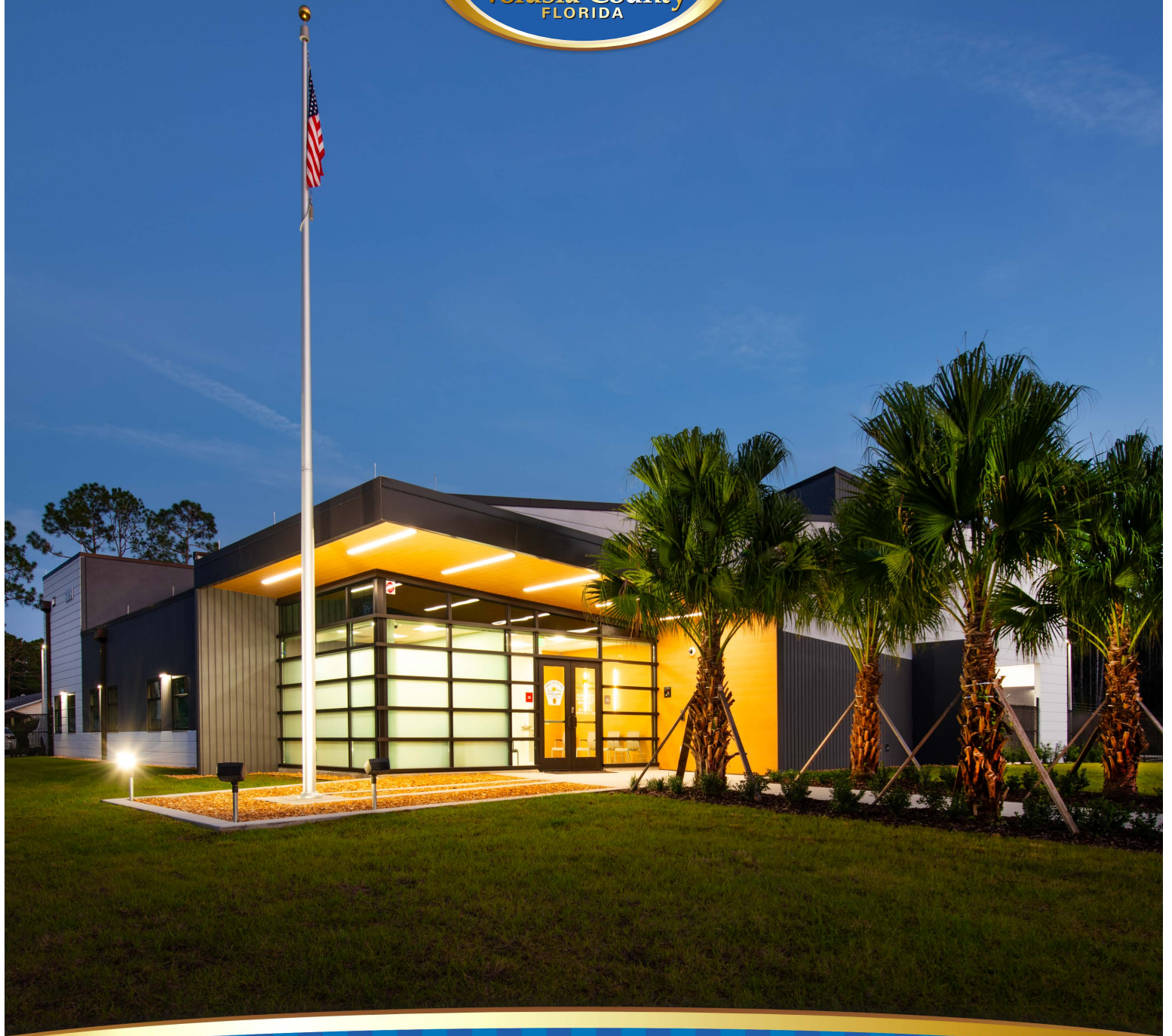


COUNTY OF VOLUSIA, FLORIDA



REVENUE MANUAL
FISCAL YEAR 2024-25

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

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

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

REVENUES INCLUDED

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

- ✓ Taxes
- ✓ Licenses & Permits
- ✓ Intergovernmental Revenues
- ✓ Charges for Services
- ✓ Fines & Forfeitures
- ✓ Interfund Transfers
- ✓ Miscellaneous Revenue

REVENUES NOT INCLUDED

This manual does not include revenues within such classifications as:

- ✓ Unbudgeted Grant Revenues
- ✓ Interest on Investments
- ✓ Internal Service Charges
- ✓ Excess fees from Constitutional Officers
- ✓ Sale of Surplus Furniture/Fixtures/Equipment
- ✓ Other Contributions/Donations
- ✓ Transfers into Debt Service Fund from Operating Funds

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

This manual provides guidance for uniform accounting practices and procedures for local government entities in the state of Florida. Revenue account codes provide the uniform numbering, a title and a description of each revenue received. A copy of the State of Florida manual regarding revenue accounts can be found at: https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/localgov/2021-22-uas-manual.pdf?sfvrsn=7359c98f_2

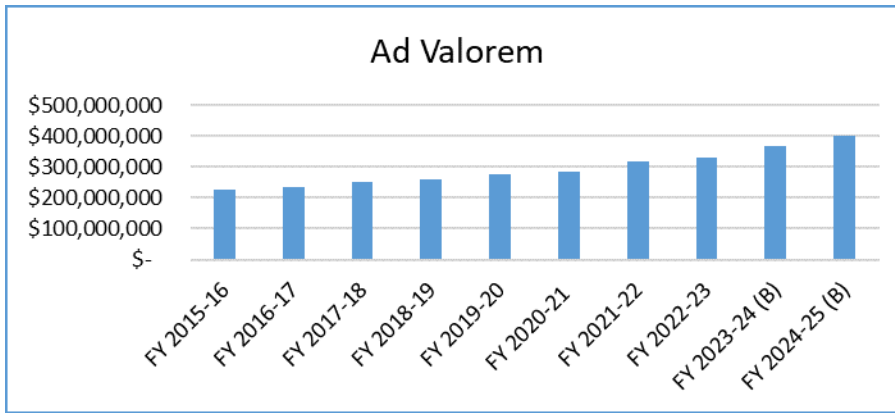
Volusia County Top Ten Operating Revenues

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



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

Ad Valorem Property Taxes (Various Taxing Funds)

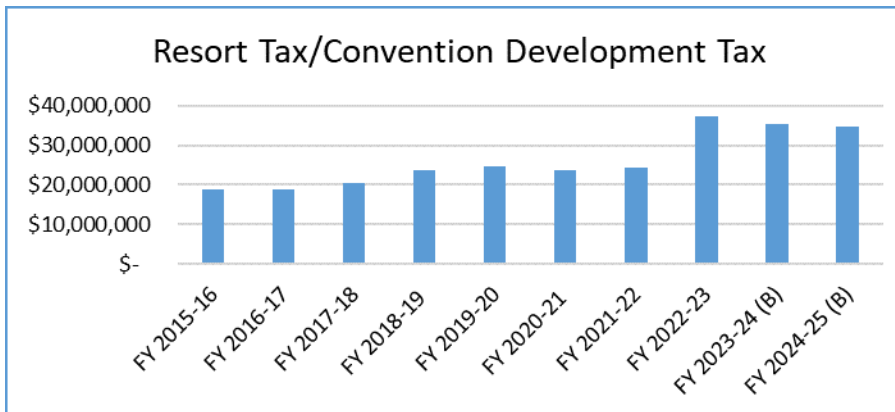


The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2024-25 is \$403,196,047 an increase of \$33.9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

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

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

Resort/Convention Development Taxes



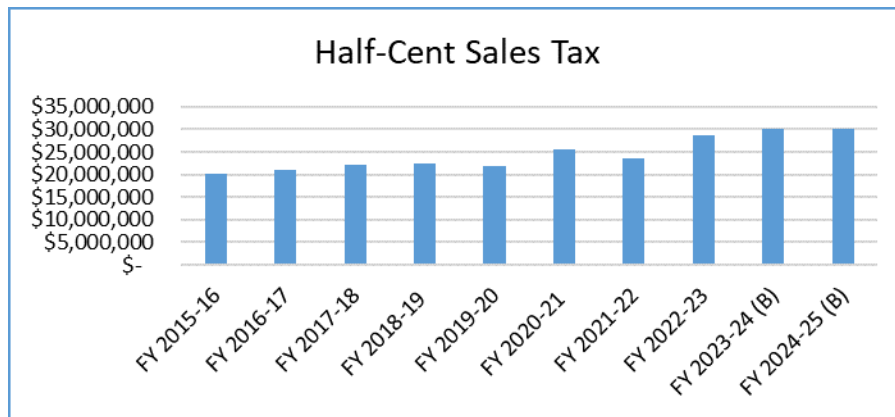
The *Tourist Development/Resort Tax* was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. Revenues from these funds are pledged to secure and liquidate revenue bonds for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums

within Volusia County. The fiscal year 2024-25 budget is \$11,454,943 and the *Resort Tax – Additional One Cent* fiscal year 2024-25 budget is \$5,727,472. These funds provide for debt service expenditures on the 2004 Tourist Development Tax Bond issue and the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center in the amount of \$4,293,306. The remaining revenue is used for daily operations of the Ocean Center.

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

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

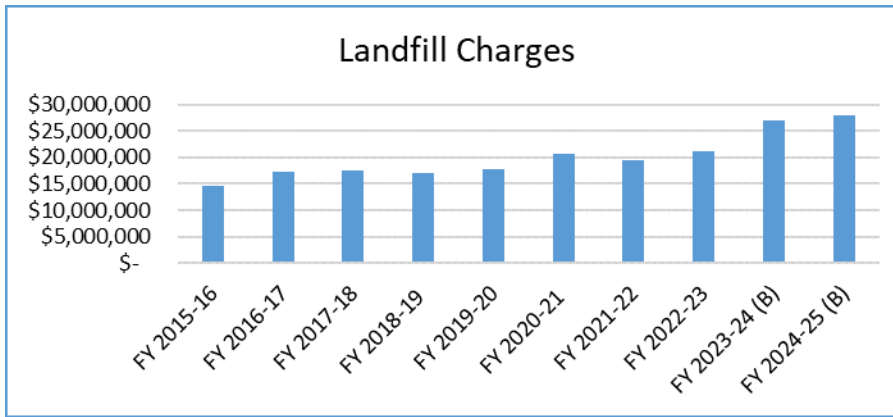
Local Government Half-Cent Sales Tax



The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State of Florida monthly. Funds are authorized by F.S. 212.20(6) and 218.60.67 for countywide purposes, including debt service. The Half-Cent Sales Tax is allocated per statutory formula based on population. The fiscal year 2024-25 budget is \$29,995,383.

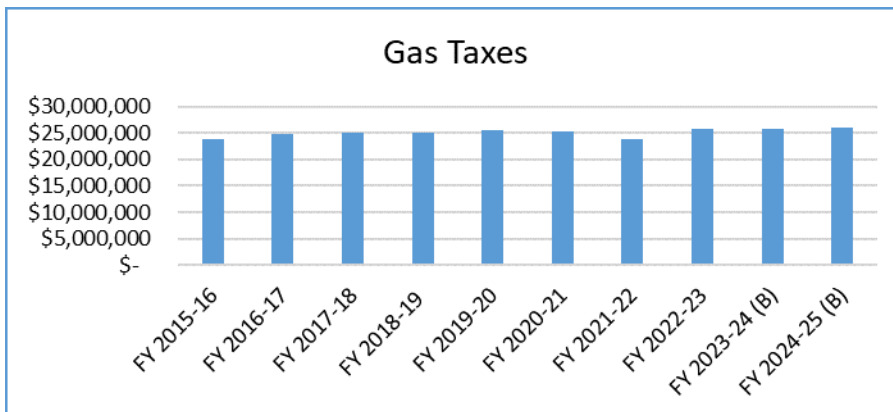
The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund, Municipal Service District Fund, and the Law Enforcement Fund.

Landfill Charges



The County's 4th largest revenue is landfill charges as authorized by ordinance. The Solid Waste Fund's main source of operating revenue is 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.

A brief overview of each tax collected is shown below:

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

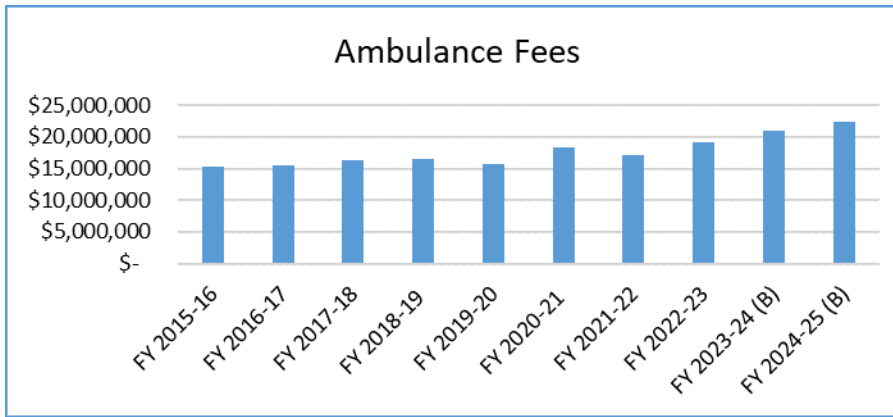
1 to 5 cents Local Option Fuel Tax- county governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing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

Constitutional Fuel Tax 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.

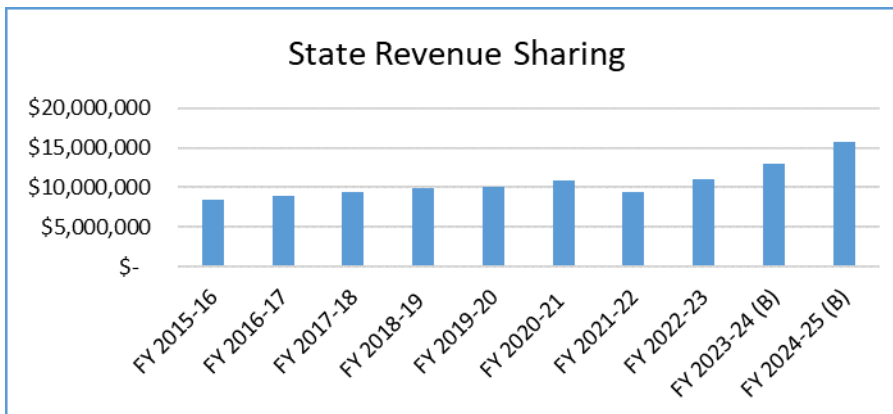
Ninth Cent Fuel Tax- the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined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



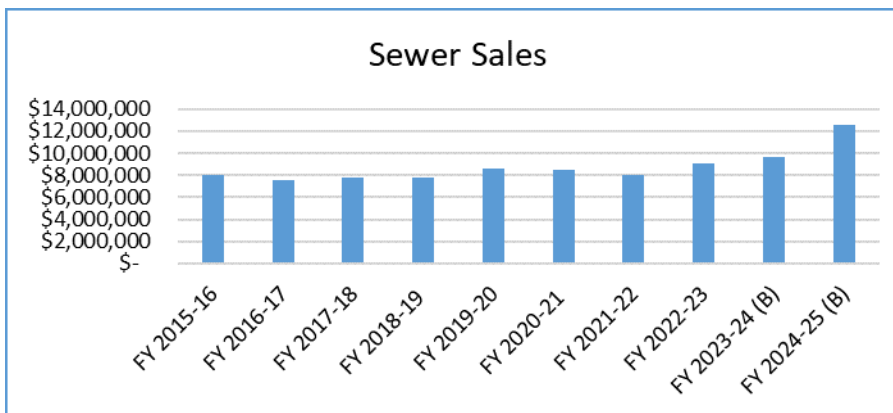
State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These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



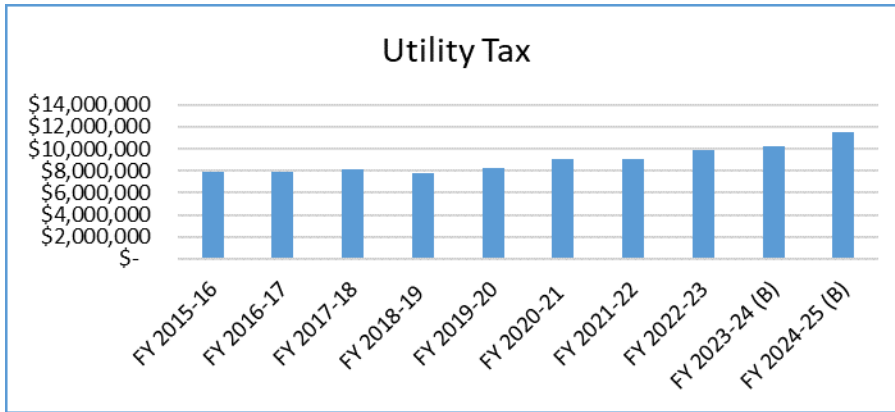
Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage,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

Revenues by Fund

	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimated	FY 2024-25 Budget
Countywide Funds				
001 - General Fund	319,016,609	324,273,330	352,576,396	356,523,339
104 - Library	23,729,325	33,774,777	35,902,326	34,393,874
110 - Law Enforcement Fund	19,147,569	130,842,303	130,834,201	146,809,067
160 - Volusia ECHO	10,663,360	28,765,611	33,426,268	28,199,619
162 - Volusia Forever Land Acquisition	10,234,198	18,717,776	20,585,377	14,929,605
163 - Land Management	2,248,346	15,439,686	15,986,112	16,535,011
Total Countywide Funds	\$385,039,407	\$551,813,483	\$589,310,680	\$597,390,515
Special Revenue Funds				
002 - Emergency Medical Services	39,303,687	55,664,865	53,952,046	54,836,467
003 - COVID Transition	636,193	0	0	0
004 - ARPA Transition Fund	2,666,016	0	0	0
101 - Coronavirus Relief	10,033,909	137,077	231,619	296,378
103 - County Transportation Trust	34,210,970	69,081,641	78,005,013	70,726,316
105 - E Volusia Mosquito Control	6,309,596	11,496,954	10,201,197	10,502,236
106 - Resort Tax	16,881,377	19,007,976	17,214,917	18,193,962
107 - HDPP Local Participation	23,146,438	0	0	0
108 - Sales Tax Trust	29,578,478	35,284,266	34,792,374	31,401,293
109 - Tree Mitigation	1,743,262	1,657,168	2,163,171	2,285,099
111 - Convention Development Tax	16,567,189	17,849,224	16,587,006	16,876,008
113 - Road Proportionate Share	8,608,170	17,900,111	29,400,532	21,100,917
114 - Ponce De Leon Inlet and Port District	4,034,464	9,342,624	10,231,435	8,570,893
115 - E-911 Emergency Telephone System	4,321,985	4,143,335	7,277,458	6,839,935
116 - Special Lighting Districts	339,175	379,614	394,745	409,014
117 - Building Permits	4,528,255	3,855,283	6,455,065	6,885,331
118 - Ocean Center	16,094,952	29,320,077	30,585,919	28,579,517
119 - Road District Maintenance	229,255	610,084	578,537	611,274
120 - Municipal Service District	42,939,001	75,952,303	73,834,366	76,212,362
121 - Special Assessments	36,942	934,971	957,812	867,894
122 - Manatee Conservation	62,062	617,747	680,922	699,711
123 - Inmate Welfare Trust	1,203,381	5,665,677	5,429,075	4,661,592
124 - Library Endowment	17,385	427,490	437,139	457,437
125 - Homeless Initiatives	40,526	227,857	627,655	256,980
127 - Wetland Mitigation	91,839	332,169	390,621	387,121
130 - Economic Development	3,101,342	12,783,338	14,288,230	12,811,889
131 - Road Impact Fees-Zone 1 (Northeast)	7,452,799	14,063,948	21,383,048	18,894,521
132 - Road Impact Fees-Zone 2 (Southeast)	3,259,384	10,950,557	13,590,618	11,930,689
133 - Road Impact Fees-Zone 3 (Southwest)	6,362,204	16,877,199	21,484,742	18,138,078
134 - Road Impact Fees-Zone 4 (Northwest)	4,591,645	18,289,428	22,297,469	18,242,828
135 - Park Impact Fees-County	579,688	805,282	2,444,809	3,576,997
136 - Park Impact Fees-Zone 1 (Northeast)	142,649	740,405	900,694	949,508
137 - Park Impact Fees-Zone 2 (Southeast)	16,847	64,184	68,980	96,073
138 - Park Impact Fees-Zone 3 (Southwest)	43,877	327,977	357,665	387,908
139 - Park Impact Fees-Zone 4 (Northwest)	72,588	355,852	342,148	453,720
140 - Fire Rescue District	40,354,181	68,613,478	71,298,703	79,667,350
150 - Countywide Fire Impact Fee	1,592,128	2,009,020	1,917,478	2,073,476
151 - Fire Impact Fees-Zone 1 (Northeast)	109,582	0	0	0
152 - Fire Impact Fees-Zone 2 (Southeast)	27,153	0	0	0
153 - Fire Impact Fees-Zone 3 (Southwest)	51,363	0	0	0

Revenues by Fund

	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimated	FY 2024-25 Budget
Special Revenue Funds				
154 - Fire Impact Fees-Zone 4 (Northwest)	73,796	0	0	0
155 - Impact Fee Administration	357,723	662,405	1,108,180	1,672,806
156 - EMS Impact Fee	40,198	0	244,578	436,578
157 - Silver Sands/Bethune Beach MSD	15,858	34,414	18,086	16,857
158 - Gemini Springs Endowment	2,657	62,267	68,922	67,123
159 - Stormwater Utility	4,935,998	9,012,175	10,625,983	10,501,335
164 - Barberville Mitigation Tract	70,281	697,988	710,119	684,280
165 - Dune Restoration Fund	0	10,000	214,826	244,826
166 - Opioid Direct Settlement Fund	1,161,410	0	0	0
167 - Opioid Regional Settlement Fund	7,132,123	108,335	67,830	101,743
168 - Walgreens Opioid Direct Settlement Fund	89,763	0	0	0
169 - Walgreens Opioid Regional Settlement Fund	756,439	0	0	0
170 - Law Enforcement Trust	255,191	742,135	908,990	732,659
171 - Beach Enforcement Trust	57	0	0	0
172 - Federal Forfeiture Sharing Justice	114,930	405,573	537,510	559,926
173 - Federal Forfeiture Sharing Treasury	1,450	36,462	37,614	39,361
174 - Law Enforcement Education Trust Fund	302,497	403,411	437,376	455,562
175 - Crime Prevention Trust	297,426	1,019,692	1,032,867	1,291,001
177 - Dori Slosberg	217,716	710,576	821,443	765,382
178 - Beach Management Fund	0	25,173,509	22,623,869	28,275,019
179 - Opioid Settlement Administration	0	0	0	3,567
194 - FEMA-Irma	15,426	0	0	0
198 - FEMA-Ian	15,219,185	0	0	0
Total Special Revenue Funds	\$362,442,061	\$544,848,123	\$590,261,401	\$574,728,799
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	4,417,455	7,354,957	7,403,355	7,494,145
208 - Capital Improvement Revenue Note, 2010	689,605	688,147	688,147	687,120
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,008,038	1,013,282	1,013,282	1,017,233
213 - Gas Tax Refunding Revenue Bonds, 2013	4,515,063	4,558,555	4,627,085	162,549
215 - Capital Improvement Note, 2017	473,722	790,747	793,553	801,726
295 - Public Transportation State Infrastructure Loan	47,126	974,165	974,165	974,165
Total Debt Service Funds	\$11,151,009	\$15,379,853	\$15,499,587	\$11,136,938
Enterprise Funds				
440 - Waste Collection	11,963,473	14,575,544	14,679,772	15,364,752
450 - Solid Waste	29,939,105	44,334,641	52,341,229	62,772,206
451 - Daytona Beach International Airport	18,091,558	37,908,047	49,218,995	47,751,727
452 - Airport Passenger Facility Charge	1,427,025	4,349,736	4,375,639	6,031,175
453 - Airport Customer Facility Charge	962,327	4,838,308	5,061,503	6,113,681
456 - Transit Services	29,830,762	34,503,215	34,293,280	37,334,226
457 - Water and Sewer Utilities	32,388,326	54,083,104	73,310,272	72,387,345
475 - Parking Garage	2,947,307	6,028,261	7,009,114	5,759,809
Total Enterprise Funds	\$127,549,883	\$200,620,856	\$240,289,804	\$253,514,921
Operating Budget	\$886,182,360	\$1,312,662,315	\$1,435,361,472	\$1,436,771,173
Less Operating Transfers	\$79,886,676	\$118,650,660	\$120,718,274	\$114,617,666
Net Operating Budget	\$806,295,684	\$1,194,011,655	\$1,314,643,198	\$1,322,153,507

Revenues by Fund

	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimated	FY 2024-25 Budget
Capital Projects Funds				
303 - Marine Science Center Capital	255,371	0	2,658,080	0
305 - 800 MHz Capital	990,672	2,276,842	11,450,631	3,179,947
309 - Correctional Facilities Capital Projects	337,005	511,962	8,737,551	9,008,663
313 - Beach Capital Projects	1,407,224	5,909,037	8,116,521	5,754,283
314 - Port Authority Capital Projects	857,485	4,903,558	7,809,390	5,409,026
317 - Library Construction	2,200,508	6,025,891	8,410,369	11,058,135
318 - Ocean Center	4,551,746	7,750,925	12,920,499	14,492,136
322 - I.T. Capital Projects	16,475	1,218,351	1,433,120	5,260,224
326 - Park Projects	165,298	1,356,493	1,404,787	1,584,848
328 - Trail Projects	1,781,201	8,686,446	9,336,181	10,580,895
334 - Bond Funded Road Program	93,006	1,952,977	2,200,263	0
360 - ECHO Direct County Expenditures	5,656,205	5,677,120	11,288,758	3,010,698
365 - Public Works Facilities	312,110	7,899,450	8,093,979	8,469,877
367 - Elections Warehouse	238,702	0	5,436,732	0
369 - Sheriff Capital Projects	351,400	0	0	0
370 - Sheriff Helicopter Replacement	2,330,818	5,470,615	5,470,615	0
372 - Sheriff Capital Facilities	55,413	0	0	15,000,000
373 - Medical Examiner's Facility	487,151	1,001,176	2,285,437	718,023
374 - Sheriff Renovations Fund	19,794	0	813,013	0
377 - Veteran's Memorial Donations at Tom Steac	24,637	0	0	0
378 - Mosquito Control Capital	1,738,443	5,703,709	5,842,668	5,572,062
385 - Eastside Judicial Capital	0	0	0	5,000,000
Total Capital Projects Funds	\$23,870,664	\$66,344,552	\$113,708,594	\$104,098,817
Internal Service Funds				
511 - Computer Replacement	1,356,670	4,848,118	6,052,802	5,343,947
513 - Equipment Maintenance	16,686,957	18,251,451	18,707,948	18,286,795
514 - Fleet Replacement	7,557,886	25,229,356	39,580,291	27,518,325
521 - Insurance Management	17,314,369	23,187,178	28,508,865	31,254,911
530 - Group Insurance	54,164,103	65,913,004	69,051,193	70,925,980
Total Internal Service Funds	\$97,079,985	\$137,429,107	\$161,901,099	\$153,329,958
Total Non-Operating Budget	\$120,950,649	\$203,773,659	\$275,609,693	\$257,428,775
Less Non-Operating Transfers	0	0	0	0
Net Non-Operating Budget	\$120,950,649	\$203,773,659	\$275,609,693	\$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

Estimated Fund Balances

	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

Estimated Fund Balances

	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

Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2024-25 Transfer Amount
<u>001 - General Fund Transfers</u>		
Beach Management Fund (178)	General Fund Beach Subsidy	7,046,385
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	4,046,764
Eastside Judicial Capital (385)	Eastside Judicial Capital Improvements	5,000,000
Economic Development Fund (130)	Economic Development Subsidy	1,288,919
Emergency Medical Services Fund (002)	EMS Subsidy	6,464,386
IT Capital Fund (322)	CGI International Upgrade	4,000,000
Section 8 Fund (784)	Section 8 Grant Match	123,000
Sheriff Capital Facilities (372)	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
<u>103 - County Transportation Trust Fund Transfers</u>		
Debt Service Fund (209)	Debt service for Capital Improvement Revenue Note, Series 2015	1,017,233
Total Transportation Trust Transfers		1,017,233
<u>104 - Library Fund Transfers</u>		
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	3,667,301
Total Library Transfers		3,667,301
<u>105 - Mosquito Control Fund</u>		
Mosquito Control Projects Fund (378)	Transfer to fund new Mosquito Control Facility	1,750,000
Total Mosquito Control Transfers		1,750,000
<u>106 - Resort Tax Fund Transfers</u>		
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
<u>108 - Sales Tax Fund Transfers</u>		
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
<u>114 - Port Authority Fund Transfers</u>		
Port Capital Projects Fund (314)	Transfer for Boardwalk renovations at Lighthouse Point Park	3,200,000
Total Port Authority Transfers		3,200,000
<u>118 - Ocean Center Fund Transfers</u>		
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	200,000
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	2,200,000
Total Ocean Center Transfers		2,400,000
<u>120 - Municipal Service District Fund Transfers</u>		
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
<u>160 - ECHO Fund Transfers</u>		
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
ECHO Direct County Expenditures Fund (360)	Future County direct expenditure ECHO projects	2,473,000
Total ECHO Transfers		3,973,000
<u>162 - Land Acquisition Fund</u>		
Land Management Fund (163)	Transfer of 15% set aside for land management activities	1,756,133
Total Land Acquisition Fund Transfers		1,756,133
<u>450 - Solid Waste Fund Transfers</u>		
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	1,122,000
Total Solid Waste Fund Transfers		1,122,000
Summary of Interfund Transfers		
Transfers between Operating Funds		114,130,546
Transfers from Operating Funds to Non-Operating Funds		38,913,301
Total Interfund Transfers		153,043,847

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND: 001 – General Fund	AUTHORIZATION: F.S. 125.01, 192, 197, 200.001, 200.071 Article VII, Section 9, Florida Constitution
REVENUE CODE: Ad Valorem Tax (incl. Delinquent) – 1110, 1120	DATE REVISED: 10/01/2024

DESCRIPTION:

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

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

FEE SCHEDULE:

General Fund millage rate for fiscal year 2024-25: 3.2007

General Fund millage rate history:

Fiscal Year 2023-24	3.3958
Fiscal Year 2022-23	4.8499
Fiscal Year 2021-22	5.3812
Fiscal Year 2020-21	5.4500
Fiscal Year 2019-20	5.5900

RESTRICTIONS:

Article VII, Section 9 (b) of the Florida Constitution establishes limitations on local ad valorem tax millage. Among those local millage limitations are maximums of 10 mills for all County purposes, and 10 mills for all municipal purposes.

Millage Limitation for County Purposes

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

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

COLLECTION FREQUENCY:

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

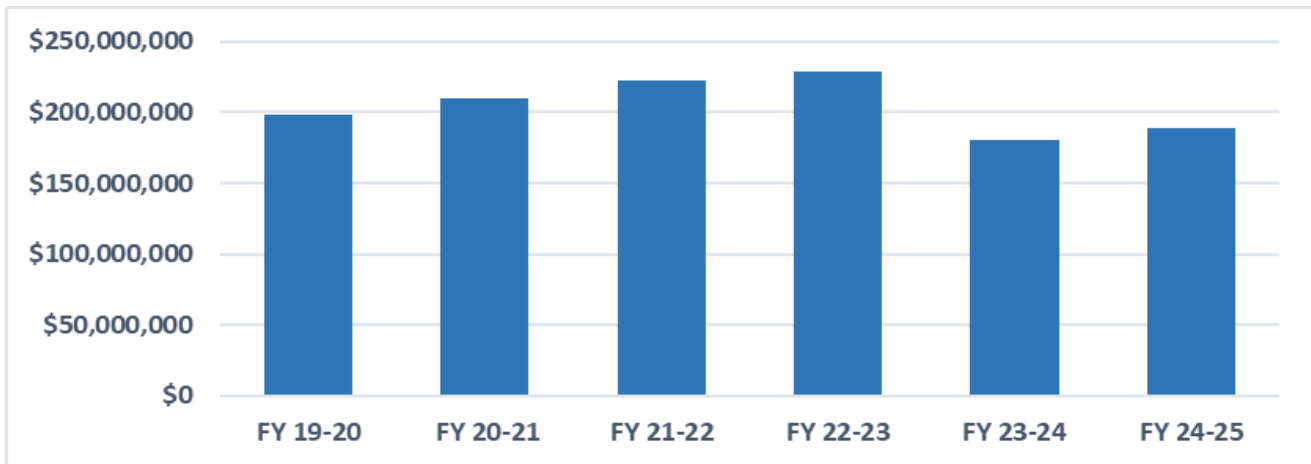
ADMINISTRATION:

Revenue is received into the General Fund and is used to provide countywide services.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$197,982,110	\$209,954,461	\$222,437,343	\$228,581,334	\$180,108,372	\$188,311,278
% Change	6.4%	6.0%	5.9%	2.8%	-21.2%	4.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

Public Law 97-258 Chapter 69 Title 31 US Code

REVENUE CODE:

Payment in Lieu of Taxes (PILT) – 3310

DATE REVISED: 09/13/1982

DESCRIPTION:

A payment in lieu of taxes (usually abbreviated as PILT) is a payment made to compensate a government for some or all the property tax revenue lost due to tax exempt ownership or use of real property. The County's Solid Waste Division pays PILT annually to the General Fund.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

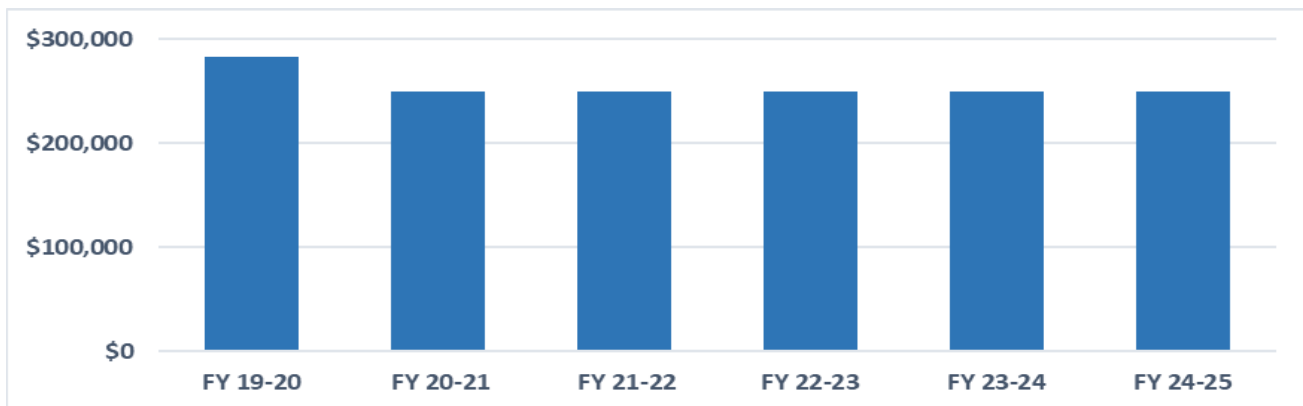
Payment is received once per year, usually in June or July.

ADMINISTRATION:

Payments are remitted to the Accounting division and distributed to each authority. Solid Waste pays PILT for various parcels, which are reviewed periodically with the Property Appraiser for accuracy.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$283,245	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
% Change	-0.9%	-11.7%	0.0%	0.0%	0.0%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

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

REVENUE CODE:

State Revenue Sharing – 3512

DATE REVISED: 07/01/2015

DESCRIPTION:

Volusia County receives this revenue because of the Florida Revenue Sharing Act of 1972. According to the original statute, the state would distribute 2.9% of the net cigarette tax collections and 33.5% of the net intangibles tax collections to counties. As of the state fiscal year 1999-2000, the State of Florida began phasing out the intangibles tax. Then, effective July 1st, 2000, the state eliminated the intangibles tax portion of the county revenue sharing program and replaced it with 2.25% of state sales tax collections. This sales tax distribution percentage changes periodically and currently stands at 2.081% (effective July 1st, 2015). The Florida Revenue Sharing Act was created as a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local governments.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

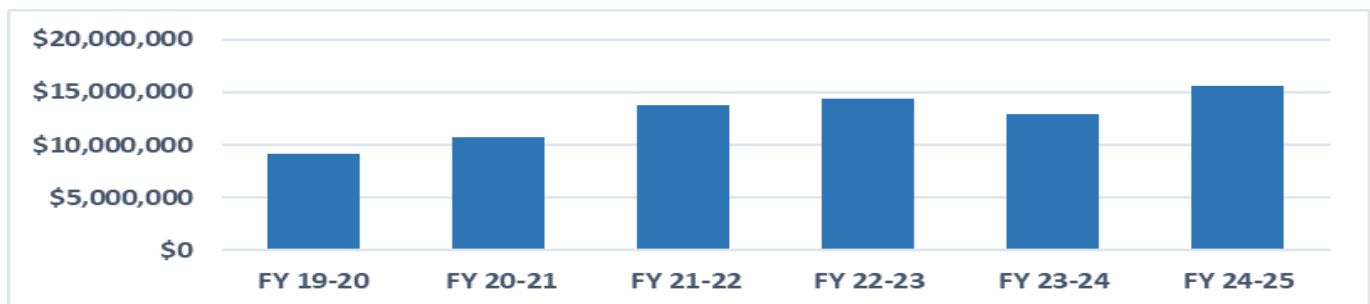
Revenues are distributed monthly by the state based on county population, unincorporated county population and county sales tax collections.

ADMINISTRATION:

These revenues are booked in both the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The County Transportation Trust Fund distribution remains flat each year at \$181,900 and the balance goes to the General Fund.

COLLECTION HISTORY AND CURRENT BUDGET:
001 - General Fund

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$9,166,354	\$10,682,497	\$13,798,332	\$14,419,911	\$12,850,112	\$15,625,397
% Change	-6.7%	16.5%	29.2%	4.5%	-10.9%	21.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 624.501, F.S. 624.506

REVENUE CODE:

Insurance Agents County License – 3513

DATE REVISED:
DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

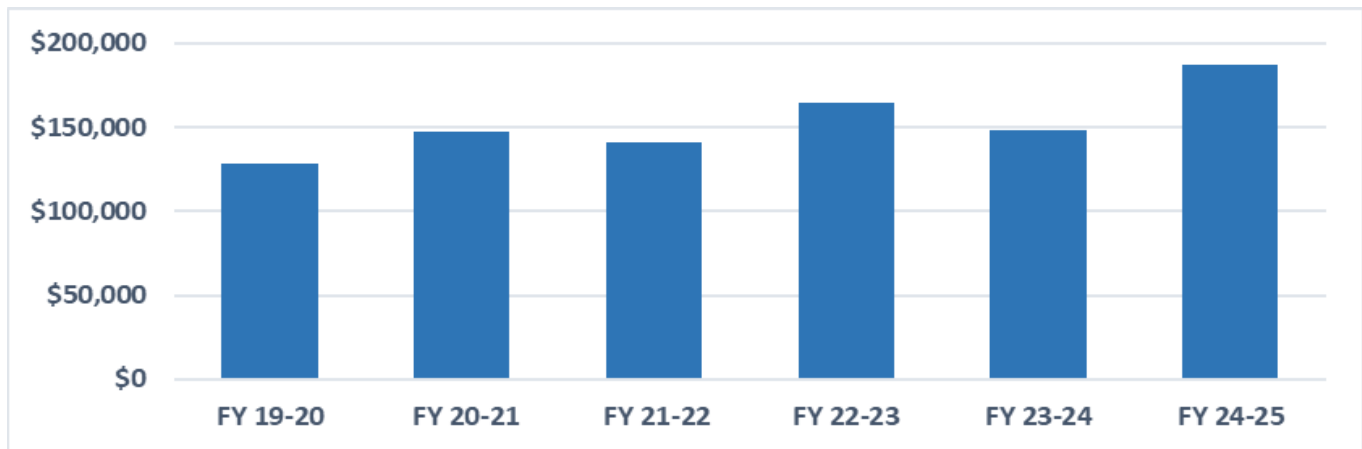
Licenses are renewable in the agent's birth month. The county's portion is remitted by the State of Florida Department of Insurance quarterly.

ADMINISTRATION:

Revenues are received by an EFT (Electronic Funds Transfer) through the Accounting Division and dispersed into the General Fund and are used to provide countywide services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$128,513	\$147,022	\$141,022	\$164,250	\$148,344	\$186,850
% Change	10.3%	14.4%	-4.1%	16.5%	-9.7%	26.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

 F.S. 561.342, Volusia County Code of Ordinances
Sec. 206-52

REVENUE CODE:

Alcoholic Beverage Licenses Tax – 3515

DATE REVISED: 07/01/1971

DESCRIPTION:

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

FEE SCHEDULE:

Pursuant to s. 561.342, Florida Statutes, 24% of the license taxes imposed under s. 561.14(6), 563.02, 564.02, 565.02 subsections (1), (4), (5), and 565.03, collected within the county shall be returned to the county Tax Collector. 38% of the license taxes imposed under the same statutes collected within an incorporated county shall be returned to the county. Fees, as detailed in Florida Statutes, vary depending on the type of alcoholic beverage sold and whether consumption is on or off premises.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

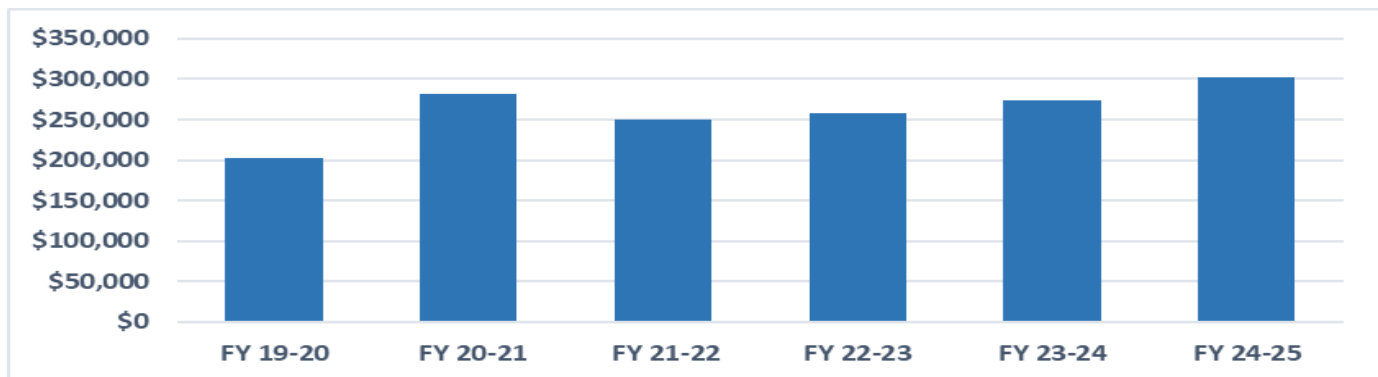
This tax is paid annually and forwarded from the state to the county 40 days after the close of each quarter. Most of the funds are received in May for Volusia County.

ADMINISTRATION:

Revenues are received from the General Fund and the Municipal Services District fund and are used to provide countywide services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$202,935	\$282,213	\$250,141	\$257,954	\$274,163	\$302,512
% Change	-11.7%	39.1%	-11.4%	3.1%	6.3%	10.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

 F.S. 849.086, Volusia County Code of Ordinances
Sec. 26-1

REVENUE CODE:

Racing Extra Distribution – 3516

DATE REVISED: 07/01/2022

DESCRIPTION:

An eligible county or municipality receives a portion of taxes imposed on licensed cardroom operators. Located at licensed parimutuel facilities, cardrooms are “rooms” where authorized games are played for money or anything of value to which the public is invited to participate and charged a participation fee by the facility operator. An authorized game means a game or series of games of poker or dominoes, which are played in a nonbanking manner. These games are considered pari-mutuel style games rather than casino gaming because the participants play against each other instead of against the “house” (i.e., the cardroom operator and all employees of the cardroom operator).

FEE SCHEDULE:

Pursuant to Section 849.086(13)(h), Florida Statutes, one-quarter of the monies deposited into the Pari-mutuel Wagering Trust Fund from cardroom gross receipts shall be disbursed to the counties or municipalities in which cardrooms are located.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

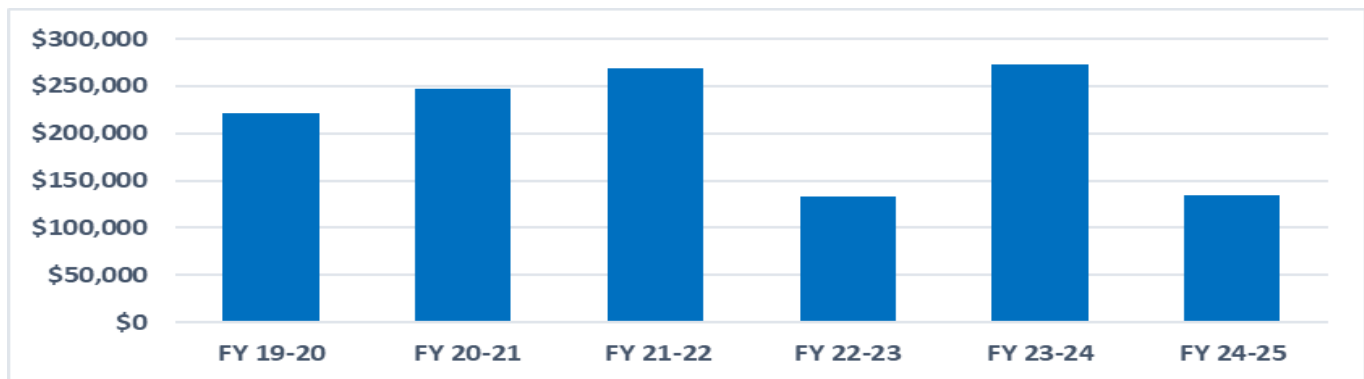
Quarterly payments are collected as well as a one-time electronic fund transfer which is the county’s share of the cardroom tax revenue.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$221,585	\$246,523	\$269,080	\$132,500	\$272,950	\$133,825
% Change	-9.7%	11.3%	9.2%	-50.8%	106.0%	-51.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 206.41(4)(b)

REVENUE CODE:

Mass Transit State Fuel Tax Refund - 3545

DATE REVISED:
DESCRIPTION:

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

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

FEE SCHEDULE:

Refund based on quarterly collections.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

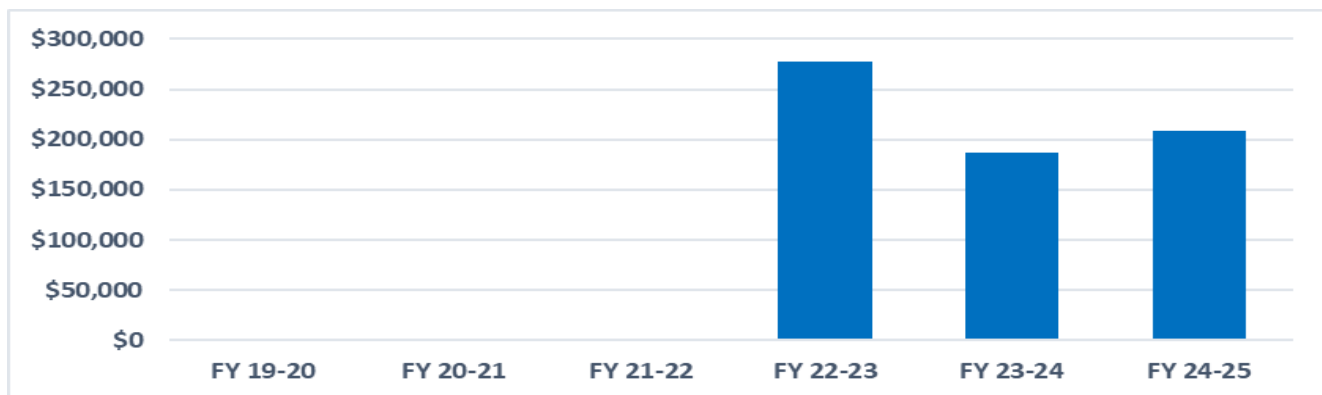
The Department of Revenue pays claims on a quarterly basis.

ADMINISTRATION:

Revenues are received into the General Fund Fund and used for transportation expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$276,954	\$186,303	\$208,530
% Change	-	-	-	100.0%	-32.7%	11.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 409.915, County Contributions to Medicaid

REVENUE CODE:

Hospital Authority Medicaid Contribution – 3760

DATE REVISED: 07/01/2024

DESCRIPTION:

Although the state is responsible for the full portion of the state share of the matching funds required for the Medicaid program, the state shall charge the counties an annual contribution to acquire a certain portion of these funds. The total amount of the counties' annual contribution shall be the total contribution for the prior fiscal year adjusted by the percentage change in the state Medicaid expenditures as determined by the Social Services Estimating Conference. Section 409.915, Florida Statutes allows the county to divide between certain special taxing districts the yearly contribution amount for matching funds required for the Medicaid program. The statute states that by June 1 of each year, the Department of Revenue shall notify each county of its required contribution. Prior to fiscal year 2020-21, this revenue was not recorded nor was the expense of sending the funds to the state. It was determined that even though this revenue is passed through, it should still be recorded as revenue and expense which is why there are no actuals listed for prior years.

FEE SCHEDULE:

For the 2024-25 state fiscal year, the Department of Revenue has notified the County of Volusia that's its annual contribution is \$7,840,390, with the county responsible for 20.95% of the entire cost which is \$1,642,562. The three taxing districts are responsible for the remainder of \$6,197,828.

RESTRICTIONS:

This revenue is a pass through. It is collected by the County and sent to the state.

COLLECTION FREQUENCY:

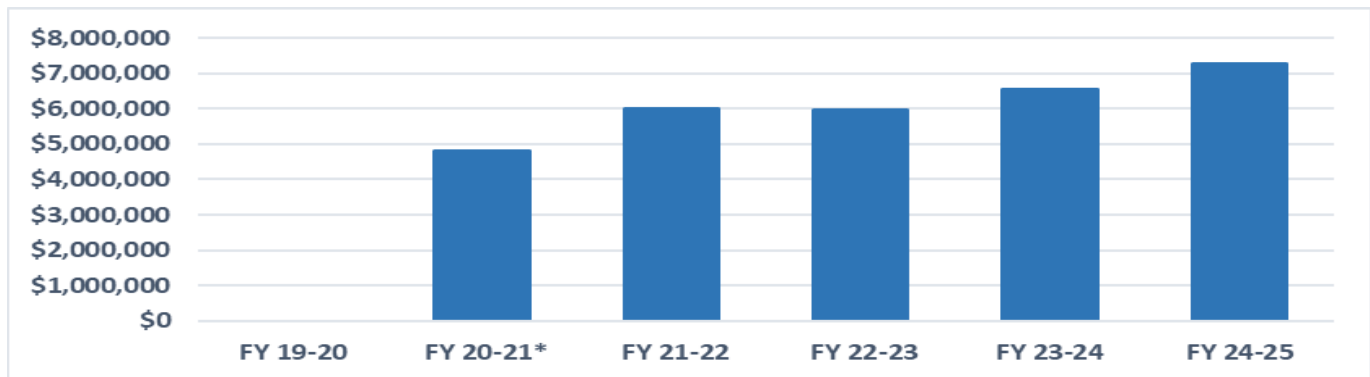
Monthly contribution is paid by the county by the 5th of each month. The hospital authorities are billed monthly.

ADMINISTRATION:

Revenues are received into the general fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 19-20</u>	<u>Actual FY 20-21*</u>	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Budget FY 23-24</u>	<u>Budget FY 24-25</u>
Revenue	\$0	\$4,801,540	\$6,005,376	\$5,954,868	\$6,545,575	\$7,270,699
% Change	0.0%	100.0%	25.1%	-0.8%	9.9%	11.1%



*Newly created revenue source which started in fiscal year 2020-21

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 194.013, F.S. 194.015

REVENUE CODE:

(VAB) Value Adjustment Board Filing Fees – 4111

DATE REVISED: 03/30/2010

DESCRIPTION:

The Value Adjustment Board was created by Florida Statute 194.015 to provide property owners an opportunity to appeal property value, denial of an exemption, classification, or tax deferral. A petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)€, (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such a fee is to be proportionately paid by affected parcel owners.

FEE SCHEDULE:

F.S. 194.013 determines the non-refundable filing fee of \$15.00 per parcel to file a petition. Contiguous parcel filings require \$15.00 for the first parcel, plus \$5.00 for each additional parcel. Debit or credit cards payments are subject to a convenience fee.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

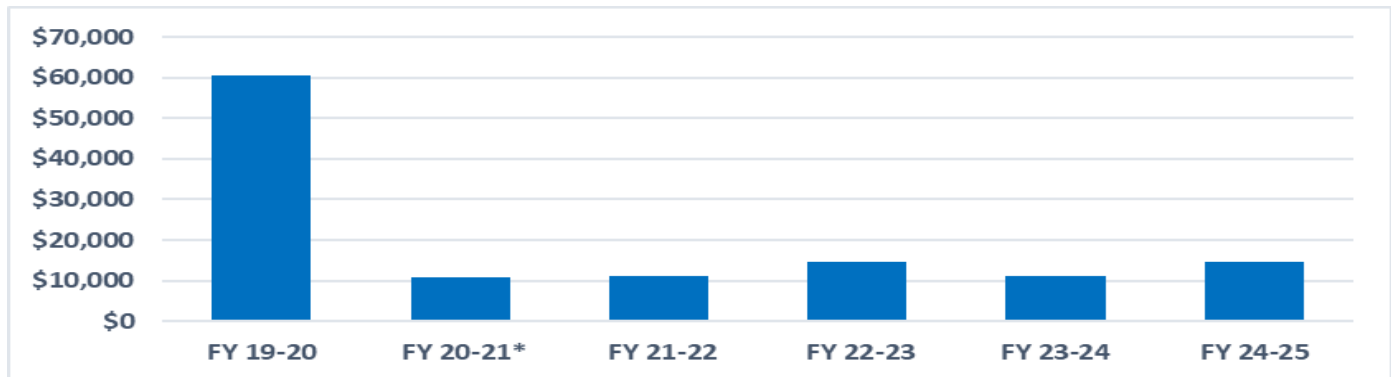
All filing fees imposed under this section are collected by the Treasury and Billing division at the time of filing.

ADMINISTRATION:

All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21*</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$60,614	\$10,695	\$11,245	\$14,590	\$11,000	\$14,630
% Change	-7.2%	-82.4%	5.1%	29.7%	-24.6%	33.0%



*Revenue was significantly reduced in fiscal year 2020-21 as the school board portion of the VAB reimbursement was created in fiscal year 2020-21 so it can separately identify when received by the VAB office.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 194.013

REVENUE CODE:

 (VAB) Value Adjustment Board Reimbursement – School Board – 4113 **DATE REVISED:** 03/30/2010

DESCRIPTION:

There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district.

FEE SCHEDULE:

Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

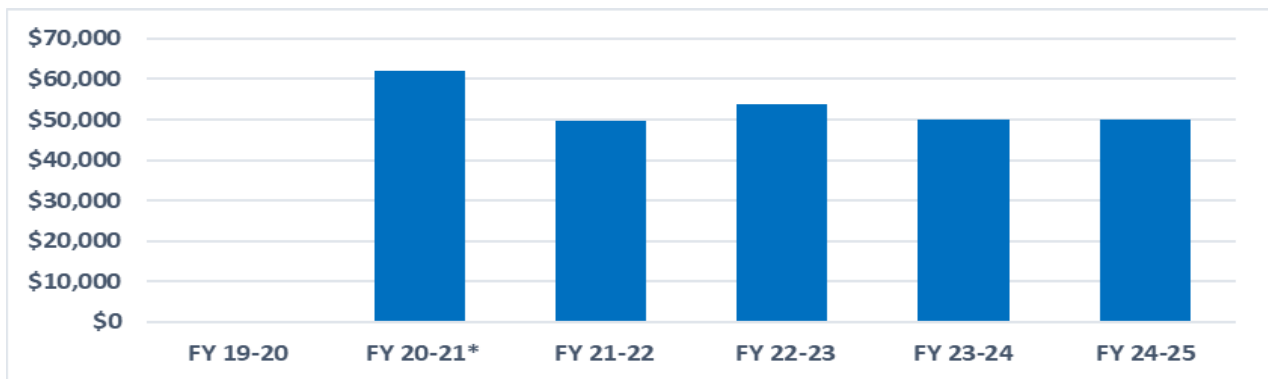
Reimbursement is received by the end of the fiscal year.

ADMINISTRATION:

All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21*</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$62,135	\$49,709	\$53,792	\$50,000	\$50,000
% Change	0.0%	100.0%	-20.0%	8.2%	-7.0%	0.0%



*The school board portion of the VAB reimbursement revenue line was created in August of fiscal year 2020-21 so it can be separately identified when received by the VAB office.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 318.17, F.S. 318.18, Volusia County Code of Ordinances Sec. 38-31, Ord. No. 2009-25

REVENUE CODE:

Court Facility Funds – 4170

DATE REVISED: 10/15/2009

DESCRIPTION:

Pursuant to F.S. § 318.18(13)(a), every person who pays a fine or civil penalty for any violation of a noncriminal traffic infraction pursuant to F.S. Ch. 318, and every person who pleads guilty or nolo contendere or is convicted, regardless of adjudication, of a violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17, shall be assessed a surcharge of \$30. A noncriminal traffic infraction is defined in F.S. § 318.14(1).

FEE SCHEDULE:

A \$30 surcharge is imposed per Florida Statute.

RESTRICTIONS:

12.5% of the funds collected pursuant to this subsection shall be remitted to fund law libraries in Volusia County and the remainder shall be used to fund court facilities' expenses.

COLLECTION FREQUENCY:

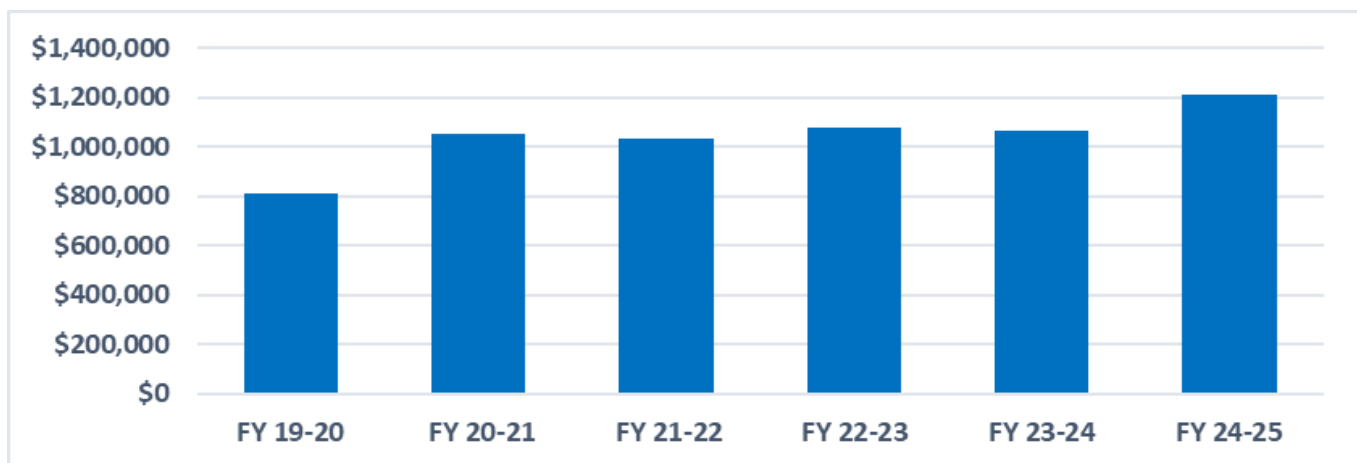
Funds are received approximately monthly from the Clerk of Court.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$808,438	\$1,050,413	\$1,032,922	\$1,079,161	\$1,066,099	\$1,208,301
% Change	-22.3%	29.9%	-1.7%	4.5%	-1.2%	13.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 938.19(2), F.S. 939.185(1)(a), F.S. 318.14 (9-10), F.S. 29.008, F.S. 28.24(12)(e)(1)

REVENUE CODE:

Court Fees – 4171, 4172, 5125, 5126, 5159, 5170, & 5199

DATE REVISED:**DESCRIPTION:**

Drug Lab Fee - Rev Code 4172- Clients such as the Department of Children and Families and Guardian Ad Litem utilize the county court's drug lab and are charged a fee based on the cost of materials and services provided.

