Fund | New Request | Carryforward | Total Request |
|---|---|---|---|---|
| **Countywide Funds** | | | | |
| 001 | General Fund | 4,236,558 | 264,700 | 4,501,258 |
| 104 | Library | 328,895 | 0 | 328,895 |
| | **Total Countywide Funds** | **$4,565,453** | **$264,700** | **$4,830,153** |
| **Special Revenue Funds** | | | | |
| 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 |
| | **Total Special Revenue Funds** | **$5,258,755** | **$218,500** | **$5,477,255** |
| **Enterprise Funds** | | | | |
| 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 |
| | **Total Enterprise Funds** | **$4,988,932** | | **$4,988,932** |
| | **TOTAL OPERATING FUNDS** | **$14,813,140** | **$483,200** | **$15,296,340** |

# Summary of Capital Outlay by Fund

## FY 2024-25

| | Fund | New Request | Carryforward | Total Request |
|---|---|---|---|---|
| **Capital Projects Funds** | | | | |
| 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 |
| | **Total Capital Projects Funds** | **$5,341,054** | **$164,430** | **$5,505,484** |
| **Internal Service Funds** | | | | |
| 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 |
| | **Total Internal Service Funds** | **$10,847,186** | **$38,200** | **$10,885,386** |
| | **TOTAL NON-OPERATING FUNDS** | **$16,188,240** | **$202,630** | **$16,390,870** |
| | **TOTAL ALL FUNDS** | **$31,001,380** | **$685,830** | **$31,687,210** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 001 - General Fund** | | | | | |
| **Corrections** | | | | | |
| 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 |
| | | **225,214** | **347,270** | **40,700** | **387,970** |
| **Emergency Management** | | | | | |
| Audio / Visual Equipment | 1 | 1,466,387 | 1,466,387 | 0 | 1,466,387 |
| Stove | 1 | 4,000 | 4,000 | 0 | 4,000 |
| | | **1,470,387** | **1,470,387** | **0** | **1,470,387** |
| **Environmental Management** | | | | | |
| 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 |
| | | **28,500** | **28,500** | **0** | **28,500** |
| **Fire Rescue Services** | | | | | |
| 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 |
| | | **124,257** | **147,882** | **0** | **147,882** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 001 - General Fund** | | | | | |
| **Information Technology** | | | | | |
| 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 |
| | | **1,210,500** | **1,272,500** | **220,000** | **1,492,500** |
| **Justice System General Operations** | | | | | |
| 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 |
| | | **118,519** | **358,038** | **0** | **358,038** |
| **Medical Examiner** | | | | | |
| Autopsy Saw | 1 | 3,700 | 3,700 | 0 | 3,700 |
| Gurney Replacement | 1 | 5,000 | 5,000 | 0 | 5,000 |
| | | **8,700** | **8,700** | **0** | **8,700** |
| **Parks Recreation & Culture** | | | | | |
| 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 |
| | | **69,000** | **74,000** | **0** | **74,000** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 001 - General Fund** | | | | | |
| **State Mandated Costs** | | | | | |
| 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 |
| | | **127,500** | **143,000** | **0** | **143,000** |
| **Facility Management** | | | | | |
| 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 |
| | | **327,998** | **328,998** | **0** | **328,998** |
| **Justice System Administration** | | | | | |
| Chairs | 14 | 1,500 | 21,000 | 0 | 21,000 |
| | | **1,500** | **21,000** | **0** | **21,000** |
| **Emergency Medical Administration** | | | | | |
| 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 |
| | | **20,283** | **16,283** | **4,000** | **20,283** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 001 - General Fund** | | | | | |
| **County Attorney** | | | | | |
| Office Furniture Set | 1 | 20,000 | 20,000 | 0 | 20,000 |
| | | **20,000** | **20,000** | **0** | **20,000** |
| **TOTAL FUND 001 - General Fund** | | | **$4,236,558** | **$264,700** | **$4,501,258** |
| **Fund: 002 - Emergency Medical Services** | | | | | |
| **Emergency Medical Services** | | | | | |
| 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 |
| | | **319,190** | **1,478,890** | **200,500** | **1,679,390** |
| **TOTAL FUND 002 - Emergency Medical Services** | | | **$1,478,890** | **$200,500** | **$1,679,390** |
| **Fund: 103 - County Transportation Trust** | | | | | |
| **Road and Bridge** | | | | | |
| 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 |
| | | **1,022,000** | **1,044,000** | **0** | **1,044,000** |
| **Traffic Engineering** | | | | | |
| Studies Equipment | 30 | 1,330 | 39,900 | 0 | 39,900 |
| | | **1,330** | **39,900** | **0** | **39,900** |
| **TOTAL FUND 103 - County Transportation Trust** | | | **$1,083,900** | **$0** | **$1,083,900** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 104 - Library** | | | | | |
| **Library Services** | | | | | |
| 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 |
| | | **163,045** | **328,895** | **0** | **328,895** |
| **TOTAL FUND 104 - Library** | | | **$328,895** | **$0** | **$328,895** |
| **Fund: 105 - E Volusia Mosquito Control** | | | | | |
| **Mosquito Control** | | | | | |
| 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 |
| | | **251,000** | **293,000** | **0** | **293,000** |
| **TOTAL FUND 105 - E Volusia Mosquito Control** | | | **$293,000** | **$0** | **$293,000** |
| **Fund: 114 - Ponce De Leon Inlet and Port District** | | | | | |
| **Coastal** | | | | | |
| Inlet Park Utility Vehicle | 1 | 16,000 | 16,000 | 0 | 16,000 |
| Pickup Truck | 1 | 20,000 | 20,000 | 0 | 20,000 |
| | | **36,000** | **36,000** | **0** | **36,000** |
| **TOTAL FUND 114 - Ponce De Leon Inlet and Port District** | | | **$36,000** | **$0** | **$36,000** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 118 - Ocean Center** | | | | | |
| **Ocean Center** | | | | | |
| 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 |
| | | **79,000** | **79,000** | **0** | **79,000** |
| **TOTAL FUND 118 - Ocean Center** | | | **$79,000** | **$0** | **$79,000** |
| **Fund: 120 - Municipal Service District** | | | | | |
| **Animal Control** | | | | | |
| 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 |
| | | **124,885** | **125,770** | **18,000** | **143,770** |
| **Planning and Development Services** | | | | | |
| State Historical Marker | 1 | 3,500 | 3,500 | 0 | 3,500 |
| | | **3,500** | **3,500** | **0** | **3,500** |
| **TOTAL FUND 120 - Municipal Service District** | | | **$129,270** | **$18,000** | **$147,270** |
| **Fund: 123 - Inmate Welfare Trust** | | | | | |
| **Corrections** | | | | | |
| Zero Turn Mowers | 2 | 11,000 | 22,000 | 0 | 22,000 |
| | | **11,000** | **22,000** | **0** | **22,000** |
| **TOTAL FUND 123 - Inmate Welfare Trust** | | | **$22,000** | **$0** | **$22,000** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 140 - Fire Rescue District** | | | | | |
| **Fire Rescue Services** | | | | | |
| 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 |
| Electrocadiogram 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 |
| | | **398,279** | **789,692** | **0** | **789,692** |
| **TOTAL FUND 140 - Fire Rescue District** | | | **$789,692** | **$0** | **$789,692** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 159 - Stormwater Utility** | | | | | |
| **Stormwater** | | | | | |
| 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 |
| | | **491,000** | **807,000** | **0** | **807,000** |
| **TOTAL FUND 159 - Stormwater Utility** | | | **$807,000** | **$0** | **$807,000** |
| **Fund: 162 - Volusia Forever Land Acquisition** | | | | | |
| **Land Acquisition** | | | | | |
| Computer | 1 | 3,000 | 3,000 | 0 | 3,000 |
| Desk and Furniture | 1 | 2,500 | 2,500 | 0 | 2,500 |
| | | **5,500** | **5,500** | **0** | **5,500** |
| **TOTAL FUND 162 - Volusia Forever Land Acquisition** | | | **$5,500** | **$0** | **$5,500** |
| **Fund: 163 - Land Management** | | | | | |
| **Land Management** | | | | | |
| 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 |
| | | **163,000** | **163,000** | **0** | **163,000** |
| **TOTAL FUND 163 - Land Management** | | | **$163,000** | **$0** | **$163,000** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 178 - Beach Management Fund** | | | | | |
| **Beach Safety Ocean Rescue** | | | | | |
| 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 |
| | | **81,054** | **148,053** | **0** | **148,053** |
| **Coastal** | | | | | |
| 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 |
| | | **178,500** | **178,500** | **0** | **178,500** |
| **Environmental Management** | | | | | |
| 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 |
| | | **44,950** | **44,950** | **0** | **44,950** |
| **TOTAL FUND 178 - Beach Management Fund** | | | **$371,503** | **$0** | **$371,503** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 450 - Solid Waste** | | | | | |
| **Solid Waste** | | | | | |
| 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 |
| | | **3,402,248** | **3,800,932** | **0** | **3,800,932** |
| **TOTAL FUND 450 - Solid Waste** | | | **$3,800,932** | **$0** | **$3,800,932** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 451 - Daytona Beach International Airport** | | | | | |
| **Airport** | | | | | |
| 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 |
| | | **168,600** | **394,000** | **0** | **394,000** |
| **TOTAL FUND 451 - Daytona Beach International Airport** | | | **$394,000** | **$0** | **$394,000** |
| **Fund: 452 - Airport Passenger Facility Charge** | | | | | |
| **Airport** | | | | | |
| Airfield Sweeper Truck | 1 | 500,000 | 500,000 | 0 | 500,000 |
| | | **500,000** | **500,000** | **0** | **500,000** |
| **TOTAL FUND 452 - Airport Passenger Facility Charge** | | | **$500,000** | **$0** | **$500,000** |
| **Fund: 457 - Water and Sewer Utilities** | | | | | |
| **Water Resources and Utilities** | | | | | |
| 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 |
| | | **207,000** | **207,000** | **0** | **207,000** |
| **TOTAL FUND 457 - Water and Sewer Utilities** | | | **$207,000** | **$0** | **$207,000** |
| **Fund: 475 - Parking Garage** | | | | | |
| **Ocean Center** | | | | | |
| Storage Area Shelving | 1 | 75,000 | 75,000 | 0 | 75,000 |
| Utility Vehicle | 1 | 12,000 | 12,000 | 0 | 12,000 |
| | | **87,000** | **87,000** | **0** | **87,000** |
| **TOTAL FUND 475 - Parking Garage** | | | **$87,000** | **$0** | **$87,000** |
| **Total OPERATING FUNDS** | | | **$14,813,140** | **$483,200** | **$15,296,340** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 305 - 800 MHz Capital** | | | | | |
| **Capital Projects** | | | | | |
| 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 |
| | | **150,000** | **81,000** | **69,000** | **150,000** |
| **TOTAL FUND 305 - 800 MHz Capital** | | | **$81,000** | **$69,000** | **$150,000** |
| **Fund: 313 - Beach Capital Projects** | | | | | |
| **Capital Projects** | | | | | |
| 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 |
| | | **95,430** | **0** | **95,430** | **95,430** |
| **TOTAL FUND 313 - Beach Capital Projects** | | | **$0** | **$95,430** | **$95,430** |
| **Fund: 322 - I.T. Capital Projects** | | | | | |
| **Capital Projects** | | | | | |
| Enterprise Resource Planning (ERP) Upgrade or Replacement | 1 | 5,260,054 | 5,260,054 | 0 | 5,260,054 |
| | | **5,260,054** | **5,260,054** | **0** | **5,260,054** |
| **TOTAL FUND 322 - I.T. Capital Projects** | | | **$5,260,054** | **$0** | **$5,260,054** |
| **Fund: 511 - Computer Replacement** | | | | | |
| **Information Technology** | | | | | |
| Computer Replacement Program | 437 | 1,200 | 524,400 | 0 | 524,400 |
| Vehicle for Computer Replacement Program | 1 | 50,000 | 50,000 | 0 | 50,000 |
| | | **51,200** | **574,400** | **0** | **574,400** |
| **County Manager** | | | | | |
| 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 |
| | | **44,600** | **30,000** | **38,200** | **68,200** |
| **TOTAL FUND 511 - Computer Replacement** | | | **$604,400** | **$38,200** | **$642,600** |

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

| Item Description | Quantity | Unit Cost | New Request | Carry-forward | Total Request |
|---|---|---|---|---|---|
| **Fund: 513 - Equipment Maintenance** | | | | | |
| **Fleet Management** | | | | | |
| 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 |
| | | **506,316** | **527,816** | **0** | **527,816** |
| **TOTAL FUND 513 - Equipment Maintenance** | | | **$527,816** | **$0** | **$527,816** |
| **Fund: 514 - Fleet Replacement** | | | | | |
| **Fleet Management** | | | | | |
| Vehicle Replacement Program - 77 Vehicles/ Equipment | 1 | 9,714,970 | 9,714,970 | 0 | 9,714,970 |
| | | **9,714,970** | **9,714,970** | **0** | **9,714,970** |
| **TOTAL FUND 514 - Fleet Replacement** | | | **$9,714,970** | **$0** | **$9,714,970** |
| **Total NON-OPERATING FUNDS** | | | **$16,188,240** | **$202,630** | **$16,390,870** |
| **TOTAL ALL FUNDS** | | | **$31,001,380** | **$685,830** | **$31,687,210** |

# Summary of Capital Improvements by Fund

## FY 2024-25

| | Fund | New Request | Carryforward | Total Request |
|---|---|---|---|---|
| **Countywide Funds** | | | | |
| 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 |
| | **Total Countywide Funds** | **$33,157,568** | **$8,028,428** | **$41,185,996** |
| **Special Revenue Funds** | | | | |
| 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 |
| | **Total Special Revenue Funds** | **$27,377,066** | **$38,207,320** | **$65,584,386** |
| **Enterprise Funds** | | | | |
| 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 |
| | **Total Enterprise Funds** | **$58,825,450** | **$18,955,000** | **$77,780,450** |
| | **TOTAL OPERATING FUNDS** | **$119,360,084** | **$65,190,748** | **$184,550,832** |

# Summary of Capital Improvements by Fund

## FY 2024-25

| | Fund | New Request | Carryforward | Total Request |
|---|---|---|---|---|
| **Capital Projects Funds** | | | | |
| 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 |
| | **Total Capital Projects Funds** | **$42,965,960** | **$13,693,337** | **$56,659,297** |
| **Internal Service Funds** | | | | |
| 513 | Equipment Maintenance | 140,000 | 100,000 | 240,000 |
| | **Total Internal Service Funds** | **$140,000** | **$100,000** | **$240,000** |
| | **TOTAL NON-OPERATING FUNDS** | **$43,105,960** | **$13,793,337** | **$56,899,297** |
| | **TOTAL ALL FUNDS** | **$162,466,044** | **$78,984,085** | **$241,450,129** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 001 - General Fund** | | | | |
| **Office of the Sheriff** | | | | |
| 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 |
| | **Sum:** | **1,125,000** | **0** | **1,125,000** |
| **Corrections** | | | | |
| 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 |
| | **Sum:** | **1,795,000** | **5,399,675** | **7,194,675** |
| **Emergency Management** | | | | |
| Multi-Purpose Expansion of Operations Center | | 2,575,000 | 0 | 2,575,000 |
| | **Sum:** | **2,575,000** | **0** | **2,575,000** |

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

| Item Description | Ongoing | Carry-forward | Total Request |
|---|---|---|---|
| **Fund: 001 - General Fund** | | | |
| **Parks Recreation & Culture** | | | |
| 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 |
| **Sum:** | **834,500** | **1,104,695** | **1,939,195** |
| **Tax Collector** | | | |
| 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 |
| **Sum:** | **1,025,000** | **0** | **1,025,000** |
| **Facility Management** | | | |
| 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 |
|---|---|---|---|
| **Fund: 001 - General Fund** | | | |
| **Facility Management** | | | |
| 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 |
| **Sum:** | **11,358,160** | **1,373,233** | **12,731,393** |
| **Non-Departmental** | | | |
| Purchase of Holsonback Building | 10,100,000 | 0 | 10,100,000 |
| **Sum:** | **10,100,000** | **0** | **10,100,000** |
| **TOTAL FUND 001 - General Fund** | **$28,812,660** | **$7,877,603** | **$36,690,263** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 103 - County Transportation Trust** | | | | |
| **Engineering & Construction** | | | | |
| Doyle Road | | 0 | 450,000 | 450,000 |
| | **Sum:** | **0** | **450,000** | **450,000** |
| **Road and Bridge** | | | | |
| 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 |
| | **Sum:** | **400,000** | **1,600,000** | **2,000,000** |
| **Traffic Engineering** | | | | |
| 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 |
| | **Sum:** | **1,450,000** | **935,532** | **2,385,532** |
| **LOGT 5 Road Projects** | | | | |
| 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 |
| | **Sum:** | **3,046,759** | **5,208,301** | **8,255,060** |
| **TOTAL FUND 103 - County Transportation Trust** | | **$4,896,759** | **$8,193,833** | **$13,090,592** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 104 - Library** | | | | |
| **Library Services** | | | | |
| 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** |
| **TOTAL FUND 104 - Library** | | **$844,908** | **$150,825** | **$995,733** |
| **Fund: 113 - Road Proportionate Share** | | | | |
| **LOGT 5 Road Projects** | | | | |
| 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** |
| **TOTAL FUND 113 - Road Proportionate Share** | | **$300,000** | **$9,691,858** | **$9,991,858** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 114 - Ponce De Leon Inlet and Port District** | | | | |
| **Coastal** | | | | |
| 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** |
| **TOTAL FUND 114 - Ponce De Leon Inlet and Port District** | | **$266,000** | **$0** | **$266,000** |
| **Fund: 118 - Ocean Center** | | | | |
| **Ocean Center** | | | | |
| 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** |
| **TOTAL FUND 118 - Ocean Center** | | **$478,500** | **$45,000** | **$523,500** |
| **Fund: 120 - Municipal Service District** | | | | |
| **Animal Control** | | | | |
| Epoxy Floor | | 35,000 | 0 | 35,000 |
| | **Sum:** | **35,000** | **0** | **35,000** |
| **TOTAL FUND 120 - Municipal Service District** | | **$35,000** | **$0** | **$35,000** |
| **Fund: 131 - Road Impact Fees-Zone 1 (Northeast)** | | | | |
| **Engineering & Construction** | | | | |
| 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** |
| **TOTAL FUND 131 - Road Impact Fees-Zone 1 (Northeast)** | | **$7,763,000** | **$0** | **$7,763,000** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **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** |
| **TOTAL FUND 132 - Road Impact Fees-Zone 2 (Southeast)** | | **$0** | **$800,000** | **$800,000** |
| **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** |
| **TOTAL FUND 133 - Road Impact Fees-Zone 3 (Southwest)** | | **$10,100,000** | **$1,540,000** | **$11,640,000** |
| **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** |
| **TOTAL FUND 136 - Park Impact Fees-Zone 1 (Northeast)** | | **$0** | **$550,000** | **$550,000** |
| **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** |
| **TOTAL FUND 138 - Park Impact Fees-Zone 3 (Southwest)** | | **$0** | **$250,000** | **$250,000** |
| **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** |
| **TOTAL FUND 139 - Park Impact Fees-Zone 4 (Northwest)** | | **$0** | **$275,000** | **$275,000** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 140 - Fire Rescue District** | | | | |
| **Fire Rescue Services** | | | | |
| 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** |
| **TOTAL FUND 140 - Fire Rescue District** | | **$125,000** | **$15,541,629** | **$15,666,629** |
| **Fund: 150 - Countywide Fire Impact Fee** | | | | |
| **Fire Rescue Services** | | | | |
| Fire Services - Station 15/Hazmat | | 1,729,182 | 0 | 1,729,182 |
| | **Sum:** | **1,729,182** | **0** | **1,729,182** |
| **TOTAL FUND 150 - Countywide Fire Impact Fee** | | **$1,729,182** | **$0** | **$1,729,182** |
| **Fund: 156 - EMS Impact Fee** | | | | |
| **Emergency Medical Services** | | | | |
| New Headquarters - Emergency Services | | 192,000 | 0 | 192,000 |
| | **Sum:** | **192,000** | **0** | **192,000** |
| **TOTAL FUND 156 - EMS Impact Fee** | | **$192,000** | **$0** | **$192,000** |
| **Fund: 159 - Stormwater Utility** | | | | |
| **Stormwater** | | | | |
| Land for Stormwater Projects | | 150,000 | 0 | 150,000 |
| Volusia Retention Pond | | 100,000 | 0 | 100,000 |
| | **Sum:** | **250,000** | **0** | **250,000** |
| **TOTAL FUND 159 - Stormwater Utility** | | **$250,000** | **$0** | **$250,000** |
| **Fund: 160 - Volusia ECHO** | | | | |
| **Parks Recreation & Culture** | | | | |
| Motocross Facility | | 3,500,000 | 0 | 3,500,000 |
| | **Sum:** | **3,500,000** | **0** | **3,500,000** |
| **TOTAL FUND 160 - Volusia ECHO** | | **$3,500,000** | **$0** | **$3,500,000** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 162 - Volusia Forever Land Acquisition** | | | | |
| **Land Acquisition** | | | | |
| 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** |
| **TOTAL FUND 162 - Volusia Forever Land Acquisition** | | **$38,625** | **$0** | **$38,625** |
| **Fund: 163 - Land Management** | | | | |
| **Land Management** | | | | |
| Box Culvert Design | | 45,000 | 0 | 45,000 |
| Equipment Pole Barn Design | | 66,000 | 0 | 66,000 |
| | **Sum:** | **111,000** | **0** | **111,000** |
| **TOTAL FUND 163 - Land Management** | | **$111,000** | **$0** | **$111,000** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 178 - Beach Management Fund** | | | | |
| **Coastal** | | | | |
| Mary Mcleod Bethune Pavilion #5 Replacement | | 95,000 | 0 | 95,000 |
| Spruce Creek FEC Train Trestle Dredging - CF | | 0 | 670,000 | 670,000 |
| | **Sum:** | **95,000** | **670,000** | **765,000** |
| **Environmental Management** | | | | |
| 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 |
| | **Sum:** | **107,000** | **0** | **107,000** |
| **Beach Safety Ocean Rescue** | | | | |
| 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 |
| | **Sum:** | **890,000** | **650,000** | **1,540,000** |
| **TOTAL FUND 178 - Beach Management Fund** | | **$1,092,000** | **$1,320,000** | **$2,412,000** |
| **Fund: 450 - Solid Waste** | | | | |
| **Solid Waste** | | | | |
| 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 |
| | **Sum:** | **32,766,950** | **3,675,000** | **36,441,950** |
| **TOTAL FUND 450 - Solid Waste** | | **$32,766,950** | **$3,675,000** | **$36,441,950** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 451 - Daytona Beach International Airport** | | | | |
| **Airport** | | | | |
| Airfield Sign Improvements | | 800,000 | 0 | 800,000 |
| | **Sum:** | **800,000** | **0** | **800,000** |
| **TOTAL FUND 451 - Daytona Beach International Airport** | | **$800,000** | **$0** | **$800,000** |
| **Fund: 452 - Airport Passenger Facility Charge** | | | | |
| **Airport** | | | | |
| 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** |
| **TOTAL FUND 452 - Airport Passenger Facility Charge** | | **$3,500,000** | **$300,000** | **$3,800,000** |
| **Fund: 457 - Water and Sewer Utilities** | | | | |
| **Water Resources and Utilities** | | | | |
| 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** |
| **TOTAL FUND 457 - Water and Sewer Utilities** | | **$18,440,000** | **$14,950,000** | **$33,390,000** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 475 - Parking Garage** | | | | |
| **Ocean Center** | | | | |
| 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:** | **3,318,500** | **30,000** | **3,348,500** |
| **TOTAL FUND 475 - Parking Garage** | | **$3,318,500** | **$30,000** | **$3,348,500** |
| **Total OPERATING FUNDS** | | **$119,360,084** | **$65,190,748** | **$184,550,832** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 305 - 800 MHz Capital** | | | | |
| **Capital Projects** | | | | |
| DeLeon Springs Radio Tower | | 0 | 856,800 | 856,800 |
| | **Sum:** | **0** | **856,800** | **856,800** |
| **TOTAL FUND 305 - 800 MHz Capital** | | **$0** | **$856,800** | **$856,800** |
| **Fund: 313 - Beach Capital Projects** | | | | |
| **Capital Projects** | | | | |
| 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** |
| **TOTAL FUND 313 - Beach Capital Projects** | | **$1,509,500** | **$1,788,464** | **$3,297,964** |
| **Fund: 314 - Port Authority Capital Projects** | | | | |
| **Coastal** | | | | |
| 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** |
| **TOTAL FUND 314 - Port Authority Capital Projects** | | **$2,400,000** | **$2,400,000** | **$4,800,000** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 317 - Library Construction** | | | | |
| **Capital Projects** | | | | |
| 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 |
| | **Sum:** | **175,000** | **1,079,215** | **1,254,215** |
| **TOTAL FUND 317 - Library Construction** | | **$175,000** | **$1,079,215** | **$1,254,215** |
| **Fund: 318 - Ocean Center** | | | | |
| **Capital Projects** | | | | |
| 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 |
| | **Sum:** | **11,070,460** | **3,155,858** | **14,226,318** |
| **TOTAL FUND 318 - Ocean Center** | | **$11,070,460** | **$3,155,858** | **$14,226,318** |

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

| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 326 - Park Projects** | | | | |
| **Capital Projects** | | | | |
| Shell Harbor Seawall Repair | | 0 | 150,000 | 150,000 |
| | **Sum:** | **0** | **150,000** | **150,000** |
| **TOTAL FUND 326 - Park Projects** | | **$0** | **$150,000** | **$150,000** |
| **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** |
| **TOTAL FUND 328 - Trail Projects** | | **$3,588,000** | **$530,000** | **$4,118,000** |
| **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** |
| **TOTAL FUND 360 - ECHO Direct County Expenditures** | | **$2,473,000** | **$0** | **$2,473,000** |

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

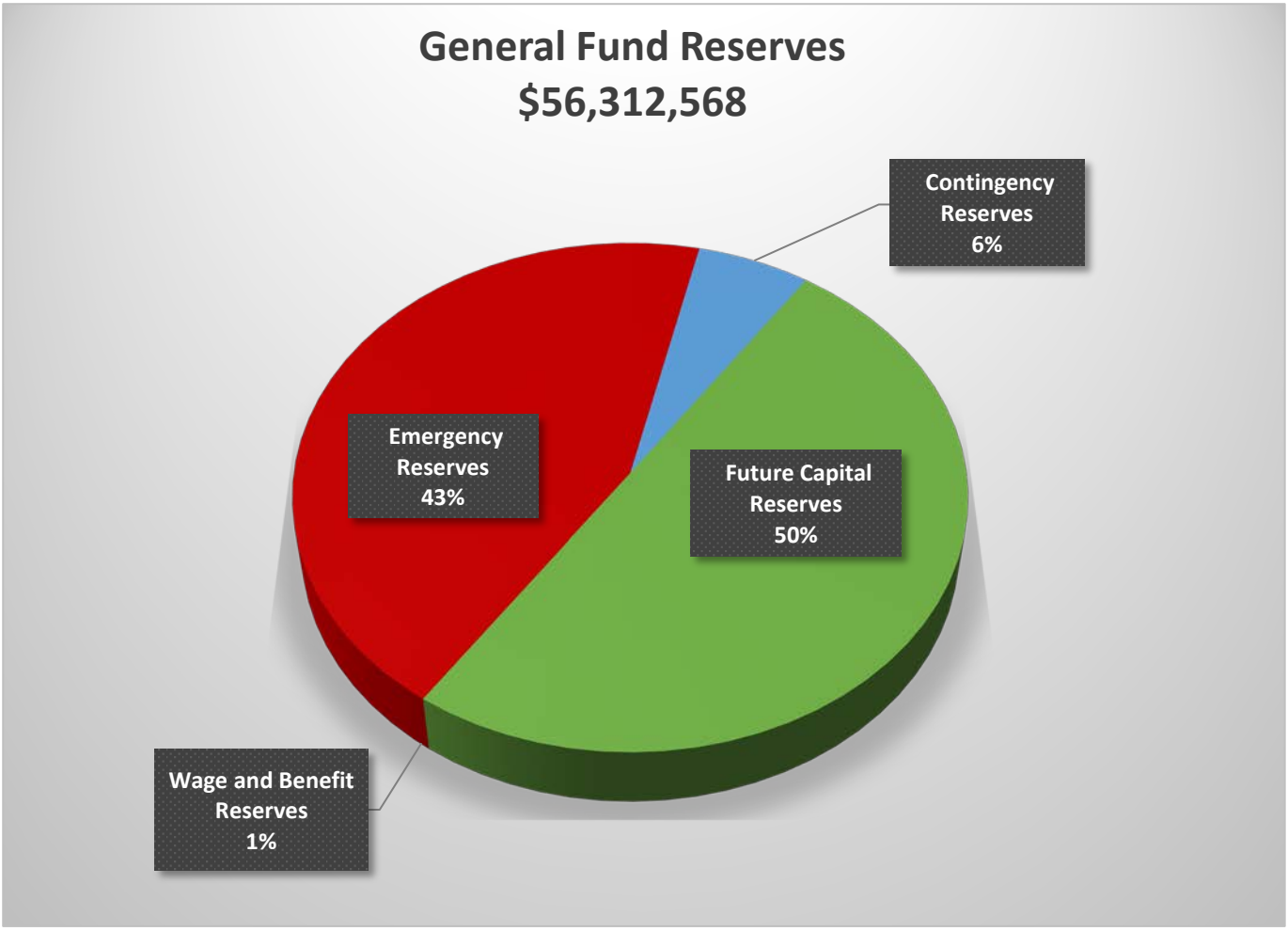
| Item Description | | Ongoing | Carry-forward | Total Request |
|---|---|---|---|---|
| **Fund: 372 - Sheriff Capital Facilities** | | | | |
| **Capital Projects** | | | | |
| Sheriff Administration Complex | | 15,000,000 | 0 | 15,000,000 |
| | **Sum:** | **15,000,000** | **0** | **15,000,000** |
| **TOTAL FUND 372 - Sheriff Capital Facilities** | | **$15,000,000** | **$0** | **$15,000,000** |
| **Fund: 378 - Mosquito Control Capital** | | | | |
| **Capital Projects** | | | | |
| 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** |
| **TOTAL FUND 378 - Mosquito Control Capital** | | **$1,750,000** | **$3,733,000** | **$5,483,000** |
| **Fund: 385 - Eastside Judicial Capital** | | | | |
| **Capital Projects** | | | | |
| Eastside Judicial Planning | | 5,000,000 | 0 | 5,000,000 |
| | **Sum:** | **5,000,000** | **0** | **5,000,000** |
| **TOTAL FUND 385 - Eastside Judicial Capital** | | **$5,000,000** | **$0** | **$5,000,000** |
| **Fund: 513 - Equipment Maintenance** | | | | |
| **Fleet Management** | | | | |
| 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** |
| **TOTAL FUND 513 - Equipment Maintenance** | | **$140,000** | **$100,000** | **$240,000** |
| **Total NON-OPERATING FUNDS** | | **$43,105,960** | **$13,793,337** | **$56,899,297** |
| **TOTAL ALL FUNDS** | | **$162,466,044** | **$78,984,085** | **$241,450,129** |

# Summary of Interfund Transfers

| Receiving Fund | Purpose | FY 2024-25 Transfer Amount |
|---|---|---|
| | **001 - General Fund Transfers** | |
| 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 |
| **Total General Fund Transfers** | | **55,782,560** |
| | **103 - County Transportation Trust Fund Transfers** | |
| Debt Service Fund (209) | Debt service for Capital Improvement Revenue Note, Series 2015 | 1,017,233 |
| **Total Transportation Trust Transfers** | | **1,017,233** |
| | **104 - Library Fund Transfers** | |
| Library Capital Fund (317) | Transfer to library capital fund for future Port Orange library expansion | 3,667,301 |
| **Total Library Transfers** | | **3,667,301** |
| | **105 - Mosquito Control Fund** | |
| Mosquito Control Projects Fund (378) | Transfer to fund new Mosquito Control Facility | 1,750,000 |
| **Total Mosquito Control Transfers** | | **1,750,000** |
| | **106 - Resort Tax Fund Transfers** | |
| 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 |
| **Total Resort Tax Transfers** | | **17,182,418** |
| | **108 - Sales Tax Fund Transfers** | |
| 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 |
| **Total Sales Tax Transfers** | | **31,392,111** |
| | **114 - Port Authority Fund Transfers** | |
| Port Capital Projects Fund (314) | Restroom Renovations | 200,000 |
| Port Capital Projects Fund (314) | Dredging Operations | 2,200,000 |
| **Total Port Authority Transfers** | | **2,400,000** |
| | **118 - Ocean Center Fund Transfers** | |
| 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 |
| **Total Ocean Center Transfers** | | **7,002,120** |
| | **120 - Municipal Service District Fund Transfers** | |
| 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 |
| **Total Municipal Service District Transfers** | | **29,801,091** |
| | **160 - ECHO Fund Transfers** | |
| 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 |
| **Total ECHO Transfers** | | **3,973,000** |

# 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 |
| | **Total Reserves Fund: 001 - General** | **56,312,568** |



# 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 |
| | **Total Reserves Fund: 002 - Emergency Medical Services** | **11,655,898** |

### 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 |
| | **Total Reserves Fund: 103 - County Transportation Trust** | **23,332,126** |

### 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 |
| | **Total Reserves Fund: 104 - Library** | **5,763,992** |

### 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 |
| | **Total Reserves Fund: 105 - East Volusia Mosquito Control** | **3,321,489** |

### Fund: 106 - Resort Tax

| | | |
|---|---|---|
| Revenue Stabilization | Set aside for volatility in resort tax collections | 930,597 |
| | **Total Reserves Fund: 106 - Resort Tax** | **930,597** |

# 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 |
| | **Total Reserves Fund: 109 - Tree Mitigation** | **2,073,295** |
| **Fund: 113 - Road Proportionate Share** | | |
| Future Capital Reserves | Set aside for future capital road expenses | 11,109,059 |
| | **Total Reserves Fund: 113 - Road Proportionate Share** | **11,109,059** |
| **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 |
| | **Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District** | **3,233,329** |
| **Fund: 115 - E-911 Emergency Telephone System** | | |
| Reserves | Set aside for future system costs | 2,414,856 |
| | **Total Reserves Fund: 115 - E-911 Emergency Telephone System** | **2,414,856** |
| **Fund: 116 - Special Lighting Districts** | | |
| Reserves | Set aside for future expenses | 39,198 |
| | **Total Reserves Fund: 116 - Special Lighting Districts** | **39,198** |
| **Fund: 117 - Building Permits** | | |
| Reserves | Set aside for future expenses | 3,019,781 |
| | **Total Reserves Fund: 117 - Building Permits** | **3,019,781** |
| **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 |
| | **Total Reserves Fund: 118 - Ocean Center** | **9,768,706** |

# 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 |
| | **Total Reserves Fund: 119 - Road District Maintenance** | **401,342** |

## 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 |
| | **Total Reserves Fund: 120 - Municipal Service District** | **33,400,621** |

## Fund: 121 - Special Assessments

| | | |
|---|---|---|
| Reserves | Set aside for future costs | 867,603 |
| | **Total Reserves Fund: 121 - Special Assessments** | **867,603** |

## Fund: 122 - Manatee Conservation

| | | |
|---|---|---|
| Reserves | Set aside for law enforcement water patrol | 649,517 |
| | **Total Reserves Fund: 122 - Manatee Conservation** | **649,517** |

## Fund: 123 - Inmate Welfare Trust

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

## Fund: 124 - Library Endowment

| | | |
|---|---|---|
| Reserves | Set aside for library services | 457,304 |
| | **Total Reserves Fund: 124 - Library Endowment** | **457,304** |

# 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 |
| | **Total Reserves Fund: 125 - Homeless Initiatives** | **256,787** |
| **Fund: 127 - Wetland Mitigation** | | |
| Reserves | Set aside for wetland mitigation materials as needed | 337,121 |
| | **Total Reserves Fund: 127 - Wetland Mitigation** | **337,121** |
| **Fund: 130 - Economic Development** | | |
| Reserves | Set aside for business development incentives awarded by Council | 10,913,289 |
| | **Total Reserves Fund: 130 - Economic Development** | **10,913,289** |
| **Fund: 131 - Road Impact Fees - Zone 1 (Northeast)** | | |
| Future Capital Reserves | Set aside for future one-time capital project needs | 11,126,374 |
| | **Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)** | **11,126,374** |
| **Fund: 132 - Road Impact Fees - Zone 2 (Southeast)** | | |
| Future Capital Reserves | Set aside for future one-time capital project needs | 11,127,082 |
| | **Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)** | **11,127,082** |
| **Fund: 133 - Road Impact Fees - Zone 3 (Southwest)** | | |
| Future Capital Reserves | Set aside for future one-time capital project needs | 6,492,447 |
| | **Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)** | **6,492,447** |
| **Fund: 134 - Road Impact Fees - Zone 4 (Northwest)** | | |
| Future Capital Reserves | Set aside for future one-time capital project needs | 18,236,689 |
| | **Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)** | **18,236,689** |

# 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 |
| | **Total Reserves Fund: 135 - Park Impact Fees-County** | **3,576,550** |
| **Fund: 136 - Park Impact Fees - Zone 1 (Northeast)** | | |
| Future Capital Reserves | Set aside for future one-time capital needs | 399,263 |
| | **Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)** | **399,263** |
| **Fund: 137 - Park Impact Fees - Zone 2 (Southeast)** | | |
| Future Capital Reserves | Set aside for future one-time capital needs | 96,059 |
| | **Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)** | **96,059** |
| **Fund: 138 - Park Impact Fees - Zone 3 (Southwest)** | | |
| Future Capital Reserves | Set aside for future one-time capital needs | 137,816 |
| | **Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)** | **137,816** |
| **Fund: 139 - Park Impact Fees - Zone 4 (Northwest)** | | |
| Future Capital Reserves | Set aside for future one-time capital needs | 178,644 |
| | **Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)** | **178,644** |
| **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 |
| | **Total Reserves Fund: 140 - Fire Rescue District** | **21,810,302** |

# 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 |
| | **Total Reserves Fund: 150 - Countywide Fire Impact Fee** | **343,973** |
| **Fund: 155 - Impact Fee Administration** | | |
| Reserves | Set aside for impact fee administration costs | 1,448,538 |
| | **Total Reserves Fund: 155 - Impact Fee Administration** | **1,448,538** |
| **Fund: 156 - EMS Impact Fee** | | |
| Future Capital Reserves | Set aside for future one-time EMS capital needs | 244,578 |
| | **Total Reserves Fund: 156 - EMS Impact Fee** | **244,578** |
| **Fund: 158 - Gemini Springs Endowment** | | |
| Reserves | Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks | 62,102 |
| | **Total Reserves Fund: 158 - Gemini Springs Endowment** | **62,102** |
| **Fund: 159 - Stormwater Utility** | | |
| Future Capital Reserves | Set aside for future capital improvement projects | 4,061,705 |
| | **Total Reserves Fund: 159 - Stormwater Utility** | **4,061,705** |
| **Fund: 160 - Volusia ECHO** | | |
| Future Capital Reserves | Set aside for future Council allocation for ECHO projects | 12,499,717 |
| | **Total Reserves Fund: 160 - Volusia ECHO** | **12,499,717** |
| **Fund: 162 - Land Acquisition** | | |
| Maintenance & Operations Reserves | Set aside for one-time capital expenditures to acquire property | 11,584,538 |
| | **Total Reserves Fund: 162 - Land Acquisition** | **11,584,538** |

# 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 |
| | **Total Reserves Fund: 163 - Land Management** | **13,948,487** |

## 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 |
| | **Total Reserves Fund: 164 - Barberville Mitigation Tract** | **619,389** |

## Fund: 165 - Dune Restoration Fund

| | | |
|---|---|---|
| Reserves | Set aside for future dune restoration needs | 190,438 |
| | **Total Reserves Fund: 165 - Dune Restoration Fund** | **190,438** |

## Fund: 170 - Law Enforcement Trust

| | | |
|---|---|---|
| Future Capital Reserves | Set aside for future one-time capital needs | 515,393 |
| | **Total Reserves Fund: 170 - Law Enforcement Trust** | **515,393** |

## Fund: 172 - Federal Forfeiture Sharing Justice

| | | |
|---|---|---|
| Reserves | Set aside for future needs | 559,779 |
| | **Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice** | **559,779** |

## Fund: 173 - Federal Forfeiture Sharing Treasury

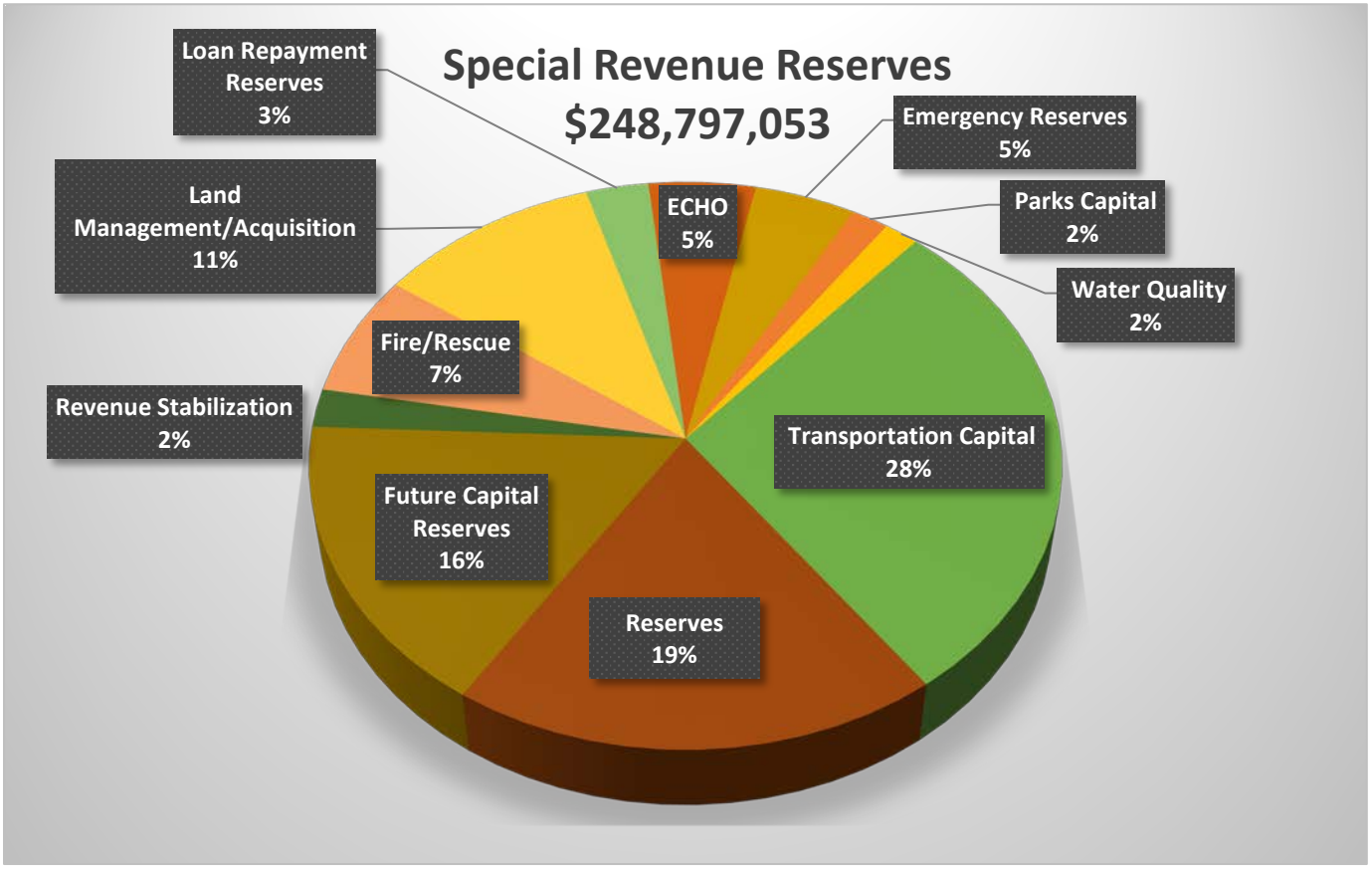
| | | |
|---|---|---|
| Reserves | Set aside for future needs | 39,350 |
| | **Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury** | **39,350** |

## Fund: 174 - Law Enforcement Education Trust

| | | |
|---|---|---|
| Reserves | Set aside for future needs | 305,562 |
| | **Total Reserves Fund: 174 - Law Enforcement Education Trust** | **305,562** |

# 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 |
| | **Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014** | **3,196,120** |

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

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

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

| | | |
|---|---|---|
| Loan Repayment Reserves | Set aside requirement established in bond/note covenants | 338,176 |
| | **Total Reserves Fund: 215 - Capital Improvement Note, 2017** | **338,176** |
| | **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 |
| | **Total Reserves Fund: 305 - 800 MHz Capital Project** | **1,899,771** |

### Fund: 309 - Correctional Facilities Capital Projects

| | | |
|---|---|---|
| Future Capital Reserves | Set aside for Corrections network security project | 9,006,005 |
| | **Total Reserves Fund: 309 - Correctional Facilities Capital Projects** | **9,006,005** |

### Fund: 313 - Beach Capital Projects

| | | |
|---|---|---|
| Future Capital Reserves | Set aside for future beach related capital projects | 2,358,788 |
| | **Total Reserves Fund: 313 - Beach Capital Projects** | **2,358,788** |

### Fund: 314 - Port Authority Capital Projects

| | | |
|---|---|---|
| Future Capital Reserves | Set aside for future port authority related capital projects | 604,026 |
| | **Total Reserves Fund: 314 - Port Authority Capital Projects** | **604,026** |

# 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 |
| | **Total Reserves Fund: 317 - Library Construction Projects** | **9,801,914** |
| **Fund: 318 - Ocean Center Capital Projects** | | |
| Future Capital Reserves | Set aside for carpet replacement | 263,394 |
| | **Total Reserves Fund: 318 - Ocean Center Capital Projects** | **263,394** |
| **Fund: 326 - Park Projects** | | |
| Future Capital Reserves | Set aside for future parks waterway projects | 1,434,462 |
| | **Total Reserves Fund: 326 - Park Projects** | **1,434,462** |
| **Fund: 328 - Trail Projects** | | |
| Future Capital Reserves | Set aside for future trail projects | 6,460,453 |
| | **Total Reserves Fund: 328 - Trail Projects** | **6,460,453** |
| **Fund: 360 - ECHO Direct County Expenditures** | | |
| Maintenance & Operations Reserves | Set aside for future projects | 537,698 |
| | **Total Reserves Fund: 360 - ECHO Direct County Expenditures** | **537,698** |
| **Fund: 365 - Public Works Facilities** | | |
| Future Capital Reserves | Set aside for future public works facilities projects | 8,467,415 |
| | **Total Reserves Fund: 365 - Public Works Facilities** | **8,467,415** |
| **Fund: 373 - Medical Examiner's Facility** | | |
| Future Capital Reserves | Set aside for medical examiner's facility costs | 717,246 |
| | **Total Reserves Fund: 373 - Medical Examiner's Facility** | **717,246** |
| **Fund: 378 - Mosquito Control Capital** | | |
| Future Capital Reserves | Set aside for future mosquito control building | 89,062 |
| | **Total Reserves Fund: 378 - Mosquito Control Capital** | **89,062** |
| | **Capital Project Funds Total** | **41,640,234** |

# 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 |
| | **Total Reserves Fund: 440 - Waste Collection** | **2,264,208** |

### Fund: 450 - Solid Waste

| | | |
|---|---|---|
| Future Capital Reserves | Set aside for future cell expansion | 1,367,175 |
| | **Total Reserves Fund: 450 - Solid Waste** | **1,367,175** |

### 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 |
| | **Total Reserves Fund: 451 - Daytona Beach International Airport** | **28,617,002** |

### Fund: 452 - Airport Passenger Facility Charge

| | | |
|---|---|---|
| Future Capital Reserves | Set aside for approved PFC capital projects | 1,730,682 |
| | **Total Reserves Fund: 452 - Airport Passenger Facility Charge** | **1,730,682** |

### Fund: 453 - Airport Customer Facility Charge

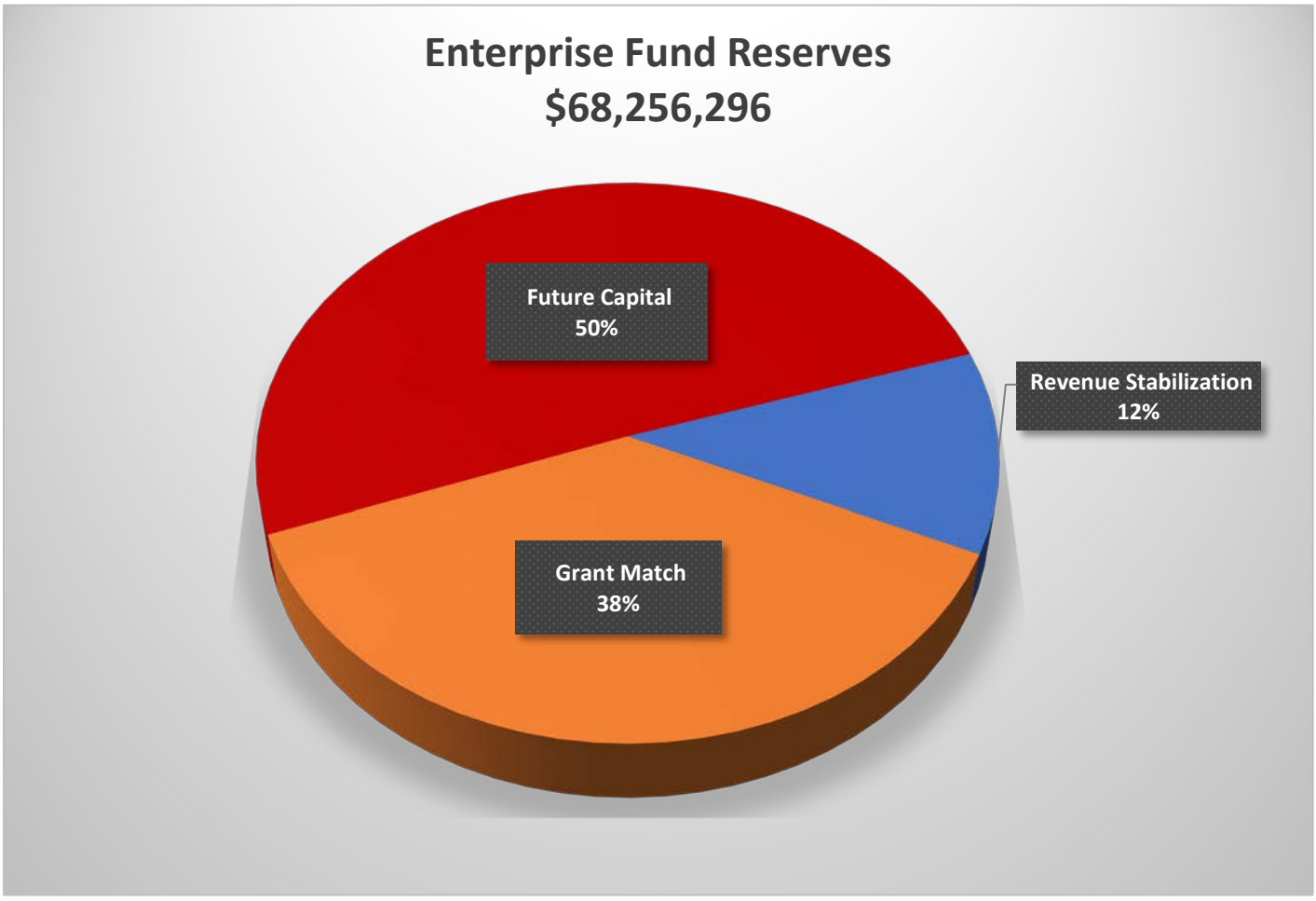
| | | |
|---|---|---|
| Future Capital Reserves | Set aside for future rental car related capital projects | 6,112,394 |
| | **Total Reserves Fund: 453 - Airport Customer Facility Charge** | **6,112,394** |