Teen Court - Rev Code 5125, 5126 - A sum of up to \$3 shall be assessed as a court cost in circuit and county court against each person who pleads no lo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of a criminal law, a delinquent act, or a municipal or County ordinance, or who pays a fine or civil penalty for any violation of F.S. Ch. 316. Any person whose adjudication is withheld under F.S. 318.14(9) or 318.14(10) shall also be assessed this cost.

Volusia County Law Library - Rev Code 4171 - 12.5% of the \$30 surcharge assessed each person who pays a fine or civil penalty for any noncriminal traffic infraction pursuant to F.S. 318.18 and every person who pleads nolo contendere, or is convicted regardless of adjudication, of a violation of a noncriminal traffic infraction or criminal violation of F.S. 318.17. Also, 25% of the additional \$65 related to County Ordinance is collected for this purpose as well.

Legal Aid - Rev Code 5159 - F.S. 939.185, 25% of the additional \$65 related to County Ordinance and is provided to fund this program. This remaining 75% of revenue is now split evenly at 25% between the law library, innovations program and teen court.

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

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

FEE SCHEDULE:

Each fee is collected as described above.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Routine collections as fees/fines are incurred.

ADMINISTRATION:

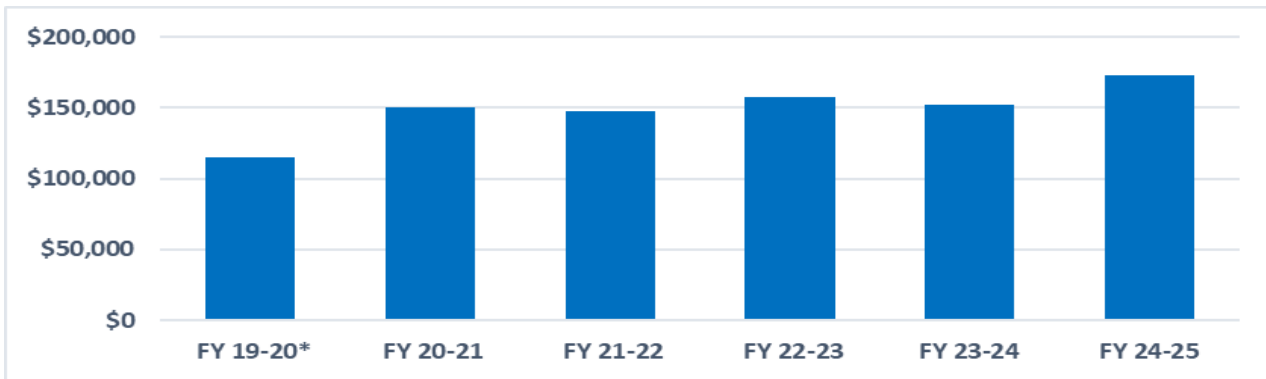
Fees are collected by the Clerk of Courts, deposited to the County's General Fund and accounted for in a separate revenue line for tracking and recording purposes by each specific revenue code listed above.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

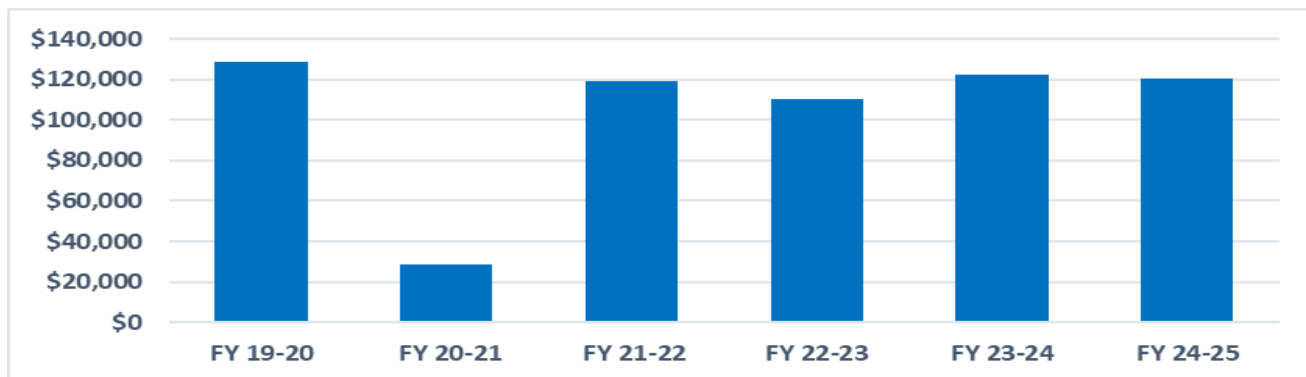
Law Library/Family Mediation – 4171

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$115,491	\$150,059	\$147,560	\$157,774	\$152,509	\$173,462
% Change	100.0%	29.9%	-1.7%	6.9%	-3.3%	13.7%



Drug Lab Fees – 4172

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$128,697	\$28,938	\$119,086	\$110,447	\$122,106	\$120,477
% Change	-32.4%	-77.5%	311.5%	-7.3%	10.6%	-1.3%

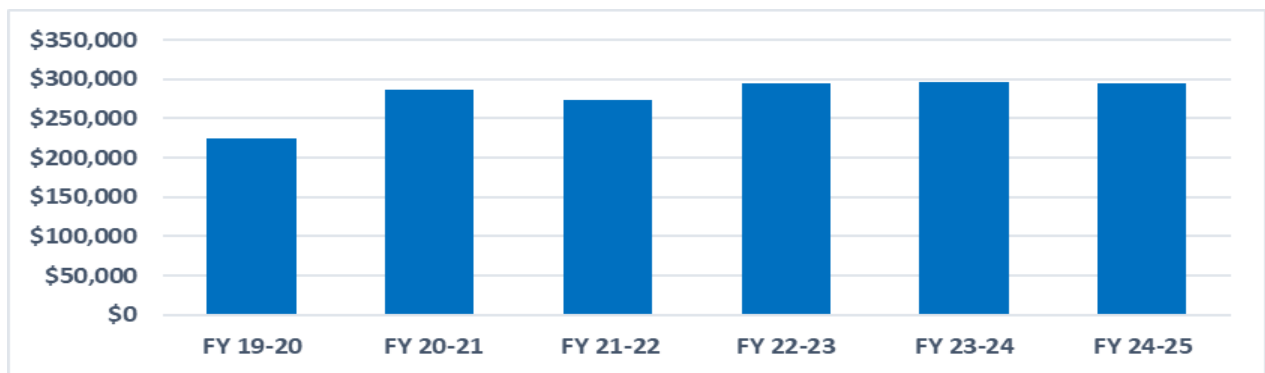


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

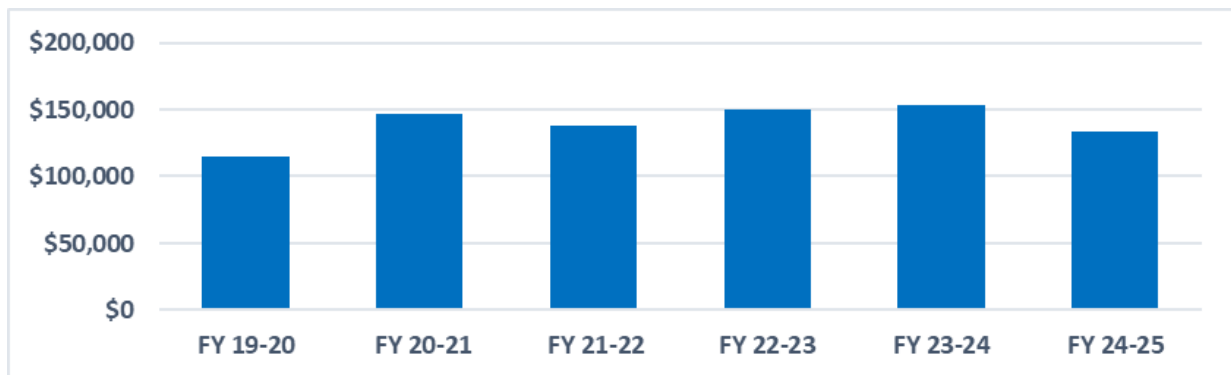
Teen Court – 5125 & 5126

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$223,940	\$286,742	\$272,716	\$295,178	\$295,954	\$295,010
% Change	69.2%	28.0%	-4.9%	8.2%	0.3%	-0.3%



Legal Aid – 5159

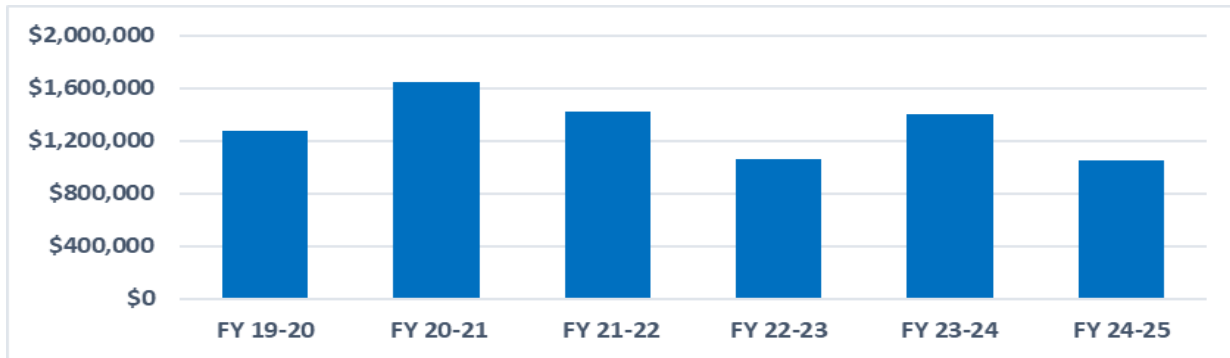
	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$115,291	\$146,849	\$137,421	\$150,370	\$153,533	\$134,061
% Change	11.5%	27.4%	-6.4%	9.4%	2.1%	-12.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

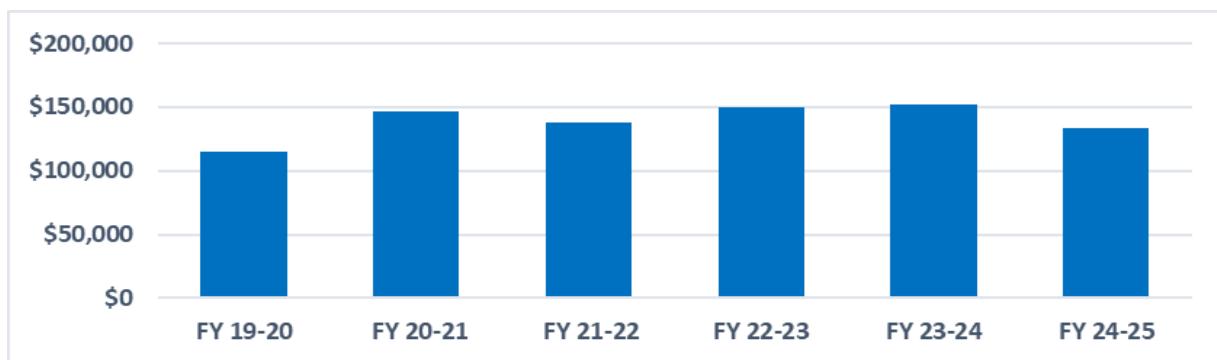
Court Technology – 5170

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$1,274,755	\$1,640,682	\$1,418,337	\$1,060,979	\$1,403,539	\$1,049,176
% Change	21.1%	28.7%	-13.6%	-25.2%	32.3%	-25.2%



Other Court Related Revenue – 5199

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$115,291	\$146,849	\$137,421	\$150,370	\$152,199	\$134,061
% Change	-44.4%	27.4%	-6.4%	9.4%	1.2%	-11.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 328.03, 328.11, 328.66, 328.72
Volusia County Code of Ordinances
Chapter 126, Sec. 126-1

REVENUE CODE:

Vessel Registration Fees (Boat Fees) - 4182

DATE REVISED: 05/04/1989

DESCRIPTION:

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

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

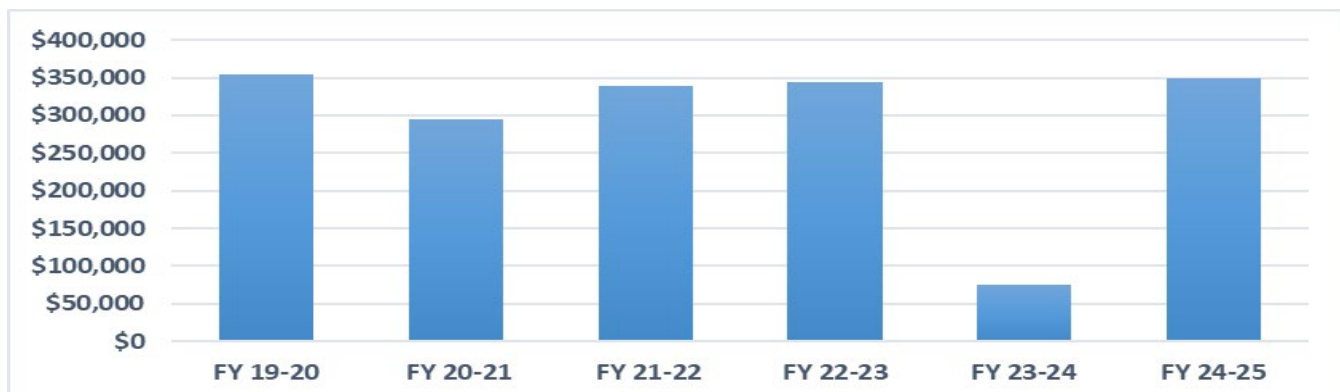
Funds are received throughout the year in the Tax Collector's Office.

ADMINISTRATION:

Revenue is currently deposited in the General Fund. Beginning in FY 21, they will be deposited into the Tax Collector's newly established fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$354,654	\$295,595	\$339,593	\$343,871	\$74,872	\$348,450
% Change	-32.4%	-77.5%	311.5%	1.3%	-78.2%	365.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

Social Security Act Section 1611(e)(1)(I),
Section 202(x)(3)

REVENUE CODE:

Housing of Prisoners, Prisoner Reporting Incentive Pay –
4230, 4231

DATE REVISED:
DESCRIPTION:

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

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

FEE SCHEDULE:

Housing of Prisoners - \$33 for the first day and \$23 for the second day, \$56 maximum.

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

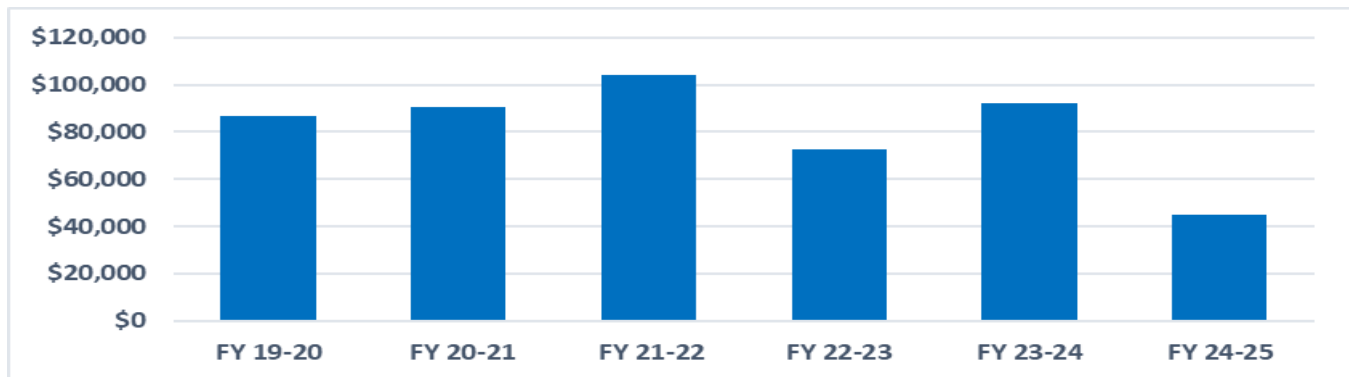
Housing of Prisoners received throughout the year. The Treasury and Billing division receives payments monthly via electronic transfer from the Social Security Administration for the Incentive Pay.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$86,915	\$90,620	\$104,305	\$72,555	\$92,000	\$45,000
% Change	-33.5%	4.3%	15.1%	-30.4%	26.8%	-51.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

County Council approved agenda item #9548;
F.S. 951.033

REVENUE CODE:

Booking Fees – 4235

DATE REVISED: 02/15/2022

DESCRIPTION:

The Volusia County Council gave the directive for the County's Corrections Division, which operates two jails, to start assessing a one-time administrative booking fee of \$30 and a daily inmate subsistence fee of \$5 for incarcerated inmates. Section 951.033 in the Florida Statutes allows county jails to levy inmate subsistence fees to "alleviate the increasing financial burdens on local subdivisions of the state caused by expenses of incarcerating prisoners."

FEE SCHEDULE:

A one-time \$30 booking fee is charged at time of booking.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

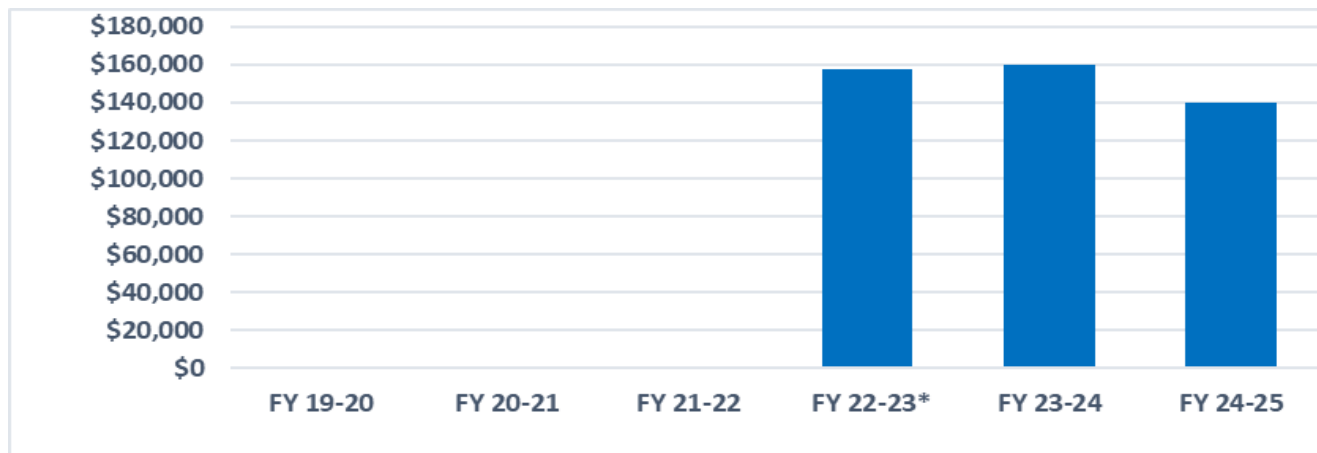
Revenue is collected at the time of booking.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23*</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$157,880	\$160,000	\$140,000
% Change	-	-	-	100.0%	1.3%	-12.5%



*New revenue budgeted for fiscal year 2022-23. Collection of revenue started October 1, 2022.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

 County Council approved agenda item #9548;
F.S. 951.033

REVENUE CODE:

Daily Subsistence Fees – 4236

DATE REVISED: 02/15/2022

DESCRIPTION:

The Volusia County Council gave the directive for the County's Corrections Division, which operates two jails, to start assessing a one-time administrative booking fee of \$30 and a daily inmate subsistence fee of \$5 for incarcerated inmates.

FEE SCHEDULE:

A \$5 subsistence fee is charged daily to the inmate.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

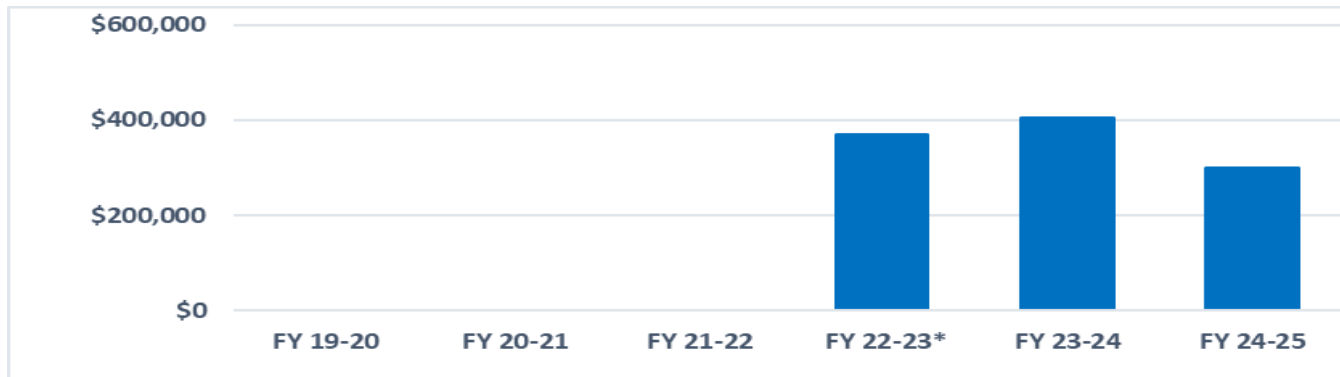
Revenue is collected at the time of booking.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23*</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$369,079	\$405,006	\$300,000
% Change	-	-	-	100.0%	9.7%	-25.9%



*New revenue budgeted for fiscal year 2022-23. Collection of revenue started October 1, 2022.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

 Volusia County Council Agenda Item #9540
 Florida Statute Chapter 252.38
 Florida Administrative Code 27P-20.003

REVENUE CODE:

Emergency Preparedness Plan Review – 4246

DATE REVISED: 02/15/2022

DESCRIPTION:

The Volusia County Department of Public Protection, Emergency Management Division has the statutory responsibility to review and approve Comprehensive Emergency Management Plans (CEMPs) for 167 healthcare facilities in Volusia County. Emergency Management Agencies are authorized to charge a fee to compensate for the cost of the review of plans, submitted to the County Emergency Management Agency by facilities, to ensure compliance with plan review criteria. A separate fee is authorized for each plan submitted.

FEE SCHEDULE:

The maximum fee shall be determined by the County Emergency Management Agency by calculating the actual number of hours or parts thereof necessary for review of the plan, multiplying that figure by the rate of \$25 per hour, and adding to that result an amount equal to not more than 25% of that figure, to cover miscellaneous and indirect costs. Upon receipt of each facility plan, the county shall establish a cost identifier for the plan for purposes of tracking review costs. For facilities licensed for more than 16 beds, County Emergency Management Agencies are authorized to charge up to five hundred dollars (\$500.00) for reviewing a facility plan, unless there is no significant change from the last approved plan submitted by that facility, or unless the facility requests technical assistance from the County Emergency Management Agency. This limit reflects up to sixteen (16) hours of review and processing time plus the authorized miscellaneous and indirect cost rate. If there is no significant change from the last approved plan submitted by that facility, or if the facility is licensed for 16 beds or less, then County Emergency Management Agencies are authorized to charge no more than two hundred and fifty dollars (\$250.00) for reviewing a facility plan. This limit reflects up to eight (8) hours of review and processing time plus the authorized miscellaneous and indirect cost rate. If, to facilitate compliance with plan review criteria, a facility requests technical assistance from the County Emergency Management Agency, then the County Emergency Management Agency is authorized to charge up to twenty-five dollars (\$25) per hour, or any part thereof, up to a maximum of ten (10) hours, for time devoted to assisting a facility in writing or rewriting its plan. The fee attributable to the requested technical assistance shall be in addition to the maximum fee otherwise established in this rule.

RESTRICTIONS:

Facilities shall notify the County in writing of any dispute regarding the fee within thirty (30) days of receipt of the invoice or shall not dispute the amount. Facilities shall be liable for and pay fees regardless of whether their plan is approved.

COLLECTION FREQUENCY:

All fees shall be payable by certified check or bank draft in U.S. funds, made payable to the County to which the plan is submitted for review and approval.

ADMINISTRATION:

Within sixty (60) days of completing the review of a plan submitted by a facility to the County Emergency Management Agency, the County Emergency Management Agency shall provide to the submitting facility an invoice for the cost of performing the plan review in accordance with the fee schedule established herein.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24*</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$18,000	\$10,000
% Change	-	-	-	-	100.0%	-44.4%

*New revenue budgeted for fiscal year 2023-24. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

 F.S. 406.09, Florida Administrative Code 11 G,
 Volusia County Council Resolution 96-77
 Agenda Item # 9868

REVENUE CODE:

Medical Examiner's Fees – 4291

DATE REVISED: 06/07/2022

DESCRIPTION:

District Medical Examiners shall be entitled to expert witness fees as provided by law. On April 18th, 1996, the County Council revised the cremation fee charged by the Medical Examiner through Resolution 96-77. The Medical Examiner's Office can also provide services for investigation, autopsy or external exam and certification of death for other governments including the State Correctional Facility.

FEE SCHEDULE:

Witness fee rates are based on the type of case and who gives testimony. Since Medical Examiners' services were outsourced in 2018, the Medical Examiner would receive the fees directly. They are required to compensate the county \$20/hour for use of facility for work related to expert testimony per the Medical Examiner's contract. Cremation fees are set at \$50 each. Facility use rental (for cornea recovery) is set by contract at \$25/hour. Full medical examiner services such as investigation, autopsy, external exam, and certification of death can be provided to other governments at \$2,319/individual case. This amount is set by the memorandum of understanding.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

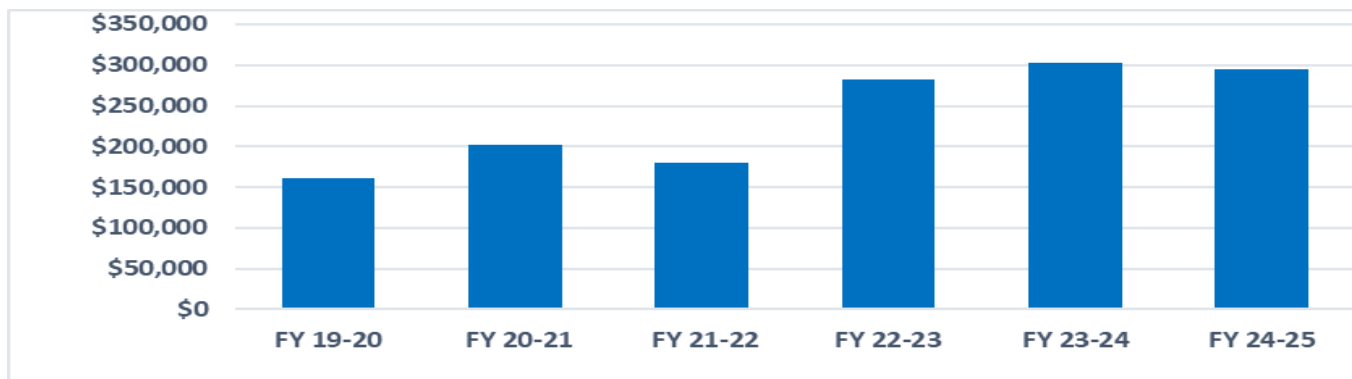
All fees are paid when services are utilized.

ADMINISTRATION:

Revenues are received into the General Fund and used for Medical Examiner-related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$161,433	\$201,551	\$180,644	\$282,867	\$302,920	\$294,506
% Change	0.2%	24.9%	-10.4%	56.6%	7.1%	-2.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

Fee schedules approved by County Council
Agenda Item #9897

REVENUE CODE:

Parks & Rec Fees – 4720, 4722, 4723 & 4725

DATE REVISED: 06/21/2022

DESCRIPTION:

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

FEE SCHEDULE:

Rates are approved by the County Council and reviewed periodically for adjustments. The most recent changes are seen below:

Description	Resident	Non-Resident
Pavilions	Small half day - \$25	Small half day - \$30
	Small full day - \$40	Small full day - \$45
	Large half day - \$40	Large half day - \$45
	Large full day - \$70	Large full day - \$75
Spring House and Osteen Civic Center	\$30 per hour	\$40 per hour
Ball field rental – w/o lights	\$20 per hour	\$25 per hour
Ball field rental w/ lights	\$30 per hour	\$35 per hour
Tent Camping	\$25 per night	\$25 per night
RV Camping	\$40 per night	\$40 per night
Summer Camp Registration Fee	\$20, one-time fee	\$20, one-time fee
Summer Camp Weekly Fee	\$80/week	\$80/week

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Regular and seasonal fees collected regularly throughout the fiscal year.

ADMINISTRATION:

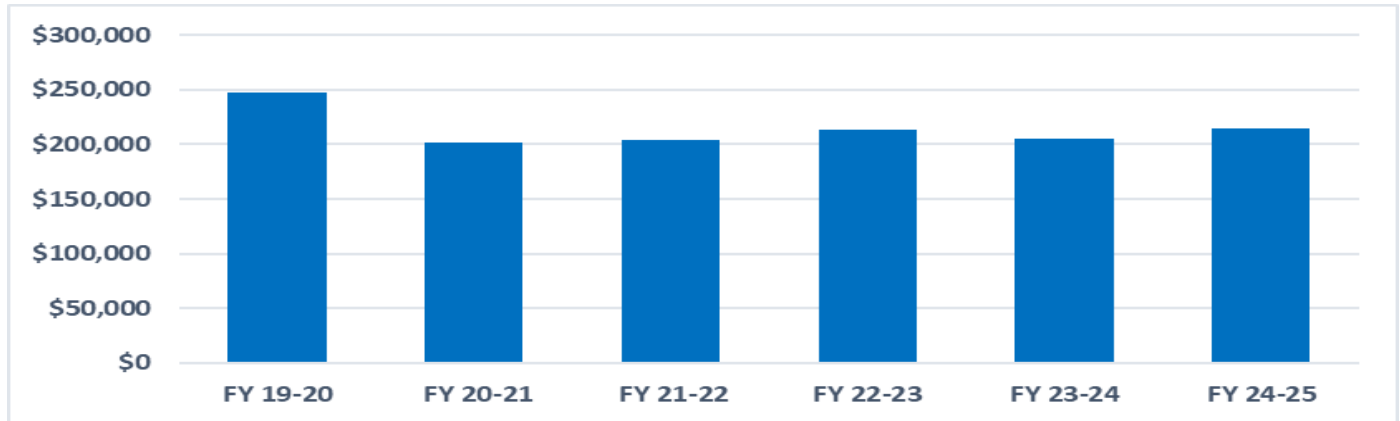
Revenues are received into the General Fund and used for Parks related expenses.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

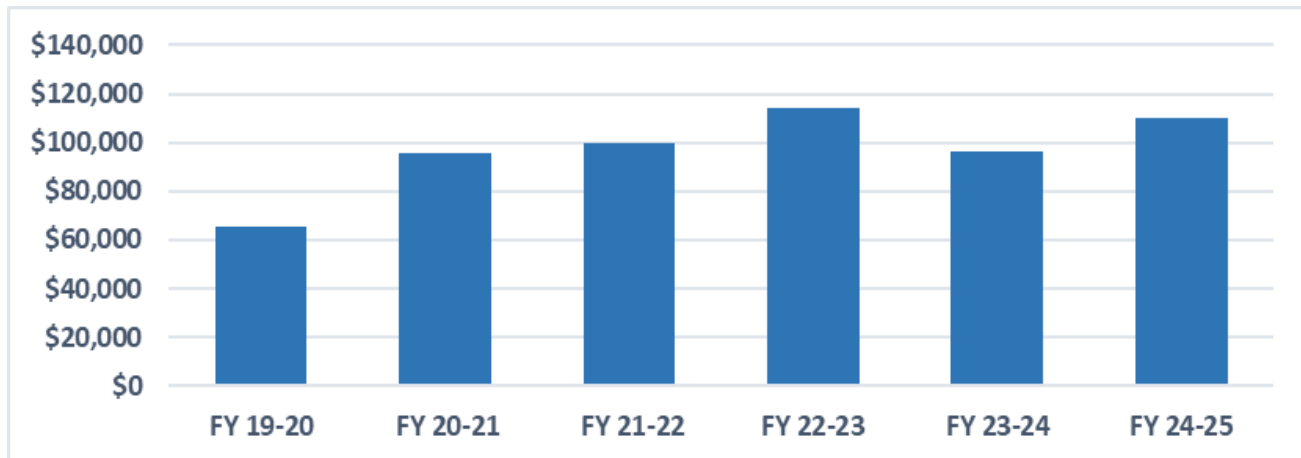
Recreation Fees – 4720

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$247,281	\$201,765	\$203,613	\$213,385	\$205,120	\$215,000
% Change	20.9%	-18.4%	0.9%	4.8%	-3.9%	4.8%



Camping Fees – 4722

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$65,232	\$95,982	\$100,006	\$114,374	\$96,500	\$110,000
% Change	-17.1%	47.1%	4.2%	14.4%	-15.6%	14.0%

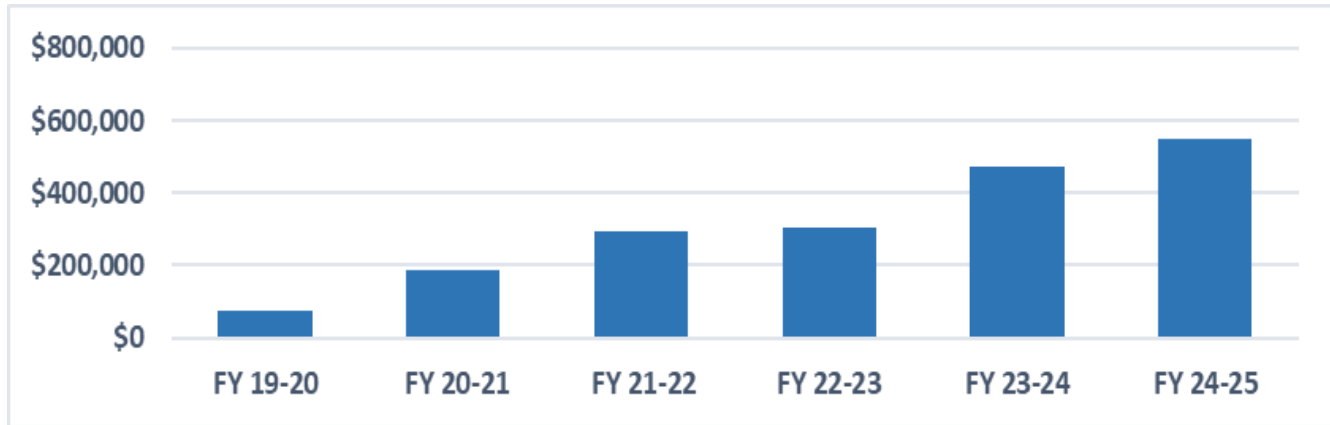


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

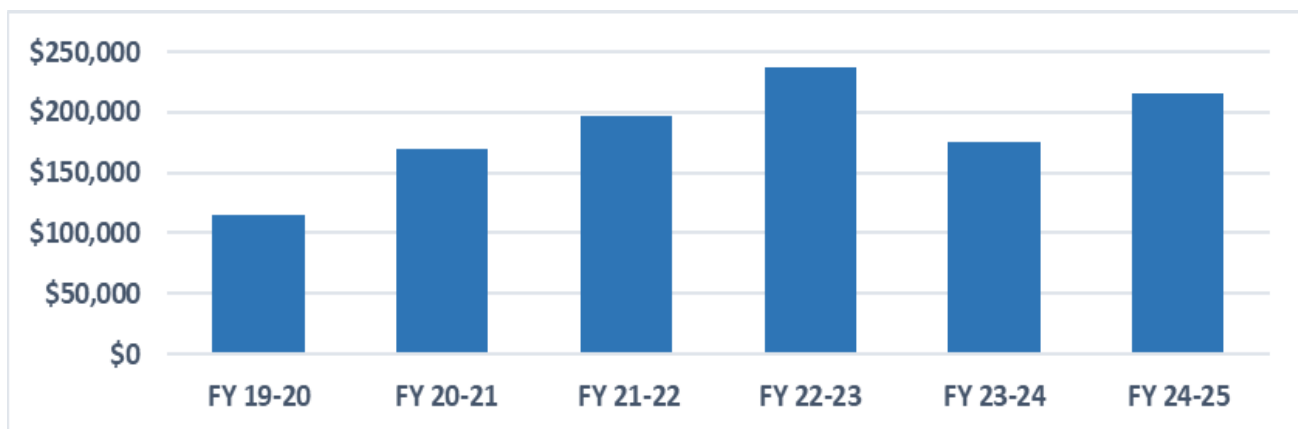
Summer Recreation Program – 4723

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$74,852	\$185,937	\$293,430	\$305,802	\$473,000	\$550,420
% Change	-81.9%	148.4%	57.8%	4.2%	54.7%	16.4%



Park Fees – 4725

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$114,465	\$168,921	\$197,326	\$237,697	\$175,500	\$215,000
% Change	-26.8%	47.6%	16.8%	20.5%	-26.2%	22.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

Volusia County Council Agenda Item #16

REVENUE CODE:

Lyonia Environmental Center Fees – 4726

DATE REVISED: 09/03/2024

DESCRIPTION:

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

FEE SCHEDULE:

School field trips are \$3 per student; for every 10 students, 1 free chaperone. Additional adults \$6 each. Home school classes are \$8 per student. Summer camp fees are \$125/week while winter and spring break camp fees are \$100/week or \$25/day. Fees for camps are adjusted to reflect the cost of providing the service.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

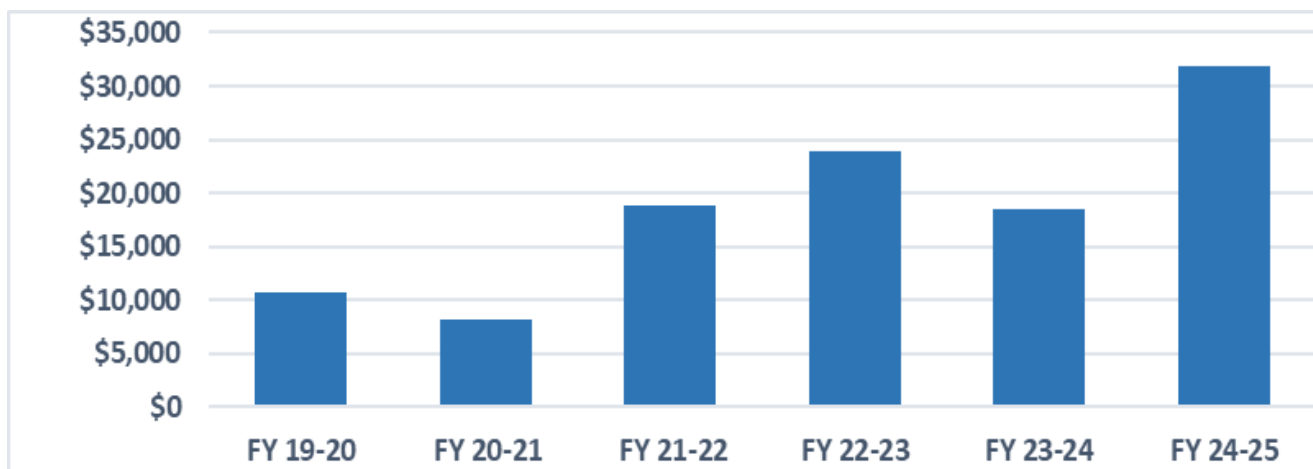
Daily collections.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$10,715	\$8,157	\$18,802	\$23,960	\$18,500	\$31,918
% Change	-52.5%	-23.9%	130.5%	27.4%	-22.8%	72.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 938.08

REVENUE CODE:

Domestic Violence Surcharge – 4892

DATE REVISED:
DESCRIPTION:

The domestic violence surcharge is imposed for a violation of any offense of domestic violence by the courts.

FEE SCHEDULE:

The court shall impose a surcharge of \$201. The sum of \$85 of the surcharge shall be deposited into the Domestic Violence Trust Fund. The Clerk of Court shall retain \$1 of each surcharge that the Clerk of Court collects as a service charge of the clerk's office. The remainder of the surcharge shall be provided to the governing board of the county.

RESTRICTIONS:

Payment of the surcharge shall be a condition of probation, community control, or any other court-ordered supervision. The remaining surcharge must be used only to defray the costs of incarcerating persons sentenced under s. 741.283 and provide additional training to law enforcement personnel in combating domestic violence.

COLLECTION FREQUENCY:

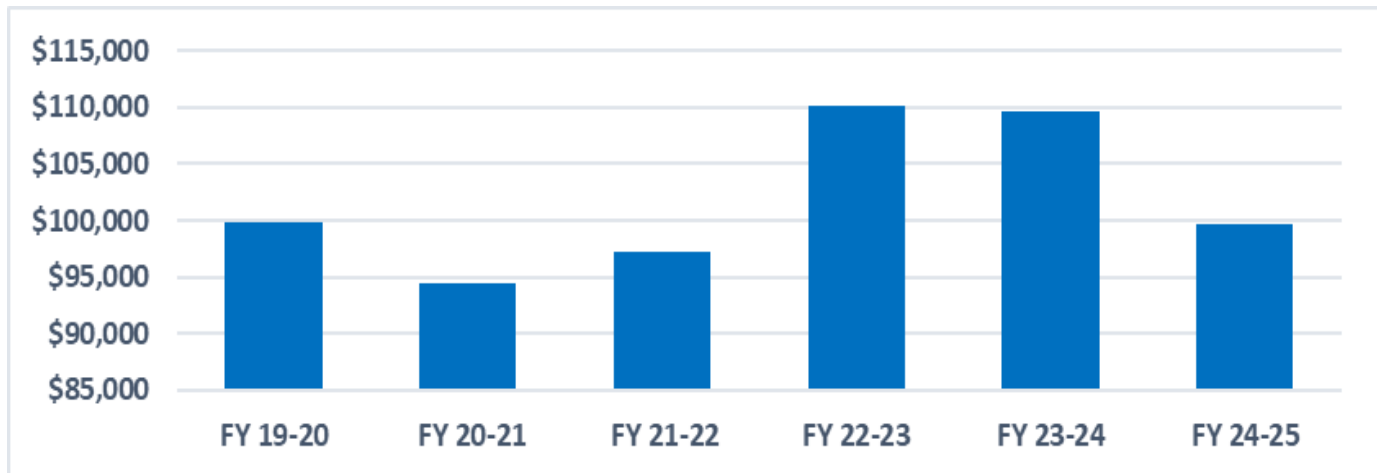
Fees are collected quarterly.

ADMINISTRATION:

Revenues are received and split between the Domestic Violence Trust Fund, the clerk's office and the county.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$99,866	\$94,439	\$97,169	\$110,087	\$109,595	\$99,594
% Change	1.3%	-5.4%	2.9%	13.3%	-0.4%	-9.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 938.13, F.S.938-21, F.S. 938.23,
Volusia County of Ordinances 38-33

REVENUE CODE:

Drug Abuse Treatment Assessment – 5150

DATE REVISED:
DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

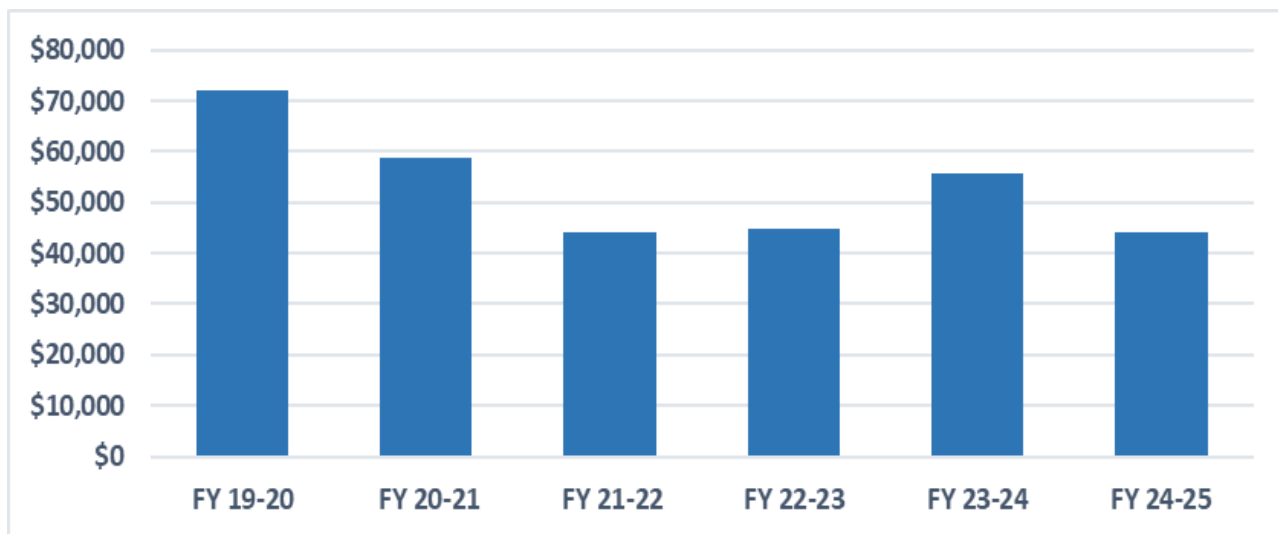
Routine collections as fees/fines are incurred.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$72,171	\$58,759	\$44,144	\$44,846	\$55,648	\$44,169
% Change	1.6%	-18.6%	-24.9%	1.6%	24.1%	-20.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 318.17: F.S. 318.18

REVENUE CODE:

Volusia County Law Library 25% – 5158

DATE REVISED:
DESCRIPTION:

The County Council may adopt by ordinance an additional court cost, not to exceed \$65, to be imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, or adjudicated delinquent for, any felony, misdemeanor, delinquent act, or criminal traffic offense under the laws of this state. Such additional assessment shall be accounted for separately by the county in which the offense occurred and be used only in the county imposing this cost.

FEE SCHEDULE:

Fees are split four ways:

1. Twenty-five percent of the amount collected shall be allocated to fund innovations, as determined by the chief judge of the circuit, to supplement state funding for the elements of the state courts system identified in s. 29.004 and county funding for local requirements under s. 29.008(2)(a)2.
2. Twenty-five percent of the amount collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a).
3. Twenty-five percent of the amount collected shall be allocated to fund personnel and legal materials for the public as part of a law library.
4. Twenty-five percent of the amount collected shall be used as determined by the County Council to support teen court programs, juvenile assessment centers, and other juvenile alternative programs.

RESTRICTIONS:

Specifically allocated to fund personnel and legal materials for the public as part of a law library as it pertains to family mediation matters.

COLLECTION FREQUENCY:

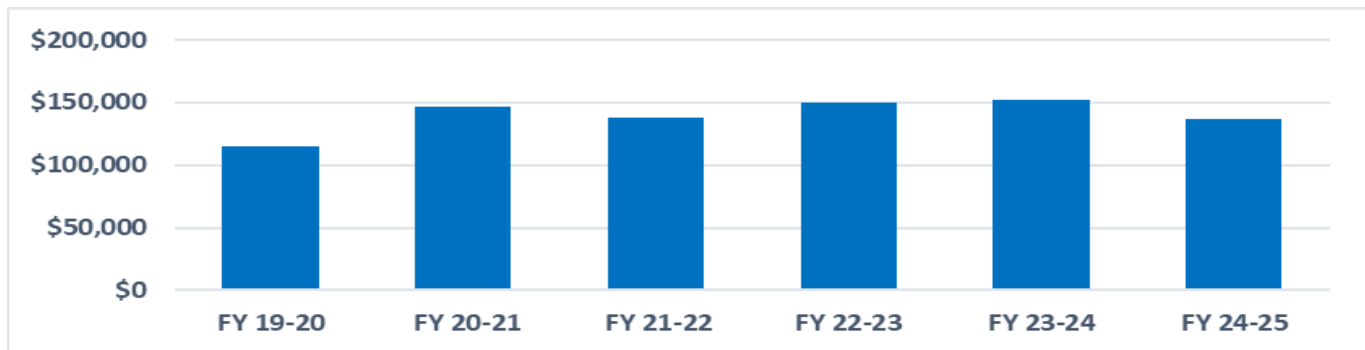
Fees collected monthly by the Clerk of Court.

ADMINISTRATION:

Revenues are received into the General Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$115,291	\$146,849	\$137,421	\$150,370	\$152,509	\$136,934
% Change	-54.2%	27.4%	-6.4%	9.4%	1.4%	-10.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:
REVENUE CODE:

Rent – 6210

DATE REVISED: 10/30/2018

DESCRIPTION:

Rent revenue in the general fund is from the rental agreement with the Volusia County Fair Association annually for the Volusia County Fair as well as the Agricultural Center facility rent from approximately 20 other events throughout the year such as the weekly Farmer's Market. Day porter fees, electric, trash and utility fees are also charged when the facility is rented. Lastly, there is revenue received for the rental of cell towers throughout the county.

FEE SCHEDULE:

Fees vary depending on the length of the event and what space is being rented.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

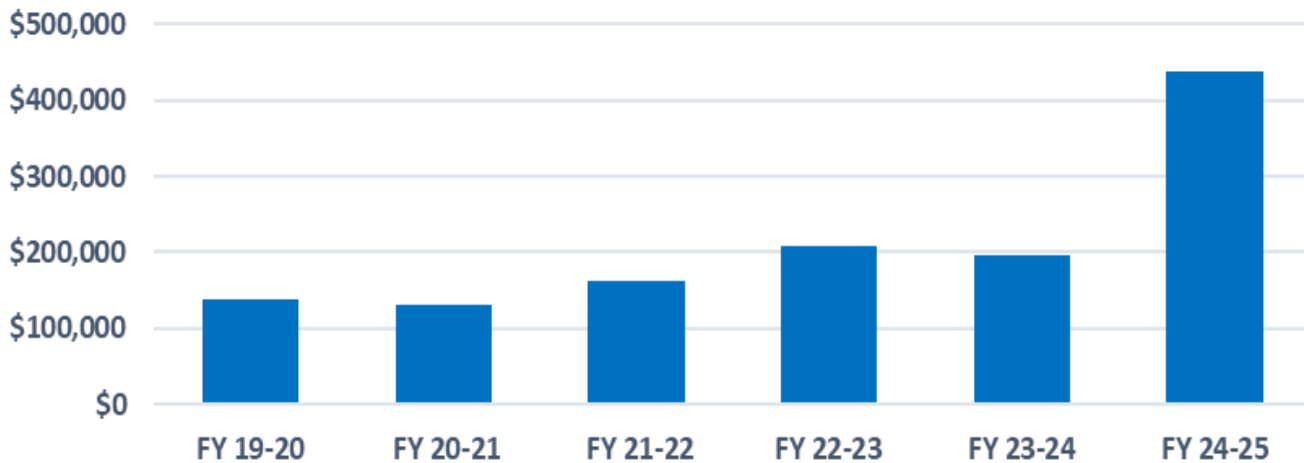
Fees are collected by the event and monthly for the cell towers.

ADMINISTRATION:

The revenue received is used to offset general fund expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$137,360	\$129,949	\$161,618	\$208,369	\$196,774	\$436,388
% Change	-7.6%	-5.4%	24.4%	28.9%	-5.6%	121.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 951.23(9); Volusia County Council Agenda Item #6812

REVENUE CODE:

Corrections Phone Commissions – 6241

DATE REVISED: 07/02/2019

DESCRIPTION:

The Corrections phone commissions revenue is phone time purchased by a 3rd party vendor. The vendor shall pay to County Corrections a commission of 79.8% of the gross call revenue for all Inmate Telephone system call types generated from the County's service locations with no deductions for unbillable calls, bad debt or the like. The collected revenue is based off minutes of calls from incarcerated individuals to friends/family members.

FEE SCHEDULE:

The commissions payable to the County hereunder shall be subject to a minimum annual guarantee (MAG) of \$880,000 payable by the contractor in consideration for each full-term year. Fees and rates may be subject to change based on an order or rule of a regulatory authority having applicable jurisdiction. In this case the fees and rate vary for this phone service and are determined by the vendor.

RESTRICTIONS:

The paid Commissions shall be reconciled annually against the MAG and any shortfall shall be paid to County within 30 days following the end of each term year.

COLLECTION FREQUENCY:

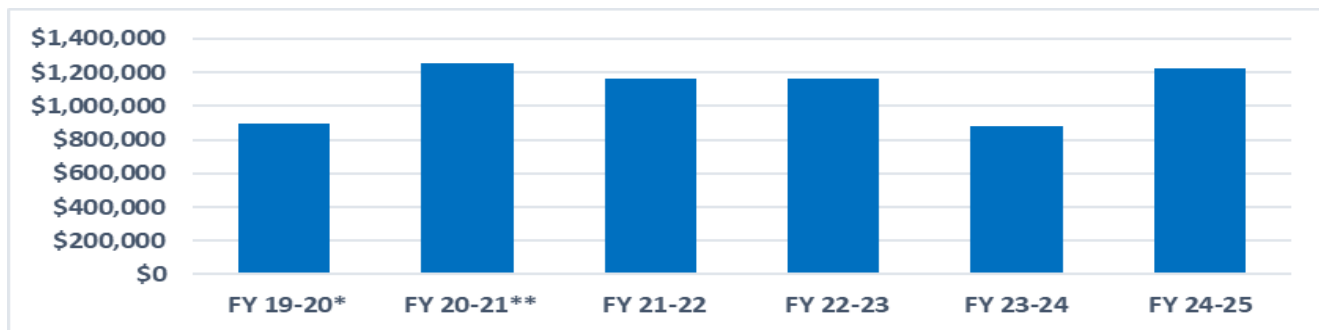
The contractor will pay Commissions to the County monthly on or before the first business day occurring forty-five (45) days following the end of the month in which such Commissions are earned or accrued. Such Commissions shall be sent to the address designated by the County or wired to an account designated in writing by the County for such purpose.

ADMINISTRATION:

Funds are received into the General Fund where they are used to offset Corrections related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20*</u>	<u>Actual</u> <u>FY 20-21**</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$894,377	\$1,253,925	\$1,159,510	\$1,159,359	\$880,000	\$1,224,000
% Change	241.6%	40.2%	-7.5%	0.0%	-24.1%	39.1%



*Revenue started to be collected in the Inmate Welfare Trust Fund - 123 in fiscal year 2019-20.

**Revenue is collected in the General Fund - 001 moving forward from fiscal year 2020-21.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Commission – Pepsi Contract – 6242

DATE REVISED: 06/20/2023

DESCRIPTION:

Contract for commission along with exclusive pouring right and vending services with PepsiCo Beverage Sales, LLC for various vending machines throughout the county. The contract award is for an initial ten-year agreement.

FEE SCHEDULE:

Fees vary by vending machine.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

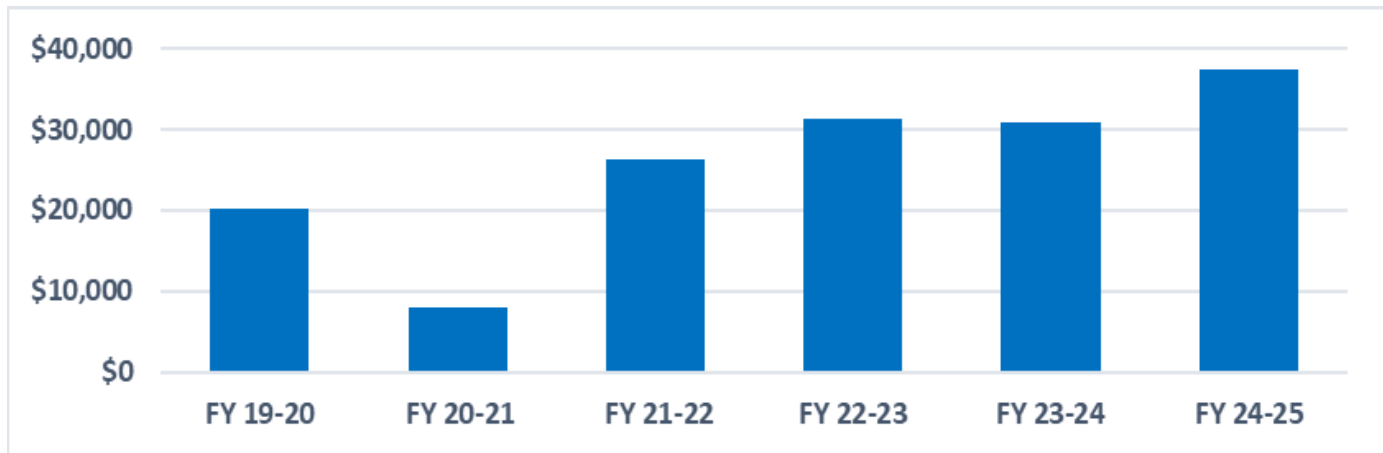
Monthly.

ADMINISTRATION:

The revenue received is used to offset general fund expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$20,109	\$7,918	\$26,188	\$31,222	\$30,900	\$37,385
% Change	-29.3%	-60.6%	230.7%	19.2%	-1.0%	21.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 951.23(9); Volusia County Council Agenda Item #6812

REVENUE CODE:

Video Visitation Commissions – 6243

DATE REVISED: 07/02/2019

DESCRIPTION:

The Corrections video visitation commissions revenue is video time purchased by a 3rd party vendor. The vendor shall pay to the County Corrections a commission of 79.8% of the gross call revenue for all Inmate Telephone system video call types generated from the County's service locations with no deductions for unbillable calls, bad debt or the like. The collected revenue is based off minutes of calls from incarcerated individuals to friends/family members. Corrections receives 79.8% of the collected revenue and is based off video minutes from incarcerated individuals to friends/family members.

FEE SCHEDULE:

Fees and rates vary for this video service and are determined by the vendor.

RESTRICTIONS:

The paid Commissions shall be reconciled annually against the MAG and any shortfall shall be paid to County within 30 days following the end of each term year.

COLLECTION FREQUENCY:

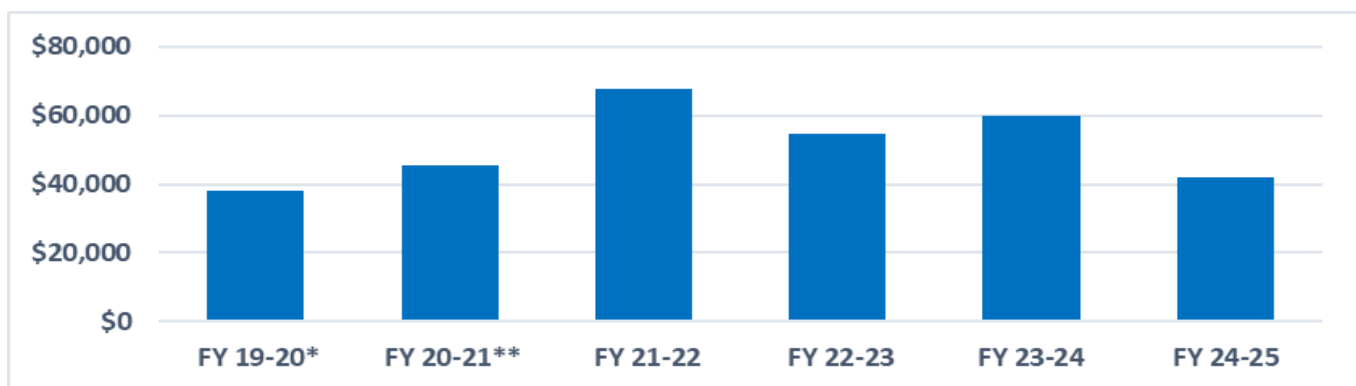
The contractor will pay Commissions to the County monthly on or before the first business day occurring forty-five (45) days following the end of the month in which such Commissions are earned or accrued. Such Commissions shall be sent to the address designated by the County or wired to an account designated in writing by the County for such purpose.

ADMINISTRATION:

Funds are received into the General Fund where they are used to offset Corrections related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20*</u>	Actual <u>FY 20-21**</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$38,008	\$45,401	\$67,605	\$54,791	\$60,000	\$42,000
% Change	34849.7%	19.5%	48.9%	-19.0%	9.5%	-30.0%



*Revenue started to be collected in the Inmate Welfare Trust Fund - 123 in fiscal year 2019-20.

**Revenue is collected in the General Fund - 001 moving forward from fiscal year 2020-21.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 951.23(9); Volusia County Council Agenda Item #6812

REVENUE CODE:

Smart Communications (Tablet) – 6244

DATE REVISED: 07/02/2019

DESCRIPTION:

The Corrections smart communications tablet commissions revenue is entertainment time on individual tablets provided by a 3rd party vendor. Corrections receives two cents/minute per entertainment time per tablet. Incarcerated individuals use tablets for games, music, movies, email and text.

FEE SCHEDULE:

Three cents/minute is charged by the vendor, two of the three cents/minute is received by Corrections.

RESTRICTIONS:

Corrections is restricted to receiving two cents of the three cents collected per minute.