### Fund: 456 - Transit Services

| | | |
|---|---|---|
| Revenue Stabilization | Set aside to offset volatility of transit revenue streams | 5,059,141 |
| | **Total Reserves Fund: 456 - Transit Services** | **5,059,141** |

# 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** |



# 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 |
| | **Total Reserves Fund: 511 - Computer Replacement** | **4,498,235** |

### Fund: 513 - Fleet Equipment Maintenance

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

### Fund: 514 - Fleet Replacement

| | | |
|---|---|---|
| Equipment Replacement Reserves | Set aside for scheduled fleet replacement program | 17,793,382 |
| | **Total Reserves Fund: 514 - Fleet Replacement** | **17,793,382** |

### Fund: 521 - Insurance Management

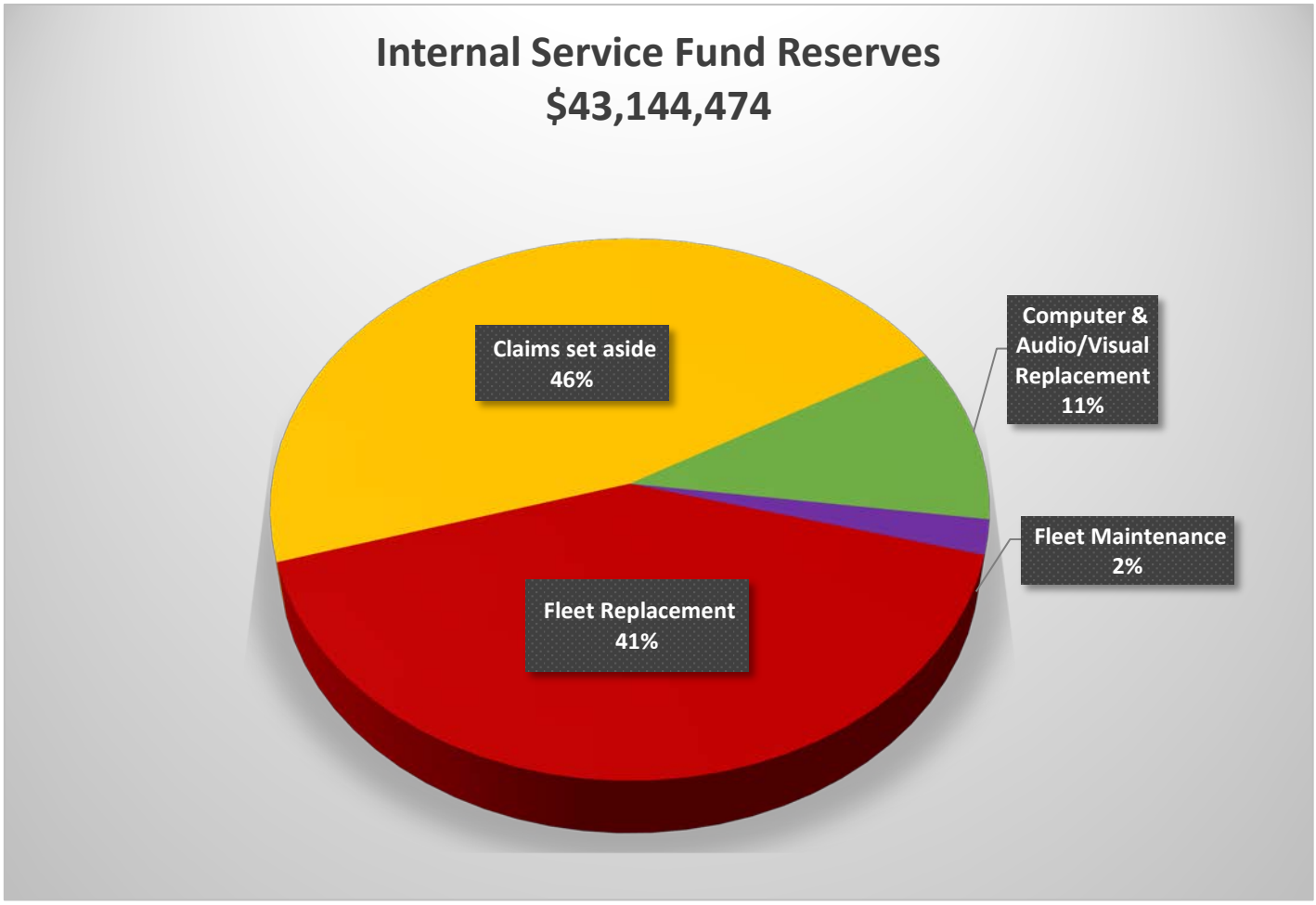
| | | |
|---|---|---|
| Reserve for Catastrophic Claims | Set aside for property losses, policy changes, and workers' compensation / liability claims | 10,984,934 |
| | **Total Reserves Fund: 521 - Insurance Management** | **10,984,934** |

### Fund: 530 - Group Insurance

| | | |
|---|---|---|
| IBNR Funding Reserves | Set aside for 60 days of claims (incurred but not reported) | 8,971,451 |
| | **Total Reserves Fund: 530 - Group Insurance** | **8,971,451** |
| | **Internal Service Funds Total** | **43,144,474** |

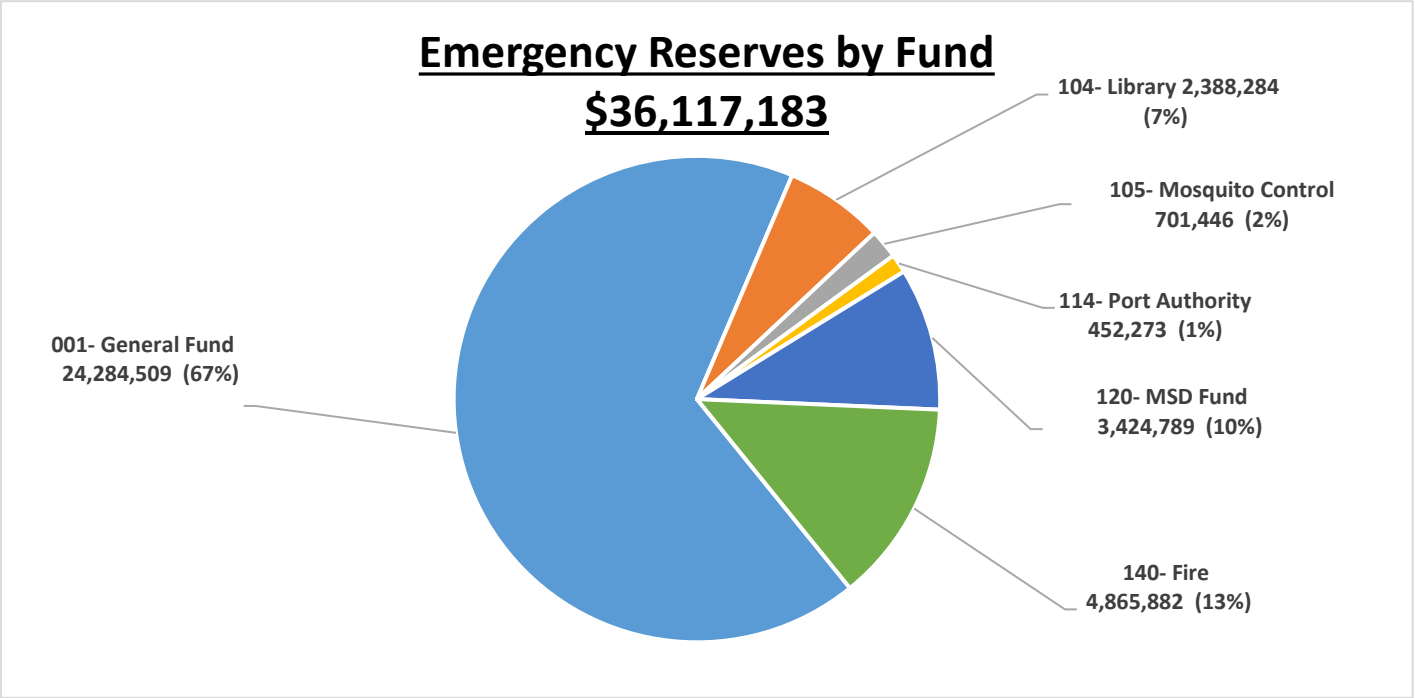
# Reserve Summary by Fund

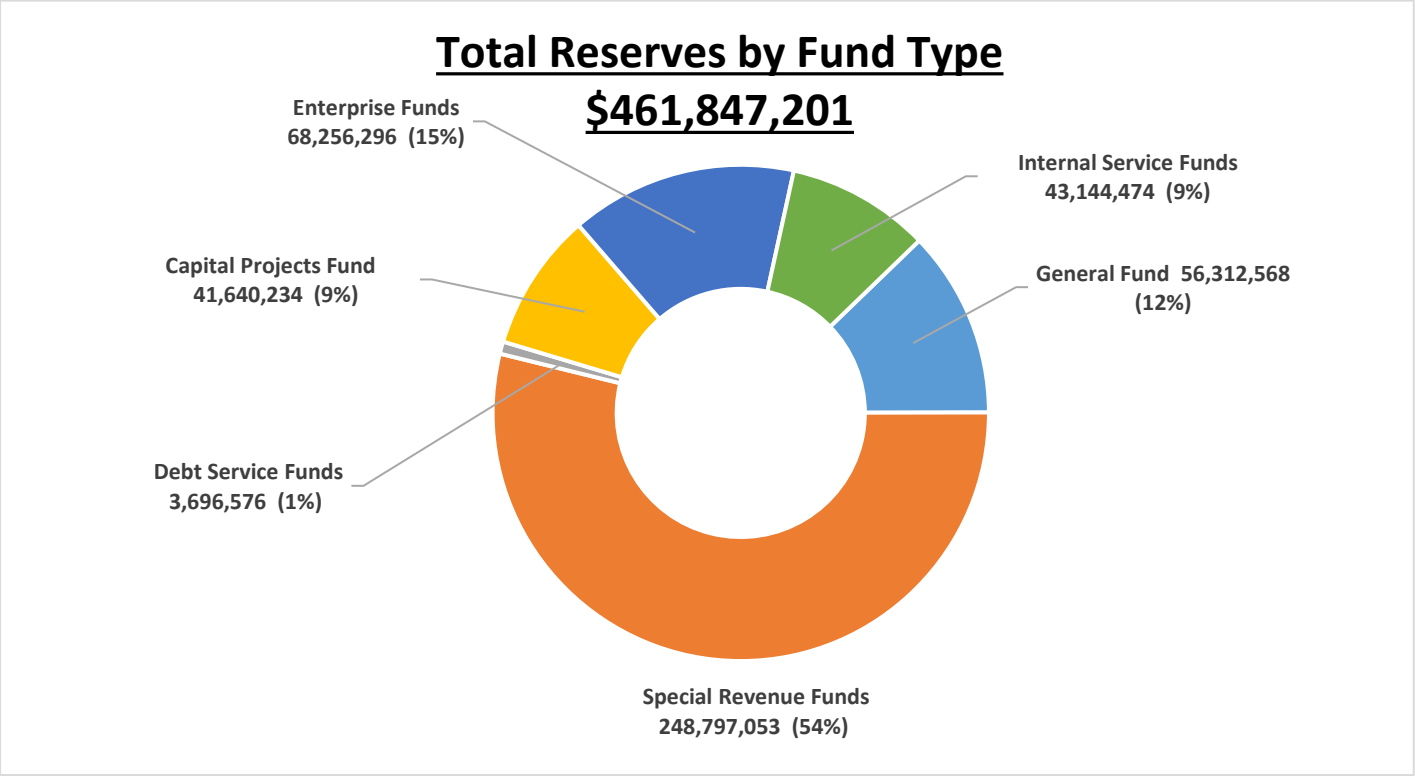
| Reserve Category | Purpose | FY 2024-25 |
|---|---|---|



# Reserve Summary by Fund

| Reserve Category | Purpose | FY 2024-25 |
|---|---|---|



## 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 |
| | **189,843** | **203,773,659** | **0** | **203,773,659** | **257,428,775** | **0** | **257,428,775** |

# Estimated Fund Balances

| | Fund Balance 09/30/23 | Revenues FY 2023-24 Projected | Expenditures FY 2023-24 Projected | Fund Balance 09/30/24 |
|---|---|---|---|---|
| **Countywide Funds** | | | | |
| 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 |
| **Total Countywide Funds** | **$151,581,337** | **$290,909,030** | **$309,109,378** | **$133,380,989** |
| **Special Revenue Funds** | | | | |
| 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 |

| | Fund Balance 09/30/23 | Revenues FY 2023-24 Projected | Expenditures FY 2023-24 Projected | Fund Balance 09/30/24 |
|---|---|---|---|---|
| **Special Revenue Funds** | | | | |
| 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 |
| **Total Special Revenue Funds** | **$288,119,093** | **$448,962,621** | **$471,591,279** | **$265,490,435** |

| | Fund Balance 09/30/23 | Revenues FY 2023-24 Projected | Expenditures FY 2023-24 Projected | Fund Balance 09/30/24 |
|---|---|---|---|---|
| **Debt Service Funds** | | | | |
| 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 |
| **Total Debt Service Funds** | **$3,353,354** | **$12,146,233** | **$11,946,556** | **$3,553,031** |
| **Enterprise Funds** | | | | |
| 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 |
| **Total Enterprise Funds** | **$113,869,422** | **$126,420,382** | **$156,434,557** | **$83,855,247** |

## Estimated Fund Balances

| | Fund Balance 09/30/23 | Revenues FY 2023-24 Projected | Expenditures FY 2023-24 Projected | Fund Balance 09/30/24 |
|---|---|---|---|---|
| **Capital Projects Funds** | | | | |
| 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 |
| **Total Capital Projects Funds** | **$83,300,746** | **$30,407,848** | **$50,181,669** | **$57,545,804** |
| **Internal Service Funds** | | | | |
| 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 |
| **Total Internal Service Funds** | **$54,819,377** | **$107,081,722** | **$115,830,457** | **$46,070,642** |

## 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 Disrict | 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 Acquistion | -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%

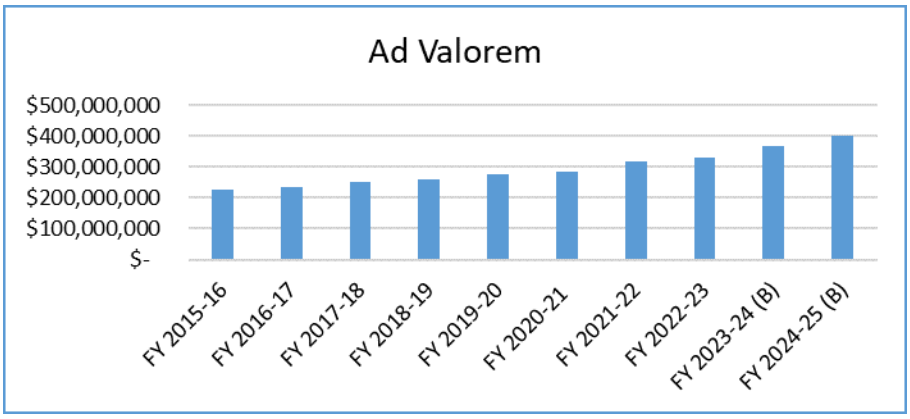
| | | |
|---|---|---|
| Federal Forfeiture Sharing Justice | 32.5% | Accumulation of funds to defray the costs of complex investigations |
| Crime Prevention Trust | 38.1% | Accumulation of funds to fund driver's education programs |
| Waste Collection | 21.7% | Increase in fund balance due to an increase 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)

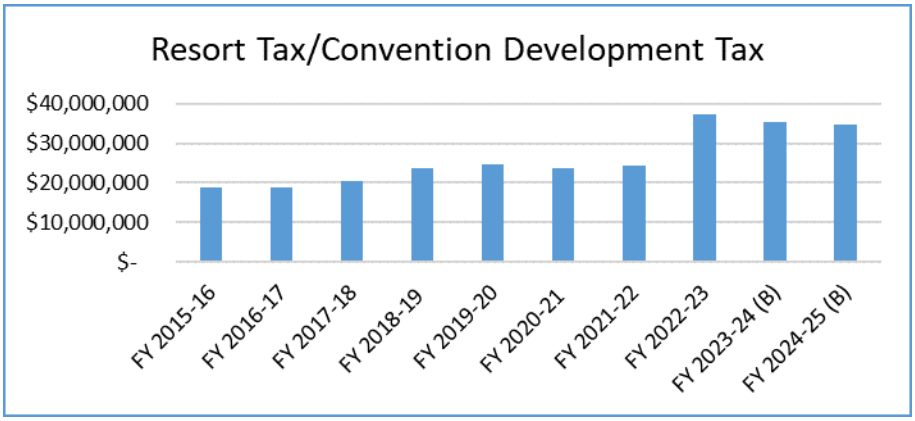



The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2024-25 is $403,196,047 an increase of $33.9 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**<br>(Levied within the entire county) | **County's Special Taxing Districts**<br>(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**



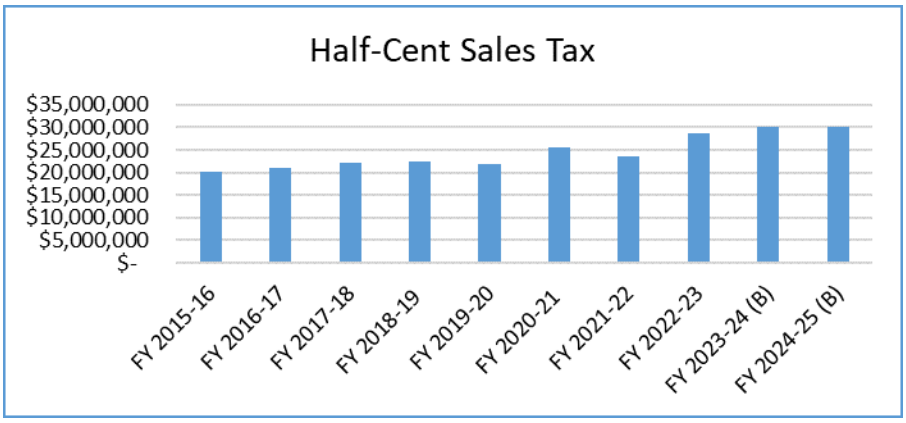

*The Tourist Development/Resort Tax* was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated 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.

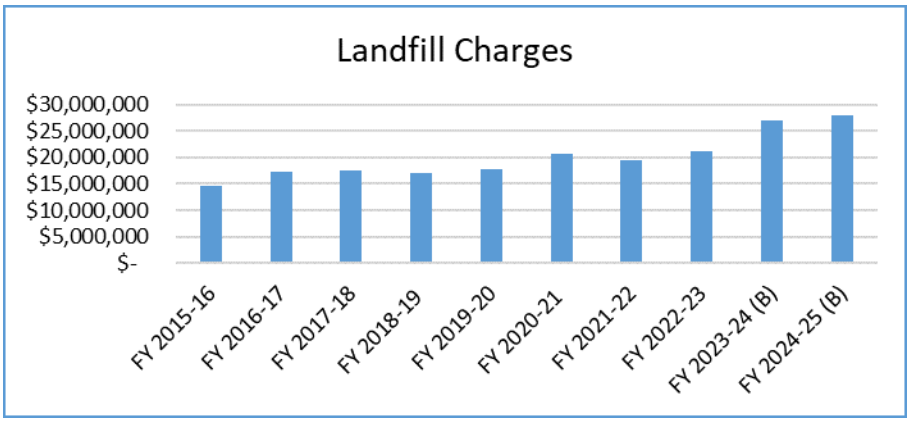
**Local Government Half-Cent Sales Tax**




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.

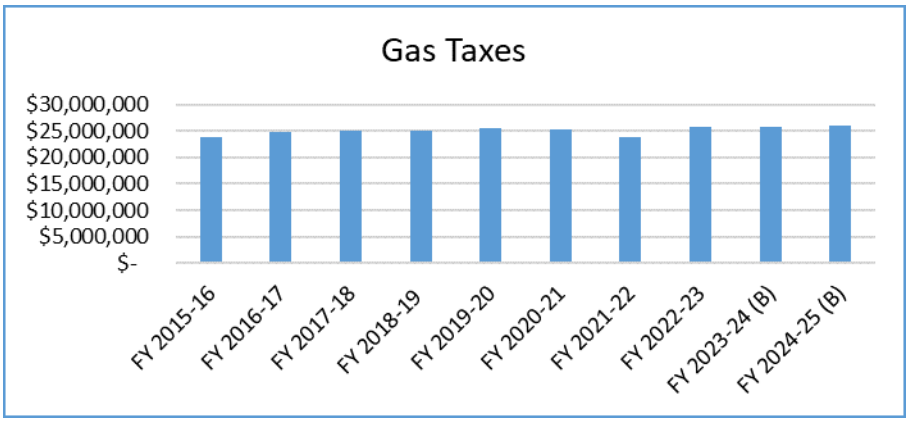
The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund, Municipal Service District Fund, and the Law Enforcement Fund.

**Landfill Charges**




The County's 4th 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 5th and 6th cent constitutional fuel tax, the 7th cent county fuel tax and the 9th 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.

<u>A brief overview of each tax collected is shown below:</u>

*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.

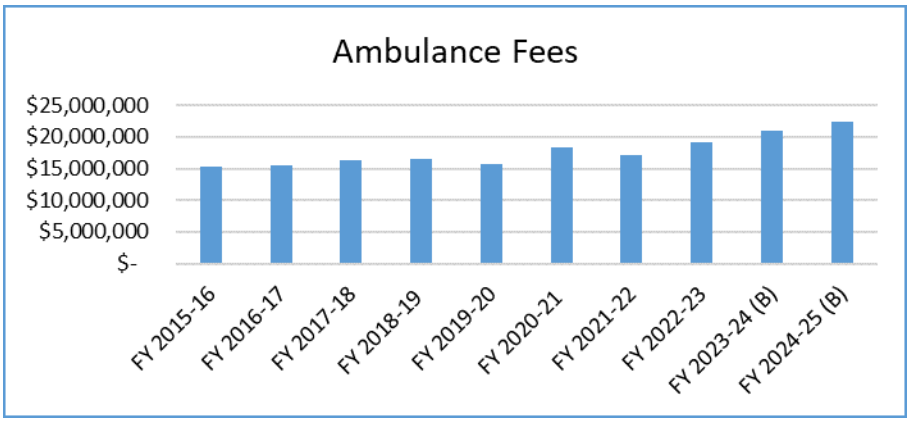
*1 to 5 cents Local Option Fuel Tax*- county governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing 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 5th & 6th 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- 7th 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.

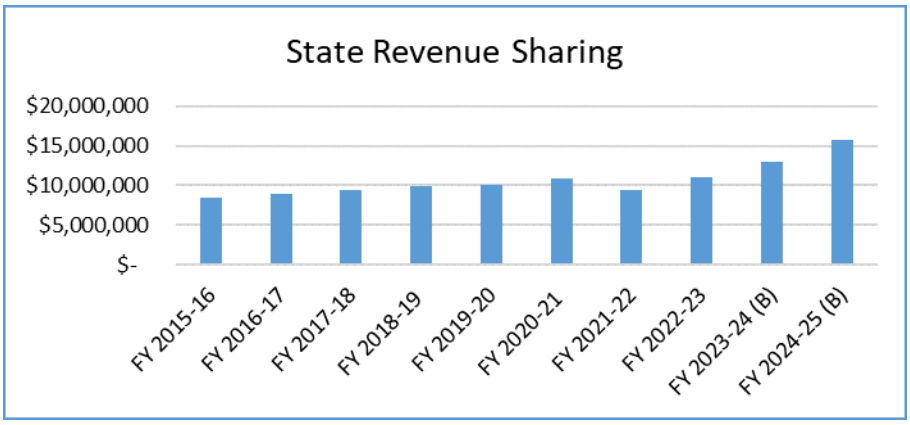
*Ninth Cent Fuel Tax*- the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined 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**

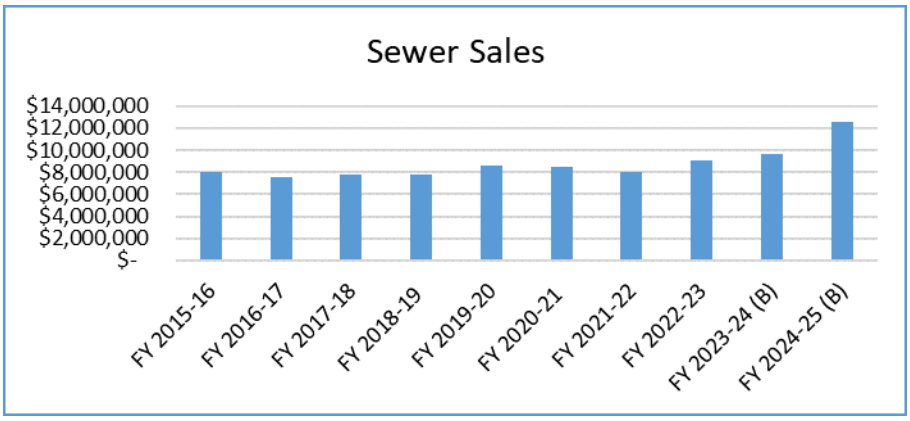



State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These 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**

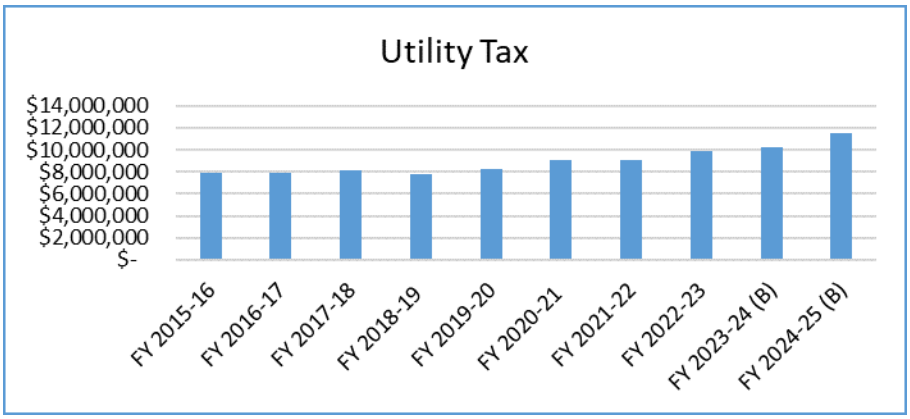
Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage, 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.

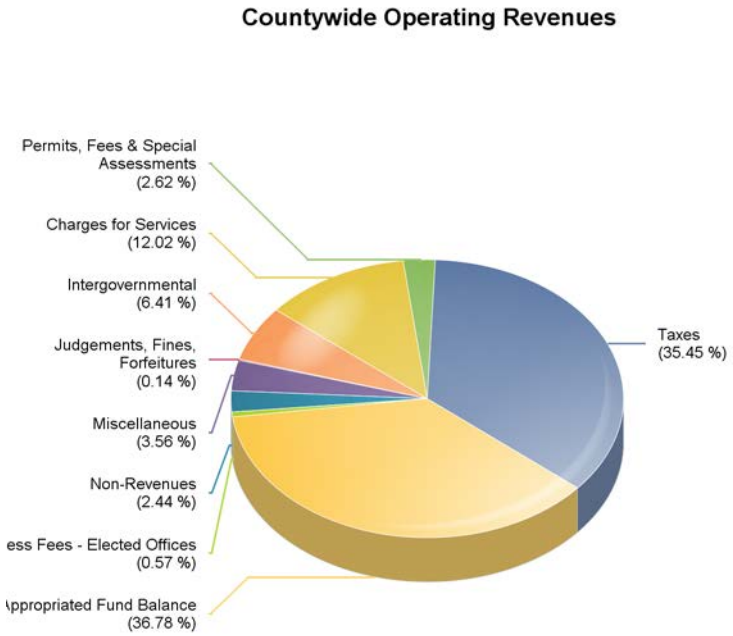
**Utility Tax**



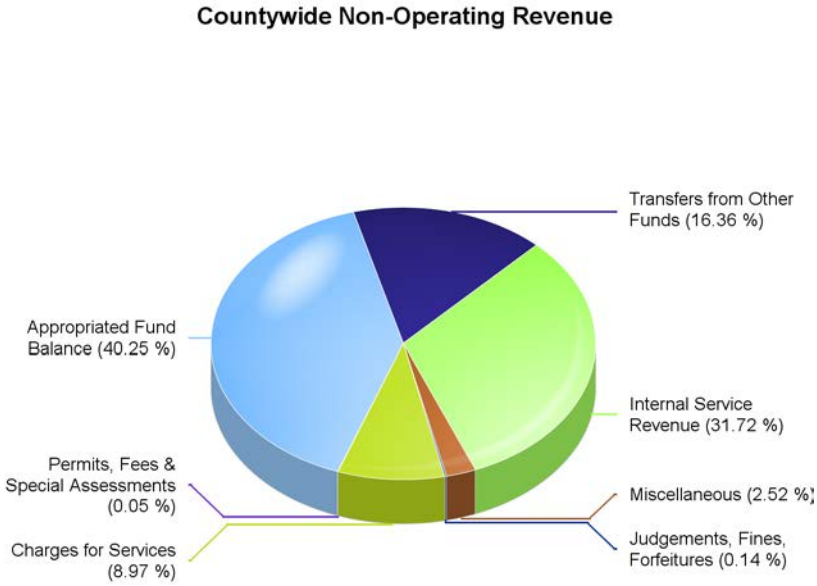

Utility tax as known as Public Service Tax per Florida Statute is permitted to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall not be applied against any fuel 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

| Countywide Operating Revenues by Source<br>Fiscal Year 2024-25 | |
|---|---|
| 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 |
| **Total Countywide Operating Revenues** | **$1,322,153,507** |




| Countywide Non-Operating Revenues By Category<br>Fiscal Year 2024-25 | |
|---|---|
| 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 |
| **Total Countywide Non-Operating Revenues** | **$257,428,775** |



| | General Fund | Special Revenue | Debt Service | Capital Projects | Enterprise Funds | Internal Service | Total All Funds |
|---|---|---|---|---|---|---|---|
| **Taxes** | | | | | | | |
| 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 |
| **Total Taxes** | **$188,311,278** | **$279,938,692** | **$0** | **$0** | **$445,000** | **$0** | **$468,694,970** |
| **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 |
|---|---|---|---|---|---|---|---|
| **Permits, Fees & Special Assessments** | | | | | | | |
| 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 |
| **Total Permits, Fees & Special Assessments** | **$9,600** | **$21,341,750** | **$0** | **$121,200** | **$13,352,181** | **$0** | **$34,824,731** |
| **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 |
|---|---|---|---|---|---|---|---|
| **Intergovernmental Revenues** | | | | | | | |
| 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 |
| **Total Intergovernmental Revenues** | **$23,980,391** | **$42,326,956** | **$0** | **$0** | **$18,460,836** | **$0** | **$84,768,183** |
| **Charges for Services** | | | | | | | |
| Airfield | 0 | 0 | 0 | 0 | 573,022 | 0 | 573,022 |

| | General Fund | Special Revenue | Debt Service | Capital Projects | Enterprise Funds | Internal Service | Total All Funds |
|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | |
| 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 Envirmtl 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 |
|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
| **Charges for Services** | | | | | | | |
| **Total Charges for Services** | **$4,164,438** | **$82,045,409** | **$0** | **$1,089,620** | **$72,723,348** | **$21,995,327** | **$182,018,142** |
| **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 |
| **Total Judgements, Fines and Forfeitures** | **$1,799,411** | **$113,770** | **$0** | **$357,853** | **$0** | **$0** | **$2,271,034** |
| **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 |
|---|---|---|---|---|---|---|---|
| **Miscellaneous Revenues** | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
| **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 |
| **Total Miscellaneous Revenues** | **$8,068,507** | **$17,593,253** | **$146,753** | **$2,879,039** | **$21,239,368** | **$3,598,763** | **$53,525,683** |
| **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 |
| **Total Excess Fees - Elected Offices** | **$7,573,074** | **$0** | **$0** | **$0** | **$0** | **$0** | **$7,573,074** |

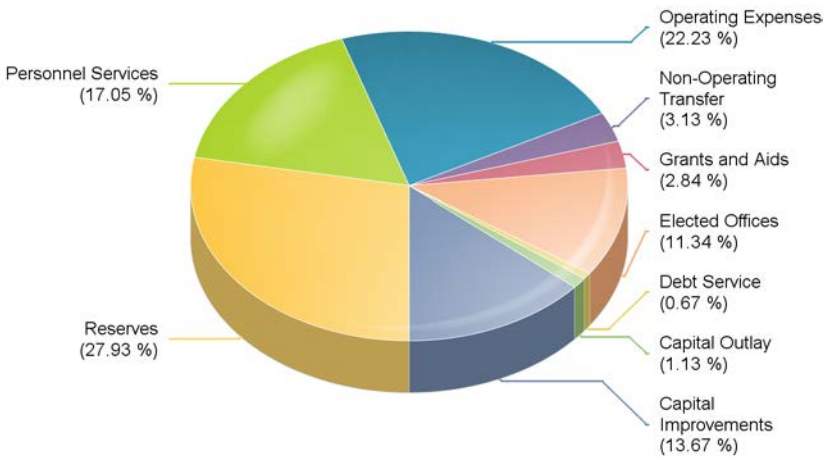
| | General Fund | Special Revenue | Debt Service | Capital Projects | Enterprise Funds | Internal Service | Total All Funds |
|---|---|---|---|---|---|---|---|
| **Internal Service Revenues** | | | | | | | |
| COBRA Payments-COUNTY | 0 | 0 | 0 | 0 | 0 | 44,896 | 44,896 |
| Contributions-Commercial Ins-COUNTY | 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 |
| **Total Internal Service Revenues** | **$0** | **$0** | **$0** | **$0** | **$0** | **$81,665,226** | **$81,665,226** |

| | General Fund | Special Revenue | Debt Service | Capital Projects | Enterprise Funds | Internal Service | Total All Funds |
|---|---|---|---|---|---|---|---|
| **Non-Revenues** | | | | | | | |
| 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 |
| **Total Non-Revenues** | **$17,598,425** | **$78,382,936** | **$7,437,154** | **$42,105,301** | **$43,438,941** | **$0** | **$188,962,757** |
| **Appropriated Fund Balance** | | | | | | | |
| Appropriated Fund Balance | 105,018,215 | 293,853,209 | 3,553,031 | 57,545,804 | 83,855,247 | 46,070,642 | 589,896,148 |
| **Total Appropriated Fund Balance** | **$105,018,215** | **$293,853,209** | **$3,553,031** | **$57,545,804** | **$83,855,247** | **$46,070,642** | **$589,896,148** |
| **Total Budget** | **356,523,339** | **815,595,975** | **11,136,938** | **104,098,817** | **253,514,921** | **153,329,958** | **1,694,199,948** |
| Less Transfers | (17,598,425) | (77,743,146) | (7,437,154) | 0 | (11,838,941) | 0 | (114,617,666) |
| **Total Net Budget** | **338,924,914** | **737,852,829** | **3,699,784** | **104,098,817** | **241,675,980** | **153,329,958** | **1,579,582,282** |

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

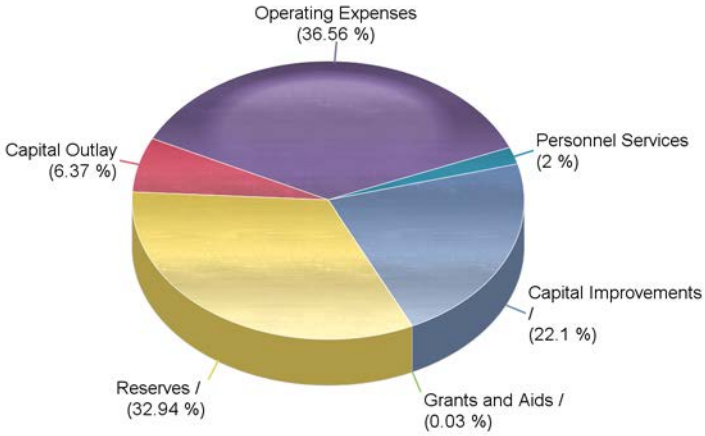
| Countywide Operating Expenditures By Category Fiscal Year 2024-25 | |
|---|---|
| Personnel Services | 230,208,294 |
| Operating Expenses | 300,016,614 |
| Capital Outlay | 15,296,340 |
| **Subtotal Operating Expenses** | **$545,521,248** |
| Capital Improvements | 184,550,832 |
| Debt Service | 9,015,066 |
| 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) |
| **Total Countywide Operating Expenditures** | **1,322,153,507** |

**Operating Expenditures by Category**




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

**Non-Operating Expenditures by 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 |
| **Total: Countywide Funds** | **104,367,557** | **93,254,675** | **4,998,653** | **41,335,621** | **0** | **33,603,609** | **65,178,994** | **100,728,691** | **7,797,928** | **451,265,728** |

| 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 |

| 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 |

| 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 |
| **Total: Special Revenue Funds** | **106,764,000** | **98,360,898** | **5,308,755** | **65,434,761** | **0** | **4,749,539** | **90,544,973** | **204,380,930** | **145,309,730** | **720,853,586** |

| 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 |
| **Total: Debt Service Funds** | **0** | **958** | **0** | **0** | **7,439,404** | **0** | **0** | **3,696,576** | **0** | **11,136,938** |

| 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 |
| **Total: Enterprise Funds** | **19,076,737** | **80,714,844** | **4,988,932** | **77,780,450** | **1,575,662** | **0** | **1,122,000** | **68,256,296** | **0** | **253,514,921** |

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

| 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 |
| **Total: Capital Projects Funds** | **0** | **293,802** | **5,505,484** | **56,659,297** | **0** | **0** | **0** | **41,640,234** | **0** | **104,098,817** |

| 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 |
| **Total: Internal Service Funds** | **5,142,682** | **93,829,626** | **10,885,386** | **240,000** | **0** | **87,790** | **0** | **43,144,474** | **0** | **153,329,958** |

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

## 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.

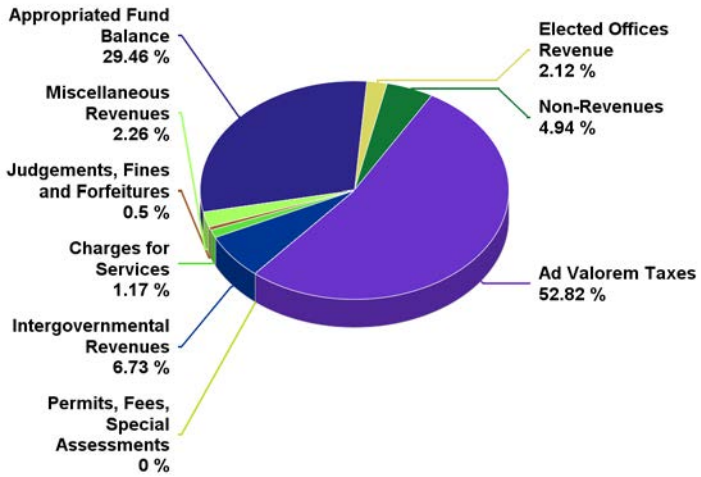
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 222,437,343 | 228,581,335 | 180,108,372 | 180,608,372 | 188,311,278 |
| Other Taxes | 868,372 | 701,074 | 280,000 | 31,015 | 0 |
| Permits, 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 |
| **Total Revenues: 001 - General Fund** | **293,303,750** | **319,016,609** | **324,273,330** | **352,576,396** | **356,523,339** |

| Fund Expenditures | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: 001 - General Fund** | **284,863,992** | **299,775,166** | **324,273,330** | **247,558,181** | **356,523,339** |

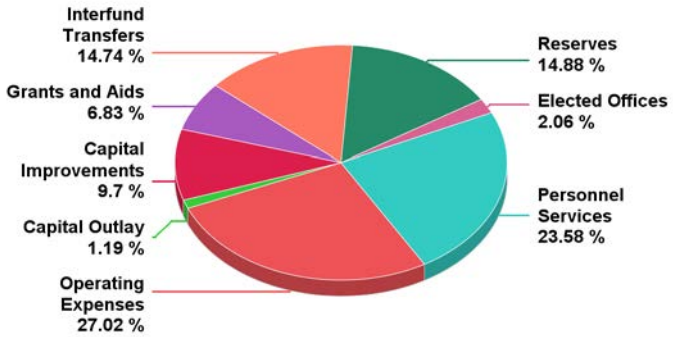
## Fund: 001 - General Fund

| 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 |
| **Total Department:** | **284,863,992** | **299,775,166** | **324,273,330** | **247,558,181** | **356,523,339** |

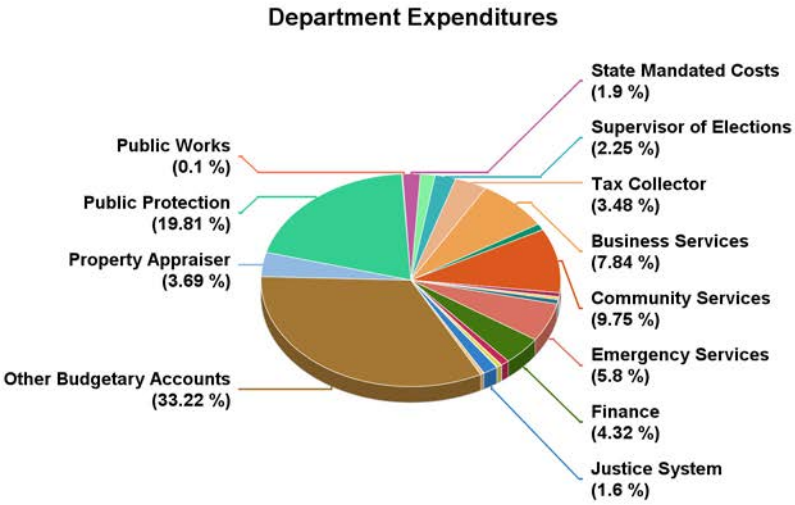
**Fund Revenues**




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

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

| | | % of Rec. Budget |
|---|---|---|
| **Carry-forward From Prior Year:** | | |
| Capital Improvement & Capital Outlay purchases | 8,142,303 | |
| **Subtotal** | **8,142,303** | **2.3%** |
| | | |
| **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 | |
| **Subtotal** | **56,312,568** | **15.8%** |
| | | |
| **"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 | |
| **Subtotal** | **44,603,387** | **12.5%** |
| | | |
| **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%** |

| | | % of Rec. Budget | % of Recurring |
|---|---|---|---|
| **External Expenses & Support:** | | | |
| 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 | | |
| **Subtotal** | **94,915,608** | **26.6%** | **37.6%** |
| **Public Safety:** | | | |
| 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 | | |
| **Subtotal** | **75,790,729** | **21.3%** | **30.0%** |
| **Subsidies:** | | | |
| Votran | 11,838,941 | | |
| Beach Management | 11,093,149 | | |
| Economic Development | 1,288,919 | | |
| **Subtotal** | **24,221,009** | **6.8%** | **9.6%** |
| **Operational Support:** | | | |
| 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 | | |
| **Subtotal** | **39,434,216** | **11.1%** | **15.6%** |
| **Other County Operations:** | | | |
| Community Services | 5,730,040 | | |
| Parks, Recreation & Culture | 8,802,495 | | |
| Growth & Resource Management | 3,221,065 | | |
| Public Works | 349,919 | | |
| **Subtotal** | **18,103,519** | **5.1%** | **7.2%** |

## 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.

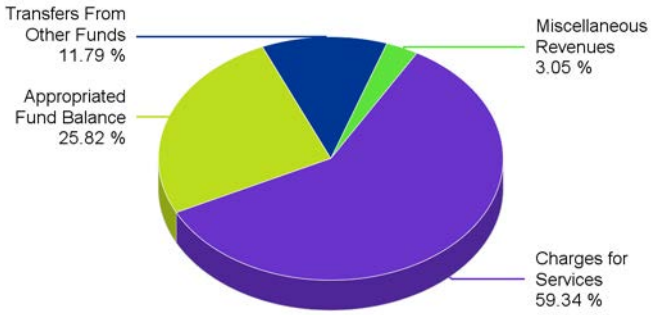
The expense increase in the EMS fund, excluding reserves, for fiscal year 2024-25 is 4.7% or $1.9 million. Personnel is increasing by 11.8% or $3 million and includes the addition of five management specialists to assist with ambulance deployments throughout the shifts.

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.

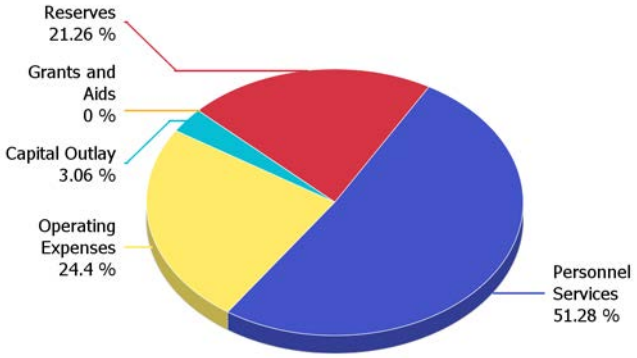
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 26,228,663 | 31,011,064 | 30,840,171 | 31,341,445 | 32,542,456 |
| Miscellaneous Revenues | 958,674 | 1,674,946 | 1,460,089 | 1,637,257 | 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 |
| **Total Revenue Fund: 002 - Emergency Medical Services** | **34,356,589** | **39,303,687** | **55,664,865** | **53,952,046** | **54,836,467** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 002 - Emergency Medical Services** | **31,927,681** | **38,436,218** | **55,664,865** | **39,793,800** | **54,836,467** |

## Fund: 002 - Emergency Medical Services

**Fund Revenues**




**Fund Expenditures**

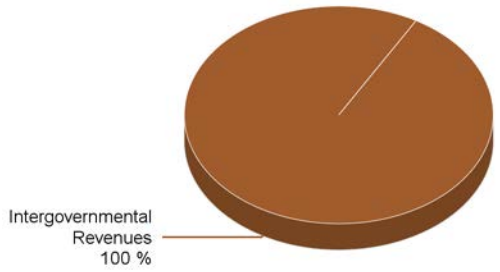


## Fund: 101 - Coronavirus Relief

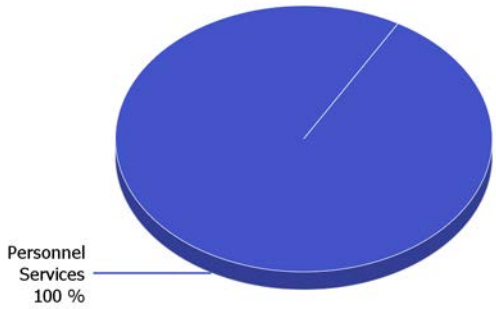
On March 11, 2021, President Biden signed into law the $1.9 trillion relief bill commonly referred to as The American Rescue Plan Act of 2021 (ARPA). In total, Volusia County received $107,468,931 of ARPA funding; 50% of this funding was received on May 19, 2021 and the remaining 50% was received on 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.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | 29,599,346 | 6,225,776 | 137,077 | 231,619 | 296,378 |
| Miscellaneous Revenues | 587,174 | 3,808,133 | 0 | 0 | 0 |
| **Total Revenue Fund: 101 - Coronavirus Relief** | **30,186,520** | **10,033,909** | **137,077** | **231,619** | **296,378** |
| **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 |
| **Total Expenditures: Fund 101 - Coronavirus Relief** | **29,599,346** | **5,373,695** | **137,077** | **231,619** | **296,378** |

**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.

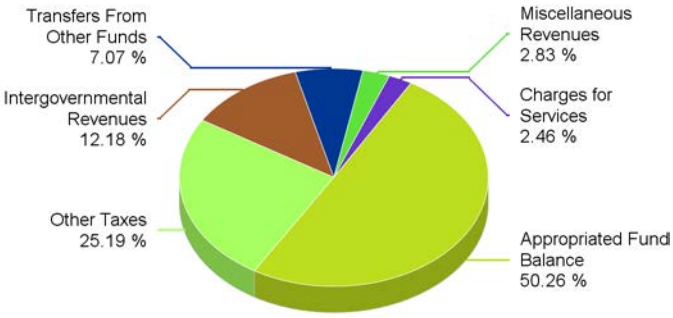
Reserve balances of $23.3 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program and offsetting volatility in revenue streams such as gas taxes.

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.