COLLECTION FREQUENCY:

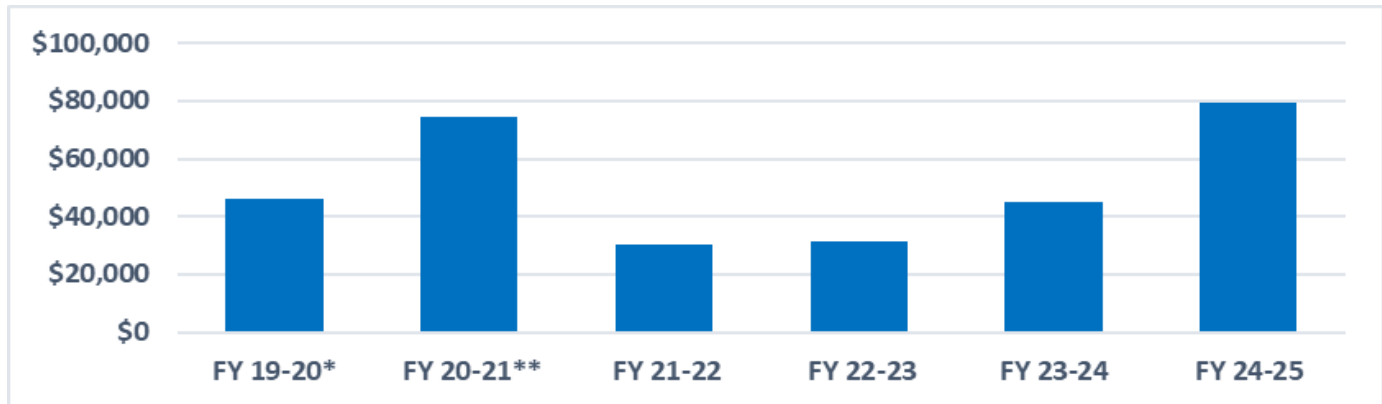
Revenue is received monthly.

ADMINISTRATION:

Funds are received into the General Fund where they are used to offset Corrections related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20*</u>	Actual <u>FY 20-21**</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$46,213	\$74,445	\$30,532	\$31,333	\$45,000	\$79,200
% Change	100.0%	61.1%	-59.0%	2.6%	43.6%	76.0%



*Revenue started to be collected in the Inmate Welfare Trust Fund - 123 in fiscal year 2019-20.

**Revenue is collected in the General Fund - 001 moving forward from fiscal year 2020-21.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:
REVENUE CODE:

Sale - Land – 6420

DATE REVISED:
DESCRIPTION:

Revenue is based on expected sale of surplus county properties.

FEE SCHEDULE:

Fees vary depending on the sale of the specific property.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

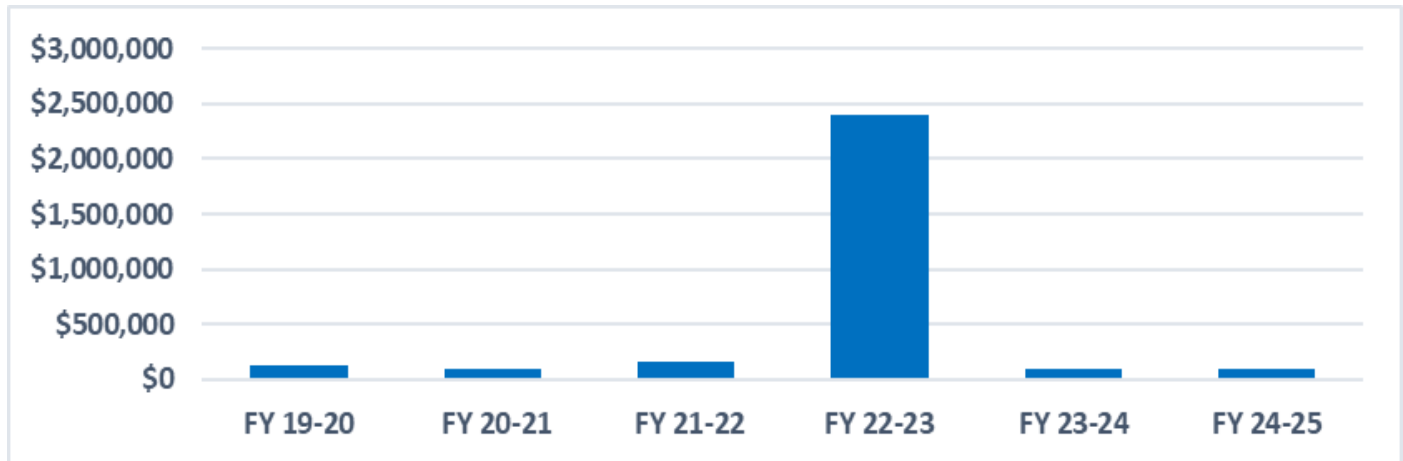
Collected when a sale occurs.

ADMINISTRATION:

Revenue is received by Growth and Resource Management Planning and Development services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$124,113	\$88,825	\$155,155	\$2,398,113	\$85,000	\$85,000
% Change	590.5%	-28.4%	74.7%	1445.6%	-96.5%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

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

REVENUE CODE:

Contractor Licensing – 6701

DATE REVISED: 09/22/2005

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

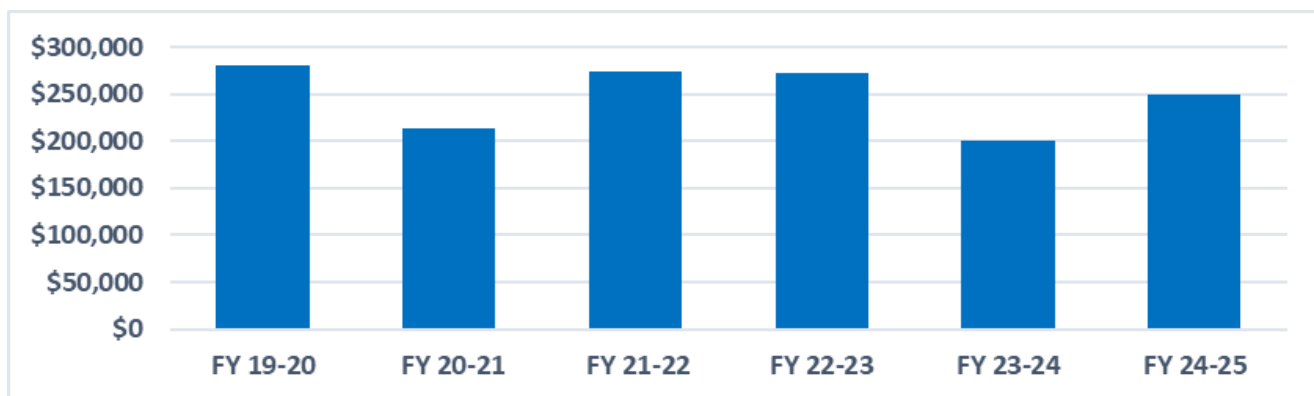
Revenues are collected daily from the licensing and registration fees by Building and Code Administration staff.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$281,030	\$213,303	\$274,207	\$272,635	\$200,000	\$250,000
% Change	44.6%	-24.1%	28.6%	-0.6%	-26.6%	25.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

 Department of Financial Services
 Division of Accounting & Auditing

REVENUE CODE:

Bank Fee Refunds – 6911

DATE REVISED: 01/01/2022

DESCRIPTION:

Previously this revenue was known as the bank earnings credit rate (ECR). As of 01/01/2022, the Department of Financial Services Division of Accounting & Auditing for the State of Florida changed the chart of accounts and established a new code for bank fee refunds. Bank fee refunds are the imputed interest rate calculated by banks to account for money that they hold in non-interest-bearing accounts and are often used by banks to credit customers for services, reduce fees, or offer incentives for new depositors.

FEE SCHEDULE:

Bank fee refunds are calculated daily and vary depending on the total earnings allowance.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

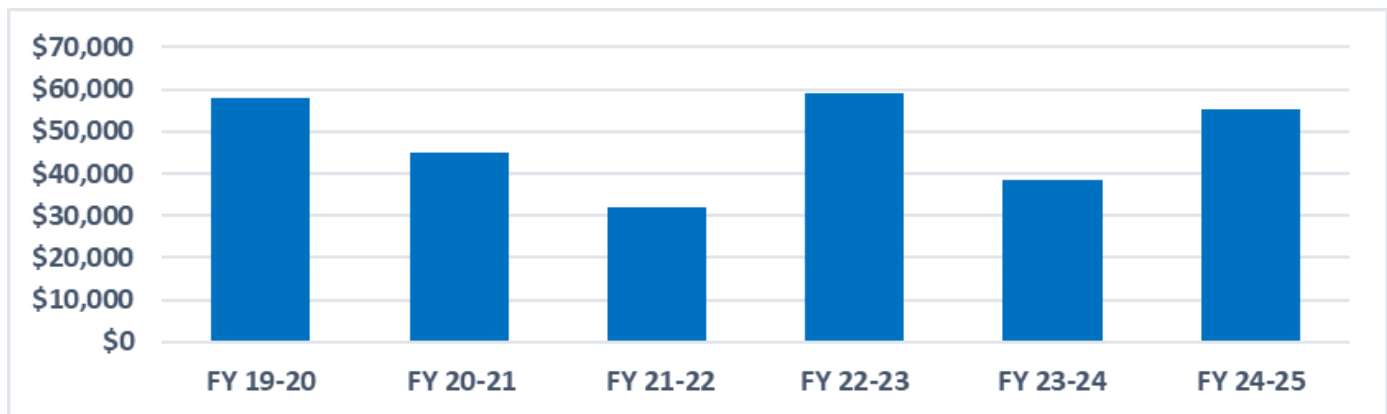
Monthly.

ADMINISTRATION:

The revenue received is used to offset the accounting department's expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22*</u>	<u>FY 22-23**</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$57,982	\$45,039	\$31,875	\$59,119	\$38,400	\$55,200
% Change	-37.6%	-22.3%	-29.2%	85.5%	-35.0%	43.8%



*Newly established revenue code in fiscal year 2021-22 and was collected under the 6911 object code.

**In fiscal year 2022-23, the bank earnings credit was budgeted under the old budget code 6114 by mistake.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

Volusia County Council Agenda Item #4474

REVENUE CODE:

Rebates – 6912

DATE REVISED: 04/20/2017

DESCRIPTION:

This revenue code listed as rebates is for ePayables which is a solution that augments or replaces the accounts payable such that electronic transactions take place directly between the government and the supplier. This allows for the County of Volusia to take advantage of cost savings in the form of rebates on vendor payments processed as ePayables.

FEE SCHEDULE:

REBATE CALCULATION AND PAYMENT: If all the below rebate conditions are met with respect to the Calculation Period, Bank will pay a rebate to Other Eligible User, which shall be calculated at the end of the Calculation Period in accordance with the Standard Transactions Rebate Multiplier Table and using the following equation:

$$((\text{Transaction Volume for Standard Transactions} \times \text{Rebate Multiplier}) + (\text{Transaction Volume for Large Ticket Interchange Transactions} \times \text{LTI Rebate Multiplier}) - \text{Total Credit Losses})$$

 The Standard Transactions rebate multiplier will be determined based on the Calculation Period cumulative total of all Standard Transactions volume.

RESTRICTIONS:

During the Calculation Period, the program must meet all the following conditions to qualify for a rebate:

- i. Other Eligible User and Participant pay Bank the total amount of the new balance shown as due on each Billing Statement on or before the Payment Due Date; and
- ii. Other Eligible User and Participant complied with terms in this Agreement; and
- iii. Calculation Period Transaction Volume meets the minimum volume requirement as set out in the Standard Transactions Rebate Multiplier Table; and
- iv. The Agreement has not been terminated by either party prior to the completion of a rebate calculation period.
- v. The four conditions above, together being the "Rebate Conditions".

COLLECTION FREQUENCY:

Collected at the end of the calendar year in December.

ADMINISTRATION:

The revenue received is used to offset the accounting department's expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24*</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$150,000	\$200,253
% Change	-	-	-	-	100.0%	33.5%

*New revenue budgeted for fiscal year 2023-24. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:
REVENUE CODE:

Other Reimbursements – 6942

DATE REVISED:
DESCRIPTION:

Reimbursements from various suppliers or companies from purchasing card purchases, dishonored check fees and fees collected from public records requests.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

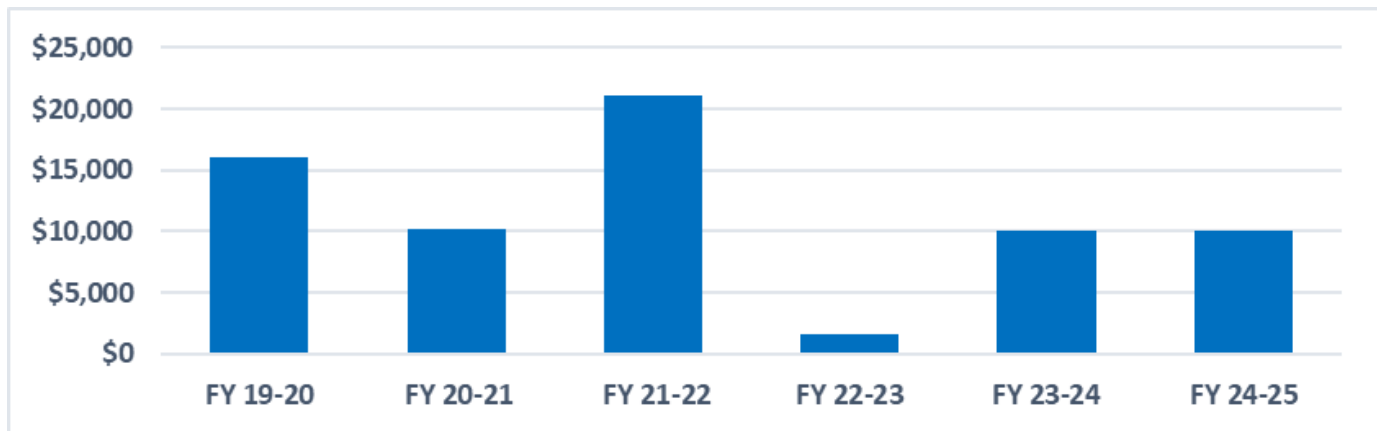
Fees are collected upon occurrence or reimbursement.

ADMINISTRATION:

Revenues are received into the General Fund and used to offset expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$16,116	\$10,164	\$21,032	\$1,545	\$10,000	\$10,000
% Change	44.4%	-36.9%	106.9%	-92.7%	547.4%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

001 – General Fund

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances Chapter 106

REVENUE CODE:

Transfer from Solid Waste – 8144

DATE REVISED: 10/1/2024

DESCRIPTION:

4% of the revenue received from Landfill tipping fees are transferred to the General Fund.

FEE SCHEDULE:

Fees are collected throughout the year.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

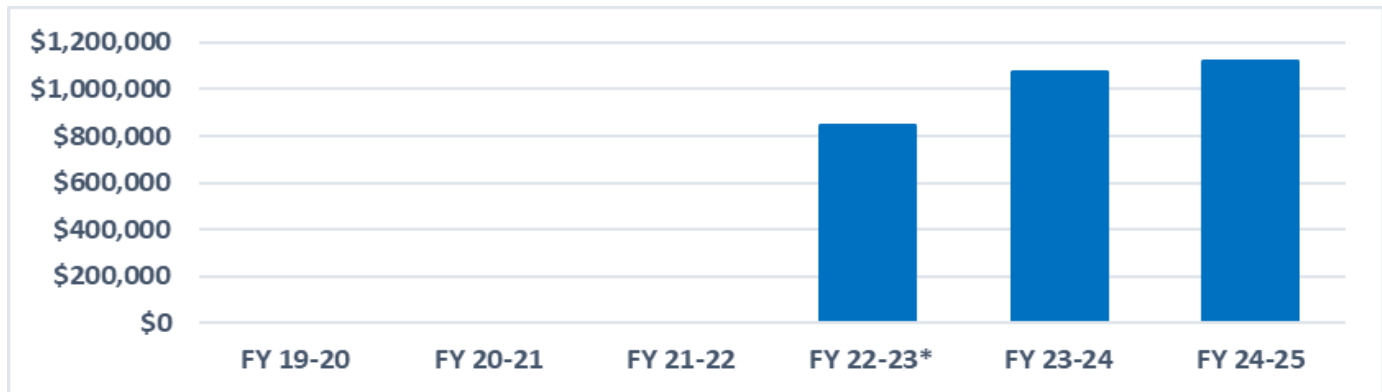
Transfer happens at the end of each fiscal year starting in fiscal year 2022-23.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23*</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$848,000	\$1,077,054	\$1,122,000
% Change	-	-	-	-	27.0%	4.2%



*Transfer began in fiscal year 2022-23.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

002 – Emergency Medical Services Fund

AUTHORIZATION:

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

REVENUE CODE:

Ambulance Fees – 4260

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

DESCRIPTION:

Ambulance fees are net of required adjustments. Fees are established by County Council and can be adjusted based on Medicare allowable rates. The county is authorized to charge the equivalent of 150% of the Medicare rate in effect at the time the services are rendered. Projecting transports at 55,800 with a minimum transport charge of \$400 for fiscal year 2024-25.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

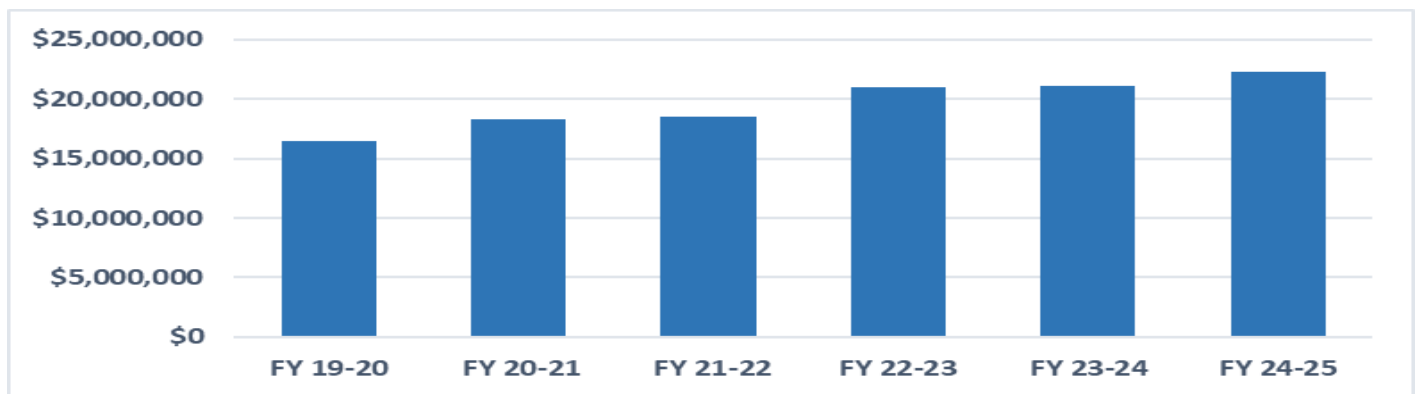
Services are billed and collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$16,479,777	\$18,317,386	\$18,572,184	\$21,013,576	\$21,060,000	\$22,320,000
% Change	-2.5%	11.2%	1.4%	13.1%	0.2%	6.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

002 – Emergency Medical Services Fund

AUTHORIZATION:

County Council Agenda Item #10200

REVENUE CODE:

PEMT Program Revenues – 4263, 4264

DATE REVISED: 09/20/2022

DESCRIPTION:

In 2016, the State of Florida approved a program that provides supplemental payments for eligible Public Emergency Medical Transportation (PEMT) entities that meet specified requirements and provide emergency medical transportation services to Medicaid beneficiaries. Supplemental payments provided by this program are available only for allowable costs that exceed other Medicaid revenue that the eligible PEMT entities receive. Eligible PEMT entities must certify to the Agency for Health Care Administration the total expenditure of funds and federal financial participation eligibility for the amount claimed.

In 2019, the State Legislature authorized expansion of the PEMT program to include the populations receiving Medicaid that are provided services through various Managed Care Organizations (MCOs). To leverage the 61% federal share for this population, Volusia County would provide the state share (approximately 39%) through an Intergovernmental Transfer (IGT), rather than certify the county's public expenditures as is currently done with the fee-for-services patients. The county would then later be reimbursed by the MCO providers for the supplemental payments under this program.

On January 21, 2020, the county council approved the county's participation in year one of the expanded supplemental program, from which the county received approximately \$1.18 million in net revenue. On September 29, 2020, the county council approved the county's participation in year two of the expanded supplemental program. For year two of the program, the county received approximately \$1.17 million in net revenue. The county's share for year three is projected to be \$1.83 million. The County's IGT expenditure share for year four is projected to be at \$1,873,313. This amount is subject to minor changes by the State Medicaid agency, the agency for Health Care Administration (AHCA), upon finalization of the distribution model. Due to the likelihood of minor adjustments to the listed amount, an approval dollar amount of 10% above or below the listed amount is being requested. The total expected to be received by the county from the MCO providers is \$4,985,949, resulting in net expected revenue of approximately \$2,991,569.

FEE SCHEDULE:

For the original fee for service PEMT program approved in 2016, the supplemental payments provided are available only for allowable costs that exceed other Medicaid revenue. The reimbursement amount provided by the MCOs under the expanded PEMT program would include both the federal and state share totaling 100%, but the total amounts provided in the IGT and received back from the MCOs depends on the total number of ambulance entities that opt-in to this expanded program across the state.

RESTRICTIONS:

Revenue collected for these services remains in the Emergency Medical Services Fund and cannot be transferred to another fund for any other purpose.

COLLECTION FREQUENCY:

Revenue for both programs is typically not dispersed until July to run in concert with the beginning of the state's fiscal year. Both revenues are dispersed in one annual lump sum reimbursement.

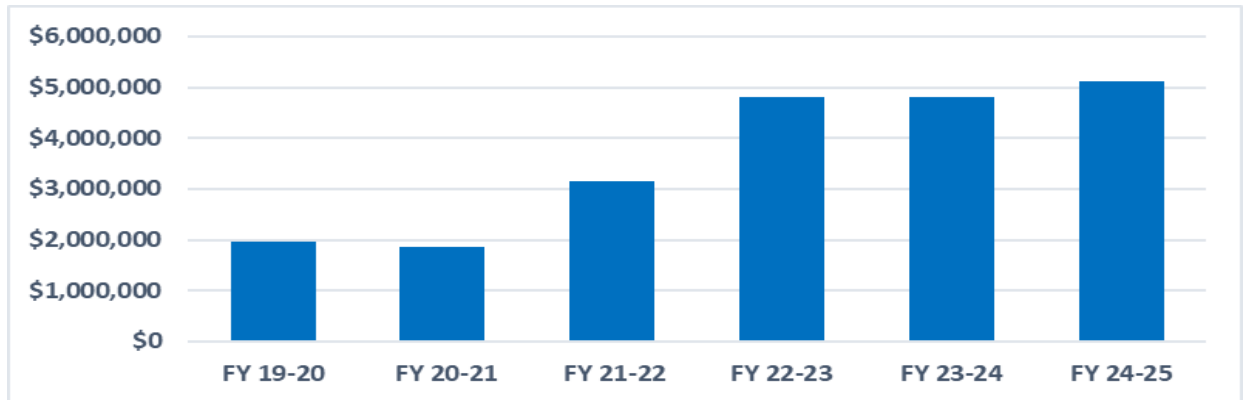
ADMINISTRATION:

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

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$1,955,141	\$1,856,007	\$3,138,857	\$4,795,322	\$4,812,680	\$5,111,837
% Change	2099.1%	-5.1%	69.1%	52.8%	0.4%	6.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

002 – Emergency Medical Services Fund

AUTHORIZATION:

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

REVENUE CODE:

City/Fire Ambulance Fees/Service Charges – 4265

DATE REVISED:
DESCRIPTION:

This revenue is for the number of transports performed by municipalities and fire rescue throughout Volusia County.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

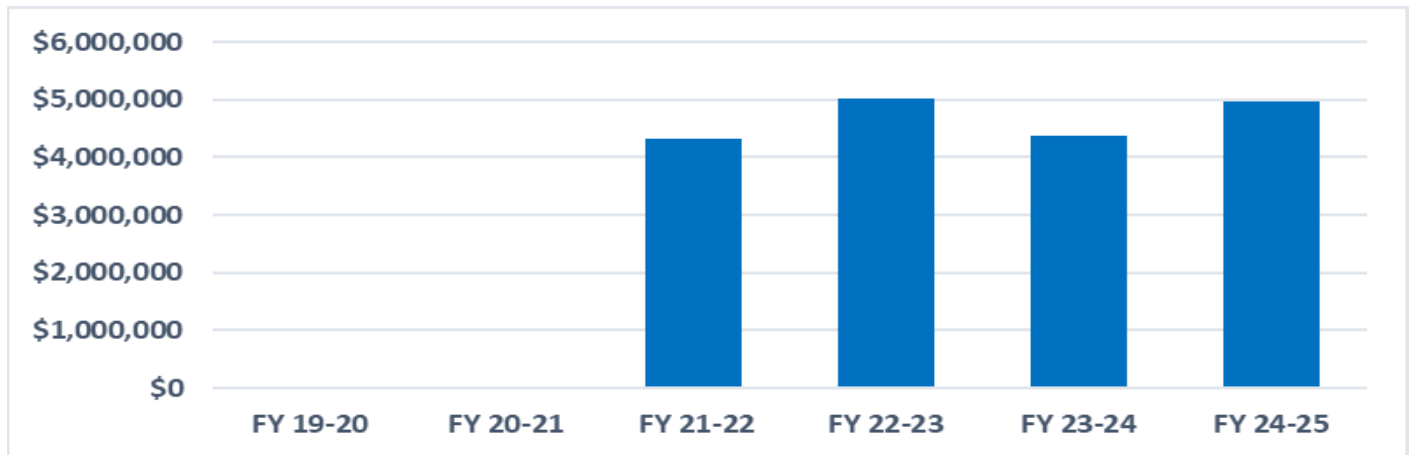
Services are billed and collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$4,327,417	\$5,027,635	\$4,370,691	\$4,965,764
% Change	-	-	-	16.2%	-13.1%	13.6%



*This revenue was created in fiscal year 2021-22.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

002 – Emergency Medical Services Fund

AUTHORIZATION:
REVENUE CODE:

EMS Event & Standby – 4267

DATE REVISED:
DESCRIPTION:

Event Standby is used when a rescue unit is reserved for a large event at the Ocean Center or at Daytona International Speedway, or any other large gatherings where an ambulance is required to be on site. There are approximately 338 events per year.

FEE SCHEDULE:

The fee for this service is currently \$70/hour and a trip charge of \$20, included in this fee is the availability of having a paramedic and EMT on site.

RESTRICTIONS:

Revenue collected for these services remains in the fund and cannot be transferred to another fund for any other purpose. There is a five-hour minimum for this service.

COLLECTION FREQUENCY:

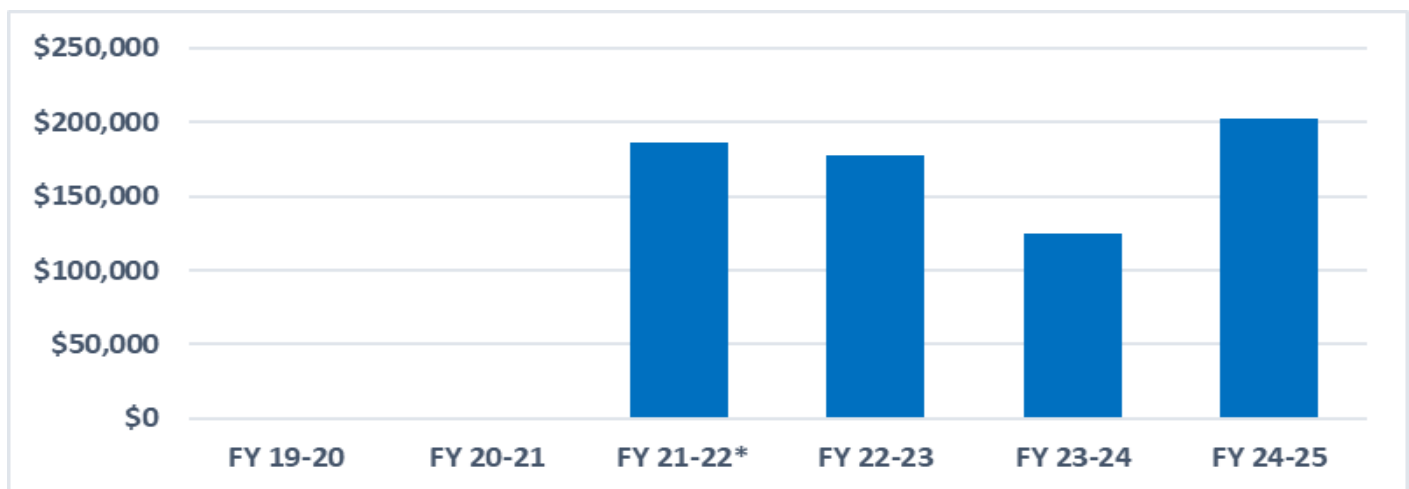
Services are billed and collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22*</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$186,591	\$177,785	\$125,060	\$202,800
% Change	-	-	-	-4.7%	-29.7%	62.2%



*This revenue was created in fiscal year 2021-22.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

002 – Emergency Medical Services Fund

AUTHORIZATION:

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

REVENUE CODE:

Management Fees – 4765

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

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

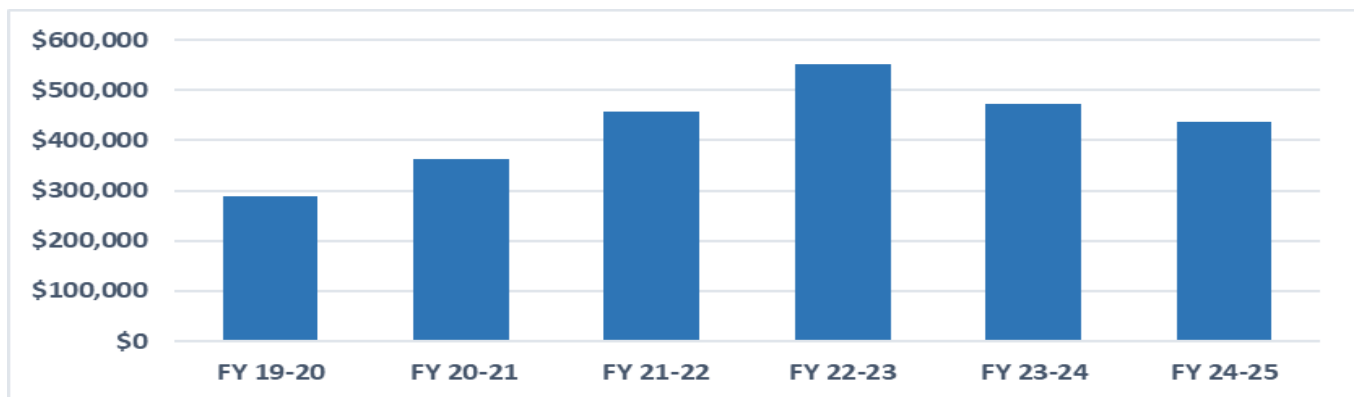
Services are billed monthly and collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$289,694	\$363,781	\$456,223	\$550,785	\$471,740	\$437,760
% Change	45.2%	25.6%	25.4%	20.7%	-14.4%	-7.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

002 – Emergency Medical Services Fund

AUTHORIZATION:

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

REVENUE CODE:

Bad Debt Recovery Fees – 6920

DATE REVISED: 07/21/2011

DESCRIPTION:

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

FEE SCHEDULE:

Collection amounts vary based on agreed upon terms.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

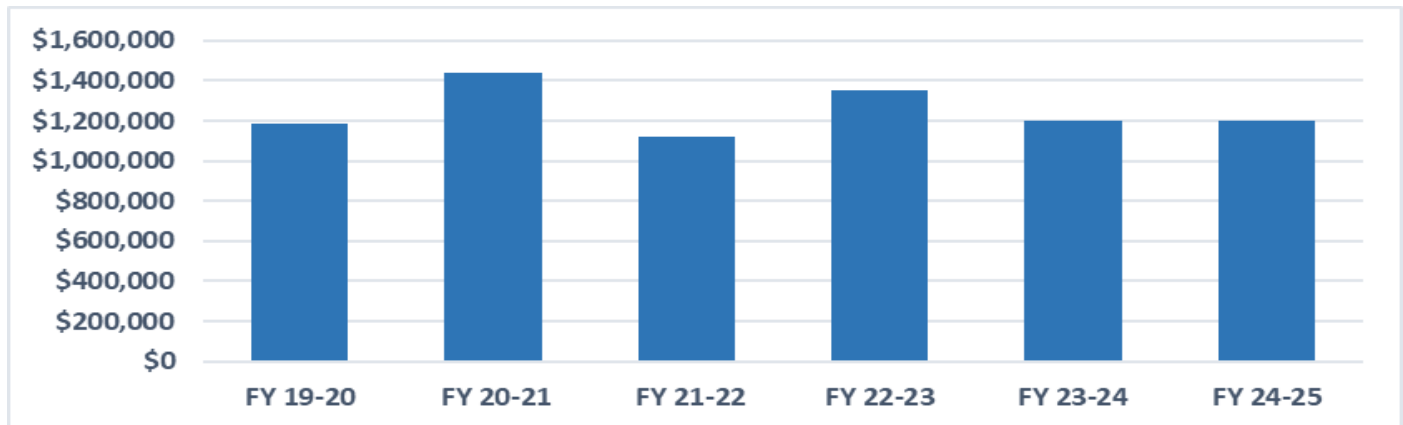
Collected throughout the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 19-20</u>	<u>Actual FY 20-21</u>	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Budget FY 23-24</u>	<u>Budget FY 24-25</u>
Revenue	\$1,189,332	\$1,441,892	\$1,121,670	\$1,349,592	\$1,200,000	\$1,200,000
% Change	2.4%	21.2%	-22.2%	20.3%	-11.1%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

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

REVENUE CODE:

Ninth Cent Fuel Tax – 1230

DATE REVISED: 09/16/1982

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

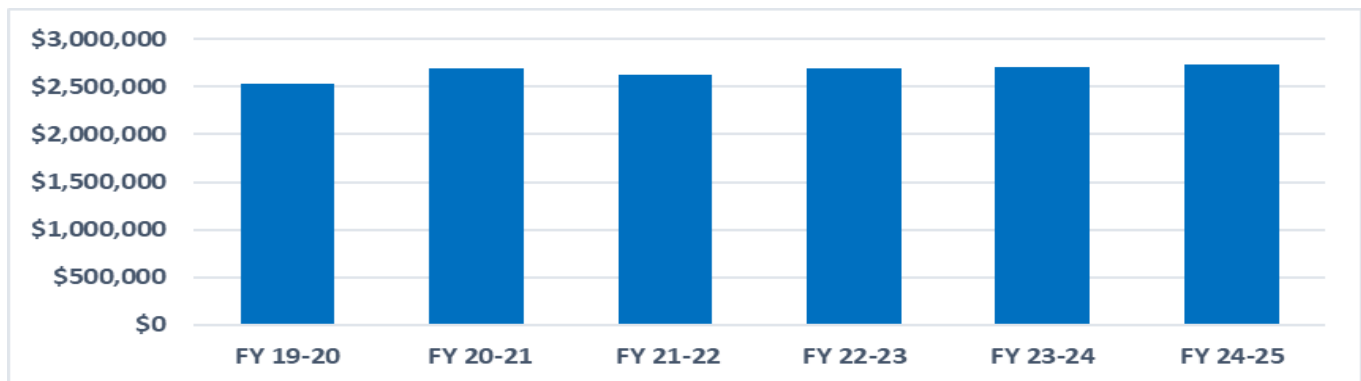
Collected at the pump with each transaction, the State of Florida collects and distributes monthly to the county.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$2,534,970	\$2,688,792	\$2,619,754	\$2,699,215	\$2,712,007	\$2,739,127
% Change	-6.5%	6.1%	-2.6%	3.0%	0.5%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

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

REVENUE CODE:

One to Six Cents Local Option Fuel Tax – 1240

DATE REVISED: 06/27/1985

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

Proceeds are to be used to fund specified transportation expenditures.

Authorized use of proceeds:

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

COLLECTION FREQUENCY:

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

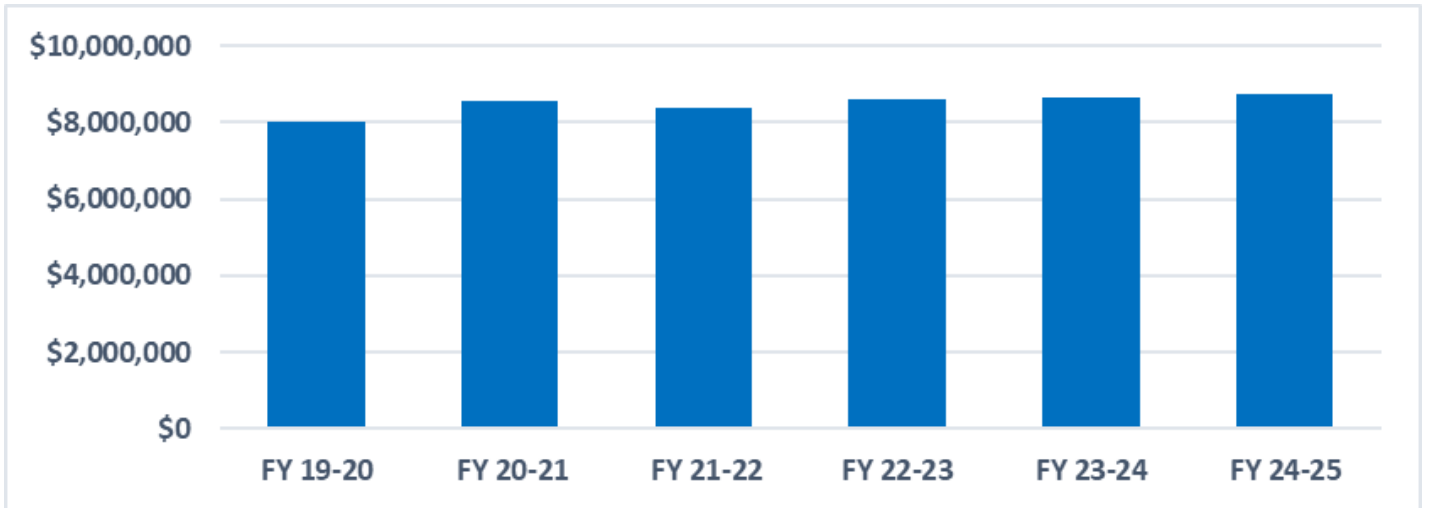
ADMINISTRATION:

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

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$8,036,088	\$8,552,354	\$8,397,818	\$8,617,986	\$8,662,123	\$8,748,744
% Change	-6.8%	6.4%	-1.8%	2.6%	0.5%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

F.S. 206.41(1)(e), 336.025, Volusia County Code of Ordinances 99-14

REVENUE CODE:

One to Five Cents Local Option Fuel Tax – 1241

DATE REVISED: 05/06/1999

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

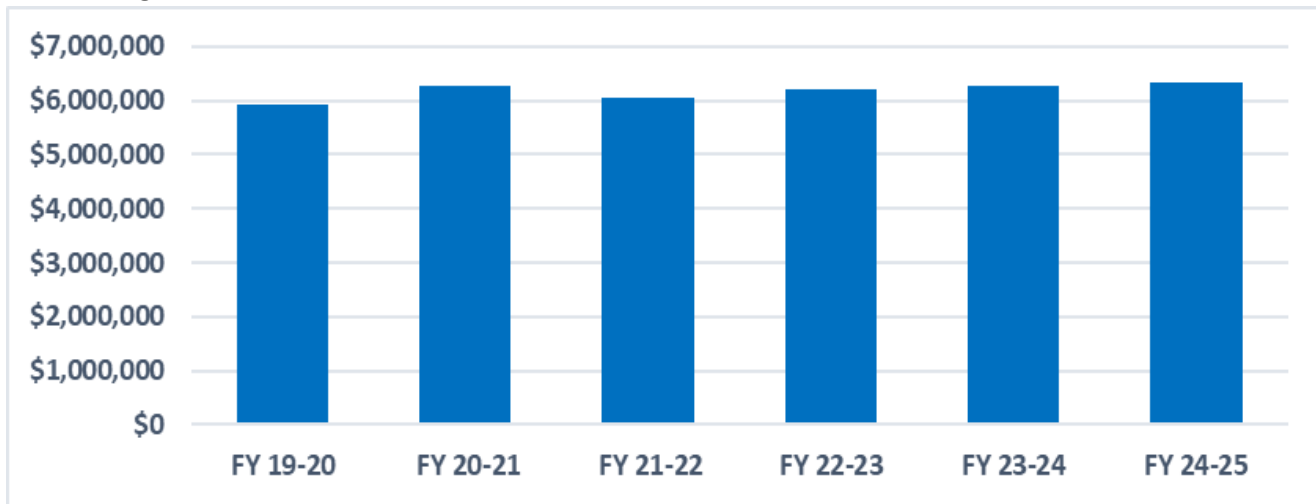
Collected at the pump with each transaction, the State of Florida collects and distributes monthly to the county.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$5,922,674	\$6,278,682	\$6,055,041	\$6,203,434	\$6,265,720	\$6,328,377
% Change	-6.4%	6.0%	-3.6%	2.5%	1.0%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Trust Fund

AUTHORIZATION:

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

REVENUE CODE:

State Revenue Sharing – 3512

DATE REVISED: 07/01/2015

DESCRIPTION:

Volusia County receives this revenue because of the Florida Revenue Sharing Act of 1972. According to the original statute, the state would distribute 2.9% of the net cigarette tax collections and 33.5% of the net intangibles tax collections to counties. As of the state fiscal year 1999-2000, the State of Florida began phasing out the intangibles tax. Then, effective July 1st, 2000, the state eliminated the intangibles tax portion of the county revenue sharing program and replaced it with 2.25% of state sales tax collections. This sales tax distribution percentage changes periodically and currently stands at 2.081% (effective July 1st, 2015). The Florida Revenue Sharing Act was created as a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local governments.

FEE SCHEDULE:

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

RESTRICTIONS:

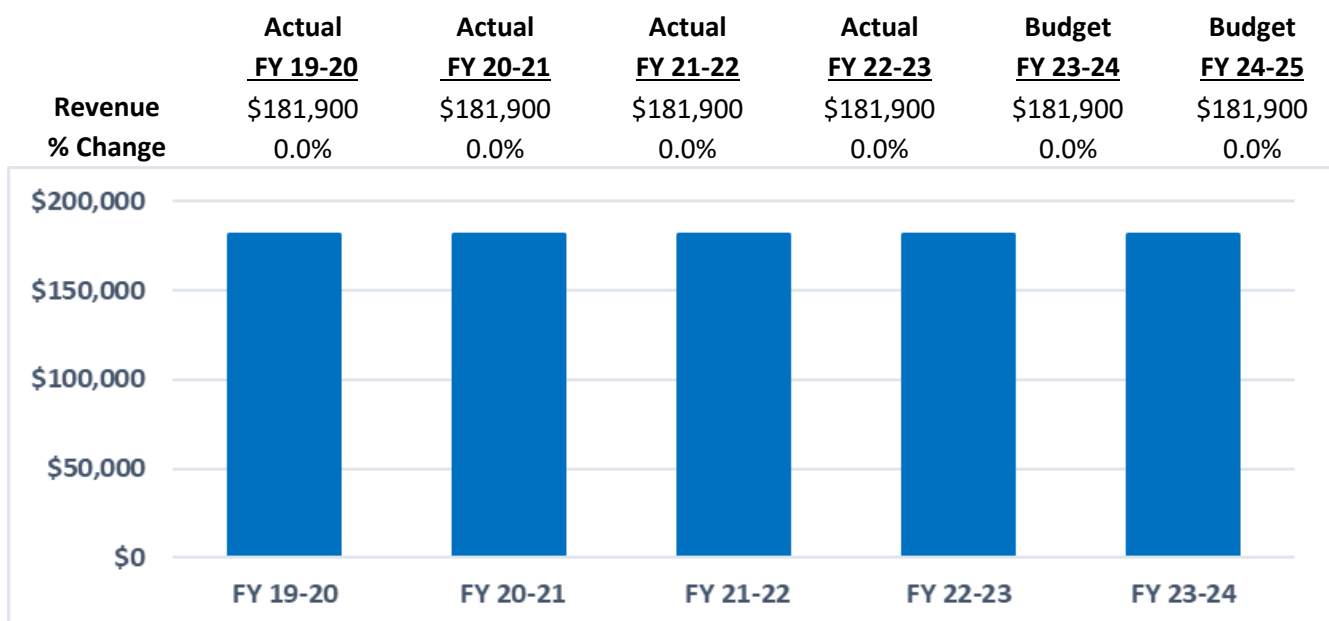
There are no restrictions on use of these funds except to limit the amount of funds that can be pledged for bonds.

COLLECTION FREQUENCY:

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

ADMINISTRATION:

These revenues are booked in both the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The County Transportation Trust Fund distribution remains flat each year at \$181,900 and the balance goes to the General Fund.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

F.S. 206.41(1)(g)

REVENUE CODE:

Fuel Tax Refund – 3541

DATE REVISED:
DESCRIPTION:

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

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

FEE SCHEDULE:

Refund based on quarterly collections.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

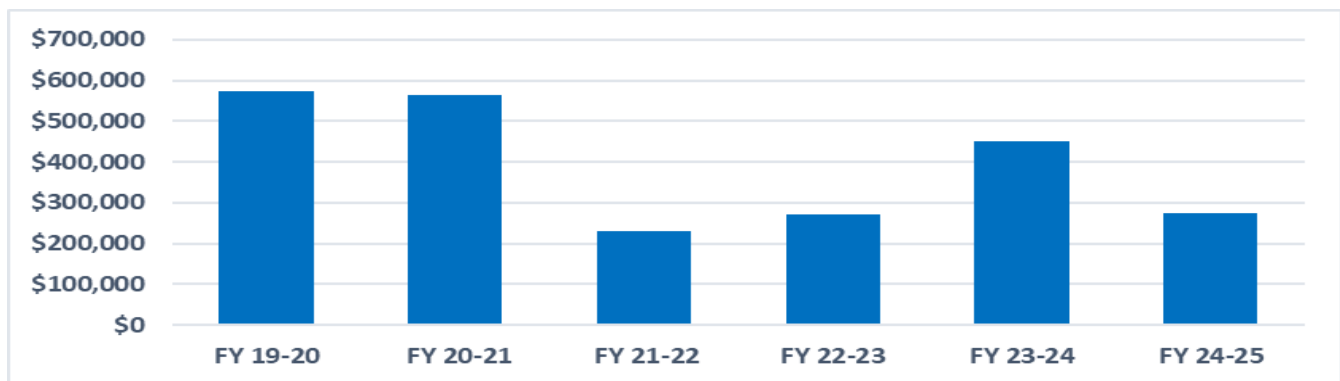
The Department of Revenue pays claims on a quarterly basis.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$574,836	\$565,142	\$228,975	\$271,792	\$450,000	\$272,933
% Change	-15.9%	-1.7%	-59.5%	18.7%	65.6%	-39.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

F.S. 206.41(1)(a), 206.45, 206.47, 336.023, 336.024

REVENUE CODE:

Constitutional Gas Tax (5th & 6th Cent) – 3542

DATE REVISED:
DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

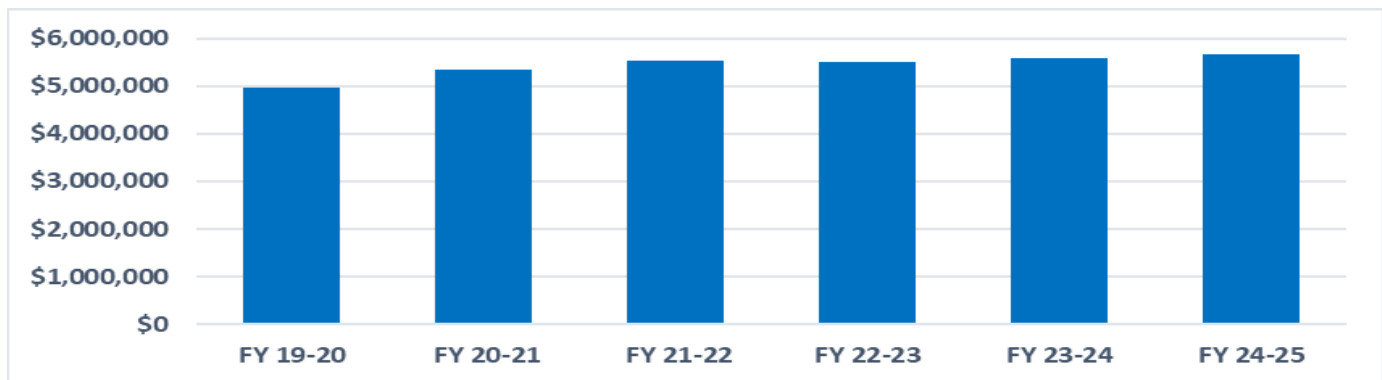
Funds are received monthly from the Department of Revenue.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$4,978,137	\$5,343,844	\$5,537,405	\$5,513,981	\$5,598,484	\$5,654,468
% Change	-8.3%	7.3%	3.6%	-0.4%	1.5%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

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

REVENUE CODE:

 County Fuel Tax (7th Cent) – 3544

DATE REVISED:
DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

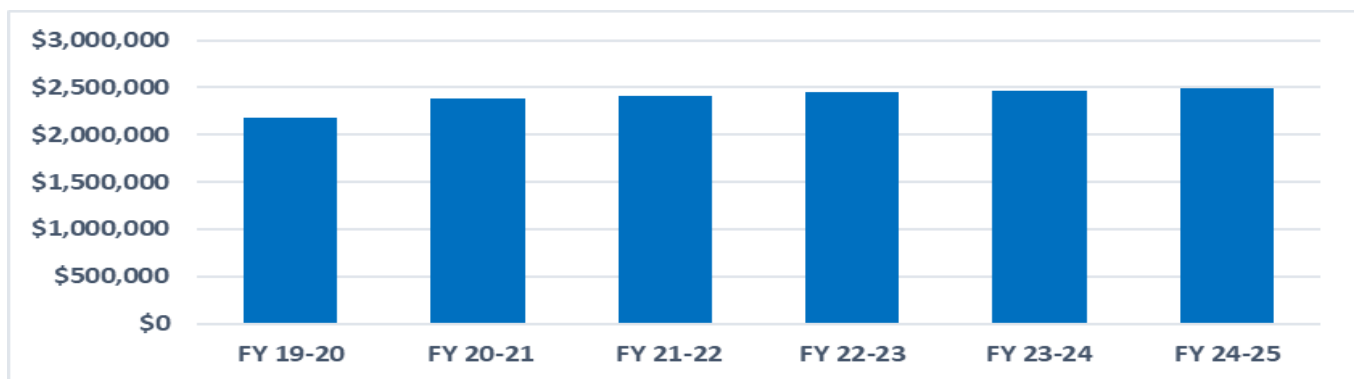
Funds are received monthly from the Department of Revenue. An administrative surcharge not to exceed 2% may be retained for the collection, administration, enforcement, and distribution.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$2,181,453	\$2,385,736	\$2,413,464	\$2,451,940	\$2,467,408	\$2,492,082
% Change	-8.9%	9.4%	1.2%	1.6%	0.6%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

Florida Department of Revenue

REVENUE CODE:

Other Transportation – 3549

DATE REVISED: 11/01/2022

DESCRIPTION:

The Florida Department of Revenue is responsible for administering fuel taxes for the State of Florida. For purposes of tax administration with the Department of Highway Safety and Motor Vehicles motor fuel use tax refunds are received and booked here quarterly.

FEE SCHEDULE:

N/A.

RESTRICTIONS:

Florida law provides refunds to qualified entities that have purchased and used tax-paid fuel.

COLLECTION FREQUENCY:

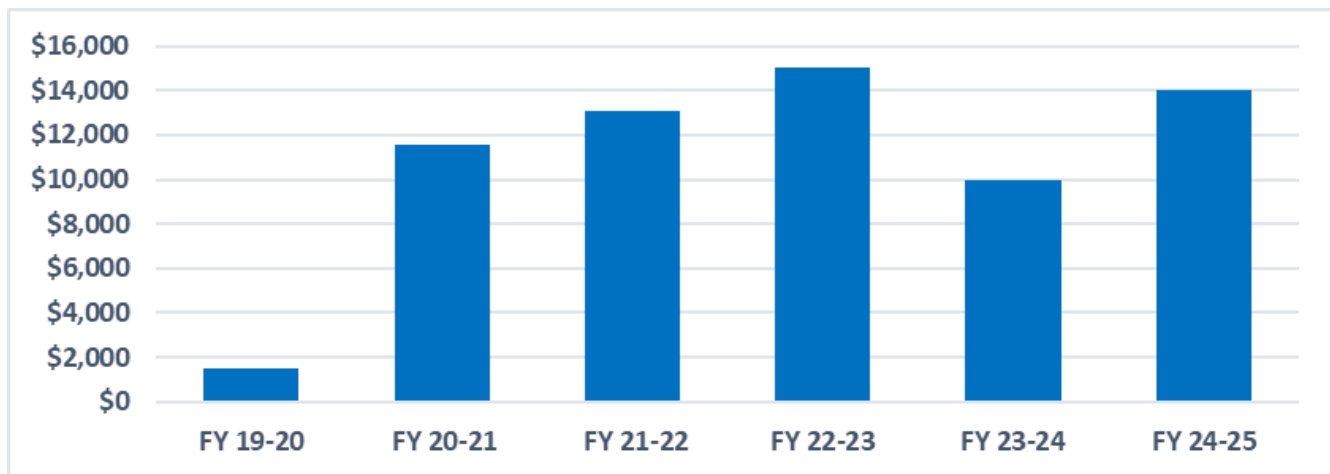
Quarterly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$1,522	\$11,593	\$13,067	\$15,045	\$10,000	\$14,056
% Change	-82.9%	661.5%	12.7%	15.1%	-33.5%	40.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

Volusia County Administration Interlocal Agreements; Volusia County Agenda Item #10182

REVENUE CODE:

Transportation Services - Local Municipalities – 4472, 4474

DATE REVISED: 09/20/2022

DESCRIPTION:

Public Works staff provides services to local municipalities that include Daytona Beach Shores, DeBary, DeLand, Deltona, Holly Hill, Lake Helen, New Smyrna Beach, Orange City, Ormond Beach, Pierson, Ponce Inlet, Port Orange and South Daytona. Consists of mainly traffic signal maintenance and repair, but may also include dirt road grading, sign fabrication and other services. The current agreement is effective for three years ending in 2025.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

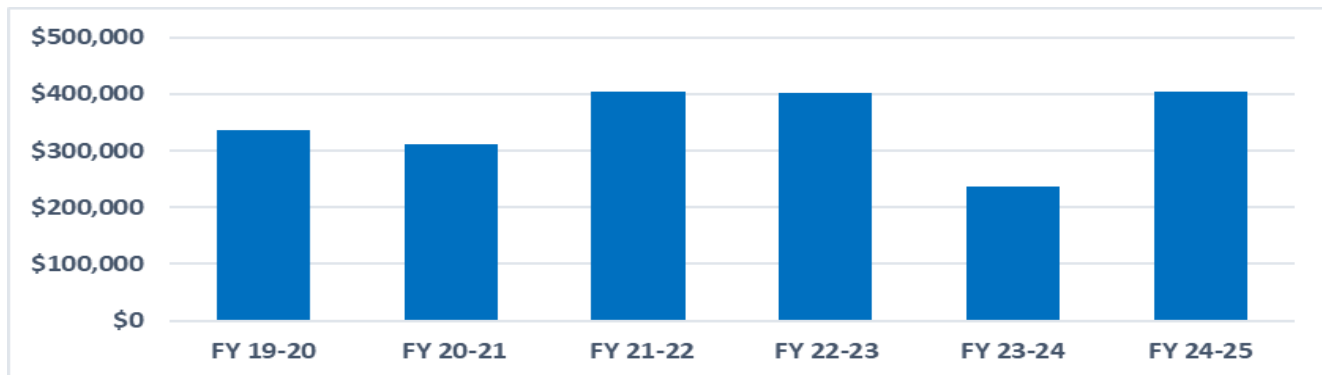
Municipalities are invoiced monthly as services are provided.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$335,312	\$310,463	\$404,085	\$402,190	\$237,000	\$403,863
% Change	14.7%	-7.4%	30.2%	-0.5%	-41.1%	70.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Fund

AUTHORIZATION:

Volusia County Resolution 2018-25

REVENUE CODE:

Maintenance Agreements – 4475

DATE REVISED: 03/20/2018

DESCRIPTION:

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

The FDOT revised the agreement in 2018 to increase the compensation to each local jurisdiction. The revised agreement (1) removed percent of state road approaches, (2) included compensation for traffic signals interconnected and monitored, intersection control beacons, pedestrian flashing beacons, emergency fire department signals, speed activated warning display or blank out sign, traffic warning beacons, traffic time detectors, and uninterruptable power supplies, and (3) reimburses replacement and repair of damaged traffic signals and devices. In July 2023, Volusia County started maintaining a larger portion of state-owned traffic signals and will therefore receive significantly higher funds.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

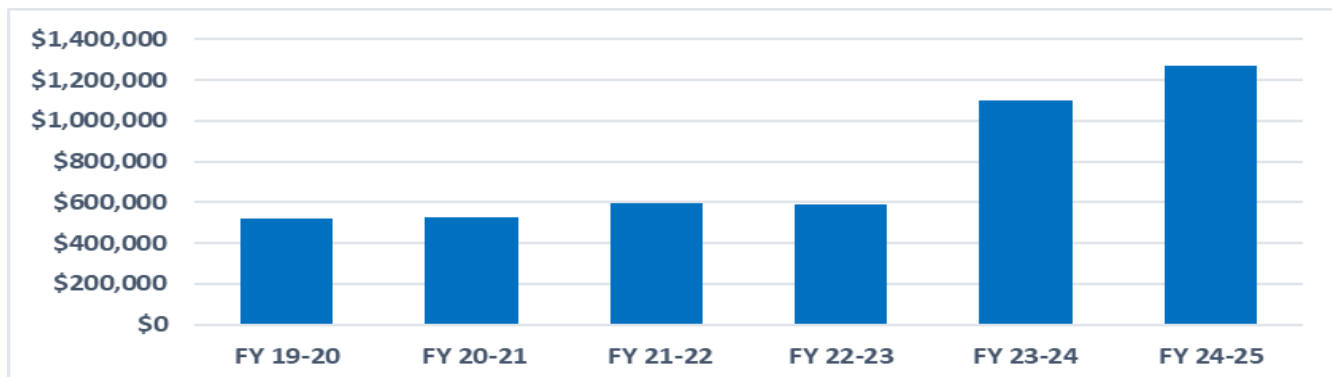
Once a year, at the end of the state fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$519,903	\$528,248	\$594,013	\$588,694	\$1,097,576	\$1,270,945
% Change	0.7%	1.6%	12.4%	-0.9%	86.4%	15.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 – County Transportation Trust Fund

AUTHORIZATION:
REVENUE CODE:

Charges for Services – 4491

DATE REVISED:
DESCRIPTION:

Developer payments for traffic control devices installed by the County of Volusia.

FEE SCHEDULE:

Fees vary by the device being installed.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

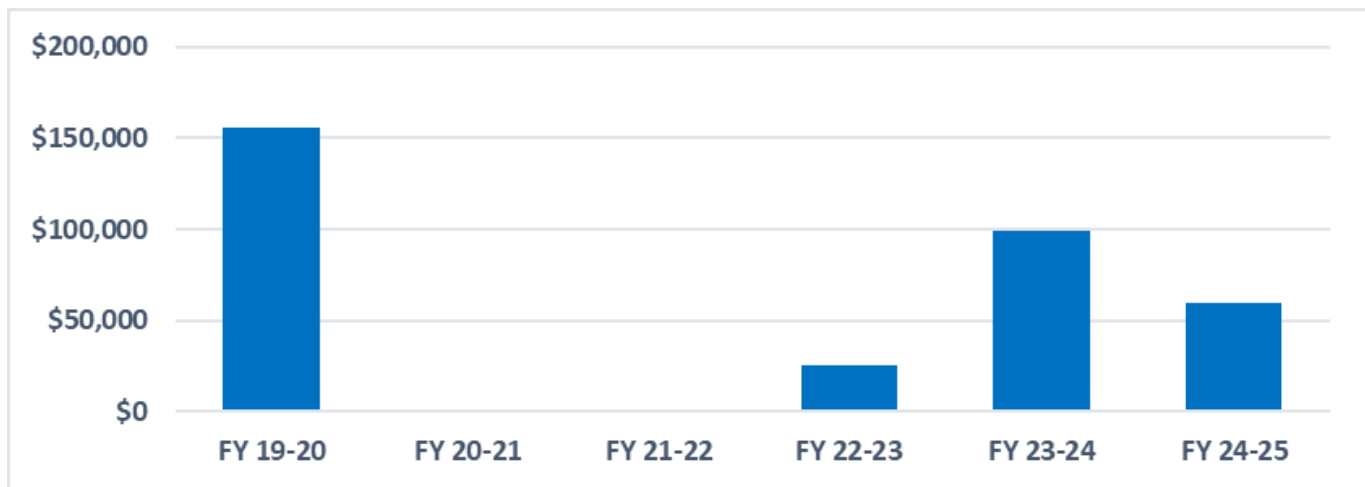
Collected as work is done.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20*</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$155,494	\$0	\$0	\$25,000	\$98,716	\$60,000
% Change	100.0%	-100.0%	0.0%	100.0%	249.9%	-39.2%



*Revenue received in Fiscal Year 2019-20 was incorrectly posted to this account. Fiscal Year 2022-23 is the first time this revenue has been budgeted.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

103 - County Transportation Trust Fund

AUTHORIZATION:
REVENUE CODE:

Insurance Proceeds - Loss Furniture/Equipment - 6442

DATE REVISED:
DESCRIPTION:

Anytime an asset that is covered by an insurance policy and the asset is associated with theft, damage or loss; it is recognized as insurance proceed or gain in the amount that is received for the particular asset.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

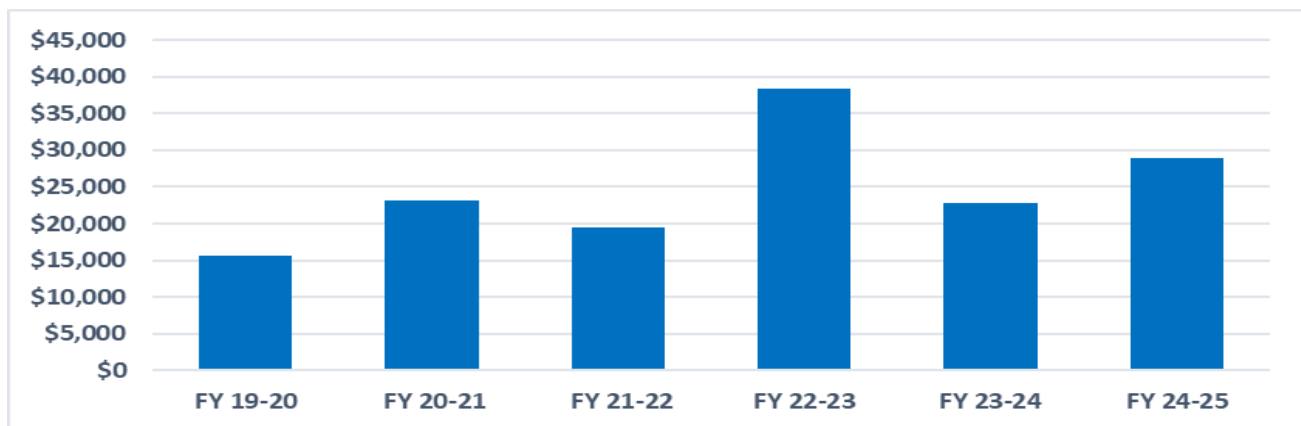
Insurance proceeds are paid out once a claim has been verified and they financially identify the insured for a loss that is covered under the policy.

ADMINISTRATION:

Revenue is collected by the County Transportation Trust fund and deposited into the County's Transportation Trust fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$15,642	\$23,165	\$19,397	\$38,413	\$22,850	\$28,905
% Change	100.0%	48.1%	-16.3%	98.0%	-40.5%	26.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

104 – Library Fund

AUTHORIZATION:

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

REVENUE CODE:

Ad Valorem Tax (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

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

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

FEE SCHEDULE:

Library Fund millage rate for Fiscal year 2024-25: 0.3891; which is the rolled-back rate.

Library Fund millage rate history:

Fiscal Year 2023-24	0.4209
Fiscal Year 2022-23	0.4635
Fiscal Year 2021-22	0.5174
Fiscal Year 2020-21	0.5174
Fiscal Year 2019-20	0.5520

RESTRICTIONS:

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

Millage Limitation for County Purposes

The millage limitation for County purposes is implemented by Florida Statute 200.071 as follows: "(1) Except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills, except for voted levies." This millage limitation is further defined by the Department of Revenue as the sum of the countywide and dependent district millages. More specifically, if the dependent districts do not overlap, then only the greater dependent district millage is added to the countywide millage to test for compliance; and if the dependent districts do overlap, then the sum of those millages is added to the countywide millage. Federal, state, county and municipal property is exempt from ad valorem tax. These funds are restricted to the library fund to provide library services to all Volusia County residents.

COLLECTION FREQUENCY:

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

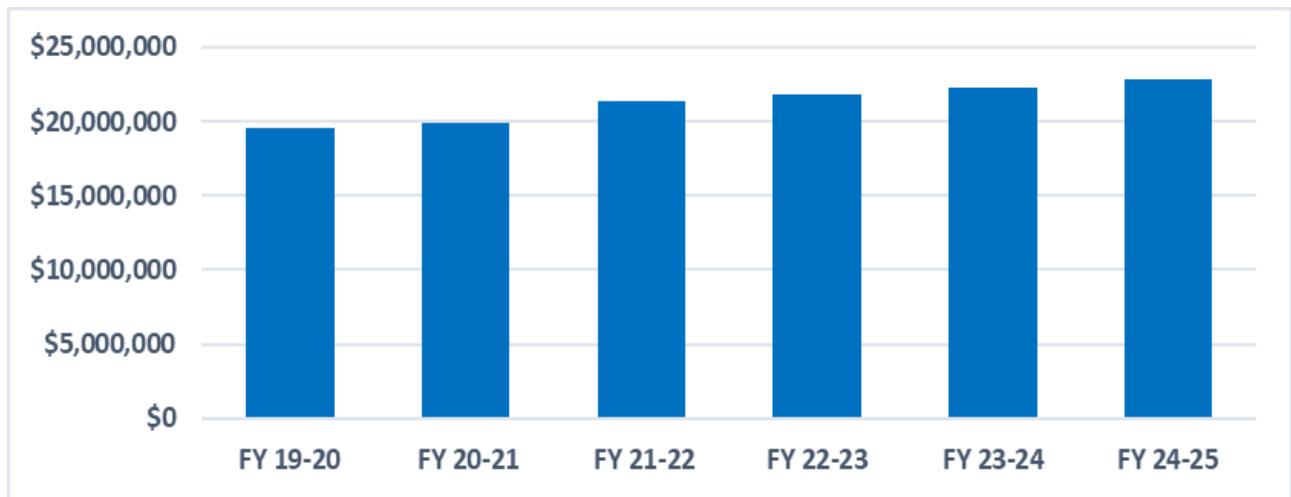
ADMINISTRATION:

The revenues are received into the Library Fund and are used to provide countywide library services to 14 branches and one library administration and training facility.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$19,547,483	\$19,935,827	\$21,373,394	\$21,847,418	\$22,308,157	\$22,816,978
% Change	8.4%	2.0%	7.2%	2.2%	2.1%	2.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

104 – Library Fund

AUTHORIZATION:

Federal Communications Commission

REVENUE CODE:

FCC E-Rate – 3175

DATE REVISED:
DESCRIPTION:

As a result of the Telecommunications Act of 1996, the Federal Communications Commission (FCC) created the Schools and Libraries (E-rate) Program to ensure that schools and libraries have affordable access to advanced telecommunications services. Under the program, discounts ranging from 20% to 90% on Internet Access and 20% to 85% on Internal Connections are provided to eligible schools and libraries.

FEE SCHEDULE:

Each fiscal year the fee varies. For fiscal year 2024-2025, the library will receive a discount rate of 80%.

RESTRICTIONS:

Revenue received from the FCC is to be used for public use internet connection within the libraries as well as the Support Center.

COLLECTION FREQUENCY:

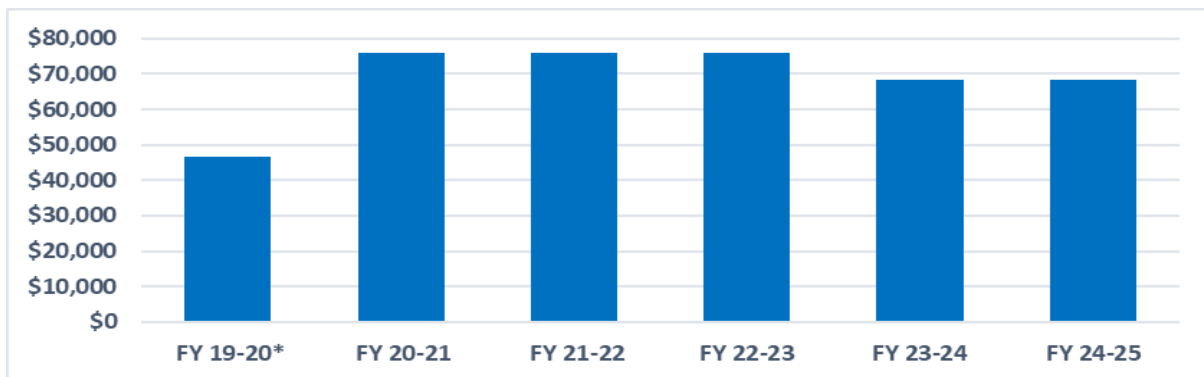
Revenue is collected in a lump sum payment usually in August or September of the fiscal year.

ADMINISTRATION:

Revenue is received annually and used to provide internet service in the libraries for library users.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20*</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$46,800	\$75,936	\$75,936	\$75,936	\$68,218	\$68,218
% Change	100.0%	62.3%	0.0%	0.0%	-10.2%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

104 – Library Fund

AUTHORIZATION:

F.S. 257.17-257.18, Volusia County Council agenda item #11121

REVENUE CODE:

State Aid to Library – 3471

DATE REVISED: 09/05/2023

DESCRIPTION:

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

FEE SCHEDULE:

State aid will be prorated on each local dollar expended on library services as reported and audited and will be computed by the State after October 1, 2024. For fiscal year 2023-24, the county received state aid in the amount of \$289,570. The State Division of Library and Information Services estimates the county will qualify for \$296,771 in fiscal year 2024-25. This grant funding is appropriated in the annual budget.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

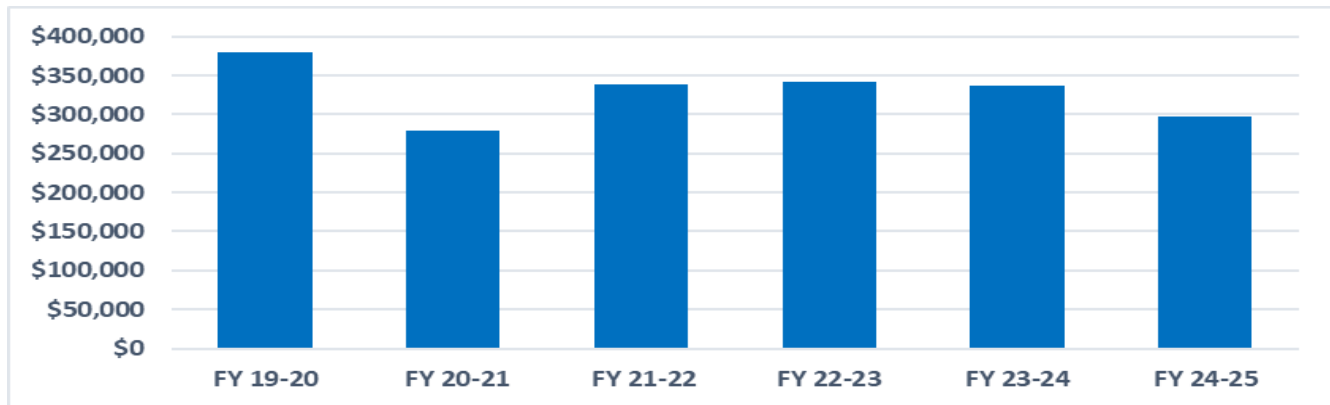
Revenue is collected in a lump sum payment usually in April or May of the fiscal year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$379,985	\$280,080	\$338,459	\$341,790	\$336,500	\$296,771
% Change	0.9%	-26.3%	20.8%	1.0%	-1.5%	-11.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

104 – Library Fund

AUTHORIZATION:

Volusia County Council Budget Resolution 2007-34

REVENUE CODE:

Sales - Maps, Code Books & Publications – 4130

DATE REVISED: 03/01/2007

DESCRIPTION:

Sale of maps, flash drives, earbuds, library bags, fax cards and backpacks.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

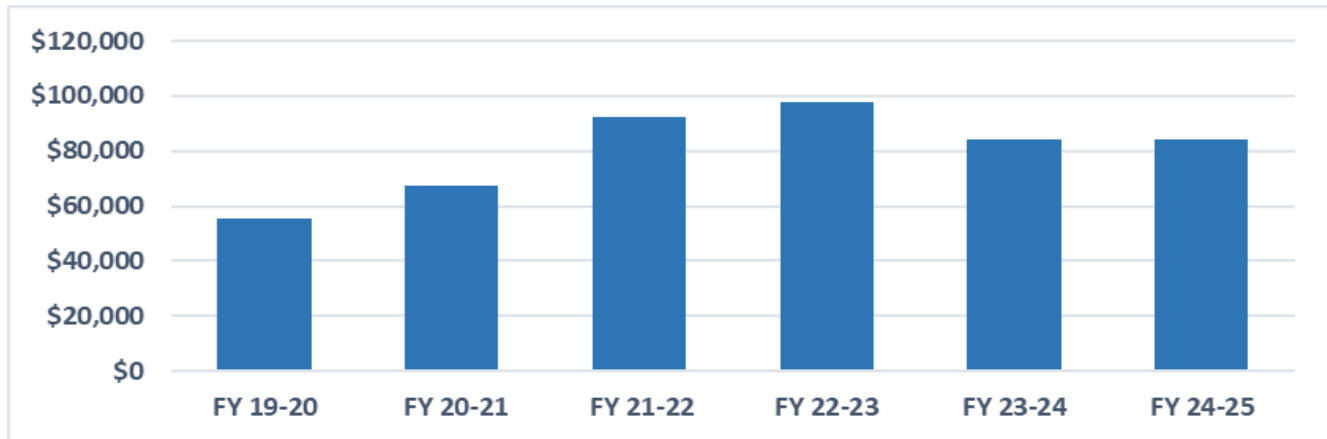
Revenue collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$55,304	\$67,269	\$92,462	\$98,007	\$84,000	\$84,000
% Change	-46.0%	21.6%	37.5%	6.0%	-14.3%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

104 – Library Fund

AUTHORIZATION:

Volusia County Council Budget Resolution 2007-34

REVENUE CODE:

Library Service - Lost Books – 4712

DATE REVISED: 03/01/2007

DESCRIPTION:

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

FEE SCHEDULE:

Lost materials have a \$10 processing fee.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

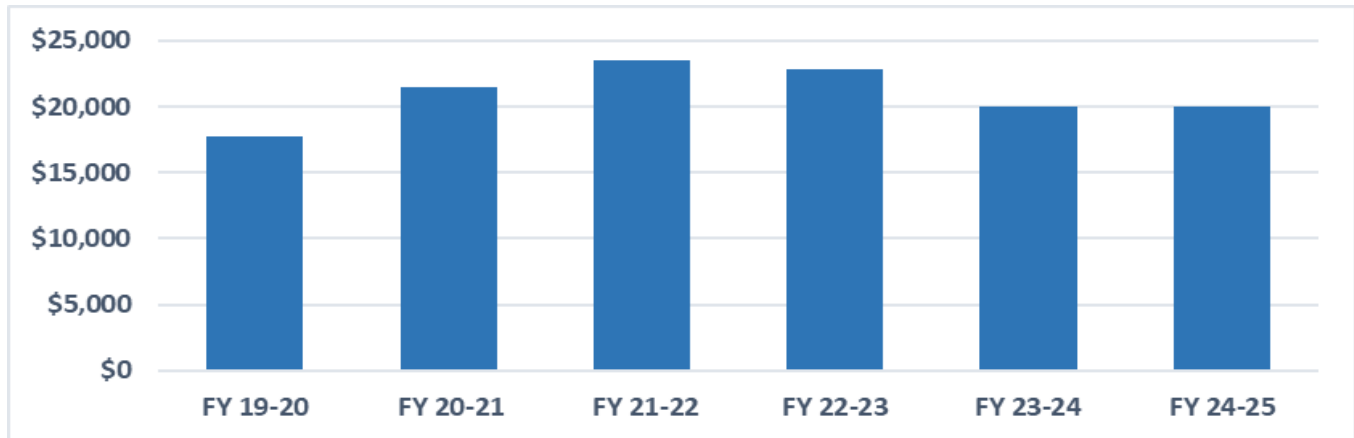
Revenue collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$17,704	\$21,467	\$23,544	\$22,804	\$20,000	\$20,000
% Change	-38.0%	21.3%	9.7%	-3.1%	-12.3%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

105 – Mosquito Control Fund

AUTHORIZATION:

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

REVENUE CODE:

Ad Valorem Tax (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

Funding for Volusia County Mosquito Control is provided primarily through ad valorem taxes assessed on properties within the district. The East Volusia Mosquito Control Special District millage rate is 0.1781 mills. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district.

FEE SCHEDULE:

Mosquito Control millage rate for fiscal year 2024-25: 0.1647.

Mosquito Control Fund millage rate history:

Fiscal Year 2023-24	0.1781
Fiscal Year 2022-23	0.1781
Fiscal Year 2021-22	0.1781
Fiscal Year 2020-21	0.1781
Fiscal Year 2019-20	0.1880

RESTRICTIONS:

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

COLLECTION FREQUENCY:

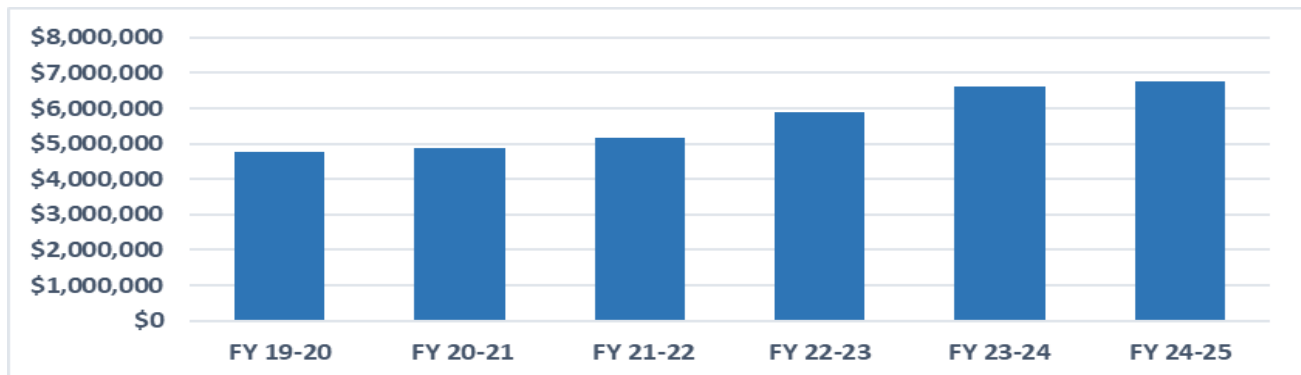
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenues are received by the Tax Collector and distributed into the East Volusia Mosquito Control Fund to be used for mosquito control operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$4,772,769	\$4,876,564	\$5,179,816	\$5,902,350	\$6,611,626	\$6,749,053
% Change	7.8%	2.2%	6.2%	13.9%	12.0%	2.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

105 – Mosquito Control Fund

AUTHORIZATION:
REVENUE CODE:

State Mosquito Control I – 3461

DATE REVISED:
DESCRIPTION:

Revenue received from the state and agencies i.e., tire amnesty.

FEE SCHEDULE:

Fees are collected through a grant reimbursement; the fees vary per quantity of tires collected.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

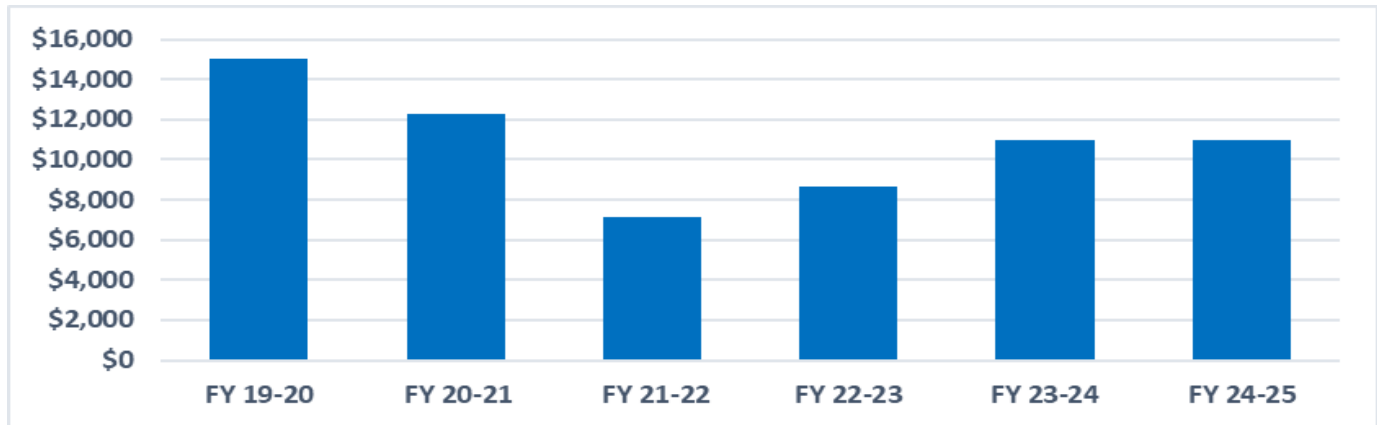
Tire reimbursements are done periodically throughout the year.

ADMINISTRATION:

Funds are received via grant reimbursement and used to offset operational expenses in the Mosquito Control fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$15,000	\$12,311	\$7,172	\$8,640	\$11,000	\$11,000
% Change	100.0%	-17.9%	100.0%	100.0%	100.0%	100.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

105 – Mosquito Control Fund

AUTHORIZATION:

Volusia County Administration

REVENUE CODE:

Charges for Labor – 4491

DATE REVISED: 08/13/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

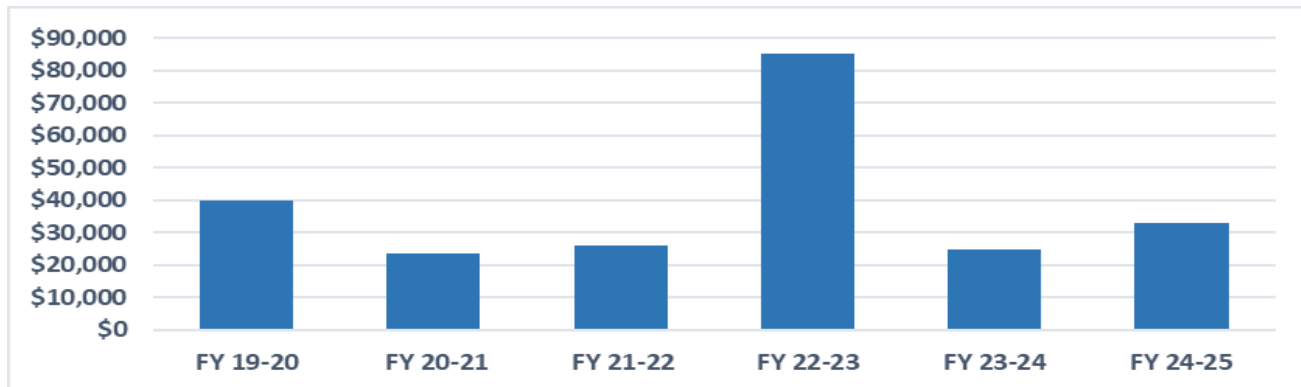
Users of this service are billed monthly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$39,712	\$23,506	\$26,022	\$85,149	\$25,000	\$29,000
% Change	23.6%	-40.8%	10.7%	227.2%	-70.6%	16.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

106 – Resort Tax Fund

AUTHORIZATION:

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

REVENUE CODE:

Resort Tax – 1210

DATE REVISED:
DESCRIPTION:

The resort tax/tourist development tax was enacted to levy a 2% tax on short-term rentals of living accommodations for six months or less. Revenue from this fund is 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.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

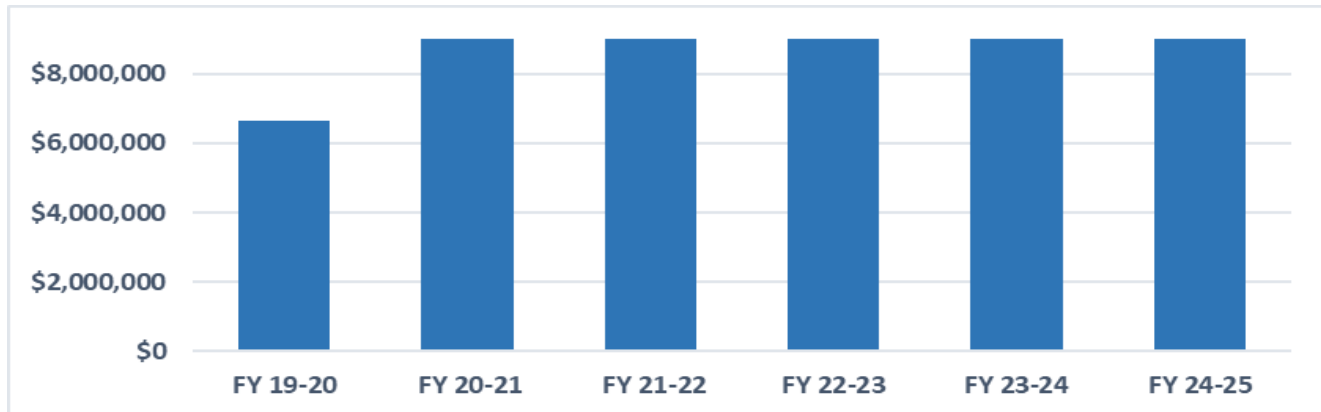
Funds are received by the Treasury and Billing Division from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the convention development tax fund where a 2% administrative charge is retained in the General Fund to offset the cost of collection when the tax revenue is received from each district. Upon payment of appropriate debt schedule requirements, any residual funds are cleared out of the fund by an interfund transfer to the Ocean Center fund done quarterly.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$6,636,677	\$9,482,070	\$11,416,480	\$11,015,586	\$11,824,829	\$11,454,943
% Change	-15.9%	42.9%	20.4%	-3.5%	7.3%	-3.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

106 – Resort Tax Fund

AUTHORIZATION:

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

REVENUE CODE:

Resort Tax - Additional One Cent – 1211

DATE REVISED: 04/24/2003

DESCRIPTION:

The resort tax/tourist development tax was enacted to levy a 2% 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 3% effective July 1, 2003. Revenue from this fund is 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.

FEE SCHEDULE:

This revenue source is derived from a levy of an additional 1% on top of the already existing 2% levy on short term rentals of six months or less within the boundaries of Volusia County.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

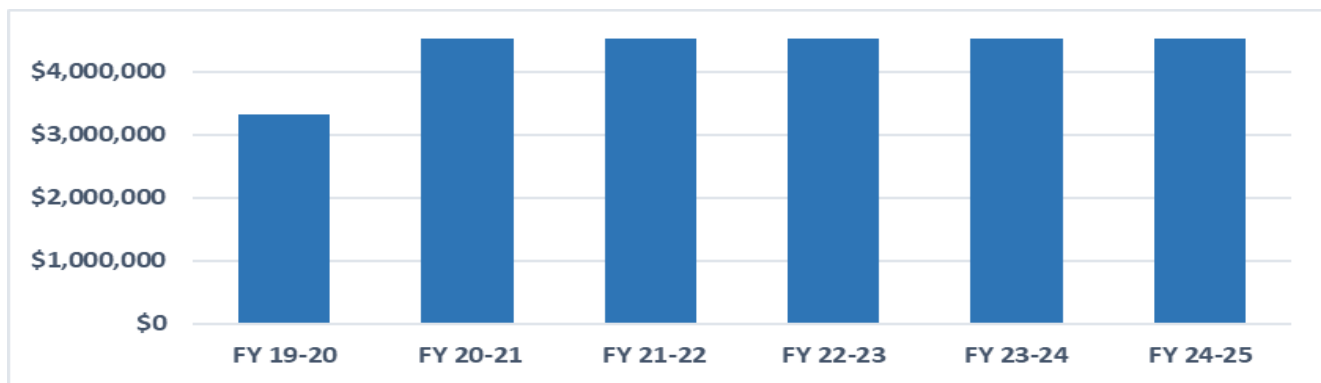
Funds are received by the Treasury and Billing Division from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the convention development tax fund where a 2% administrative charge is retained in the General Fund to offset the cost of collection when the tax revenue is received from each district. Upon payment of appropriate debt schedule requirements any residual funds are cleared out of the fund by an interfund transfer to the Ocean Center fund done quarterly.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$3,318,308	\$4,741,031	\$5,708,240	\$5,507,793	\$5,912,415	\$5,727,472
% Change	-15.9%	42.9%	20.4%	-3.5%	7.3%	-3.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

108 – Sales Tax Trust Fund

AUTHORIZATION:

F.S. 218.60 – 218.67

REVENUE CODE:

Half Cent Sales Tax – 3518

DATE REVISED:
DESCRIPTION:

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

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

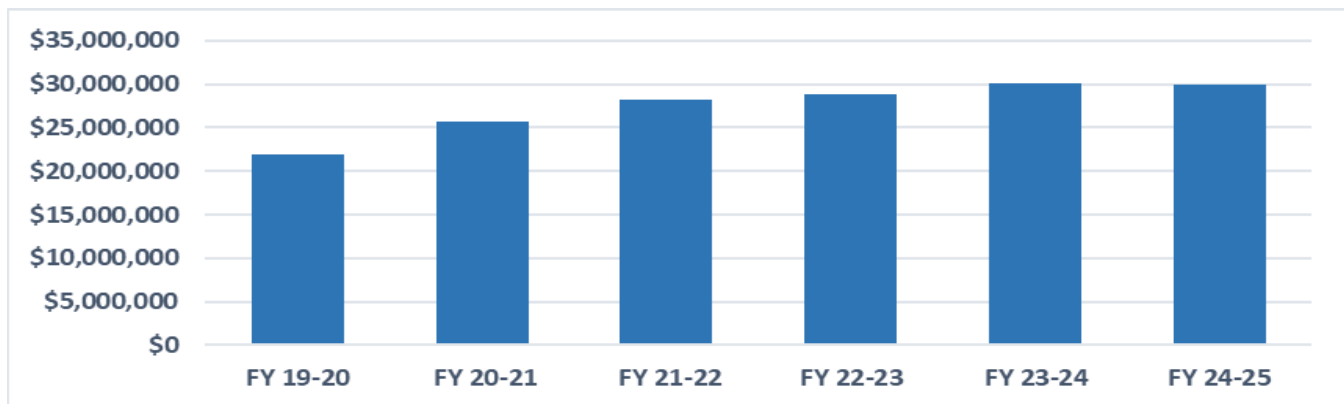
Funds are received monthly from the Florida Department of Revenue.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$21,966,220	\$25,646,637	\$28,292,545	\$28,830,626	\$30,162,936	\$29,995,383
% Change	-2.0%	16.8%	10.3%	1.9%	4.6%	-0.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

109 – Tree Mitigation Fund

AUTHORIZATION:

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

REVENUE CODE:

Tree Replacement Fee – 4373

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

Funds 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.

COLLECTION FREQUENCY:

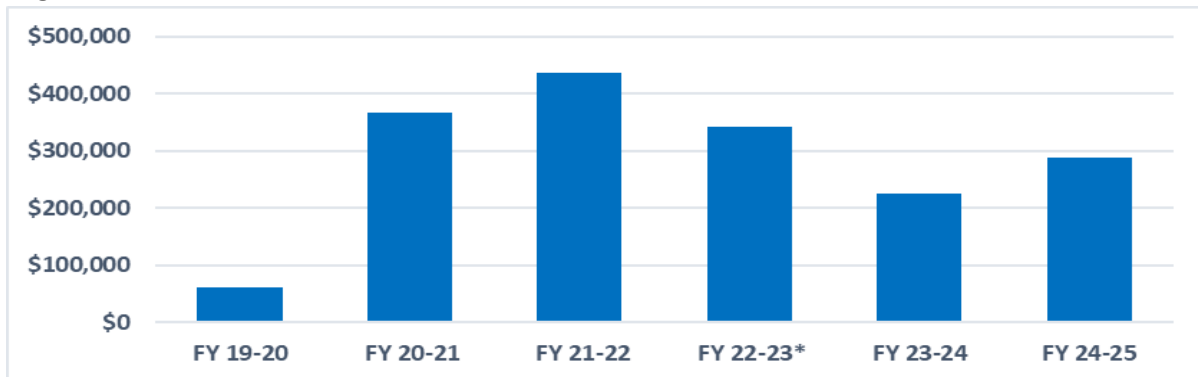
Revenues derived from tree preservation permits are collected daily by the Environmental Management Division for tree replacement. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

Revenue collected for the tree replacement is deposited into a tree replacement trust account for which a new fund was created in fiscal year 2022-23. These revenues are used to support tree replacement efforts on public land within Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23*</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$61,770	\$365,682	\$435,766	\$342,465	\$225,560	\$289,000
% Change	-64.3%	492.0%	19.2%	-21.4%	-34.1%	28.1%



*Newly established fund in fiscal year 2022-23, previously collected in the MSD Fund - 120.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

110 – Public Safety Fund

AUTHORIZATION:

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

REVENUE CODE:

Ad Valorem Tax – 1110

DATE REVISED: 10/01/2024

DESCRIPTION:

In fiscal year 2022-23, fund 110 was used to account for the contracts between the Volusia Sheriff's Office and the cities of Deltona, Debary, Pierson, and Oak Hill as well as the Daytona Beach International Airport security contract. For fiscal year 2023-24, County Council reestablished a Law Enforcement 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 Fund) will now be used to track all funding provided to the Sheriff's Office in addition to levying a millage for county-wide sheriff operations.

FEE SCHEDULE:

Law Enforcement Fund millage rate for fiscal year 2024-25: 1.5994.

RESTRICTIONS:

Article VII, Section 9 (b) of the Florida Constitution establishes limitations on local ad valorem tax millage. Among those local millage limitations are maximums of 10 mills for all County purposes, and 10 mills for all municipal purposes.

Millage Limitation for County Purposes

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

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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

Revenues are received by the Tax Collector and distributed into the Law Enforcement Fund to be used for public safety operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24*</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$76,930,691	\$93,625,028
% Change	-	-	-	-	100.0%	21.7%

*In fiscal year 2023-2024, the County of Volusia created the Law Enforcement Fund – 110. Revenues were previously collected in the General Fund – 001. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

110 – Public Safety Fund

AUTHORIZATION:

Participation Agreement between the County of Volusia and the Office of the Sheriff

REVENUE CODE:

Constitutional Officer Fees – Sheriff – City & Airport
Contracts - 4152

DATE REVISED: 12/15/2020

DESCRIPTION:

The purpose of this Participation Agreement is for the Sheriff to provide the Airport, which is owned, operated, and maintained by the County, with specified law enforcement services and equipment. Sheriff shall provide 24-hours per day, 7 days per week law enforcement services to the Airport.

FEE SCHEDULE:

For the services provided to the Airport pursuant to this Participation Agreement, the County shall reimburse the Sheriff for the actual cost of the following:

a) Each assigned deputy's salary (at rates in effect as of the execution of this Participation Agreement), including, retirement contributions, employee benefits, social security and Medicare payments, as well as any other sums required by any Federal or State laws that are owed due to the payment of wages or benefits of an employee; b) Prorated portion of any necessary insurances for the deputies, including, professional liability and motor vehicle insurance premiums; c) Prorated portion of the Sheriff's overhead and administration; and d) Prorated portion of capital costs and operating expenses, including, equipping the deputy with a fully equipped patrol car, weapons, uniforms, and all other items furnished to the deputies to perform law enforcement duties.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

The Sheriff shall on a quarterly basis invoice the Airport for services provided pursuant to this Participation Agreement. The County will pay for the Sheriff's invoices for services to the Airport within forty-five (45) days of receiving the invoice.

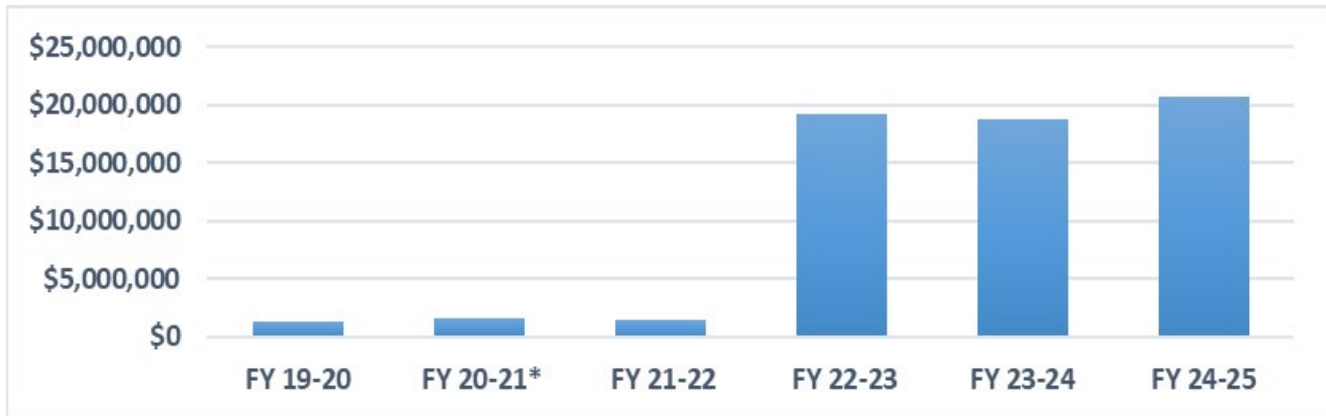
ADMINISTRATION:

The amounts paid by the County for Sheriff Services to the Airport shall be paid exclusively by the County's Airport enterprise fund.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21*</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24**</u>	<u>FY 24-25</u>
Revenue	\$1,253,828	\$1,635,534	\$1,505,040	\$19,147,568	\$18,809,732	\$20,732,332
% Change	100.00%	30.4%	-8.0%	1172.2%	-1.8%	10.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

110 – Public Safety Fund

AUTHORIZATION:

Interlocal agreement with Sheriff and Volusia County School Board

REVENUE CODE:

Constitutional Officer Fees – Sheriff School Board Contract – 4153

DATE REVISED: 01/05/2021

DESCRIPTION:

This revenue is derived from an interlocal agreement that is renewed annually, to provide school resource deputies to the Volusia County School Board at an agreed level of service and hourly rate. This school board fiscal year 2024-25 interlocal agreement agreed to provide seven deputies to serve as school resource officers for 10,136 service hours at an annual cost of \$504,900.

FEE SCHEDULE:

The school board's portion for seven school resource deputies is \$504,900 annually.

RESTRICTIONS:

Revenue derived from this contract with the Volusia County School Board will go to directly offsetting the costs of providing law enforcement services in the form of seven school resource officers.

COLLECTION FREQUENCY:

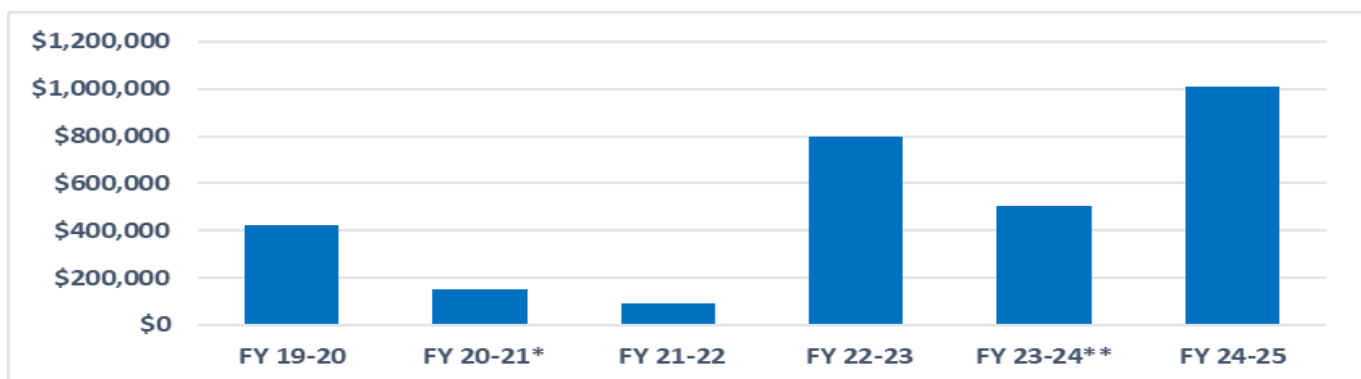
The Sheriff's office invoices the school board \$50,490 in ten monthly payments.

ADMINISTRATION:

This contract has been assigned to the Volusia County Sheriff's Office on January 5, 2021, whereby the sheriff's office would replace the county as the party to the contract and assume all duties and responsibilities of the contract from the county, including billing and final contract reconciliation.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21*</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24**</u>	<u>FY 24-25</u>
Revenue	\$424,814	\$151,470	\$93,394	\$796,082	\$504,900	\$1,009,748
% Change	-46.1%	-64.3%	-38.3%	752.4%	-36.6%	100.0%



*Amendment 10 to the Florida Constitution took effect on Jan. 5, 2021, which established the constitutional office of the sheriff.

**In fiscal year 2023-2024, the County of Volusia created the Law Enforcement Fund – 110.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

110 – Public Safety Fund

AUTHORIZATION:

Amendment 10 of the Florida Constitution

REVENUE CODE:

Constitutional Officer Fees – Sheriff – Outside Detail – 4154

DATE REVISED: 01/05/2021

DESCRIPTION:

This revenue consists of civil process fees, Department of Children and Families (DCF) cases, informational reports and fingerprinting.

FEE SCHEDULE:

Fees vary depending on the case.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

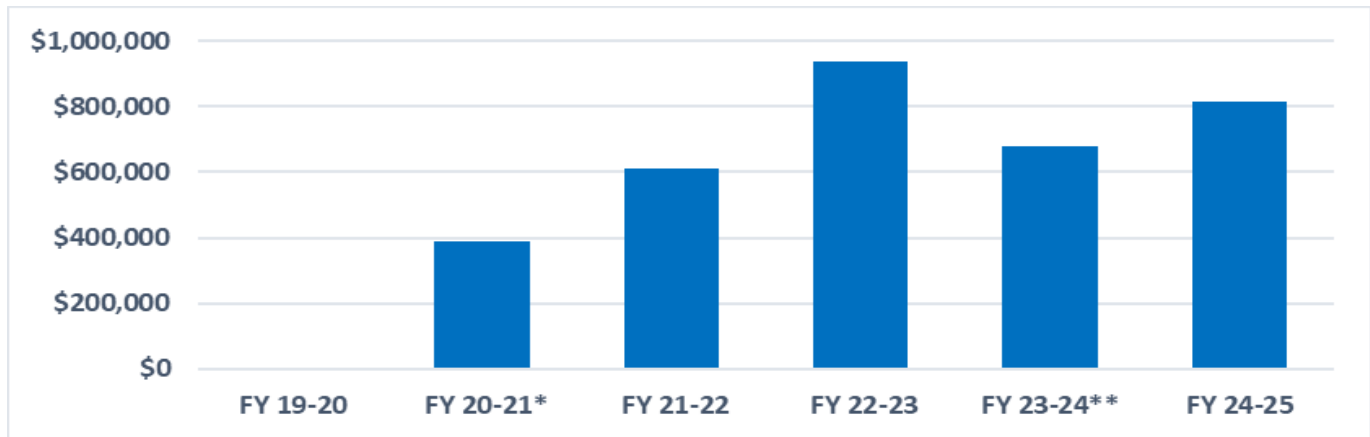
Fees are collected daily.

ADMINISTRATION:

Revenue received by the Sheriff's office goes through the County of Volusia' accounts receivable due to the county subsidizing the Sheriff's revenue.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21*	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24**	Budget FY 24-25
Revenue	\$0	\$390,414	\$609,652	\$934,909	\$677,000	\$813,112
% Change	-	100.0%	56.2%	53.4%	-27.6%	20.1%



*Amendment 10 to the Florida Constitution took effect on Jan. 5, 2021, which established the constitutional office of the sheriff.

**In fiscal year 2023-2024, the County of Volusia created the Law Enforcement Fund – 110.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

111 – Convention Development Tax Fund

AUTHORIZATION:

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

REVENUE CODE:

Convention Development Tax – 1213

DATE REVISED:
DESCRIPTION:

The convention development tax revenue derives from authority pursuant to F.S. 212.0105 to levy a 3% convention development tax on short term rentals of living accommodations for six months or less in each of the three districts within Volusia County. The three Volusia Advertising Authorities receive these revenues. The districts include the Halifax Area Advertising Authority (HAAA), the Southeast Volusia Advertising Authority (SVAA), and the West Volusia Advertising Authority (WVAA). The funds received by these advertising authorities are used for promotion and marketing campaigns for their respective areas to promote tourism within Volusia County.

FEE SCHEDULE:

This revenue source is derived from a levy of 3% on short term rentals of six months or less within the boundaries of Volusia County from each of the three districts.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

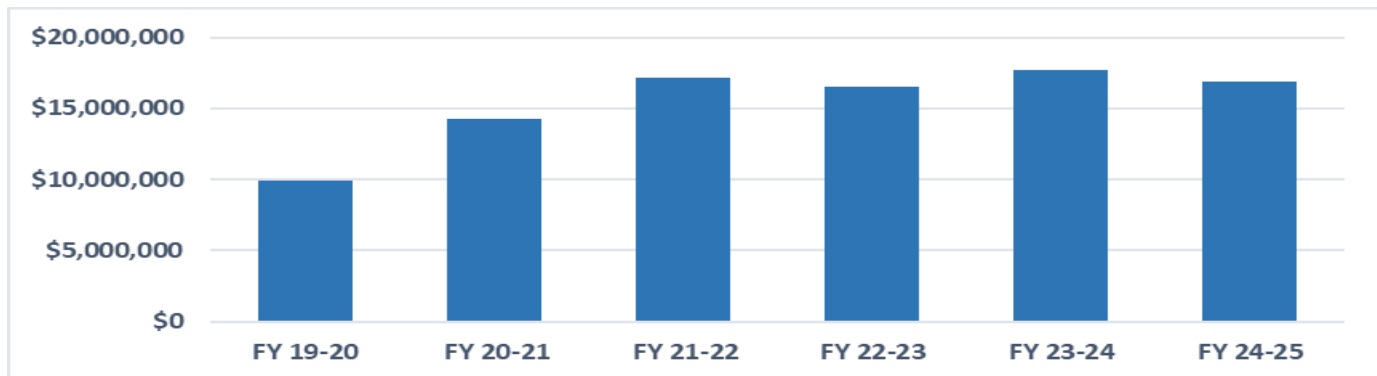
Funds are received by the Treasury and Billing division from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the convention development tax fund where a 2% administrative charge is retained in the General Fund to offset the cost of collection when the tax revenue is received from each district. Upon payment of appropriate administrative fees, the residual tax revenue plus accrued interest is remitted to the respective district advertising authority.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$9,954,985	\$14,223,107	\$17,124,721	\$16,523,379	\$17,737,245	\$16,856,919
% Change	-15.9%	42.9%	20.4%	-3.5%	7.3%	-5.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

114 – Ponce De Leon and Port District Fund

AUTHORIZATION:

F.S. 125.01, 192, 197, 200.001, 200.071
Article VII, Section 9, Florida Constitution
Volusia County Code of Ordinances
Chapter 110 Article VIII

REVENUE FUND/CODE:

Ad Valorem Taxes (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

Ponce De Leon and Port District Fund millage rate for fiscal year 2024-25: 0.0692.

Ponce De Leon Port Fund millage rate history:

Fiscal Year 2023-24	0.0692
Fiscal Year 2022-23	0.0760
Fiscal Year 2021-22	0.0845
Fiscal Year 2020-21	0.0880

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

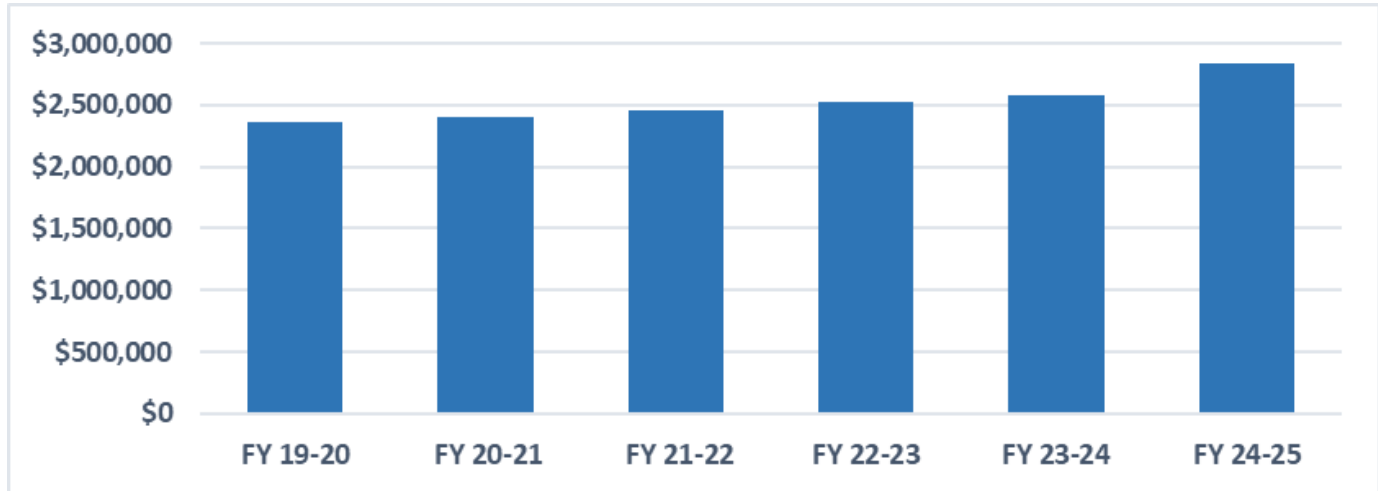
ADMINISTRATION:

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

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$2,358,097	\$2,409,033	\$2,457,374	\$2,518,969	\$2,572,261	\$2,830,630
% Change	7.8%	2.2%	2.0%	2.5%	2.1%	10.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

114 – Ponce De Leon and Port District Fund

AUTHORIZATION:

Volusia County Council Fee Structure Authorization

REVENUE CODE:

Park Fees – 4725

DATE REVISED: 06/21/2022

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

Fees are not restricted; however, they must remain in the fund or be transferred to the Port Capital Improvement Fund for projects within the district's geographic boundaries.

COLLECTION FREQUENCY:

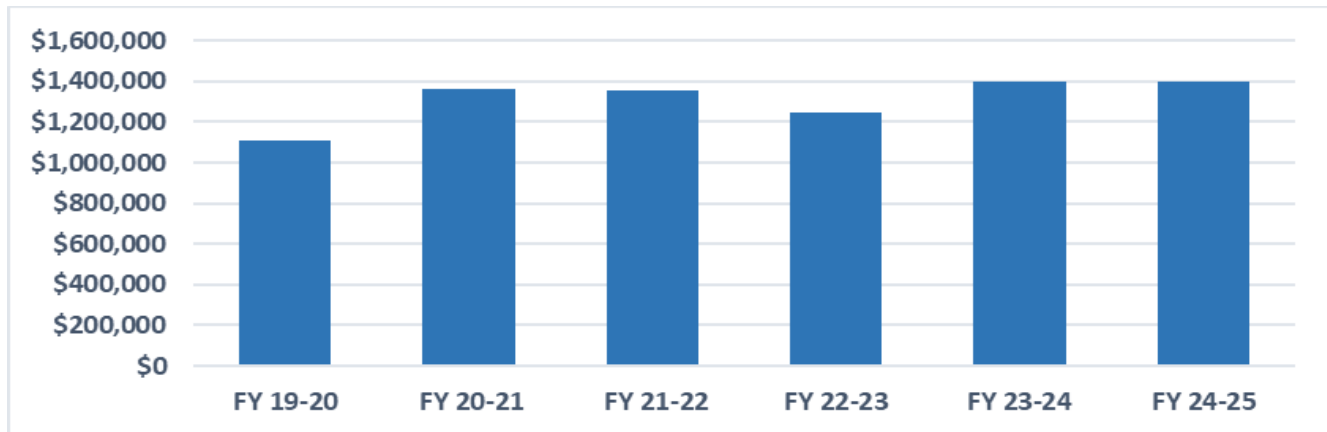
Collected daily at both park locations.

ADMINISTRATION:

The revenue is posted to the Ponce De Leon Inlet and Port District Fund and used to fund Port related functions. These funds currently assist in offsetting the cost of the toll collection contract, and operations and maintenance of the parks.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$1,111,846	\$1,363,503	\$1,358,004	\$1,244,776	\$1,400,000	\$1,400,000
% Change	8.4%	22.6%	-0.4%	-8.3%	12.5%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

115 – E-911 Emergency Telephone System Fund

AUTHORIZATION:

F.S. 365.171 - 365.173, Volusia County Code of Ordinances, Article II Sec 46-54

REVENUE CODE:

E-911 Fee Distributions - 3522, 3524, 3526, 3528

DATE REVISED: 03/01/2015

DESCRIPTION:

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

FEE SCHEDULE:

\$0.40 cents per month per line (with some exceptions) for wireless, prepaid wireless and non-wireless phones.