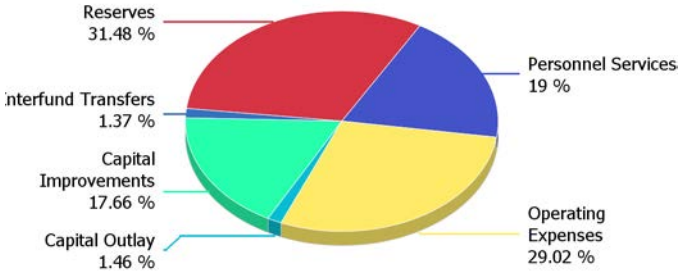
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Other Taxes | 17,072,613 | 17,520,635 | 17,639,850 | 17,430,771 | 17,816,248 |
| Intergovernmental Revenues | 8,374,811 | 8,434,658 | 8,707,792 | 8,299,913 | 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 |
| **Total Revenue Fund: 103 - County Transportation Trust** | **29,527,760** | **34,210,970** | **69,081,641** | **78,005,013** | **70,726,316** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 103 - County Transportation Trust** | **41,309,683** | **28,561,456** | **69,081,641** | **42,456,047** | **70,726,316** |

## 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.

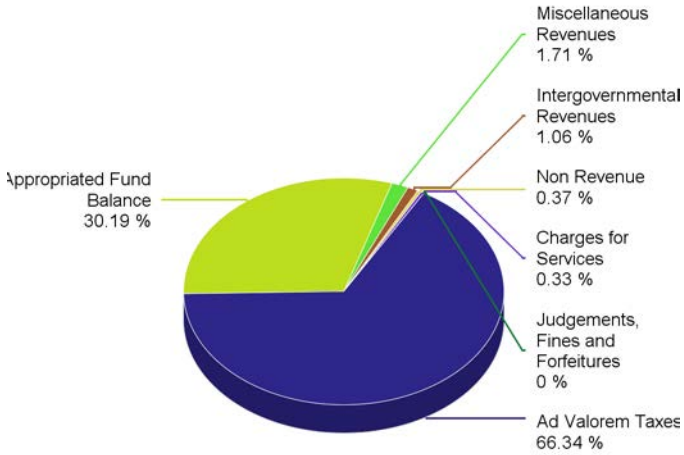
Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at $2,388,284. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at $3,375,708.

| 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 | 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 |
| **Total Revenue Fund: 104 - Library** | **22,390,516** | **23,729,325** | **33,774,777** | **35,902,326** | **34,393,874** |

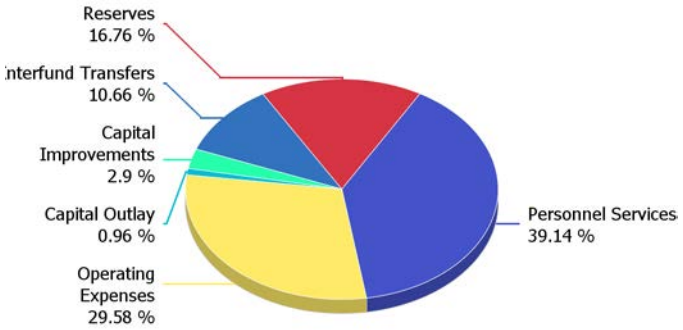
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 10,125,340 | 10,893,409 | 12,622,420 | 12,217,298 | 13,463,120 |
| Operating Expenses | 8,871,533 | 9,260,565 | 9,827,204 | 9,763,329 | 10,174,833 |
| Capital Outlay | 49,661 | 54,545 | 129,525 | 152,602 | 328,895 |
| Capital 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 |
| **Total Expenditures: Fund 104 - Library** | **21,426,152** | **22,897,807** | **33,774,777** | **25,519,086** | **34,393,874** |

## 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.

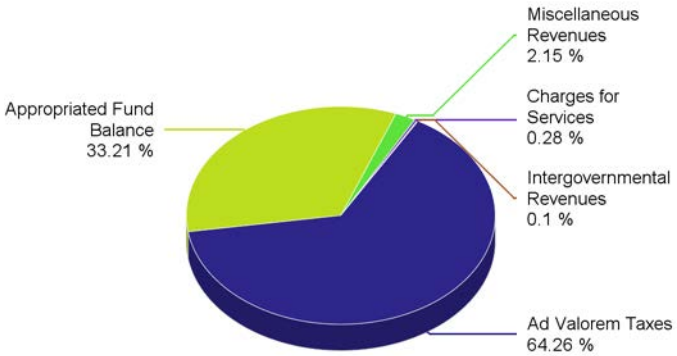
Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 2024-25, the recommended millage rate is the rollback rate of 0.1647. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills 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.

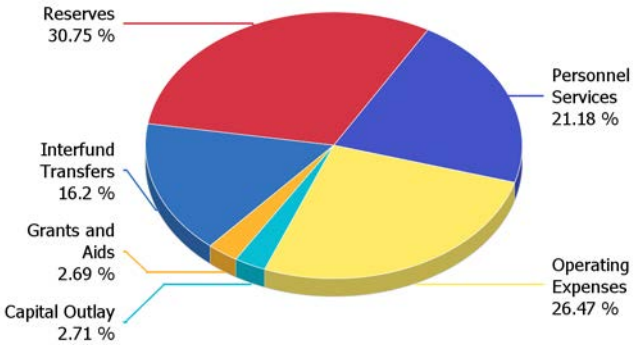
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 5,179,816 | 5,901,676 | 6,611,626 | 6,611,262 | 6,749,053 |
| Intergovernmental Revenues | 7,172 | 12,301 | 11,000 | 25,000 | 11,000 |
| 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 |
| **Total Revenue Fund: 105 - E Volusia Mosquito Control** | **5,257,780** | **6,309,596** | **11,496,954** | **10,201,197** | **10,502,236** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 105 - E Volusia Mosquito Control** | **7,101,965** | **6,969,542** | **11,496,954** | **6,713,418** | **10,502,236** |

## Fund: 105 - E Volusia Mosquito Control

### Fund Revenues




### Fund Expenditures



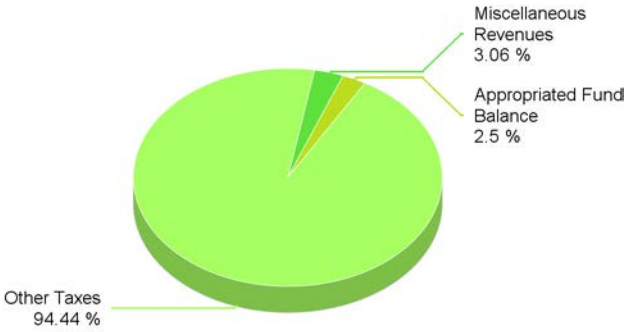
## Fund: 106 - Resort Tax

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.

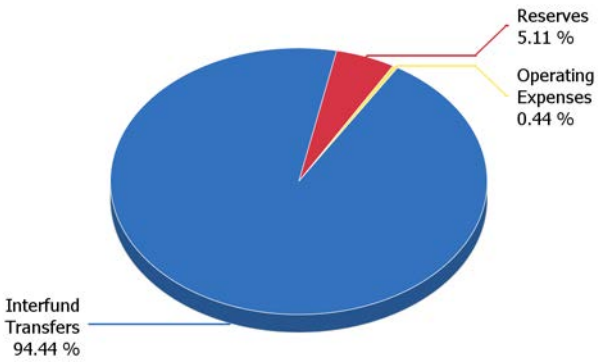
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Other Taxes | 17,124,721 | 16,523,379 | 17,737,244 | 16,681,957 | 17,182,415 |
| Miscellaneous Revenues | (132,019) | 357,998 | 338,022 | 532,960 | 555,844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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 106 - Resort Tax** | **16,992,701** | **16,881,379** | **19,007,976** | **16,759,214** | **18,193,962** |

**Fund Revenues**




**Fund Expenditures**



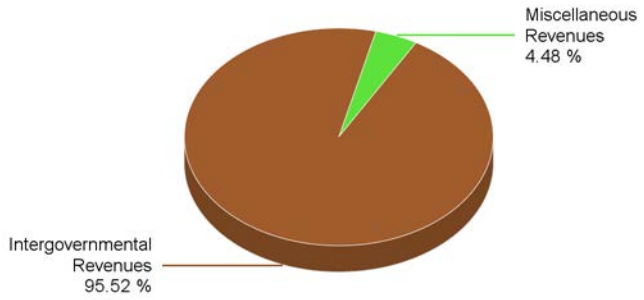
## Fund: 108 - Sales Tax Trust

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.

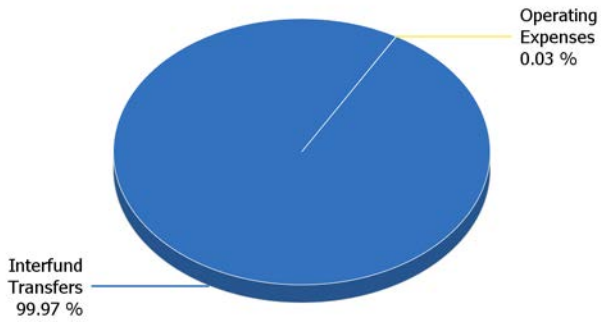
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | 28,292,545 | 28,830,626 | 30,162,936 | 28,600,304 | 29,995,383 |
| Miscellaneous Revenues | (413,570) | 747,852 | 631,122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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 108 - Sales Tax Trust** | **23,936,460** | **28,676,952** | **35,284,266** | **34,792,374** | **31,401,293** |

**Fund Revenues**




**Fund Expenditures**



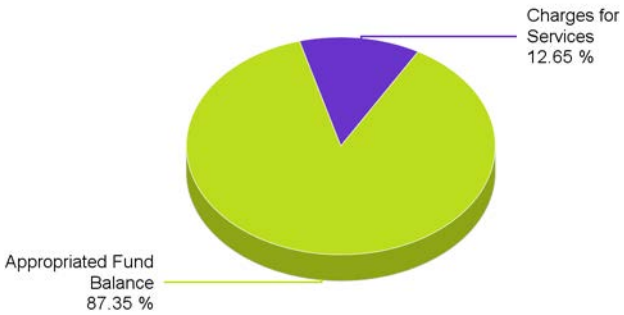
## Fund: 109 - Tree Mitigation

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.

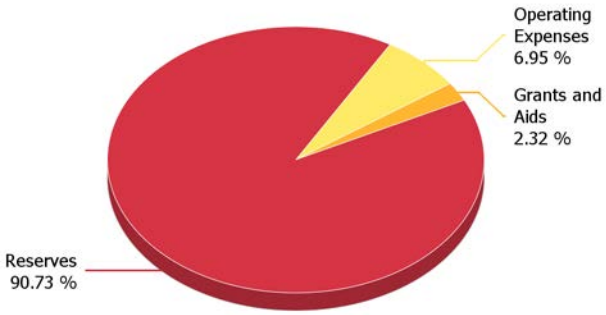
Revenue for the Tree Mitigation Fund is generated from development projects where protected trees are removed and the applicant chooses to pay into the fund in lieu of providing the required replacement trees on site. Fees are collected at the time of building permit or development plan completion.

| 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 | 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 |
| **Total Revenue Fund: 109 - Tree Mitigation** | **0** | **1,743,262** | **1,657,168** | **2,163,171** | **2,285,099** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 109 - Tree Mitigation** | **0** | **37,047** | **1,657,168** | **167,072** | **2,285,099** |

**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.

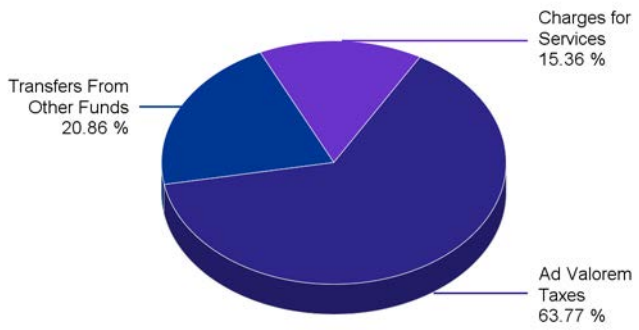
Ad valorem taxes in the Law Enforcement Fund account for $93,625,028 of the total revenue with a millage rate of 1.5994. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for $20,732,332 of the 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.

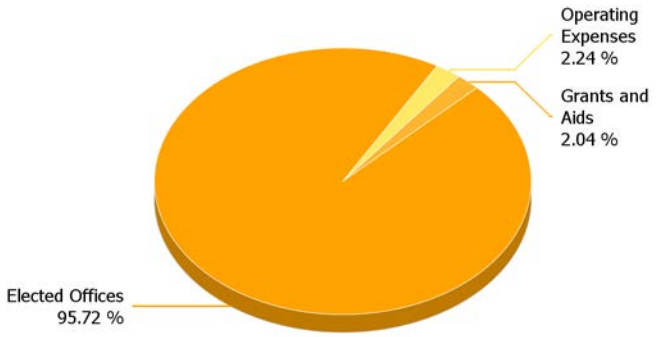
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 0 | 0 | 76,930,691 | 76,930,691 | 93,625,028 |
| Charges for Services | 0 | 19,147,568 | 19,991,632 | 21,168,132 | 22,555,192 |
| Miscellaneous 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 |
| **Total Revenue Fund: 110 - Law Enforcement Fund** | **0** | **19,147,569** | **130,842,303** | **130,834,201** | **146,809,067** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 110 - Law Enforcement Fund** | **0** | **19,147,569** | **130,842,303** | **130,834,201** | **146,809,067** |

## Fund: 110 - Law Enforcement Fund

**Fund Revenues**




**Fund Expenditures**



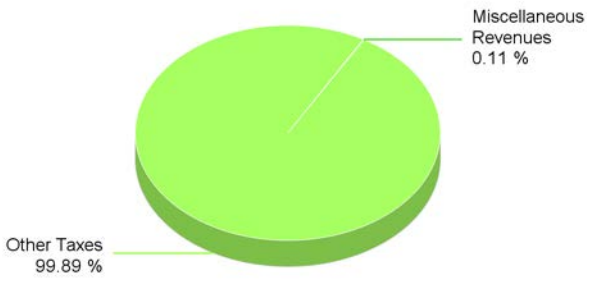
## Fund: 111 - Convention Development Tax

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.

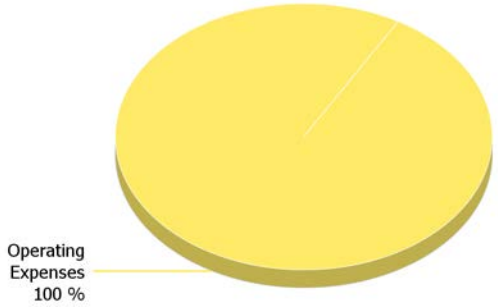
The fiscal year 2024-25 budget includes an administrative fee that is collected by the Treasury & Billing Division based on the direct and indirect cost of collection. The net total of taxes to be remitted to HAAA is estimated at $12,266,760. The net total of taxes to be remitted to SVAA is estimated at $3,371,551. The net total of taxes to be remitted to WVAA is estimated at $1,081,011.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 111 - Convention Development Tax** | **17,103,882** | **16,567,189** | **17,849,224** | **16,587,006** | **16,876,008** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 17,103,883 | 16,567,188 | 17,849,224 | 16,587,006 | 16,876,008 |
| **Total Expenditures: Fund 111 - Convention Development Tax** | **17,103,883** | **16,567,188** | **17,849,224** | **16,587,006** | **16,876,008** |

Fund Revenues




Fund Expenditures



## Fund: 113 - Road Proportionate Share

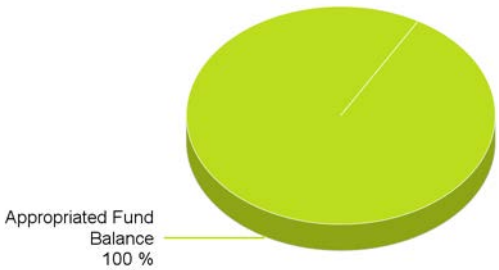
The Road Proportionate Share Fund was created by Council action on April 17, 2018. The fund was established to increase transparency and track proportionate share contributions. Proportionate share projects are agreements between municipalities and large-scale developers to expedite improvements to infrastructure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

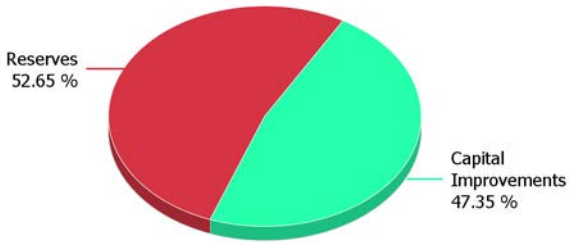
The timing of construction of this transportation improvement is solely at the county's discretion, and once payment is made, the developer has agreed to waive the right to request return of the developer funds in the future.

| 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 | 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 |
| **Total Revenue Fund: 113 - Road Proportionate Share** | **10,920,506** | **8,608,170** | **17,900,111** | **29,400,532** | **21,100,917** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 113 - Road Proportionate Share** | **333,350** | **3,768,745** | **17,900,111** | **7,869,420** | **21,100,917** |

**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.

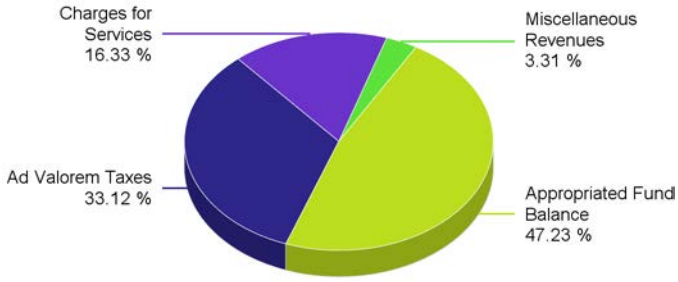
The Port District millage rate is recommended at 0.0692, which is a flat rate with fiscal year 2023-24. The County Code authorizes the ad valorem millage not to exceed one mill per annum for administration, maintenance, and operations, and up to two mills per annum for debt service or any voter approved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

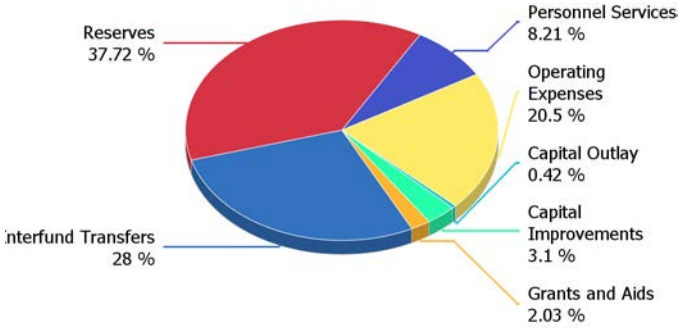
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 2,457,374 | 2,518,969 | 2,572,261 | 2,572,261 | 2,838,630 |
| Intergovernmental Revenues | 0 | 1,562 | 0 | 0 | 0 |
| Charges for Services | 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 |
| **Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District** | **3,867,832** | **4,034,464** | **9,342,624** | **10,231,435** | **8,570,893** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District** | **2,852,808** | **3,012,496** | **9,342,624** | **6,183,276** | **8,570,893** |

## 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.

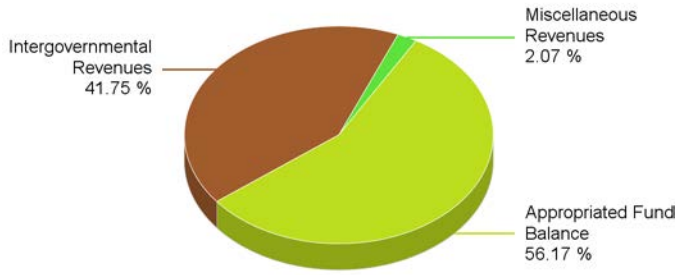
Any county that receives these funds is required to establish a unique trust fund, (Ordinance 87-34), to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs 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.

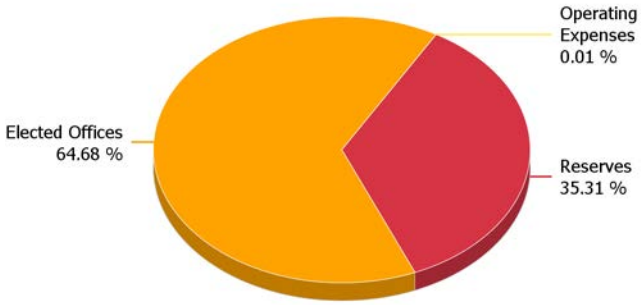
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | 2,949,453 | 3,016,582 | 0 | 3,011,744 | 2,856,000 |
| Miscellaneous Revenues | (49,467) | 112,122 | 84,640 | 135,904 | 141,739 |
| 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 |
| **Total Revenue Fund: 115 - E-911 Emergency Telephone System** | **3,899,435** | **4,321,985** | **4,143,335** | **7,277,458** | **6,839,935** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 115 - E-911 Emergency Telephone System** | **3,200,632** | **3,232,018** | **4,143,335** | **3,435,262** | **6,839,935** |

**Fund Revenues**




**Fund Expenditures**

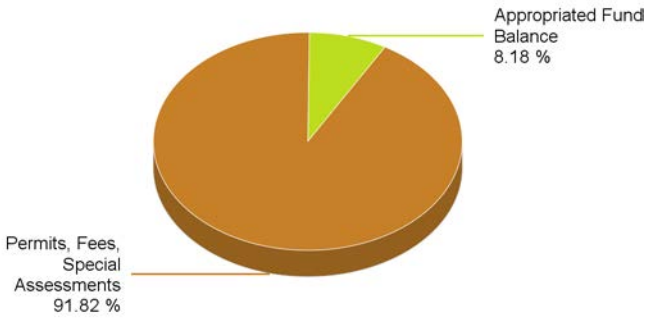


## Fund: 116 - Special Lighting Districts

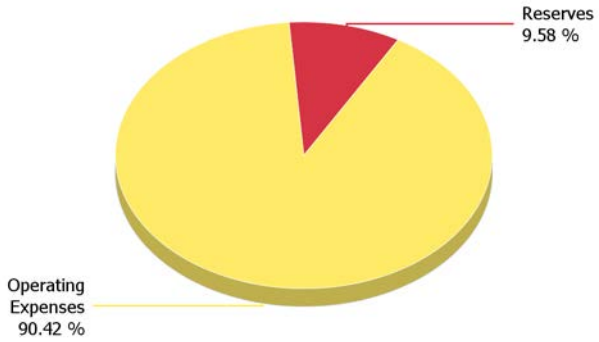
Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 54 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund 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.

| 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 | 290,815 | 339,175 | 368,191 | 368,191 | 375,554 |
| Appropriated Fund Balance | 0 | 0 | 11,423 | 26,554 | 33,460 |
| **Total Revenue Fund: 116 - Special Lighting Districts** | **290,815** | **339,175** | **379,614** | **394,745** | **409,014** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 338,674 | 329,504 | 379,614 | 361,285 | 369,816 |
| Reserves | 0 | 0 | 0 | 0 | 39,198 |
| **Total Expenditures: Fund 116 - Special Lighting Districts** | **338,674** | **329,504** | **379,614** | **361,285** | **409,014** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 117 - Building Permits

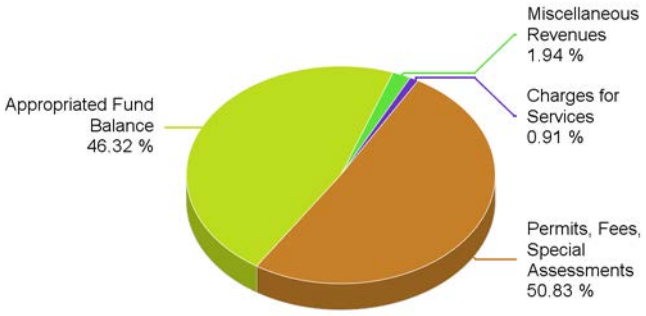
Florida Statute 553.80(7) states that "the governing bodies of local governments may provide a schedule of reasonable fees, as authorized by section 125.56(2) or section 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used 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.

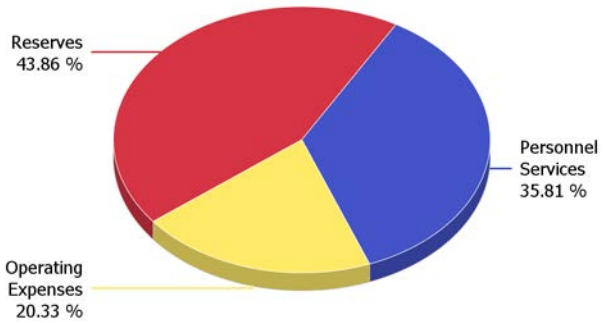
The Building Fund has $3.9 million in fund expenditures for fiscal year 2024-25 which includes personnel services, various operating expenditures, and capital outlay. The building fund has a reserve of $3 million in fiscal year 2024-25.

| 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 | 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 |
| **Total Revenue Fund: 117 - Building Permits** | **3,469,155** | **4,528,255** | **3,855,283** | **6,455,065** | **6,885,331** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 117 - Building Permits** | **2,775,449** | **3,048,557** | **3,855,283** | **3,265,989** | **6,885,331** |

**Fund Revenues**




**Fund Expenditures**



## 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.

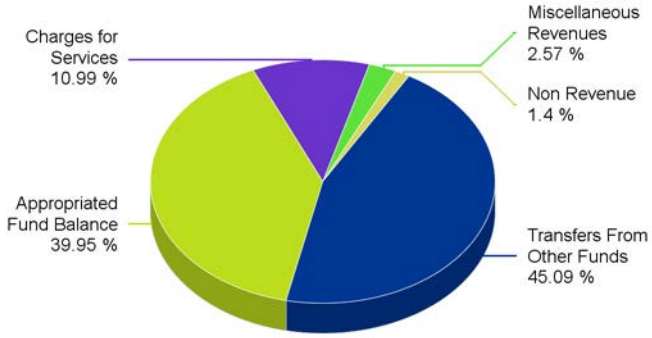
The Ocean Center has $11.8 million in fund expenditures for fiscal year 2024-25 which includes personnel services, various operating expenditure, capital improvements and capital outlay. There is an increase in operating expenses in fiscal year 2024-25 due to the aging of the building requiring more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

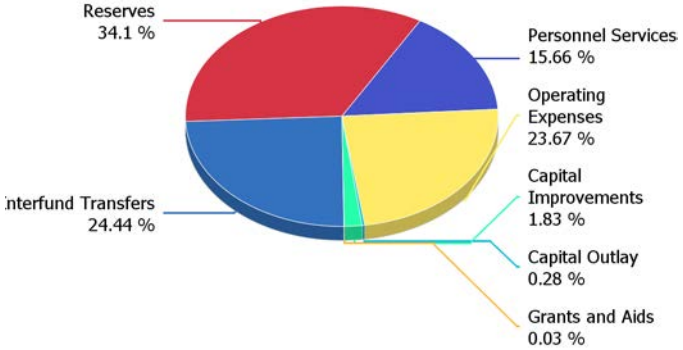
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 2,365,190 | 2,785,706 | 2,710,755 | 3,148,063 | 3,141,334 |
| Miscellaneous Revenues | 515,734 | 582,486 | 531,761 | 624,640 | 733,588 |
| 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 |
| **Total Revenue Fund: 118 - Ocean Center** | **15,429,332** | **16,094,952** | **29,320,077** | **30,585,919** | **28,579,517** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 118 - Ocean Center** | **10,588,100** | **13,857,994** | **29,320,077** | **19,167,840** | **28,579,517** |

## Fund: 118 - Ocean Center

### Fund Revenues




### Fund Expenditures

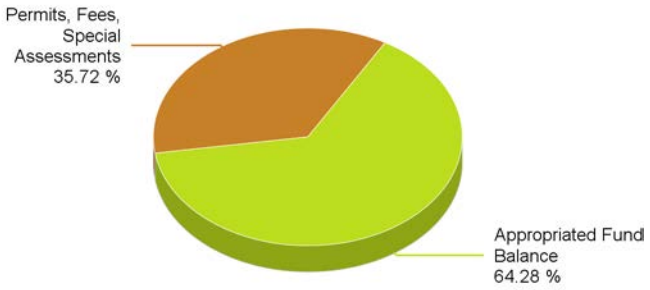


## Fund: 119 - Road District Maintenance

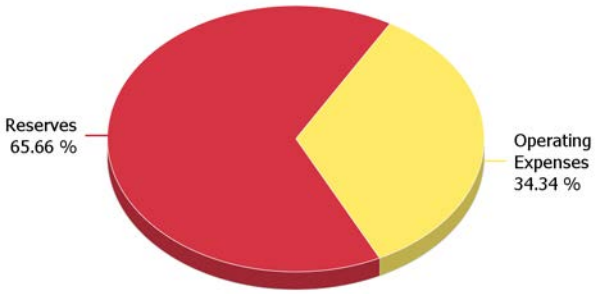
On December 21, 2006, the County Council approved County Ordinance 2006-28 creating the West Highlands/Highland Park Road special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated rights-of-way within the district boundaries. 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.

| 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 | 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 |
| **Total Revenue Fund: 119 - Road District Maintenance** | **231,572** | **229,255** | **610,084** | **578,537** | **611,274** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 157,658 | 211,830 | 199,074 | 185,634 | 209,932 |
| Reserves | 0 | 0 | 411,010 | 0 | 401,342 |
| **Total Expenditures: Fund 119 - Road District Maintenance** | **157,658** | **211,830** | **610,084** | **185,634** | **611,274** |

**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.

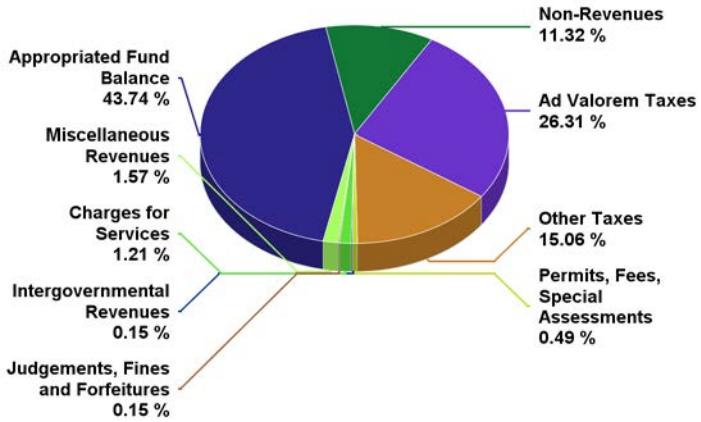
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 17,742,632 | 17,939,673 | 18,142,773 | 18,142,773 | 20,049,653 |
| Other Taxes | 12,938,993 | 13,695,801 | 10,397,775 | 11,707,474 | 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 |
| **Total Revenues: 120 - Municipal Service District** | **65,450,798** | **42,939,001** | **75,952,303** | **73,834,366** | **76,212,362** |

| Fund Expenditures | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: 120 - Municipal Service District** | **60,543,826** | **42,844,606** | **75,952,303** | **40,499,093** | **76,212,362** |

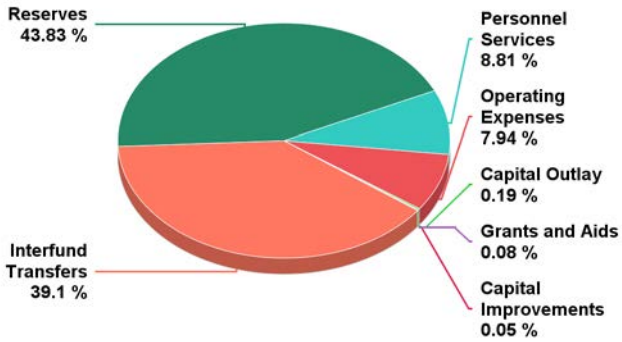
## Fund: 120 - Municipal Service District

| 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 |
| **Total Department:** | **60,543,826** | **42,844,606** | **75,952,303** | **40,499,093** | **76,212,362** |

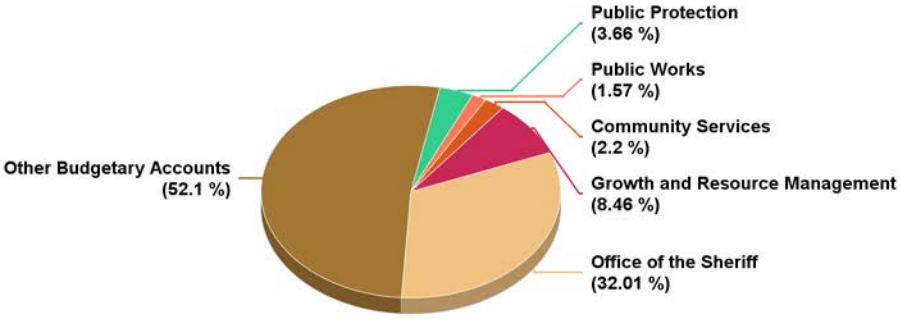
**Fund Revenues**




**Fund Expenditures**




**Department Expenditures**



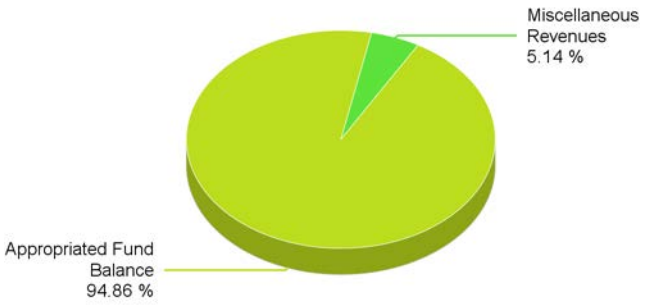
## Fund: 121 - Special Assessments

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.

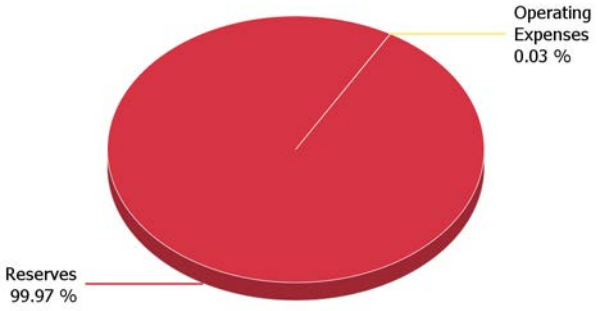
Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. The debt service for both special assessments was paid off on June 1, 2019. The remaining balance in this fund is being evaluated to be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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | (24,437) | 36,942 | 30,364 | 42,776 | 44,613 |
| Appropriated Fund Balance | 0 | 0 | 904,607 | 915,036 | 823,281 |
| **Total Revenue Fund: 121 - Special Assessments** | **(24,437)** | **36,942** | **934,971** | **957,812** | **867,894** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 272 | 163 | 131 | 134,531 | 291 |
| Reserves | 0 | 0 | 934,840 | 0 | 867,603 |
| **Total Expenditures: Fund 121 - Special Assessments** | **272** | **163** | **934,971** | **134,531** | **867,894** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 122 - Manatee Conservation

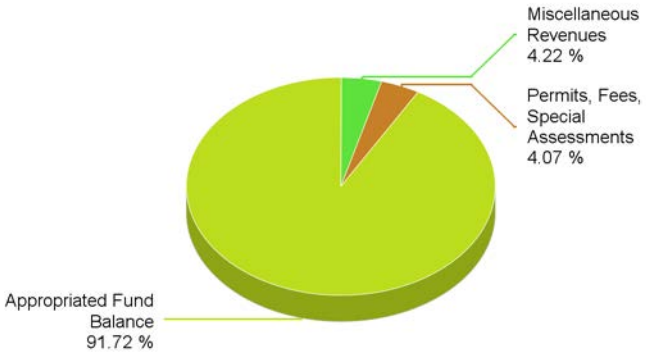
Manatee Protection Phase II was drafted by Florida Fish and Wildlife Conservation Commission (FWCC) and approved by the Volusia County Council on September 8, 2005.

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.

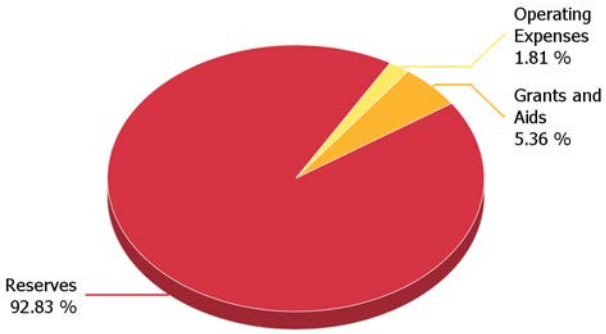
Under MPP, all new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of $1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of $250.

| 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 | 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 |
| **Total Revenue Fund: 122 - Manatee Conservation** | **3,397** | **62,062** | **617,747** | **680,922** | **699,711** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 122 - Manatee Conservation** | **13,207** | **4,094** | **617,747** | **39,163** | **699,711** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 123 - Inmate Welfare Trust

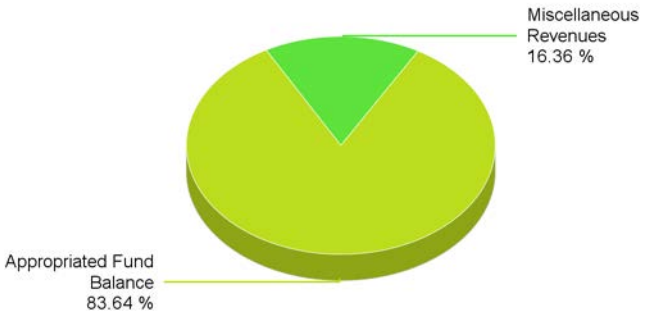
The Inmate Welfare Trust fund, was established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility. Revenue in this fund comes from commissary sales. During fiscal 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.

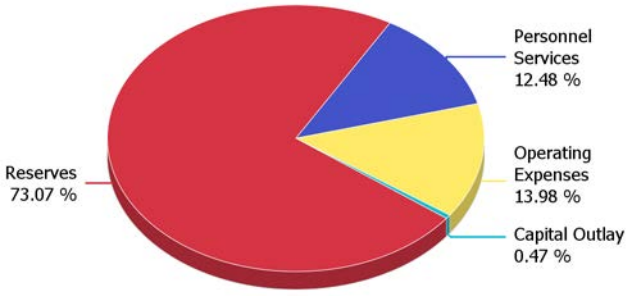
Reserves are set aside for the purchase of future capital and improvements and inmate workforce development.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 123 - Inmate Welfare Trust** | **1,316,405** | **1,203,381** | **5,665,677** | **5,429,075** | **4,661,592** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 123 - Inmate Welfare Trust** | **1,891,273** | **1,121,294** | **5,665,677** | **1,530,140** | **4,661,592** |

**Fund Revenues**




**Fund Expenditures**

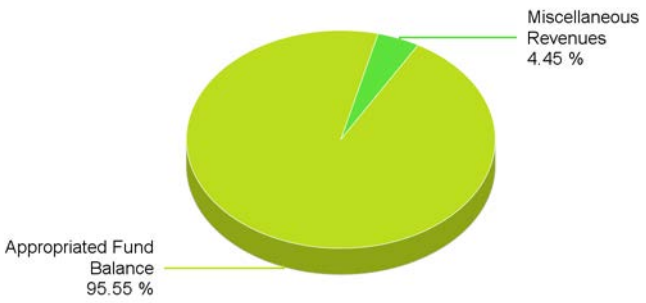


## Fund: 124 - Library Endowment

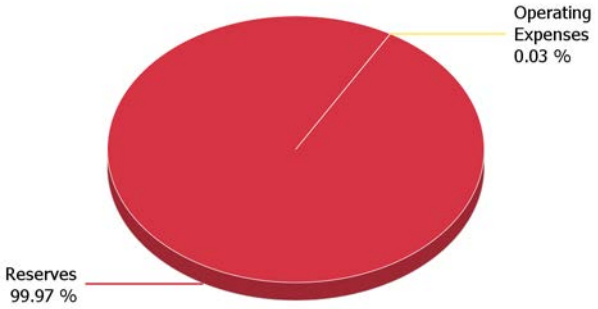
The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments, gifts or other specially earmarked funds presented to the library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Nor should the receipt of gift 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.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | (11,924) | 17,385 | 14,594 | 19,523 | 20,361 |
| Appropriated Fund Balance | 0 | 0 | 412,896 | 417,616 | 437,076 |
| **Total Revenue Fund: 124 - Library Endowment** | **(11,924)** | **17,385** | **427,490** | **437,139** | **457,437** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 63 | 63 | 133 |
| Interfund Transfers | 25,000 | 21,900 | 0 | 0 | 0 |
| Reserves | 0 | 0 | 427,427 | 0 | 457,304 |
| **Total Expenditures: Fund 124 - Library Endowment** | **25,000** | **21,900** | **427,490** | **63** | **457,437** |

**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.

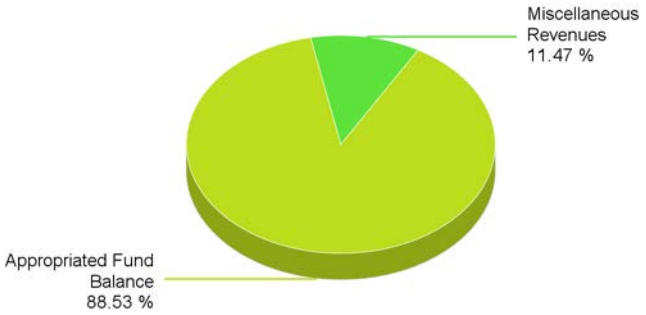
In fiscal year 2015-16, the County Council approved funding in the amount of $3.5 million for the renovation of Hurst Elementary (Hope Place) facility located in Daytona Beach. This facility is utilized to provide temporary and transitional housing for homeless unaccompanied youths under the age of 26 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.

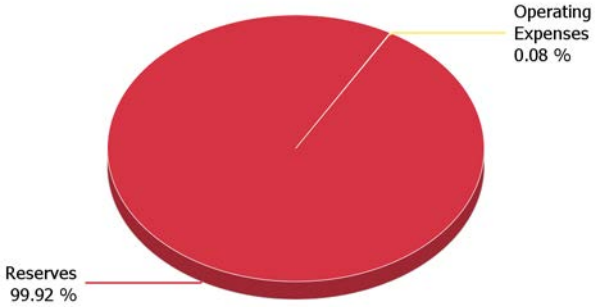
The Daytona Homeless Shelter funding was $2.5 million for capital expenses and has been fully paid. In fiscal year 2017-18, $2.0 million was appropriated for disbursement in yearly increments until fiscal year 2023-24 for a total project cost of $4.5 million. The reserves of $256,787 are for future initiatives or will be brought to Council for a transfer back to the General Fund.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | (38,516) | 40,526 | 36,941 | 28,270 | 29,484 |
| Appropriated Fund Balance | 0 | 0 | 190,916 | 599,385 | 227,496 |
| **Total Revenue Fund: 125 - Homeless Initiatives** | **(38,516)** | **40,526** | **227,857** | **627,655** | **256,980** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 125 - Homeless Initiatives** | **385,572** | **557,598** | **227,857** | **400,159** | **256,980** |

**Fund Revenues**




**Fund Expenditures**

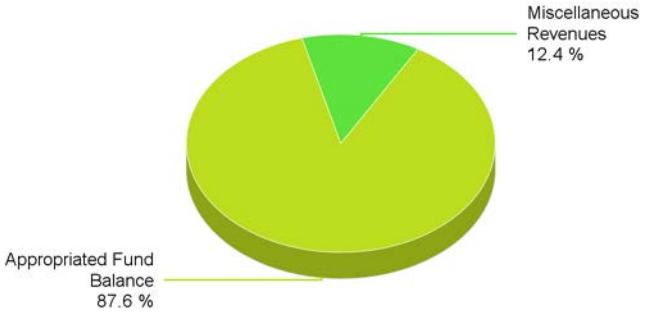


## Fund: 127 - Wetland Mitigation

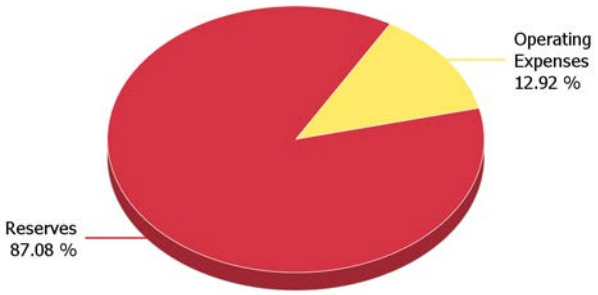
Volusia County Code of Ordinances, Chapter 72, Division 11, adopted in 1989, establishes standards for wetland alteration permits. Development activity that has an adverse effect upon wetlands requires mitigation. The ordinance allows developers to pay into a fund in lieu of on-site or off-site mitigation. 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.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | 86,463 | 91,839 | 43,000 | 59,613 | 48,000 |
| Appropriated Fund Balance | 0 | 0 | 289,169 | 331,008 | 339,121 |
| **Total Revenue Fund: 127 - Wetland Mitigation** | **86,463** | **91,839** | **332,169** | **390,621** | **387,121** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 51,500 | 51,500 | 50,000 |
| Reserves | 0 | 0 | 280,669 | 0 | 337,121 |
| **Total Expenditures: Fund 127 - Wetland Mitigation** | **0** | **0** | **332,169** | **51,500** | **387,121** |

**Fund Revenues**




**Fund Expenditures**



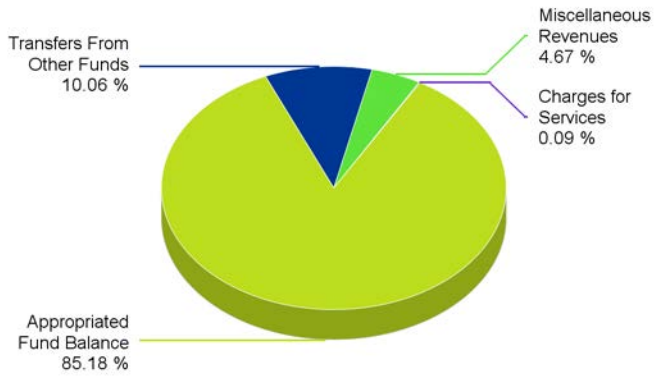
## Fund: 130 - Economic Development

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.

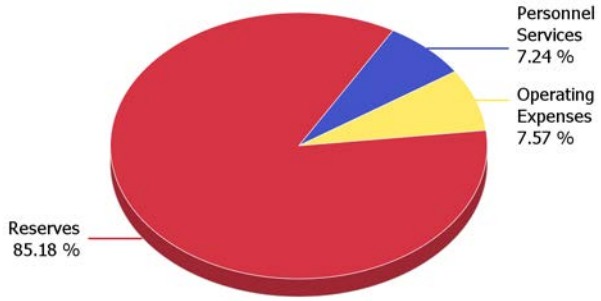
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 21,250 | 22,300 | 22,000 | 12,000 | 12,000 |
| Miscellaneous Revenues | (314,680) | 471,894 | 369,028 | 573,487 | 597,681 |
| Transfers 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 |
| **Total Revenue Fund: 130 - Economic Development** | **2,463,718** | **3,101,342** | **12,783,338** | **14,288,230** | **12,811,889** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 130 - Economic Development** | **1,826,645** | **1,910,766** | **12,783,338** | **3,374,941** | **12,811,889** |

**Fund Revenues**




**Fund Expenditures**



## 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%.

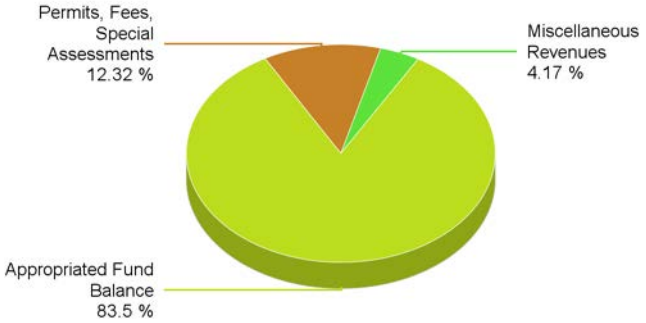
Zone 1 projects for FY 2024-25 include to widen Hand Ave from Clyde Morris Blvd to Nova Road existing two lanes to four lanes and a reduction of existing five lanes to four lanes and the Dunn Ave Extension which will extend the existing lanes of Dunn Ave west from Tomoka Farms Road to LPGA Boulevard.

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

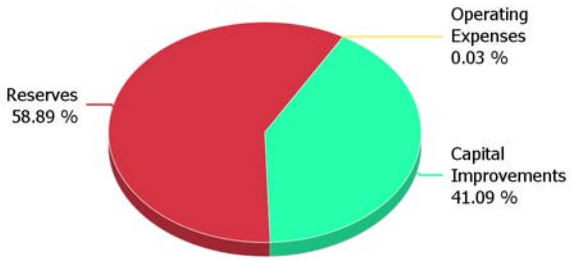
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Permits, Fees, Special Assessments | 7,498,401 | 6,942,497 | 2,328,667 | 4,754,710 | 2,328,667 |
| Miscellaneous Revenues | (188,057) | 510,302 | 357,362 | 755,653 | 788,099 |
| Appropriated Fund Balance | 0 | 0 | 11,377,919 | 15,872,685 | 15,777,755 |
| **Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)** | **7,310,344** | **7,452,799** | **14,063,948** | **21,383,048** | **18,894,521** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)** | **1,893,969** | **1,888,135** | **14,063,948** | **5,605,293** | **18,894,521** |

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

**Fund Revenues**




**Fund Expenditures**



## 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%.

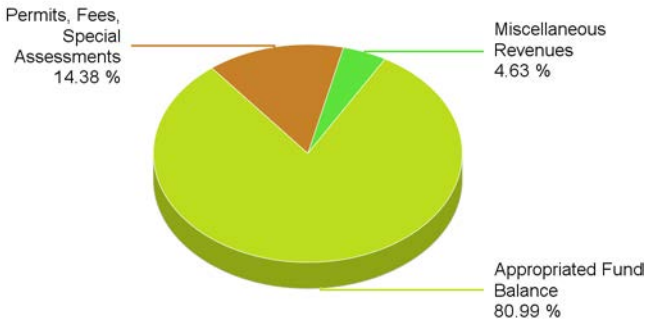
Zone 2 plans for safety improvements to Pioneer Trail in FY 2024-25. The corridor will have safety improvements constructed to raise the condition to current safety standards.

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

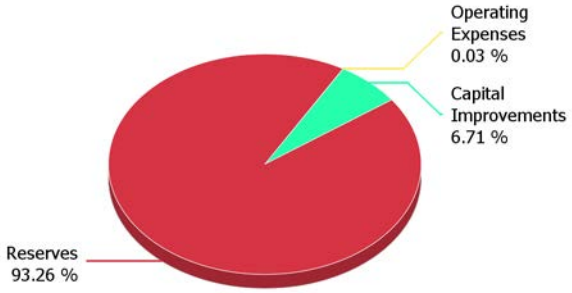
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Permits, Fees, Special Assessments | 3,821,530 | 2,893,742 | 1,715,260 | 2,611,170 | 1,715,260 |
| Miscellaneous Revenues | (156,658) | 365,642 | 271,377 | 529,586 | 552,326 |
| Appropriated Fund Balance | 0 | 0 | 8,963,920 | 10,449,862 | 9,663,103 |
| **Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)** | **3,664,873** | **3,259,384** | **10,950,557** | **13,590,618** | **11,930,689** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)** | **551,467** | **487,417** | **10,950,557** | **3,927,515** | **11,930,689** |

## 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.

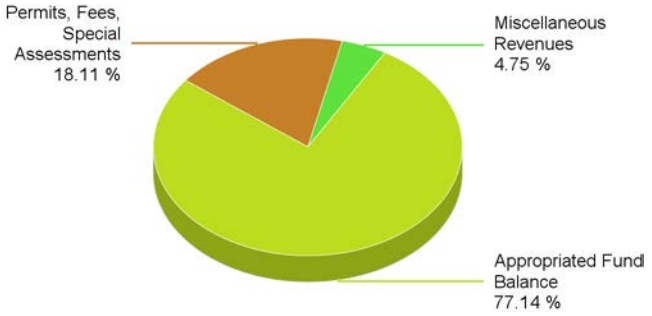
Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March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

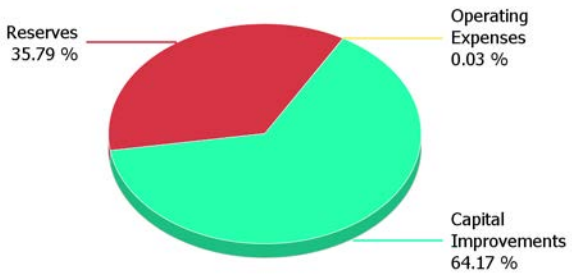
For fiscal year 2024-25, $6,492,447 in reserves for future capital projects and debt service in zone 3.

| 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 | 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 |
| **Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)** | **5,061,801** | **6,362,204** | **16,877,199** | **21,484,742** | **18,138,078** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)** | **1,782,757** | **1,864,279** | **16,877,199** | **7,493,546** | **18,138,078** |

**Fund Revenues**




**Fund Expenditures**



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

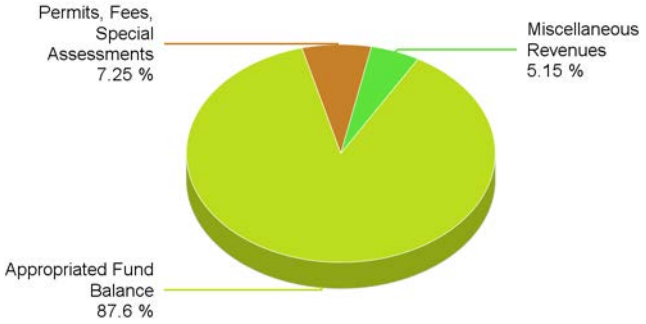
The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement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

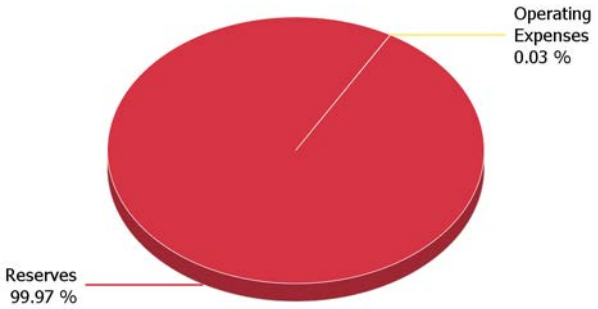
For fiscal year 2024-25, $18,236,689 in reserves for future capital projects and debt service in zone 4.

| 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 | 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 |
| **Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)** | **4,442,275** | **4,591,645** | **18,289,428** | **22,297,469** | **18,242,828** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)** | **3,527,341** | **2,408,588** | **18,289,428** | **6,316,341** | **18,242,828** |

**Fund Revenues**




**Fund Expenditures**



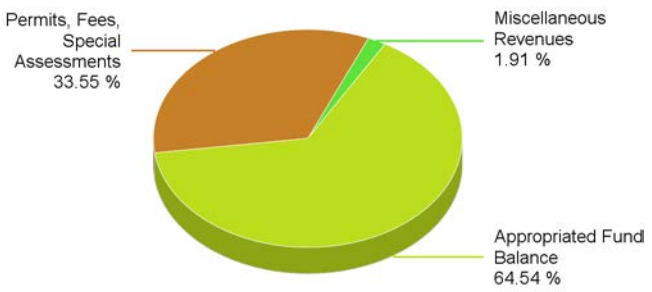
## Fund: 135 - Park Impact Fees-County

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.

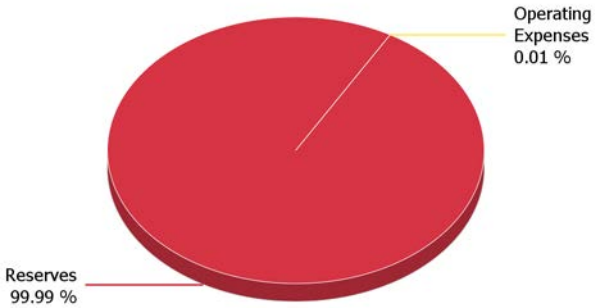
The reserves in this fund are set aside for future park implementation and development in the unincorporated areas of Volusia County which consist of the following communities: Alamana, Allandale, Barberville, Benson Junction, Bethune Beach, Boden, Cassadaga, Cow Creek, Creighton, Emporia, Enterprise,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

| 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 | 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 |
| **Total Revenue Fund: 135 - Park Impact Fees-County** | **208,282** | **579,688** | **805,282** | **2,444,809** | **3,576,997** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 135 - Park Impact Fees-County** | **11,441** | **0** | **805,282** | **136,189** | **3,576,997** |

**Fund Revenues**




**Fund Expenditures**



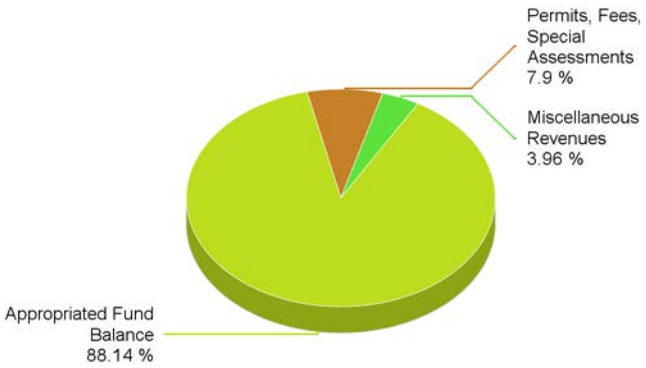
## Fund: 136 - Park Impact Fees-Zone 1 (Northeast)

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.

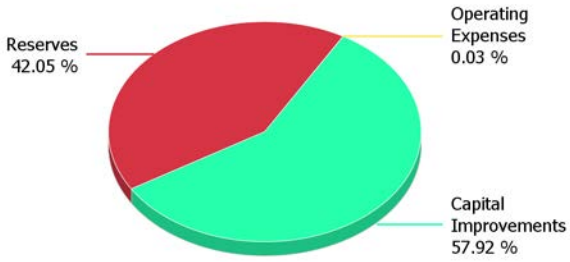
The reserves in this fund are set aside for future park implementation and development in the northeast zone of Volusia County which consist of the following cities: Port Orange, South Daytona, Daytona Beach, Daytona Beach Shores, Holly Hill and Ormond Beach.

| 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 | 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 |
| **Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)** | **36,921** | **142,649** | **740,405** | **900,694** | **949,508** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)** | **3,181** | **28** | **740,405** | **63,768** | **949,508** |

**Fund Revenues**




**Fund Expenditures**



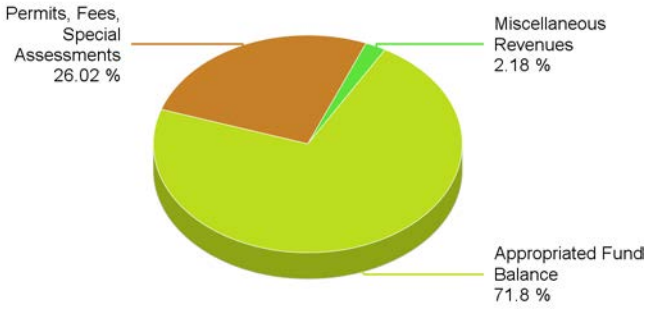
## Fund: 137 - Park Impact Fees-Zone 2 (Southeast)

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.

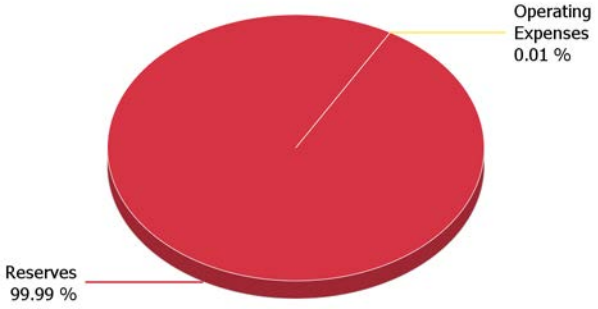
The reserves in this fund are set aside for future park implementation and development in the southeast zone of Volusia County which consist of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

| 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 | 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 |
| **Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)** | **6,204** | **16,847** | **64,184** | **68,980** | **96,073** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 15,897 | 0 | 4 | 4 | 14 |
| Reserves | 0 | 0 | 64,180 | 0 | 96,059 |
| **Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)** | **15,897** | **0** | **64,184** | **4** | **96,073** |

**Fund Revenues**




**Fund Expenditures**



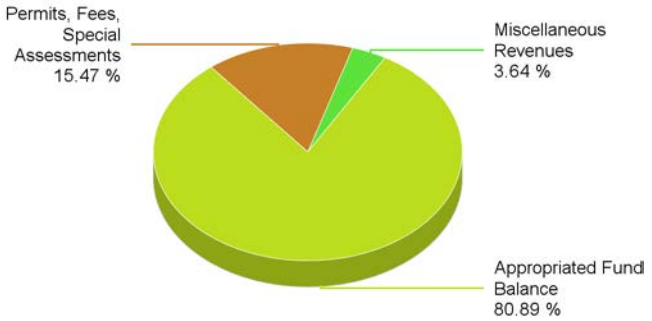
## Fund: 138 - Park Impact Fees-Zone 3 (Southwest)

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.

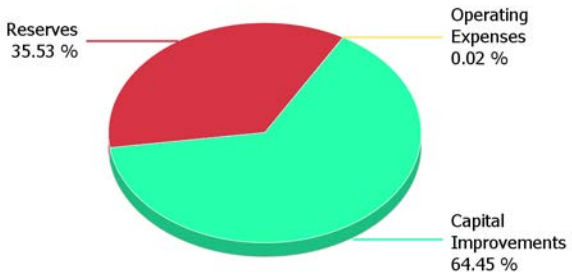
The reserves in this fund are set aside for future park implementation and development in the southwest zone of Volusia County which consist of the following cities: Lake Helen, Orange City, Deltona and DeBary.

| 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 | 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 |
| **Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)** | **25,262** | **43,877** | **327,977** | **357,665** | **387,908** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)** | **0** | **0** | **327,977** | **43,884** | **387,908** |

**Fund Revenues**




**Fund Expenditures**



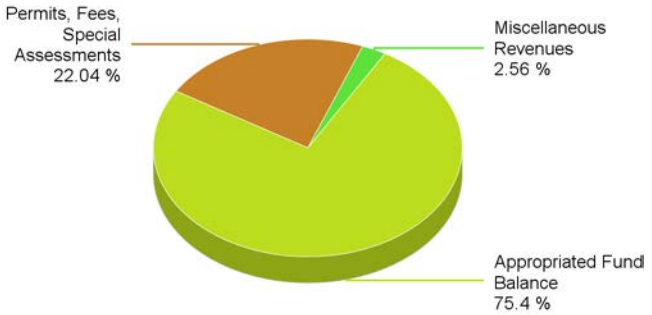
## Fund: 139 - Park Impact Fees-Zone 4 (Northwest)

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.

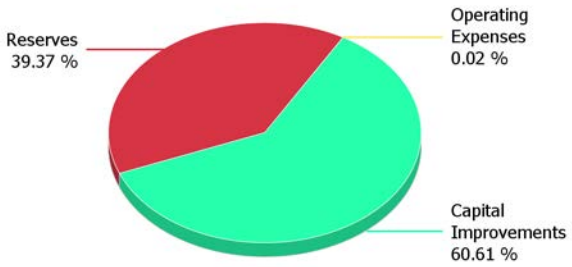
The reserves in this fund are set aside for future park implementation and development in the northwest zone of Volusia County which consist of the following cities: Deland and Pierson.

| 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 | 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 |
| **Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)** | **59,450** | **72,588** | **355,852** | **342,148** | **453,720** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 24 | 24 | 76 |
| Capital Improvements | 0 | 0 | 275,000 | 0 | 275,000 |
| Reserves | 0 | 0 | 80,828 | 0 | 178,644 |
| **Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)** | **0** | **0** | **355,852** | **24** | **453,720** |

**Fund Revenues**




**Fund Expenditures**



## 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.

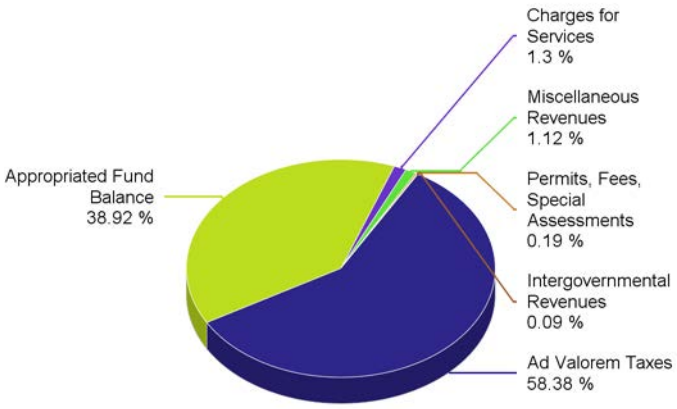
Reserves in the Fire Fund total $21,810,302 with emergency reserves at $4,865,882 or 10% of current revenue, per County Council policy. Reserves for future capital needs are set at $15,769,420 with a planned use over the next two to three fiscal years. The remaining reserves of $1,175,000 are set aside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

| 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 | 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 |
| **Total Revenue Fund: 140 - Fire Rescue District** | **34,077,247** | **40,354,181** | **68,613,478** | **71,298,703** | **79,667,350** |

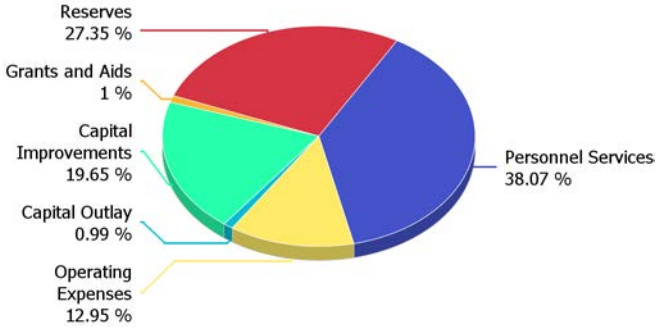
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 21,668,054 | 24,636,120 | 29,214,135 | 26,901,570 | 30,359,900 |
| Operating Expenses | 8,998,330 | 9,288,065 | 9,179,791 | 8,937,825 | 10,323,506 |
| Capital Outlay | 361,681 | 1,111,276 | 1,297,185 | 1,966,680 | 789,692 |
| 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 |
| **Total Expenditures: Fund 140 - Fire Rescue District** | **31,646,412** | **36,293,357** | **68,613,478** | **40,290,173** | **79,667,350** |

## Fund: 140 - Fire Rescue District

### Fund Revenues




### Fund Expenditures



## Fund: 150 - Countywide Fire Impact Fee

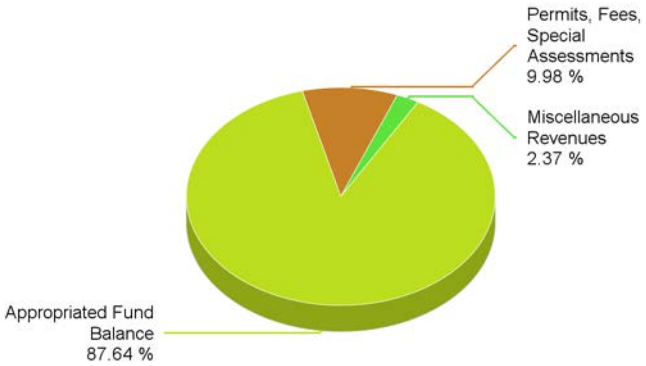
The Fire Rescue Impact Fee Fund was established by Ordinance 2022-34 and is incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected to pay for capital improvement needs related to growth. The impact fee is subject to review by the County Council at least 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.

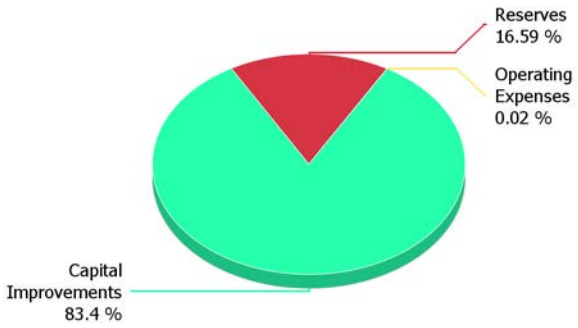
Within this fund is $1.7 million for the construction of Station 15. There is $343,973 in reserves for future fire projects.

| 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 |
| **Total Revenue Fund: 150 - Countywide Fire Impact Fee** | **0** | **1,592,128** | **2,009,020** | **1,917,478** | **2,073,476** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 150 - Countywide Fire Impact Fee** | **0** | **0** | **2,009,020** | **100,193** | **2,073,476** |

**Fund Revenues**




**Fund Expenditures**



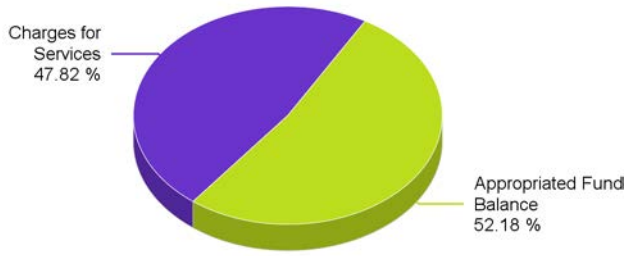
## Fund: 155 - Impact Fee Administration

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.

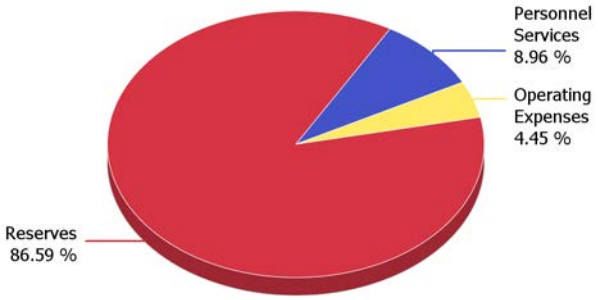
The cost of administration shall be calculated on an annual basis and adopted by the county council by resolution. The total fee paid shall include the actual costs of administration in addition to the impact fee. This account will be utilized to for the administration of all impact fees and includes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

| 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 | 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 |
| **Total Revenue Fund: 155 - Impact Fee Administration** | **0** | **357,723** | **662,405** | **1,108,180** | **1,672,806** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 155 - Impact Fee Administration** | **0** | **231,727** | **662,405** | **235,374** | **1,672,806** |

**Fund Revenues**




**Fund Expenditures**



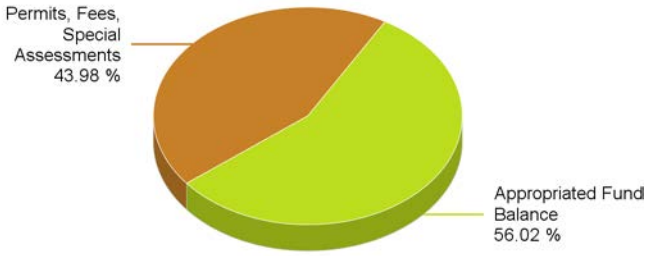
## Fund: 156 - EMS Impact Fee

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.

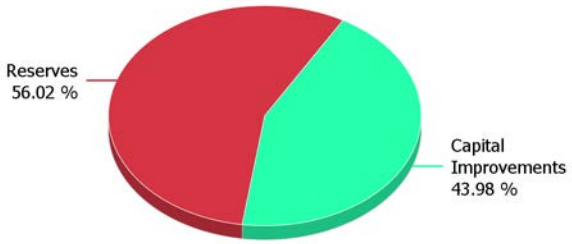
The EMS impact fee shall be reviewed by council no less than once every four years. Revenues not expended in any fiscal year shall carry forward to the next year. Fees are expended in the order which they are collected. Within the fiscal year 2024-25 budget $192,000 is allocated towards the construction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

| 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 | 39,930 | 0 | 192,000 | 192,000 |
| Miscellaneous Revenues | 0 | 268 | 0 | 0 | 0 |
| Appropriated Fund Balance | 0 | 0 | 0 | 52,578 | 244,578 |
| **Total Revenue Fund: 156 - EMS Impact Fee** | **0** | **40,198** | **0** | **244,578** | **436,578** |
| **Fund Expenditures** | | | | | |
| Capital Improvements | 0 | 0 | 0 | 0 | 192,000 |
| Reserves | 0 | 0 | 0 | 0 | 244,578 |
| **Total Expenditures: Fund 156 - EMS Impact Fee** | **0** | **0** | **0** | **0** | **436,578** |

**Fund Revenues**




**Fund Expenditures**



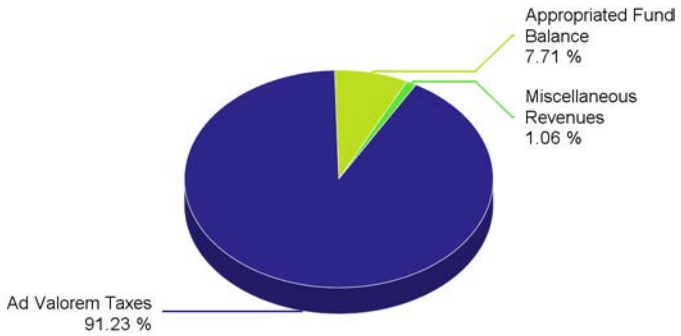
## Fund: 157 - Silver Sands/Bethune Beach MSD

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.

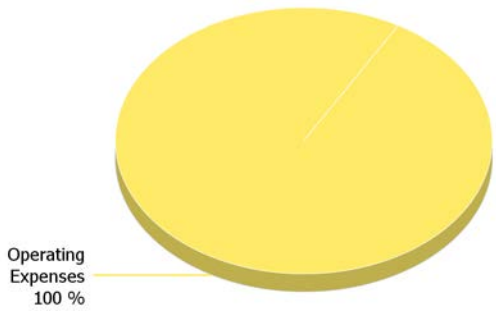
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 15,558 | 15,404 | 15,380 | 15,380 | 15,379 |
| Miscellaneous Revenues | (191) | 297 | 0 | 171 | 179 |
| Appropriated Fund Balance |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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Operating Expenses | 14,798 | 18,126 | 16,019 | 16,787 | 16,857 |
| **Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD** | **14,798** | **18,126** | **34,414** | **16,787** | **16,857** |

**Fund Revenues**




**Fund Expenditures**



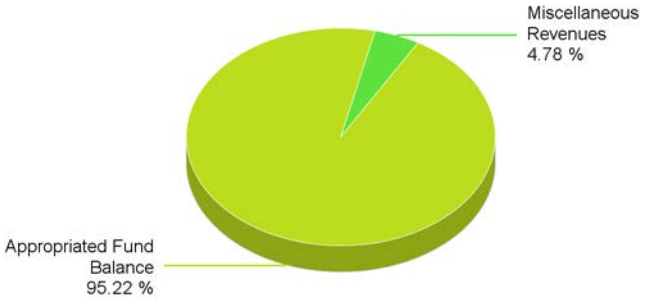
## Fund: 158 - Gemini Springs Endowment

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.

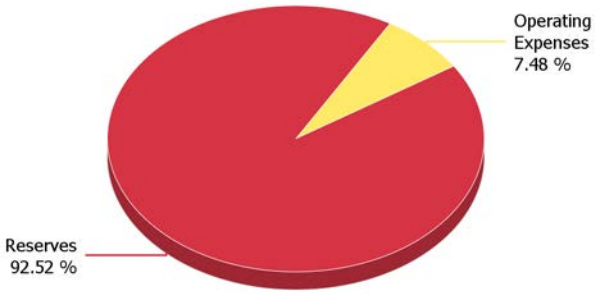
The fiscal year 2024-25 budget includes $62,102 in reserves which is set aside for future maintenance and repairs. It also includes $5,021 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park; specifically trail repair.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | (1,759) | 2,657 | 2,185 | 3,078 | 3,210 |
| Appropriated Fund Balance | 0 | 0 | 60,082 | 65,844 | 63,913 |
| **Total Revenue Fund: 158 - Gemini Springs Endowment** | **(1,759)** | **2,657** | **62,267** | **68,922** | **67,123** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 5,009 | 5,009 | 5,021 |
| Reserves | 0 | 0 | 57,258 | 0 | 62,102 |
| **Total Expenditures: Fund 158 - Gemini Springs Endowment** | **0** | **0** | **62,267** | **5,009** | **67,123** |

**Fund Revenues**




**Fund Expenditures**



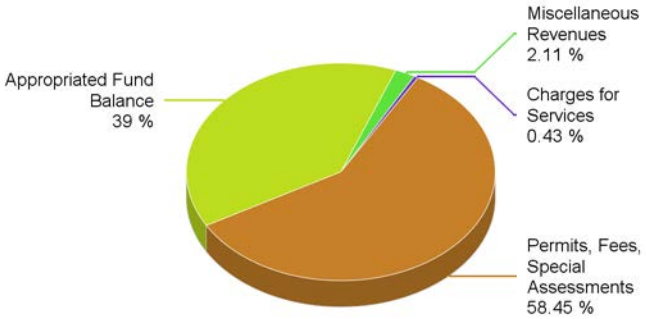
## Fund: 159 - Stormwater Utility

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.

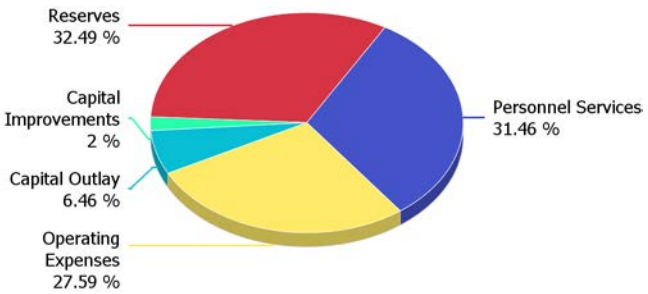
In fiscal year 2024-25, the Stormwater Utility fund has an operating budget of $10.5 million which includes $3.9 million in personnel services and $3.4 million for operating expenses and $4,061,705 in reserves for future capital.

| 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 | 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 |
| **Total Revenue Fund: 159 - Stormwater Utility** | **4,446,295** | **4,935,998** | **9,012,175** | **10,625,983** | **10,501,335** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 159 - Stormwater Utility** | **5,405,409** | **4,870,570** | **9,012,175** | **6,530,145** | **10,501,335** |

**Fund Revenues**




**Fund Expenditures**



## 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.

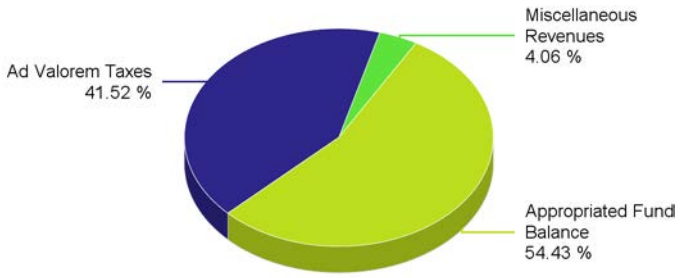
On March 7, 2023, County Council approved agenda item #10599, which allows projects to be funded by direct county expenditures for County government projects or grant-in-aid awards. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer 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.

| 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 | 8,263,642 | 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 |
| **Total Revenue Fund: 160 - Volusia ECHO** | **8,047,788** | **10,663,360** | **28,765,611** | **33,426,268** | **28,199,619** |

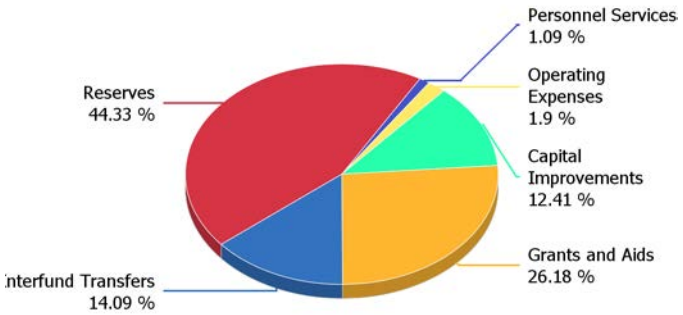
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 245,983 | 232,181 | 299,861 | 268,763 | 307,752 |
| Operating Expenses | 182,490 | 367,361 | 446,408 | 518,381 | 536,133 |
| Capital Outlay | 2,261 | 0 | 0 | 0 | 0 |
| Capital Improvements | 0 | 0 | 0 | 0 | 3,500,000 |
| 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 |
| **Total Expenditures: Fund 160 - Volusia ECHO** | **6,031,637** | **9,696,833** | **28,765,611** | **18,078,593** | **28,199,619** |

## Fund: 160 - Volusia ECHO

### Fund Revenues




### Fund Expenditures



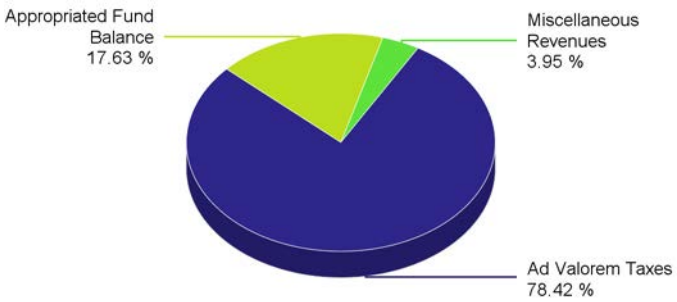
## Fund: 162 - Volusia Forever Land Acquisition

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.

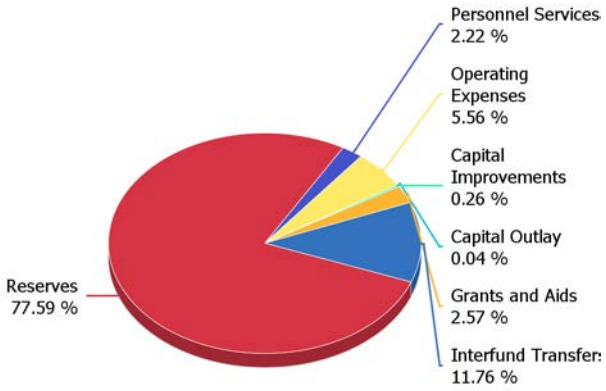
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 8,093,796 | 9,423,456 | 10,581,244 | 10,581,244 | 11,707,552 |
| Intergovernmental Revenues | 0 | 4,334 | 0 | 0 | 0 |
| Miscellaneous 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 |
| **Total Revenue Fund: 162 - Volusia Forever Land Acquisition** | **8,822,727** | **10,234,198** | **18,717,776** | **20,585,377** | **14,929,605** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 162 - Volusia Forever Land Acquisition** | **3,704,853** | **5,910,222** | **18,717,776** | **17,953,518** | **14,929,605** |

**Fund Revenues**




**Fund Expenditures**



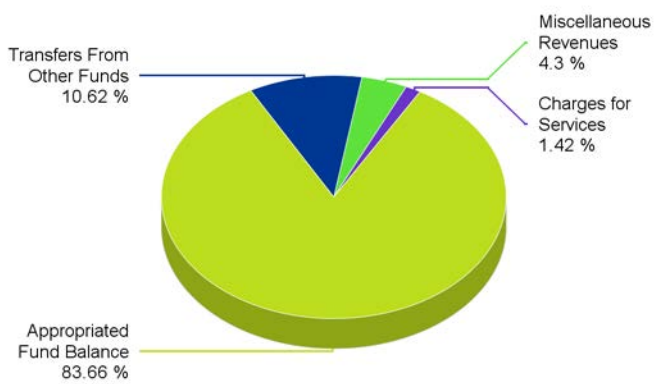
## Fund: 163 - Land Management

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.

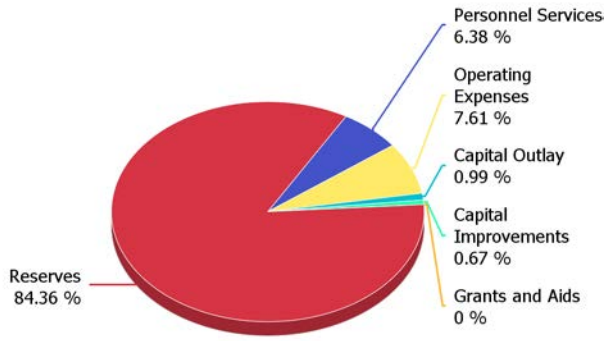
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | 0 | 37,305 | 0 | 0 | 0 |
| Charges for Services | 308,914 | 212,031 | 190,000 | 250,861 | 234,530 |
| Miscellaneous Revenues | (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 |
| **Total Revenue Fund: 163 - Land Management** | **14,438,829** | **2,248,346** | **15,439,686** | **15,986,112** | **16,535,011** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 163 - Land Management** | **1,404,172** | **1,835,546** | **15,439,686** | **2,153,386** | **16,535,011** |

**Fund Revenues**




**Fund Expenditures**

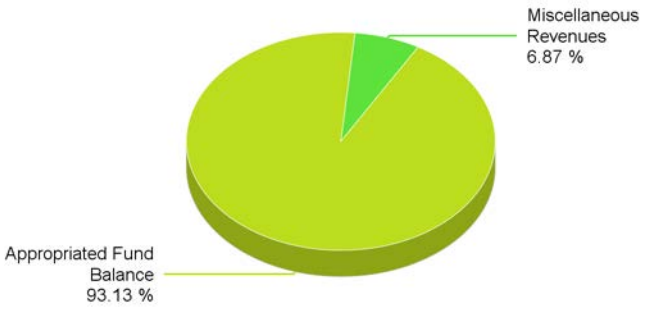


## Fund: 164 - Barberville Mitigation Tract

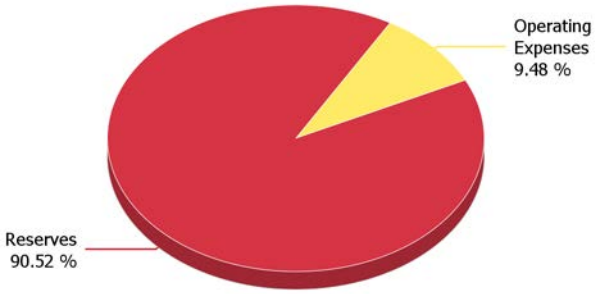
The Barberville Mitigation Tract covers a total of 358 acres of the 1,400 acre Barberville property and is located northwest of the intersection of State Road 40 and US Highway 17, adjacent to the Lake Woodruff National Refuge and the Barberville Conservation area in Volusia County. The property is permitted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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 164 - Barberville Mitigation Tract** | **706,205** | **70,281** | **697,988** | **710,119** | **684,280** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 50,127 | 63,240 | 58,909 | 72,839 | 64,891 |
| Reserves | 0 | 0 | 639,079 | 0 | 619,389 |
| **Total Expenditures: Fund 164 - Barberville Mitigation Tract** | **50,127** | **63,240** | **697,988** | **72,839** | **684,280** |

**Fund Revenues**




**Fund Expenditures**

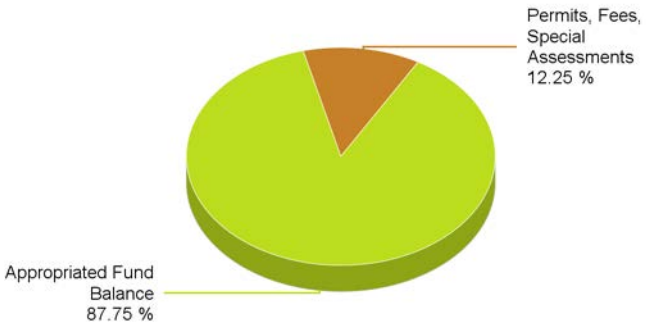


## Fund: 165 - Dune Restoration Fund

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.

| 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 | 0 | 10,000 | 200,000 | 30,000 |
| Appropriated Fund Balance | 0 | 0 | 0 | 14,826 | 214,826 |
| **Total Revenue Fund: 165 - Dune Restoration Fund** | **0** | **0** | **10,000** | **214,826** | **244,826** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 10,000 | 0 | 54,388 |
| Reserves | 0 | 0 | 0 | 0 | 190,438 |
| **Total Expenditures: Fund 165 - Dune Restoration Fund** | **0** | **0** | **10,000** | **0** | **244,826** |

**Fund Revenues**




**Fund Expenditures**

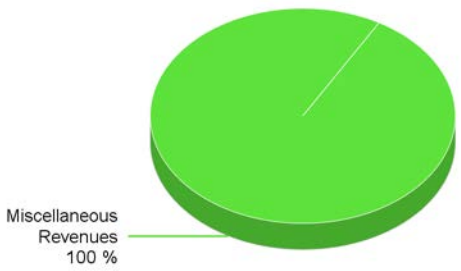
## Fund: 167 - Opioid Regional Settlement Fund

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.

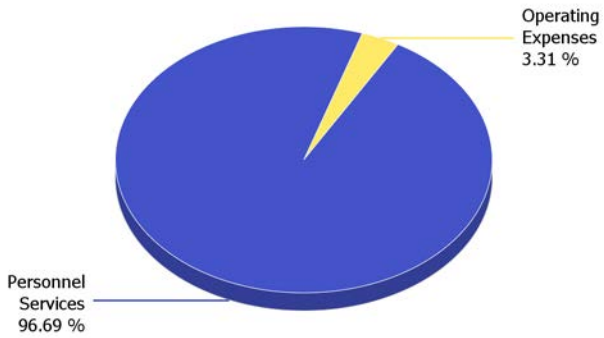
Spending of these funds will be brought to council for appropriations via budget resolution.

| 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 | 7,132,123 | 108,335 | 67,830 | 101,743 |
| **Total Revenue Fund: 167 - Opioid Regional Settlement Fund** | **0** | **7,132,123** | **108,335** | **67,830** | **101,743** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 167 - Opioid Regional Settlement Fund** | **0** | **60,843** | **108,335** | **67,830** | **101,743** |

Fund Revenues




Fund Expenditures



## Fund: 170 - Law Enforcement Trust

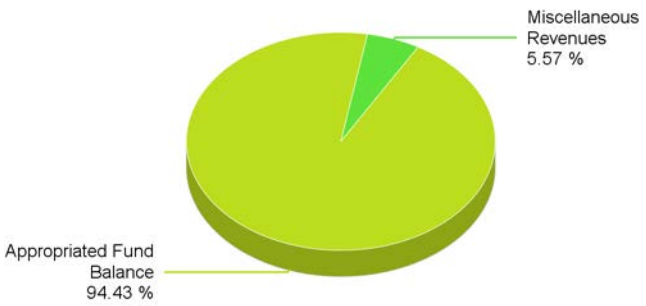
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

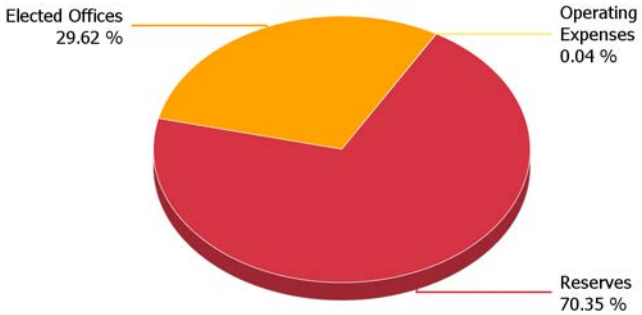
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Judgements, Fines and Forfeitures | 450 | 2,866 | 0 | 900 | 0 |
| Miscellaneous Revenues | (26,557) | 38,048 | 0 | 43,620 | 40,799 |
| Non Revenue | 111,643 | 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 |
| **Total Revenue Fund: 170 - Law Enforcement Trust** | **137,607** | **255,191** | **742,135** | **908,990** | **732,659** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 170 - Law Enforcement Trust** | **265,000** | **297,800** | **742,135** | **217,130** | **732,659** |

Fund Revenues




Fund Expenditures



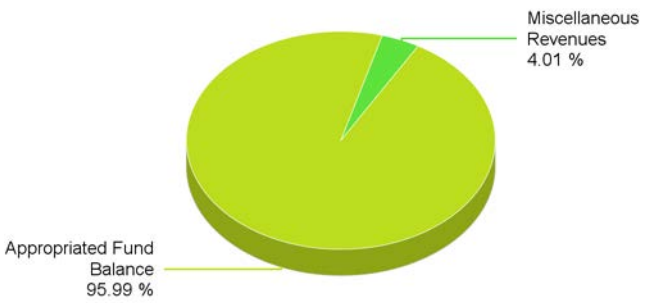
## Fund: 172 - Federal Forfeiture Sharing Justice

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.

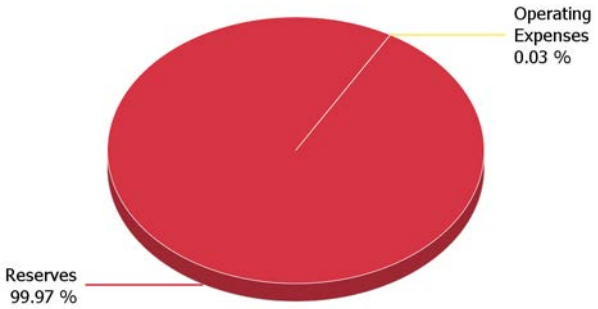
Upon request by the Sheriff to the County Council, these funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes 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 |
| **Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice** | **185,864** | **114,930** | **405,573** | **537,510** | **559,926** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 49 | 49 | 147 |
| Reserves | 0 | 0 | 405,524 | 0 | 559,779 |
| **Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice** | **0** | **0** | **405,573** | **49** | **559,926** |

**Fund Revenues**




**Fund Expenditures**



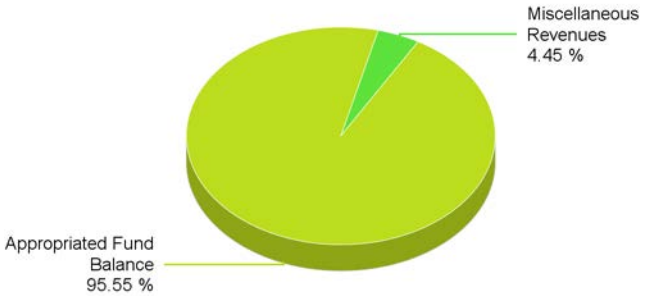
## Fund: 173 - Federal Forfeiture Sharing Treasury

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.

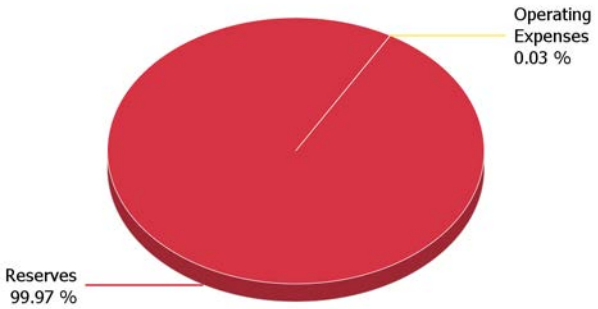
Upon request by the Sheriff to the County Council, these funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes 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 |
| **Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury** | **(962)** | **1,450** | **36,462** | **37,614** | **39,361** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 5 | 5 | 11 |
| Reserves | 0 | 0 | 36,457 | 0 | 39,350 |
| **Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury** | **0** | **0** | **36,462** | **5** | **39,361** |

**Fund Revenues**




**Fund Expenditures**



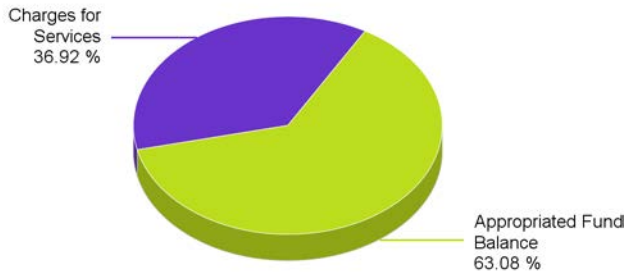
## Fund: 174 - Law Enforcement Education Trust Fund

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.

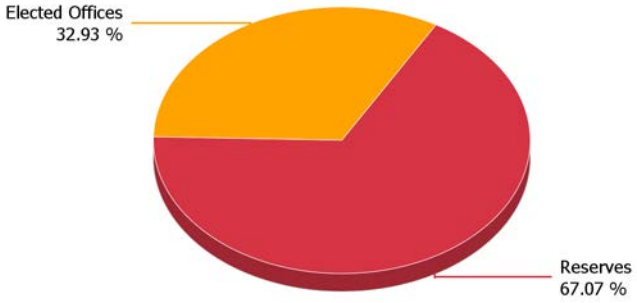
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 133,115 | 146,779 | 143,113 | 164,888 | 168,186 |
| Miscellaneous Revenues | 0 | 5,718 | 0 | 0 | 0 |
| Appropriated Fund Balance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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Reserves | 0 | 0 | 253,411 | 0 | 305,562 |
| Elected Offices | 0 | 150,000 | 150,000 | 150,000 | 150,000 |
| **Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund** | **0** | **150,000** | **403,411** | **150,000** | **455,562** |

Fund Revenues




Fund Expenditures

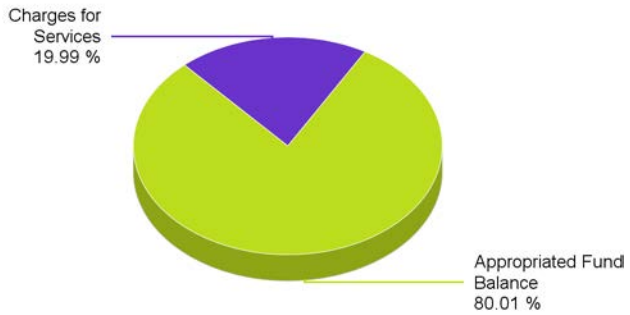


## Fund: 175 - Crime Prevention Trust

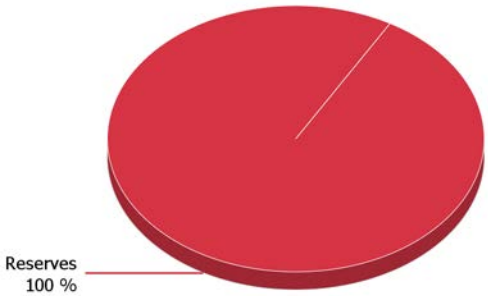
Effective October 1, 2020, the County established the Crime Prevention Trust Fund (CPTF) to separately account for receipts of amounts pursuant to Florida Statute 775.083(2). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff 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 Statute774.083(2).

| 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 | 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 |
| **Total Revenue Fund: 175 - Crime Prevention Trust** | **240,536** | **297,426** | **1,019,692** | **1,032,867** | **1,291,001** |
| **Fund Expenditures** | | | | | |
| Reserves | 0 | 0 | 1,019,692 | 0 | 1,291,001 |
| **Total Expenditures: Fund 175 - Crime Prevention Trust** | **0** | **0** | **1,019,692** | **0** | **1,291,001** |

**Fund Revenues**




**Fund Expenditures**

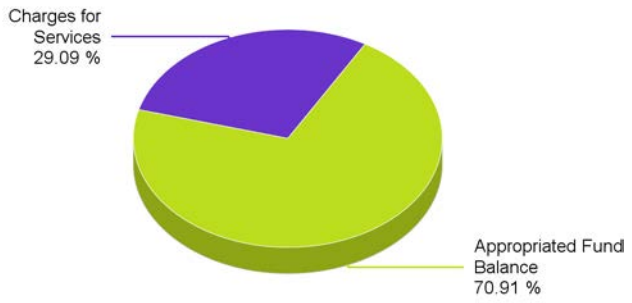


## Fund: 177 - Dori Slosberg

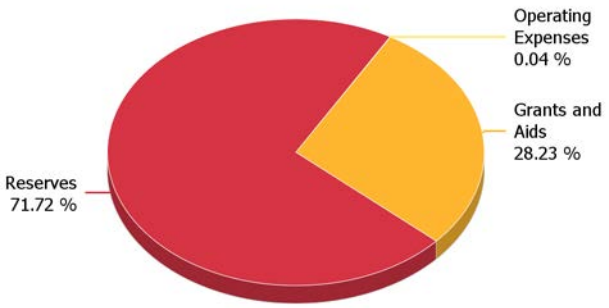
Effective October 1, 2022, the Dori Slosberg fund (177) was created for the fiscal year 2022-23 budget to properly track revenues and expenses in it's own fund. Previously, Dori Slosberg has always been a part of the General Fund (001) under Community Services. The Dori Slosberg Driver Education Safety 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.

| 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 | 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 |
| **Total Revenue Fund: 177 - Dori Slosberg** | **529,066** | **217,716** | **710,576** | **821,443** | **765,382** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 177 - Dori Slosberg** | **0** | **141,478** | **710,576** | **278,684** | **765,382** |

**Fund Revenues**




**Fund Expenditures**



## 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.

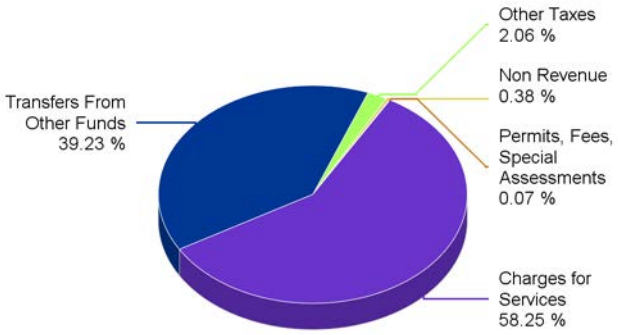
The General Fund subsidy will still subsidize this fund by including the annual resident pass buydowns which currently the General Fund buys down the difference in cost between the residential and non-residential annual pass to meet the uniformity requirement of Volusia County's charter.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 178 - Beach Management Fund** | **0** | **0** | **25,173,509** | **22,623,869** | **28,275,019** |

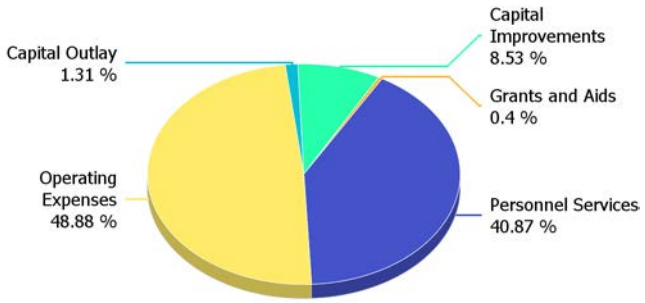
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 0 | 0 | 10,650,088 | 9,669,758 | 11,557,412 |
| Operating Expenses | 0 | 0 | 11,993,427 | 11,294,041 | 13,820,741 |
| Capital Outlay | 0 | 0 | 313,479 | 193,429 | 371,503 |
| Capital Improvements | 0 | 0 | 2,110,000 | 1,067,069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

## Fund: 178 - Beach Management Fund

**Fund Revenues**




**Fund Expenditures**

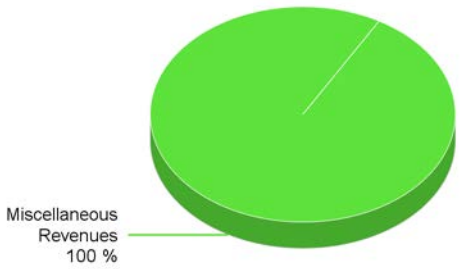


## Fund: 179 - Opioid Settlement Administration

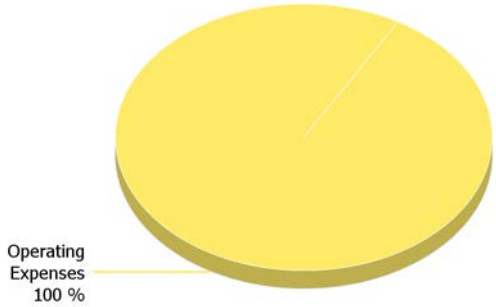
As a result of the national opioid crisis, many governmental entities throughout the United States filed lawsuits against opioid manufacturers, distributors, and retailers to hold them accountable for the damage caused as well as to recover monetary damages for past harms and future abatement efforts. 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 |
| **Total Revenue Fund: 179 - Opioid Settlement Administration** | **0** | **0** | **0** | **0** | **3,567** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 0 | 0 | 3,567 |
| **Total Expenditures: Fund 179 - Opioid Settlement Administration** | **0** | **0** | **0** | **0** | **3,567** |

Fund Revenues




Fund Expenditures

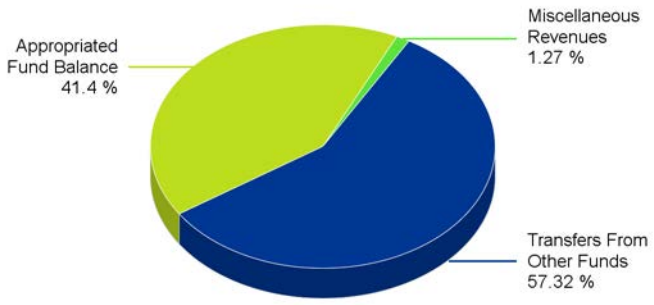


## Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014

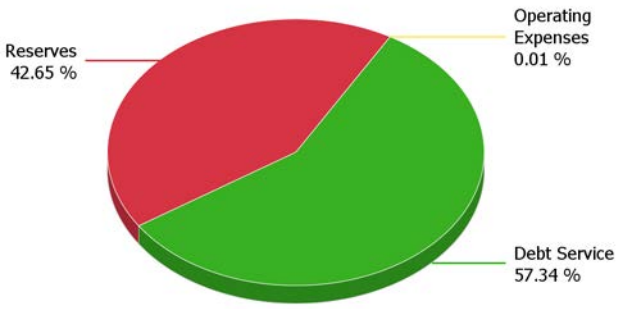
The Tourist Development Tax (TDT) Refunding Revenue Bonds Fund provides for the funding of principal, interest, and other debt-related costs for the $46,380,000 Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014B. These bonds were issued to refinance a portion of the Tourist Development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

| 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 | 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 |
| **Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014** | **3,920,347** | **4,417,455** | **7,354,957** | **7,403,355** | **7,494,145** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: 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 Revenues




Fund Expenditures



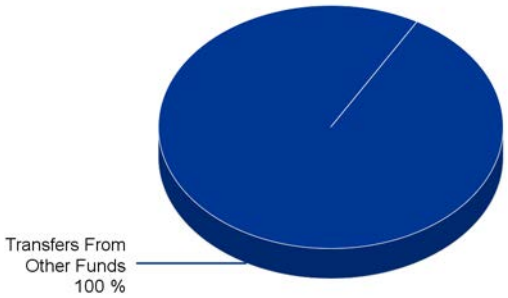
## Fund: 208 - Capital Improvement Revenue Note, 2010

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.