RESTRICTIONS:

Authorized expenditures of revenue from 911 fees include the functions of database management, call taking, location verification, call transfer and all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services, as specified by governing statutes. The monies may not be used to pay for any item not listed in this subsection, including, but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

COLLECTION FREQUENCY:

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

ADMINISTRATION:

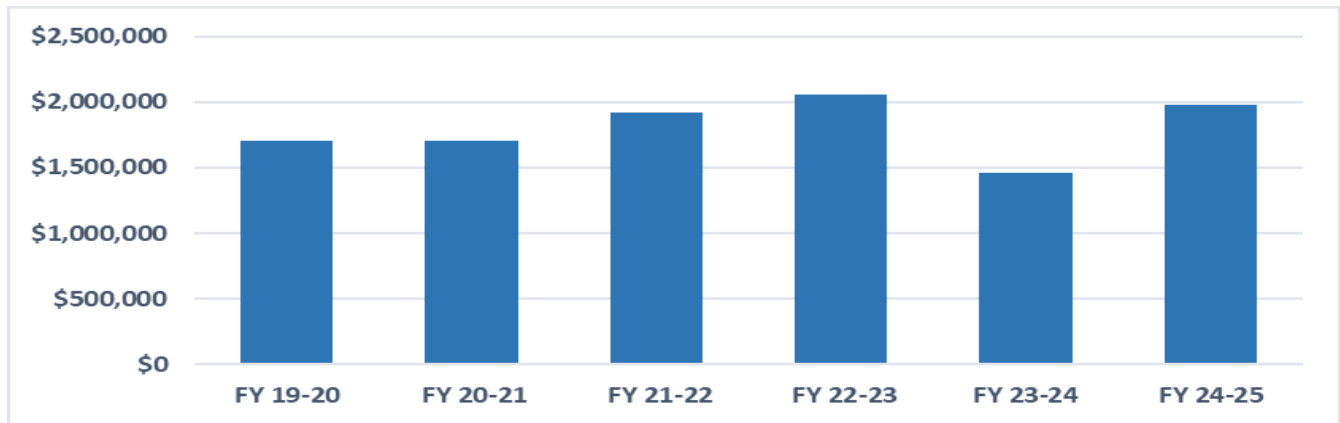
Revenue from 911 fees is received from the State and used for costs directly associated with 911. Most of the expense is an interfund transfer to the General Fund to cover the cost of operating the E-911 Dispatch function.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

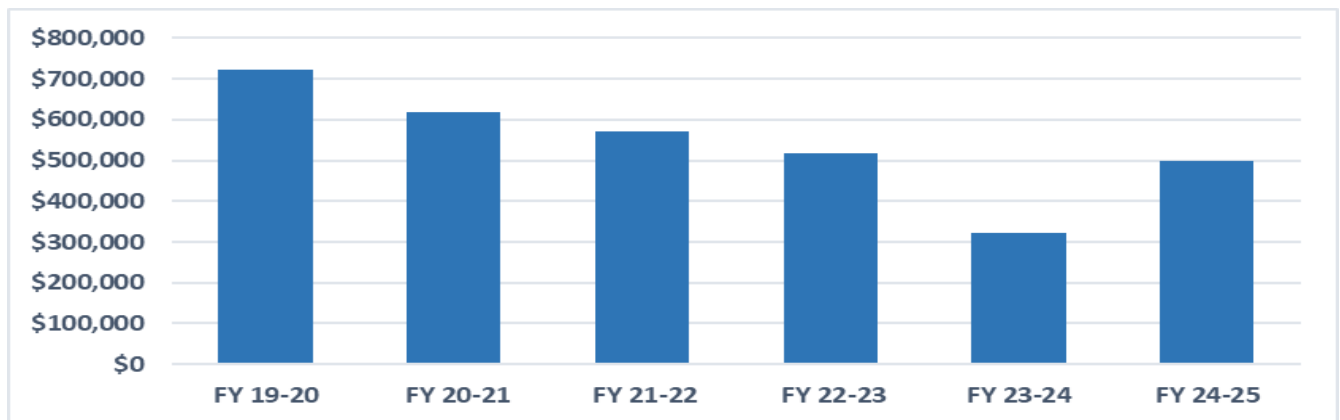
Wireless Distributions – 3522

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$1,708,145	\$1,704,189	\$1,917,035	\$2,055,494	\$1,455,137	\$1,978,863
% Change	17.2%	-0.2%	12.5%	7.2%	-29.2%	36.0%



Non-Wireless Distributions – 3524

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$721,891	\$619,746	\$570,498	\$518,720	\$322,855	\$499,382
% Change	2.0%	-14.1%	-7.9%	-9.1%	-37.8%	54.7%

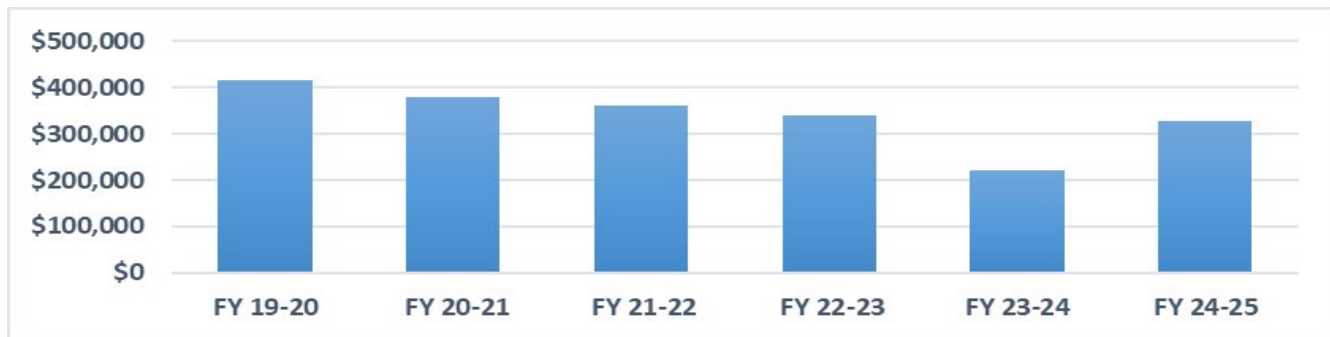


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

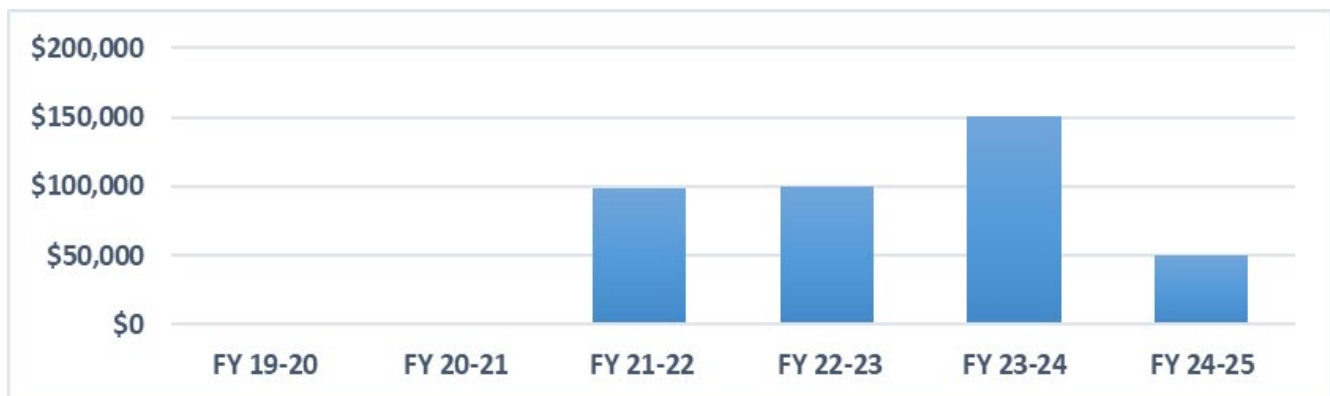
Prepaid Wireless – 3526

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$415,934	\$378,898	\$361,600	\$340,448	\$219,753	\$327,755
% Change	3.4%	-8.9%	-4.6%	-5.8%	-35.5%	49.1%



Annual Maintenance – 3528

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$98,320	\$99,720	\$150,560	\$50,000
% Change	0.0%	0.0%	100.0%	1.4%	51.0%	-66.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

116 – Special Lighting Districts Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Sec 110-31

REVENUE CODE:

Streetlighting Special Assessment Charges – 2521

DATE REVISED: 10/01/2023

DESCRIPTION:

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

FEE SCHEDULE:

The fiscal year 2023-24 budget is predicated on assessment of either a rate based on cost per front foot or a per parcel rate per year; depending on the adopted ordinance in that district.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

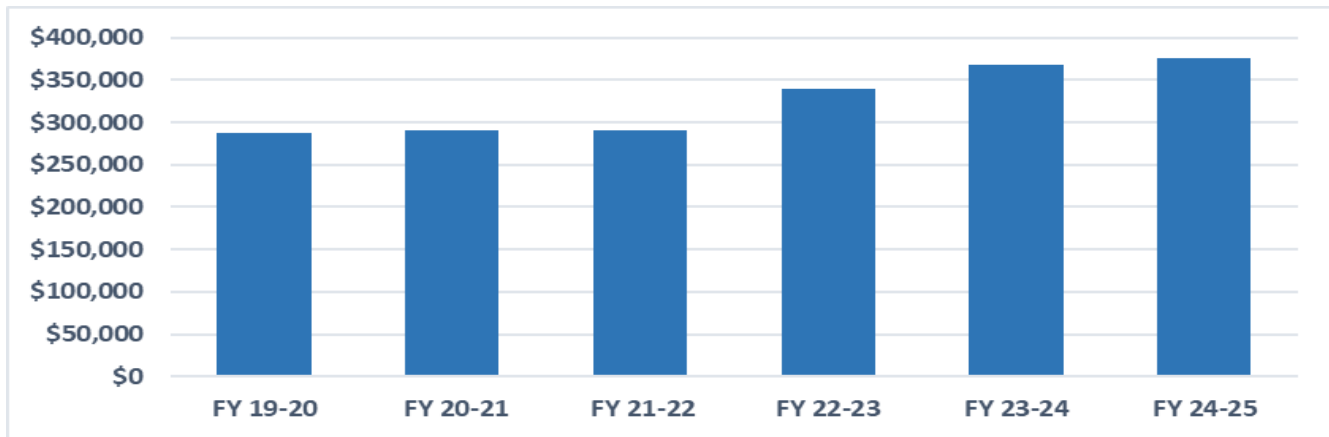
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$286,905	\$291,031	\$290,815	\$339,175	\$368,191	\$375,554
% Change	-6.7%	1.4%	-0.1%	16.6%	8.6%	2.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

117 – Building Permits Fund

AUTHORIZATION:

F. S. 125.56(2) & 553.80, Volusia County Code of Ordinances 22-1 & 22-2, Volusia County Council Resolution 2005-191, 09/22/2005

REVENUE CODE:

Building Permits – 2200

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

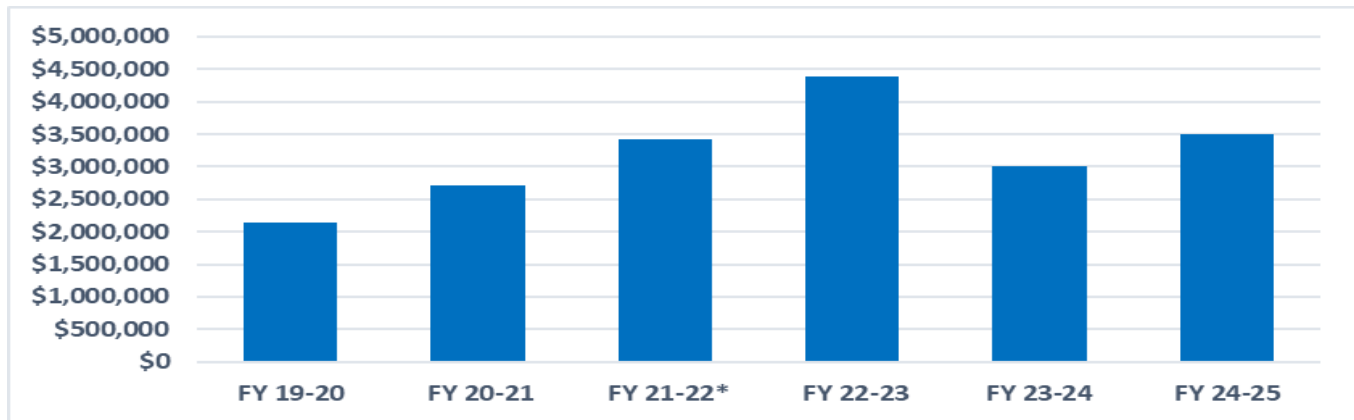
Revenues derived from building permits are collected daily by the Building and Code Administration Division for various building applications, inspections, re-inspections, plan reviews, and other various fees, and then remitted to the Volusia County Treasury and Billing Division. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

Revenue derived from the collection of building permits is received into the Building Permits Fund that was created in fiscal year 2021-22 and used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22*	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$2,131,830	\$2,720,458	\$3,427,559	\$4,378,498	\$3,000,000	\$3,500,000
% Change	4.0%	27.6%	26.0%	27.7%	-31.5%	16.7%



*Prior to fiscal year 2021-22 building permits were collected and budgeted in the 120 - Municipal Service District fund.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

117 – Building Permits Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 58, Art. III, Sec. 58-91, 58-92

REVENUE CODE:

Other Charges for Services – 4900

DATE REVISED: 10/01/2015

DESCRIPTION:

Revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures.

FEE SCHEDULE:

Any costs incurred by the County of Volusia to correct dilapidated, unsafe conditions pursuant to this provision shall be charged to the owner of the property and shall constitute a lien against the property in favor of the County of Volusia. Until payment is complete, such assessment shall be a legal, valid, binding obligation upon the real property. Thirty days after filing the lien, interest shall accrue at the rate of 12 percent per annum.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

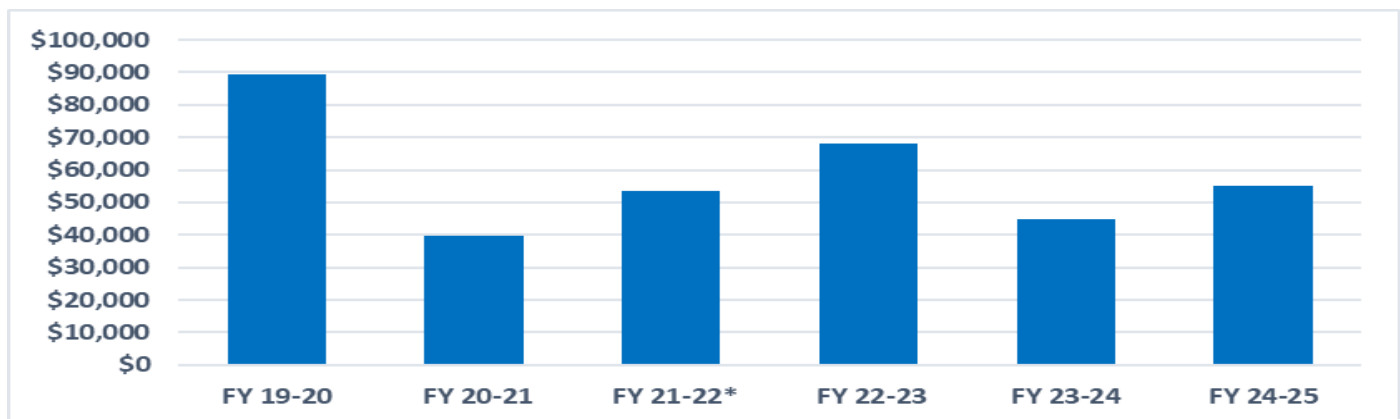
Revenues are collected when received from the Clerk of Courts and submitted to the Treasury and Billing division for deposit.

ADMINISTRATION:

Revenue derived from the collection of liens into the Building Permits fund and used to offset costs of services provided by county vendors to demolish condemned structures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22*</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$89,496	\$39,557	\$53,399	\$67,944	\$45,000	\$55,000
% Change	74.1%	-55.8%	35.0%	27.2%	-33.8%	22.2%



*Prior to fiscal year 2021-22 other charges for services were collected and budgeted in the Municipal Service District Fund - 120.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2010-04

REVENUE CODE:

Ocean Center Revenues – 4753

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

Ocean Center box office credit card fees vary per event and are included in the negotiated contract. Clients are charged a percentage ranging from 3% to 5% of gross Ocean Center box office ticket sales purchased via credit card. In addition, a \$4 per ticket facility fee is retained or charged when Ocean Center box office acts as the ticketing agent for the event.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

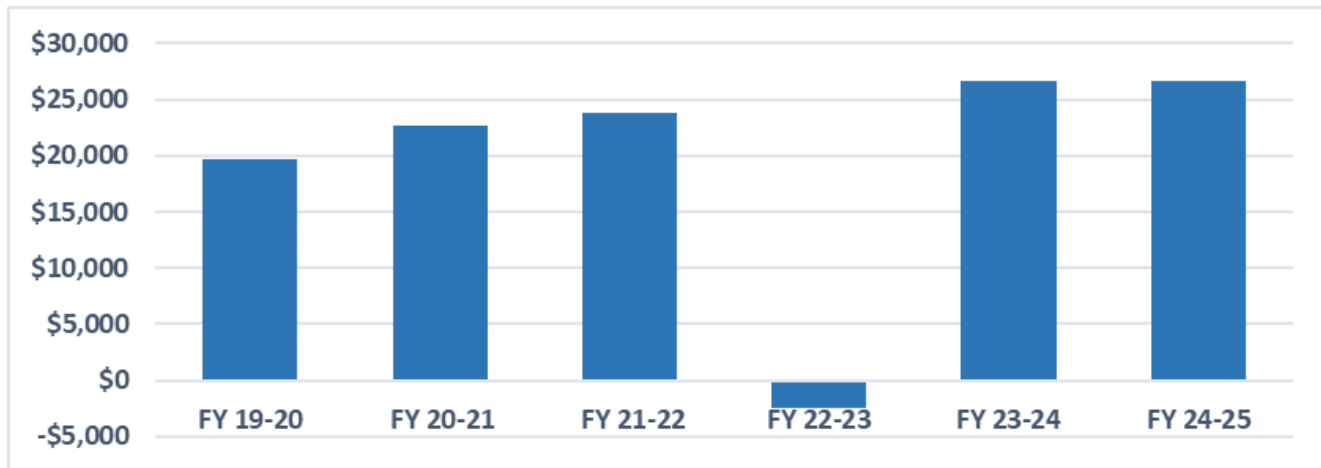
Clients are billed once event settlement is finalized.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$19,721	\$22,668	\$23,871	(\$2,444)	\$26,663	\$26,663
% Change	4.9%	14.9%	5.3%	-110.2%	-1190.8%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2010-04

REVENUE CODE:

Recreation Facility - Arena – 4754

DATE REVISED: 10/01/2024

DESCRIPTION:

This revenue is collected for rental of the Ocean Center arena.

FEE SCHEDULE:

The arena rental rate per day is \$5,000, with a move-in/out rate of \$2,500. For ticketed events, the rental rates are tiered based on the type of event: Full house: \$35,000 per day, Half-House: \$25,000 per day, and Family Show: \$20,000 per day. These rates are negotiable by agreement with the client and do not include additional costs such as taxes, staffing, equipment, and other related revenues.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

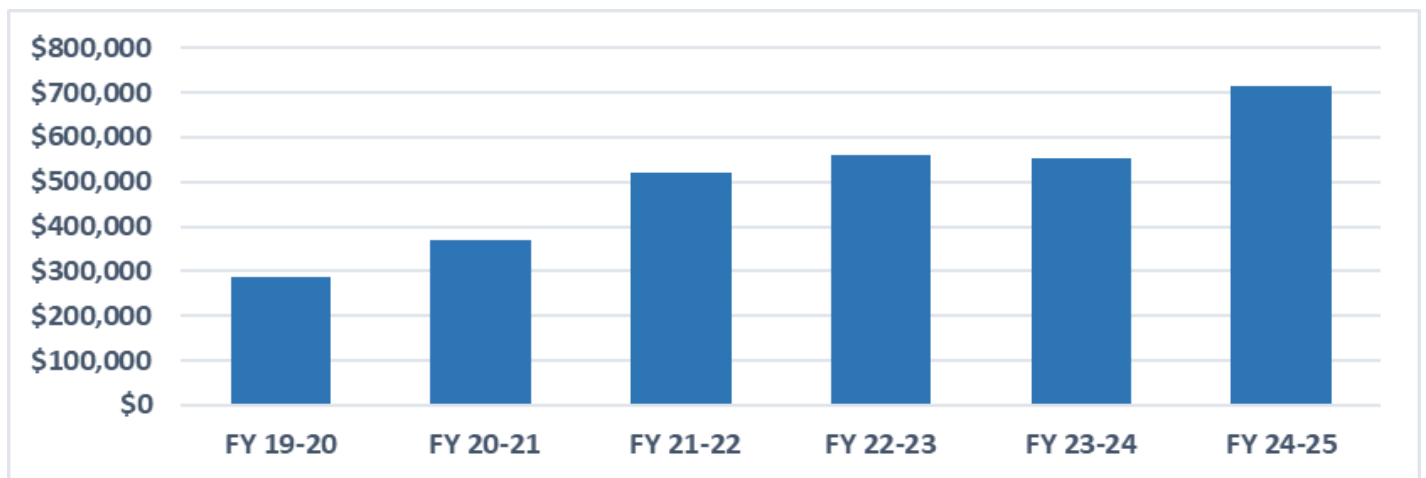
Fees are collected once contract rates are negotiated.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$286,825	\$368,738	\$521,550	\$560,864	\$551,250	\$715,000
% Change	-24.1%	28.6%	41.4%	7.5%	-1.7%	29.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2010-04

REVENUE CODE:

Recreation Facility - Conference Center – 4755

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

Rental Rate of the ballroom is \$3,000 per day with a move-in/out rate of \$1,500. The rental rate for the exhibit hall is \$7,500 per day with a move-in/out rate of \$3,750. The meeting room rate is \$500 per day, per section, with a move-in/out rate of \$250. Rental rates do not include taxes, staffing, equipment and other revenues. Rates are negotiable by agreement, per client and may be reduced based on food and beverage minimums.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

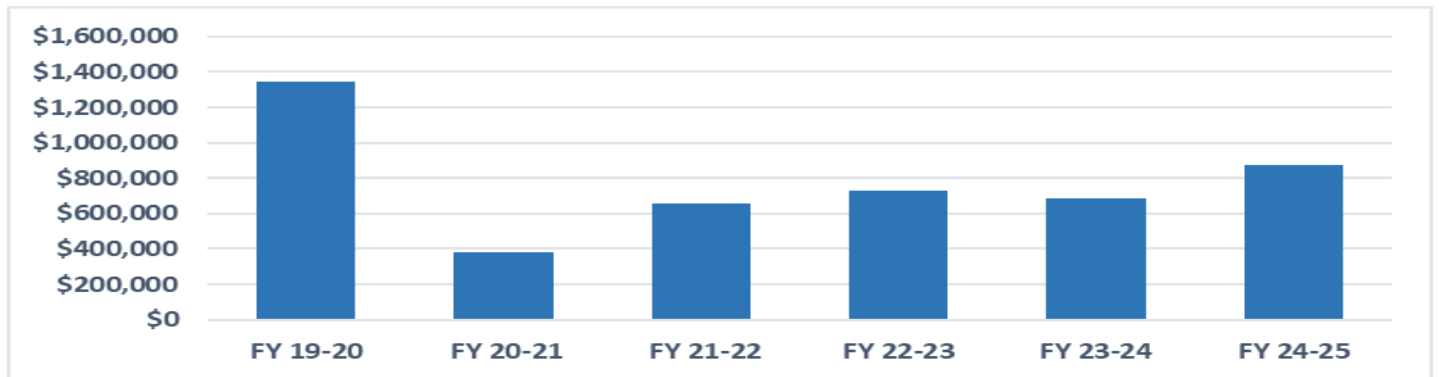
Fees are collected prior to areas being used for renting via contract.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$1,346,350	\$378,788	\$659,912	\$732,007	\$682,500	\$875,000
% Change	132.8%	-71.9%	74.2%	10.9%	-6.8%	28.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2010-04

REVENUE CODE:

Recreation Facility - Equipment – 4756

DATE REVISED: 02/18/2010

DESCRIPTION:

Revenue is collected for Ocean Center owned equipment requested and used by clients during events. Fees can be included in room and/or space rental charges or based on contract negotiations.

FEE SCHEDULE:

Fees vary depending on the equipment being rented.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

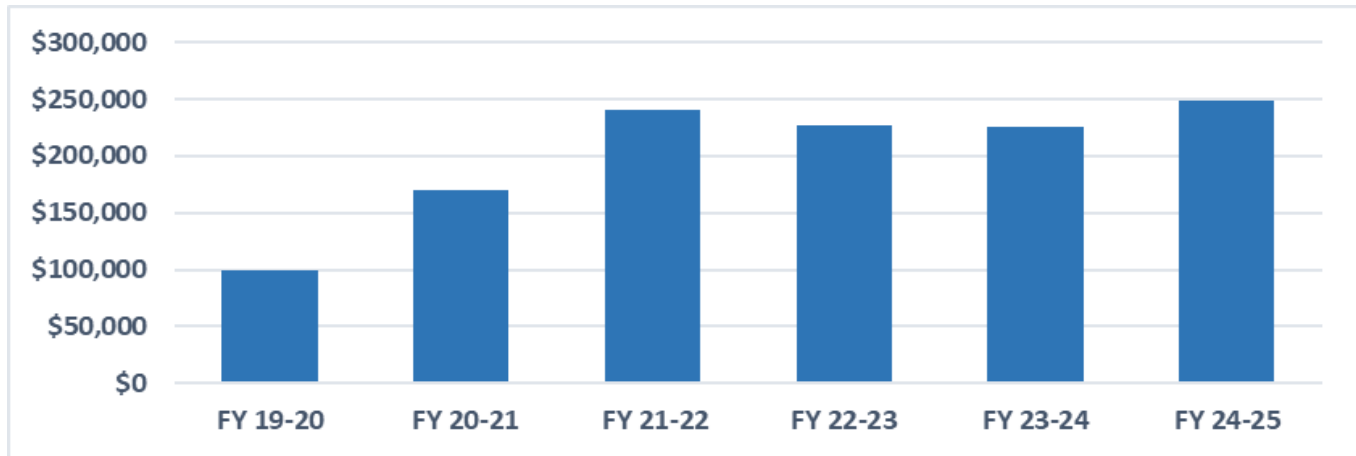
Clients are billed once event settlement is finalized.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$99,210	\$170,375	\$241,257	\$226,528	\$225,452	\$249,181
% Change	-54.3%	71.7%	41.6%	-6.1%	-0.5%	10.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2010-04; County Council Budget Resolution (2021-123)

REVENUE CODE:

Recreation Facility - Lot Event – 4757

DATE REVISED: 09/01/2021

DESCRIPTION:

This revenue is collected from outside lot space for large displays and overflow parking. Use of outdoor lots complies with public use permit approved by both Volusia County Council (Resolution 2021-123) and Daytona Beach City Commission in September of 2021.

FEE SCHEDULE:

Rental fee for outside lots is \$3,000 per day, per lot. The Main Street lot is rented for stark displays during special events.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

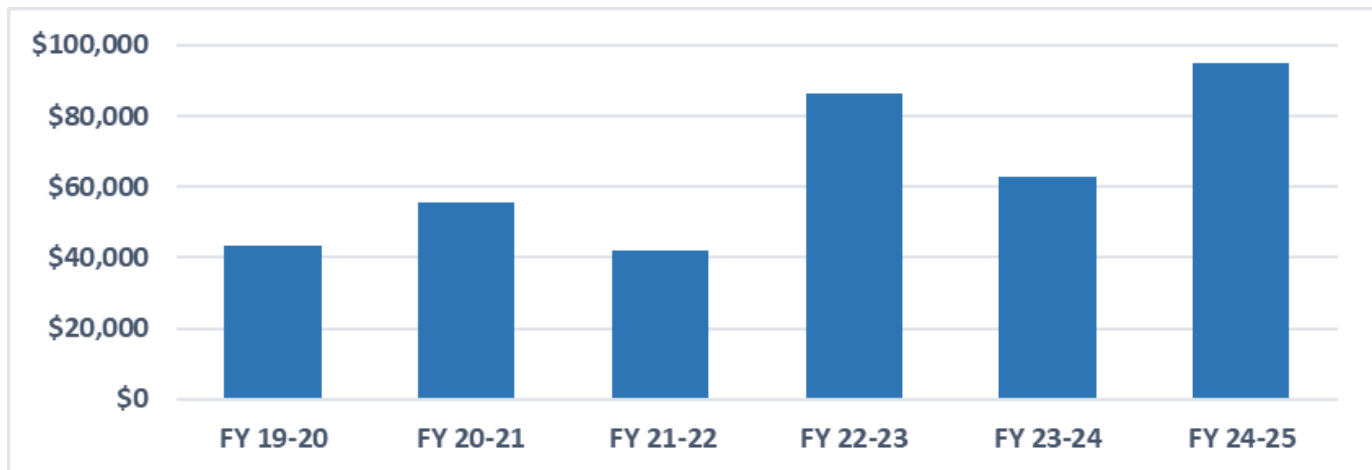
Fees are collected prior to areas being used for renting via contract.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$43,441	\$55,480	\$41,896	\$86,402	\$63,000	\$95,000
% Change	9.1%	27.7%	-24.5%	106.2%	-27.1%	50.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2010-04

REVENUE CODE:

Concession Stands – 4760, 4761

DATE REVISED: 02/18/2010

DESCRIPTION:

This revenue is collected for concession and novelty fees. Concession fees are generated by the exclusive in-house caterer. The service is negotiated per client and the Ocean Center retains a percentage of the sales. Novelty fees are charged to clients selling merchandise during their events.

FEE SCHEDULE:

Fees vary depending on quantities and prices of items being sold at concession stands and ordered for catered meal functions.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

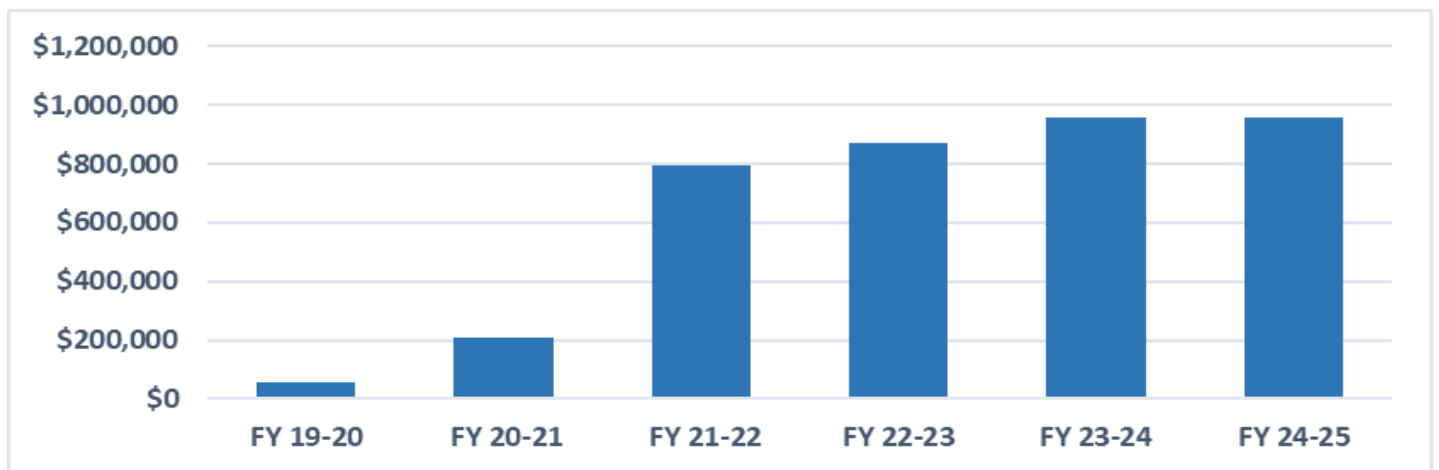
Catering and concession commission is collected from the caterer after monthly reconciliation. Novelty fees are charged to clients on event settlements.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$54,560	\$210,315	\$792,441	\$868,659	\$958,400	\$960,000
% Change	-92.0%	285.5%	276.8%	9.6%	10.3%	0.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2010-04

REVENUE CODE:

Recreation Facility - Reimbursable Staff – 4766

DATE REVISED: 02/18/2010

DESCRIPTION:

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

FEE SCHEDULE:

This revenue is the difference between payments for contracted event staffing and the hourly rates charges to clients.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

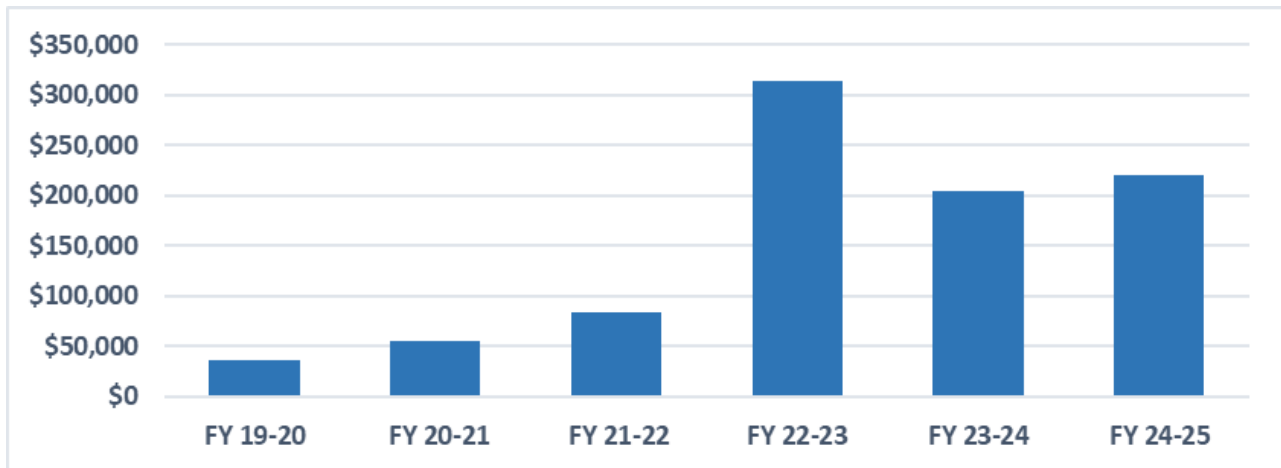
Clients are billed once event settlement is finalized.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$36,158	\$56,028	\$84,263	\$313,690	\$203,490	\$220,490
% Change	-55.9%	55.0%	50.4%	272.3%	-35.1%	8.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Council Agenda Item #9390

REVENUE CODE:

Rent – 6210

DATE REVISED: 11/16/2021

DESCRIPTION:

This revenue is collected for rent paid by the Daytona Lagoon Waterpark and cell tower per the agreements. The waterpark lease establishes an annual fixed rent and signage fee escalation percentages. On 11/16/2021, Daytona Lagoon has requested the County defer and/or abate some or all of Daytona Lagoon's rent for the year 2020. In response to Daytona Lagoon's request, staff has negotiated an amendment to the Lease, which creates an agreement that: (i) Daytona Lagoon will pay one-third of all 2020 rent and the entirety of all other amounts due under the Lease for the year 2020 immediately upon execution of the amendment; (ii) one-third of the 2020 rent will be abated in its entirety; and (iii) one-third of the 2020 rent will be deferred until calendar year 2022, at which time Lessee will begin to pay the deferred amount in equal installments until paid in full in 2025.

FEE SCHEDULE:

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

RESTRICTIONS:

Fees are not restricted; however, pursuant to the Lease, Daytona Lagoon regularly pays amounts into a non-interest-bearing account as security. The proposed amendment also allows the County to immediately withdraw from said account an amount equal to the rent being deferred. The account will be replenished when Daytona Lagoon makes payment of the deferred amount in 2022 and afterward. The proposed lease amendment takes measures to assist the water park to remain a sustainable asset in the community and the revenue collected must remain in the fund.

COLLECTION FREQUENCY:

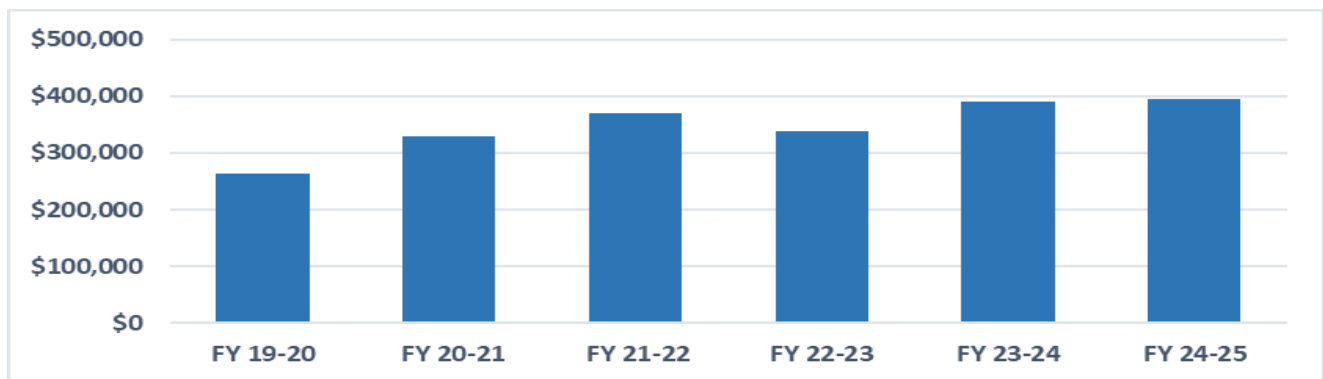
Rent is collected monthly under contract with American Tower. Per the waterpark lease, rent is received April through October.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$264,107	\$328,144	\$370,237	\$337,967	\$389,226	\$395,805
% Change	-24.1%	24.2%	12.8%	-8.7%	15.2%	1.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Utilities - Rent Related – 6211

DATE REVISED: 04/03/2018

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

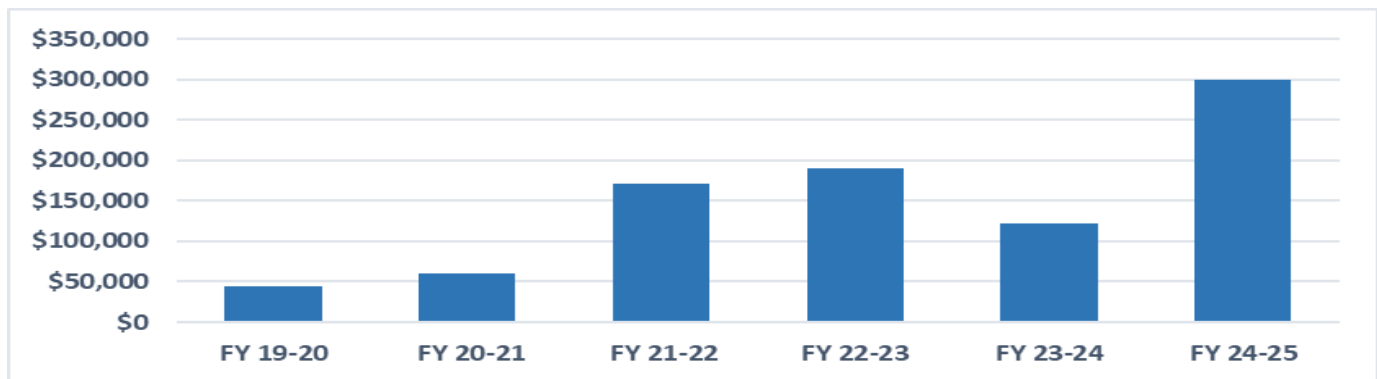
Utility fees are collected prior to areas being used via contract.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$44,299	\$59,746	\$171,298	\$190,098	\$122,400	\$300,000
% Change	-60.0%	34.9%	186.7%	11.0%	-35.6%	145.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

118 – Ocean Center Fund

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Commissions – 6240

DATE REVISED: 12/11/2015

DESCRIPTION:

Revenue is received from vendors for portable charging systems for mobile phones which is based on patron and client usage. Ticket Master commissions are based on ticket sales for events.

FEE SCHEDULE:

Fees vary depending on sales.

RESTRICTIONS:

There are no restrictions on commission revenue, however, funds must remain in the Ocean Center account.

COLLECTION FREQUENCY:

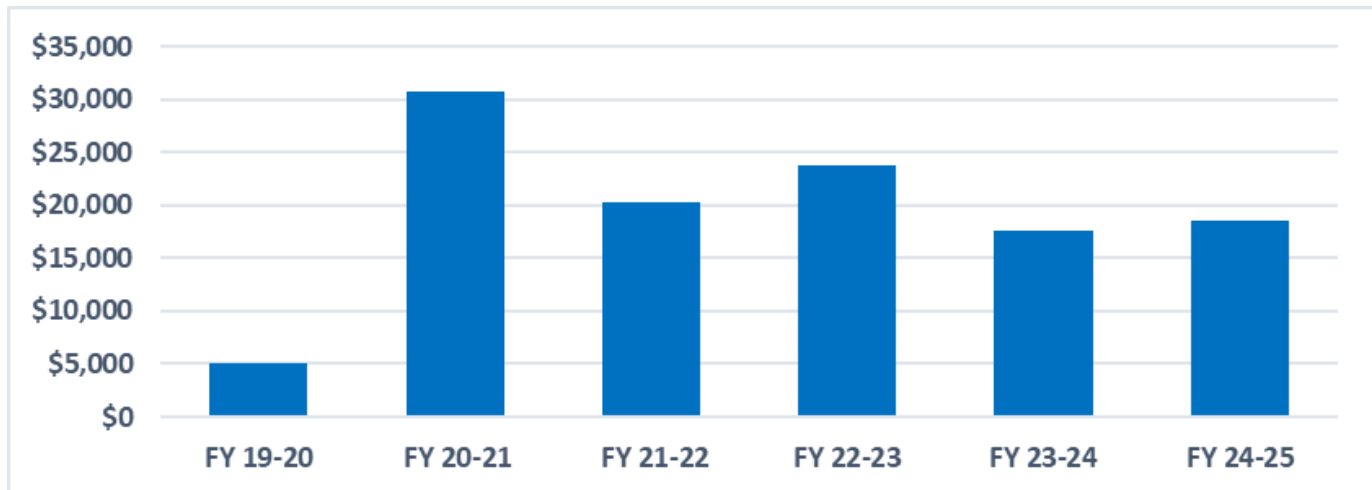
Revenue is received from vendors monthly if transactions are completed. Commission from Ticket Master is based on ticket sales.

ADMINISTRATION:

Collected revenue is used to offset the Ocean Center's operating costs.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$5,085	\$30,675	\$20,262	\$23,781	\$17,545	\$18,605
% Change	1.8%	503.3%	-33.9%	17.4%	-26.2%	6.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

119 – Road District Maintenance Fund

AUTHORIZATION:

Volusia County Code of Ordinances 2006-28

REVENUE CODE:

Road Maintenance Special Assessment Charges – 2524

DATE REVISED: 12/21/2006

DESCRIPTION:

On December 21, 2006, the Council approved Ordinance 2006-28 and the tentative assessment roll creating West Highlands/Highland Park Road Special Assessment District. The ordinance provided for establishment, construction, repair and maintenance of dirt roads in dedicated rights-of-way within the district boundaries. In April 2008, the construction and maintenance costs were finalized, and the final assessment roll and annual maintenance assessment were adopted. The construction portion of the assessment was used to pay the debt service incurred to fund the construction projects; it was collected in a separate fund until the time that the debt obligation was fulfilled. This assessment is for the annual maintenance and was estimated annually at \$200,000 and provides for an annual adjustment if necessary.

FEE SCHEDULE:

The annual assessment has remained at \$56.70 per 25-foot lot since its inception.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

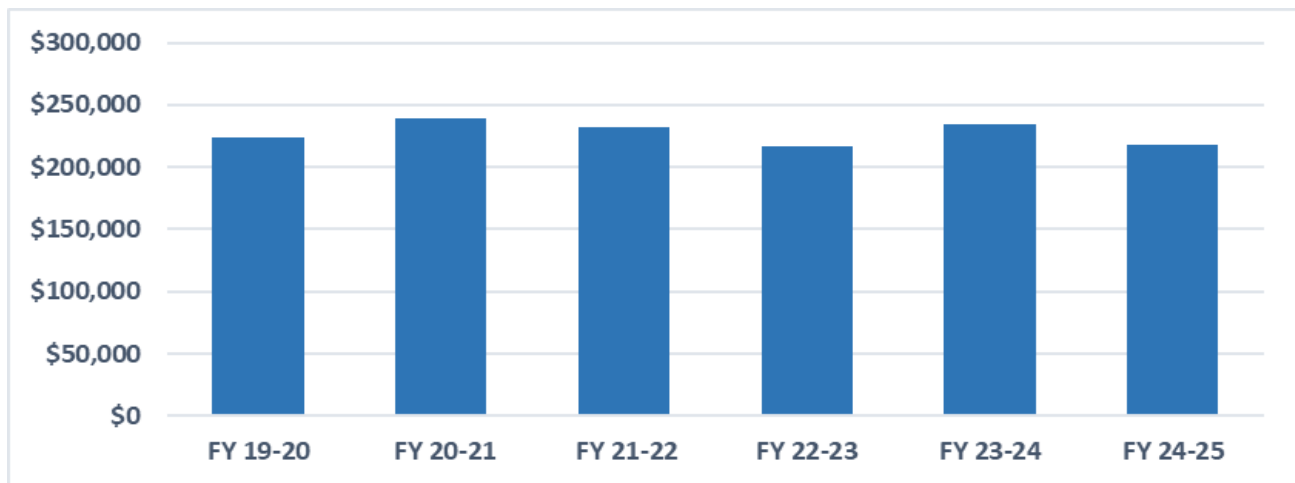
Funds are received by the Tax Collector and distributed into the Road District Maintenance Fund monthly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$224,292	\$238,775	\$231,572	\$216,820	\$235,000	\$218,371
% Change	6.7%	6.5%	-3.0%	-6.4%	8.4%	-7.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

F.S. 125.01, 200.001, 200.071

Article VII, Section 9, Florida Constitution

Volusia County Code of Ordinances Sec. 110-311-315

Ordinance 73-21 established fund 09/20/1973

REVENUE CODE:

Ad Valorem Taxes (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

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

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

FEE SCHEDULE:

Municipal Services District millage rate for fiscal year 2024-25: 1.6956.

Municipal Service District millage rate history:

Fiscal Year 2023-24	1.6956
Fiscal Year 2022-23	1.8795
Fiscal Year 2021-22	2.1083
Fiscal Year 2020-21	2.1083

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

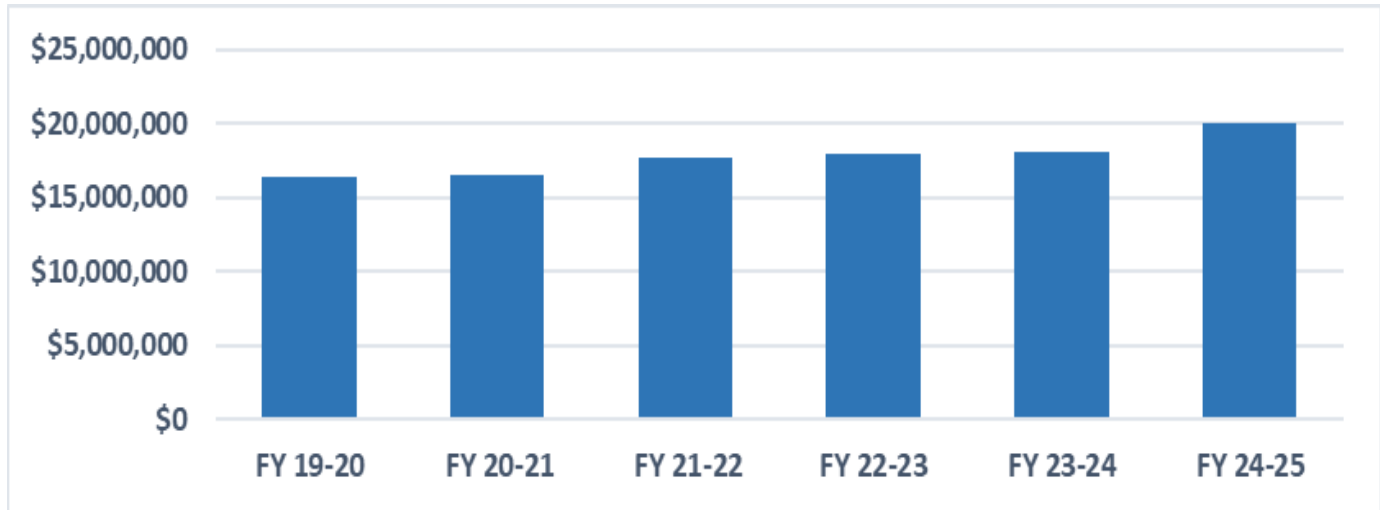
ADMINISTRATION:

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

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$16,372,231	\$16,550,750	\$17,742,632	\$17,939,672	\$18,142,773	\$20,049,653
% Change	6.9%	1.1%	7.2%	1.1%	1.1%	10.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

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

REVENUE CODE:

Utility Tax – 1410

DATE REVISED:
DESCRIPTION:

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

FEE SCHEDULE:

In Volusia County the tax on electricity and metered or bottled gas shall be in an amount equal to 10% of the payments received by the seller of the taxable item or service from the purchaser for the purchase of such item or service.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

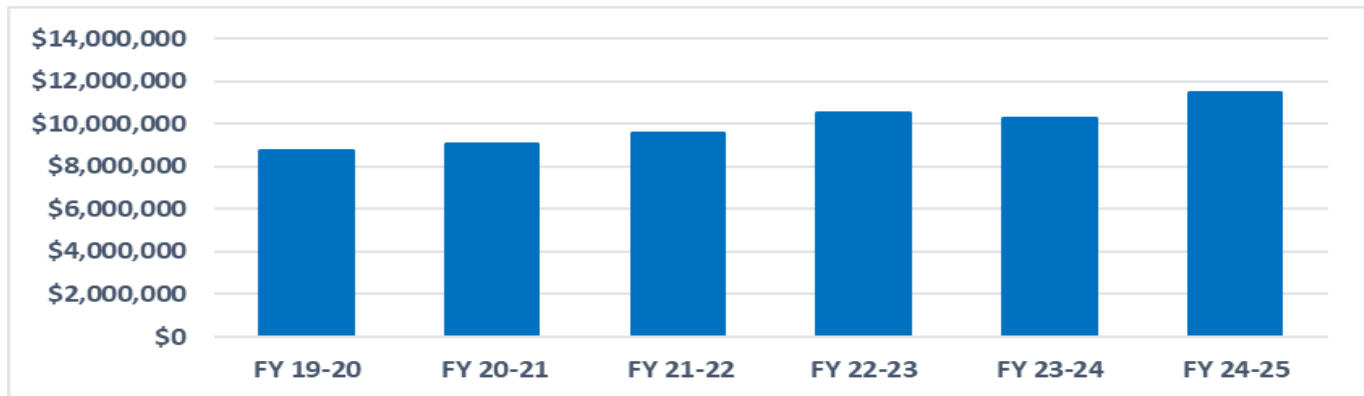
It shall be the duty of every seller of a taxable item or service to collect from the purchaser, for the use of the county, the public service tax levied by this article, at the time of collecting and selling price charged for each transaction, and to report and pay over, on or before the twentieth day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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$8,752,599	\$9,060,730	\$9,577,532	\$10,506,470	\$10,243,800	\$11,474,341
% Change	2.0%	3.5%	5.7%	9.7%	-2.5%	12.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Council Resolution 2021-90, Volusia County Code of Ordinances, Ch. 72, Art. III Sec. 72-500

REVENUE CODE:

Utility Use Permit Fees – 2310

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

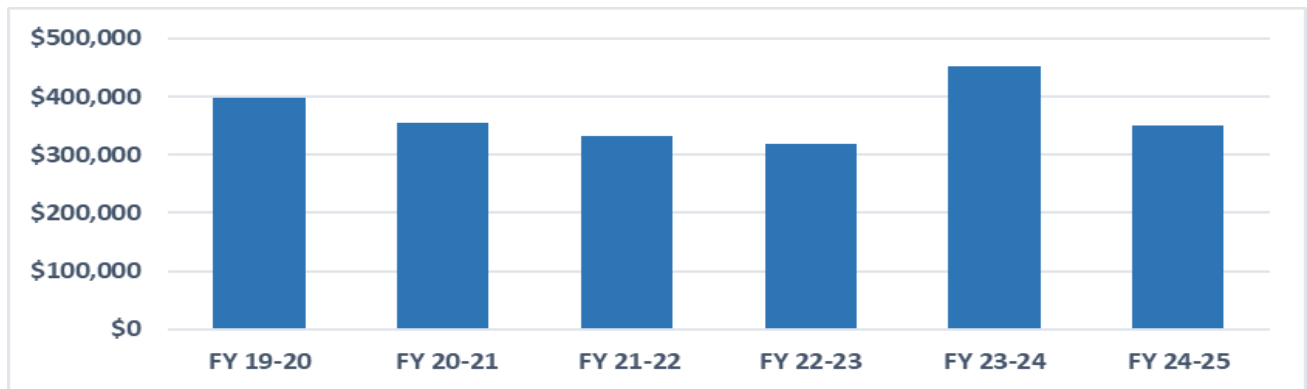
Revenues derived from use permits are collected daily by the Planning and Development Services Division and the Construction Engineering Division for various plan reviews of residential and commercial driveways, utility installation, roadway construction, and other permit re-inspection fees, and then remitted to the Treasury and Billing Division. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$397,918	\$355,270	\$332,463	\$318,159	\$451,500	\$351,230
% Change	102.9%	-10.7%	-6.4%	-4.3%	41.9%	-22.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

F.S. 479.07, Volusia County Code of Ordinances Ch. 72, Art. II, Div. 8, Sec. 72-298(14), Volusia County Resolution 2018-108, 08/07/2018

REVENUE CODE:

Sign Permits – 2420

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

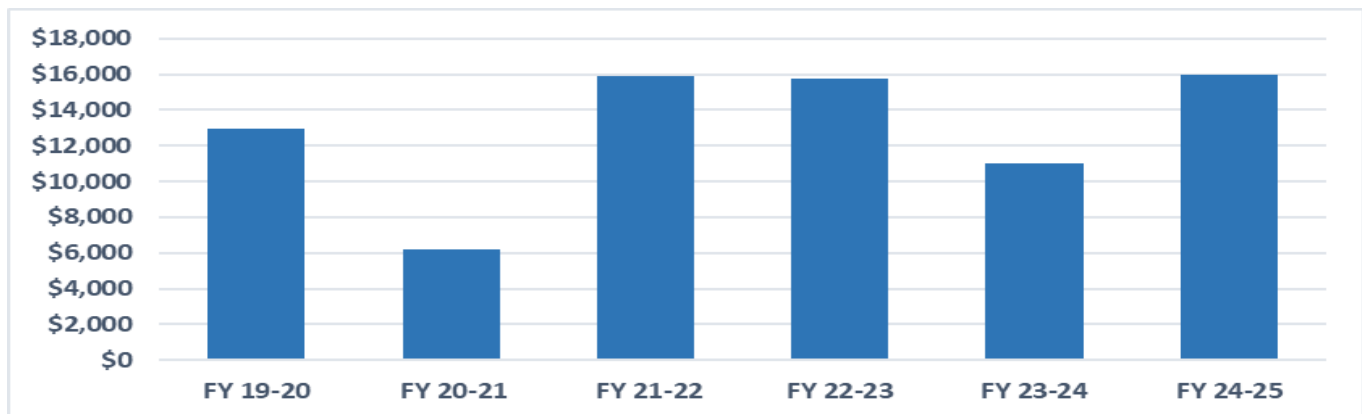
Revenues derived from building permits are collected daily by the Building and Code Administration Division for various sized sign permit fees and late fees, and then remitted to the Treasury and Billing Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$12,984	\$6,221	\$15,919	\$15,739	\$11,000	\$16,000
% Change	-42.6%	-52.1%	155.9%	-1.1%	-30.1%	45.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

F.S. 320.08, 320.081

REVENUE CODE:

Licenses - Mobile Homes – 3514

DATE REVISED:**DESCRIPTION:**

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

FEE SCHEDULE:

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

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Fees are collected by the County Tax Collector and remitted to the State Department of Revenue. Upon receipt of the license fee collected by the counties, the Treasury and Billing Department shall pay into the State Treasury the sum of \$1.50 on each license issued, and shall pay into the State Treasury for deposit into the Florida Mobile Home Relocation Trust Fund \$1 on each license issued. The balance is deposited into the License Tax Collection Trust Fund and distributed from there to city and county governments based on the number of mobile homes located within their jurisdictions.

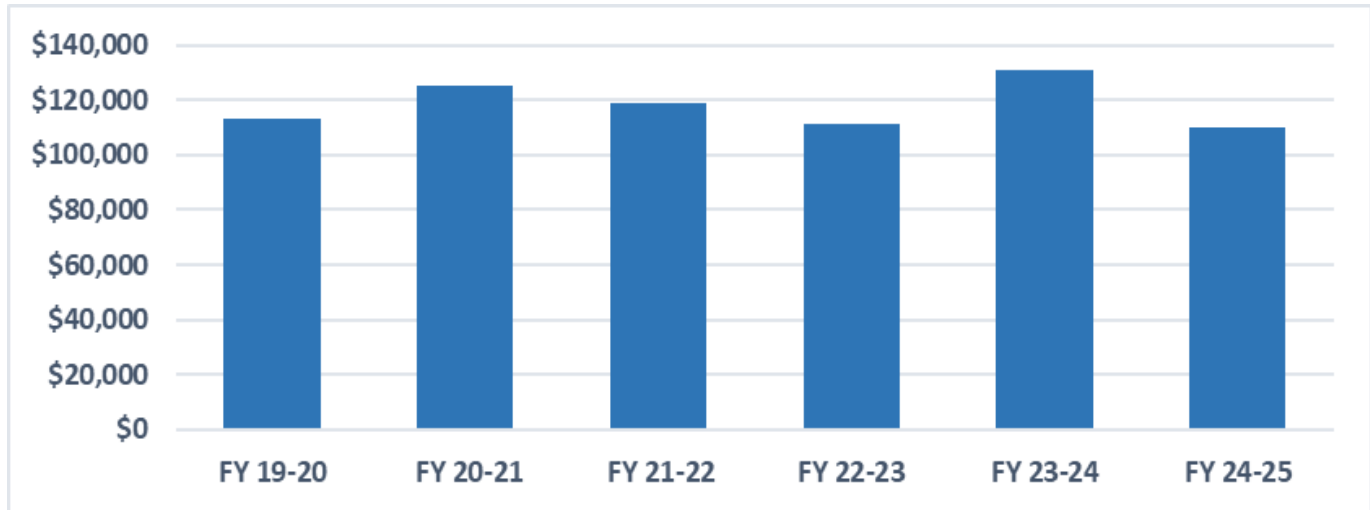
ADMINISTRATION:

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

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$113,415	\$125,006	\$119,196	\$111,242	\$131,250	\$109,967
% Change	-7.8%	10.2%	-4.6%	-6.7%	18.0%	-16.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Council Resolution 2021-90, Volusia County Code of Ordinances Ch. 72 Art. III, Sec. 72-341

REVENUE CODE:

Zoning Fees – 4120

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

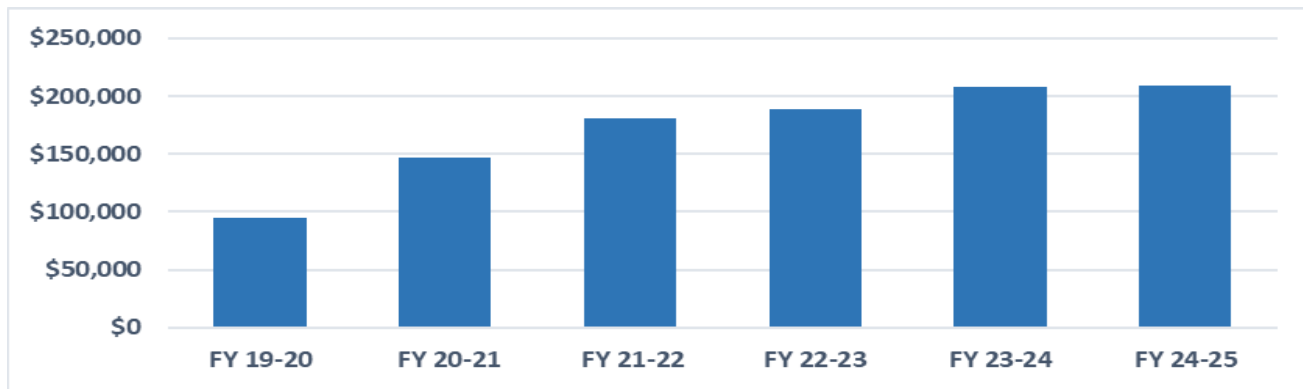
Revenue derived from zoning fees are collected daily depending on the applications and requests for services from the Planning and Development Services Division, and then remitted to the Treasury and Billing Division. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$94,509	\$146,731	\$180,282	\$188,350	\$207,900	\$209,520
% Change	30.9%	55.3%	22.9%	4.5%	10.4%	0.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Council Resolution 2021-90, Volusia County Code of Ordinances Ch. 72 Art. III, Sec. 72-341

REVENUE CODE:

Planning Fees – 4121

DATE REVISED: 10/01/2024

DESCRIPTION:

Planning fees are collected for amendments to the Comprehensive Plan future land use map to help pay for staff time and overhead costs associated with public notices, legal ads, and public hearings. Revenues are collected by the Planning activity.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

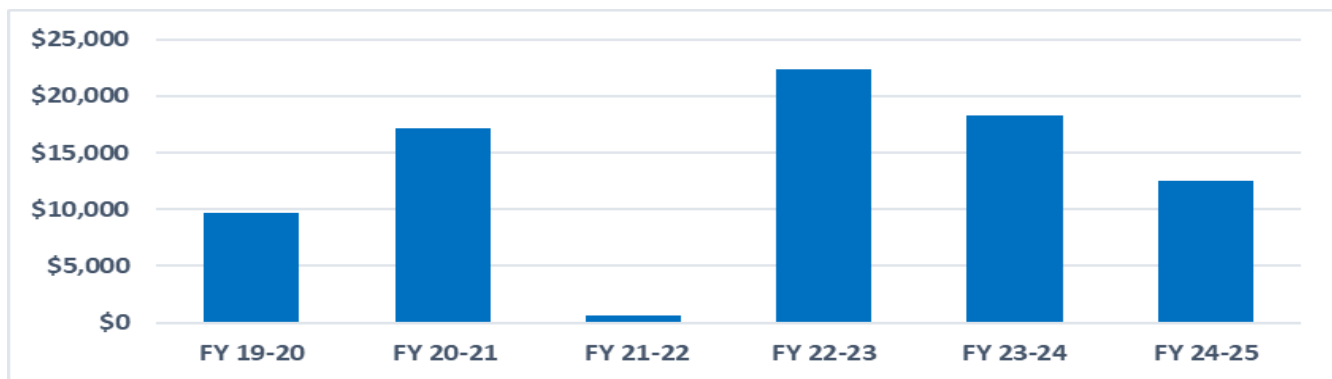
Revenue derived from planning fees are collected daily depending on the applications and requests for services from the Planning and Development Services Division, and then remitted to the Treasury and Billing Division. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$9,693	\$17,096	\$607	\$22,379	\$18,270	\$12,515
% Change	43.2%	76.4%	-96.4%	3585.2%	-18.4%	-31.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Council Resolution 2021-90, Volusia County Code of Ordinances Ch. 72 Art. III, Sec. 72-341

REVENUE CODE:

Site Plan/Subdivision Review/Inspections – 4192

DATE REVISED: 10/01/2024

DESCRIPTION:

Site plan/subdivision/inspection fees help pay for staff time and overhead costs attributable to the performance of planning and development services activities, specifically land development. Examples of land development services that are included in this revenue category are: subdivision exemption review, overall development plan development orders for subdivisions, preliminary plat and construction plan review for subdivisions, final plat development order review for subdivisions, recording of final plat, conceptual site plan review, final site plan development orders, subdivision and site plan review resubmittals, subdivision development permit, and site plan development permit.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

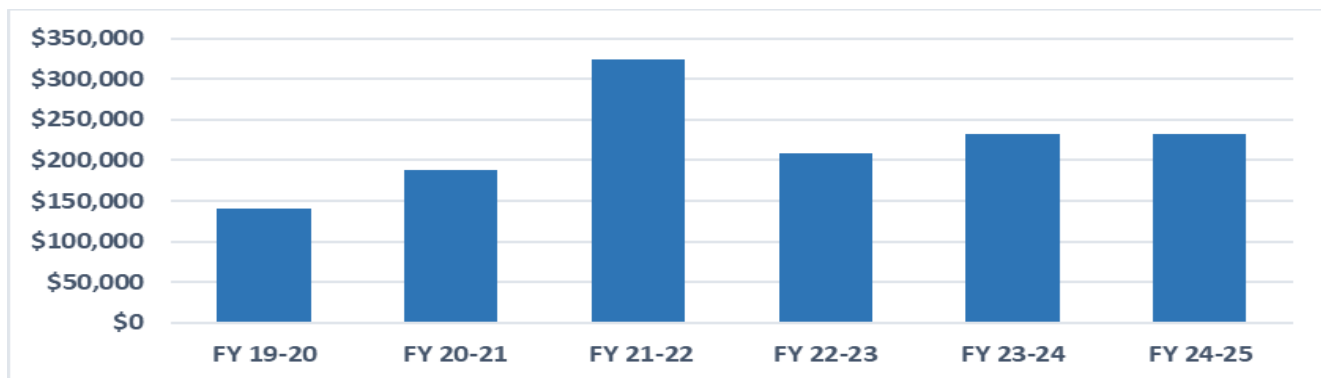
Revenue derived from land development fees are collected daily depending on the applications and requests for services from the Planning and Development Services Division, and then remitted to the Treasury and Billing Division. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$139,969	\$188,060	\$323,787	\$208,273	\$232,523	\$232,030
% Change	6.7%	34.4%	72.2%	-35.7%	11.6%	-0.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 26, Art. III, Sec. 26-55, Volusia County Resolution
2018-108, 08/07/2018

REVENUE CODE:

Itinerant Merchant Admin. Services – 4198

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

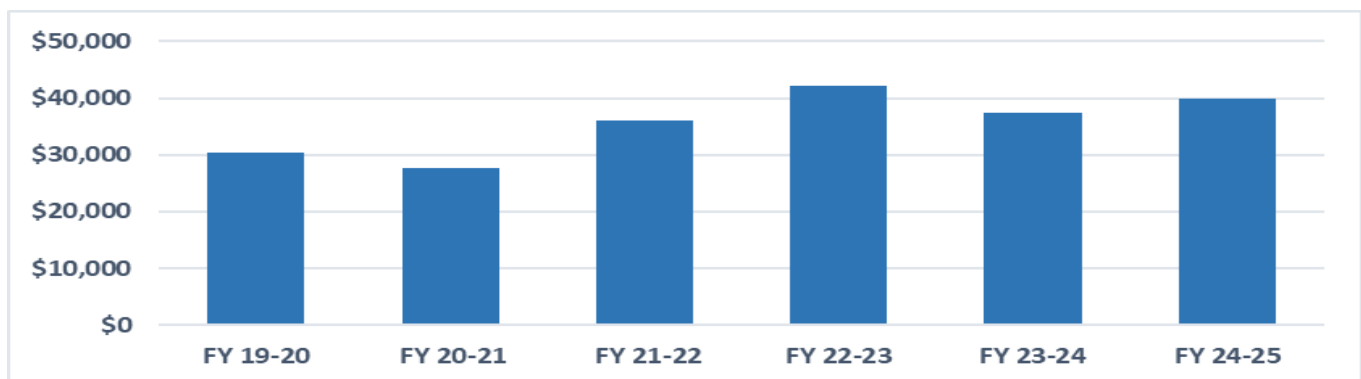
Due to the semi-annual and annual nature of the licenses most of the revenue is collected around local events such as Bike Week, NASCAR race weeks, and Biketoberfest. Revenue is collected from the Building and Code Administration Division and then remitted to the Treasury and Billing Division of Volusia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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$30,432	\$27,726	\$36,046	\$42,208	\$37,300	\$40,000
% Change	212.3%	-8.9%	30.0%	17.1%	-11.6%	7.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

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

REVENUE CODE:

Animal Control Service Charges – 4261

DATE REVISED: 07/19/2022

DESCRIPTION:

Per Volusia County Code of Ordinances Sec. 14-58, no person may harbor a dog or cat six months of age or older within the unincorporated areas of Volusia County that has not been spayed or neutered unless such person holds an unaltered animal permit. This revenue is generated by spay and neuter surgical services provided by the Animal Services Division to residents of the unincorporated areas of Volusia County and the cities of Oak Hill, Edgewater and Pierson. Fees are also collected by the cities of Lake Helen, Holly Hill, S. Daytona, Ormond Beach, Ponce Inlet, Deltona, Orange City and Port Orange for TNR services for their citizens.