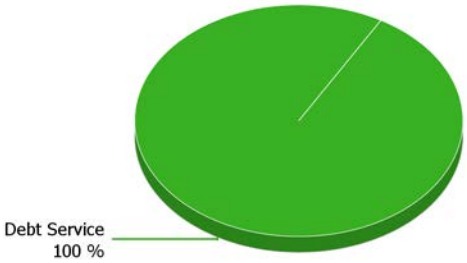
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Transfers From Other Funds | 1,199,134 | 689,605 | 688,147 | 688,147 | 687,120 |
| **Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010**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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Debt Service | 1,199,134 | 689,605 | 688,147 | 688,147 | 687,120 |
| **Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010** | **1,199,134** | **689,605** | **688,147** | **688,147** | **687,120** |

**Fund Revenues**




**Fund Expenditures**



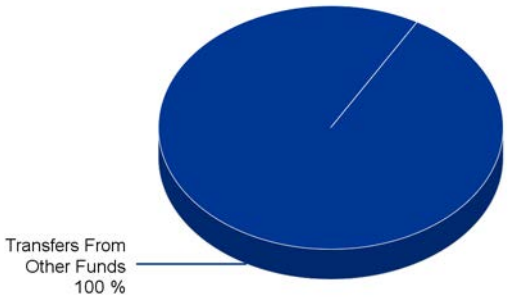
## Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015

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.

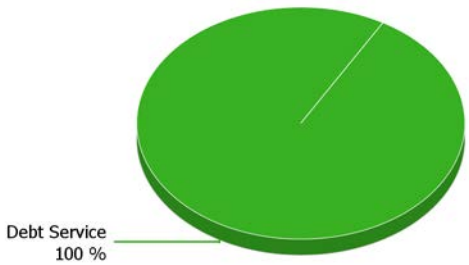
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | 0 | 145 | 0 | 0 | 0 |
| Transfers From Other Funds | 1,008,111 | 1,007,893 | 1,013,282 | 1,013,282 | 1,017,233 |
| **Total Revenue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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Debt Service | 1,008,111 | 1,008,039 | 1,013,282 | 1,013,282 | 1,017,233 |
| **Total Expenditures: 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 Revenues




Fund Expenditures

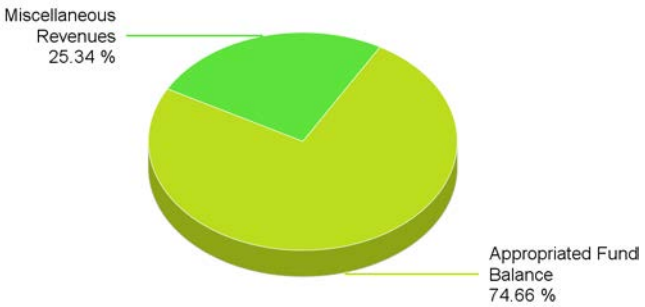


## Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

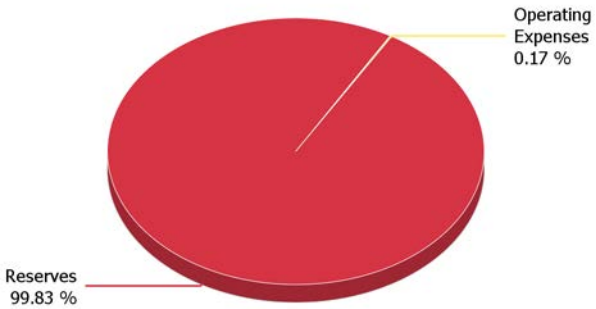
The Gas Tax Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the $41,505,000 Gas Tax Refunding Revenue Bonds, Series 2013. These bonds were issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the 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.

| 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 | 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 |
| **Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013** | **4,509,448** | **4,515,063** | **4,558,555** | **4,627,085** | **162,549** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013** | **4,509,448** | **4,515,063** | **4,558,555** | **4,505,718** | **162,549** |

**Fund Revenues**




**Fund Expenditures**

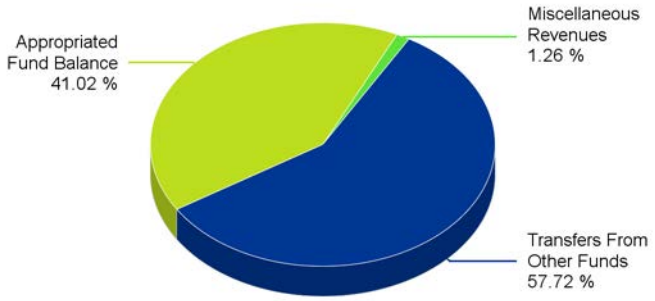


## Fund: 215 - Capital Improvement Note, 2017

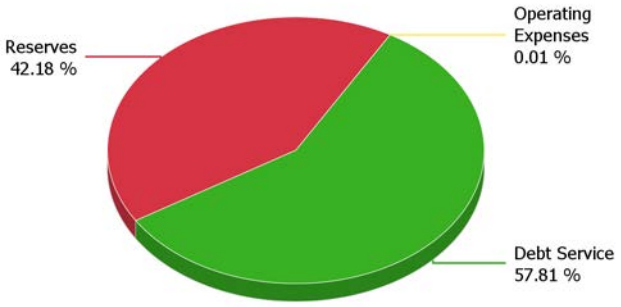
The Evidence Facility Debt Service Fund provides funding for principal, interest, and other debt-related costs for the $7,000,000 Capital Improvement Revenue Note. The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility. Revenue for debt service requirements will be 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.

| 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 | 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 |
| **Total Revenue Fund: 215 - Capital Improvement Note, 2017** | **465,027** | **473,722** | **790,747** | **793,553** | **801,726** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 215 - Capital Improvement Note, 2017** | **463,635** | **463,240** | **790,747** | **464,661** | **801,726** |

**Fund Revenues**




**Fund Expenditures**

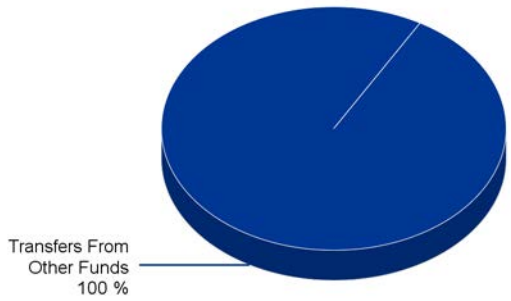


## Fund: 295 - Public Transportation State Infrastructure Loan

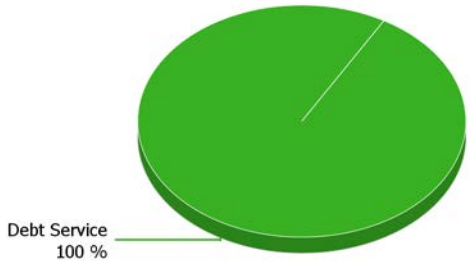
On 4/20/2021, County Council authorized staff to proceed with the State Infrastructure Bank (SIB) loan agreement for Sunrail Phase 2 North. The final term is for an amount of $11,239,566, a term of 15 years and an interest rate of 1.75%. Debt service payments of $974,165 annually payable from the General 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 |
| **Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan** | **4,396** | **47,126** | **974,165** | **974,165** | **974,165** |
| **Fund Expenditures** | | | | | |
| Debt Service | 4,396 | 47,126 | 974,165 | 974,165 | 974,165 |
| **Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan** | **4,396** | **47,126** | **974,165** | **974,165** | **974,165** |

Fund Revenues




Fund Expenditures



## Fund: 305 - 800 MHz Capital

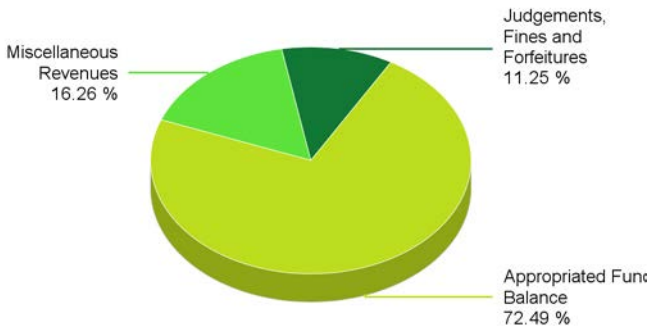
The purpose of this fund is for the construction and upgrade of the 800 MHz public safety radio system. This includes technology upgrades consisting of software, equipment, GPS simulcast, and radio towers. Annual revenue collected from the 800 MHz system traffic fine surcharge is deposited to this fund.

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.

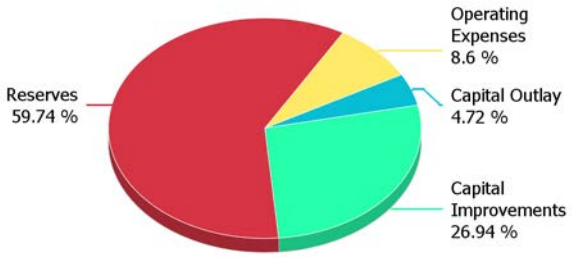
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been 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 |
| **Total Revenue Fund: 305 - 800 MHz Capital** | **(225,170)** | **990,672** | **2,276,842** | **11,450,631** | **3,179,947** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 305 - 800 MHz Capital** | **7,999,446** | **6,261,936** | **2,276,842** | **9,145,554** | **3,179,947** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 309 - Correctional Facilities Capital Projects

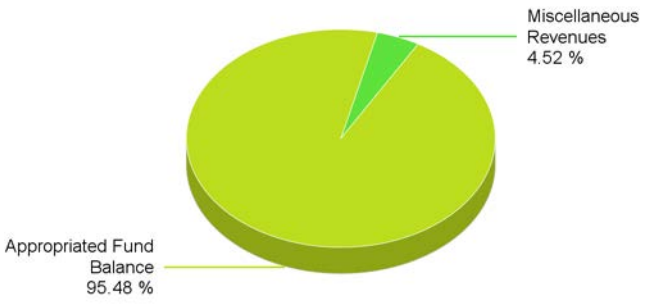
This fund is to account for various capital projects within the public safety areas of Volusia County. The current project is the network infrastructure upgrades at the Correctional Facility and Branch Jail. The data and voice network infrastructure (cabling, switches, network closets, UPS) in the Branch 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

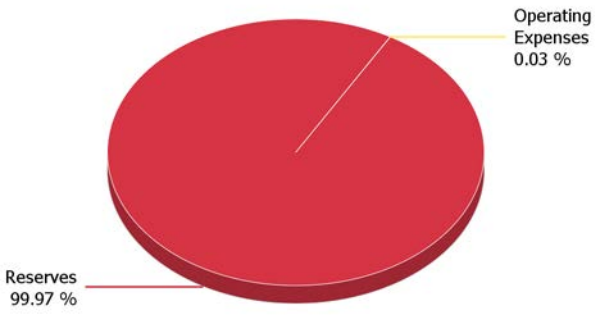
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 309 - Correctional Facilities Capital Projects** | **1,563,125** | **337,005** | **511,962** | **8,737,551** | **9,008,663** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 309 - Correctional Facilities Capital Projects** | **575,050** | **3,014** | **511,962** | **135,868** | **9,008,663** |

**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.

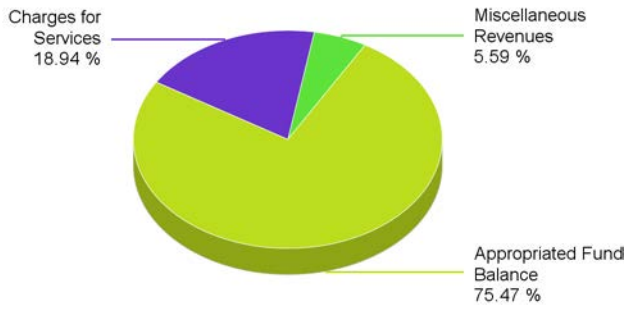
The fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated $4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is $1,089,620 for fiscal 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."

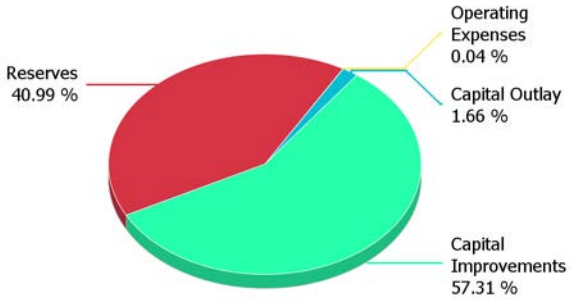
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 1,334,748 | 1,161,148 | 1,303,067 | 1,257,641 | 1,089,620 |
| Miscellaneous Revenues | (204,373) | 246,076 | 196,587 | 308,446 | 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 |
| **Total Revenue Fund: 313 - Beach Capital Projects** | **1,280,375** | **1,407,224** | **5,909,037** | **8,116,521** | **5,754,283** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 313 - Beach Capital Projects** | **5,535,734** | **551,049** | **5,909,037** | **3,773,548** | **5,754,283** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 314 - Port Authority Capital Projects

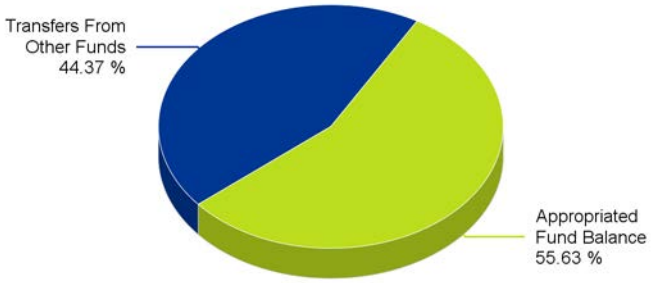
The purpose of this fund is to account for various Port District capital projects, with funding being transferred directly from the Port District Fund.

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.

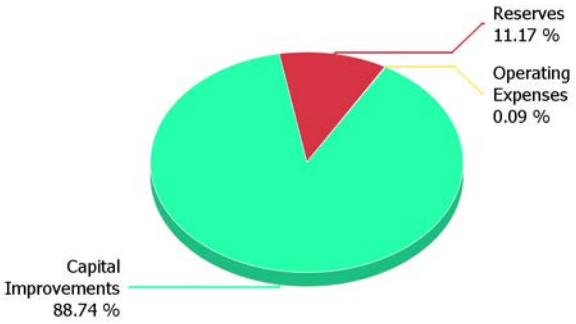
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| 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 | 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 |
| **Total Revenue Fund: 314 - Port Authority Capital Projects** | **3,809,277** | **857,485** | **4,903,558** | **7,809,390** | **5,409,026** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 314 - Port Authority Capital Projects** | **46,442** | **10,930** | **4,903,558** | **4,800,364** | **5,409,026** |

**Fund Revenues**




**Fund Expenditures**



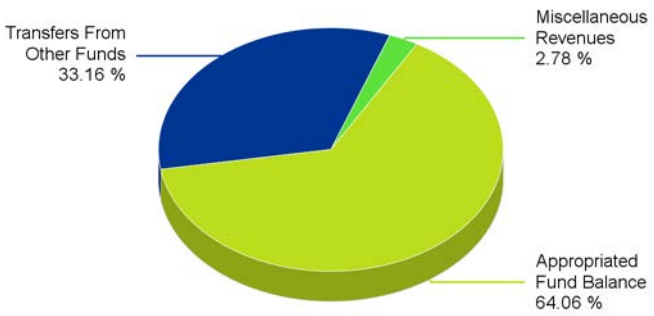
## Fund: 317 - Library Construction

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.

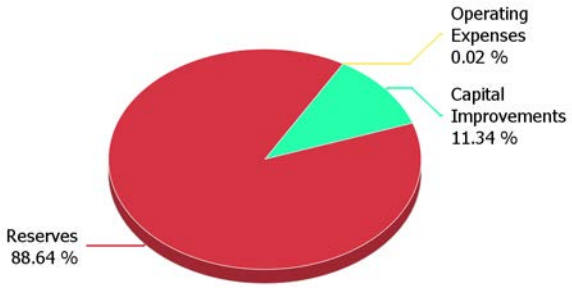
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 317 - Library Construction** | **1,905,017** | **2,200,508** | **6,025,891** | **8,410,369** | **11,058,135** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 317 - Library Construction** | **0** | **68,285** | **6,025,891** | **1,326,693** | **11,058,135** |

**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.

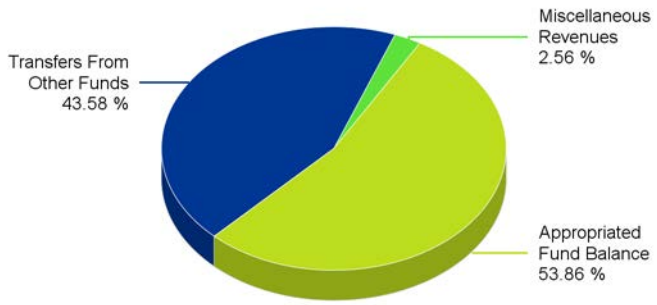
The fiscal year 2024-25 budget includes an interfund transfer from the Ocean Center Fund (118) of $6,315,000 for the ongoing capital improvement plan to replace and update the arena seats, arena floor boxes, power distribution replacement, kitchen renovation, and concourse restroom remodel.

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."

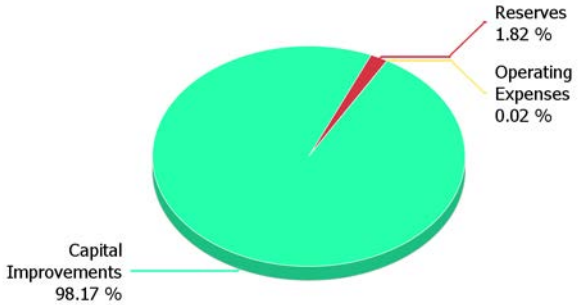
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | (144,787) | 236,746 | 151,704 | 355,818 | 371,096 |
| Transfers From Other Funds | 2,000,000 | 4,315,000 | 4,315,000 | 5,010,592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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 318 - Ocean Center** | **1,233,456** | **1,696,633** | **7,750,925** | **5,114,459** | **14,492,136** |

**Fund Revenues**




**Fund Expenditures**



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

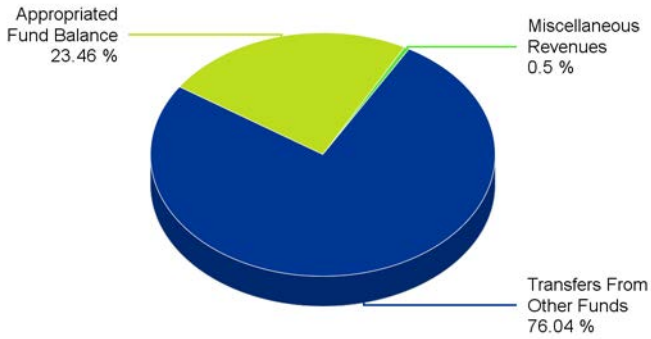
This fund provides for software upgrades or replacement of the County's Enterprise Resource Planning (ERP) Solutions.

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.

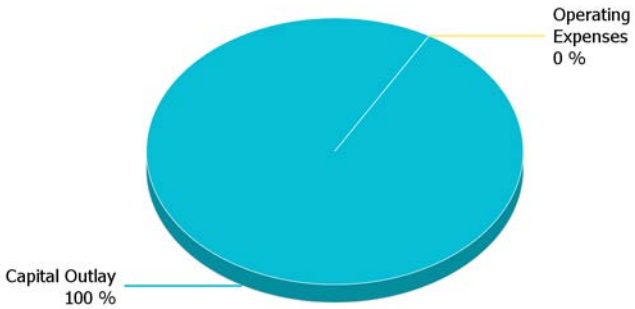
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 322 - I.T. Capital Projects** | **(10,877)** | **16,475** | **1,218,351** | **1,433,120** | **5,260,224** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 58 | 198,963 | 170 |
| Capital Outlay | 0 | 0 | 0 | 0 | 5,260,054 |
| **Total Expenditures: Fund 322 - I.T. Capital Projects** | **0** | **0** | **1,218,351** | **198,963** | **5,260,224** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 326 - Park Projects

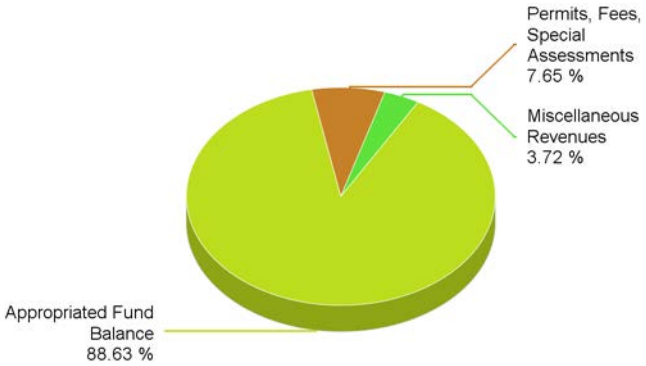
The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP) for construction or renovations which include sea walls, restrooms, and boat ramps. The fiscal year 2024-25 FBIP revenue 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.

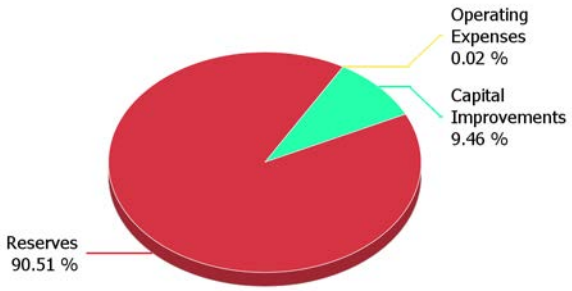
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| 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 | 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 |
| **Total Revenue Fund: 326 - Park Projects** | **250,512** | **165,298** | **1,356,493** | **1,404,787** | **1,584,848** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 326 - Park Projects** | **797,510** | **(128)** | **1,356,493** | **170** | **1,584,848** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 328 - Trail Projects

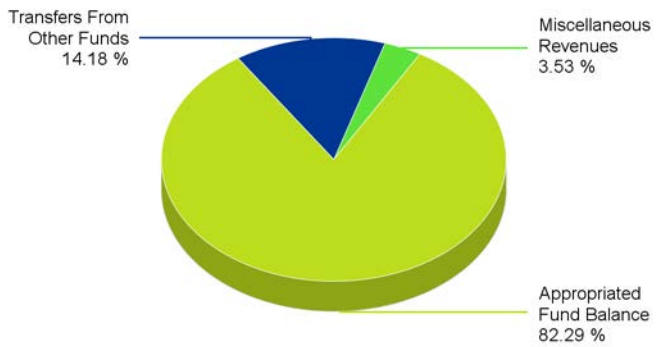
The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council had committed $1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The ECHO fund sunset in fiscal year 2020-21. In fiscal 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.

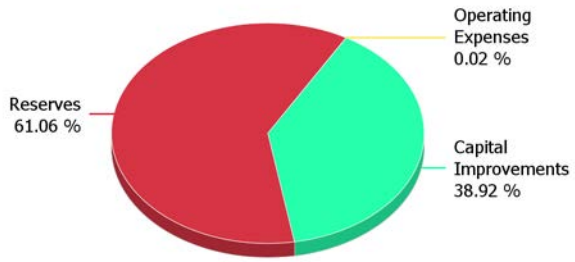
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 328 - Trail Projects** | **1,325,185** | **1,781,201** | **8,686,446** | **9,336,181** | **10,580,895** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 328 - Trail Projects** | **1,459,458** | **521,575** | **8,686,446** | **629,241** | **10,580,895** |

**Fund Revenues**




**Fund Expenditures**



## 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.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | (92,788) | 93,006 | 77,992 | 77,992 | 0 |
| Appropriated Fund Balance | 0 | 0 | 1,874,985 | 2,122,271 | 0 |
| **Total Revenue Fund: 334 - Bond Funded Road Program** | **(92,788)** | **93,006** | **1,952,977** | **2,200,263** | **0** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 336 | 336 | 0 |
| Capital Improvements | 533,660 | 15,973 | 0 | 2,199,927 | 0 |
| **Total Expenditures: Fund 334 - Bond Funded Road Program** | **533,660** | **15,973** | **1,952,977** | **2,200,263** | **0** |

## Fund: 360 - ECHO Direct County Expenditures

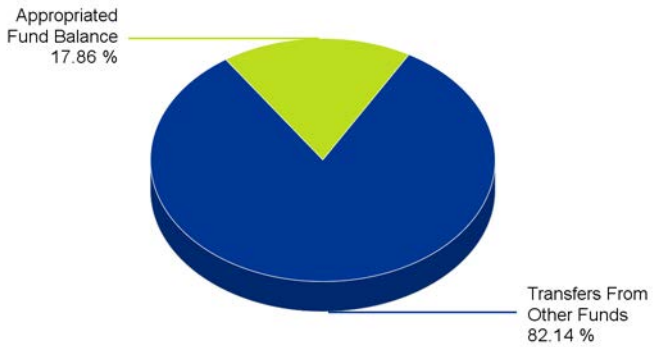
In fiscal year 2022-23, the ECHO Direct County Expenditure fund was approved by County Council on March 7, 2023, per agenda item #10599. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of $5.6 million 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.

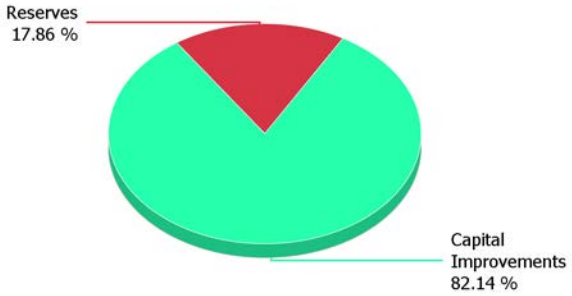
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Non Revenue | 0 | 0 | 0 | 10,662 | 0 |
| Transfers From Other Funds | 0 | 5,656,205 | 5,677,120 | 5,677,120 | 2,473,000 |
| Appropriated Fund Balance |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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 360 - ECHO Direct County Expenditures** | **0** | **55,229** | **5,677,120** | **10,751,060** | **3,010,698** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 365 - Public Works Facilities

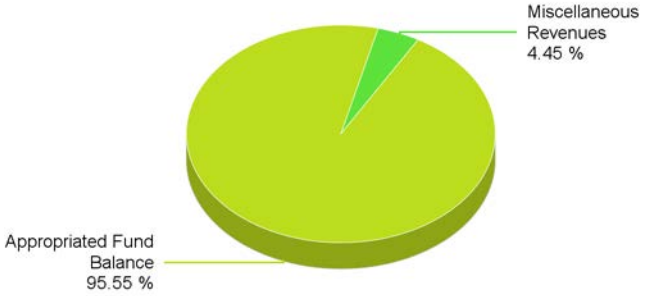
The purpose of this fund is to provide funds for the construction of a Public Works Service Center as well as renovations to the Westside Maintenance Facility. In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction. 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.

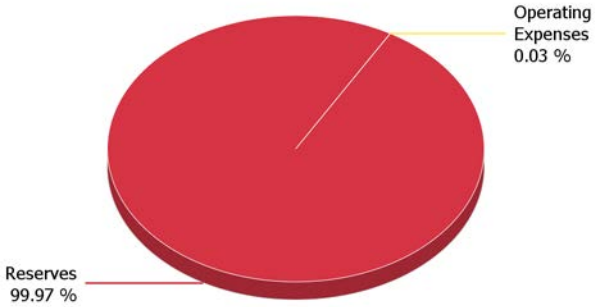
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 365 - Public Works Facilities** | **891,416** | **312,110** | **7,899,450** | **8,093,979** | **8,469,877** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 365 - Public Works Facilities** | **88,017** | **0** | **7,899,450** | **1,105** | **8,469,877** |

**Fund Revenues**




**Fund Expenditures**



## Fund: 370 - Sheriff Helicopter Replacement

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

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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 370 - Sheriff Helicopter Replacement** | **3,220,614** | **2,330,818** | **5,470,615** | **5,470,615** | **0** |

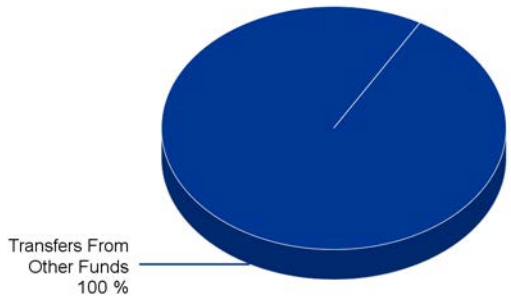
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Interfund Transfers | 0 | 0 | 5,470,615 | 5,470,615 | 0 |
| **Total Expenditures: Fund 370 - Sheriff Helicopter Replacement** | **0** | **0** | **5,470,615** | **5,470,615** | **0** |

## Fund: 372 - Sheriff Capital Facilities

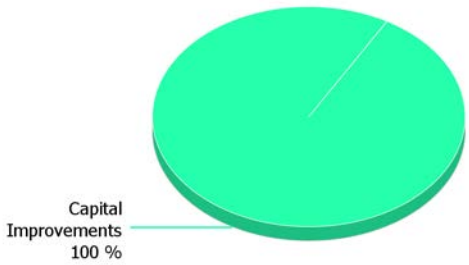
This fund is used to track the expenses for the development of a new Sheriff Administration Complex that will consolidate services to one central, and state of the art facility, to better serve staff and the citizens' needs. The facility construction will be funded by the General Fund, with a $15 million 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 |
| **Total Revenue Fund: 372 - Sheriff Capital Facilities** | **0** | **55,413** | **0** | **0** | **15,000,000** |
| **Fund Expenditures** | | | | | |
| Capital Improvements | 0 | 0 | 0 | 0 | 15,000,000 |
| Elected Offices | 0 | 3,539,815 | 0 | 0 | 0 |
| **Total Expenditures: Fund 372 - Sheriff Capital Facilities** | **0** | **3,539,815** | **0** | **0** | **15,000,000** |

Fund Revenues




Fund Expenditures



## Fund: 373 - Medical Examiner's Facility

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

Prior year General Fund transfers include:
Fiscal Year 2017-18 - $500,000
Fiscal Year 2018-19 - $1,900,000
Fiscal Year 2019-20 - $3,000,000
Fiscal Year 2020-21 - $1,782,000
Fiscal Year 2021-22 - $3,097,940

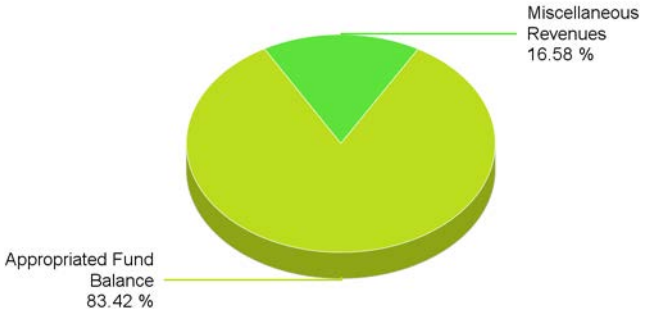
In fiscal year 2020-11, an additional transfer from the Coronavirus Transition Fund (003) for $7 million was completed and in fiscal year 2021-22, an additional transfer from the Economic Development Fund (126) for $1,080,392 was completed to assist with the additional construction costs. This was a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

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

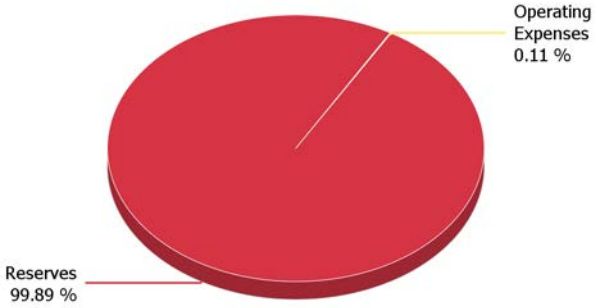
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | (319,798) | 487,151 | 536,017 | 114,141 | 119,042 |
| Transfers From Other Funds | 4,178,332 | 0 | 0 | 0 | 0 |
| Appropriated Fund Balance | 0 | 0 | 465,159 | 2,171,296 | 598,981 |
| **Total Revenue Fund: 373 - Medical Examiner's Facility** | **3,858,534** | **487,151** | **1,001,176** | **2,285,437** | **718,023** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 373 - Medical Examiner's Facility** | **1,198,713** | **14,582,440** | **1,001,176** | **1,686,456** | **718,023** |

## Fund: 373 - Medical Examiner's Facility

**Fund Revenues**




**Fund Expenditures**



## Fund: 378 - Mosquito Control Capital

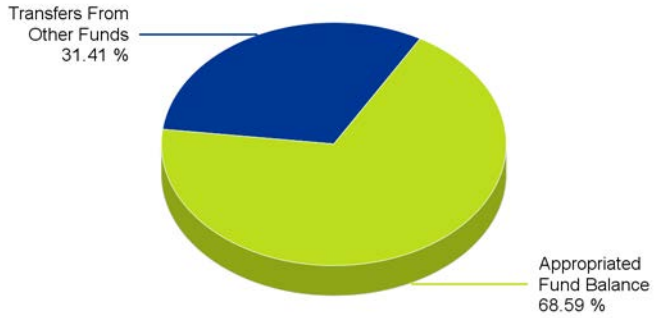
Volusia County Mosquito Control (VCMC) operates under the authority F. S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances. This fund is established to set aside funds for the future replacement of the Mosquito Control facilities. Mosquito Control constructed the first buildings 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.

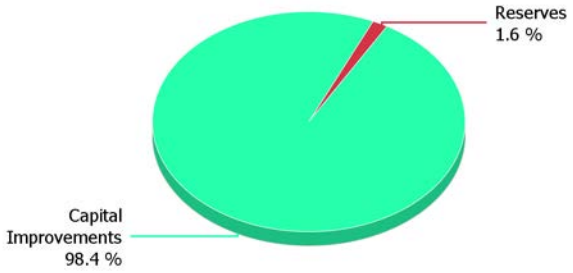
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

| 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 | 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 |
| **Total Revenue Fund: 378 - Mosquito Control Capital** | **2,500,000** | **1,738,443** | **5,703,709** | **5,842,668** | **5,572,062** |
| **Fund Expenditures** | | | | | |
| Capital Improvements | 46,291 | 99,485 | 1,750,000 | 2,020,606 | 5,483,000 |
| Reserves | 0 | 0 | 3,953,709 | 0 | 89,062 |
| **Total Expenditures: Fund 378 - Mosquito Control Capital** | **46,291** | **99,485** | **5,703,709** | **2,020,606** | **5,572,062** |

**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.

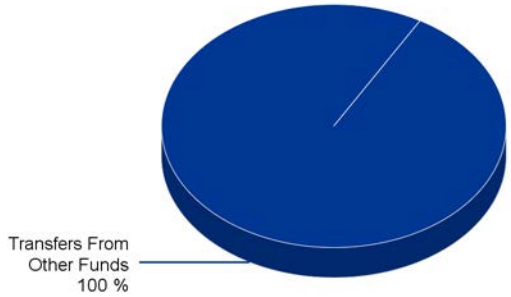
In fiscal year 2024-25, an initial interfund transfer of $5,000,000 from the general fund (001) was budgeted to allow for expenses related to planning of the large-scale project. Funding sources for future year design and construction/renovation costs have yet to be decided by the Volusia County Council.

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."

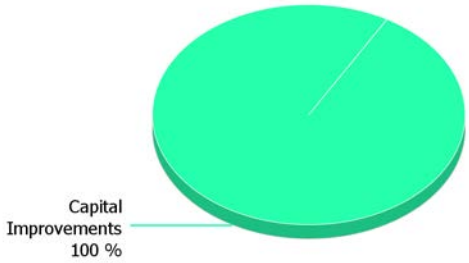
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Transfers From Other Funds | 0 | 0 | 0 | 0 | 5,000,000 |
| **Total Revenue Fund: 385 - Eastside Judicial Capital** | **0** | **0** | **0** | **0** | **5,000,000**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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Capital Improvements | 0 | 0 | 0 | 0 | 5,000,000 |
| **Total Expenditures: Fund 385 - Eastside Judicial Capital** | **0** | **0** | **0** | **0** | **5,000,000** |

Fund Revenues




Fund Expenditures



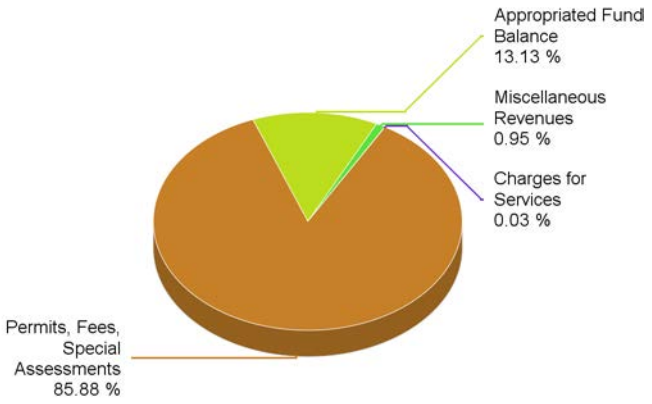
## Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statues, 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.

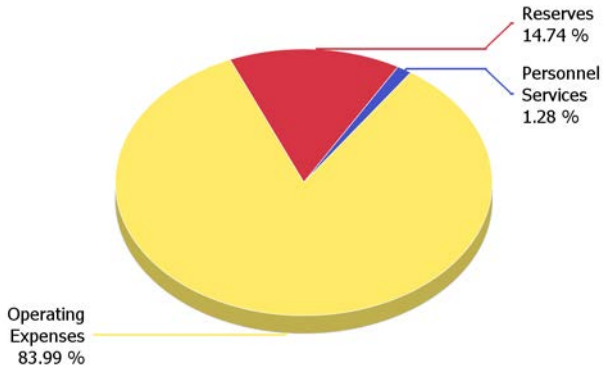
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Permits, Fees, Special Assessments | 11,590,764 | 11,757,576 | 12,796,706 | 12,762,640 | 13,195,405 |
| Charges for Services | 6,342 | 7,740 | 4,500 | 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 |
| **Total Revenue Fund: 440 - Waste Collection** | **11,468,408** | **11,963,473** | **14,575,544** | **14,679,772** | **15,364,752** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 440 - Waste Collection** | **11,431,838** | **11,748,963** | **14,575,544** | **12,661,626** | **15,364,752** |

**Fund Revenues**




**Fund Expenditures**



## 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.

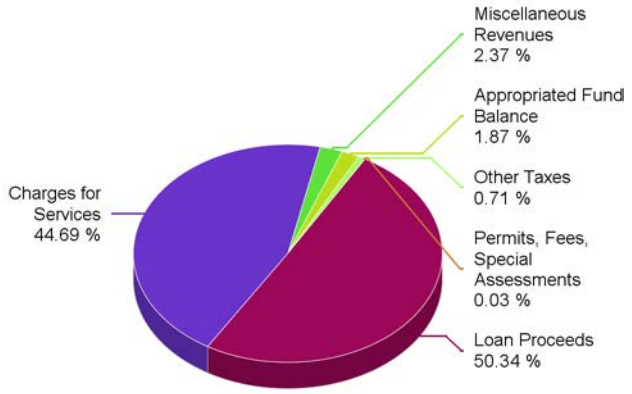
Plans of a Southeast Landfill Construction in fiscal year 2024-25 will require an issuance of debt. Actions are being made to minimize the loan amount needed by researching finance options including grants.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 450 - Solid Waste** | **22,142,481** | **29,939,105** | **44,334,641** | **52,341,229** | **62,772,206** |

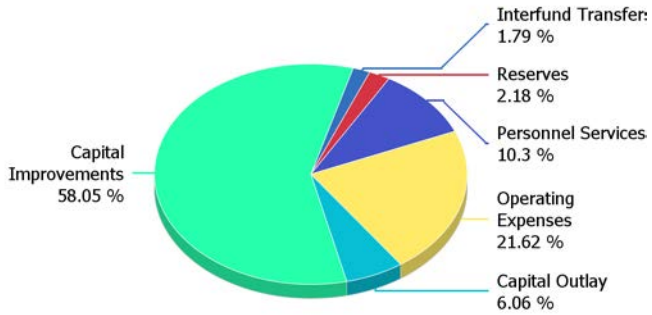
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 4,749,069 | 5,483,669 | 5,776,507 | 5,608,118 | 6,467,703 |
| Operating Expenses | 10,209,676 | 12,027,885 | 14,416,759 | 15,043,009 | 13,572,446 |
| Capital Outlay | 825,006 | 5,809,534 | 4,380,078 | 4,050,340 | 3,800,932 |
| 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 |
| **Total Expenditures: Fund 450 - Solid Waste** | **20,023,119** | **26,740,624** | **44,334,641** | **51,169,493** | **62,772,206** |

## 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.

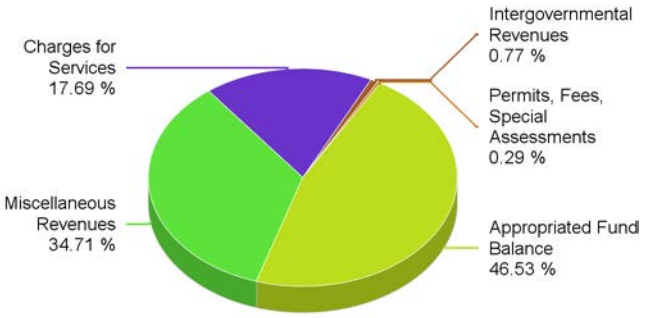
Reserves for fiscal year 2024-25 total $28.6 million which include $2.8 million for revenue stabilization and $25.8 million for grant match requirements shown in the budget and forecast period. The reason for the increase in reserve levels in fiscal year 2024-25 is due to the budgeted sale of the Holsonback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

| 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 | 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 |
| **Total Revenue Fund: 451 - Daytona Beach International Airport** | **18,461,962** | **18,091,558** | **37,908,047** | **49,218,995** | **47,751,727** |

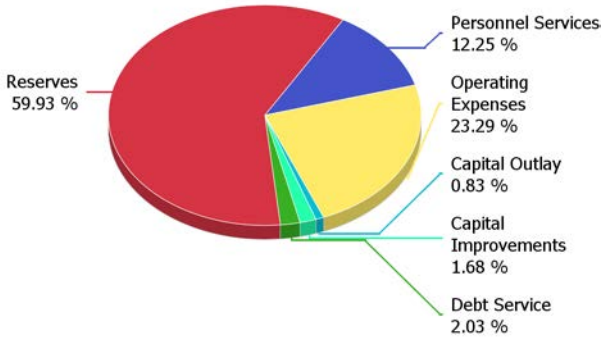
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 4,652,443 | 4,948,846 | 5,487,385 | 5,364,213 | 5,847,394 |
| Operating Expenses | 7,126,763 | 10,135,151 | 10,505,628 | 11,022,568 | 11,122,944 |
| Capital Outlay | 95,169 | 600,269 | 634,000 | 616,262 | 394,000 |
| Capital 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 |
| **Total Expenditures: Fund 451 - Daytona Beach International Airport** | **15,947,422** | **24,437,284** | **37,908,047** | **27,000,618** | **47,751,727** |

## Fund: 451 - Daytona Beach International Airport

**Fund Revenues**




**Fund Expenditures**



## Fund: 452 - Airport Passenger Facility Charge

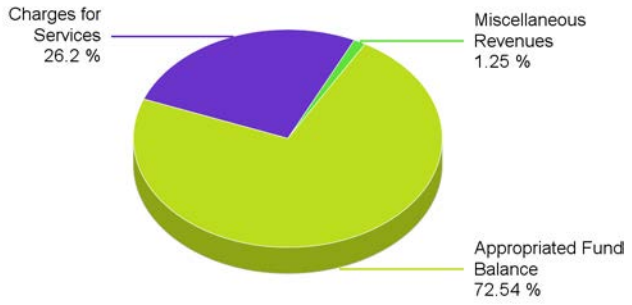
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The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

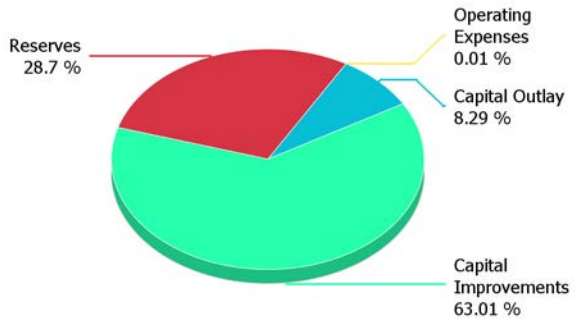
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 1,105,585 | 1,353,164 | 1,317,000 | 1,317,000 | 1,580,400 |
| Miscellaneous Revenues | 2,972 | 73,861 | 92,916 | 72,426 | 75,536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

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 452 - Airport Passenger Facility Charge** | **0** | **0** | **4,349,736** | **400** | **6,031,175** |

**Fund Revenues**




**Fund Expenditures**

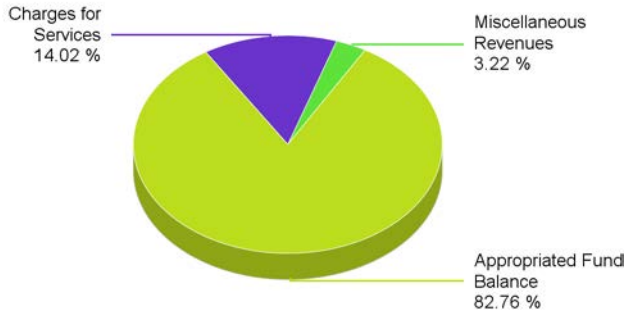


## Fund: 453 - Airport Customer Facility Charge

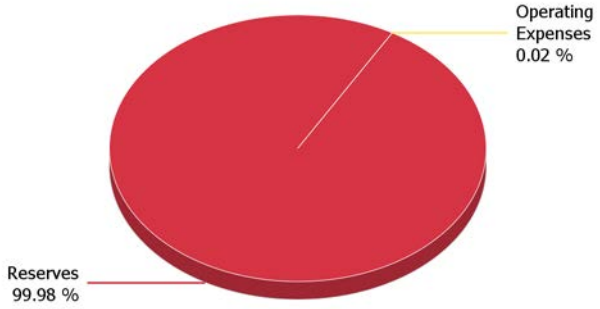
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal 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 |
| **Total Revenue Fund: 453 - Airport Customer Facility Charge** | **3,053,680** | **962,327** | **4,838,308** | **5,061,503** | **6,113,681** |
| **Fund Expenditures** | | | | | |
| Operating Expenses | 0 | 0 | 432 | 1,932 | 1,287 |
| Reserves | 0 | 0 | 4,837,876 | 0 | 6,112,394 |
| **Total Expenditures: Fund 453 - Airport Customer Facility Charge** | **0** | **0** | **4,838,308** | **1,932** | **6,113,681** |

**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.

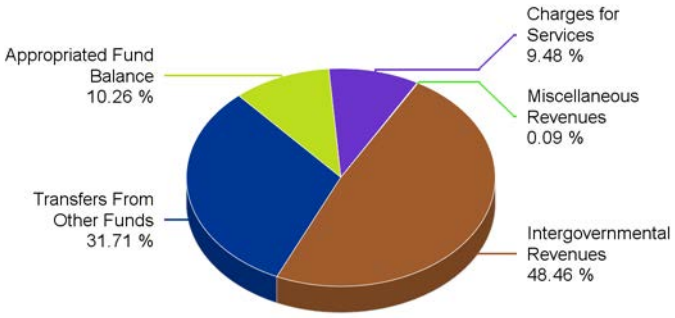
The General Fund contribution is evaluated each year and the fiscal year 2024-25 contribution is $11,838,941. Reserves include revenue stabilization in the amount of $5,059,141 for fiscal year 2024-25.