FEE SCHEDULE:

Prices for spay and neuter surgical services range from \$25 to \$115 and are based upon species and size of animal. To receive reduced cost services residents must show proof of public assistance. Additional tests and vaccines are available for an additional fee. The cities of Oak Hill and Edgewater contract for spay and neuter surgical services and are billed quarterly, \$60 less the owner contribution.

Fees:

Female Dog (0 to 50 lbs.)	\$175
Female Dog (51 to 100+ lbs.)	\$115
Male dog (0 to 50 lbs.)	\$50
Male Dog (51 to 100+ lbs.)	\$65
Female Cat	\$50
Male Cat	\$25
TNR Surgeries for Unincorporated Citizens	FREE
TNR Surgeries for Cities with Signed Inter-local Agreements	\$45
Heartworm Test	\$10
Rabies Vaccine	\$10
FEL/FIV Test	\$15
Parvo Test	\$15
FVRCP Vaccine	\$10
DA2PP Vaccine	\$10

RESTRICTIONS:

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

COLLECTION FREQUENCY:

Fees for spay and neuter surgical services are paid by the pet owner at the time the service is rendered. The cities of Oak Hill, Edgewater and Pierson are billed quarterly for services rendered to residents of those municipalities. The cities of Lake Helen, Holly Hill, S. Daytona, Ormond Beach, Ponce Inlet, Deltona, Orange City and Port Orange are billed monthly for TNR services for their citizens.

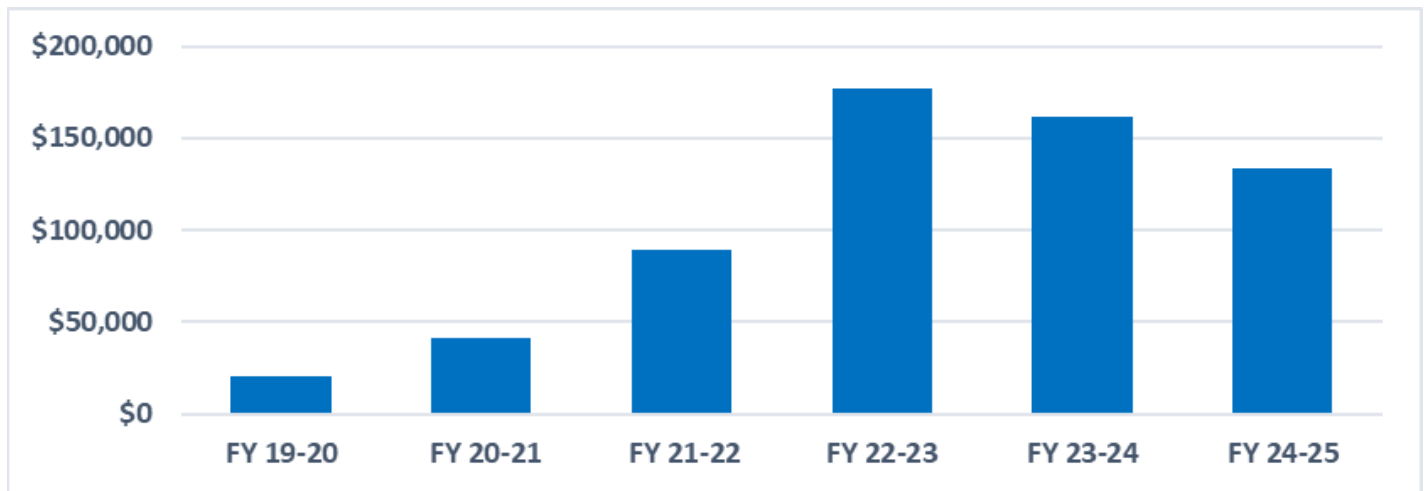
VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$20,700	\$41,021	\$89,634	\$176,657	\$162,000	\$133,145
% Change	-20.9%	98.2%	118.5%	97.1%	-8.3%	-17.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 72, Art. III, Div. 10, Volusia County Council
Resolution 2021-90

REVENUE CODE:

Tree Permit, Removal & Inspection – 4372

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

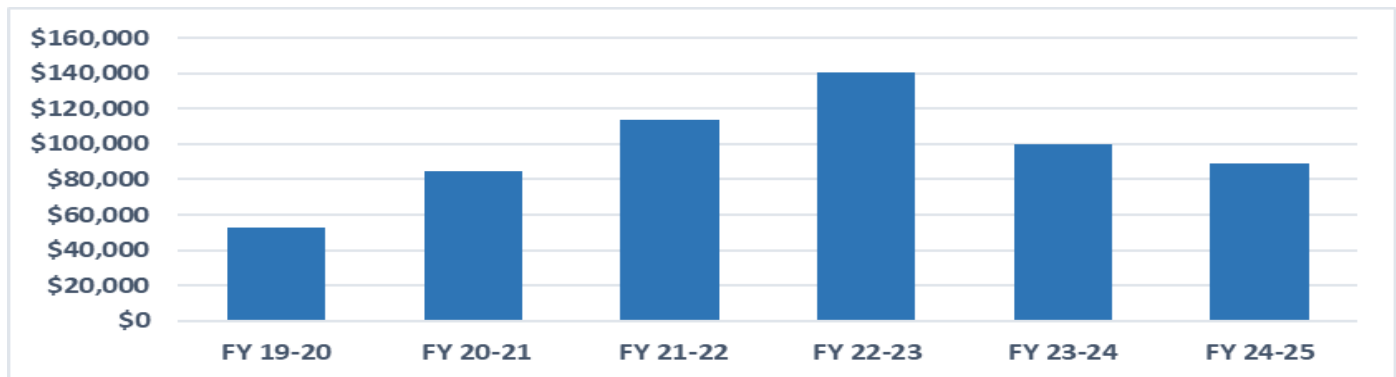
Revenues derived from tree preservation permits are collected daily by the Environmental Management Division for various tree permits, inspection fees, application fees, and late fees. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$52,535	\$84,741	\$113,892	\$140,305	\$100,000	\$89,000
% Change	8.7%	61.3%	34.4%	23.2%	-28.7%	-11.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 72, Art. III, Div. 11 Wetland Alteration Permits

REVENUE CODE:

Wetland Alteration Permit – 4376

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

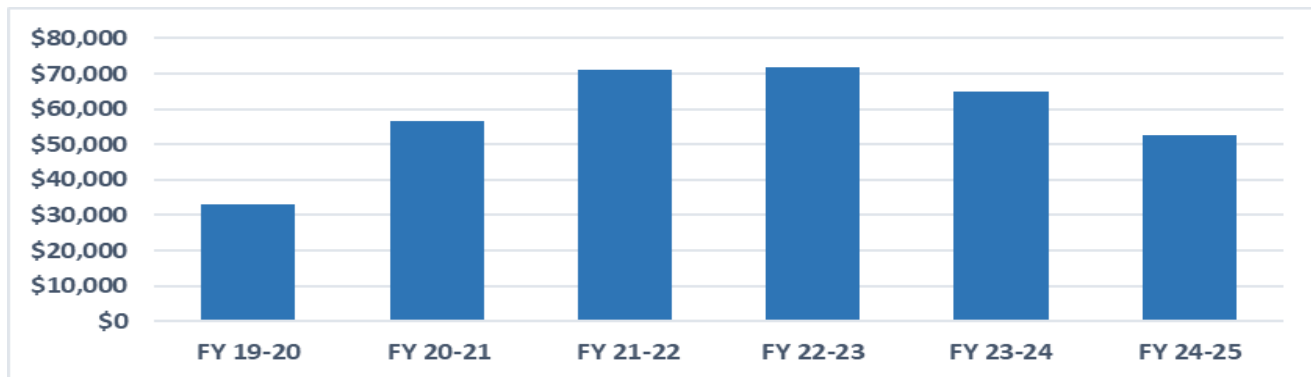
Revenues derived from wetland alteration application permits are collected daily by the Environmental Management Division for wetland permits, re-inspection fees and application fees. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$33,224	\$56,537	\$71,111	\$71,681	\$65,000	\$52,500
% Change	19.1%	70.2%	25.8%	0.8%	-9.3%	-19.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 72, Art. III, Div. 17 Gopher Tortoise Protection;

REVENUE CODE:

Gopher Tortoise Review Fees – 4378

DATE REVISED: 10/01/2024

DESCRIPTION:

In 2010, the Volusia County Council adopted a gopher tortoise protection ordinance to protect the threatened gopher tortoise and gopher tortoise burrows. The ordinance requires environmental management staff to visit each property proposed for development to survey gopher tortoise burrows and protection or relocation of any tortoises that may be impacted. The ordinance called for a review fee to be established to offset the costs incurred for staff to conduct these inspections. A gopher tortoise protection review fee, re-inspection fee, and late fee were all amended and adopted via resolution on 06/22/2021.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all gopher tortoise fees. Fees, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30 of that year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

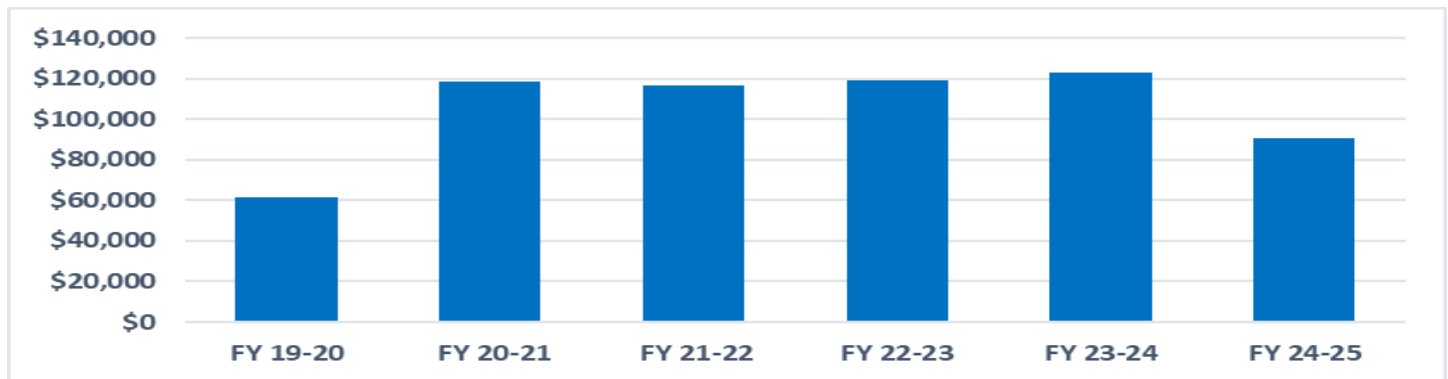
Revenues derived from gopher tortoise fees are collected daily by the Environmental Management Division for gopher tortoise review permits, re-inspection fees and late fees. Fees can also be paid on Volusia County's Connect Live web portal.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$61,361	\$118,828	\$116,731	\$119,012	\$123,180	\$90,500
% Change	72.0%	93.7%	-1.8%	2.0%	3.5%	-26.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

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

REVENUE CODE:

Lot Maintenance Fees – 4381

DATE REVISED: 11/03/2005

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

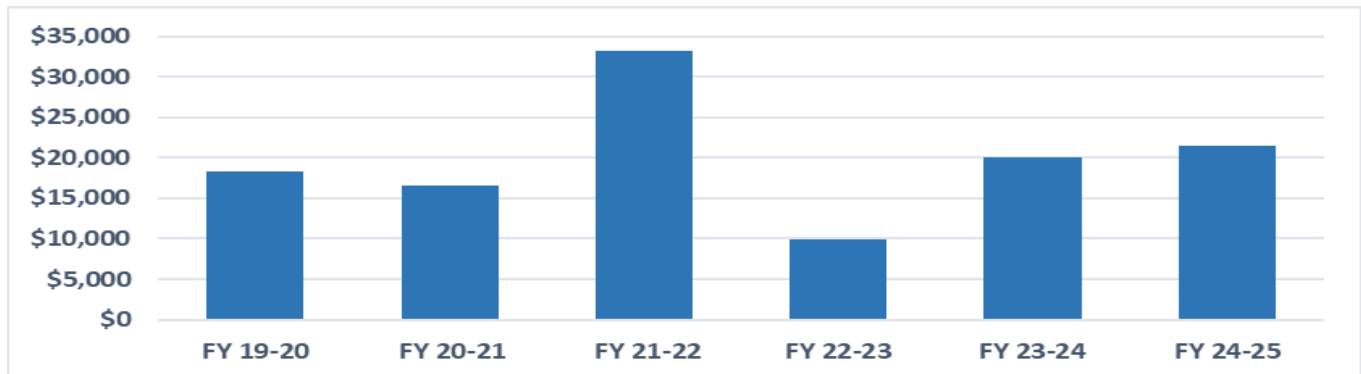
Revenues are collected daily by the Building and Code Administration Division for lot maintenance and then remitted to the Volusia County Treasury and Billing Division.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$18,373	\$16,560	\$33,224	\$9,918	\$20,000	\$21,500
% Change	-24.6%	-9.9%	100.6%	-70.1%	101.7%	7.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 72, Art. III, Div. 11 Wetland Alteration Permits

REVENUE CODE:

Wetland Alteration Permit Late Fees – 5414

DATE REVISED: 10/01/2024

DESCRIPTION:

Late Fees apply to Wetland Alteration Permits issued after clearing activity or where clearing occurs prior to stipulated clearing date if the mitigation plan review is not submitted in time.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for the current wetland late fee. This fee shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30 of that year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

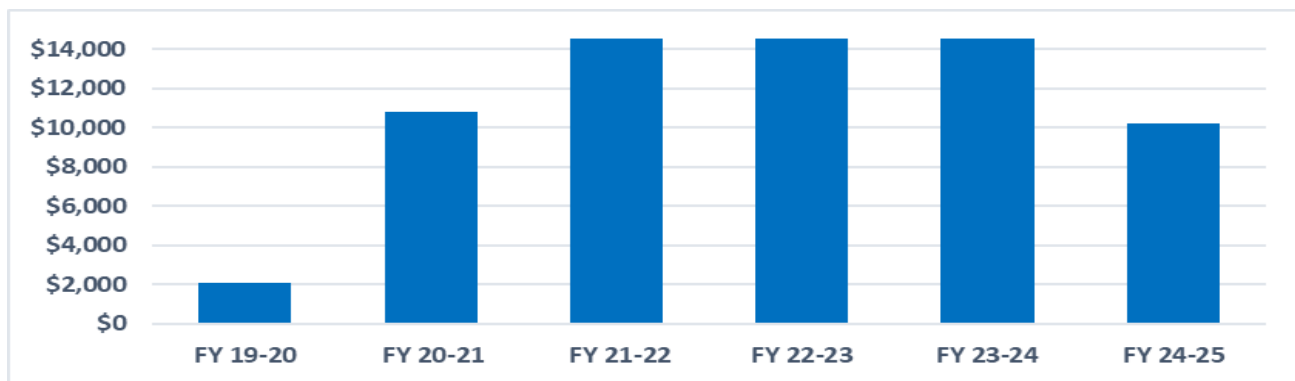
Collected once the permit is considered not on time.

ADMINISTRATION:

Revenue derived from the collection of mitigation late fees are received into the Municipal Service District fund and used to offset costs of services provided by the Environmental Management Division.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$2,088	\$10,804	\$18,929	\$17,199	\$15,000	\$10,250
% Change	153.4%	417.4%	75.2%	-9.1%	-12.8%	-31.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

120 – Municipal Service District Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 2, Art. VII, Div. 2, Sec. 2-365

REVENUE CODE:

Code Enforcement Fines – 5421

DATE REVISED: 08/20/2009

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

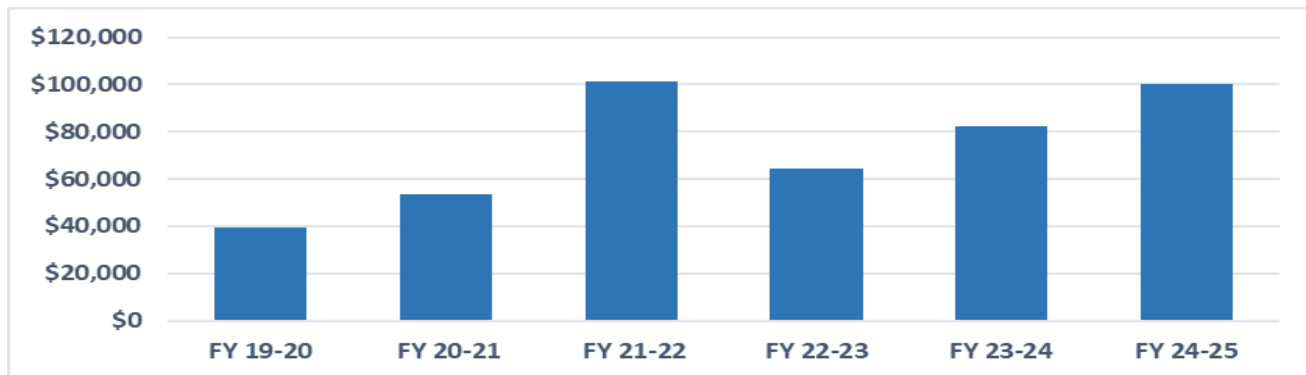
Revenues derived from code enforcement fines are collected daily by the Building and Code Administration Division for various violations.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$39,533	\$53,645	\$101,258	\$64,550	\$82,500	\$100,000
% Change	-7.3%	35.7%	88.8%	-36.3%	27.8%	21.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

122 – Manatee Conservation Fund

AUTHORIZATION:

 Florida Fish & Wildlife Commission &
 Volusia County Council. Agenda item #23 on
 12/06/2022 Resolution 2022-219

REVENUE CODE:

Boat Slip Mitigation Fee – 2210

DATE REVISED: 10/01/2024

DESCRIPTION:

Phase II of the Manatee Protection Plan was drafted by the Florida Fish and Wildlife Conservation Commission and approved by Volusia County Council on September 8, 2005. Under that plan, all new or expanded boat facilities (except for docks for single-family residences) were to pay a one-time mitigation fee of \$1,000 per wet slip, ramp parking space, or dry storage space; single-family boat docks were to have a one-time mitigation fee of \$250; and the first \$500,000 collected was to be expended in support of enforcement and conservation programs, which concluded in fiscal year 2011-12. All mitigation fees collected over the first \$500,000 were required to be held in escrow with only the interest earned on the fund allowed to be used for enforcement and conservation programs. That did not change until December 6, 2022, when County Council increased the one-time fees per wet slip, parking or storage space, and single-family residence and authorized spending up to \$50,000 per year for manatee education and on-the-water law enforcement.

FEE SCHEDULE:

Per the resolution approved by County Council, the one-time fees for wet slip, ramp parking space, dry storage space, and single-family boat dock shall be adjusted annually to reflect the percentage change in the Consumer Price Index for All Urban Consumers on April of each year.

RESTRICTIONS:

As of fiscal year 2011-12, the first \$500,000 collected had been expended for the allowable purpose. However, on December 6, 2022, County Council authorized spending up to \$50,000 per year for manatee education and on-the-water law enforcement.

COLLECTION FREQUENCY:

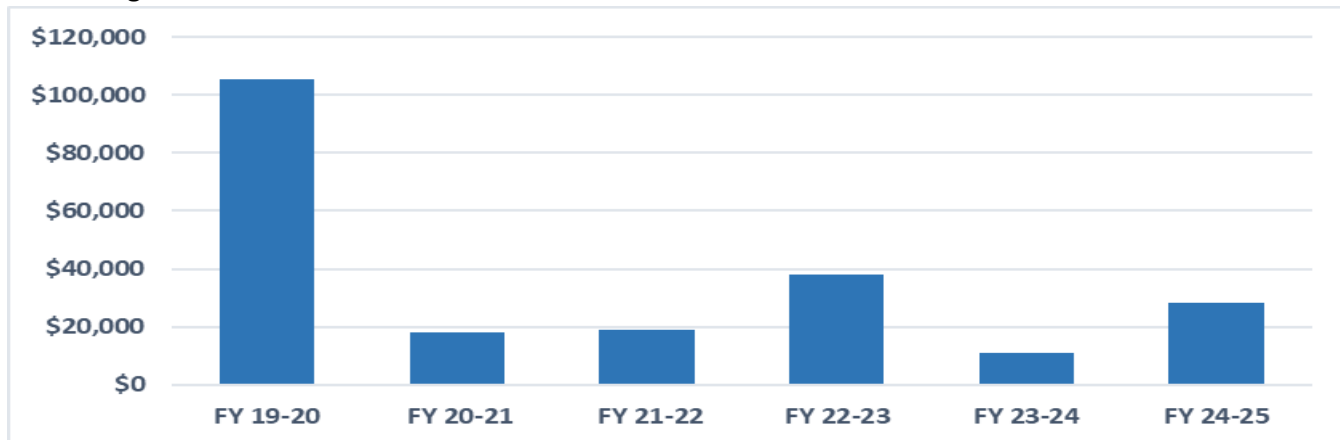
Collected when permit application submitted.

ADMINISTRATION:

The Environmental Management Division collects fees and deposits to the appropriate account to be used as referenced above.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$105,500	\$18,250	\$19,000	\$37,899	\$11,000	\$28,450
% Change	1407.1%	-82.7%	4.1%	99.5%	-71.0%	158.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
123 – Inmate Welfare Trust Fund

AUTHORIZATION:
F.S. 951.23(9)

REVENUE CODE:
Corrections Commissary Commissions – 6240

DATE REVISED:

DESCRIPTION:

This revenue is derived from commissions collected from commissary sales, personal products and food. Commission amounts are determined pursuant to vendor contracts. The commission for the commissary is 54% of the sales which are deposited into the Inmate Welfare Fund for designated uses pursuant to state and federal guidelines.

FEE SCHEDULE:

Based on price of commissary items-cannot exceed the fair market value for comparable products sold in the community where the correctional facilities are located, per F.S. 951.23(9). Agreements with vendors set commission rates.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

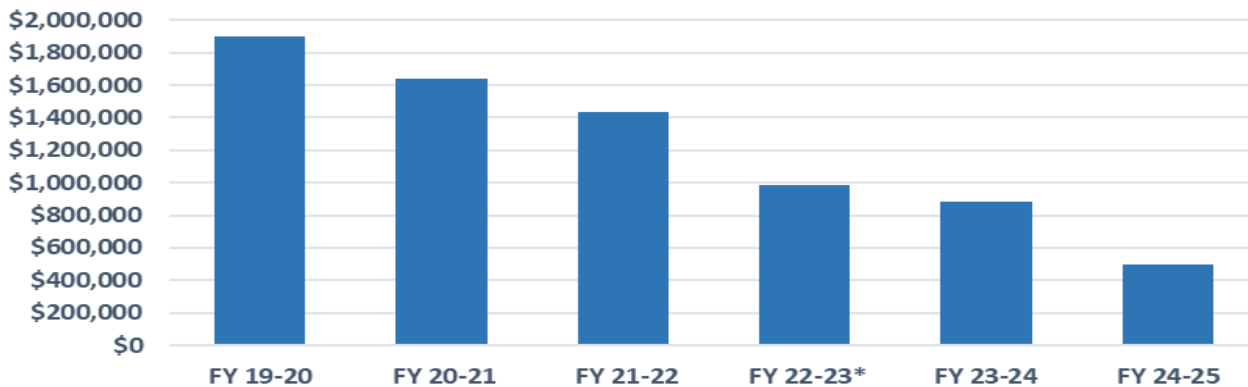
Monthly commissions are paid from contracted vendors to the county.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23*</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$1,897,703	\$1,642,420	\$1,431,404	\$985,950	\$880,000	\$500,000
% Change	66.9%	-13.5%	-12.8%	-31.1%	-10.7%	-43.2%



*In fiscal year 2022-23, only 6240 - Commissions is budgeted in the Inmate Welfare Trust Fund - 123 while the other corrections commissary has been moved to the General Fund - 001.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
123 – Inmate Welfare Trust Fund

AUTHORIZATION:
F.S. 951.01

REVENUE CODE:
Inmate Mowing Program – 6952

DATE REVISED:

DESCRIPTION:

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

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

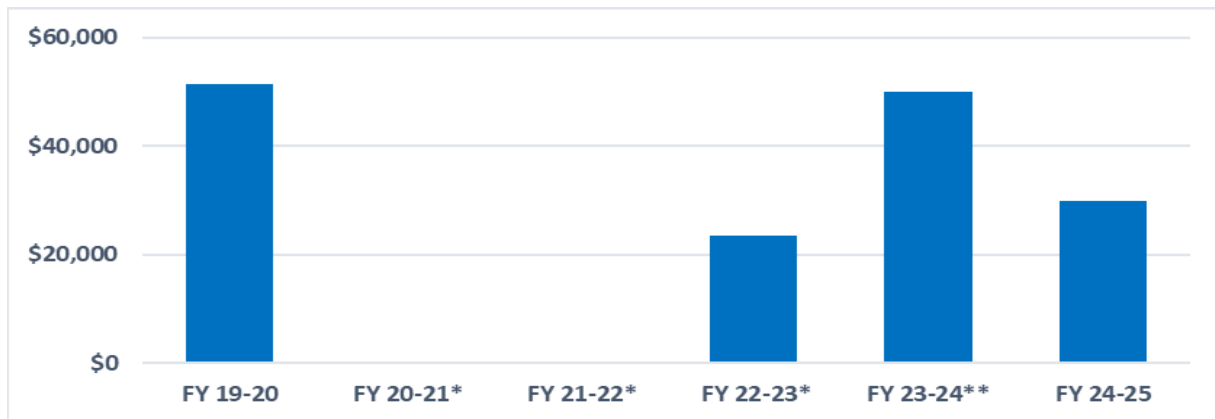
Quarterly interdepartmental invoices are submitted to the individual departments that receive services, including Parks & Recreation, Mosquito Control and Economic Development.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21*</u>	Actual <u>FY 21-22*</u>	Actual <u>FY 22-23*</u>	Budget <u>FY 23-24**</u>	Budget <u>FY 24-25</u>
Revenue	\$51,348	\$0	\$0	\$23,583	\$50,000	\$30,000
% Change	-38.8%	-100.0%	-	100.0%	112.0%	-40.0%



*The Inmate Mowing program was suspended/postponed in fiscal years 2020-2023 due to Covid-19.

**Fiscal Year 2023-2024, the Inmate Mowing program will resume back to normal operations.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

127 – Wetland Mitigation Fund

AUTHORIZATION:

Code of Ordinances Ch. 72, Sec. 72-887(c)

REVENUE CODE:

Wetland Mitigation Fees – 6323

DATE REVISED: 10/01/2024

DESCRIPTION:

If a wetland alteration permit application is not processed concurrently with development order review and a successful mitigation is not likely to offset unavoidable impacts, then the proposed development shall be assessed a mitigation fee. Mitigation fees offset unavoidable impacts to wetlands and buffers.

FEE SCHEDULE:

Fees are based on the Land Development Fee Schedule. Fees shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30 of that year.

RESTRICTIONS:

All mitigation fees shall be deposited in a fund to be known as the County of Volusia Environmental Improvement Trust Fund, now also known as the Wetland Mitigation Fund.

COLLECTION FREQUENCY:

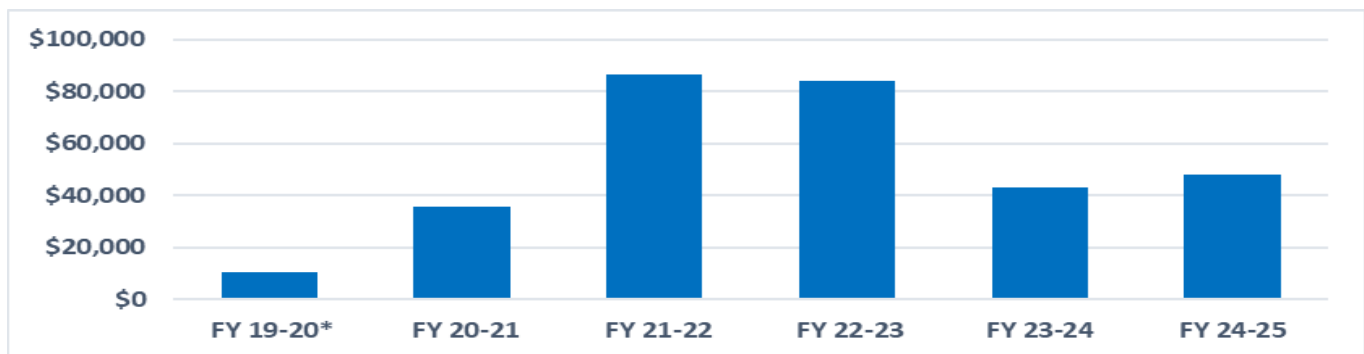
Intermittent, as impacts are permitted by Environmental Management.

ADMINISTRATION:

The purpose of the fund is to purchase, improve, create, restore, manage, and replace natural habitat within the county. The funds shall be used for these purposes. The fund may be utilized in concert with other funding sources for the purposes required under this subsection. The fees may be used for the creation or restoration of any wetland type.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20*</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$10,258	\$35,782	\$86,463	\$84,200	\$43,000	\$48,000
% Change	-59.8%	248.8%	141.6%	-2.6%	-48.9%	11.6%



*Prior to fiscal year 2019-20 mitigation fees were collected and budgeted in the Municipal Service District Fund - 120. The Wetland Mitigation Fund - 127 was created in fiscal year 2019-20.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

130 – Economic Development Fund

AUTHORIZATION:
REVENUE CODE:

Event Sponsorship – 4732

DATE REVISED:
DESCRIPTION:

Corporate sponsorships for the Economic Development quarterly breakfasts and Volusia Business Resources marketing meetings.

FEE SCHEDULE:

Fees vary based on the specific event.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

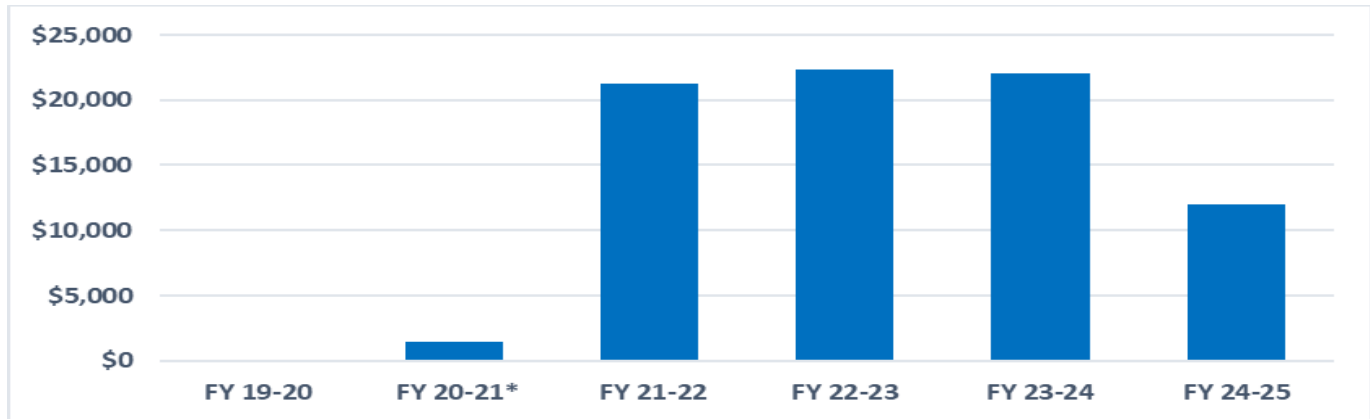
Collected prior to the event.

ADMINISTRATION:

Revenue is collected and specifically used for that event.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21*</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$0	\$1,500	\$21,250	\$22,300	\$22,000	\$12,000
% Change	-	100.0%	1316.7%	4.9%	-1.3%	-45.5%



*Newly created revenue in fiscal year 2020-21.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

130 – Economic Development Fund

AUTHORIZATION:
REVENUE CODE:

Other Reimbursements – 6942

DATE REVISED:
DESCRIPTION:

Reimbursements from various suppliers or companies from purchasing card purchases, dishonored check fees and fees collected from public records requests.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

Fees are collected upon occurrence or reimbursement.

ADMINISTRATION:

Revenues are received into the General Fund and used to offset expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$0	\$10,000
% Change	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

*New revenue budgeted for fiscal year 2024-25. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

131 – Road Impact Fees Zone 1 (Northeast) Fund

AUTHORIZATION:

1986, Volusia County Code of Ordinances
Ch. 70 Article I and III; Sec. 70-75, Ordinance 2023-08

REVENUE CODE:

Road Impact Fees
Residential – 2431, Commercial – 2432

DATE REVISED: 02/07/2023**DESCRIPTION:**

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. On February 7th, 2023, Volusia County Council approved Ordinance 2023-08 which changed only the impact fee zones where impact fees collected may be spent. This ordinance will take effect on March 6, 2023.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019, and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid for after March 3, 2021, will be subject to the March 4, 2021, fee schedules.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

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

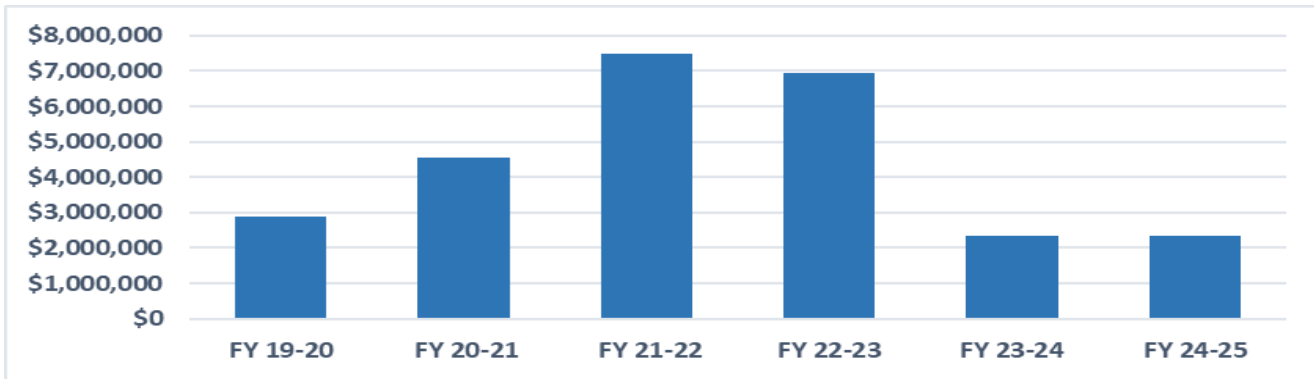
ADMINISTRATION:

Impact fee revenues collected in Zone 1 are used for road projects within the zone, as well as continue with expansion and improvements.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$2,899,480	\$4,544,284	\$7,498,401	\$6,942,497	\$2,328,667	\$2,328,667
% Change	24.3%	56.7%	65.0%	-7.4%	-66.5%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

132 – Road Impact Fees Zone 2 (Southeast) Fund

AUTHORIZATION:

 1986, Volusia County Code of Ordinances
Ch. 70 Article I and III; Sec. 70-75; Ordinance 2023-08

REVENUE CODE:

 Road Impact Fees
Residential – 2431, Commercial – 2432

DATE REVISED: 02/07/2023

DESCRIPTION:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. On February 7th, 2023, Volusia County Council approved Ordinance 2023-08 which changed only the impact fee zones where impact fees collected may be spent. This ordinance will take effect on March 6, 2023.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019, and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid for after March 3, 2021, will be subject to the March 4, 2021, fee schedules.

RESTRICTIONS:

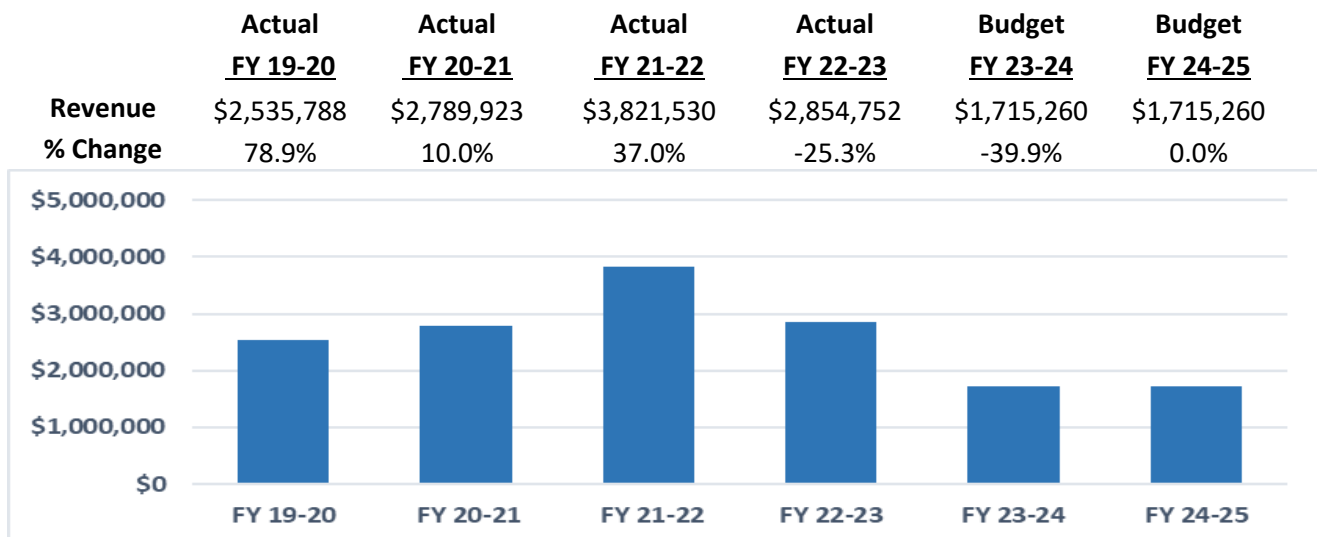
Impact fee is subject to review by the County Council at least every four years. Road Impact fees must be expended within five years of collection, or the fee payer may apply for a refund of the unused fees. Fees are considered expended in the order in which they are collected. The refund must be paid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

COLLECTION FREQUENCY:

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

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

133 – Road Impact Fees Zone 3 (Southwest) Fund

AUTHORIZATION:

1986, Volusia County Code of Ordinances Ch. 70
Article I and III; Sec. 70-75, Ordinance 2023-08

REVENUE CODE:

Road Impact Fees

Residential – 2431, Commercial – 2432

DATE REVISED: 02/07/2023

DESCRIPTION:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. On February 7th, 2023, Volusia County Council approved Ordinance 2023-08 which changed only the impact fee zones where impact fees collected may be spent. This ordinance will take effect on March 6, 2023.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019, and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid for after March 3, 2021, will be subject to the March 4, 2021, fee schedules.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

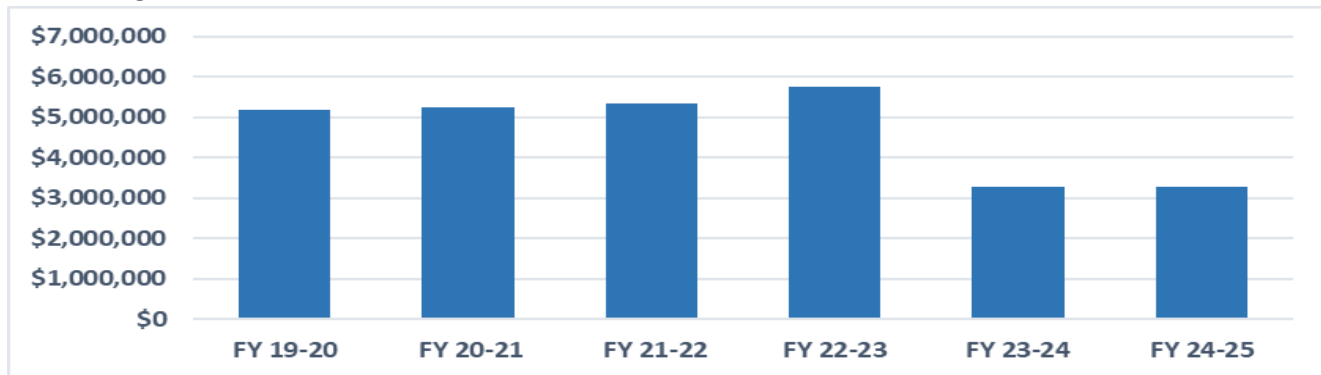
Collected at the time of developer's application for building permit.

ADMINISTRATION:

Impact fee revenues collected in Zone 3 are used for road projects within the zone, as well as continue with expansion and improvements.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$5,183,281	\$5,231,131	\$5,341,113	\$5,758,025	\$3,284,685	\$3,284,680
% Change	89.8%	0.9%	2.1%	7.8%	-43.0%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

134 – Road Impact Fees Zone 4 (Northwest) Fund

AUTHORIZATION:

1986, Volusia County Code of Ordinances
Ch. 70 Article I and III; Sec. 70-75, Ordinance 2023-08

REVENUE CODE:

Road Impact Fees
Residential – 2431, Commercial – 2432

DATE REVISED: 02/07/2023

DESCRIPTION:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. On February 7th, 2023, Volusia County Council approved Ordinance 2023-08 which changed only the impact fee zones where impact fees collected may be spent. This ordinance will take effect on March 6, 2023.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019, and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid for after March 3, 2021, will be subject to the March 4, 2021, fee schedules.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

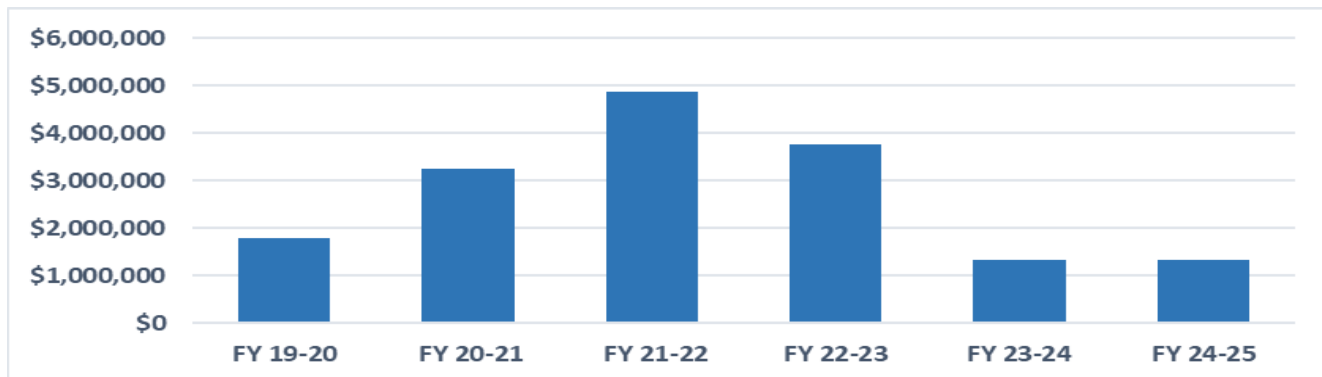
Collected at the time of developer's application for building permit.

ADMINISTRATION:

Impact fee revenues collected in Zone 4 are used for road projects within the zone, as well as continue with expansion and improvements.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$1,793,504	\$3,260,792	\$4,859,584	\$3,770,177	\$1,321,720	\$1,321,720
% Change	-6.0%	81.8%	49.0%	-22.4%	-64.9%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

135 – Park Impact Fee (Countywide) Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 70 Article IV
Ordinance 2023-09

REVENUE CODE:

Cultural/Rec Impact Fees Residential – 2461

DATE REVISED: 02/07/2023

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth-related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was suspended from July 1, 2011, through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed. On February 7th, 2023, Volusia County Council approved Ordinance 2023-09 which established a single, county-wide district fee that is charged to the residential development occurring in the cities as well as the unincorporated areas. This ordinance took effect on March 6, 2023.

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

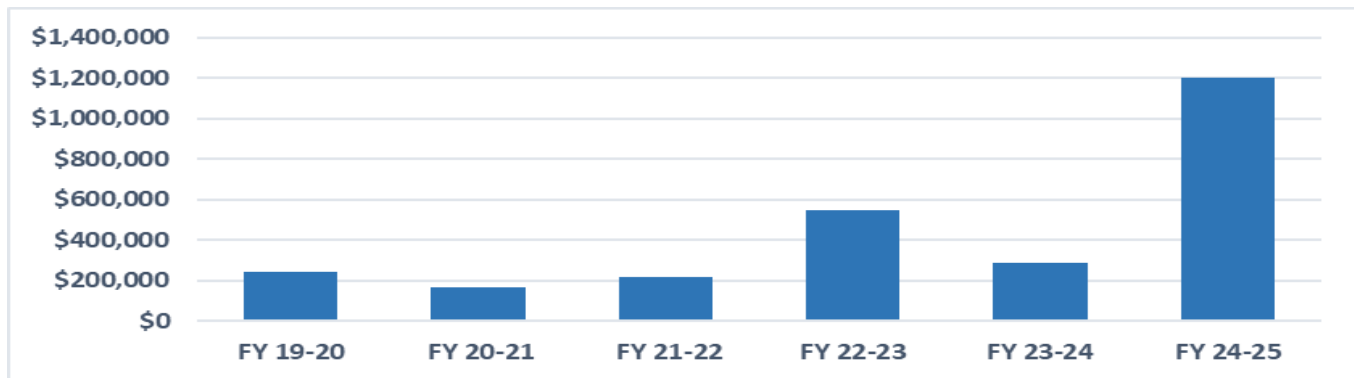
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee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

ADMINISTRATION:

Revenues collected from park impact fees are used for future park implementation and development within the respective quadrant. This quadrant consists of the unincorporated areas of Volusia County which consist of the following communities: Alamaña, 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. Revenue collected on a countywide basis may fund district parks.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$242,387	\$168,140	\$221,650	\$548,043	\$285,600	\$1,200,000
% Change	73.7%	-30.6%	31.8%	147.3%	-47.9%	320.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

136 – Park Impact Fee Zone 1 (Northeast) Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 70 Article IV
Ordinance 2023-09

REVENUE CODE:

Cultural/Rec Impact Fees Residential – 2461

DATE REVISED: 02/07/2023

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth-related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was suspended from July 1, 2011, through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed. On February 7th, 2023, Volusia County Council approved Ordinance 2023-09 which established a single, county-wide district fee that is charged to the residential development occurring in the cities as well as the unincorporated areas. This ordinance took effect on March 6, 2023.

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

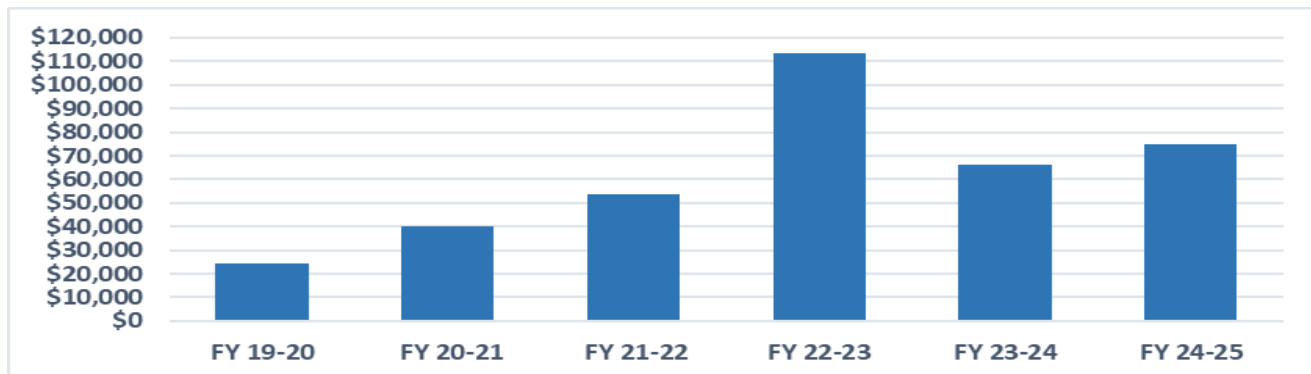
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee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

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the northeast zone of Volusia County which consists of the following cities: Port Orange, South Daytona, Daytona Beach, Daytona Beach Shores, Holly Hill and Ormond Beach.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$24,308	\$40,348	\$53,953	\$113,622	\$66,300	\$75,000
% Change	-11.0%	66.0%	33.7%	110.6%	-41.6%	13.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

137 – Park Impact Fee Zone 2 (Southeast) Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 70 Article IV
Ordinance 2023-09

REVENUE CODE:

Cultural/Rec Impact Fees Residential – 2461

DATE REVISED: 02/07/2023

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth-related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was suspended from July 1, 2011, through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed. On February 7th, 2023, Volusia County Council approved Ordinance 2023-09 which established a single, county-wide district fee that is charged to the residential development occurring in the cities as well as the unincorporated areas. This ordinance took effect on March 6, 2023.

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS

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

COLLECTION FREQUENCY:

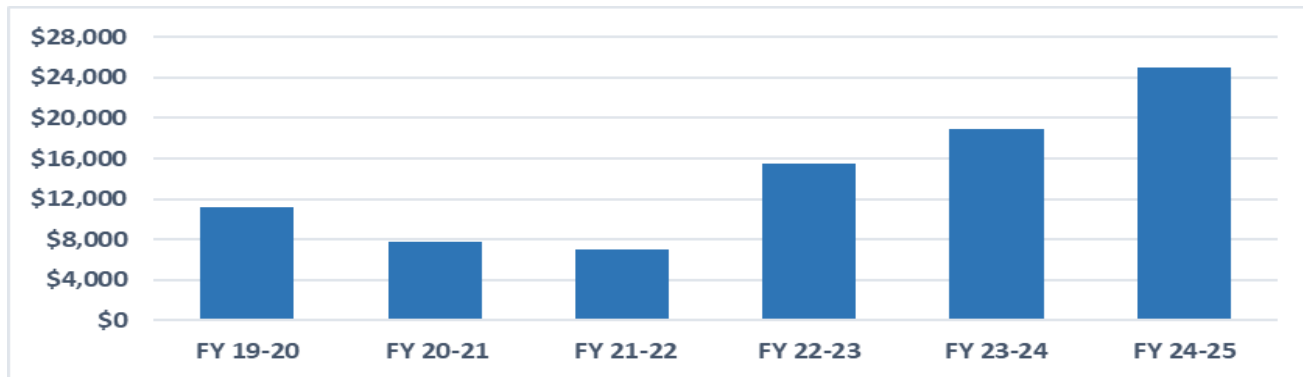
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee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

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the southeast zone of Volusia County which consists of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$11,179	\$7,777	\$7,053	\$15,544	\$18,870	\$25,000
% Change	12.2%	-30.4%	-9.3%	120.4%	21.4%	32.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

138 – Park Impact Fee Zone 3 (Southwest) Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 70 Article IV
Ordinance 2023-09

REVENUE CODE:

Cultural/Rec Impact Fees Residential – 2461

DATE REVISED: 02/07/2023

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth-related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was suspended from July 1, 2011, through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed. On February 7th, 2023, Volusia County Council approved Ordinance 2023-09 which established a single, county-wide district fee that is charged to the residential development occurring in the cities as well as the unincorporated areas. This ordinance took effect on March 6, 2023.

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

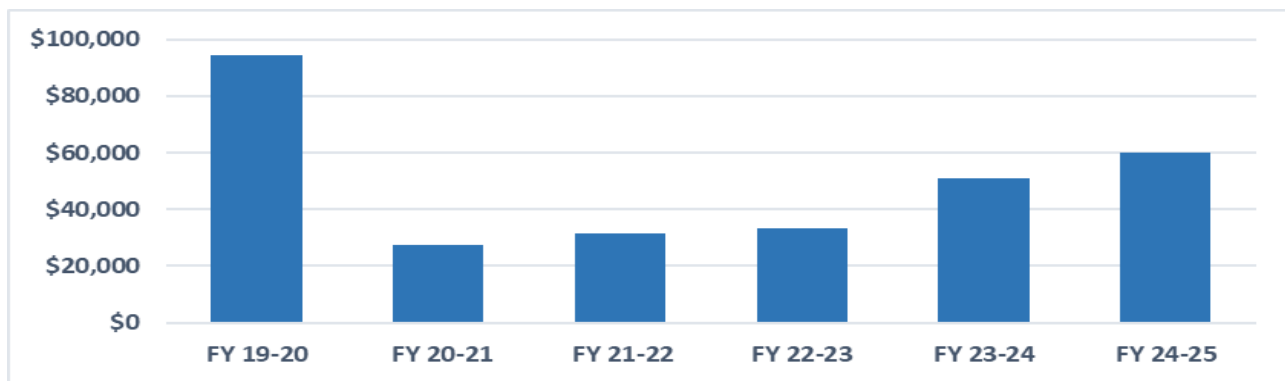
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee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

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the southwest zone of Volusia County which consists of the following cities: Lake Helen, Orange City, Deltona and Debary.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$94,400	\$27,459	\$31,351	\$33,129	\$50,898	\$60,000
% Change	280.8%	-70.9%	14.2%	5.7%	53.6%	17.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

139 – Park Impact Fee Zone 4 (Northwest) Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 70 Article IV
Ordinance 2023-09

REVENUE CODE:

Cultural/Rec Impact Fees Residential – 2461

DATE REVISED: 02/07/2023

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth-related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was suspended from July 1, 2011, through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed. On February 7th, 2023, Volusia County Council approved Ordinance 2023-09 which established a single, county-wide district fee that is charged to the residential development occurring in the cities as well as the unincorporated areas. This ordinance took effect on March 6, 2023.

FEE SCHEDULE:

The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

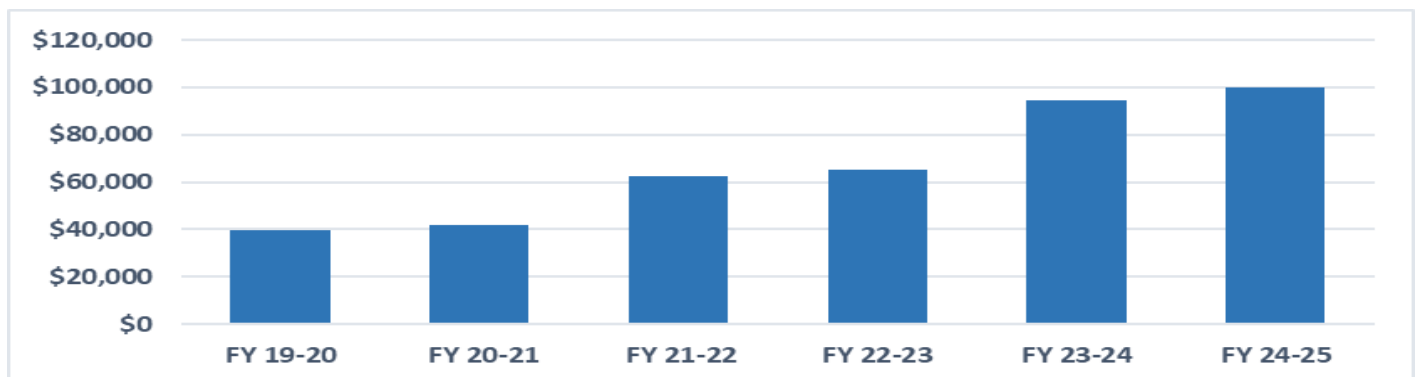
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee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

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the northwest zone of Volusia County which consists of the following cities: Deland and Pierson.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$39,857	\$42,042	\$62,703	\$64,998	\$94,350	\$100,000
% Change	11.6%	5.5%	49.1%	3.7%	45.2%	6.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

140 – Fire Rescue District Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article IV
Division 2; Ord. 99-24 established 1999-2000

REVENUE CODE:

Ad Valorem Tax (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

Ad Valorem taxes result from the levy of taxes on real property and tangible personal property. Counties are authorized to levy up to 10 mills for countywide purposes on all taxable property within the County and an additional 10 mills in the unincorporated area for municipal purposes. The Fire Rescue District for which this ad valorem tax is collected is comprised of the unincorporated area of Volusia County as well as the Town of Pierson and the City of Oak Hill.

FEE SCHEDULE:

Fire Rescue District Fund millage rate for fiscal year 2024-25 is 3.8412.

Fire Services Fund millage rate history:

Fiscal Year 2023-24	3.8412
Fiscal Year 2022-23	3.8412
Fiscal Year 2021-22	3.8412
Fiscal Year 2020-21	3.8412
Fiscal Year 2019-20	4.0815
Fiscal Year 2018-19	4.0815

RESTRICTIONS:

Funds must remain in the Fire Rescue District Fund to provide support to the district.

COLLECTION FREQUENCY:

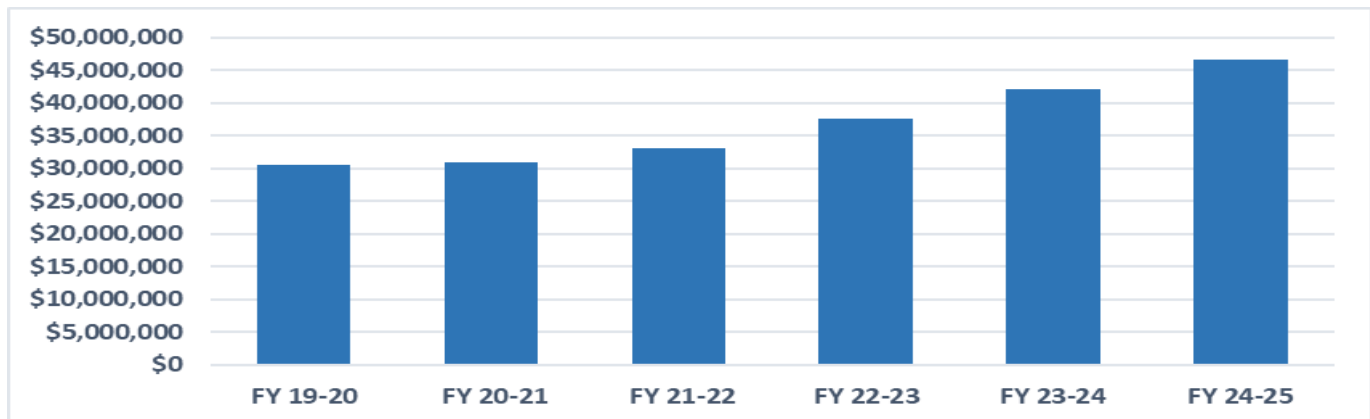
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year – two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Funds are received by the Tax Collector and distributed into the Fire Services Fund to be used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$30,516,873	\$30,862,525	\$33,105,764	\$37,543,026	\$42,087,654	\$46,509,944
% Change	6.9%	1.1%	7.3%	13.4%	12.1%	10.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

140 – Fire Rescue District Fund

AUTHORIZATION:

Volusia County Code of Ordinances Section 54-72(b),
Resolution 2019-69

REVENUE CODE:

Fire Prevention Permit Fees – 2200

DATE REVISED: 06/04/2019

DESCRIPTION:

On June 4, 2019, County Council approved Ordinance 2019-69, which amended Chapter 54, Code of Ordinances, to adopt the current Florida Fire Prevention Code. Section 54-72(b), Code of Ordinances, provides for the fees for permits and other related charges issued by Fire Rescue. Resolution 2019-69 provides a schedule of fees and services provided.