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 456 - Transit Services** | **31,017,122** | **29,830,762** | **34,503,215** | **34,293,280** | **37,334,226** |

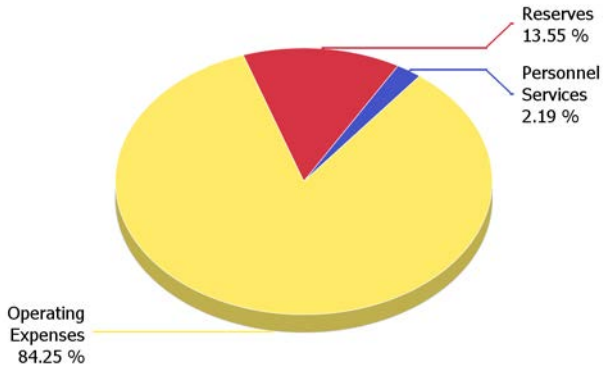
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 144,550 | 491,616 | 658,814 | 349,724 | 819,346 |
| Operating Expenses | 27,272,134 | 28,702,174 | 28,620,666 | 30,092,880 | 31,455,739 |
| Capital Outlay | 2,543,691 | 2,452,630 | 0 | 0 | 0 |
| Capital Improvements | 111,850 | 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 |
| **Total Expenditures: Fund 456 - Transit Services** | **30,099,162** | **32,036,313** | **34,503,215** | **30,464,293** | **37,334,226** |

## 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.

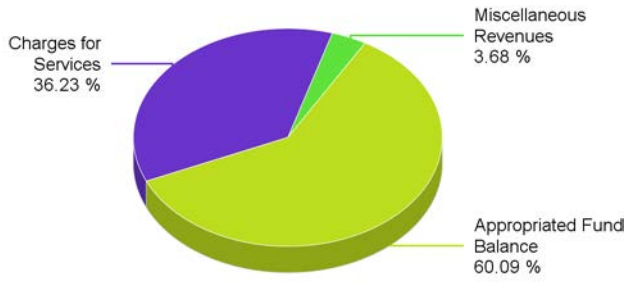
The fiscal year 2024-25 budget includes a $1.9 million increase in the operating budget due to an increase in maintenance and repair to parts and sublets of equipment including labor along with sludge hauling and permits. Capital improvements increased $13.4 million dollars due to the Southwest Regional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

| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |
| **Total Revenue Fund: 457 - Water and Sewer Utilities** | **33,268,000** | **32,388,326** | **54,083,104** | **73,310,272** | **72,387,345** |

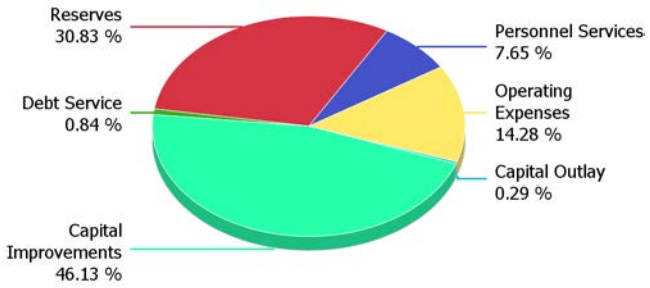
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 4,503,726 | 4,832,558 | 5,378,555 | 5,181,394 | 5,534,553 |
| Operating Expenses | 7,794,442 | 8,928,522 | 8,460,950 | 9,267,840 | 10,334,557 |
| Capital Outlay | 32,368 | 281,661 | 196,002 | 188,654 | 207,000 |
| Capital 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 |
| **Total Expenditures: Fund 457 - Water and Sewer Utilities** | **19,487,918** | **21,563,874** | **54,083,104** | **29,809,432** | **72,387,345** |

## 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.

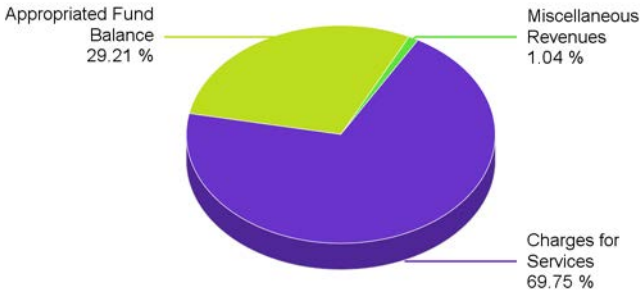
The fiscal year 2024-25 budget includes on-going operating expenditures in the amount of $1.5 million or 31% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2024-25 are license plate reader, loop counter, smartwatch server, reseal and restripe parking lots, 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.

| 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 | 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 |
| **Total Revenue Fund: 475 - Parking Garage** | **2,784,460** | **2,947,307** | **6,028,261** | **7,009,114** | **5,759,809** |

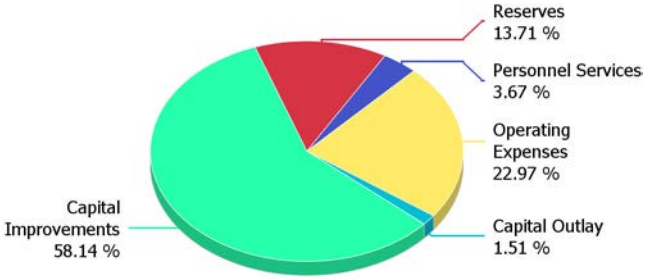
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 84,381 | 89,021 | 144,458 | 141,347 | 211,356 |
| Operating Expenses | 1,058,886 | 1,173,234 | 1,425,675 | 1,470,544 | 1,323,219 |
| Capital Outlay | 2,195 | 0 | 7,000 | 28,688 | 87,000 |
| Capital Improvements | 1,860,933 | 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 |
| **Total Expenditures: Fund 475 - Parking Garage** | **3,072,640** | **1,553,494** | **6,028,261** | **5,326,763** | **5,759,809** |

## 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.

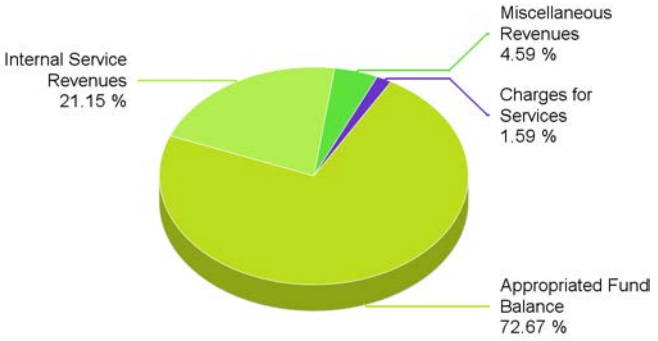
The equipment is on a four-year replacement cycle. Beginning in fiscal year 2024-25 the Information Technology Division will be moving the replacement program management in-house to be implemented by two new positions that have been added to the Computer Replacement Fund (511). The Information Technology 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.

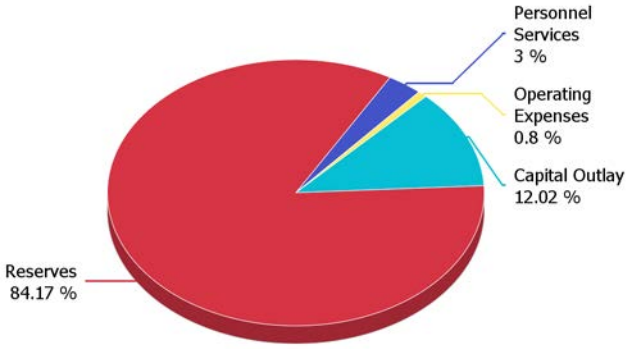
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 57,199 | 61,292 | 66,072 | 66,072 | 84,938 |
| Miscellaneous Revenues | (134,833) | 200,376 | 172,271 | 236,483 | 245,486 |
| Non 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 |
| **Total Revenue Fund: 511 - Computer Replacement** | **943,601** | **1,356,670** | **4,848,118** | **6,052,802** | **5,343,947** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 511 - Computer Replacement** | **1,078,813** | **1,390,511** | **4,848,118** | **2,169,375** | **5,343,947** |

**Fund Revenues**




**Fund Expenditures**



## 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.

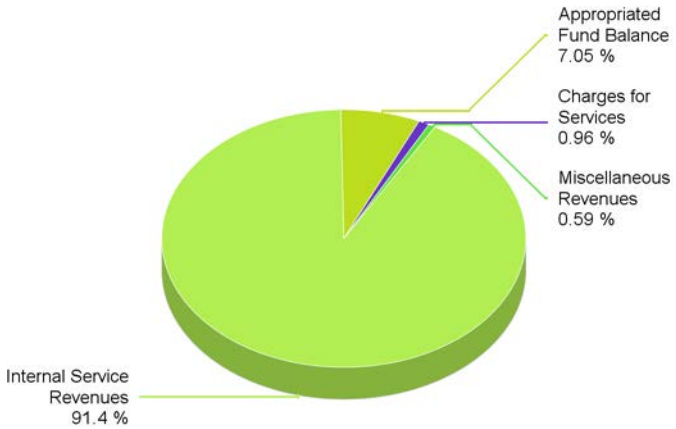
In fiscal year 2024-25 capital outlay is budgeted at $527,816 for the replacement of vehicles, fuel dispensers, and equipment for diagnostic services. Capital improvement is budgeted at $240,000 for the design of a re-configured and expanded parking area, two bay doors to be replaced and a new roof structure at the landfill fleet maintenance facility which was carried forward from the previous fiscal year.

| 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 | 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 |
| **Total Revenue Fund: 513 - Equipment Maintenance** | **14,851,831** | **16,686,957** | **18,251,451** | **18,707,948** | **18,286,795** |

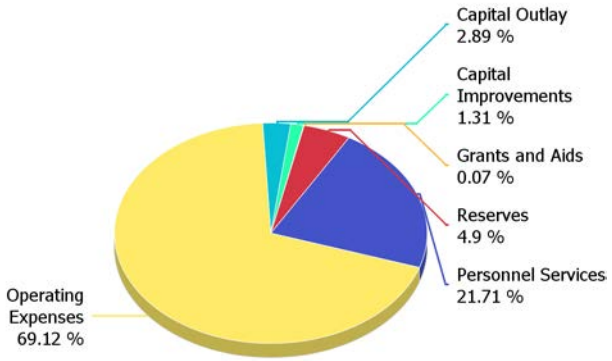
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 3,483,513 | 3,637,055 | 3,690,470 | 3,621,755 | 3,970,319 |
| Operating Expenses | 10,897,366 | 12,019,236 | 12,503,173 | 12,616,354 | 12,639,398 |
| Capital Outlay | 416,143 | 42,560 | 454,860 | 855,654 | 527,816 |
| Capital 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 |
| **Total Expenditures: Fund 513 - Equipment Maintenance** | **14,995,643** | **16,047,031** | **18,251,451** | **17,417,855** | **18,286,795** |

## 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.

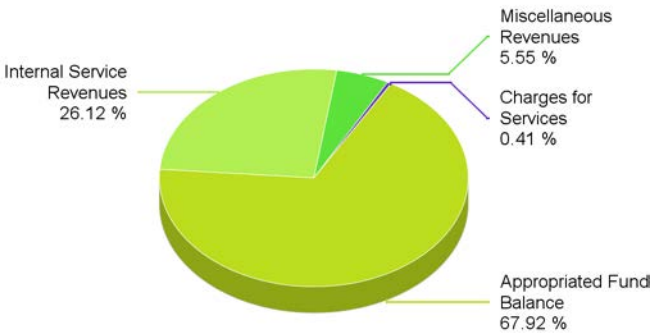
Initially, the departments purchase vehicles, and the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department 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.

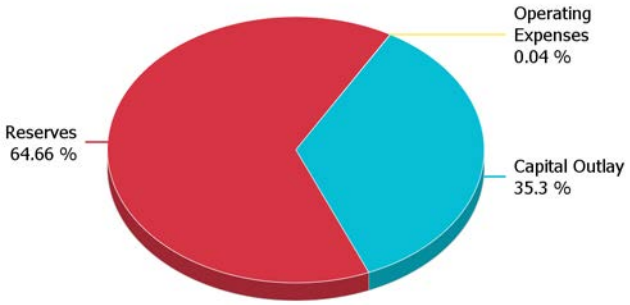
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 58,000 | 73,500 | 95,000 | 95,000 | 113,000 |
| Miscellaneous Revenues | 5,309,218 | 1,355,529 | 945,859 | 1,464,182 | 1,527,051 |
| 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 |
| **Total Revenue Fund: 514 - Fleet Replacement** | **5,491,157** | **7,557,886** | **25,229,356** | **39,580,291** | **27,518,325** |

| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Expenditures: Fund 514 - Fleet Replacement** | **7,107,855** | **3,545,582** | **25,229,356** | **20,888,636** | **27,518,325** |

**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.

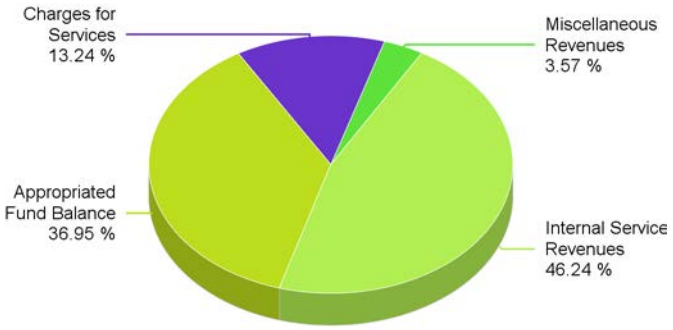
The Charges for Services revenue for $4.1 million is the direct billed allocation of receivables for the workers' compensation, liability and property damage insurance liabilities for the constitutional officers. The Internal Service revenues represent service charge collections from County departments for workers' compensation, liability, and property damage insurance coverage. A third-party administrator handles all workers' compensations claims including adjusting and management.

| 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 | 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 |
| **Total Revenue Fund: 521 - Insurance Management** | **15,476,113** | **17,314,369** | **23,187,178** | **28,508,865** | **31,254,911** |

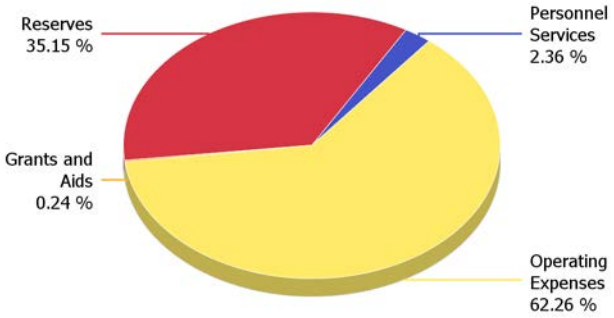
| Fund Expenditures | | | | | |
|---|---|---|---|---|---|
| Personnel Services | 780,468 | 738,458 | 780,224 | 712,163 | 737,011 |
| Operating Expenses | 10,762,839 | 13,092,862 | 18,815,640 | 16,150,150 | 19,457,966 |
| Grants and Aids | 57,172 | 66,628 | 75,000 | 75,000 | 75,000 |
| Interfund Transfers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

## Fund: 521 - Insurance Management

**Fund Revenues**




**Fund Expenditures**



## 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.

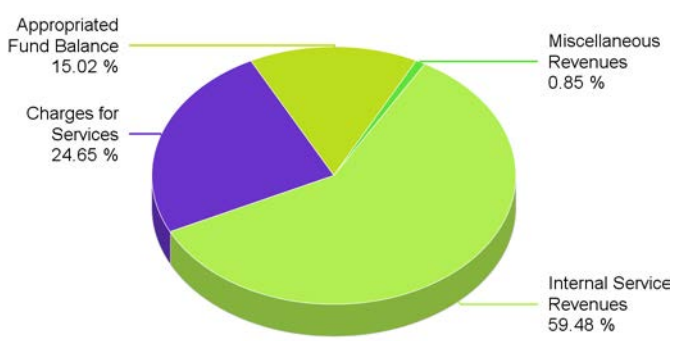
In the Group Insurance Fund (530) reserves have been split into two categories. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been 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.

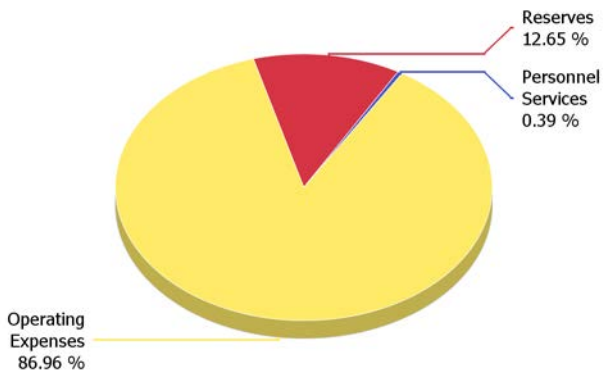
| Fund Revenues | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Charges for Services | 12,739,330 | 14,337,706 | 15,618,926 | 15,630,964 | 17,485,017 |
| Miscellaneous Revenues | (651,655) | 712,743 | 410,035 | 577,318 | 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 |
| **Total Revenue Fund: 530 - Group Insurance** | **45,575,611** | **54,164,103** | **65,913,004** | **69,051,193** | **70,925,980** |
| **Fund Expenditures** | | | | | |
| 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 |
| **Total Expenditures: Fund 530 - Group Insurance** | **50,525,982** | **55,459,977** | **65,913,004** | **58,395,589** | **70,925,980** |

## 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 | Public Protection | Public Works |
|---|---|---|---|---|---|---|---|---|---|
| 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; 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 | General Fund; Emergency Medical Services; Ponce De Leon Inlet & Port District; Municipal Service District; Inmate Welfare Trust; Beach Enforcement Trust | General Fund; County Transportation Trust; East Volusia Mosquito Control; Road Proportionate Share; Ponce De Leon Inlet & Port District; Road District Maintenance; Municipal Service District, Special Assessments; Road Impact Fees; Stormwater Utility; Waste Collection; Solid Waste; Water & Sewer Utilities |

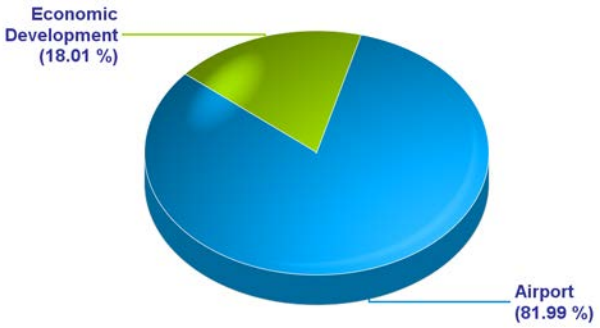


Volusia County
FLORIDA

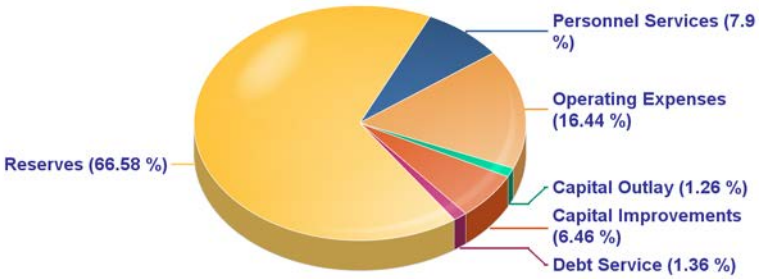
## Aviation and Economic Resources

| | 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 |
| **Aviation and Economic Resources Total:** | **16,369,906** | **25,047,789** | **58,301,119** | **28,898,510** | **71,152,480** |

**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 |
| **Fund Total:** | **16,369,906** | **25,047,789** | **58,301,119** | **28,898,510** | **71,152,480** |

## 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.

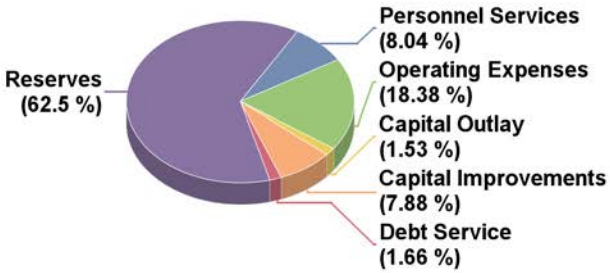
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of capital projects in progress | 5 | 8 | 10 |
| Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries) | 3 | 3 | 3 |
| Number of total passengers | 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 | 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 |
|---|---|---|---|---|---|
| **Airport** | | | | | |
| 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 |
| **Total: Airport** | **14,543,261** | **23,137,023** | **45,517,781** | **25,523,569** | **58,340,591** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 50 | 50 |
| Number of Full Time Equivalent Positions | 50 | 50 |

| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Fund Allocation** | **14,543,261** | **23,137,023** | **45,517,781** | **25,523,569** | **58,340,591** |



**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.

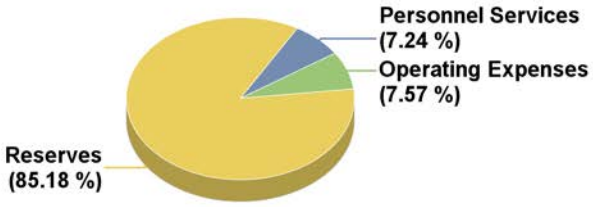
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Increase the number of businesses served | 174 | 190 | 200 |

## 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 |
|---|---|---|---|---|---|
| **Economic Development** | | | | | |
| 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 |
| **Total: Economic Development** | **1,826,645** | **1,910,766** | **12,783,338** | **3,374,941** | **12,811,889** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 8 | 8 |
| Number of Full Time Equivalent Positions | 8 | 8 |

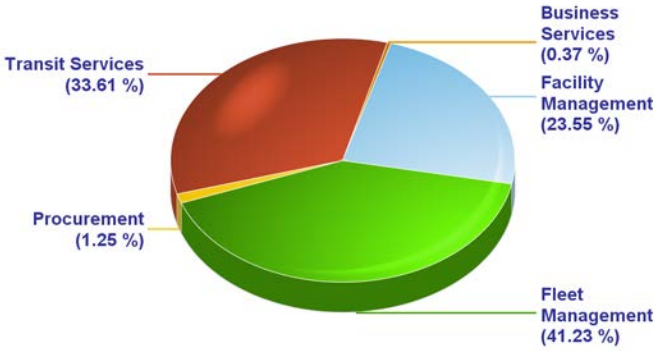
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| Economic Development - 130 | 1,826,645 | 1,910,766 | 12,783,338 | 3,374,941 | 12,811,889 |
| **Total Fund Allocation** | **1,826,645** | **1,910,766** | **12,783,338** | **3,374,941** | **12,811,889** |



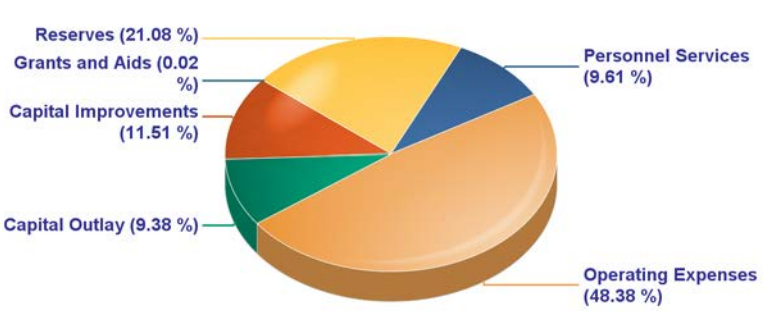
## Business Services

| | 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 |
| **Business Services Total:** | **67,334,039** | **69,331,395** | **104,121,080** | **99,685,896** | **111,090,553** |

**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 |
| **Fund Total:** | **67,334,039** | **69,331,395** | **104,121,080** | **99,685,896** | **111,090,553** |

## 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 |

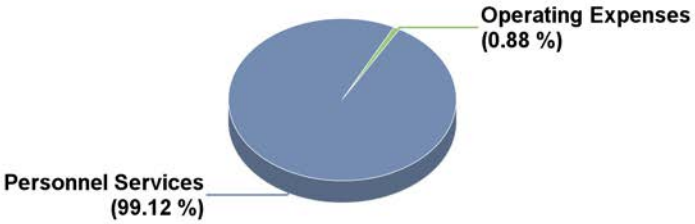
**Mission:** **To provide excellent customer service by striving for the highest level of professionalism, innovation and accountability while providing secure infrastructure; cost-effective repair and maintenance of county facilities and vehicles; fair and equitable treatment of all vendors while contracting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

## Department: Business Services

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Business Services** | | | | | |
| 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) |
| **Total: Business Services** | **379,572** | **817,419** | **344,988** | **491,712** | **408,721** |

| 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 |
| **Total Fund Allocation** | **379,572** | **817,419** | **344,988** | **491,712** | **408,721** |



**Mission:** **To act as accountable stewards of the taxpayer and exist to provide safe, accessible, efficient, and sustainable facilities for public use and enjoyment.**

## 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.

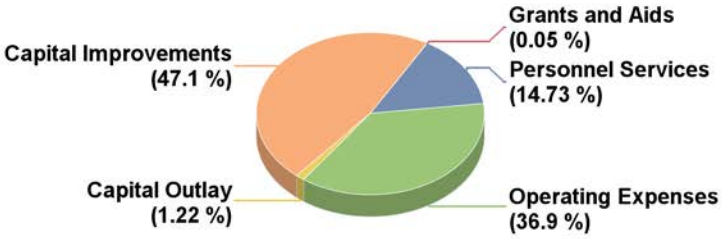
| Performance Measures - Maintenance | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of capital improvement projects | 63 | 56 | 50 |
| Number of buildings security is provided | 9 | 9 | 9 |
| Changes of entrances/interiors | 3 | 10 | 10 |
| Square feet maintained/7 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 |
|---|---|---|---|---|---|
| **Facility Management** | | | | | |
| 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) |
| **Total: Facility Management** | **13,476,327** | **15,762,374** | **24,541,781** | **29,265,197** | **26,157,071** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 44 | 47 |
| Number of Full Time Equivalent Positions | 44 | 47 |

| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Fund Allocation** | **13,476,327** | **15,762,374** | **24,541,781** | **29,265,197** | **26,157,071** |



**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.**

## 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.

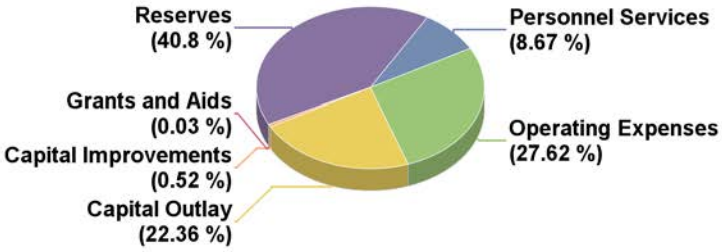
| Performance Measures - Vehicle Replacement Program | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of vehicles replaced | 80 | 71 | 77 |

## Department: Business Services

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Fleet Management** | | | | | |
| 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 |
| **Total: Fleet Management** | **22,103,498** | **19,592,613** | **43,480,807** | **38,306,491** | **45,805,120** |

| **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 |
| **Total Fund Allocation** | **22,103,498** | **19,592,613** | **43,480,807** | **38,306,491** | **45,805,120** |



**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).

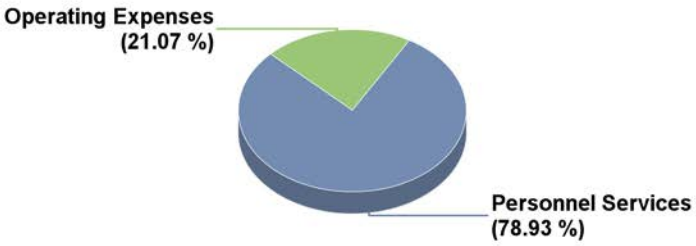
| Performance Measures - Procurement | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of formal and informal solicitations and master agreements | 212 | 215 | 220 |
| Number of training hours conducted | 54 | 56 | 56 |

## Department: Business Services

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Procurement** | | | | | |
| 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) |
| **Total: Procurement** | **1,275,544** | **1,122,805** | **1,250,289** | **1,158,203** | **1,385,415** |

| **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 |
| **Total Fund Allocation** | **1,275,544** | **1,122,805** | **1,250,289** | **1,158,203** | **1,385,415** |



**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.

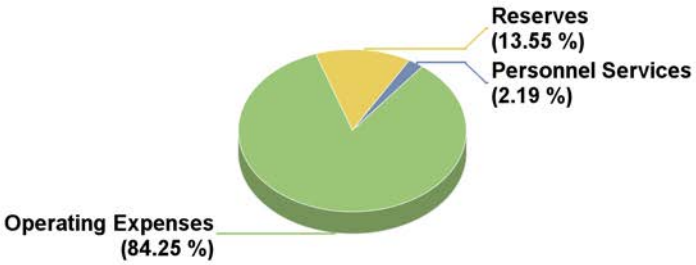
| Performance Measures - Public Transportation | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of complaints | 168 | 150 | 175 |
| Number of passengers | 2,274,785 | 2,315,000 | 2,500,000 |
| Percent of on-time performance | 80 | 82 | 90 |

## Department: Business Services

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Transit Services** | | | | | |
| 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 |
| **Total: Transit Services** | **30,099,162** | **32,036,313** | **34,503,215** | **30,464,293** | **37,334,226** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 7 | 8 |
| Number of Full Time Equivalent Positions | 7 | 8 |

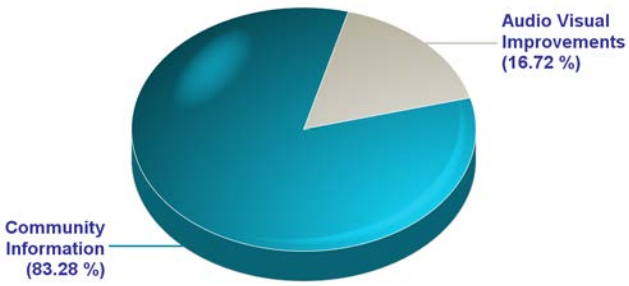
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| Transit Services - 456 | 30,099,162 | 32,036,313 | 34,503,215 | 30,464,293 | 37,334,226 |
| **Total Fund Allocation** | **30,099,162** | **32,036,313** | **34,503,215** | **30,464,293** | **37,334,226** |



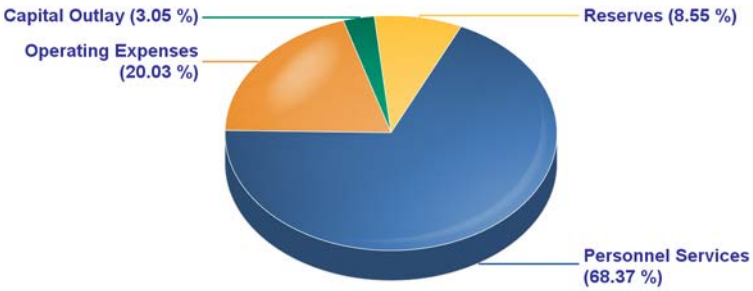
## Community Information

| | 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 |
| **Community Information Total:** | **1,038,531** | **1,169,403** | **1,707,110** | **1,258,139** | **1,615,110** |

**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 |
| **Fund Total:** | **1,038,531** | **1,169,403** | **1,707,110** | **1,258,139** | **1,615,110** |

## 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

02. Demonstrate communitywide messaging through increased engagement on multiple social media platforms, such as Facebook and Instagram.

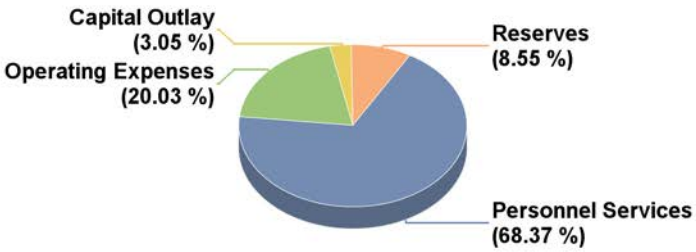
| Performance Measures - Community Information | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of internet users visiting www.volusia.org | 11,132,446 | 11,689,068 | 12,130,256 |
| Annual Engagement | 2,460,408 | 2,583,429 | 3,100,452 |

## Department: Community Information

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Community Information** | | | | | |
| 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) |
| **Total: Community Information** | **1,038,531** | **1,169,403** | **1,707,110** | **1,258,139** | **1,615,110** |

| Positions | Prior Year Positions | Adopted Positions |
|---|---|---|
| Number of Full Time Positions | 15 | 15 |
| Number of Full Time Equivalent Positions | 15 | 15 |

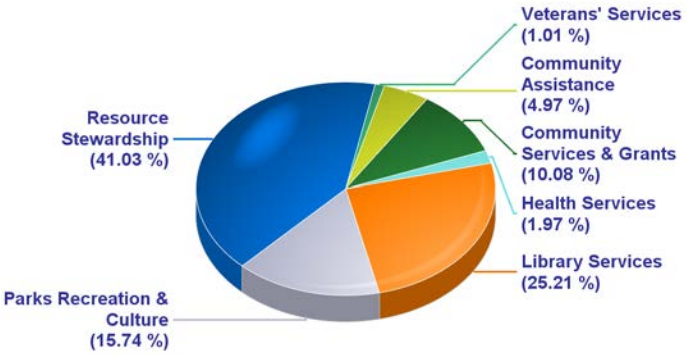
| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| ARPA Transition Fund - 004 | 0 | 66,650 | 0 | 0 | 0 |
| Computer Replacement - 511 | 0 | 33,723 | 300,385 | 46,655 | 270,007 |
| General Fund - 001 | 1,038,531 | 1,069,030 | 1,406,725 | 1,211,484 | 1,345,103 |
| **Total Fund Allocation** | **1,038,531** | **1,169,403** | **1,707,110** | **1,258,139** | **1,615,110** |



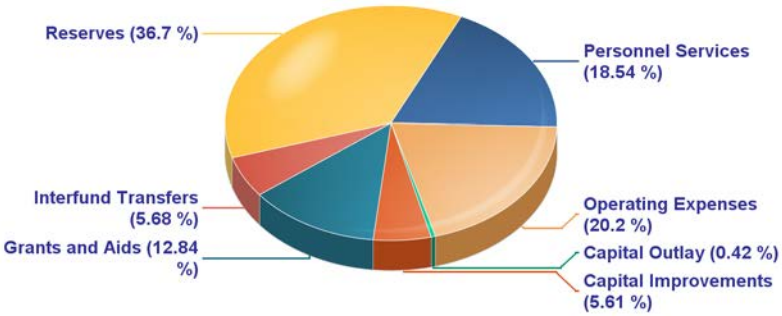
## Community Services

| | 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 |
| **Community Services Total:** | **76,105,771** | **71,518,936** | **137,111,899** | **97,839,468** | **134,821,109** |

**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 |
| **Fund Total:** | **76,105,771** | **71,518,936** | **137,111,899** | **97,839,468** | **134,821,109** |

## 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 Litems 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.

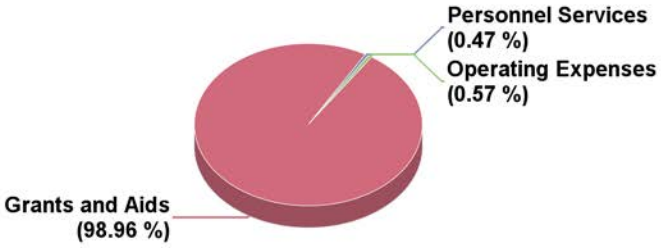
| Performance Measures - Guardian Ad Litem | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Percent representation of dependent children by volunteers | 99 | 99 | 99 |
| Number of certified community advocates | 145 | 151 | 200 |
| Percent of advocates retained annually | 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 |
|---|---|---|---|---|---|
| **Community Assistance** | | | | | |
| 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 |
| **Total: Community Assistance** | **6,127,731** | **6,378,654** | **6,599,979** | **6,839,455** | **6,699,490** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 2 | 1 |
| Number of Full Time Equivalent Positions | 2 | 1 |

| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Fund Allocation** | **6,127,731** | **6,378,654** | **6,599,979** | **6,839,455** | **6,699,490** |



**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.

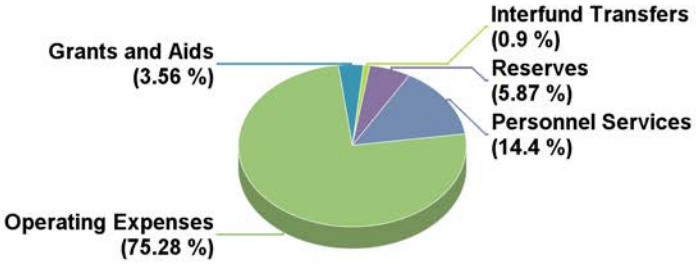
| Performance Measures - Human Services | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of individuals that received homeless prevention services | 391 | 780 | 790 |
| Number of clients screened for eligibility for HCRA | 214 | 230 | 230 |
| Number of individuals 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 |
|---|---|---|---|---|---|
| **Community Services & Grants** | | | | | |
| 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) |
| **Total: Community Services & Grants** | **10,568,024** | **10,797,640** | **12,370,593** | **11,380,967** | **13,588,439** |

| **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 |
| **Total Fund Allocation** | **10,568,024** | **10,797,640** | **12,370,593** | **11,380,967** | **13,588,439** |



**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.

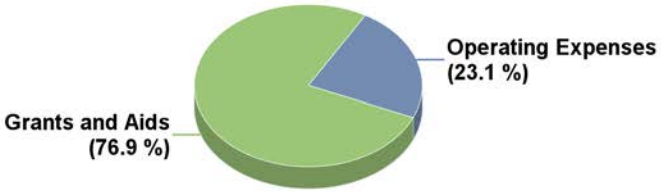
03. Protect the health of the community by monitoring and regulating environmental activities which may contribute to the occurrence or transmission of disease by ensuring safe drinking water, safe food, proper sewage disposal, clean swimming pools, complaint investigations and enforcement of public 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 |
|---|---|---|---|---|---|
| **Health Services** | | | | | |
| 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 |
| **Total: Health Services** | **2,734,797** | **3,003,163** | **2,796,342** | **2,796,342** | **2,650,774** |

| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| General Fund - 001 | 2,734,797 | 3,003,163 | 2,796,342 | 2,796,342 | 2,650,774 |
| **Total Fund Allocation** | **2,734,797** | **3,003,163** | **2,796,342** | **2,796,342** | **2,650,774** |



**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.

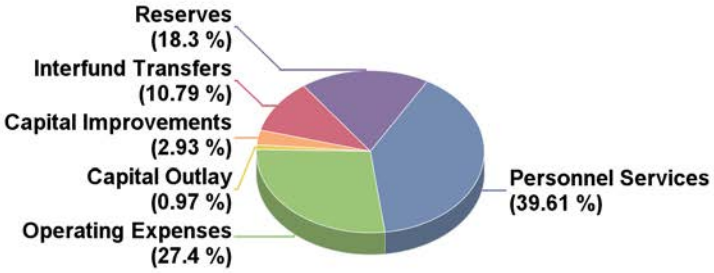
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of program attendees | 160,724 | 165,546 | 170,512 |
| Number of collection items per capita (LOS=1.82 per capita) | 3 | 3 | 3 |
| Number of virtual visits to networked resources | 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 |
|---|---|---|---|---|---|
| **Library Services** | | | | | |
| 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 |
| **Total: Library Services** | **21,451,152** | **22,919,707** | **34,202,267** | **24,691,501** | **33,988,227** |

| **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 |
| **Total Fund Allocation** | **21,451,152** | **22,919,707** | **34,202,267** | **24,691,501** | **33,988,227** |



**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 | 365 |
| Number of program participants | 23,552 | 23,950 | 24,150 |

## Department: Community Services

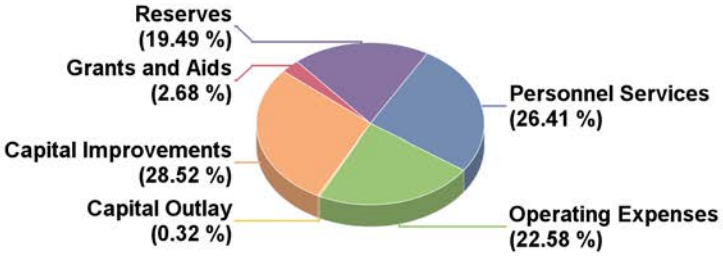
| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Parks Recreation & Culture** | | | | | |
| Personnel Services | 4,700,703 | 4,823,223 | 5,800,275 | 5,374,385 | 6,030,958 |
| Operating Expenses | 4,516,340 | 4,748,256 | 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) |
| **Total: Parks Recreation & Culture** | **9,091,108** | **10,311,886** | **15,539,997** | **12,034,558** | **21,225,371** |

| **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 |
| **Total Fund Allocation** | **9,091,108** | **10,311,886** | **15,539,997** | **12,034,558** | **21,225,371** |

**Department: Community Services**

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|



**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.

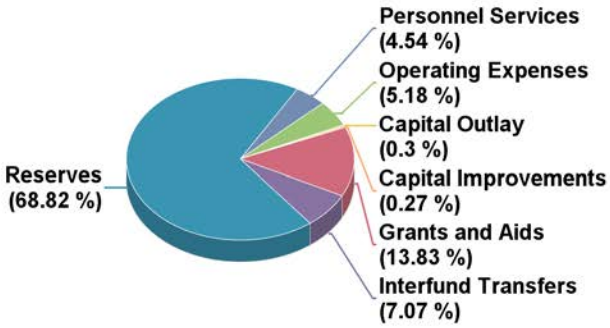
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Residents participating in educational activities | 11,770 | 8,232 | 10,065 |
| Number of volunteer hours contributed | 11,788 | 12,549 | 12,650 |
| Acres Actively Managed | 4,670 | 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 |
|---|---|---|---|---|---|
| **Resource Stewardship** | | | | | |
| 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 |
| **Total: Resource Stewardship** | **25,226,967** | **17,044,095** | **64,350,248** | **39,619,356** | **56,167,264** |

| **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 |
| **Total Fund Allocation** | **25,226,967** | **17,044,095** | **64,350,248** | **39,619,356** | **56,167,264** |



**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.

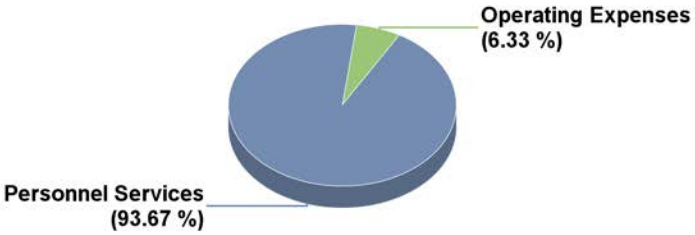
| Performance Measures - Veterans' Services | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of claims & benefits filed | 8,266 | 8,474 | 10,200 |
| Number of veterans/dependents served | 14,953 | 15,780 | 16,400 |
| Number of forms and applications completed 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 |
|---|---|---|---|---|---|
| **Veterans' Services** | | | | | |
| 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 |
| **Total: Veterans' Services** | **905,993** | **1,063,791** | **1,252,473** | **1,231,895** | **1,358,348** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 15 | 16 |
| Number of Full Time Equivalent Positions | 15 | 16 |

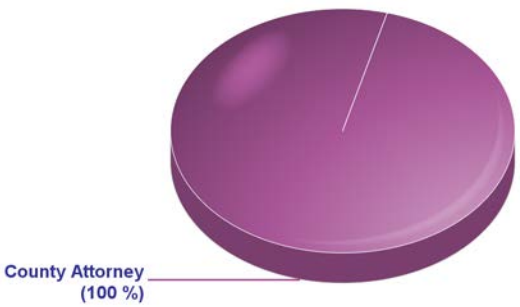
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 905,993 | 1,063,791 | 1,252,473 | 1,231,895 | 1,358,348 |
| **Total Fund Allocation** | **905,993** | **1,063,791** | **1,252,473** | **1,231,895** | **1,358,348** |



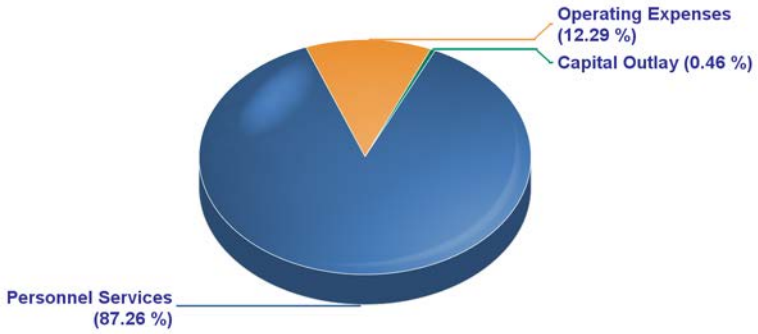
## County Attorney

| | 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 |
| **County Attorney Total:** | **2,121,228** | **1,535,213** | **2,384,699** | **1,781,104** | **2,223,497** |

**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 |
| **Fund Total:** | **2,121,228** | **1,535,213** | **2,384,699** | **1,781,104** | **2,223,497** |

## 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.

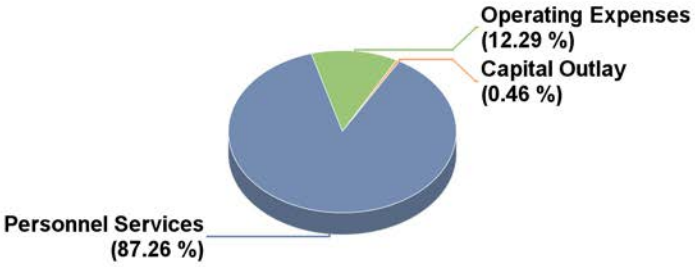
| Performance Measures - County Attorney | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of ordinances and resolutions adopted | 250 | 250 | 250 |
| Number of new cases | 1,675 | 1,690 | 1,690 |

## Department: County Attorney

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **County Attorney** | | | | | |
| 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) |
| **Total: County Attorney** | **2,121,228** | **1,535,213** | **2,384,699** | **1,781,104** | **2,223,497** |

| Positions | Prior Year Positions | Proposed Positions |
|---|---|---|
| Number of Full Time Positions | 26 | 26 |
| Number of Full Time Equivalent Positions | 26 | 26 |

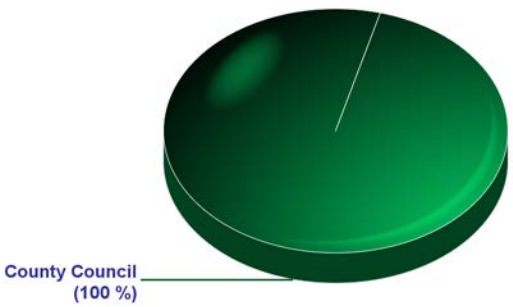
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 2,121,228 | 1,535,213 | 2,384,699 | 1,781,104 | 2,223,497 |
| **Total Fund Allocation** | **2,121,228** | **1,535,213** | **2,384,699** | **1,781,104** | **2,223,497** |



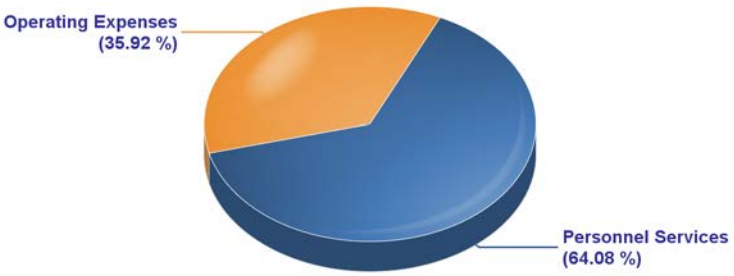
## County Council

| | 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 |
| **County Council Total:** | **647,950** | **1,124,018** | **1,534,344** | **1,237,294** | **1,532,889** |

**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 |
| **Fund Total:** | **647,950** | **1,124,018** | **1,534,344** | **1,237,294** | **1,532,889** |

## 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 |

**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.**

## 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.

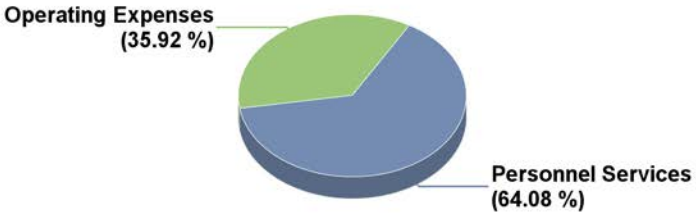
The seven-member County Council is responsible for the promulgation and adoption of policy. The Council-appointed County Manager is responsible for the execution of policy.