FEE SCHEDULE:

Permit fees are to offset the cost of permit review and range from \$50 to \$100 per fee schedule.

RESTRICTIONS:

Funds must remain in the Fire Rescue District Fund to help reduce the cost of inspections and enforcement of the Florida Building Code and the Florida Fire Prevention Code.

COLLECTION FREQUENCY:

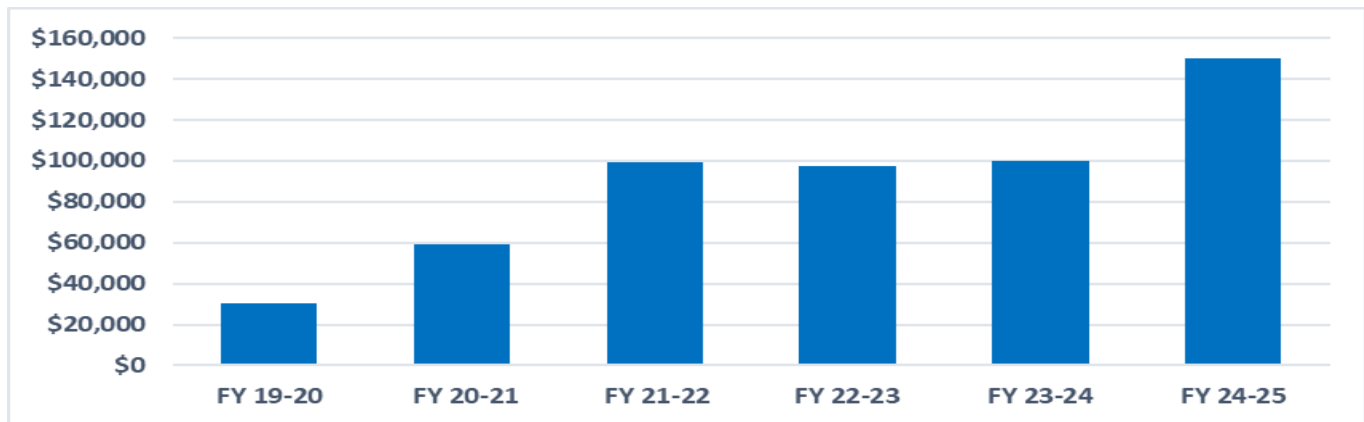
Collected at the time of permit application.

ADMINISTRATION:

Funds are received into the Fire Services Fund and used to help reduce the cost of inspections and enforcement.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$30,496	\$59,189	\$99,382	\$97,345	\$100,000	\$150,000
% Change	-	94.1%	67.9%	-2.0%	2.7%	50.0%



*Resolution adopted in June 2019; collection of fees began October 1, 2019.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

140 – Fire Rescue District Fund

AUTHORIZATION:

F.S. 633.422

REVENUE CODE:

Firefighter Supplemental Compensation – 3521

DATE REVISED:
DESCRIPTION:

The Legislature recognizes the need for supplemental compensation for firefighters who pursue higher educational opportunities that directly relate to the improvement of health, safety, and welfare of firefighters and those who firefighters protect.

FEE SCHEDULE:

A firefighter who receives an associate degree from an accredited college, which degree is applicable to fire department duties, as outlined in policy guidelines adopted by rule by the division, shall be additionally compensated \$50 monthly, and if they receive a bachelor's degree, they will receive \$110 per month.

RESTRICTIONS:

Funds received from the State of Florida are paid to the firefighters that are entitled through the payroll process. Funds cannot be used for any other purpose.

COLLECTION FREQUENCY:

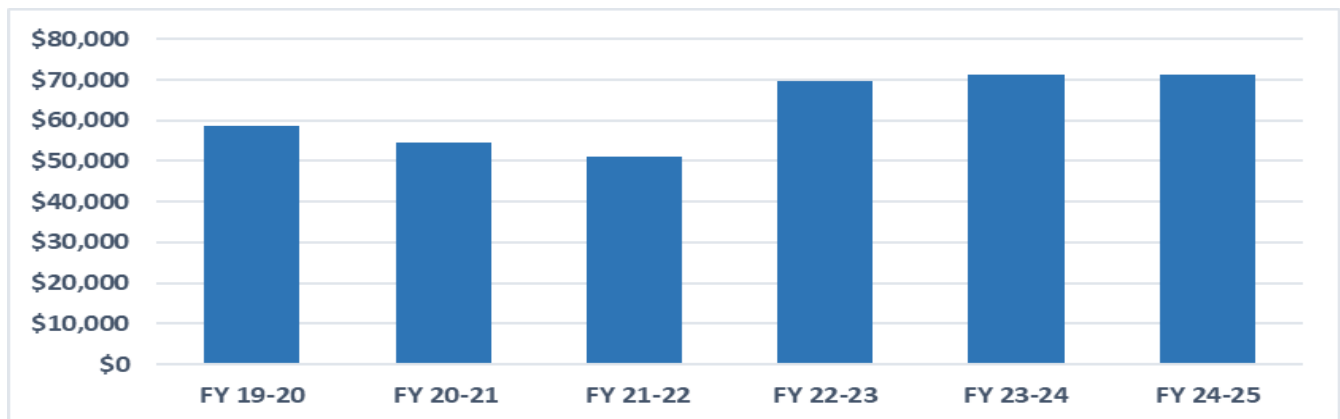
Quarterly reports are submitted to the State of Florida on March 31st, June 30th, September 30th, and December 31st each year. Funds are then received for that quarter based on the reporting.

ADMINISTRATION:

Funds are received into the Fire Services Fund and used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$58,704	\$54,474	\$51,181	\$69,617	\$71,130	\$71,130
% Change	-7.8%	-7.2%	-6.0%	36.0%	2.2%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

140 – Fire Rescue District Fund

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Fire Contingency Transportation Services – 4220

DATE REVISED:
DESCRIPTION:

Fire Rescue services provide transport services in the unincorporated areas of Volusia County plus the Town of Pierson and the City of Oak Hill, when necessary, with cost recovery of patient billing for this service. A 10% administrative charge is taken off the total for billing and receipt processing services.

FEE SCHEDULE:

Billed based on service provided, with rates set by emergency medical services.

RESTRICTIONS:

Funds must remain in the Fire Rescue District Fund to offset transport costs.

COLLECTION FREQUENCY:

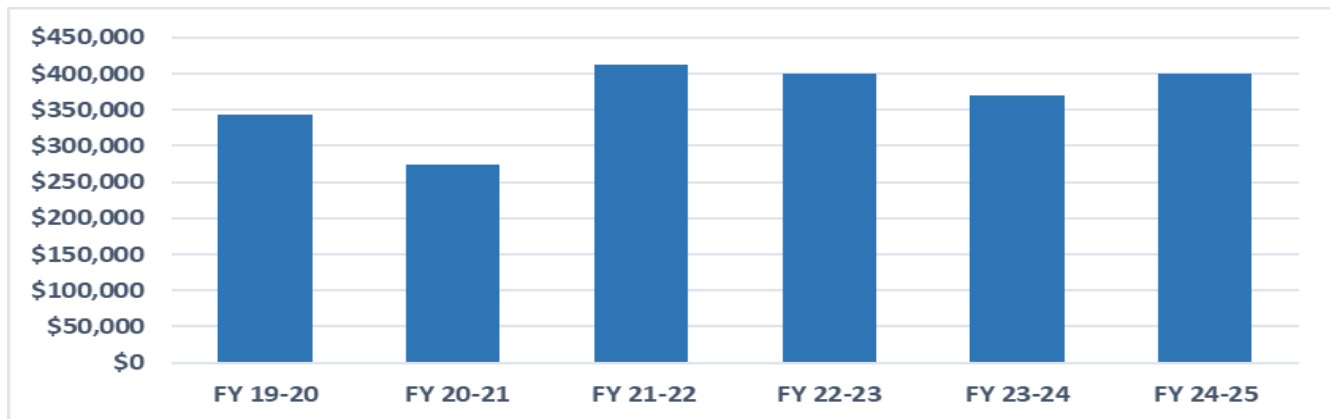
Remitted monthly.

ADMINISTRATION:

The billing process is administered by emergency medical services. Funds are received into the Fire Services Fund and used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$343,319	\$273,857	\$411,793	\$400,819	\$370,000	\$400,000
% Change	6.8%	-20.2%	50.4%	-2.7%	-7.7%	8.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

140 – Fire Rescue District Fund

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Fire Training Charges – 4222

DATE REVISED: 12/15/2011

DESCRIPTION:

Fire training charges are fees for classes held at the fire training center that include other municipalities, and individuals for CPR classes. A cooperative agreement with Daytona State College is the largest revenue source for this revenue code. This agreement provides for joint funding to conduct fire and safety related training courses at the County fire services training center. The college reimburses the County for the salary and benefit expenses for a Fire Training Center Manager, not to exceed \$45,000 annually.

FEE SCHEDULE:

The reimbursement from Daytona State College is invoiced annually in the amount of \$45,000. CPR classes and other training center revenue is charged according to a fee schedule, last approved by County Council in 2011.

RESTRICTIONS:

Funds remain in the Fire Rescue District Fund to offset the cost of the training facility operations.

COLLECTION FREQUENCY:

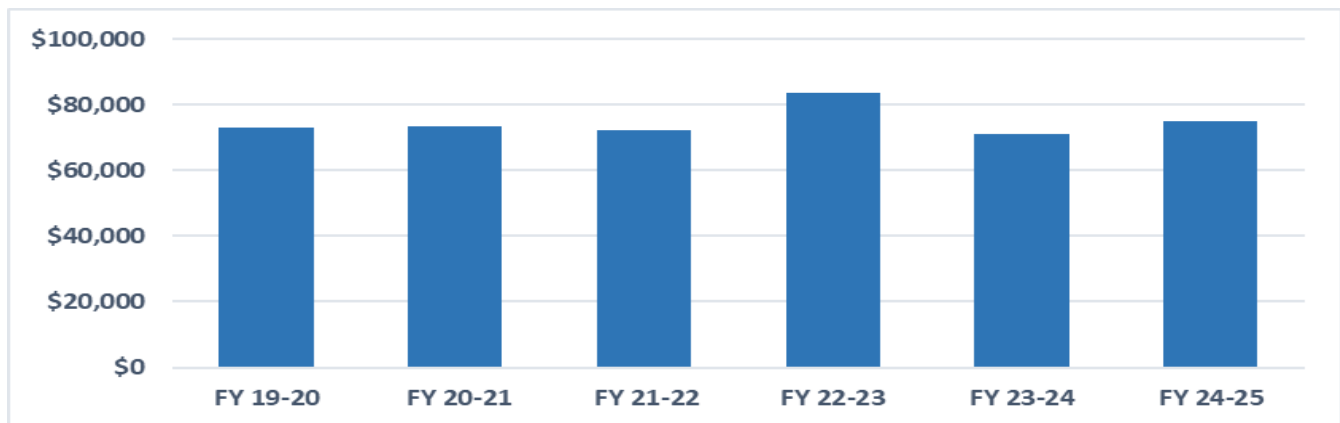
Annual reimbursement for training center cooperative agreement. Other fees are collected periodically throughout the year.

ADMINISTRATION:

Funds are received into the Fire Services Fund and used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$72,898	\$73,580	\$72,095	\$83,740	\$71,000	\$75,000
% Change	-4.1%	0.9%	-2.0%	16.2%	-15.2%	5.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

140 – Fire Rescue District Fund

AUTHORIZATION:

Volusia County Council - Agreement with Lake Helen
Volusia County Code Art. IV, Div. II
Hazardous Materials Incidents – Cost Recovery
Ord. 91-35

REVENUE CODE:

Charges for Services – 4490

DATE REVISED: 09/17/2019 (Lake Helen); 11/21/1991
(Hazardous Incidents)

DESCRIPTION:

Charges for services are broken up into 3 parts: 1) an interlocal agreement with the City of Lake Helen is renewed annually for the county to provide fire and emergency medical services to the city. 2) Hazmat incidents are billed based on actual costs of recovery and 3) Southern Area Engine Academy (SAEA) is charged \$500 per student to offset some of the cost of this academy.

FEE SCHEDULE:

The city of Lake Helen rate is calculated based on the fire fund millage rate and the city's property tax values based on the DR-420 issued by the Property Appraiser for fire protection services for the term of the agreement. Hazmat incidents are billed based on the actual costs. SAEA is billed at \$500 per student.

RESTRICTIONS:

Funds must remain in the Fire Service District Fund and used to offset the operating expenses.

COLLECTION FREQUENCY:

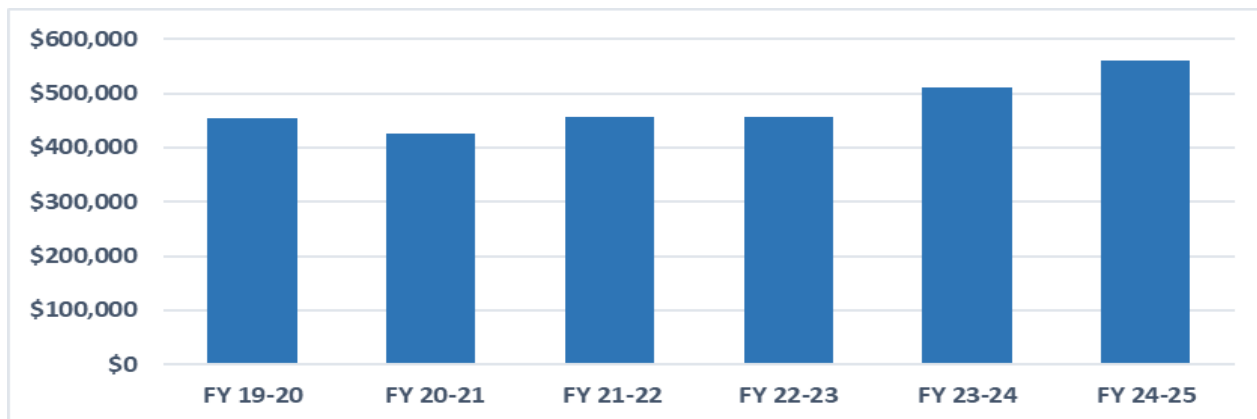
The city of Lake Helen remits a quarterly payment for the services they receive. Hazmat incidents are billed when services are provided and SAEA is billed per student.

ADMINISTRATION:

Fees are invoiced/collected and deposited into the Fire Services District Fund to help offset fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$454,917	\$426,042	\$456,905	\$455,716	\$510,623	\$561,721
% Change	10.3%	-6.3%	7.2%	-0.3%	12.0%	10.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

150 – Countywide Fire Impact Fee Fund

AUTHORIZATION:

Volusia County Code of Ordinances Sections 70-40, 70-80, 70-119(b) and 70-220(a)
Ordinance 2023-07

REVENUE CODE:

Public Safety Impact Fees Residential, Commercial –
2411, 2412

DATE REVISED: 2/7/2023

DESCRIPTION:

Fire Impact Fees shall apply throughout the unincorporated area of the County and in municipalities that receive County fire/rescue services. The purpose is to regulate the use and development of land to ensure that new development bears a proportionate share of the reasonably anticipated costs of new fire/rescue service created by the new land development activity.

On August 8, 2011, County Council adopted Ordinance 2011-21, which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011, through June 30, 2013. During the time frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees were further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all impact fees was resumed in all areas.

On February 7th, 2023, Volusia County Council approved Ordinance 2023-08 which changed only the impact fee zones where impact fees collected may be spent. This ordinance will take effect on March 6, 2023.

FEE SCHEDULE:

Both residential and commercial rates have been subject to a 3% administrative fee, although, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs moving forward. The residential fee is \$299.54 and non-residential is \$0.15 per square footage. The fee structure may be adjusted annually based on annual percentage changes in the Consumer Price Index.

RESTRICTIONS:

Funds shall be used exclusively for capital improvements, or expansion, or equipment within the unincorporated area of Volusia County or appropriate municipalities from which funds were collected. Funds shall be deemed expended in the order in which they are collected. Any funds not expended or encumbered by the end of the calendar quarter immediately following five years from the date the fire/rescue impact fee was paid, shall, upon application of the fee payer within 180 days of that date, be returned to such owner with interest at the rate of 6% per annum.

COLLECTION FREQUENCY:

Collected at the time of permit application. Must be paid prior to receiving a certificate of occupancy.

ADMINISTRATION:

Collected in the County's Building Division and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24*</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$190,000	\$200,000
% Change	-	-	-	-	100.0%	5.3%

*The Countywide Fire Impact Fee Fund – 150 is newly created for fiscal year 2023-24. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

155 – Impact Fee Administration Fund

AUTHORIZATION:

Volusia County Code of Ordinances Chapter 70,
Section 77 (6)

REVENUE CODE:

Impact Fee Administrative Charges – 4199

DATE REVISED: Adopted 12/06/2022

Effective 03/06/2023

DESCRIPTION:

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 noted. This fee is collected to offset the costs of administering this article.

FEE SCHEDULE:

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.

RESTRICTIONS:

No funds shall be used for periodic or routine maintenance as defined in F.S. § 334.03. funds shall be used exclusively for capital improvements or expansion within the traffic impact zone from which funds were collected, or for projects in other traffic impact zones which are of direct benefit to the traffic impact zone from which the funds were collected. Funds shall be deemed expended in the order in which they are collected.

COLLECTION FREQUENCY:

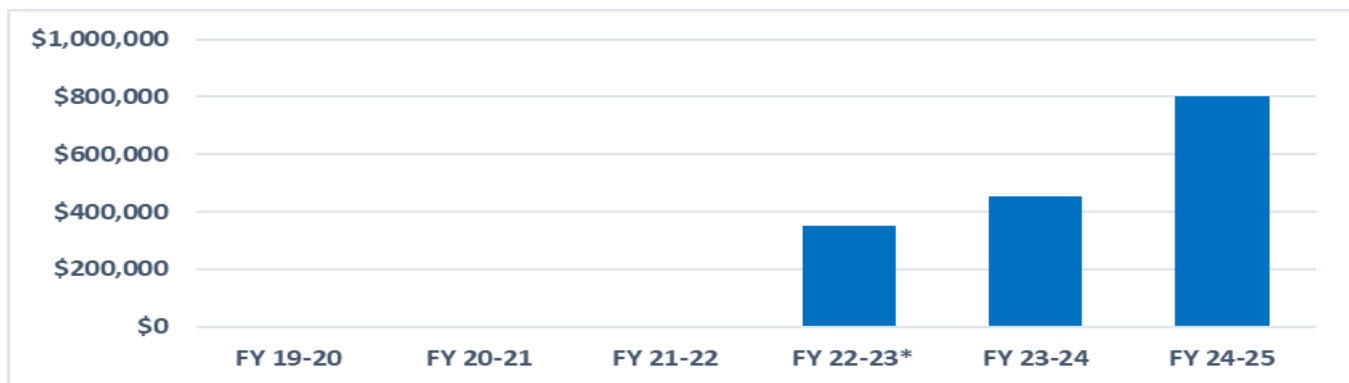
Revenues are collected daily as permits are paid. Payments can be made in person to the Treasury and Billing Division or on Volusia County's Connect Live web portal.

ADMINISTRATION:

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.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23*</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$352,471	\$455,186	\$800,000
% Change	-	-	-	-	29.1%	75.8%



*The Impact Fee Administration Fund - 155 was established in fiscal year 2022-23.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

156 – Fire Impact Fees Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Section 70-31 – 70-41

REVENUE CODE:

Fire Impact Fees

Residential - 2411, Commercial - 2412

DATE REVISED: 08/18/2011

DESCRIPTION:

Fire Impact Fees shall apply throughout the unincorporated area of the County and in municipalities that receive County fire/rescue services. The purpose is to regulate the use and development of land in order to ensure that new development bears a proportionate share of the reasonably anticipated costs of new fire/rescue service created by the new land development activity.

On August 18, 2011, county council adopted Ordinance 2011-21 which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time-frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, the collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

Both residential and commercial rates have been subject to a 3% administrative fee, although, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs moving forward. The residential fee is \$299.54 and non-residential is \$0.15 per square footage. The fee structure may be adjusted annually based on annual percentage changes in the Consumer Price Index.

RESTRICTIONS:

Funds shall be used exclusively for capital improvements, or expansion, or equipment within the unincorporated area of Volusia County or appropriate municipalities from which funds were collected. Funds shall be deemed expended in the order in which they are collected. Any funds not expended or encumbered by the end of the calendar quarter immediately following five years from the date the fire/rescue impact fee was paid, shall, upon application of the fee payer within 180 days of that date, be returned to such owner with interest at the rate of 6 percent per annum.

COLLECTION FREQUENCY:

Collected at the time of permit application. Must be paid prior to receiving a certificate of occupancy.

ADMINISTRATION:

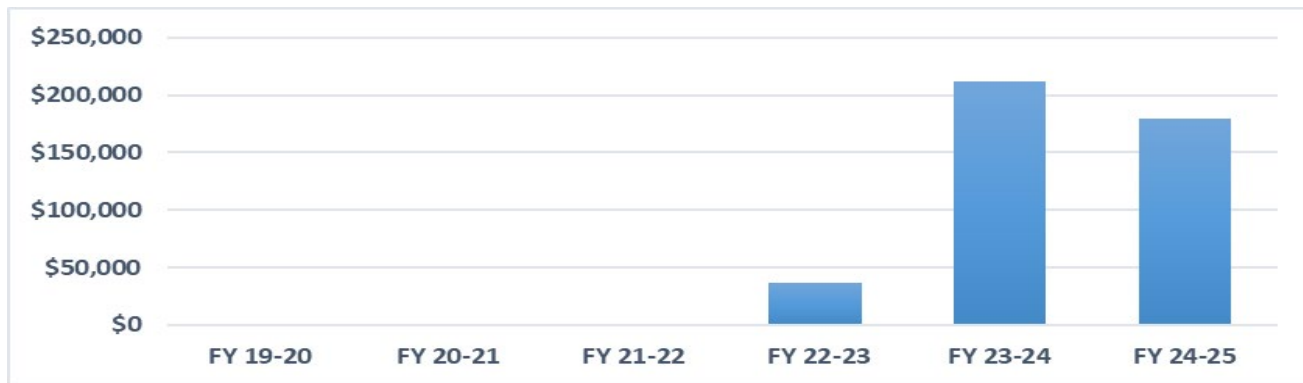
Collected in the County's building department and deposited to the appropriate impact fee zone fund.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

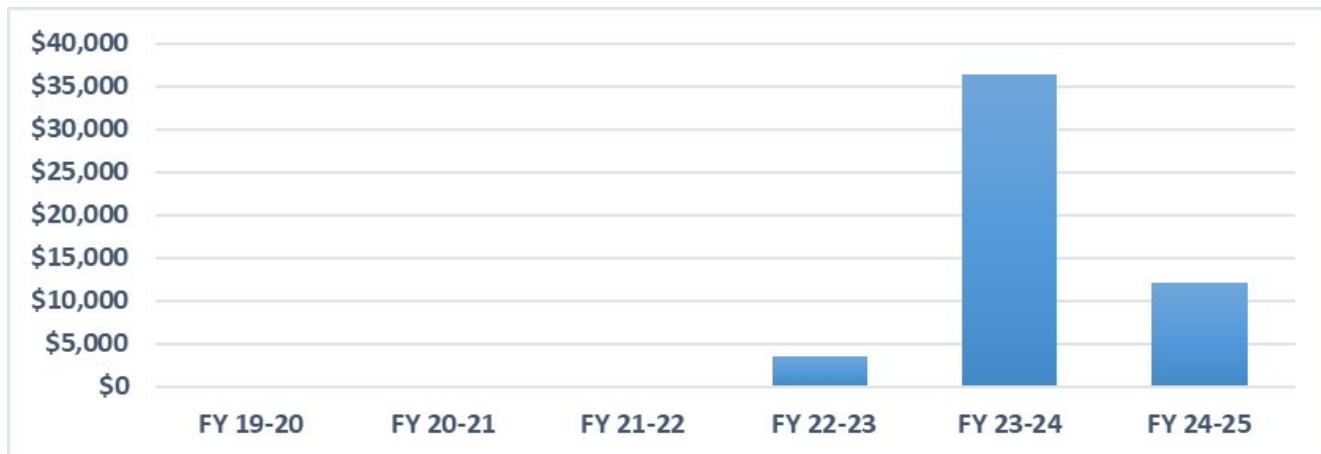
Residential 2411

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$36,497	\$211,907	\$180,000
% Change	-	-	-	100.0%	480.6%	-15.1%



Commercial 2412

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$3,433	\$36,417	\$12,000
% Change	-	-	-	100.0%	960.8%	-67.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

157 – Silver Sands-Bethune Beach Municipal Service District Fund

AUTHORIZATION:

Volusia County Code of Ordinances 110-431

REVENUE CODE:

Ad Valorem Taxes (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

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

FEE SCHEDULE:

Silver Sands-Bethune Beach Municipal Service District Fund millage rate for fiscal year 2024-25 is 0.0106; which is the rolled-back rate. The fiscal year 2023-24 rate was 0.0117.

RESTRICTIONS:

Revenue must remain in the fund to be utilized for street lighting expenses within the boundaries of the taxing district.

COLLECTION FREQUENCY:

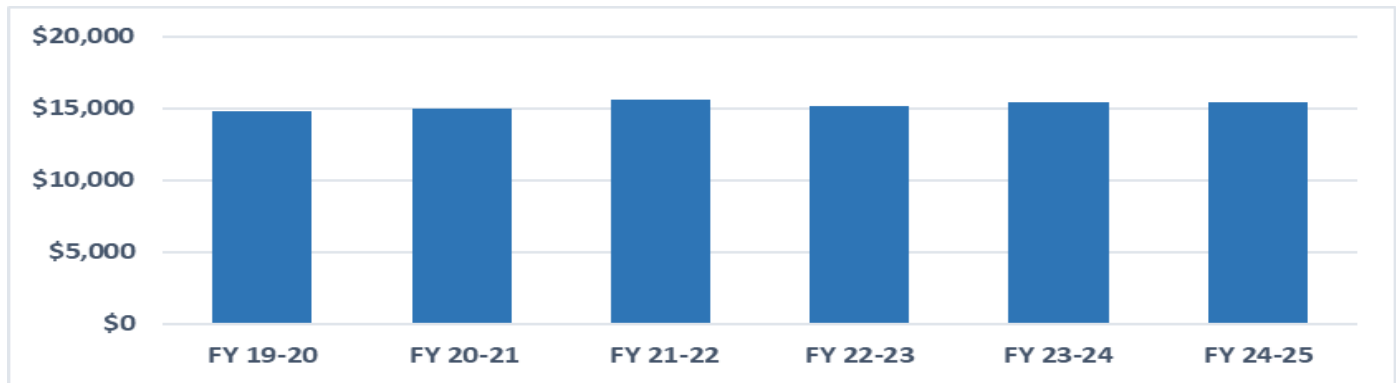
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenue is received through the Tax Collector and posted to the Silver Sands/Bethune Beach Municipal Services District Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$14,747	\$14,980	\$15,558	\$15,180	\$15,380	\$15,379
% Change	7.9%	1.6%	3.9%	-2.4%	1.3%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

159 – Stormwater Utility Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 122, Article IV Ordinance 92-89; Resolution 2005-102, Resolution 2024-95; Agenda Item #11973

REVENUE CODE:

Stormwater Special Assessment – 2523

DATE REVISED: 07/11/2024

DESCRIPTION:

The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year 1993-94, as established by Ordinance 92-89. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU). The fee was revised in 2024 to \$96 per year per ERU. The fee is to fund the Stormwater Management System, which is designed to control discharges from rainfall and runoff, and to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation and water pollution. On July 16th, 2024, to maintain the financial health of the Stormwater Utility Fund and continue to address current and future stormwater program needs, the County Council adopted a resolution that increases the stormwater utility non-ad valorem assessment fee.

FEE SCHEDULE:

\$96 per Equivalent Residential Unit (ERU). Beginning October 1, 2024, the Stormwater Utility Fee for non-ad valorem assessment fee is hereby set at \$8.00 per month, per ERU. Beginning with the 2024 tax year, the non-ad-valorem assessment for the Stormwater Utility Fee will be set at the rate of \$8.00/ERU/month until amended by Resolution by the County Council.

RESTRICTIONS:

Funds collected remain in the Stormwater Utility Fund for the purpose for which the fund was established.

COLLECTION FREQUENCY:

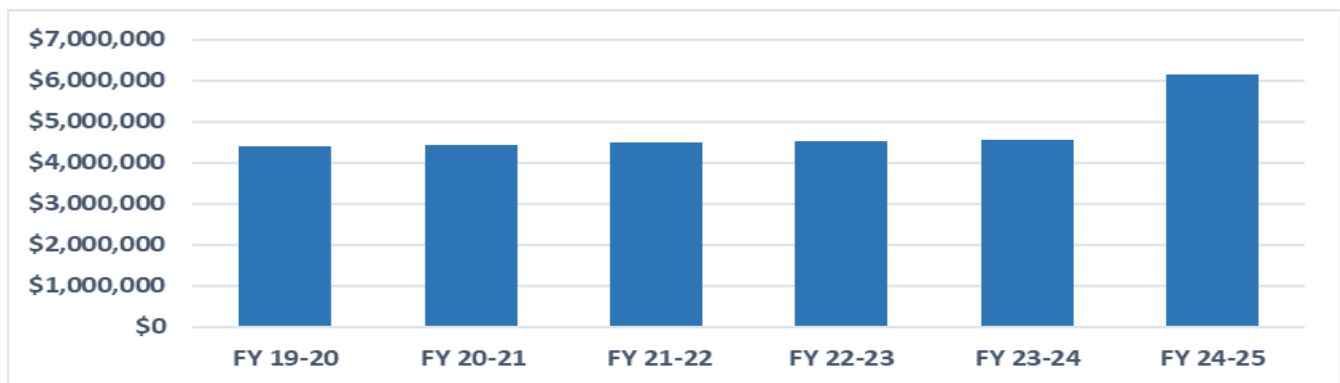
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenue is received in the Stormwater Utility Fund and used to fund stormwater operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$4,406,385	\$4,430,513	\$4,491,325	\$4,533,051	\$4,558,297	\$6,138,538
% Change	1.2%	0.5%	1.4%	0.9%	0.6%	34.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

159 – Stormwater Utility Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 122, Article IV
Ordinance 92-89

REVENUE CODE:

Charges for Labor – 4491

DATE REVISED: 06/02/2005

DESCRIPTION:

Work performed for municipalities within the county, or other county divisions, including ditch spraying, retention pond spraying and slope mowing.

FEE SCHEDULE:

Fees based on labor, equipment and material rates established through the County's work order system.

RESTRICTIONS:

Funds collected remain in the Stormwater Utility Fund for the purpose for which the fund was established.

COLLECTION FREQUENCY:

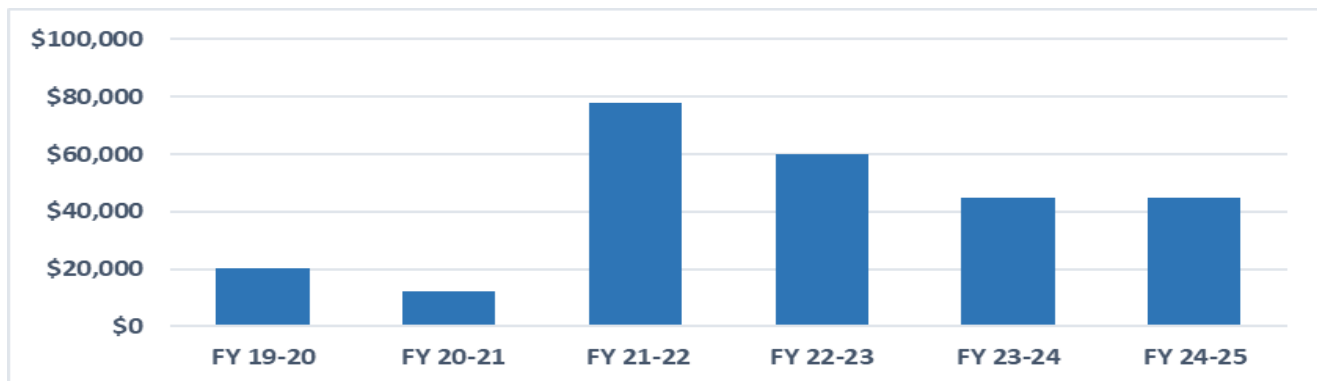
Services are invoiced periodically throughout the fiscal year.

ADMINISTRATION:

Revenue is received in the Stormwater Utility Fund and is used to fund stormwater operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$20,056	\$12,103	\$78,025	\$59,907	\$45,000	\$45,000
% Change	-76.8%	-39.7%	544.7%	-23.2%	-24.9%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

160 – ECHO Fund

AUTHORIZATION:

Volusia County Council Budget Resolution 2020-79

REVENUE CODE:

Ad Valorem Taxes (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

In 2020, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to continue the ECHO program. Volusia County Council unanimously ratified the ballot in which voters were able to vote during the general election on November 3, 2020. The program passed with 72.4% of the votes. This revenue is based on taxable value multiplied by the millage rate per thousand. The fiscal year 2024-25 tax rate is 0.2000 mills to allow tax relief and for use of fund balance.

FEE SCHEDULE:

Resolution 2020-79 states: It is the intent of the County Council that the funds be allocated throughout the county to provide broad geographical distribution and apportioned appropriately among the environmental, cultural, historic and outdoor recreation projects.

RESTRICTIONS:

Federal, state, county and municipal property is exempt from ad valorem tax.

COLLECTION FREQUENCY:

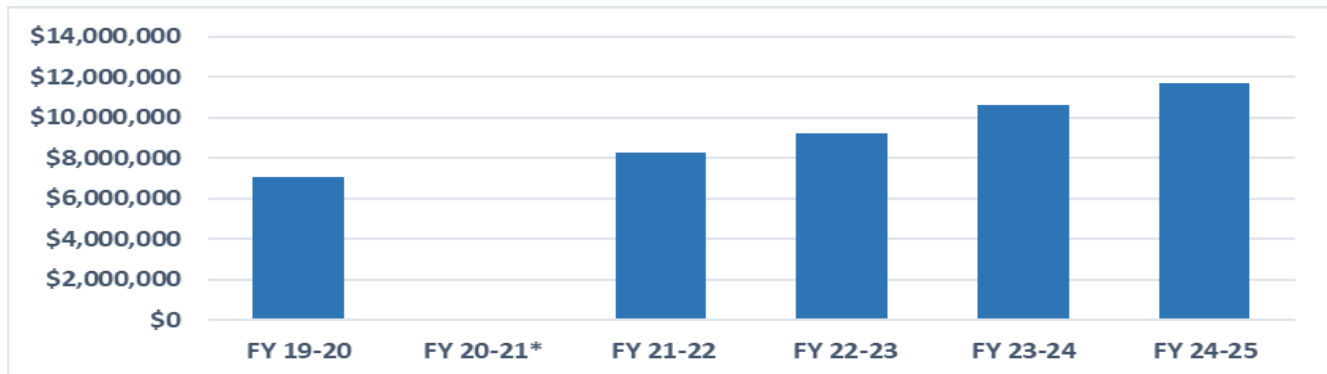
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

The ECHO program provides funding for Environmental, Cultural, Historic, and Outdoor recreation capital projects. Non-profit and municipal organizations within the county's boundaries as well as the county are eligible to apply for grant funding assistance with the acquisition, restoration, construction or improvement of facilities or projects for public use to be used for any of the four categories of the ECHO program.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21*	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$7,082,958	\$20,170	\$8,263,642	\$9,203,401	\$10,581,244	\$11,707,552
% Change	8.4%	-99.7%	40870.4%	11.4%	15.0%	10.6%



*In fiscal year 2020-21 there was an adopted millage rate of 0.000, thus only delinquent income was collected

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

162 – Land Acquisition Fund

AUTHORIZATION:

Volusia County Council Budget Resolution 2020-80

REVENUE CODE:

Ad Valorem Taxes (incl. Delinquent) – 1110, 1120

DATE REVISED: 10/01/2024

DESCRIPTION:

In 2020, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to continue the Volusia Forever Program. The Volusia Forever program expired at the end of the 2020 calendar year; however, Volusia County Council unanimously ratified the ballot in which voters were able to vote during the general election on November 3, 2020. The program passed with 75.6% of the votes. The Volusia Forever program is used to purchase endangered lands and permit the issuance of \$39,575,000 Limited Tax General Obligation Bonds. In fiscal year 2024-25, the Land Acquisition fund will collect the ad valorem tax at the adopted millage rate of 0.2000.

FEE SCHEDULE:

Millage rates are established, first to meet the bonded debt service obligations and, second, to fund current projects and land management operating expenses. The Volusia Forever millage rate for fiscal year 2024-25 is 0.2000.

Fiscal Year	Volusia Forever Millage Rate	Debt Service Millage Rate
2024-25	0.2000	0.0000
2023-24	0.2000	0.0000
2022-23	0.2000	0.0000
2021-22	0.2000	0.0000*
2020-21	0.1052	0.0783
2019-20	0.0878	0.1122
2018-19	0.0994	0.1006

*Fiscal Year 2021-22 Debt Service Millage Rate is 0.0000 due to the final payment being made to the Limited Tax General Obligation Bond on 10/1/2021.

RESTRICTIONS:

Federal, state, county and municipal property is exempt from ad valorem tax.

COLLECTION FREQUENCY:

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

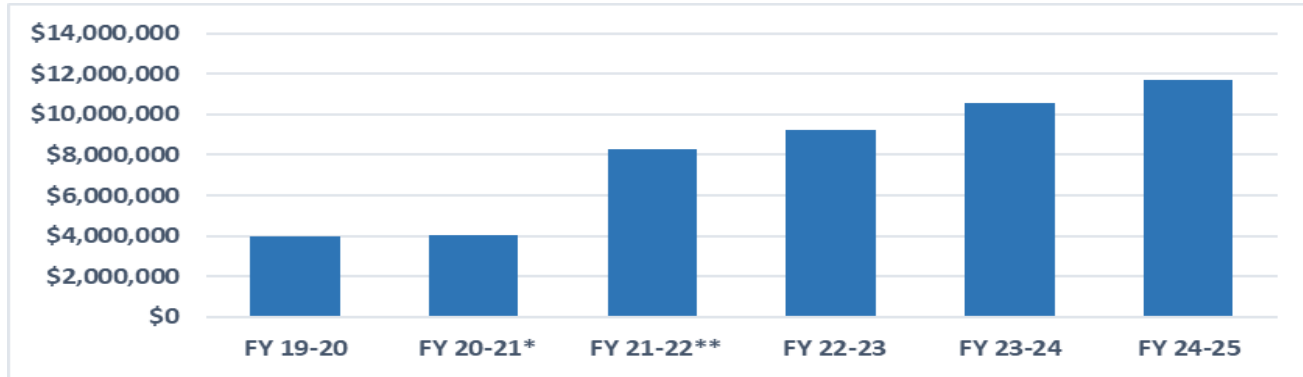
ADMINISTRATION:

15% of Volusia Forever annual revenue is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET*:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21*</u>	<u>Actual</u> <u>FY 21-22**</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$3,972,508	\$4,052,897	\$8,265,419	\$9,203,401	\$10,581,244	\$11,707,552
% Change	22.3%	2.0%	103.9%	11.3%	15.0%	10.6%



*In fiscal years 2000-2021, the ad valorem tax was collected in the Volusia Forever Fund - 161.

**Starting in fiscal year 2021-22, ad valorem taxes are budgeted and collected in Land Acquisition Fund - 162.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

163 – Land Management Fund

AUTHORIZATION:

Volusia County Council Budget Resolution 2001-198

REVENUE CODE:

Land Management Fees – 4391

DATE REVISED: 10/18/2001

DESCRIPTION:

Land Management fees come from the sale of forest products on conservation lands.

FEE SCHEDULE:

The fee is based on the weight of products such as timber and current market value.

RESTRICTIONS:

No restrictions. Revenue generated is used to offset costs for the Volusia Forever program.

COLLECTION FREQUENCY:

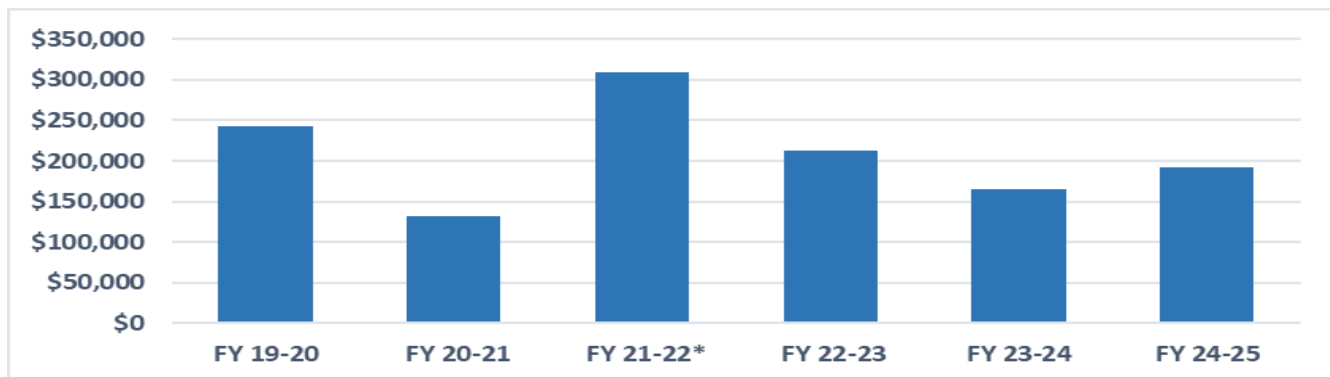
Fees are collected at the end of each month when the work is complete.

ADMINISTRATION:

Timber sales come from Lake George Forest & Wildlife Management area, Deep Creek Preserve, Lyonia Preserve, Barberville, Spruce Creek Preserve, Wiregrass Prairie Preserve, Longleaf Pine Preserve and Hickory Bluff Preserve, Scrub Oak Preserve and Gemini Springs Addition.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22*</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$243,080	\$132,101	\$308,914	\$212,031	\$165,000	\$192,030
% Change	90.3%	-45.7%	133.8%	-31.4%	-22.2%	16.4%



*Land Management Fees will be collected in fiscal year 2021-22 in the Land Management Fund – 163; previously collected in the Volusia Forever Fund - 161.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

163 – Land Management Fund

AUTHORIZATION:
REVENUE CODE:

Charges for Services – 4490

DATE REVISED:
DESCRIPTION:

This revenue is a charge for service to relocate gopher tortoises to the Longleaf Pine Preserve mitigation area.

FEE SCHEDULE:

\$1,000 for each tortoise that is relocated.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

Collected after service is rendered.

ADMINISTRATION:

Funds are to be utilized for the continued maintenance of current Volusia Forever properties.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24*</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$25,000	\$42,500
% Change	-	-	-	-	100.0%	70.0%

*Newly created revenue in fiscal year 2023-24. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

163 – Land Management Fund

AUTHORIZATION:

Volusia County Council Budget Resolution 2001-198

REVENUE CODE:

Land Rentals – 6230

DATE REVISED: 10/18/2001

DESCRIPTION:

Revenue generated from the lease of land for hunting and cattle and fees collected for camping. Currently, hunting leases take place on Deep Creek Preserve and Longleaf Pine Preserve. Camping takes place on Lake George Forest and Wildlife Management area, Longleaf Pine Reserve, Wiregrass Prairie Preserve, Doris Leeper Spruce Creek Preserve and Hickory Bluff Preserve.

FEE SCHEDULE:

Fees are based per acre and range from \$8.41 to \$15 an acre. Camping fees are based on a \$15 a night rate.

RESTRICTIONS:

No restrictions. Revenue generated is used to offset costs for the Volusia Forever program.

COLLECTION FREQUENCY:

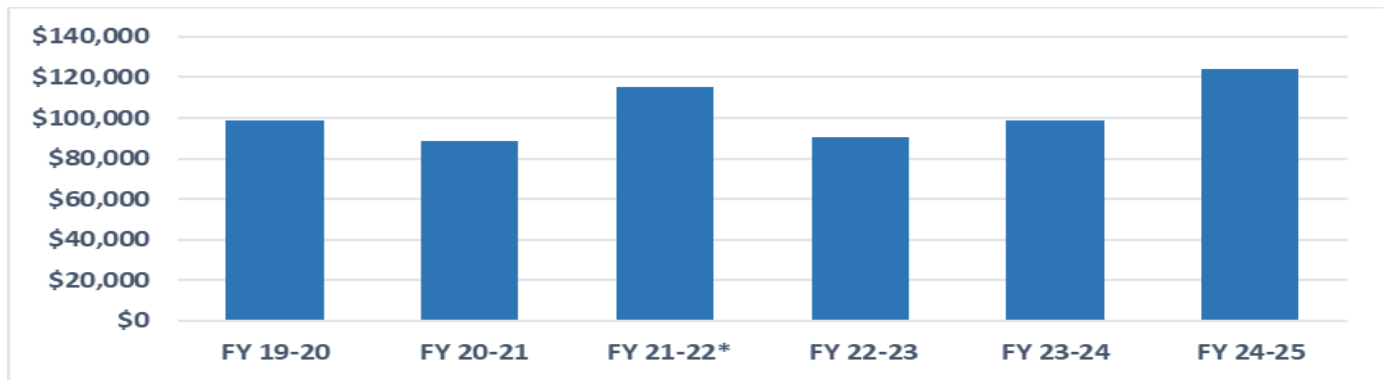
Hunting and cattle leases are collected annually. Camping fees are collected per reservation daily.

ADMINISTRATION:

The Resource Stewardship Divisions oversees the preserves these activities take place on.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22*</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$99,009	\$88,869	\$115,325	\$90,615	\$99,000	\$124,285
% Change	-26.5%	-10.2%	29.8%	-21.4%	9.3%	25.5%



*Land Management Fees will be collected starting in fiscal year 2021-22 in the Land Management Fund – 163; previously collected in the Volusia Forever Fund – 161.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

163 – Land Management Fund

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Transfer from Volusia Forever Acquisition – 8162

DATE REVISED: 9/7/2021

DESCRIPTION:

Transfer of 15% set aside of Volusia Forever Ad Valorem Taxes for Land Management Activities.

FEE SCHEDULE:

The council approved the fund's set-aside for land management expenses from 10% of the program's tax proceeds to 15% on 9/7/2021.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

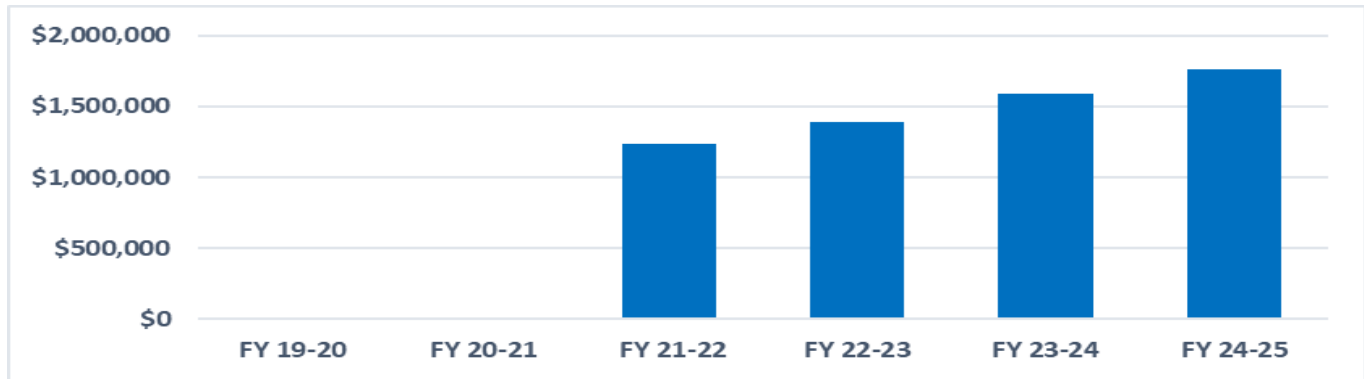
Annually.

ADMINISTRATION:

Funds are to be utilized for the continued maintenance of current Volusia Forever properties.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$1,232,705	\$1,391,784	\$1,585,757	\$1,756,133
% Change	-	-	100.0%	100.0%	13.9%	10.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

164 – Barberville Mitigation Tract Fund

AUTHORIZATION:
REVENUE CODE:

Wetland Mitigation Fees – 6323

DATE REVISED:
DESCRIPTION:

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 revenue is for the sale of mitigation bank credits.

FEE SCHEDULE:

Not on a set schedule of fees, credits are determined when sold.

RESTRICTIONS:

When the credits are all sold and transferred, the mitigation bank will be funded with a Perpetual Long Term Financial Mechanism to maintain the property as conservation land forever.

COLLECTION FREQUENCY:

Collected when the credits are sold.

ADMINISTRATION:

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.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24*</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$47,000	\$47,000
% Change	-	-	-	-	100.0%	0.0%

*Newly created revenue in fiscal year 2023-24. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

165 – Dune Restoration Fund

AUTHORIZATION:

Volusia County Code of Ordinances, Chapter 72,
Art. II, Div. 15 Environmental Standards for Beach
and Dune Protection

REVENUE CODE:

Dune Restoration Fees – 2952

DATE REVISED: 06/22/2021

DESCRIPTION:

It is the purpose of this regulation to provide certain standards that promote restoration and preservation of the vital beach and dune system along the Atlantic coast of Volusia County, Florida. The intent is to regulate coastal construction activities that affect the beach and dune system and that may degrade its natural processes and functions. All new and reconstructed armoring structures must be buried with an artificial dune at least four feet above the existing grade, at a slope no greater than three to one, and planted with the appropriate native coastal vegetation. If it is determined by the Environmental Management Division that the artificial dune restoration requirement is not feasible at the project location due to existing beach conditions, the applicant conducting the dune restoration activity shall, in lieu of actual dune creation, pay a replacement contribution into the Volusia County Dune Restoration Trust Account, also known as the Dune Restoration Fund.

FEE SCHEDULE:

The replacement contribution will be determined using an engineer's cost estimate of the total cost of the required dune restoration, including placement of sand and native coastal vegetation material and installation costs.

RESTRICTIONS:

The funds in the Dune Restoration Fund 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.

COLLECTION FREQUENCY:

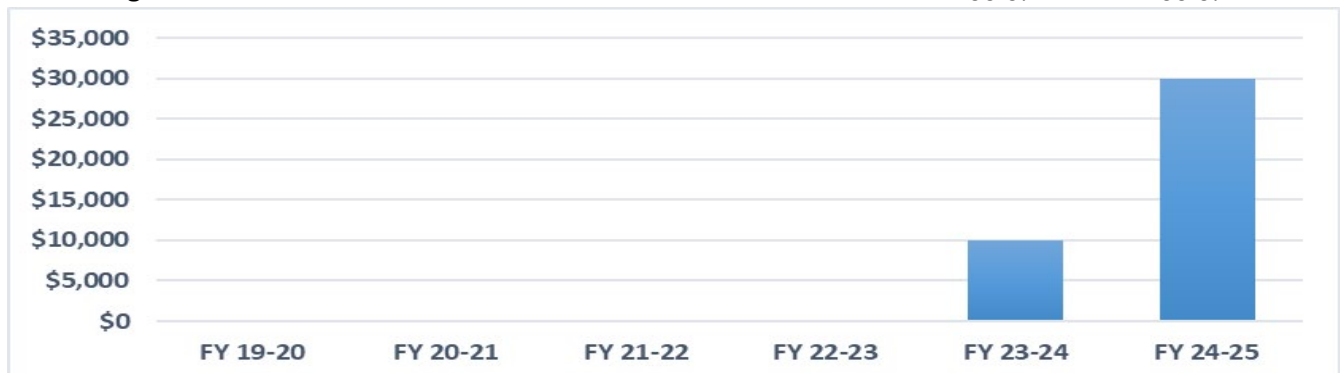
Revenues are intermittent as applicants conduct armoring projects.

ADMINISTRATION:

Revenues derived from the collection of Dune Restoration Fees are deposited into the fund to be used as prescribed above.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24*</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$10,000	\$30,000
% Change	-	-	-	-	100.0%	200.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
167 – Opioid Regional Settlement Fund

AUTHORIZATION:
Volusia County Council & Memorandum of Understanding with the State of Florida

REVENUE CODE:
Settlement – 6935

DATE REVISED: 5/7/2022

DESCRIPTION:

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. Volusia County also entered 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 County Council for appropriations via budget resolution.

FEE SCHEDULE:

The Walgreens settlement funds will be paid out over an 18-year period.

RESTRICTIONS:

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.

COLLECTION FREQUENCY:

Collected annually starting in fiscal year 2022-23.

ADMINISTRATION:

In fiscal year 2023-24 some of the funding is being utilized to help fund increased staffing at the Corrections Division health clinic in the amount of \$108,335.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23*</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$108,335	\$101,743
% Change	-	-	-	-	100.0%	-6.1%

*Newly created fund in fiscal year 2022-23. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND: 174 – Law Enforcement Education Trust Fund	AUTHORIZATION: F.S. 318.18 (11)(c), 741.28, 938.15, 938.08
REVENUE CODE: Police Education Assessments – 4899	DATE REVISED: 10/01/2020

DESCRIPTION:

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.

FEE SCHEDULE:

Law Enforcement Education - \$2.50 for every person for each conviction. These funds are deposited within the Law Enforcement Education Trust to provide educational opportunities to law enforcement personnel.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

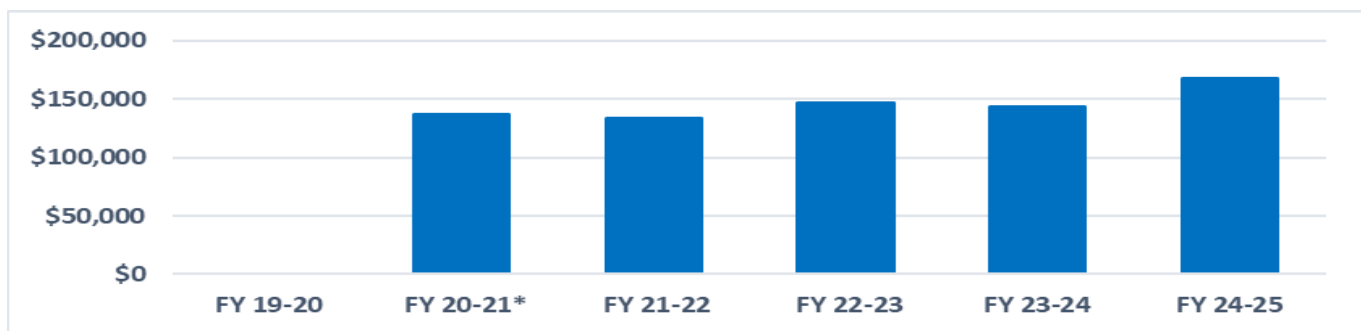
Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are collected by the Clerk of Courts and deposited to the Law Enforcement Education Trust Fund and accounted for in separate revenue account lines for each operational purpose. Fees are used to offset training expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21*	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$0	\$136,876	\$133,115	\$146,779	\$143,113	\$168,186
% Change	-	100.0%	-2.7%	10.3%	-2.5%	17.5%



*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).

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

175 – Crime Prevention Trust Fund

AUTHORIZATION:

F.S. 775.083

REVENUE CODE:

Law Enforcement Crime Prevention – 4898

DATE REVISED: 10/01/2020

DESCRIPTION:

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

FEE SCHEDULE:

The court costs imposed by this section shall be \$50 for a felony and \$20 for any other offense.

RESTRICTIONS:

The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county.

COLLECTION FREQUENCY:

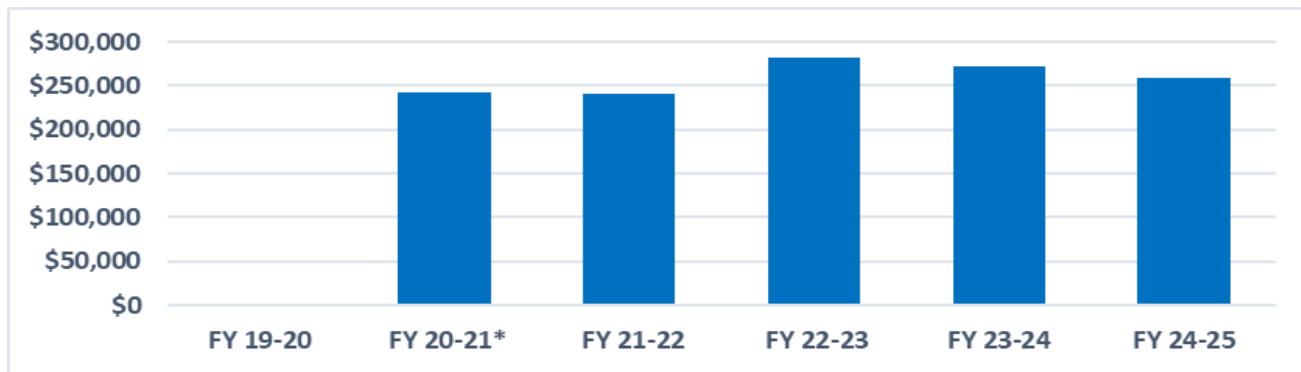
Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are collected by the Clerk of Courts and deposited to the Law Enforcement Crime Prevention Trust Fund and accounted for in separate revenue account lines for each operational purpose. Fees are used for crime prevention programs.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21*</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$241,833	\$240,536	\$281,256	\$271,976	\$258,134
% Change	-	100.0%	-0.5%	16.9%	-3.3%	-5.1%



* 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).

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

177 – Dori Slosberg

AUTHORIZATION:

F.S. 318.1215

REVENUE CODE:

Dori Slosberg Driver Education – 4890

DATE REVISED: 10/01/2024

DESCRIPTION:

The Dori Slosberg Driver Education Safety Act requires by ordinance that the clerk of court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools.

FEE SCHEDULE:

Fees are collected as described above.

RESTRICTIONS:

Each fee collected is to be used for direct educational expenses and shall not be used for administration.

COLLECTION FREQUENCY:

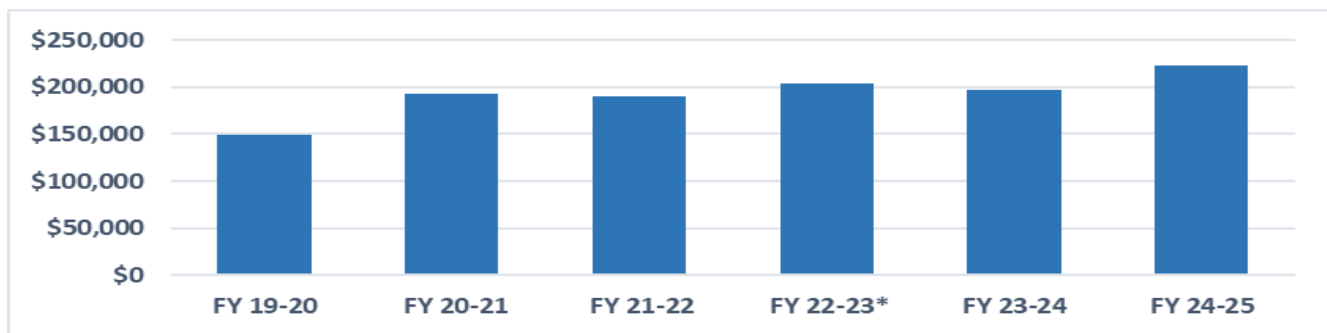
Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are collected by the Clerk of Courts, deposited to the County's Dori Slosberg fund, and accounted for in a separate revenue line for tracking and recording purposes.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23*</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$149,155	\$193,344	\$190,371	\$203,739	\$196,792	\$222,623
% Change	-22.9%	29.6%	-1.5%	7.0%	-3.4%	13.1%



*Effective October 1, 2022, the County established the Dori Slosberg Fund – 177, to separately account for receipts of amounts pursuant to Florida Statutes 318.1215.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund

AUTHORIZATION:

Unified Beach Code, Chapter 20,
Volusia County Code of Ordinances Sec. 20-233,
New Contract approved via Agenda Item #9916

REVENUE CODE:

Franchise Fees (Beach Concessions) – 1300

DATE REVISED: 06/21/2022

DESCRIPTION:

As consideration for the county's granting the concession privileges to the concessionaire, to offset the county's cost for operating and maintaining the beach, and to better manage increasing costs associated with the management oversight of the agreement, the concessionaire agrees to pay a concession fee to the county. Fees are remitted monthly based on yearly rates as stated in the beach concession contract.