## Department: County Council

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **County Council** | | | | | |
| 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) |
| **Total: County Council** | **647,950** | **1,124,018** | **1,534,344** | **1,237,294** | **1,532,889** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 15 | 14 |
| Number of Full Time Equivalent Positions | 15 | 14 |

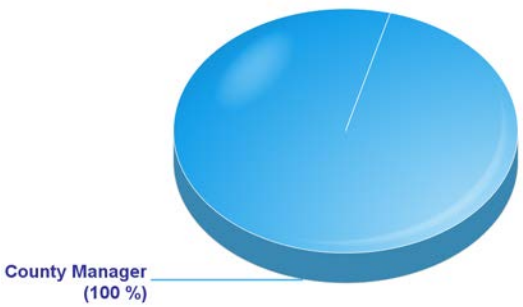
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 647,950 | 1,124,018 | 1,534,344 | 1,237,294 | 1,532,889 |
| **Total Fund Allocation** | **647,950** | **1,124,018** | **1,534,344** | **1,237,294** | **1,532,889** |



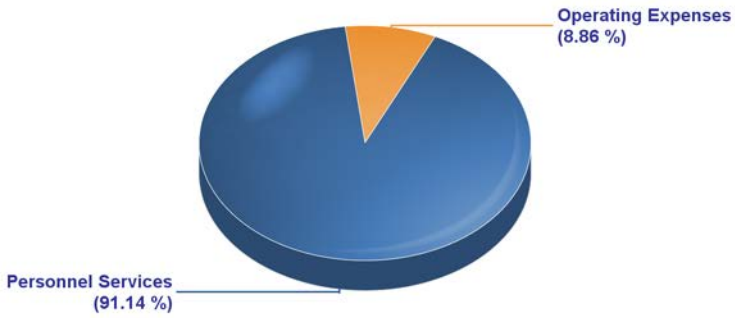
## County Manager

| | 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 |
| **County Manager Total:** | **1,075,933** | **683,508** | **860,049** | **641,032** | **1,067,525** |

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 |
| **Fund Total:** | **1,075,933** | **683,508** | **860,049** | **641,032** | **1,067,525** |

## 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 |

**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.**

## Highlights

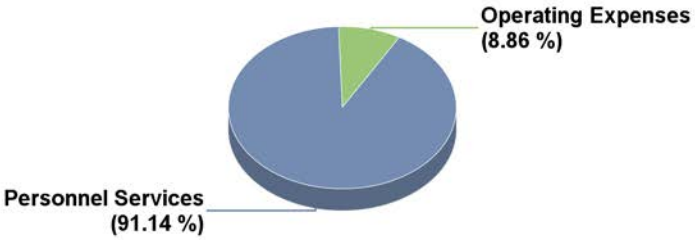
The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs 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 |
|---|---|---|---|---|---|
| **County Manager** | | | | | |
| 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) |
| **Total: County Manager** | **1,075,933** | **683,508** | **860,049** | **641,032** | **1,067,525** |

| **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 |

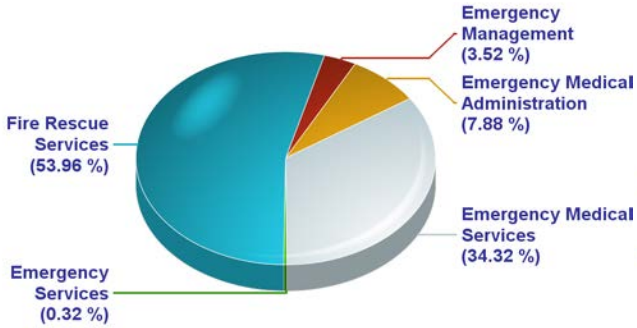
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 1,075,933 | 683,508 | 860,049 | 641,032 | 1,067,525 |
| **Total Fund Allocation** | **1,075,933** | **683,508** | **860,049** | **641,032** | **1,067,525** |



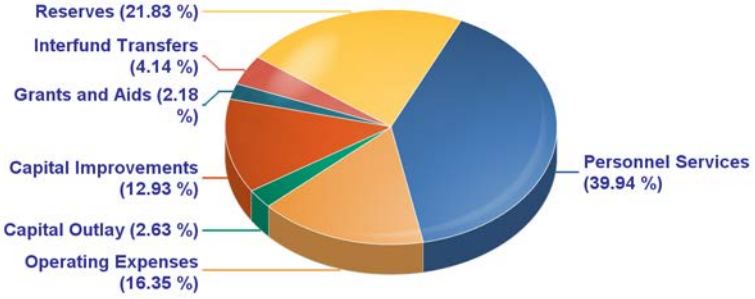
## Emergency Services

| | 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 |
| **Emergency Services Total:** | **74,903,970** | **88,588,971** | **140,196,643** | **92,158,036** | **155,731,601** |

**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 |
| **Fund Total:** | **74,903,970** | **88,588,971** | **140,196,643** | **92,158,036** | **155,731,601** |

## Emergency Services Positions

| | | FY 2021-22 Budget | FY 2023-23 Budget | FY 2023-24 Budget | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |

**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.**

## 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.

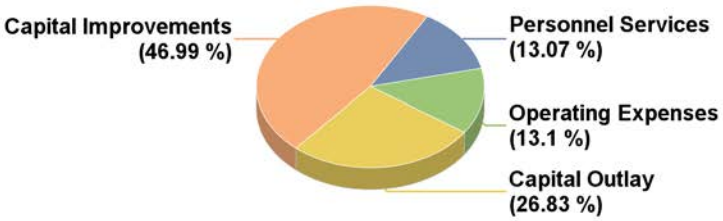
| Performance Measures - Operations | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of Emergency Support Function annex/COOP reviews | 20 | 21 | 24 |
| Number of all hazard exercises | 7 | 3 | 8 |
| Number of community outreach programs | 60 | 69 | 70 |
| Number 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 |
|---|---|---|---|---|---|
| **Emergency Management** | | | | | |
| 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 |
| **Total: Emergency Management** | **796,501** | **887,907** | **1,382,790** | **1,282,582** | **5,479,477** |

| 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 |
| **Total Fund Allocation** | **796,501** | **887,907** | **1,382,790** | **1,282,582** | **5,479,477** |



**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.

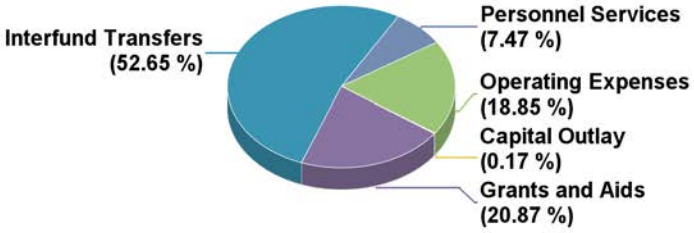
| Performance Measures - Emergency Medical Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of patient care reports manually reviewed for compliance with field protocols | 866 | 3,240 | 4,000 |
| Number of federal & state required documents and 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 |
|---|---|---|---|---|---|
| **Emergency Medical Administration** | | | | | |
| 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 |
| **Total: Emergency Medical Administratior** | **8,840,290** | **9,280,002** | **10,093,873** | **10,030,852** | **12,278,796** |

| **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 |
| **Total Fund Allocation** | **8,840,290** | **9,280,002** | **10,093,873** | **10,030,852** | **12,278,796** |



**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.

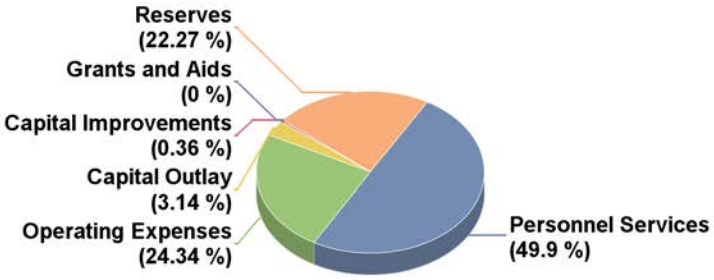
| Performance Measures - Emergency Medical Services Ops | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of transports | 54,212 | 53,750 | 55,800 |
| Average response time - urban/rural (seconds) | 386 | 379 | 379 |
| Operating cost per EMS transport | 558 | 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 |
|---|---|---|---|---|---|
| **Emergency Medical Services** | | | | | |
| 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) |
| **Total: Emergency Medical Services** | **30,432,094** | **36,820,379** | **53,950,119** | **38,080,733** | **53,442,918** |

| **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 |
| **Total Fund Allocation** | **30,432,094** | **36,820,379** | **53,950,119** | **38,080,733** | **53,442,918** |



**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.

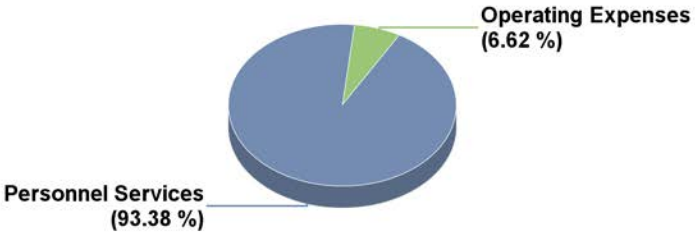
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of system performance reviews held | 116 | 95 | 96 |
| Number of background investigations completed | 77 | 140 | 150 |

## Department: Emergency Services

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Emergency Services** | | | | | |
| 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) |
| **Total: Emergency Services** | **0** | **387,427** | **379,232** | **354,480** | **504,658** |

| **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 |
| **Total Fund Allocation** | **0** | **387,427** | **379,232** | **354,480** | **504,658** |



**Mission:** **To protect life, property and the environment through efficient and responsive services.**

## 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.

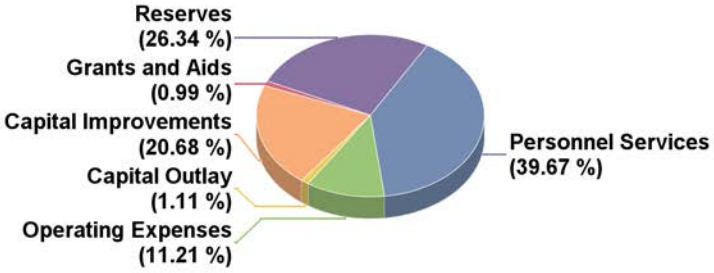
| Performance Measures - Support Services | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Percentage of calls where processing time is equal or less than 2 minutes | 55 | 60 | 60 |
| Percentage of calls where turnout time equal or less than 80 seconds | 87 | 90 | 90 |
| 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 |
|---|---|---|---|---|---|
| **Fire Rescue Services** | | | | | |
| 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) |
| **Total: Fire Rescue Services** | **34,835,084** | **41,213,256** | **74,390,629** | **42,409,389** | **84,025,752** |

| **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 |

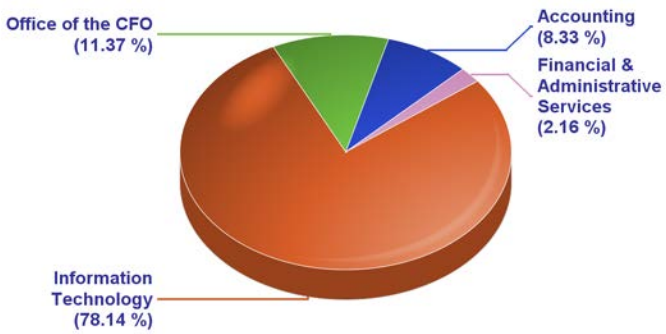
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| Countywide Fire Impact Fee - 150 | 0 | 0 | 2,009,020 | 100,193 | 2,073,476 |
| Daytona Beach International Airport - 451 | 1,175,194 | 1,348,823 | 1,578,310 | 1,479,381 | 1,555,992 |
| Fire Impact Fees-Zone 1 (Northeast) - 151 | 0 | 479,081 | 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 |
| **Total Fund Allocation** | **34,835,084** | **41,213,256** | **74,390,629** | **42,409,389** | **84,025,752** |



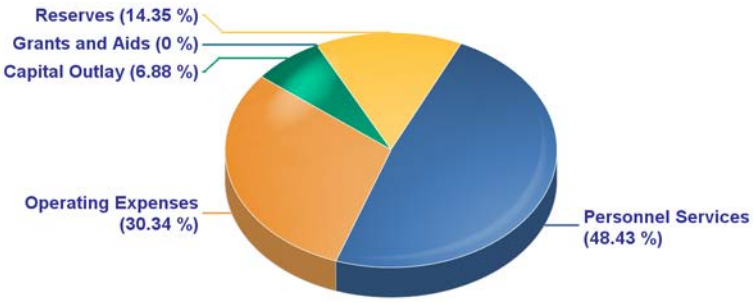
## Finance

| | 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 |
| **Finance Total:** | **15,961,989** | **16,253,284** | **21,620,820** | **18,117,338** | **22,436,957** |

**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 |
| **Fund Total:** | **15,961,989** | **16,253,284** | **21,620,820** | **18,117,338** | **22,436,957** |

## 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.

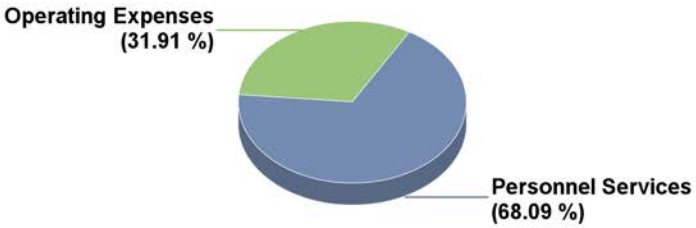
| Performance Measures - Accounting | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of invoices processed for payment | 133,800 | 134,600 | 135,000 |
| Number of capital asset records maintained | 17,226 | 17,242 | 17,250 |
| Number of invoices/statements mailed | 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 |
|---|---|---|---|---|---|
| **Accounting** | | | | | |
| 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) |
| **Total: Accounting** | **1,915,963** | **1,781,585** | **1,909,919** | **1,847,233** | **1,868,785** |

| **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 |
| **Total Fund Allocation** | **1,915,963** | **1,781,585** | **1,909,919** | **1,847,233** | **1,868,785** |



**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.

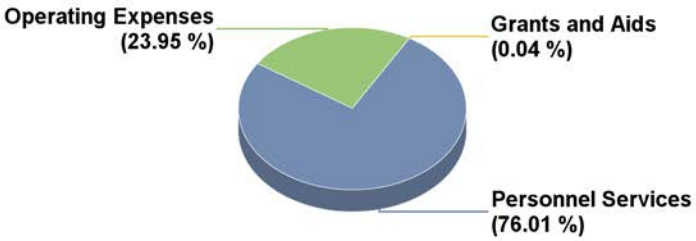
| Performance Measures - Treasury Operations | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of Tourist and Convention Development Tax returns processed | 12,686 | 13,200 | 13,700 |
| Number of high-speed payment proessing transactions | 46,255 | 43,800 | 44,500 |
| 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 |
|---|---|---|---|---|---|
| **Financial & Administrative Services** | | | | | |
| 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) |
| **Total: Financial & Administrative Service** | **557,002** | **583,298** | **785,862** | **656,372** | **484,233** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 9 | 14 |
| Number of Full Time Equivalent Positions | 9 | 14 |

| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 557,002 | 583,298 | 785,862 | 656,372 | 484,233 |
| **Total Fund Allocation** | **557,002** | **583,298** | **785,862** | **656,372** | **484,233** |



**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.

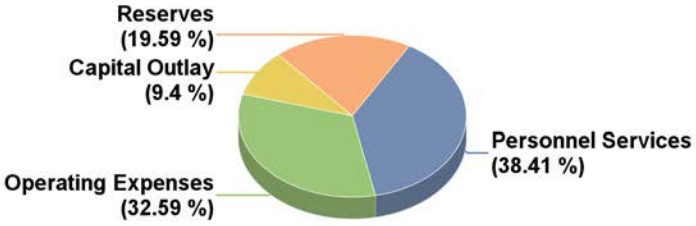
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Percentage of networking upgrade project completion | 50 | 75 | 100 |
| Percentage of telephone system upgrade project completion | 0 | 0 | 25 |
| Percentage of data storage sucessfully migrated | 50 | 90 | 100 |
| Percentage of virtual servers successfully migrated | 0 | 10 | 100 |
| Percentage of subsytems 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 |
|---|---|---|---|---|---|
| **Information Technology** | | | | | |
| 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) |
| **Total: Information Technology** | **10,974,000** | **11,467,606** | **16,182,966** | **13,045,530** | **17,531,778** |

| **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 |
| **Total Fund Allocation** | **10,974,000** | **11,467,606** | **16,182,966** | **13,045,530** | **17,531,778** |



**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.

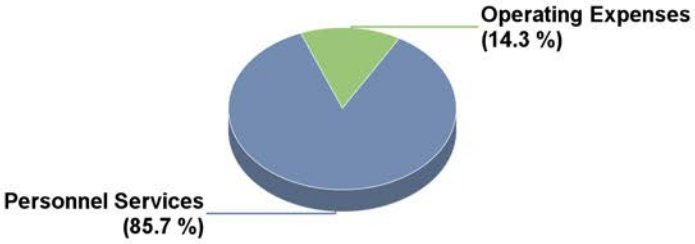
| Performance Measures - CFO/Treasury | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of grants coordinated and overseen by the Office of the CFO | 215 | 225 | 235 |

## Department: Finance

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Office of the CFO** | | | | | |
| 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) |
| **Total: Office of the CFO** | **504,066** | **290,862** | **380,888** | **348,384** | **2,552,161** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 3 | 24 |
| Number of Full Time Equivalent Positions | 3 | 24 |

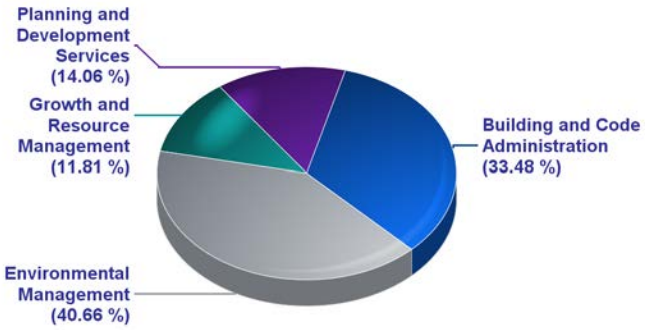
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| Coronavirus Relief - 101 | 76,630 | 70,230 | 137,077 | 113,919 | 143,826 |
| Emergency Medical Services - 002 | 0 | 0 | 0 | 0 | 1,830,127 |
| General Fund - 001 | 339,881 | 220,632 | 243,811 | 234,465 | 578,208 |
| Municipal Service District - 120 | 87,555 | 0 | 0 | 0 | 0 |
| **Total Fund Allocation** | **504,066** | **290,862** | **380,888** | **348,384** | **2,552,161** |



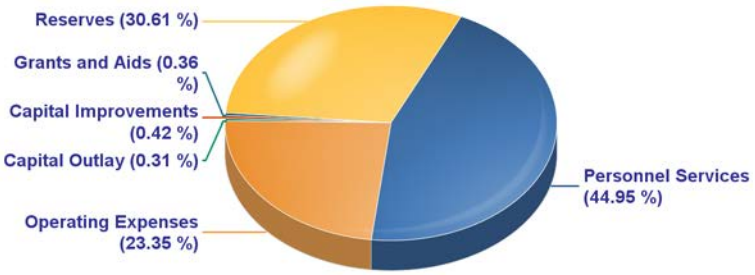
## Growth and Resource Management

| | 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 |
| **Growth and Resource Management Total:** | **13,290,046** | **14,277,607** | **22,190,115** | **19,014,783** | **24,763,629** |

**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 |
| **Fund Total:** | **13,290,046** | **14,277,607** | **22,190,115** | **19,014,783** | **24,763,629** |

## Growth and Resource Management Positions

| | | FY 2021-22 Budget | FY 2023-23 Budget | FY 2023-24 Budget | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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 |

**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.**

## 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.

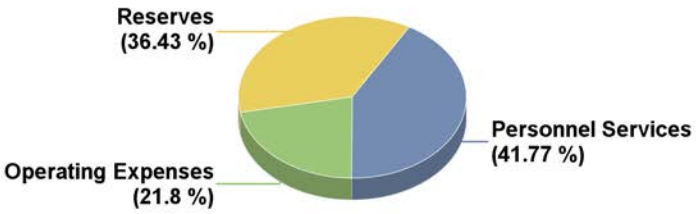
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of unlicensed contractor and unpermitted work investigations | 130 | 130 | 150 |
| Number of new journeyman and master electrician competency cards issued and new contractors 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 |
|---|---|---|---|---|---|
| **Building and Code Administration** | | | | | |
| 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 |
| **Total: Building and Code Administration** | **3,878,953** | **4,196,989** | **5,203,597** | **4,561,795** | **8,290,274** |

| **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 |
| **Total Fund Allocation** | **3,878,953** | **4,196,989** | **5,203,597** | **4,561,795** | **8,290,274** |



**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.**

## 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.

| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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.

| Performance Measures - Lyonia Preserve Environmental Center | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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.

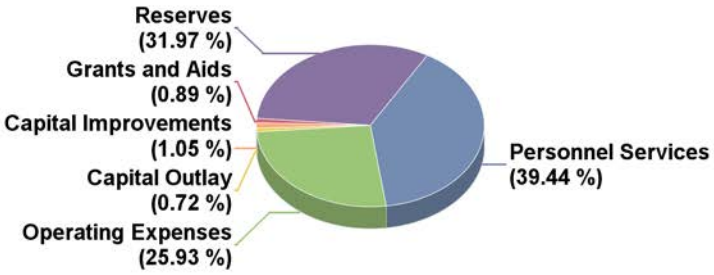
| Performance Measures - Marine Science Center | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of sea turtles in rehabilitation | 107 | 150 | 150 |
| Number of birds in rehabilitation | 613 | 750 | 750 |
| Number of visitors | 76,371 | 82,600 | 80,000 |
| Number 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 |
|---|---|---|---|---|---|
| **Environmental Management** | | | | | |
| 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) |
| **Total: Environmental Management** | **5,230,586** | **5,575,745** | **11,586,510** | **9,648,515** | **10,068,348** |

| **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 |
| **Total Fund Allocation** | **5,230,586** | **5,575,745** | **11,586,510** | **9,648,515** | **10,068,348** |



**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.

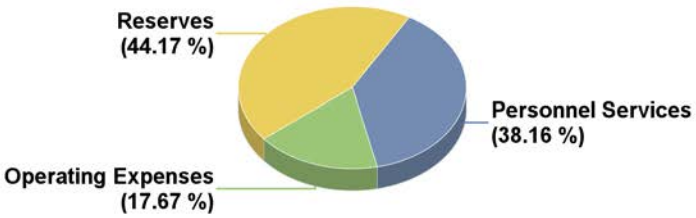
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of funded, full-time department positions supported | 120 | 123 | 123 |
| Number of budget units monitored, including grants | 55 | 56 | 55 |
| Number of public record requests 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 | 95 |

## 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 |
|---|---|---|---|---|---|
| **Growth and Resource Management** | | | | | |
| 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) |
| **Total: Growth and Resource Managemen** | **1,159,194** | **1,425,909** | **2,130,937** | **1,433,540** | **2,924,176** |

| **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 |
| **Total Fund Allocation** | **1,159,194** | **1,425,909** | **2,130,937** | **1,433,540** | **2,924,176** |



**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.**

## 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.

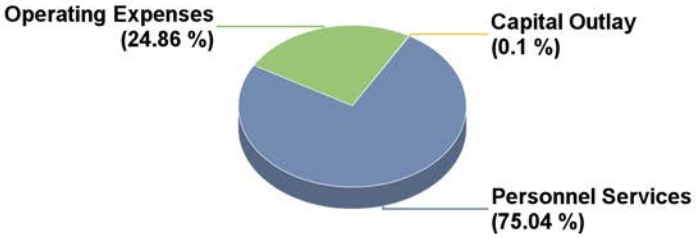
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of customer interactions | 82,774 | 83,000 | 84,000 |
| Number of site plan and subdivision applications reviewed | 323 | 480 | 520 |
| Number of stand-alone Land Development 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 |
|---|---|---|---|---|---|
| **Planning and Development Services** | | | | | |
| 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 |
| **Total: Planning and Development Servic** | **3,021,312** | **3,078,964** | **3,269,071** | **3,370,933** | **3,480,831** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 27 | 27 |
| Number of Full Time Equivalent Positions | 27 | 27 |

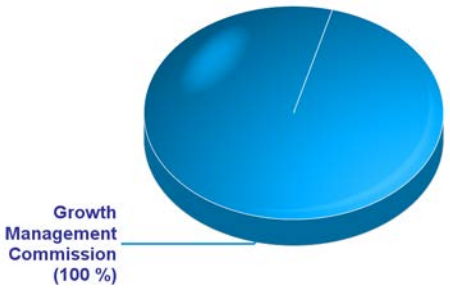
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 73,885 | 81,213 | 99,416 | 93,335 | 103,844 |
| Municipal Service District - 120 | 2,947,427 | 2,997,751 | 3,169,655 | 3,277,598 | 3,376,987 |
| **Total Fund Allocation** | **3,021,312** | **3,078,964** | **3,269,071** | **3,370,933** | **3,480,831** |



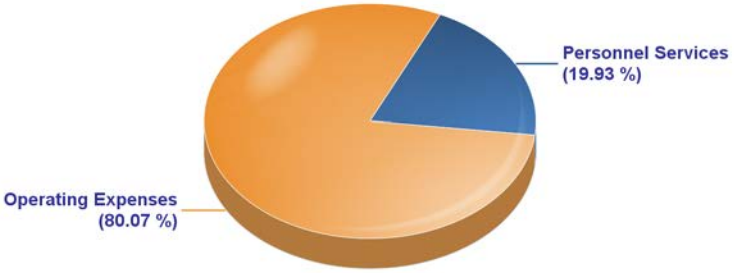
## Growth Management Commission

| | 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 |
| **Growth Management Commission Total:** | **102,191** | **107,623** | **172,417** | **170,529** | **239,441** |

**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 |
| **Fund Total:** | **102,191** | **107,623** | **172,417** | **170,529** | **239,441** |

| | | | | | |
|---|---|---|---|---|---|
| Growth Management Commission | Part Time Positions | 1 | 1 | 1 | 1 |

**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.

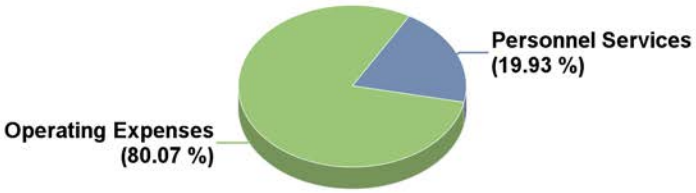
| Performance Measures - Growth Management Commission | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of applications reviewed | 84 | 80 | 80 |

## Department: Growth Management Commission

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Growth Management Commission** | | | | | |
| Personnel Services | 39,843 | 41,805 | 45,401 | 45,058 | 47,725 |
| Operating Expenses | 62,348 | 65,818 | 127,016 | 125,471 | 191,716 |
| **Total: Growth Management Commission** | **102,191** | **107,623** | **172,417** | **170,529** | **239,441** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Part Time Positions | 1 | 1 |
| Number of Full Time Equivalent Positions | .5 | .5 |

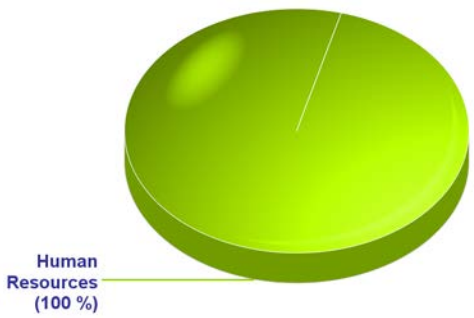
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 102,191 | 107,623 | 172,417 | 170,529 | 239,441 |
| **Total Fund Allocation** | **102,191** | **107,623** | **172,417** | **170,529** | **239,441** |



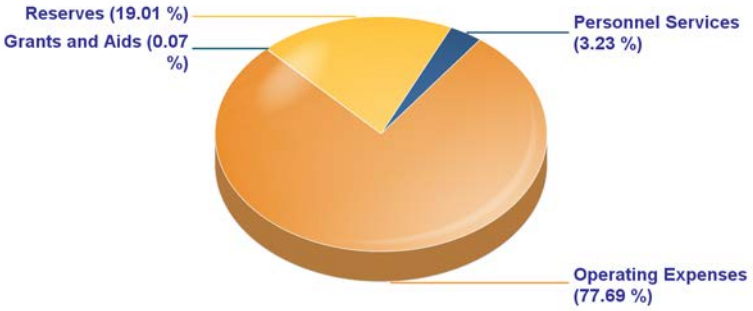
## Human Resources

| | 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 |
| **Human Resources Total:** | **63,501,191** | **70,433,999** | **90,706,954** | **76,756,093** | **103,900,454** |

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 |
| **Fund Total:** | **63,501,191** | **70,433,999** | **90,706,954** | **76,756,093** | **103,900,454** |

## 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.

| Performance Measures - Group Insurance | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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.

| Performance Measures - Insurance Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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.

| Performance Measures - Physical Damage | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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.

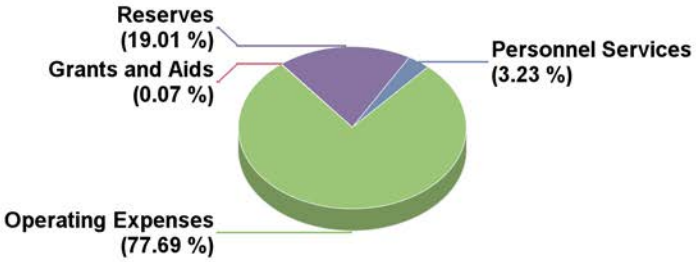
| Performance Measures - Loss Control Program | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of drug screens | 486 | 672 | 675 |
| Number of physicals | 713 | 576 | 580 |

## Department: Human Resources

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Human Resources** | | | | | |
| 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) |
| **Total: Human Resources** | **63,501,191** | **70,433,999** | **90,706,954** | **76,756,093** | **103,900,454** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 34 | 34 |
| Number of Full Time Equivalent Positions | 34 | 34 |

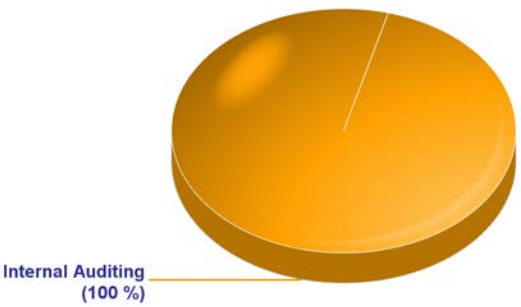
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 1,374,731 | 1,069,868 | 1,606,772 | 1,401,502 | 1,719,563 |
| Group Insurance - 530 | 50,525,982 | 55,459,977 | 65,913,004 | 58,395,589 | 70,925,980 |
| Insurance Management - 521 | 11,600,478 | 13,904,154 | 23,187,178 | 16,959,002 | 31,254,911 |
| **Total Fund Allocation** | **63,501,191** | **70,433,999** | **90,706,954** | **76,756,093** | **103,900,454** |



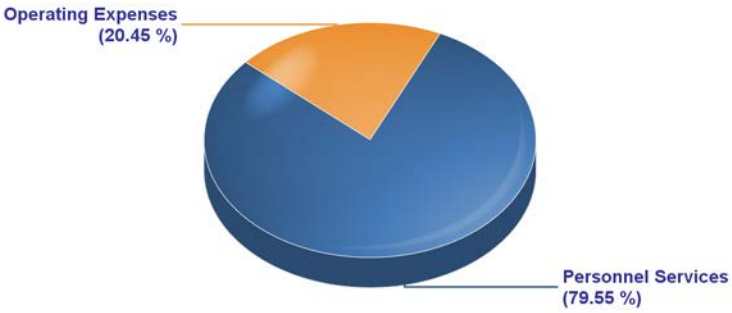
## Internal Auditing

| | 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 |
| **Internal Auditing Total:** | **232,103** | **280,601** | **327,305** | **277,846** | **309,552** |

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 |
| **Fund Total:** | **232,103** | **280,601** | **327,305** | **277,846** | **309,552** |

## 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.

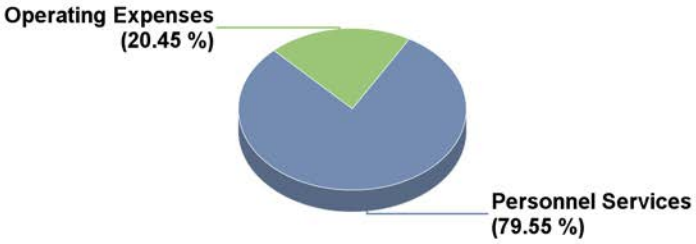
| Performance Measures - Internal Auditing | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| The number of audit reports issued | 5 | 6 | 6 |
| The percentage of audit recommendations in audit reports with management concurrence | 86 | 90 | 90 |
| The percentage of audit 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 |
|---|---|---|---|---|---|
| **Internal Auditing** | | | | | |
| 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) |
| **Total: Internal Auditing** | **232,103** | **280,601** | **327,305** | **277,846** | **309,552** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 2 | 2 |
| Number of Full Time Equivalent Positions | 2 | 2 |

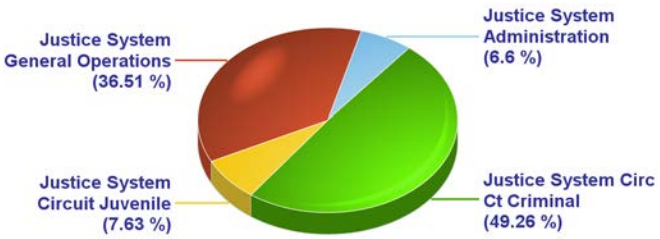
| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| General Fund - 001 | 232,103 | 280,601 | 327,305 | 277,846 | 309,552 |
| **Total Fund Allocation** | **232,103** | **280,601** | **327,305** | **277,846** | **309,552** |



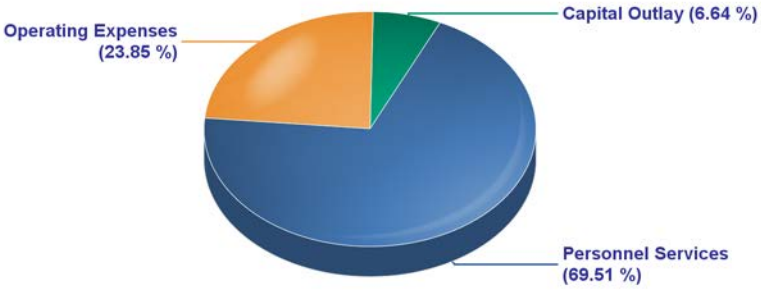
## Judicial

| | 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 |
| **Judicial Total:** | **4,159,937** | **4,951,707** | **5,393,961** | **5,231,881** | **5,708,644** |

**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 |
| **Fund Total:** | **4,159,937** | **4,951,707** | **5,393,961** | **5,231,881** | **5,708,644** |

## 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.

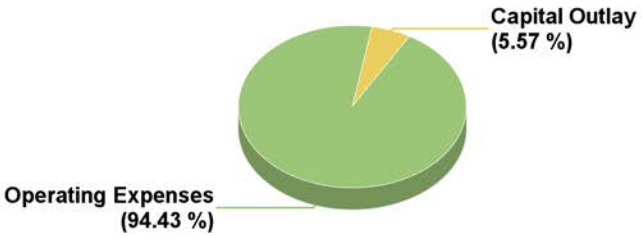
02. Provide court-related services to the public and legal community.

| 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 |
|---|---|---|---|---|---|
| **Justice System Administration** | | | | | |
| Operating Expenses | 380,988 | 356,986 | 359,455 | 347,955 | 356,032 |
| Capital Outlay | 0 | 5,667 | 2,500 | 13,993 | 21,000 |
| **Total: Justice System Administration** | **380,988** | **362,653** | **361,955** | **361,948** | **377,032** |

| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| General Fund - 001 | 380,988 | 362,653 | 361,955 | 361,948 | 377,032 |
| **Total Fund Allocation** | **380,988** | **362,653** | **361,955** | **361,948** | **377,032** |



### 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 place 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.

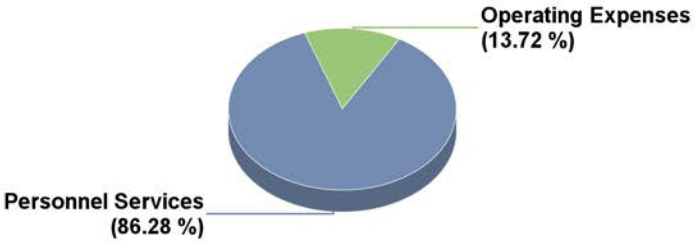
| Performance Measures - Pre-trial Release | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Assessments completed by Pretrial Services | 11,823 | 12,000 | 12,000 |
| Defendants assigned to Pretrial Supervision | 2,989 | 3,000 | 3,000 |
| Appearance rate of Pretrial 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 |
|---|---|---|---|---|---|
| **Justice System Circ Ct Criminal** | | | | | |
| 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 |
| **Total: Justice System Circ Ct Criminal** | **2,225,039** | **2,455,135** | **2,649,636** | **2,557,937** | **2,811,858** |

| **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 |
| **Total Fund Allocation** | **2,225,039** | **2,455,135** | **2,649,636** | **2,557,937** | **2,811,858** |



### 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.

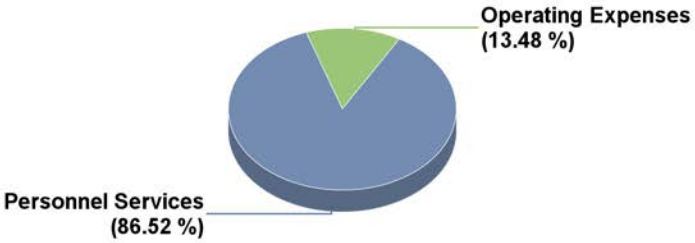
| Performance Measures - Teen Court | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of case referrals | 597 | 650 | 674 |
| Number of program completions | 373 | 322 | 348 |
| Number of student volunteer hours | 3,276 | 2,270 | 2,773 |
| Number of adult volunteer 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 |
|---|---|---|---|---|---|
| **Justice System Circuit Juvenile** | | | | | |
| Personnel Services | 311,574 | 278,368 | 344,936 | 354,351 | 377,019 |
| Operating Expenses | 30,215 | 47,220 | 54,269 | 49,197 | 58,719 |
| **Total: Justice System Circuit Juvenile** | **341,790** | **325,588** | **399,205** | **403,548** | **435,738** |

| **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 |
| **Total Fund Allocation** | **341,790** | **325,588** | **399,205** | **403,548** | **435,738** |



### 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.

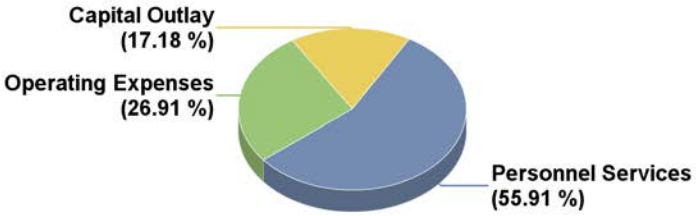
| Performance Measures - UA Lab | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Percentage of Positive Specimens | 19 | 19 | 19 |
| Number of individual tests | 171,305 | 180,000 | 200,000 |
| Number of specimens tested | 18,949 | 18,000 | 20,000 |

## Department: Judicial

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Justice System General Operations** | | | | | |
| 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 |
| **Total: Justice System General Operation** | **1,212,120** | **1,808,331** | **1,983,165** | **1,908,448** | **2,084,016** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 11 | 12 |
| Number of Full Time Equivalent Positions | 11 | 12 |

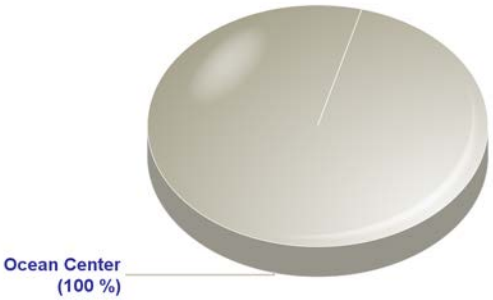
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 1,212,120 | 1,808,331 | 1,983,165 | 1,908,448 | 2,084,016 |
| **Total Fund Allocation** | **1,212,120** | **1,808,331** | **1,983,165** | **1,908,448** | **2,084,016** |



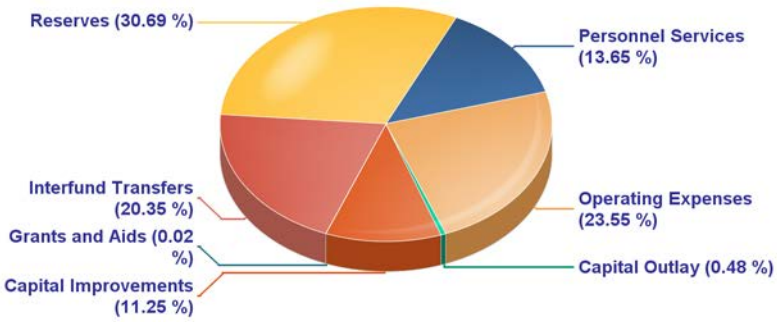
## Ocean Center

| | 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 |
| **Ocean Center Total:** | **13,660,740** | **15,411,488** | **35,348,338** | **24,494,603** | **34,339,326** |

**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 |
| **Fund Total:** | **13,660,740** | **15,411,488** | **35,348,338** | **24,494,603** | **34,339,326** |

## 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

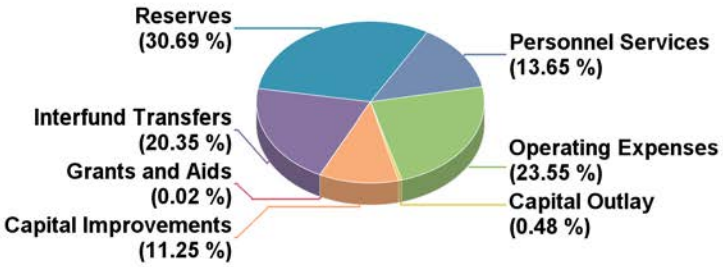
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of area hotel room nights to increase economic impact | 71,286 | 91,067 | 100,173 |
| Number of event days utilized | 355 | 385 | 420 |
| Attendee Days | 424,803 | 535,778 | 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 |
|---|---|---|---|---|---|
| **Ocean Center** | | | | | |
| 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) |
| **Total: Ocean Center** | **13,660,740** | **15,411,488** | **35,348,338** | **24,494,603** | **34,339,326** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 47 | 56 |
| Number of Full Time Equivalent Positions | 47 | 56 |

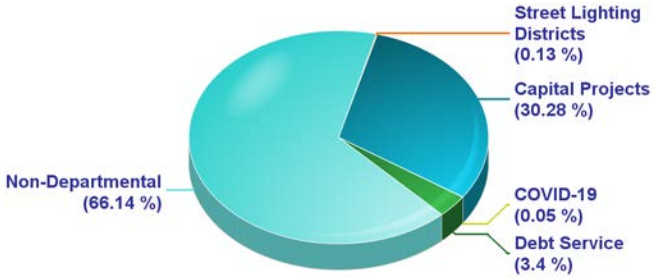
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| Ocean Center - 118 | 10,588,100 | 13,857,994 | 29,320,077 | 19,167,840 | 28,579,517 |
| Parking Garage - 475 | 3,072,640 | 1,553,494 | 6,028,261 | 5,326,763 | 5,759,809 |
| **Total Fund Allocation** | **13,660,740** | **15,411,488** | **35,348,338** | **24,494,603** | **34,339,326** |



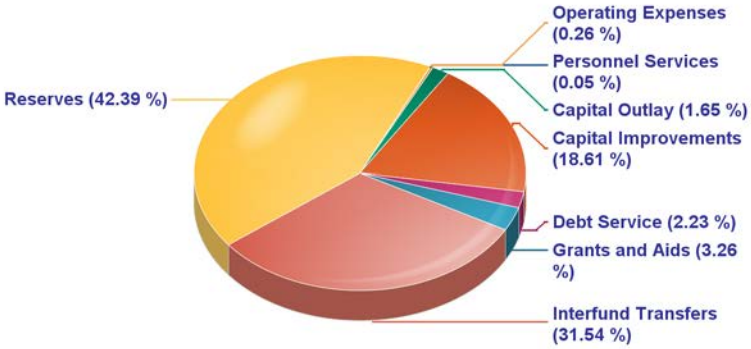
## Other Budgetary Accounts

| | 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 |
| **Other Budgetary Accounts Total:** | **140,511,176** | **144,524,803** | **274,748,756** | **145,549,649** | **327,868,992** |

**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 |
| **Fund Total:** | **140,511,176** | **144,524,803** | **274,748,756** | **145,549,649** | **327,868,992** |

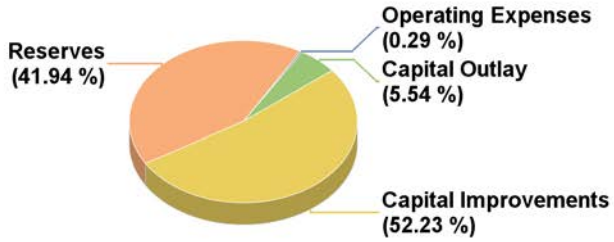
## Department: Other Budgetary Accounts

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Capital Projects** | | | | | |
| 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 |
| **Total: Capital Projects** | **23,040,991** | **30,622,876** | **55,514,791** | **36,600,318** | **99,293,817** |

| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| 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 |
| **Total Fund Allocation** | **23,040,991** | **30,622,876** | **55,514,791** | **36,600,318** | **99,293,817** |

## Department: Other Budgetary Accounts

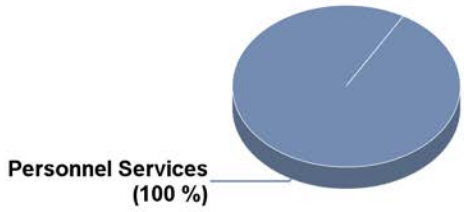
| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|



## Department: Other Budgetary Accounts

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **COVID-19** | | | | | |
| 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 |
| **Total: COVID-19** | **2,963,361** | **878,227** | **0** | **117,700** | **152,552** |

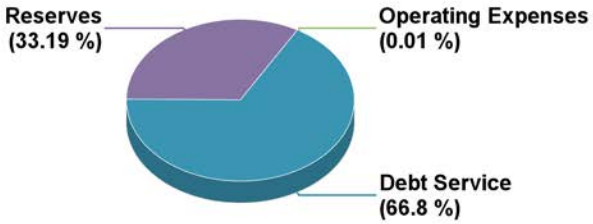
| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| Coronavirus Relief - 101 | 2,963,361 | 878,227 | 0 | 117,700 | 152,552 |
| **Total Fund Allocation** | **2,963,361** | **878,227** | **0** | **117,700** | **152,552** |



## Department: Other Budgetary Accounts

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Debt Service** | | | | | |
| 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 |
| **Total: Debt Service** | **11,458,487** | **11,015,187** | **15,379,853** | **11,946,556** | **11,136,938** |

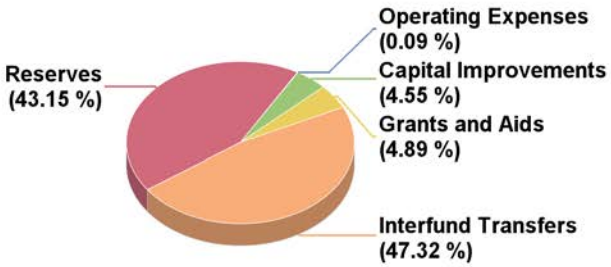
| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| Capital Improvement Note, 2017 - 215 | 463,635 | 463,240 | 790,747 | 464,661 | 801,726 |
| Capital Improvement Revenue Note, 2010 - 208 | 1,199,134 | 689,605 | 688,147 | 688,147 | 687,120 |
| Gas Tax Refunding Revenue Bonds, 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 |
| **Total Fund Allocation** | **11,458,487** | **11,015,187** | **15,379,853** | **11,946,556** | **11,136,938** |



## Department: Other Budgetary Accounts

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Non-Departmental** | | | | | |
| 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) |
| **Total: Non-Departmental** | **102,694,866** | **101,660,883** | **203,440,084** | **96,507,580** | **216,860,402** |

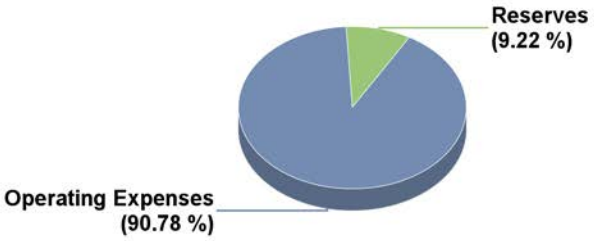
| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| Beach Management Fund - 178 | 0 | 0 | 0 | 290,323 | 0 |
| Crime Prevention Trust - 175 | 0 | 0 | 1,019,692 | 0 | 1,291,001 |
| E-911 Emergency Telephone System - 115 | 0 | 0 | 708,438 | 365 | 2,415,782 |
| Economic Development 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 |
| **Total Fund Allocation** | **102,694,866** | **101,660,883** | **203,440,084** | **96,507,580** | **216,860,402** |



## Department: Other Budgetary Accounts

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Street Lighting Districts** | | | | | |
| Operating Expenses | 353,471 | 347,630 | 395,633 | 377,495 | 386,085 |
| Reserves | 0 | 0 | 18,395 | 0 | 39,198 |
| **Total: Street Lighting Districts** | **353,471** | **347,630** | **414,028** | **377,495** | **425,283** |

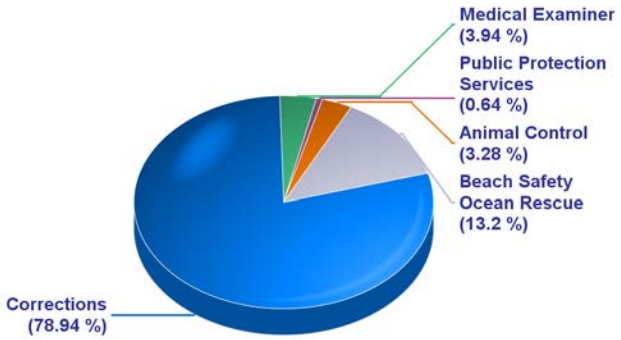
| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| Silver Sands/Bethune Beach MSD - 157 | 14,798 | 18,126 | 34,414 | 16,210 | 16,269 |
| Special Lighting Districts - 116 | 338,674 | 329,504 | 379,614 | 361,285 | 409,014 |
| **Total Fund Allocation** | **353,471** | **347,630** | **414,028** | **377,495** | **425,283** |



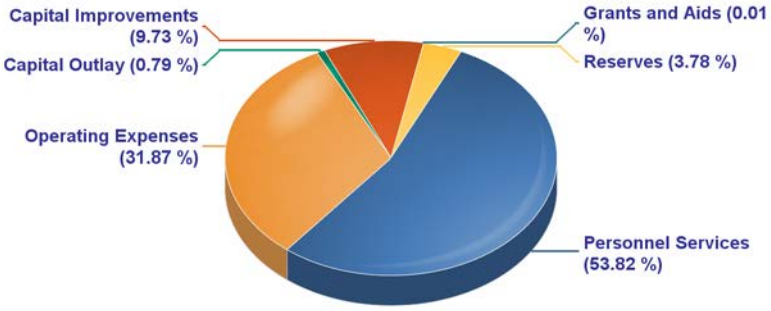
## Public Protection

| | 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 |
| **Public Protection Total:** | **40,978,987** | **70,030,850** | **91,218,142** | **73,970,840** | **90,117,626** |

**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 |
| **Fund Total:** | **40,978,987** | **70,030,850** | **91,218,142** | **73,970,840** | **90,117,626** |

## Public Protection Positions

| | | FY 2021-22 Budget | FY 2023-23 Budget | FY 2023-24 Budget | FY 2024-25 Budget |
|---|---|---|---|---|---|
| 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.

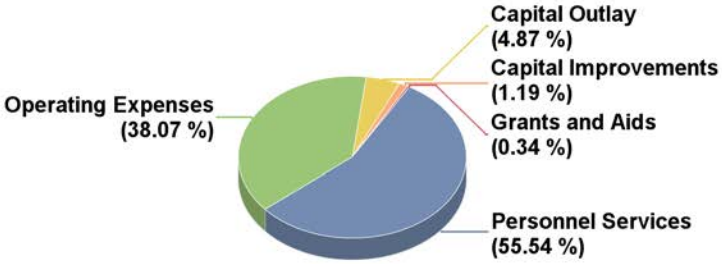
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of awareness activities | 24 | 24 | 26 |
| Number of requests for assistance by first responders | 156 | 180 | 190 |
| Number of cruelty investigations | 1,044 | 1,200 | 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 |
|---|---|---|---|---|---|
| **Animal Control** | | | | | |
| 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 |
| **Total: Animal Control** | **2,067,514** | **2,612,816** | **3,364,484** | **3,260,584** | **2,952,321** |

| **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 |
| **Total Fund Allocation** | **2,067,514** | **2,612,816** | **3,364,484** | **3,260,584** | **2,952,321** |



**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.

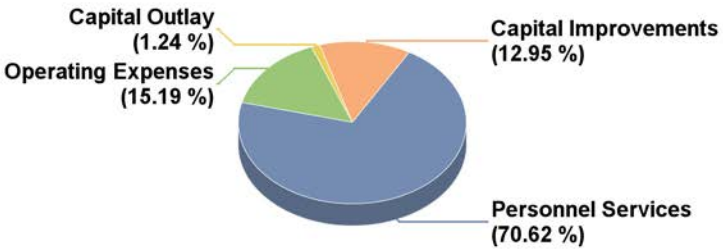
| Performance Measures - Beach Patrol | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of water related rescues | 2,670 | 2,500 | 2,500 |
| Number of lifeguards per weekend (peak season) | 85 | 75 | 75 |
| Average number of hours associated with community outreach 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 |
|---|---|---|---|---|---|
| **Beach Safety Ocean Rescue** | | | | | |
| 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 |
| **Total: Beach Safety Ocean Rescue** | **9,779,836** | **9,947,170** | **10,651,398** | **8,794,469** | **11,892,621** |

| **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 |

| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Total Fund Allocation** | **9,779,836** | **9,947,170** | **10,651,398** | **8,794,469** | **11,892,621** |



**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 | 20 |

### Key Objectives - Corrections Clinic

01. Reduce hospital visits by improving onsite inmate care.

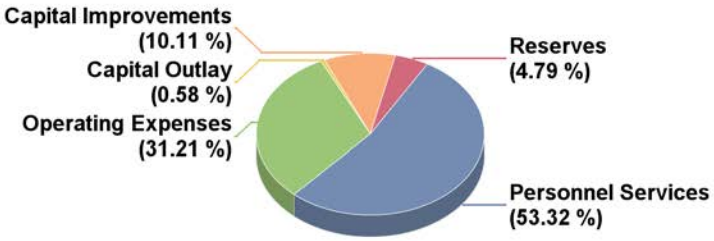
| Performance Measures - Corrections Clinic | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of medical visits | 236 | 200 | 200 |

## Department: Public Protection

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Corrections** | | | | | |
| 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 |
| **Total: Corrections** | **25,477,274** | **54,048,980** | **73,463,408** | **58,094,992** | **71,141,855** |

| **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 |
| **Total Fund Allocation** | **25,477,274** | **54,048,980** | **73,463,408** | **58,094,992** | **71,141,855** |



**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.

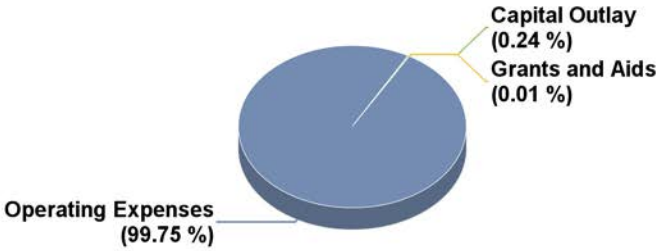
03. Provide cremation authorization for persons who die in Volusia County after review of death certifications and conduct additional investigations as needed.

| 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 |
|---|---|---|---|---|---|
| **Medical Examiner** | | | | | |
| 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 |
| **Total: Medical Examiner** | **2,779,698** | **2,927,971** | **3,086,065** | **3,219,046** | **3,551,317** |

| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| General Fund - 001 | 2,779,698 | 2,927,971 | 3,086,065 | 3,219,046 | 3,551,317 |
| **Total Fund Allocation** | **2,779,698** | **2,927,971** | **3,086,065** | **3,219,046** | **3,551,317** |



**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.

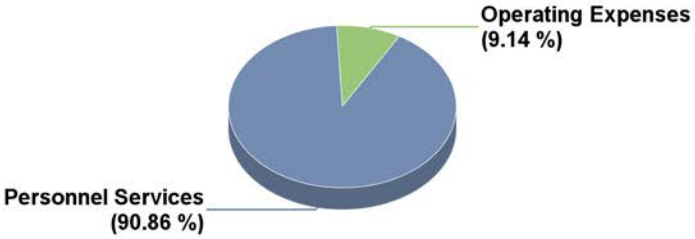
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of system performance reviews held | 16 | 24 | 12 |
| Number of background investigations completed | 65 | 78 | 100 |

## Department: Public Protection

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Public Protection Services** | | | | | |
| 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) |
| **Total: Public Protection Services** | **874,665** | **493,913** | **652,787** | **601,749** | **579,512** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 6 | 6 |
| Number of Full Time Equivalent Positions | 6 | 6 |

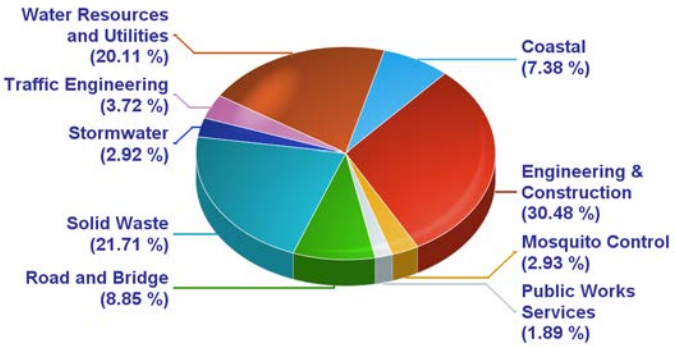
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 874,665 | 493,913 | 652,787 | 601,749 | 579,512 |
| **Total Fund Allocation** | **874,665** | **493,913** | **652,787** | **601,749** | **579,512** |



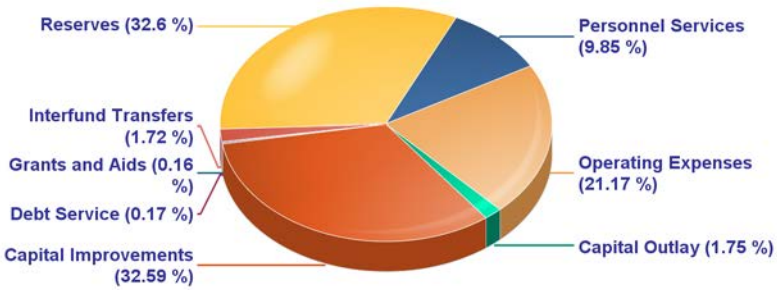
## Public Works

| | 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 |
| **Public Works Total:** | **125,983,427** | **124,255,185** | **310,087,020** | **205,621,578** | **359,902,110** |

**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 |
| **Fund Total:** | **125,983,427** | **124,255,185** | **310,087,020** | **205,621,578** | **359,902,110** |

## 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.

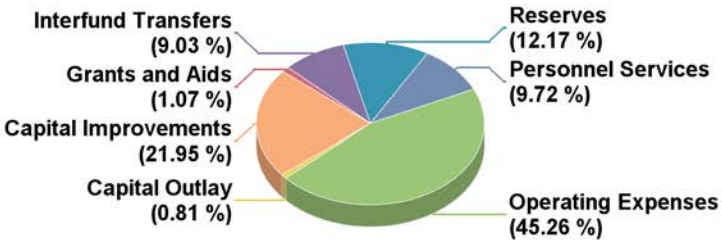
| Performance Measures - Inlet Parks | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Acres of brazilian pepper chemically treated and mechanically removed at the Inlet Parks | 5 | 5 | 5 |
| Complimentary handicap vehicular entries provided at the Inlet Parks | 16,000 | 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 |
|---|---|---|---|---|---|
| **Coastal** | | | | | |
| 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 |
| **Total: Coastal** | **11,132,896** | **11,781,932** | **24,484,365** | **21,445,270** | **26,569,876** |

| **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 |
| **Total Fund Allocation** | **11,132,896** | **11,781,932** | **24,484,365** | **21,445,270** | **26,569,876** |



**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.

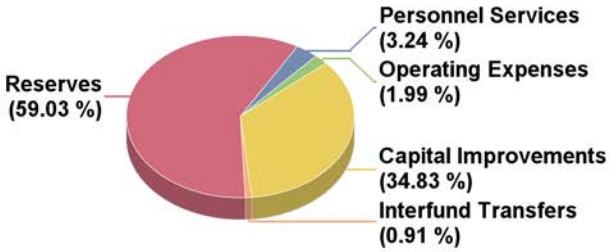
| Performance Measures - Construction Engineering | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of construction projects completed per CIP schedule | 3 | 2 | 3 |
| Number of site plans/stormwater reviews | 156 | 132 | 145 |
| Number of permit applications 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 |
|---|---|---|---|---|---|
| **Engineering & Construction** | | | | | |
| 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) |
| **Total: Engineering & Construction** | **30,598,466** | **17,239,918** | **101,224,555** | **42,259,250** | **109,685,631** |

| **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 |
| **Total Fund Allocation** | **30,598,466** | **17,239,918** | **101,224,555** | **42,259,250** | **109,685,631** |



**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.

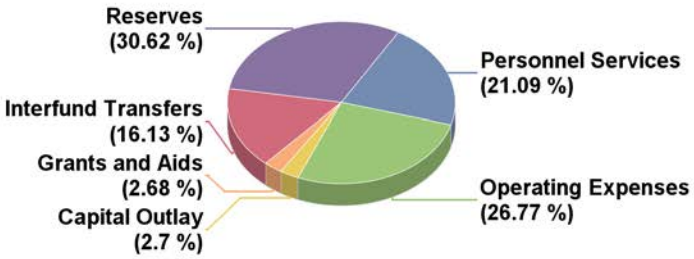
| Performance Measures - Local | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Number of sites where domestic inspections were performed | 1,882 | 4,000 | 4,000 |
| Number of acres larvicided by helicopter | 2,755 | 7,500 | 7,500 |
| Number of adult mosquito surveillance 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 |
|---|---|---|---|---|---|
| **Mosquito Control** | | | | | |
| 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) |
| **Total: Mosquito Control** | **7,255,168** | **7,061,465** | **11,796,954** | **6,642,393** | **10,546,671** |

| **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 |
| **Total Fund Allocation** | **7,255,168** | **7,061,465** | **11,796,954** | **6,642,393** | **10,546,671** |



**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 |
|---|---|---|---|---|---|
| **Public Works Services** | | | | | |
| 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) |
| **Total: Public Works Services** | **1,669,979** | **604,916** | **6,582,190** | **1,126,999** | **6,804,217** |

| **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 |
| **Total Fund Allocation** | **1,669,979** | **604,916** | **6,582,190** | **1,126,999** | **6,804,217** |

**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 |
|---|---|---|---|---|---|
| **Road and Bridge** | | | | | |
| 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) |
| **Total: Road and Bridge** | **14,721,589** | **17,318,529** | **31,507,600** | **25,985,986** | **31,867,642** |

| **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 |
| **Total Fund Allocation** | **14,721,589** | **17,318,529** | **31,507,600** | **25,985,986** | **31,867,642** |

**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.

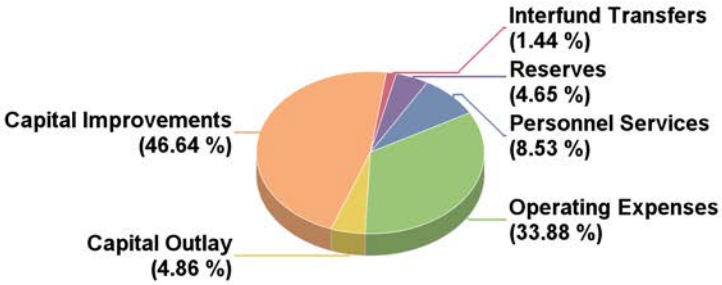
| Performance Measures - Administration | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Tons of solid waste processed per year | 884,814 | 795,000 | 802,950 |
| Number of residential education contacts | 42,758 | 43,484 | 44,224 |
| Number of unincorporated residential 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 | 3 |

## Department: Public Works

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Solid Waste** | | | | | |
| 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 |
| **Total: Solid Waste** | **31,454,958** | **38,489,587** | **58,910,185** | **63,831,119** | **78,136,958** |

| **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 |
| **Total Fund Allocation** | **31,454,958** | **38,489,587** | **58,910,185** | **63,831,119** | **78,136,958** |



**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 |
|---|---|---|---|---|---|
| **Stormwater** | | | | | |
| 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) |
| **Total: Stormwater** | **5,405,409** | **4,870,570** | **9,012,175** | **6,530,145** | **10,501,335** |

| **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 |
| **Total Fund Allocation** | **5,405,409** | **4,870,570** | **9,012,175** | **6,530,145** | **10,501,335** |

**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 |
|---|---|---|---|---|---|
| **Traffic Engineering** | | | | | |
| 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 |
| **Total: Traffic Engineering** | **4,257,045** | **5,324,394** | **12,485,892** | **7,990,984** | **13,402,435** |

| **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 |
| **Total Fund Allocation** | **4,257,045** | **5,324,394** | **12,485,892** | **7,990,984** | **13,402,435** |

**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.**

## 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 |
|---|---|---|---|---|---|
| **Water Resources and Utilities** | | | | | |
| 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 |
| **Total: Water Resources and Utilities** | **19,487,918** | **21,563,874** | **54,083,104** | **29,809,432** | **72,387,345** |

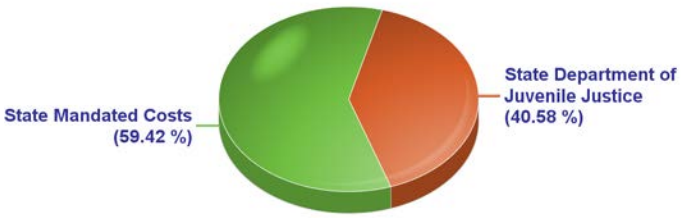
| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 60 | 60 |
| Number of Full Time Equivalent Positions | 60 | 60 |

| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| Water and Sewer Utilities - 457 | 19,487,918 | 21,563,874 | 54,083,104 | 29,809,432 | 72,387,345 |
| **Total Fund Allocation** | **19,487,918** | **21,563,874** | **54,083,104** | **29,809,432** | **72,387,345** |

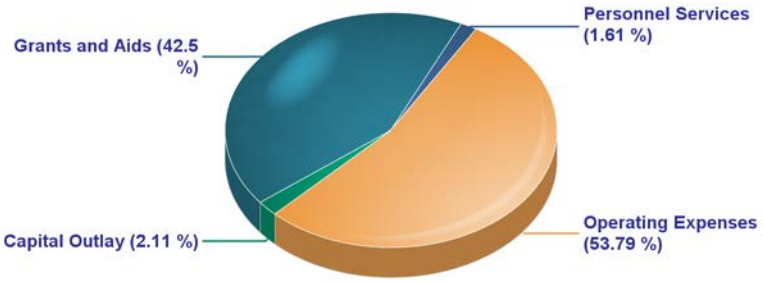
## State Mandated Costs

| | 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 |
| **State Mandated Costs Total:** | **5,074,272** | **5,792,867** | **6,164,779** | **6,154,791** | **6,785,404** |

**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 |
| **Fund Total:** | **5,074,272** | **5,792,867** | **6,164,779** | **6,154,791** | **6,785,404** |

## State Mandated Costs Positions

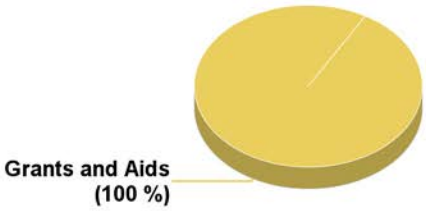
| | | FY 2021-22 Budget | FY 2023-23 Budget | FY 2023-24 Budget | FY 2024-25 Budget |
|---|---|---|---|---|---|
| State Mandated Costs | Full Time Positions | 1 | 1 | 1 | 1 |

**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.**

## Department: State Mandated Costs

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **State Department of Juvenile Justice** | | | | | |
| Grants and Aids | 1,885,869 | 2,265,500 | 2,292,653 | 2,292,653 | 2,753,632 |
| **Total: State Department of Juvenile Justi** | **1,885,869** | **2,265,500** | **2,292,653** | **2,292,653** | **2,753,632** |

| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| General Fund - 001 | 1,885,869 | 2,265,500 | 2,292,653 | 2,292,653 | 2,753,632 |
| **Total Fund Allocation** | **1,885,869** | **2,265,500** | **2,292,653** | **2,292,653** | **2,753,632** |



**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.**

## 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.

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 or 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.

| Performance Measures - Central Fla Legal Services | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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.

| Performance Measures - State Attorney | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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)

| Performance Measures - Public Defender | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| 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.

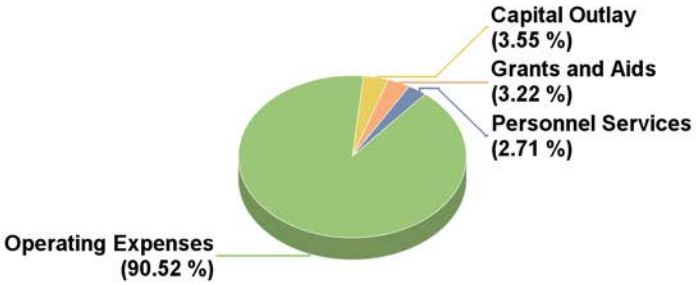
| Performance Measures - Public Law Library | FY 2022-23 Actual | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|
| Law Library usage by calendar year | 30,438 | 30,453 | 30,468 |
| Website Usage | 144,304 | 144,376 | 144,448 |
| Educational seminars, tutorial sessions, and tours | 12 | 12 | 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 |
|---|---|---|---|---|---|
| **State Mandated Costs** | | | | | |
| 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 |
| **Total: State Mandated Costs** | **3,188,403** | **3,527,367** | **3,872,126** | **3,862,138** | **4,031,772** |

| **Positions** | **Prior Year Positions** | **Proposed Positions** |
|---|---|---|
| Number of Full Time Positions | 1 | 1 |
| Number of Full Time Equivalent Positions | 1 | 1 |

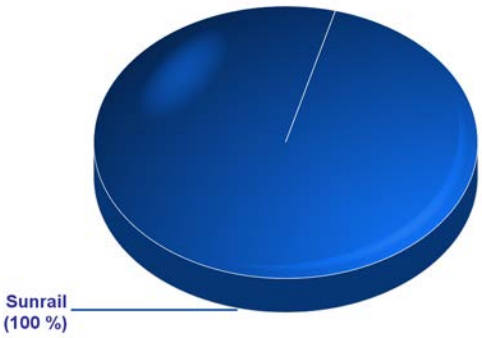
| **Fund Allocation** | | | | | |
|---|---|---|---|---|---|
| General Fund - 001 | 3,188,403 | 3,527,367 | 3,872,126 | 3,862,138 | 4,031,772 |
| **Total Fund Allocation** | **3,188,403** | **3,527,367** | **3,872,126** | **3,862,138** | **4,031,772** |



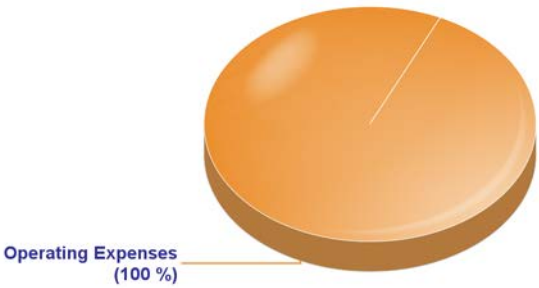
## Sunrail

| | 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 |
| **Sunrail Total:** | **1,234,616** | **4,601,730** | **2,299,382** | **5,597,955** | **5,633,117** |

**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 |
| **Fund Total:** | **1,234,616** | **4,601,730** | **2,299,382** | **5,597,955** | **5,633,117** |

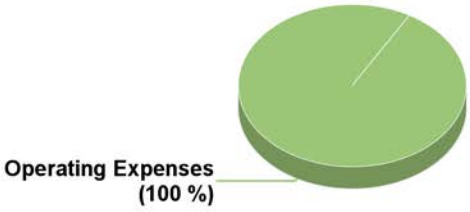
**Mission:** **Provide work and leisure travel opportunities that connect communities, while making the daily commute fast, easy and affordable, as well as less stressful.**

## 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

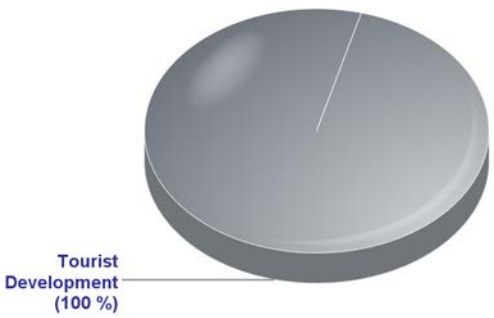
| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Sunrail** | | | | | |
| Operating Expenses | 65,881 | 62,854 | 2,299,382 | 66,000 | 5,633,117 |
| Grants and Aids | 1,168,735 | 4,538,876 | 0 | 5,531,955 | 0 |
| **Total: Sunrail** | **1,234,616** | **4,601,730** | **2,299,382** | **5,597,955** | **5,633,117** |
| **Fund Allocation** | | | | | |
| General Fund - 001 | 1,234,616 | 4,601,730 | 2,299,382 | 5,597,955 | 5,633,117 |
| **Total Fund Allocation** | **1,234,616** | **4,601,730** | **2,299,382** | **5,597,955** | **5,633,117** |



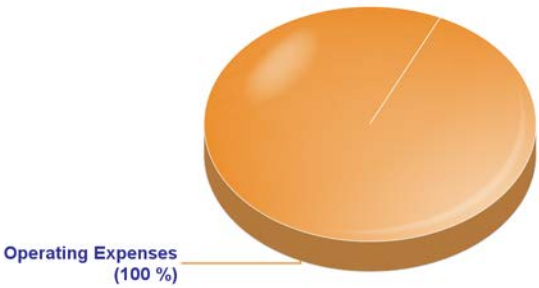
## Tourist Development

| | 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 |
| **Tourist Development Total:** | **17,103,883** | **16,567,188** | **17,849,224** | **16,587,006** | **16,876,008** |

**Division - FY 2024-25**




**Category FY 2024-25**




## Appropriation by Fund

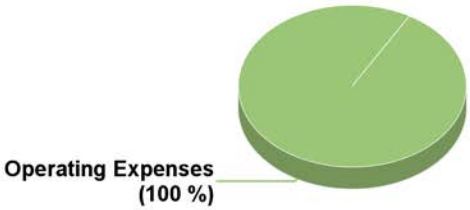
| | FY 2021-22 Actuals | FY 2022-23 Actuals | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| Fund 111 - Convention Development Tax | 17,103,883 | 16,567,188 | 17,849,224 | 16,587,006 | 16,876,008 |
| **Fund Total:** | **17,103,883** | **16,567,188** | **17,849,224** | **16,587,006** | **16,876,008** |

**Mission:** **To promote tourism in Volusia County through statewide and national promotions which highlight the County's diverse qualities and attributes.**

## Department: Tourist Development

| | FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Estimate | FY 2024-25 Budget |
|---|---|---|---|---|---|
| **Tourist Development** | | | | | |
| Operating Expenses | 17,103,883 | 16,567,188 | 17,849,224 | 16,587,006 | 16,876,008 |
| **Total: Tourist Development** | **17,103,883** | **16,567,188** | **17,849,224** | **16,587,006** | **16,876,008** |

| | | | | | |
|---|---|---|---|---|---|
| **Fund Allocation** | | | | | |
| Convention Development Tax - 111 | 17,103,883 | 16,567,188 | 17,849,224 | 16,587,006 | 16,876,008 |
| **Total Fund Allocation** | **17,103,883** | **16,567,188** | **17,849,224** | **16,587,006** | **16,876,008** |



## CONSTITUTIONAL OFFICES FUNDING & SUPPORT

The funding for the Constitutional Officers is provided directly or through support of the County operations.

| | FY 2023-24 Budget | FY 2024-25 Budget |
|---|---|---|
| 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 |
| **TOTAL CONSTITUTIONAL OFFICES FUNDING** | **$192,091,818** | **$216,083,924** |

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Volusia County
FLORIDA

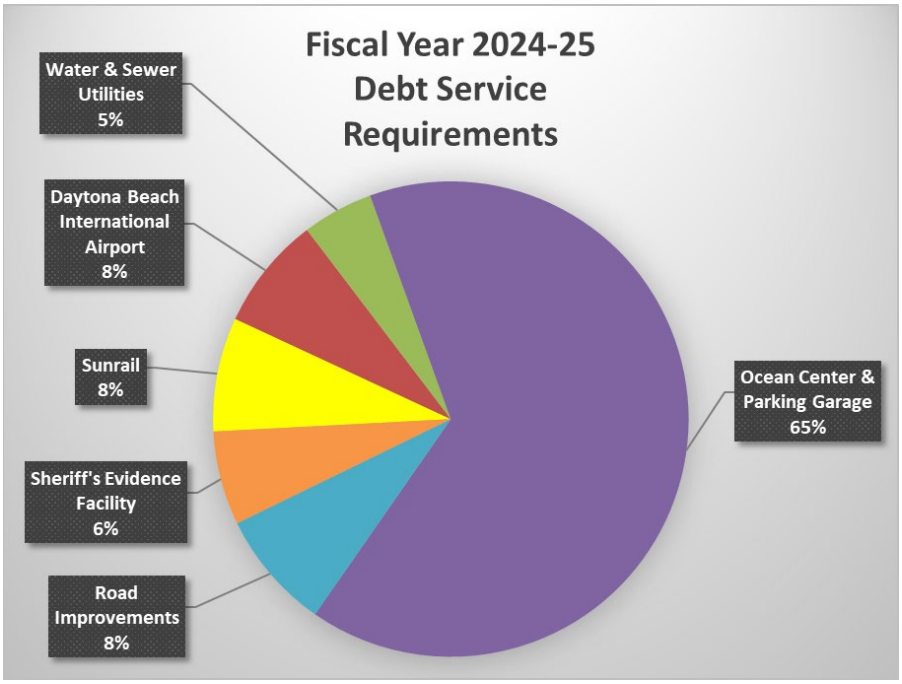
## VOLUSIA COUNTY DEBT

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.

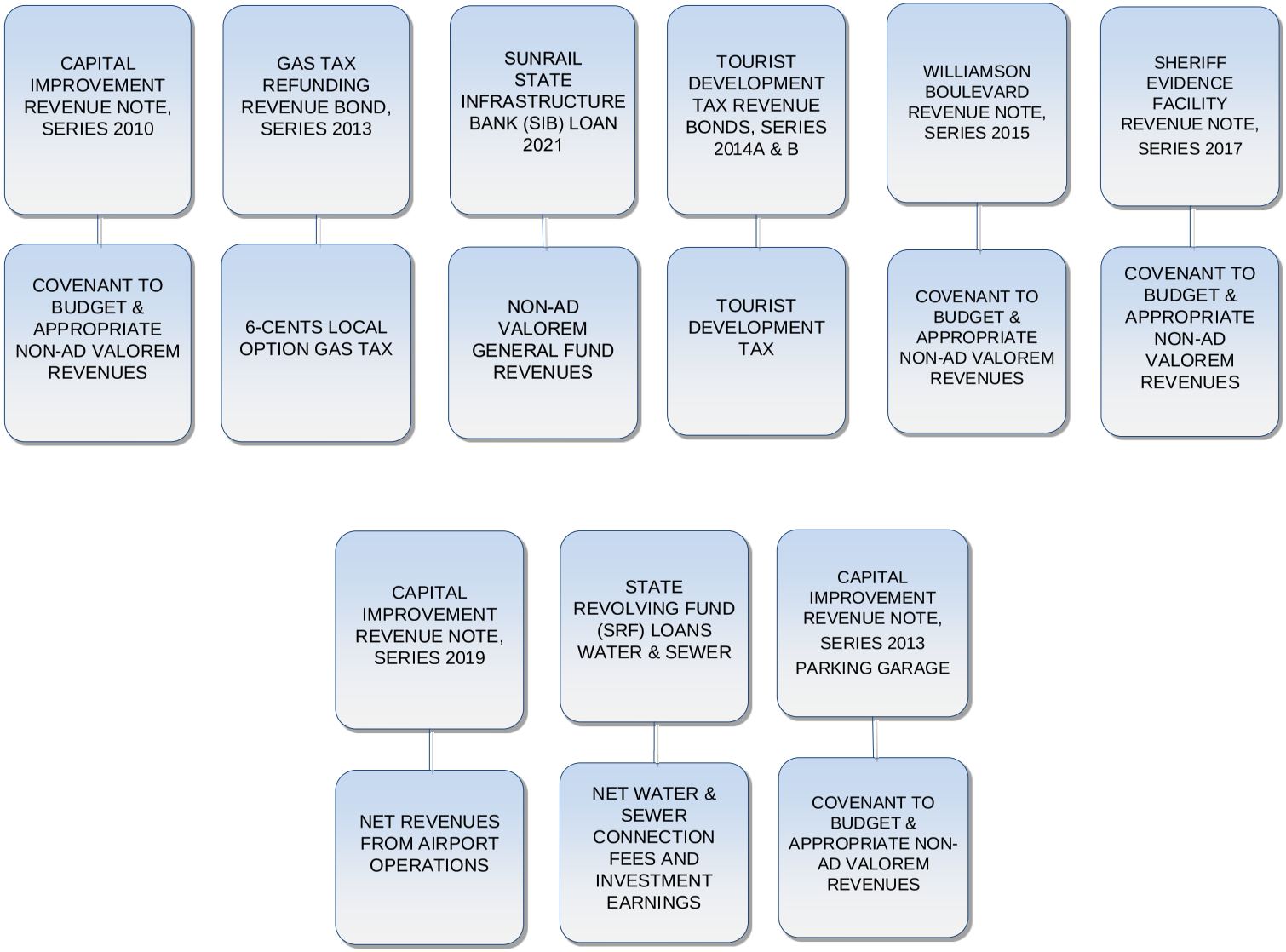



### COUNTY DEBT MANAGEMENT

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
# PLEDGED 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.

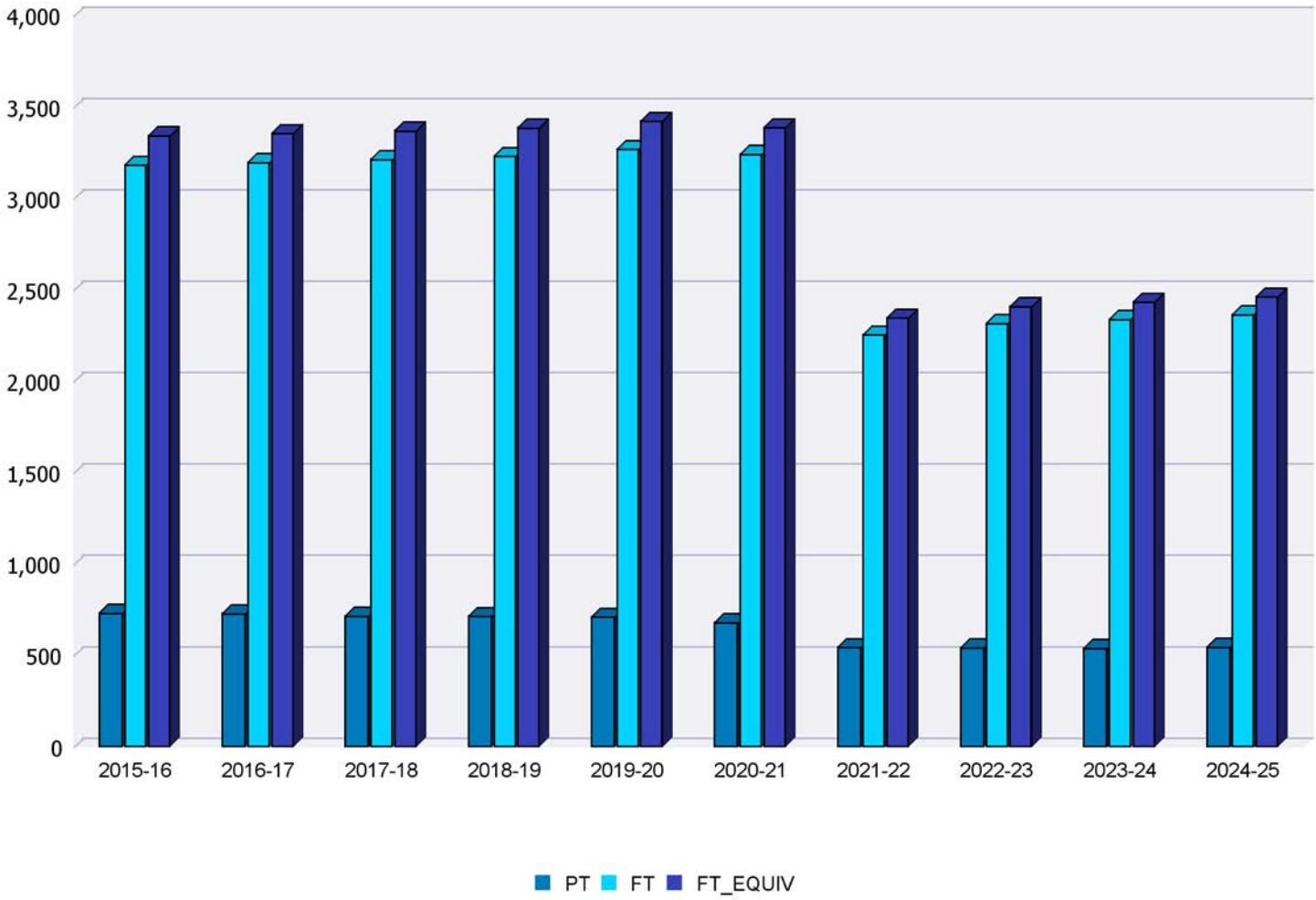
| FY | Principal | Interest | Total |
|---|---|---|---|
| 2024-25 | $ 508,599 | $ 96,676 | $ 605,275 |
| 2025-26 | $ 524,230 | $ 81,045 | $ 605,275 |
| 2026-27 | $ 540,341 | $ 64,934 | $ 605,275 |
| 2027-28 | $ 556,947 | $ 48,328 | $ 605,275 |
| 2028-29 | $ 574,063 | $ 31,212 | $ 605,275 |
| 2029-30 | $ 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 |
|---|---|---|---|---|---|
| **Governmental Fund Debt** | | | | | |
| **Revenue Note Loans** | | | | | |
| 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 |
| **Total Revenue Note Loans** | | **$1,845,000** | **$311,337** | **$11,566** | **$2,167,903** |
| **State Infrastructure Bank Loan (SIB)** | | | | | |
| Commuter Rail Loan | 295 | 791,078 | 183,087 | 0 | $974,165 |
| **Total State Infrastructure Bank Loans (SIB)** | | **$791,078** | **$183,087** | **$0** | **$974,165** |
| **Non-Self Supporting Bonds** | | | | | |
| 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 |
| **Total Non-Self Supporting Bonds** | | **$2,970,000** | **$1,325,902** | **$1,500** | **$4,297,402** |
| **Total Governmental Fund Debt** | | **$5,606,078** | **$1,820,326** | **$13,066** | **$7,439,470** |
| **Proprietary Fund Debt** | | | | | |
| **Revenue Note Loans** | | | | | |
| 2019 Capital Improvement Revenue Note (Airport) | 451 | 735,000 | 235,387 | 0 | 970,387 |
| **Total Proprietary Fund Notes** | | **$735,000** | **$235,387** | **$0** | **$970,387** |
| **State Revolving Loans (SRF)** | | | | | |
| Southwest Regional Water Reclamation Facility 2 | 457 | 508,599 | 96,676 | 0 | 605,275 |
| **Total State Revolving Loans (SRF)** | | **$508,599** | **$96,676** | **$0** | **$605,275** |
| **Total Proprietary Fund Debt** | | **$1,243,599** | **$332,063** | **$0** | **$1,575,662** |
| **Total Debt Service** | | **$6,849,677** | **$2,152,389** | **$13,066** | **$9,015,132** |

# VOLUSIA COUNTY, FLORIDA

Personnel Authorizations
Ten Year History




| County of Volusia<br>Personnel Authorizations<br>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 |
| **Total of All Funds** | **2,316.00** | **541.00** | **2,407.53** | **2,338.00** | **538.00** | **2,432.28** | **2,364.00** | **544.00** | **2,461.28** |
| **Attrition** | | | **24.00** | | | **24.00** | | | **36.00** |
| **Unfunded** | | | **90.00** | | | **96.00** | | | **79.00** |

| Fiscal Year 2023-24 Changes in Authorized Positions | | | | | |
|---|---|---|---|---|---|
| **Fund<br>Division** | **Action** | **Change in Full Time** | **Change in Part Time** | **Change in FTE** | **Description** |
| **Changes approved during fiscal year 2023-24:** | | | | | |
| General Fund | | | | | |
| 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 |
| | **General Fund Total** | **-3.00** | **0.00** | **-3.00** | |
| EMS Fund | | | | | |
| Emergency Medical Services | Reclassify | -3.00 | 6.00 | 0.00 | Converted three full-time positions into six part-time positions |
| | **EMS Fund Total** | **-3.00** | **6.00** | **0.00** | |
| Transportation Trust | | | | | |
| 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 |
| | **Transportation Trust Total** | **-3.00** | **0.00** | **-3.00** | |
| Library Fund | | | | | |
| Library | Reclassify/ Transfer | 1.00 | 0.00 | 1.00 | Library Assistant transferred from the CDBG-DR division |
| | **Library Fund Total** | **1.00** | **0.00** | **1.00** | |
| Mosquito Control Fund | | | | | |
| Mosquito Control | Reclassify/ Transfer | -1.00 | 0.00 | -1.00 | Reclassify Accounting Specialist to a Special Projects Coordinator and transfer to the Coastal division |
| | **Mosquito Control Fund Total** | **-1.00** | **0.00** | **-1.00** | |
| Port Authority Fund | | | | | |
| Coastal | Reclassify/ Transfer | 1.00 | 0.00 | 1.00 | Special Projects Coordinator transferred from Mosquito Control |
| | **Port Authority Fund Total** | **1.00** | **0.00** | **1.00** | |
| Ocean Center Fund | | | | | |
| Ocean Center | Reclassify/ Transfer | 1.00 | 0.00 | 1.00 | Transferred Administrative Specialist position from the Parking Garage Fund |
| | **Ocean Center Fund Total** | **1.00** | **0.00** | **1.00** | |
| Stormwater Fund | | | | | |
| Drainage Task Team | Transfer | -1.00 | 0.00 | -1.00 | Transfer Office Specialist I position to the Coastal division |
| | **Stormwater Fund Total** | **-1.00** | **0.00** | **-1.00** | |

# 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** | | **Aircraft Movements** | |
|---|---|---|---|
| **Number of Commerical Airlines:** | **3** | **Air Carrier:** | **5,957** |
| **Enplanement of Passengers:** | **354,557** | **Air Taxi:** | **170,487** |
| **Deplanement of Passengers:** | **351,172** | **Civil:** | **104,788** |
| **Air Freight (in pounds):** | **3,356** | **General Aviation:** | **40,277** |
| **Air Express (in pounds):** | **1,418** | **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)

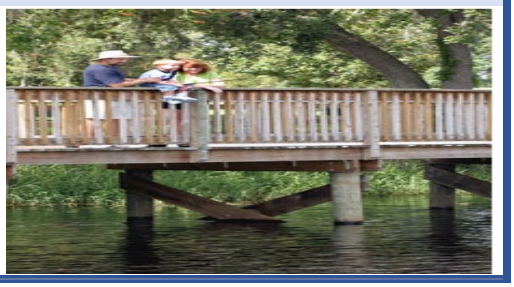
| | |
|---|---|
| Medical Transports | 54,212 |

### 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 | | County Bridges | |
|---|---|---|---|
| St. Johns River: | 2 | Halifax River: | 3 |
| Lake Monroe: | 2 | Miles of Streets | |
| Halifax River: | 4 | Paved: | 956 |
| Indian River (New Smyrna Beach): | 2 | Unpaved: | 163 |

Bike Paths and Sidewalks (paved): 259 miles

## Solid Waste and Recycling

| Tomoka Landfill | | Transfer Station | |
|---|---|---|---|
| Tons: | 570,487 | Tons: | 201,554 |
| Cubic Yards: | 2,281,948 | Cubic Yards: | 806,216 |

## Transportation Services (VOTRAN)

| Fixed Route | | Flex | |
|---|---|---|---|
| Passengers: | 1,960,580 | | 20,801 |
| Revenue Miles: | 2,127,141 | | 120,000 |
| Gold Paratransit | | VoRide | |
| Passengers: | 162,403 | | 104,000 |
| Revenue Miles: | 955,682 | | |

## Water Resources and Utilities

| | Water System | Sewer System | Reclaimed Water System |
|---|---|---|---|
| Number of Plants: | 9 | 7 | 2 |
| Number of Customers: | 17,722 | 13,599 | 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

Volusia County Florida logo

**County Area:** 1432 square miles

**County Seat:** 123 W. Indiana Ave.
DeLand, FL 32720
386-736-2700 | www.volusia.org

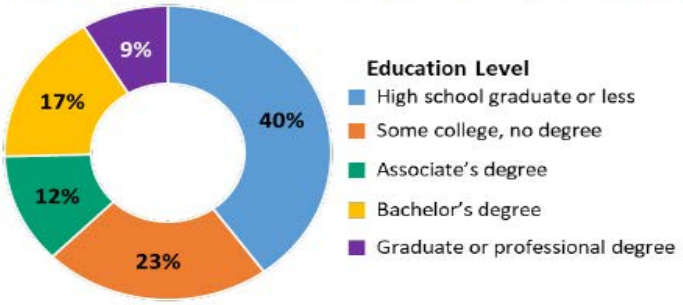
| VOLUSIA COUNTY | 2010 Census | 2023 Estimate | 13 Year Comparison | 2028 Projected |
|---|---|---|---|---|
| Population | 494,593 | 574,286 | 16.1% | 589,334 |
| Households | 208,236 | 242,650 | 16.5% | 251,411 |
| Families | 130,386 | 149,640 | 14.8% | 154,642 |
| Average Household Size | 2.31 | 2.30 | -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

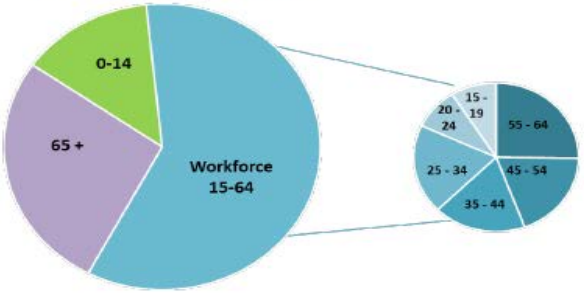
**Average Household Income:** $81,097

**Average Home Value:** $332,180

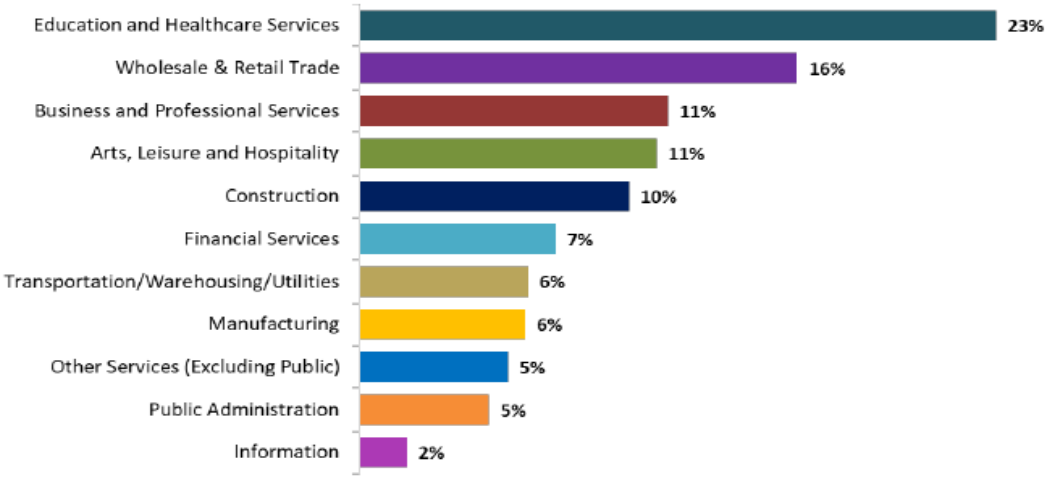
### Education Attainment *(Population 25 years and over)*




### 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*

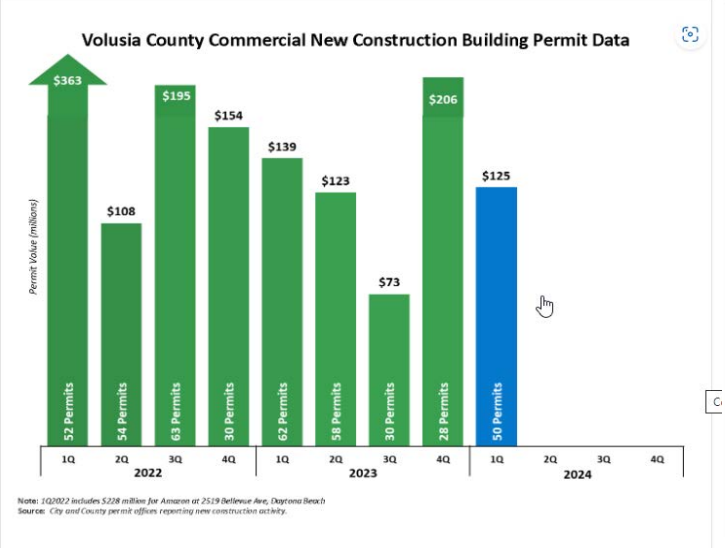
| Volusia County Workforce Size | Volusia County Employed | Volusia County Unemployed | Volusia County Unemployment Rate |
|---|---|---|---|
| 272,092 | 262,503 | 9,589 | 3.5% |

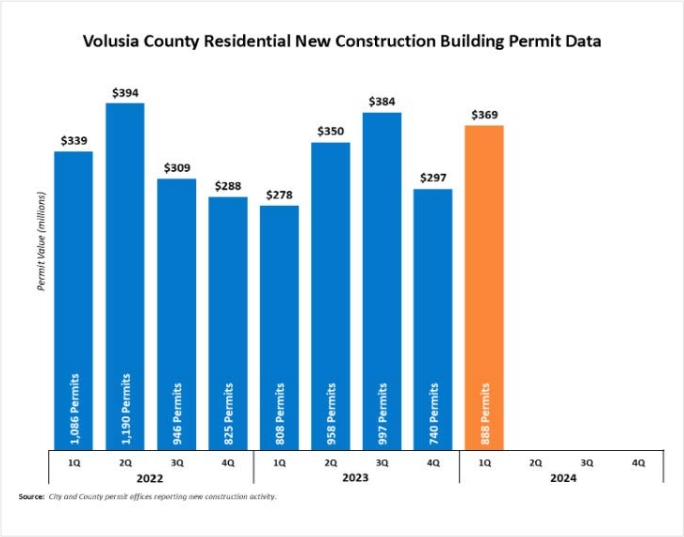
# MISCELLANEOUS STATISTICAL DATA

## Volusia County Education Institutions

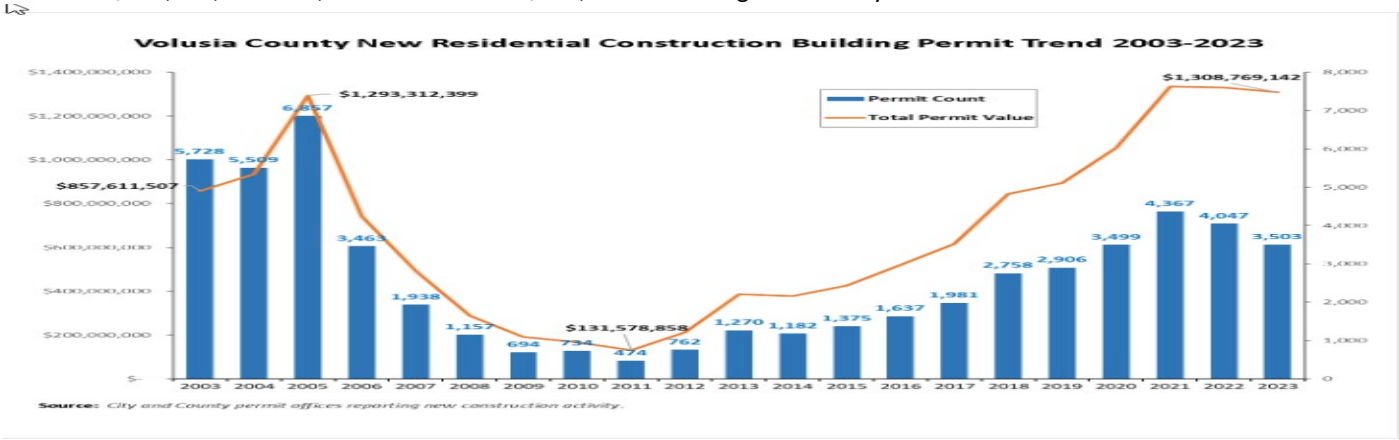
| Colleges & Universities | Location |
|---|---|
| Bethune-Cookman University | Daytona Beach |
| Daytona State College | Daytona Beach |
| Embry-Riddle Aeronautical University | Daytona Beach |
| FSU College of Medicine | Daytona Beach |
| Keiser University | Daytona Beach |
| Palmer College of Chiropractic | Port Orange |
| Stetson University | Deland |
| University of Central Florida | 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 residental 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.



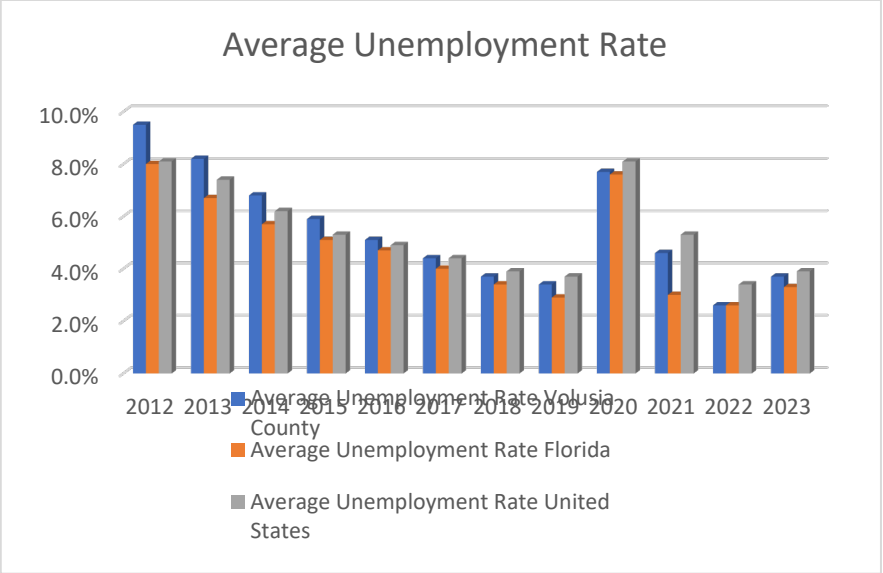
# MISCELLANEOUS STATISTICAL DATA

## 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 |

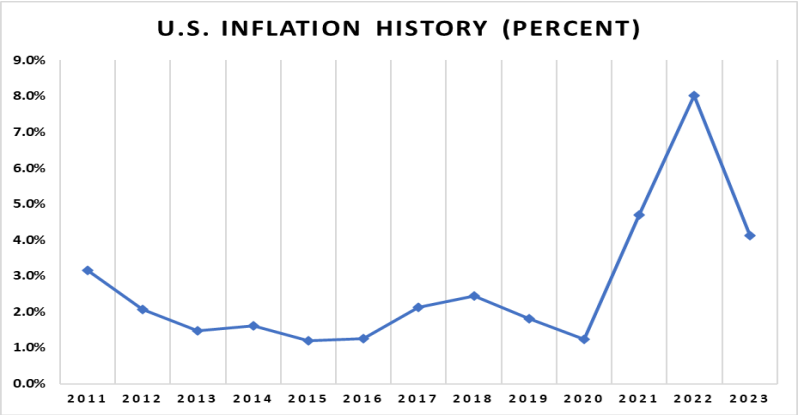
## Top Public Sector Employers

| 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 | | | |
|---|---|---|---|
| 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% |



**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.**

---

**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

COUNTY COUNCIL SEAL VOLUSIA COUNTY, FLORIDA

**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.**

---

**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

COUNTY COUNCIL SEAL VOLUSIA COUNTY, FLORIDA

## 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 Terms

**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
**VCSO** – 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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