FEE SCHEDULE:

The annual concession fee shall be paid monthly for the term of the agreement. The monthly payment shall be due on the last business day of each month, without demand. The monthly payment shall be one-twelfth (1/12) of the annual concession fee of the actual agreement year.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

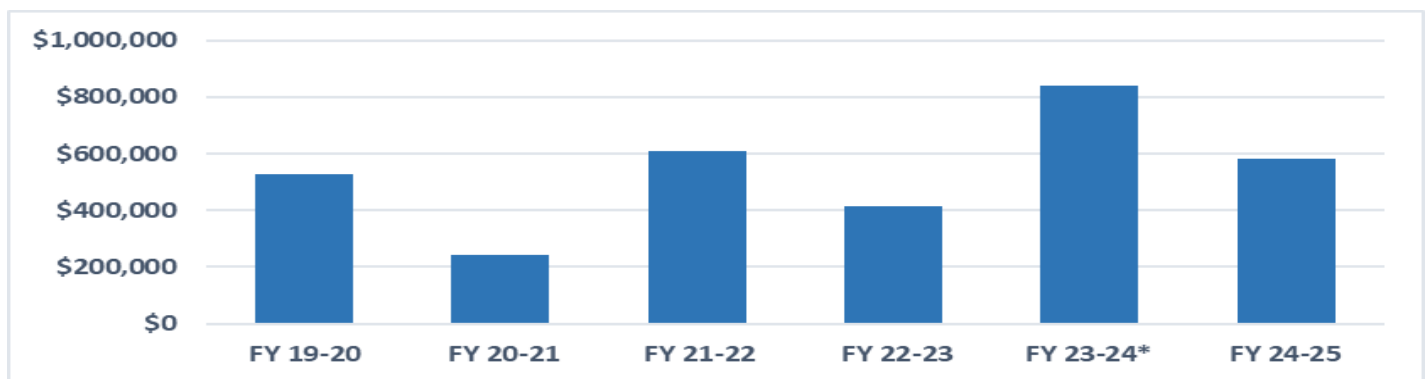
Monthly.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24*</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$526,125	\$240,680	\$610,722	\$412,500	\$842,000	\$583,000
% Change	5.0%	-54.3%	153.7%	-32.5%	104.1%	-30.8%



*Starting in fiscal year 2023-2024 all franchise fees (beach concessions) will be collected in the new Beach Management Fund – 178.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund

AUTHORIZATION:

 Volusia County Code of Ordinances Sec. 72-1053
Ordinance 2021-13

REVENUE CODE:

Beach & Dune Permit Fees – 2560

DATE REVISED: 10/01/2024

DESCRIPTION:

Volusia County beaches are approximately 36 miles long. Both commercial and single family residential (SFR) properties are located along the coast. Any projects on or immediately adjacent to the beach or touching the sand may require a County and Dune Permit in addition to all state and local municipal permits. Projects covered by the Beach and Dune Permit include, but are not limited to, beach walkovers and access structures, seawalls and other armoring efforts, vehicular access for miscellaneous projects and dune restoration efforts.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all beach and dune fees. These fees shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30 of that year.

RESTRICTIONS:

No restrictions: revenues may be used at the discretion of the local government to help offset the cost of services provided by the Environmental Management Division.

COLLECTION FREQUENCY:

Fees are collected at the time the application is submitted.

ADMINISTRATION:

Beach & Dune permit fees are received into the Beach Management Fund where they are used to offset the cost of services provided by the Environmental Management Division.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24*</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$19,220	\$10,000
% Change	-	-	-	-	100.0%	-48.0%

*Newly created revenue in fiscal year 2023-24. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article IX –
Sec. 20-290, 20-293, 20-294, Ord. 99-15

REVENUE CODE:

Commercial Solicitation Permit – 2951

DATE REVISED: 05/13/1999

DESCRIPTION:

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

FEE SCHEDULE:

Each permit application shall be submitted annually to the beach division with a nonrefundable application fee of \$100. The division shall review the application for completeness and compliance with law. Upon the determination that the application is complete and compliant, the applicant shall be notified to present himself for issuance of the permit. A master commercial solicitation permit shall be issued upon payment of the appropriate fee. The minimum fee for a master permit shall be \$2,500 for the ability to have up to five individual permits operating under the master permit. For the ability to add additional individual permits, the master permit holder shall pay an additional \$2,500 for each additional increment of five individual permits or portion thereof. The maximum payment for a master permit shall be \$10,000, based on the maximum allowable individual permit under a master permit being limited to 20 individual permits. The fee shall be prorated for a partial year from date of issuance. There is also a transfer fee of \$50 for a master permit holder to transfer to an individual license.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

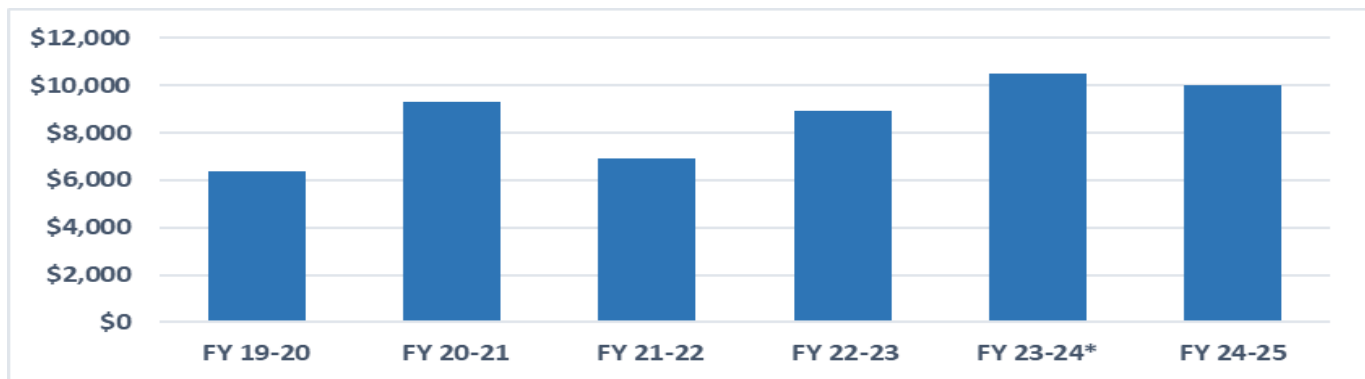
Funds are received throughout the year.

ADMINISTRATION:

Commercial Solicitation fees are received into the Beach Management Fund where they are used for beach-related operations and maintenance expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24*</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$6,400	\$9,300	\$6,900	\$8,900	\$10,500	\$10,000
% Change	-70.1%	45.3%	-25.8%	29.0%	18.0%	-4.8%



*Starting in fiscal year 2023-2024 the commercial solicitation permit revenue will be collected in the new Beach Management Fund – 178.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund

AUTHORIZATION:

Volusia County Council Agenda Item #10689

REVENUE CODE:

Off-Beach Parking Revenue – 4449

DATE REVISED: 03/21/2023

DESCRIPTION:

This revenue is for the off-beach parks and parking lots throughout the county and are signed accordingly. Per council's direction registered resident vehicles will continue to receive off beach parking privileges at no additional costs.

- Ormond-by-the Sea: Bicentennial, North Shore and Tom Renick parks
- Daytona Beach: University, 834 N. Atlantic Avenue
- Daytona Beach: Sun Splash and Breakers Oceanfront parks
- Daytona Beach Shores: Frank Rendon, Van Avenue and Larry Fornari parks
- Wilbur-by-the-Sea: Heron Street, Toronita Avenue and Major Street
- Ponce Inlet: Winterhaven and Inlet Harbor Road
- New Smyrna Beach: Flagler Avenue and 27th Avenue parks; and Matthews Avenue
- South of New Smyrna Beach: Bethune Beach Park

Additional convenience fees may apply.

RESTRICTIONS:

Revenues derived from off-beach parking fees and all other revenues derived from the beach shall be expended solely for direct beach purposes permitted by law. The revenues must be used for beach maintenance, beach-related traffic management and parking, beach-related law enforcement and liability insurance and beach-related sanitation, lifeguard or other staff purposes/

COLLECTION FREQUENCY:

Collected at the time in which a vehicle uses the off-beach parking spot or at the time of an annual pass purchase.

ADMINISTRATION:

Off-beach parking fees are received into the Beach Management Fund where they are used for beach-related operations and maintenance expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24*</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$0	\$0	\$1,000,000	\$7,120,000
% Change	-	-	-	-	100.0%	612.0%

*Newly created revenue in fiscal year 2023-24. A graph will be shown when there is more statistical data.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund

AUTHORIZATION:

Volusia County Code of Ordinances 20-121 (h) (6); 20-293, 20-142-145, 2016-22, 2016-167 Agenda Item #10580, Resolution 2023-30

REVENUE CODE:

Beach Safety Fees & Fines – 4731, 4740

DATE REVISED: 03/07/2023 for 4731

DESCRIPTION:

Registration Fees (4731) - Beach Safety Junior Lifeguard program
Special Events (4740) - beach usage fees (not a non-profit, charged a fee based on peak and non-peak times of the year); alcohol fee - approved by council; fee based on Beach Safety Ocean Rescue Special Events Guide.

FEE SCHEDULE:

Registration Fees for Beach Safety Junior Lifeguard program – Regular at \$200 per participant and \$250 per participant for the advanced program; Special Events \$100/per event; Special Events-alcohol fee \$50/day; Sponsorship Tents and Banners during Events \$50 fee.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

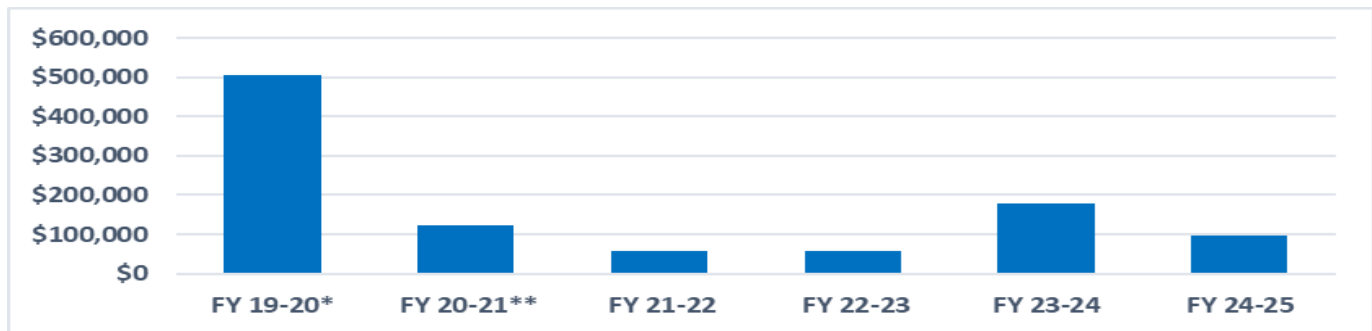
Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are collected in the Beach Management Fund where they are used for Beach Safety activities.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24*</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$506,139	\$123,694	\$58,713	\$56,550	\$177,750	\$89,800
% Change	-2.7%	-75.6%	-52.5%	-3.7%	214.3%	-49.5%



*Starting in fiscal year 2023-2024 all Beach Safety Fees and Fines will be collected in the new Beach Management Fund – 178.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund

AUTHORIZATION:

Fee schedules approved by County Council
Agenda Item #9897

REVENUE CODE:

Beach Parks Park Fees – 4725

DATE REVISED: 06/21/2022

DESCRIPTION:

Pavilion rental fees for coastal parks.

FEE SCHEDULE:

Rates are approved by the County Council and reviewed periodically for adjustments. The most recent changes are seen below:

Description	Resident	Non-Resident
Pavilions	Small half day - \$25	Small half day - \$30
	Small full day - \$40	Small full day - \$45
	Large half day - \$40	Large half day - \$45
	Large full day - \$70	Large full day - \$75

RESTRICTIONS:

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

COLLECTION FREQUENCY:

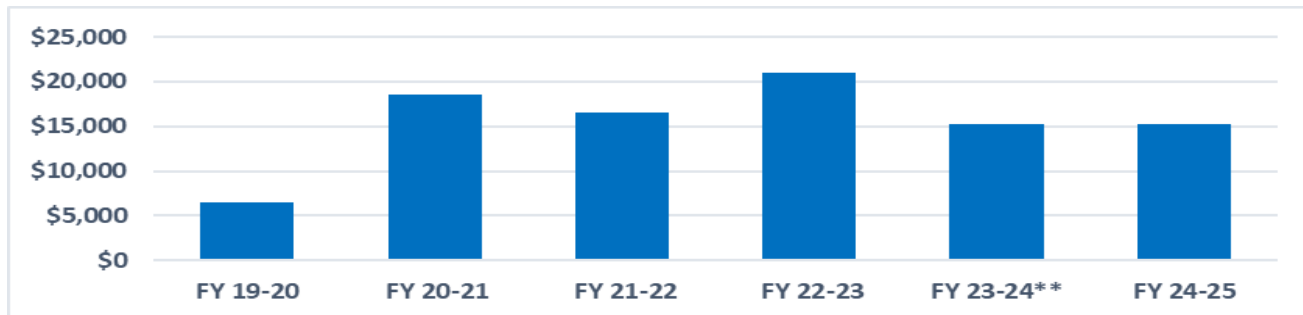
Upon reservation of the pavillion.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET*:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24**</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$6,431	\$18,574	\$16,604	\$21,000	\$15,260	\$15,260
% Change	-57.5%	188.8%	-10.6%	26.5%	-27.3%	0.0%



*Both Park Fees and Beach Parks Park fees are budgeted and collected separately.

**Starting in fiscal year 2023-2024 all beach parks park fees will be collected in the new Beach Management Fund – 178.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund
313 – Beach Capital Fund

AUTHORIZATION:

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

REVENUE CODE:

Beach Access Fees – 4728

DATE REVISED: 11/16/2017

DESCRIPTION:

On every day of the year that the beach is open to vehicular access, vehicles entering the beach are subject to vehicular access fees. Effective October 1, 2024, the County Council provided registered residents' vehicles the privilege of on-beach vehicular access at no additional cost. These fees offset the beach toll collections contract and other beach related expenses.

FEE SCHEDULE:

A \$30 fee allows for a daily entry to the beach for one day non-residents. Non-residents also have the option to purchase an annual pass for \$150.

RESTRICTIONS:

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

COLLECTION FREQUENCY:

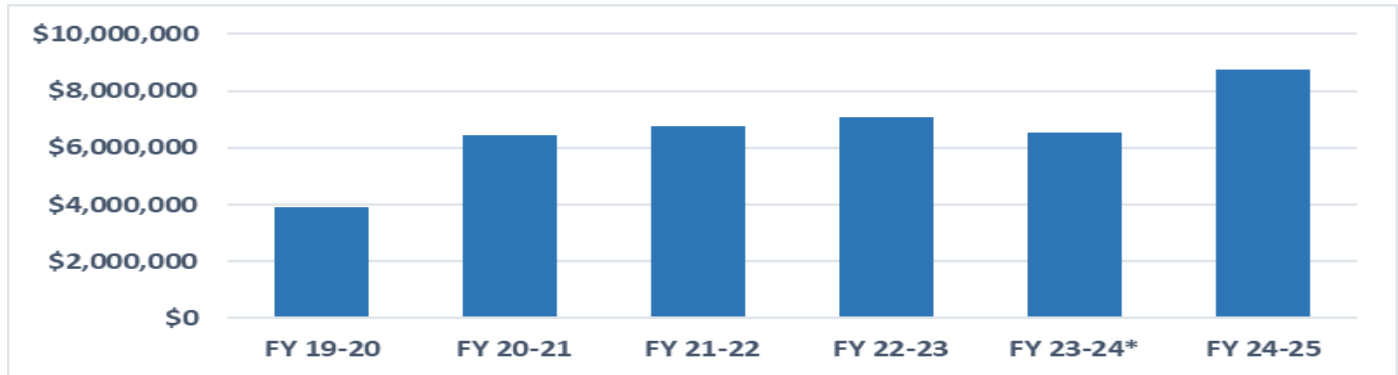
Fees are collected daily.

ADMINISTRATION:

Beach toll collection services are provided by a contract with an outside vendor. The contractor provides for the management, operation, and maintenance of the toll collection. Revenue is remitted to the county by the contractor monthly, less the contractor's collection fees as determined by their contract. The current contract beginning in October 2024 and is a seven-year contract.

COLLECTION HISTORY AND CURRENT BUDGET:
Beach Management Fund - 178

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24*</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$3,917,366	\$6,438,892	\$6,742,567	\$7,060,485	\$6,550,463	\$8,772,010
% Change	-31.2%	64.4%	4.7%	4.7%	-7.2%	33.9%

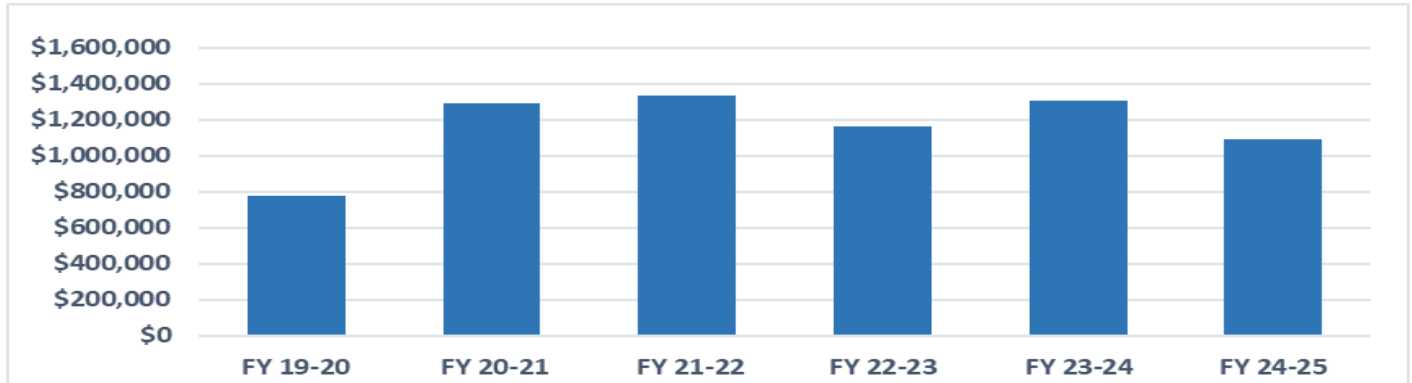


*Starting in fiscal year 2023-2024 beach access fees will be collected in the new Beach Management Fund – 178. Previously they were collected in the General Fund – 001.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

Beach Capital Fund - 313

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$774,051	\$1,291,008	\$1,334,748	\$1,161,148	\$1,303,067	\$1,089,620
% Change	-34.5%	66.8%	3.4%	-13.0%	12.2%	-16.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

178 – Beach Management Fund

AUTHORIZATION:

County Council approved agenda item #7377

REVENUE CODE:

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

DATE REVISED: 10/05/2021

DESCRIPTION:

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

FEE SCHEDULE:

Entrance Fees (General Admission):	Seniors (50 years & up) \$7, Adults 13 & up \$8, Youth 3-12 \$5, under 2 free.
Field Trip Fees (Education Admission):	Adults 12 & up \$6, Youth 3-11 \$3
Individual Annual Pass:	\$21
Family Annual Pass (2 Adults/2 Children):	\$60

All fees were revised by the County Council on 10/5/2021, which include a \$3 increase to general admission fees and establishing both an individual and family annual pass.

RESTRICTIONS:

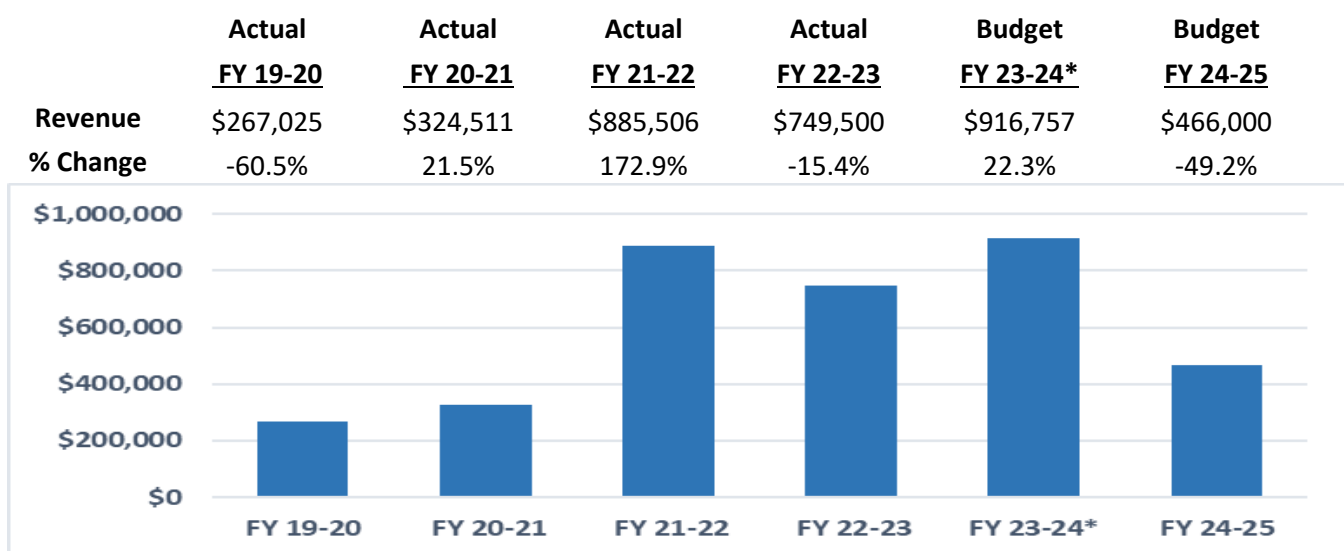
There are no restrictions, however, these fees are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

Fees are collected daily.

ADMINISTRATION:

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

COLLECTION HISTORY AND CURRENT BUDGET:


*Starting in fiscal year 2023-2024 beach access fees will be collected in the new Beach Management Fund – 178. Previously they were collected in the General Fund – 001.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

326 – Parks Projects Fund

AUTHORIZATION:

F.S. 328.66, 328.72(15), Volusia County Code of Ordinances Ch. 126, Section 126-1, Ordinance 89-24

REVENUE CODE:

Vessel Registration Fees – 2970

DATE REVISED:
DESCRIPTION:

Any county may impose an annual registration fee on vessels registered, operated, used, or stored on waters of this state within its jurisdiction. This fee shall be 50% of the applicable state registration fee as provided in s. 328.72(1) and not the reduced vessel registration fee specified in s. 328.72(18). However, the first \$1 of every registration imposed under this subsection shall be remitted to the state for deposit in the State of Florida Save the Manatee Trust Fund created within the Fish and Wildlife Conservation Commission and shall be used only for the purposes specified in s. 379.2431(4). All other monies received from such fee shall be expended for the patrol, regulation, and maintenance of the lakes, rivers and waters and for other boating-related activities in Volusia County.

FEE SCHEDULE:

Fees are based on 50% of those collected by the State of Florida. The fee varies by the classification of the vessel and are found in F.S. 328.72(15). The County's portion of the vessel registration fee is for recreational vessels only.

RESTRICTIONS:

One dollar of every fee collected is to be remitted to the State of Florida for the protection of manatees. The remaining funds must be spent for the patrol, regulation and maintenance of lakes, rivers, and saltwater bodies and for other boat-related activities.

COLLECTION FREQUENCY:

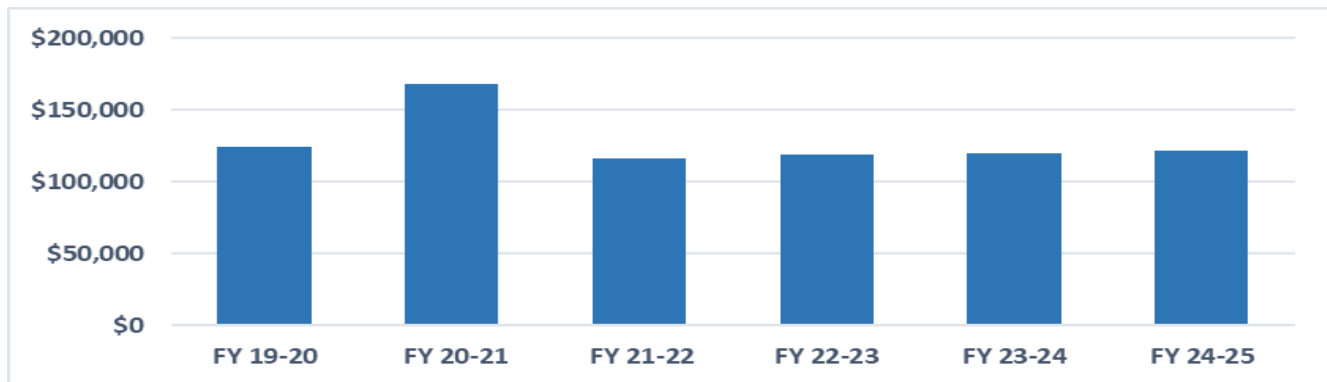
Fees remitted monthly from the collecting agency to the county.

ADMINISTRATION:

Funds are deposited into the Parks Capital Fund and used for boat-related capital expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$124,453	\$167,637	\$115,958	\$119,141	\$120,000	\$121,200
% Change	-22.9%	34.7%	-30.8%	2.7%	0.7%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

440 – Waste Collection Fund

AUTHORIZATION:

F.S. 403.706, Volusia County Code of Ordinances
Sec. 106-98, Volusia County Council Resolution 2023-83

REVENUE CODE:

Solid Waste Collection Special Assessment – 2522

DATE REVISED: 06/18/2024

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On June 18, 2024, the County Council approved a rate increase based on the current contract to allow for an annual CPI adjustment.

FEE SCHEDULE

The current rate is set at \$288 per residential collection, which was effective October 1, 2024. 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.

RESTRICTIONS:

The funds collected for this service remain in the Waste Collection Fund to offset the costs of providing garbage collection within unincorporated Volusia County. This charge shall be levied on all non-exempt residential improved real property within Volusia County Mandatory Solid Waste Collection and Disposal Assessment District which is coincident with the Unincorporated Area Municipal Service District.

COLLECTION FREQUENCY:

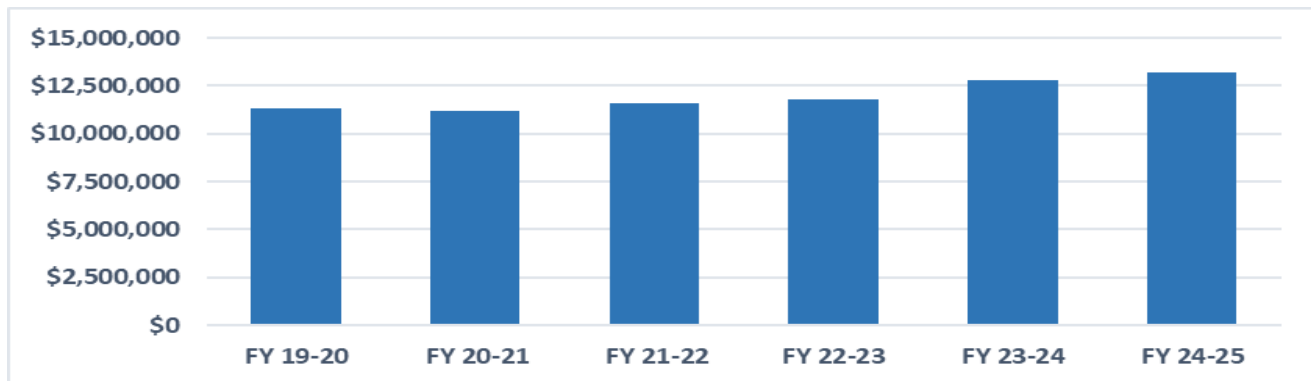
Annual assessment.

ADMINISTRATION:

Collected in the Tax Collector's office via the tax bill and distributed to the Waste Collection fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$11,317,851	\$11,170,914	\$11,590,764	\$11,757,576	\$12,796,706	\$13,195,405
% Change	5.9%	-1.3%	3.8%	1.4%	8.8%	3.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

450 – Solid Waste Fund

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances
Sec. 106-61 to 106-66
Volusia County Council Resolution 2011-56

REVENUE CODE:

Non-Exclusive Franchise Fees – 1350

DATE REVISED: 03/17/2011

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Franchise fees are collected under Volusia County Ordinance Section 106-61 to 106-66. The county may enter into franchise agreements with one or more entities to provide for commercial collection service within specified or whole unincorporated area of the county. Applicants for franchises shall apply and pay a non-refundable application fee. Franchises may only be granted after a duly noticed public hearing after considering the application and upon a resolution of the County Council.

FEE SCHEDULE:

The franchise fee is the greater of \$200 or 10% of collected gross revenues. Fees are submitted monthly per individual agreements and confirmed with the submission of an annual certified schedule of revenue and franchise fees.

RESTRICTIONS:

The funds collected for this service remain in the Solid Waste Fund to offset the costs of providing the service and cannot be deposited into any other fund for any other purpose.

COLLECTION FREQUENCY:

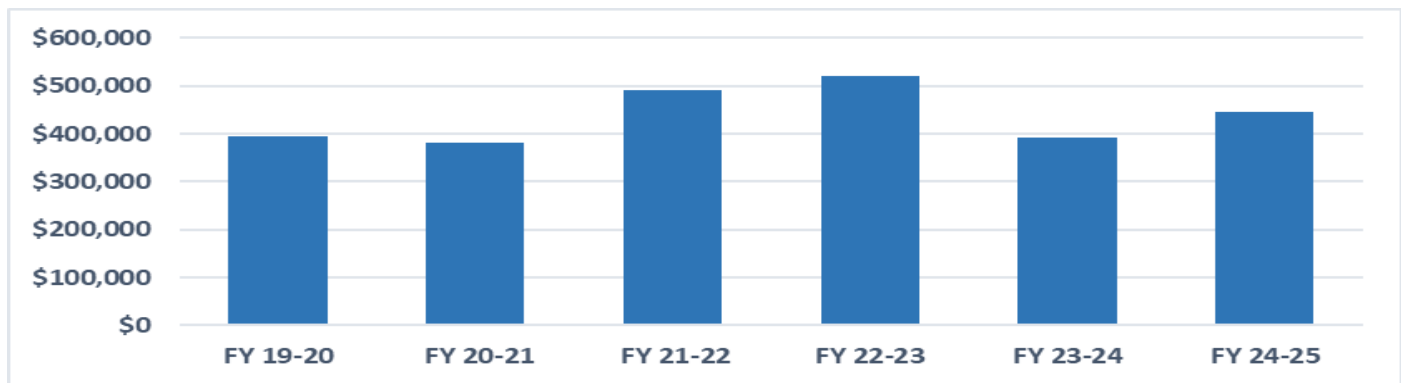
Franchise fees are to be submitted monthly in arrears within 15 days of the end of the month.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$394,051	\$380,692	\$491,401	\$521,726	\$391,400	\$445,000
% Change	8.4%	-3.4%	29.1%	6.2%	-25.0%	13.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

450 – Solid Waste Fund

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances
Sec. 106-61 to 106-66
Volusia County Council Resolution 2011-56

REVENUE CODE:

Garbage Haul Permit – 2940

DATE REVISED: 03/17/2011

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Anyone who transports commercial solid waste and/or used tires within the unincorporated areas of the county must possess a valid transportation license.

FEE SCHEDULE:

Hauling permits (commercial collection transportation license) is \$10 per vehicle, truck or trailer.

RESTRICTIONS:

The funds collected for this service remain in the Solid Waste Fund to offset the costs of providing the service and cannot be deposited into any other fund for any other purpose.

COLLECTION FREQUENCY:

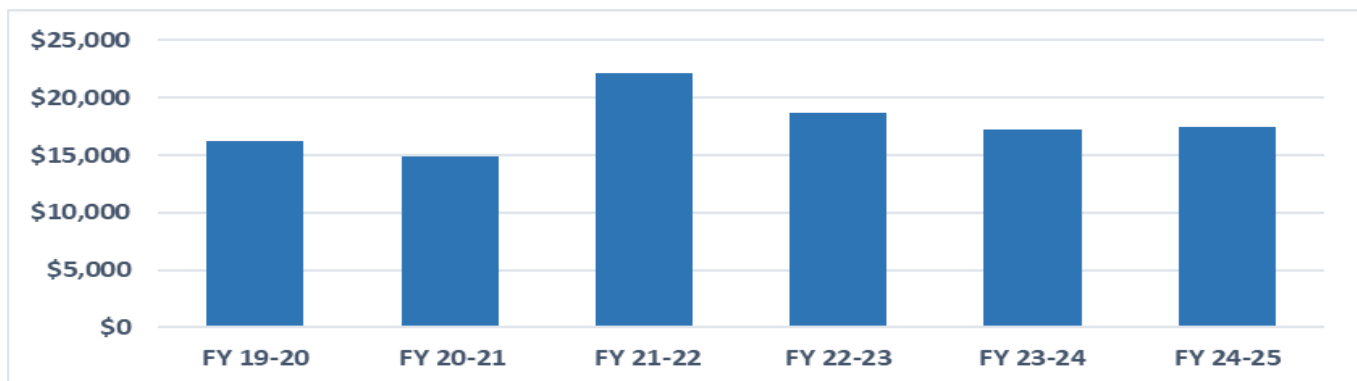
Application fees are collected at the time the application is submitted.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$16,180	\$14,940	\$22,190	\$18,670	\$17,200	\$17,500
% Change	-13.5%	-7.7%	48.5%	-15.9%	-7.9%	1.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

450 – Solid Waste Fund

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances
Sec. 226-36(4) and 226-41
Volusia County Council Resolution 2022-179

REVENUE CODE:

Landfill Charges – 4341

DATE REVISED: 11/15/2022

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Landfill charges are authorized pursuant to Volusia County Code Sections 226-36(4) and 226-41. On November 15th, 2022, Volusia County Council approved Resolution 2022-179 which adopted the new landfill disposal fees listed below which become effective 10/1/2023.

FEE SCHEDULE:**FLAT RATES****Non-Commercial**

Cars - \$4/per; Pick-ups, Vans & Trailers - \$8/per

**Vehicles over 2.5 cu yd. capacity to be charged by weight*

Residential/Commercial

Tare Rates - \$5 each

WASTE RATES

Class I – Garbage - \$37/ton; Class III – Construction & Demolition - \$37/ton; Yard Trash and Land Clearing - \$30/ton; Clean Debris – Clean dirt, mulch, chips & whitegoods (household appliances only) - \$18.50/ton; Tires (vehicle) - \$172/ton; Tires (oversized) - \$288/ton; Asbestos - \$200/ton

Special Waste - Solid Waste Director to determine as needed, minimum is twice the waste class established rate.

RESTRICTIONS:

The funds collected for this service remain in the Waste Collection Fund to offset the costs of providing the service and cannot be deposited to any other fund for any other purpose.

COLLECTION FREQUENCY:

Volusia County shall render to each customer with an established charge account a monthly invoice for disposal service used during the previous month. Payment in full by the customer is due within twenty-five days after the billing date. Payments not received by the twenty-fifth calendar day after the billing date shall be declared delinquent and the customer assessed an interest charge. The interest charge shall be assessed at a rate of 1.5% per month of the unpaid balance or the maximum amount permitted by law. Failure to pay the account within forty-five calendar days after billing may result in any or the following:

1. Discontinuance of the charge account
2. Future use of landfill or transfer station on a cash only basis
3. A default under any Volusia County franchise contract that requires payment of fees at the transfer station or landfill or,
4. Denial of the use of the landfill or transfer station until the account is paid in full.

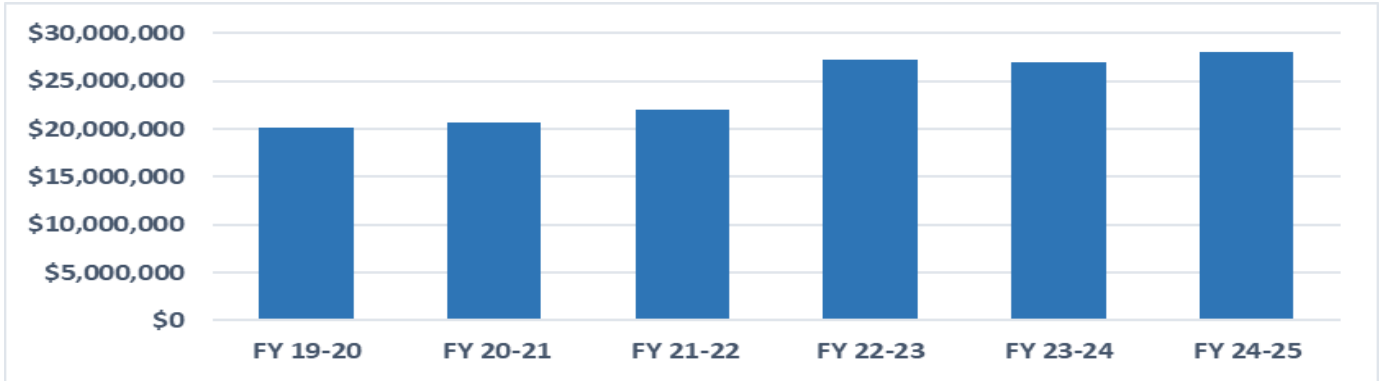
ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$20,071,339	\$20,649,461	\$21,973,765	\$27,206,129	\$26,926,344	\$28,050,000
% Change	7.5%	2.9%	6.4%	23.8%	-1.0%	4.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

450 – Solid Waste Fund

AUTHORIZATION:

Volusia County Council approves various leases

REVENUE CODE:

Rent – Facilities – 6215

DATE REVISED:
DESCRIPTION:

Rental of various facilities such as the Tomoka Landfill Equipment Repair and Maintenance Center, West Volusia Transfer Station and American Tower. There is also a lease agreement with GEL Corporation.

FEE SCHEDULE:

For fiscal year 2024-25 the annual rental cost for the Tomoka Landfill Equipment Repair and Maintenance Center is \$35,303 with a 3% increase each year until fiscal year 2028. The annual rental cost for the West Volusia Transfer Station is \$27,305 with a 3% increase each year until fiscal year 2034. The annual rental cost for American tower is \$42,991. The lease agreement with GEL Corporation is \$16,611. The Daytona Beach radio control lease is \$3,605 with a 3% increase each year until fiscal year 2028. A water meter payment is also made in the amount of \$1,100 for fiscal year 2024-25.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

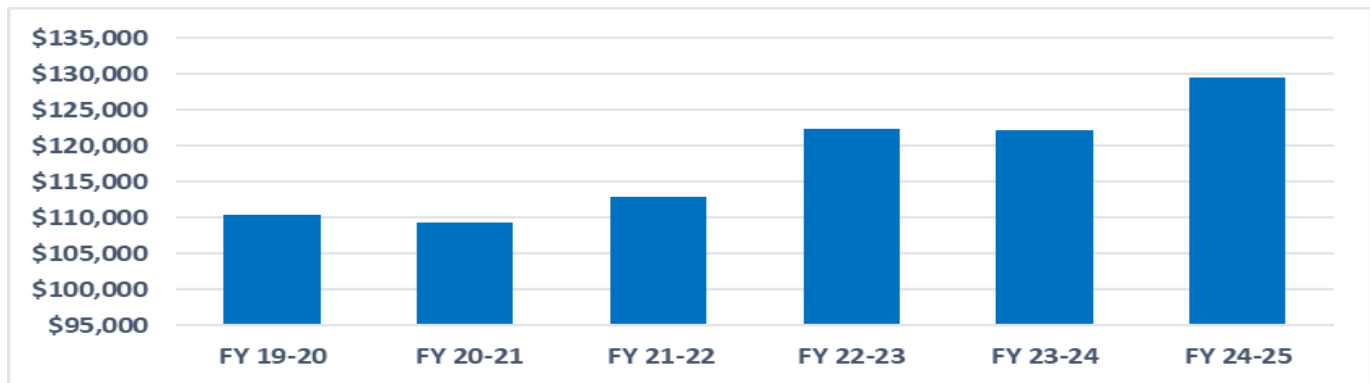
Revenue is collected annually for rental of facilities, quarterly for the land lease with GEL Corp. and monthly for water meters with GEL Corp., American Tower and Daytona Beach radio control lease.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$110,415	\$109,261	\$112,920	\$122,422	\$122,165	\$129,500
% Change	-5.3%	-1.0%	3.3%	8.4%	-0.2%	6.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

450 – Solid Waste Fund

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances
Sec. 226-36 (4) and 226-41
Volusia County Council Resolution 2022-179

REVENUE CODE:

Late Charges – 6951

DATE REVISED: 11/15/2022

DESCRIPTION:

Late charges are assessed to anyone who disposes of waste in a landfill and receives an invoice and does not pay within 25 calendar days after billing.

FEE SCHEDULE:

An interest charge of 1.5% per month of the unpaid balance shall be assessed on all delinquent accounts.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

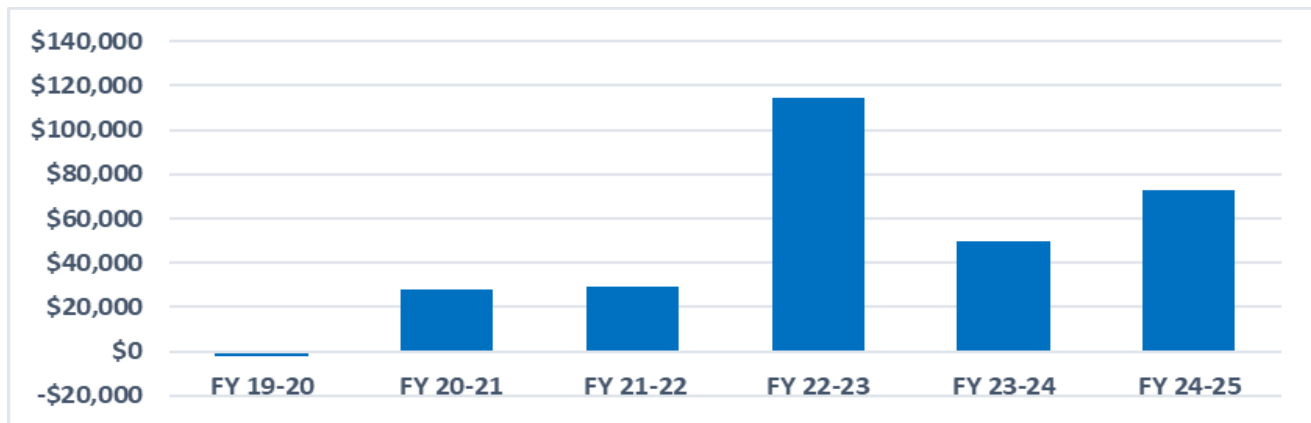
Collected when invoice is paid completely.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received and used for maintenance and other operating costs of the landfill.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	(\$2,420)	\$27,859	\$29,501	\$114,792	\$49,735	\$73,080
% Change	-274.5%	-1251.4%	5.9%	289.1%	-56.7%	46.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council approves various leases

REVENUE CODE:

Stormwater Special Assessment Charge – 2523

DATE REVISED:

06/2023 (Property Appraisal of Leased Spaces)

DESCRIPTION:

This revenue is collected by the Daytona Beach International Airport from multiple tenants as part of lease agreements for the tenant's renting buildings or space from the airport that tie into the airport's stormwater management system. These revenues are built into the rental leases to help defray the costs of the airport stormwater management system that is maintained and improved to support ongoing operations at the Daytona Beach International Airport.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a stormwater special assessment charge from each qualified tenant is built into the individual leases approved by County Council. The calculation for stormwater fees collected as outlined in each lease for the applicable tenants, but most factor in a property appraisal every three to five years to adjust payment terms to the current market value of the leased space.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport.

COLLECTION FREQUENCY:

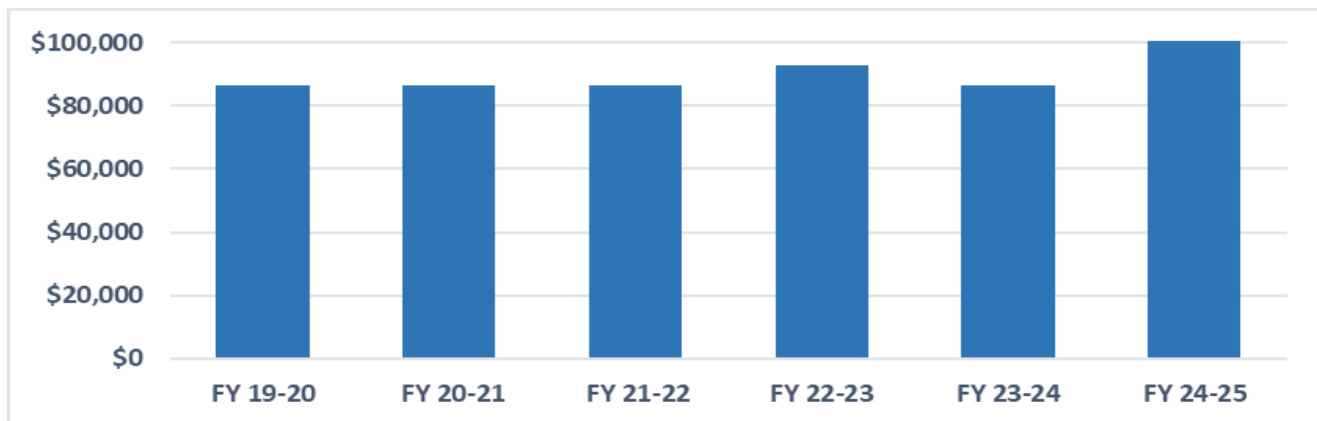
Most stormwater special assessment charges are collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$86,427	\$86,439	\$86,439	\$92,686	\$86,383	\$139,276
% Change	0.0%	0.0%	0.0%	7.2%	-6.8%	61.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Public Law 97-258 Chapter 69 Title 31 US Code

REVENUE CODE:

Payment in Lieu of Taxes (PILT) – 3310

DATE REVISED: 09/13/1982

DESCRIPTION:

A payment in lieu of taxes (usually abbreviated as PILT) is a payment made to compensate a government for some or all the property tax revenue lost due to tax exempt ownership or use of real property.

FEE SCHEDULE:

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

RESTRICTIONS:

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

COLLECTION FREQUENCY:

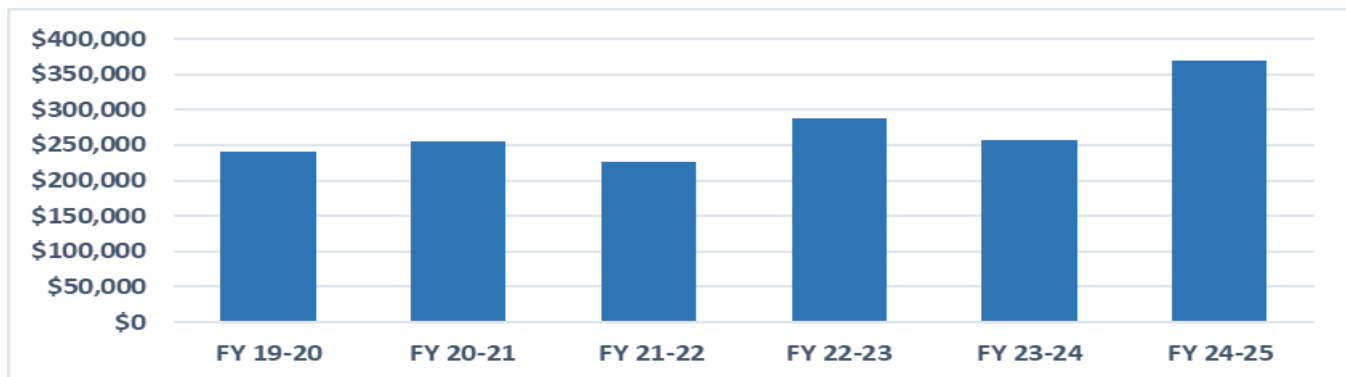
Payment is received once per year, usually in June or July.

ADMINISTRATION:

Payments are remitted to the Accounting division and distributed to each authority.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$240,602	\$255,728	\$225,399	\$287,236	\$257,177	\$369,938
% Change	-16.0%	6.3%	-11.9%	27.4%	-10.5%	43.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council Agenda Item #10146

REVENUE CODE:

Terminal - Airlines – 4410

DATE REVISED: 09/06/2022

DESCRIPTION:

This revenue is derived from lease agreements between the Daytona Beach International Airport and multiple airlines currently leasing terminal space from the airport. The current airline tenants are American Airlines and Delta Airlines. This revenue is based on the rental of terminal space including utilities and equipment as well as the use of passenger boarding bridges.

FEE SCHEDULE:

There is no set fee schedule for this revenue. The cost per square foot of terminal space leased is charged for all rental areas of the terminal. The current rental cost per square foot of space is \$43. This space rental is applied to the specific areas leased by the individual airlines such as the bag makeup office, hold room, bag service area, curb bag area, and shared space agreements with the other airlines. The utilities are billed to the leasing partners based upon usage and bills received.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

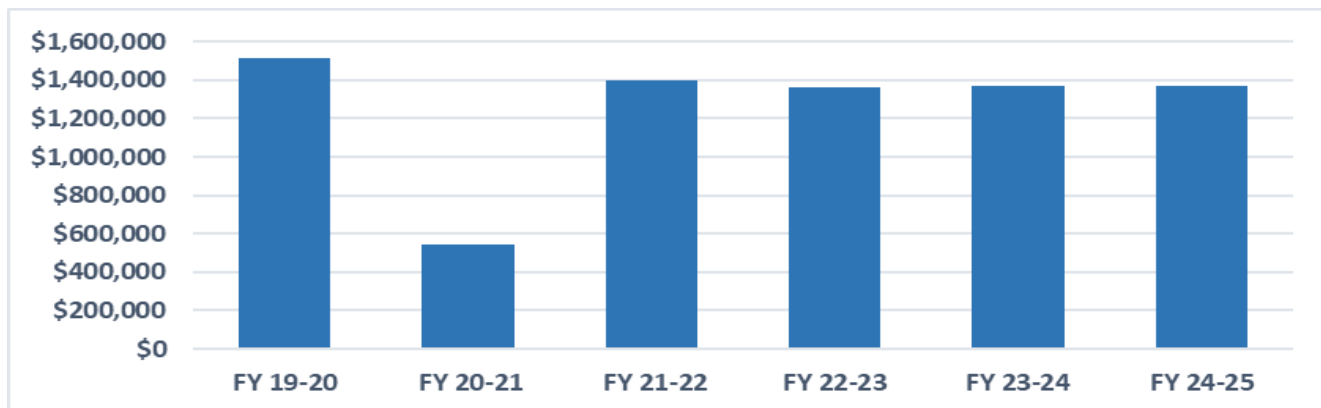
Most terminal airline revenues are collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$1,514,906	\$544,484	\$1,399,753	\$1,360,778	\$1,370,475	\$1,370,475
% Change	1.9%	-64.1%	157.1%	-2.8%	0.7%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council approves various leases

REVENUE CODE:

Terminal - Concession – 4411

DATE REVISED: 09/19/2023

DESCRIPTION:

The revenue is derived from various concession agreement leases between individual tenants and the Daytona Beach International Airport to operate and serve passengers within the terminal area of the airport. The concessions currently in place are those for multiple rental car companies, restaurant and catering, parking lot services, ground transportation, advertising, newsstand and gift stores, baggage carts, parking permits, utilities, and conference room rentals.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a concession revenue from each qualified tenant is built into the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

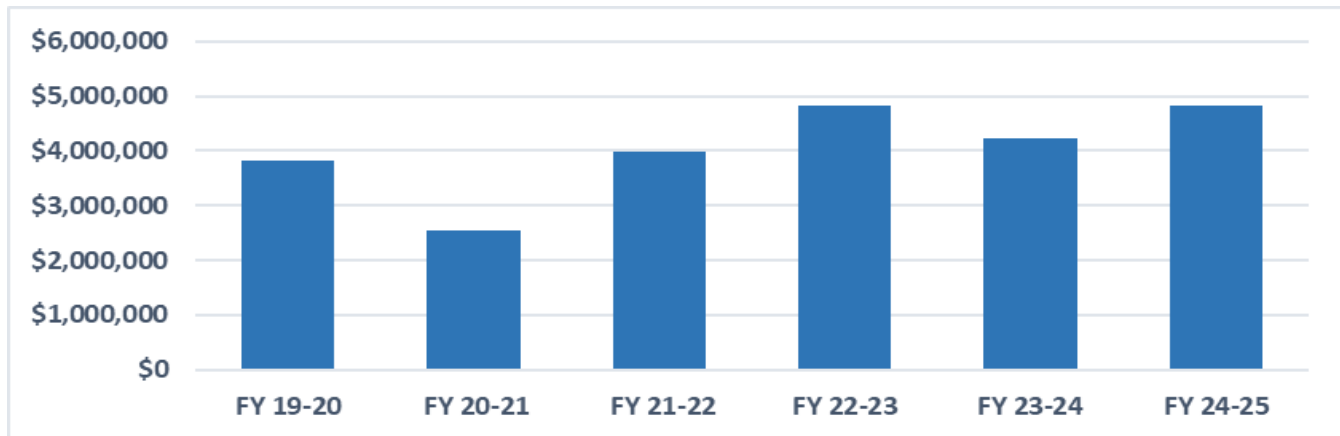
Most terminal concession revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$3,819,998	\$2,539,519	\$3,981,906	\$4,817,638	\$4,219,495	\$4,838,449
% Change	-6.9%	-33.5%	56.8%	21.0%	-12.4%	14.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
451 – Airport Fund

AUTHORIZATION:
Volusia County Council approves various leases

REVENUE CODE:
Airfield – 4412

DATE REVISED:

DESCRIPTION:

This revenue is derived from two sources generated by various airfield activities at the Daytona Beach International Airport. One such activity is the landing fees that are generated by each scheduled commercial or carrier flight that lands and disembarks passengers at the airport terminal. This landing fee is a flat fee per one thousand pounds of the listed weight of the landing aircraft. The other airfield activity that generates revenue in this line is the fuel flowage fee that is a set fee charged per gallon of various aviation fuel types for each plane via a Fixed Base Operator (FBO) account.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect an airfield revenue from each qualified tenant is built into the individual leases approved by County Council. The landing fee is currently \$1.35 per one thousand pounds of each flight landed by either Delta or American Airlines. Other smaller or seasonal carriers such as Sunwing would pay \$1.69 per one thousand pounds for each landed flight as part of their signed agreements. The fuel flowage rate is currently \$0.08 cents per gallon of the various types of aviation fuel. Rates are reviewed every two years based on surveys of other airports in the surrounding area to stay in step with the overall market.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

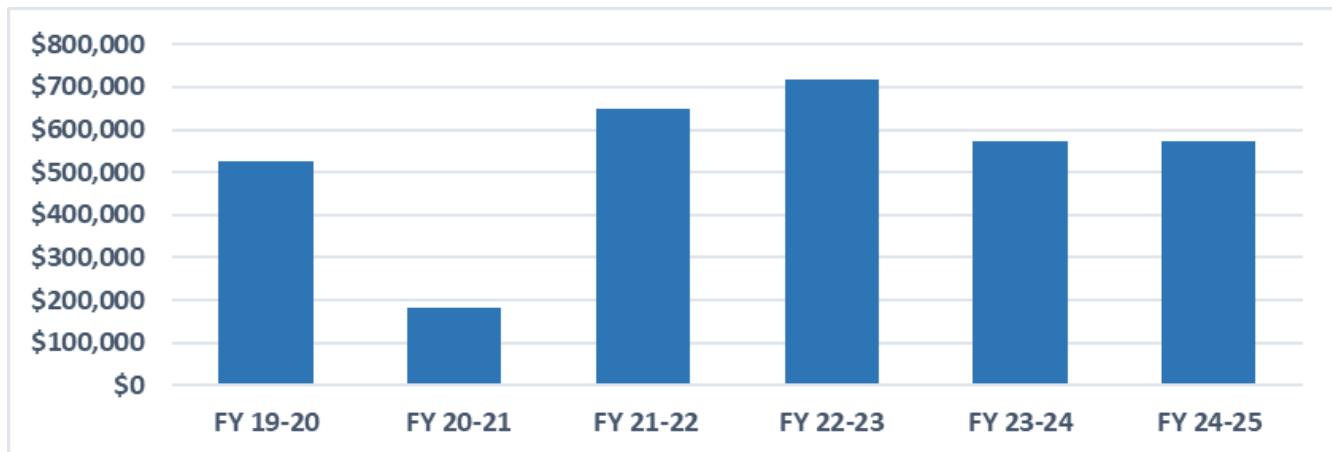
Most airfield revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$526,492	\$181,577	\$649,310	\$716,830	\$573,022	\$573,022
% Change	-23.9%	-65.5%	257.6%	10.4%	-20.1%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council approves various leases

REVENUE CODE:

Hangar Area – 4413

DATE REVISED: 06/2023 (Property Appraisal of Leased 5 spaces)

DESCRIPTION:

This revenue is derived from the rental of various hangar areas from the Daytona Beach International Airport. Each hangar area lease is approved by the tenant and County Council. The most recent re-appraisal of the airport properties was in June of 2023. It is by using this land and building appraisals that all negotiated lease agreements are based. There was a re-appraisal due in mid-fiscal year 2022-23.

FEE SCHEDULE:

There is no set fee schedule. The authority collects a hangar area revenue from each qualified tenant that is built into the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

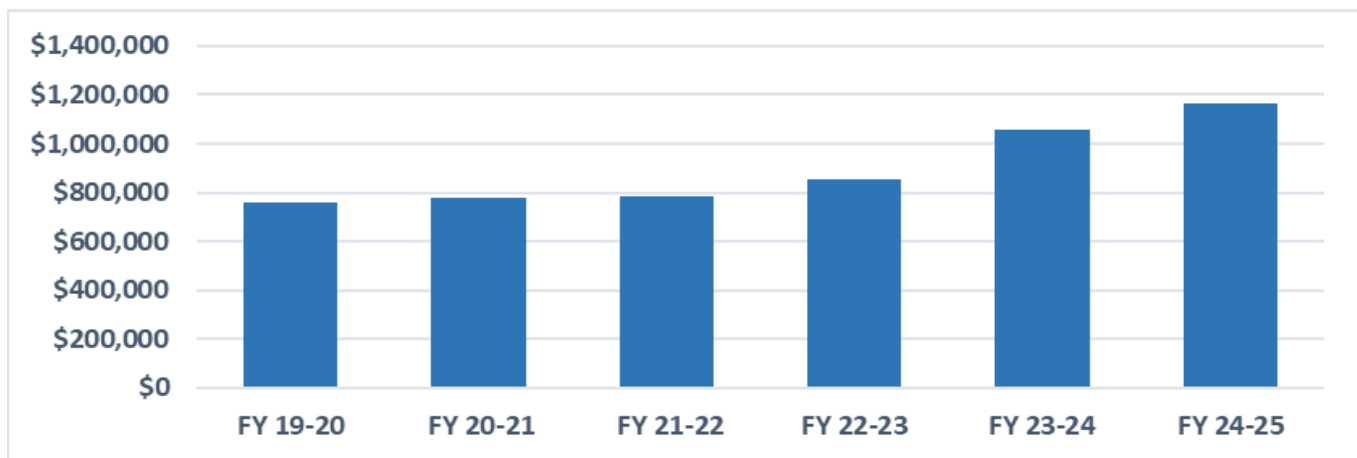
Most airfield revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$761,773	\$779,667	\$782,696	\$851,241	\$1,056,664	\$1,167,639
% Change	-0.9%	2.3%	0.4%	8.8%	24.1%	10.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council approves various agreements

REVENUE CODE:

Airport Special Events – 4740

DATE REVISED:
DESCRIPTION:

This revenue is derived from special event parking concessions and event agreements between the individual tenants and the Daytona Beach International Airport. The parking and event concessions that are included in this revenue are the race events held in Daytona Beach in February and August at Daytona International Speedway, the Turkey Rod Run classic car show, and Biketoberfest. The Daytona Beach International Speedway pays the airport an annual lease as well as 5% of gross parking concession sales for its special events. There is also a separate agreement for parking on vacant airport land that is managed by a third-party vendor.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect special event revenue from each qualified tenant is built into the individual leases approved by County Council. The airport also has contracted with a third-party vendor to manage parking on vacant airport parcels during special events.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

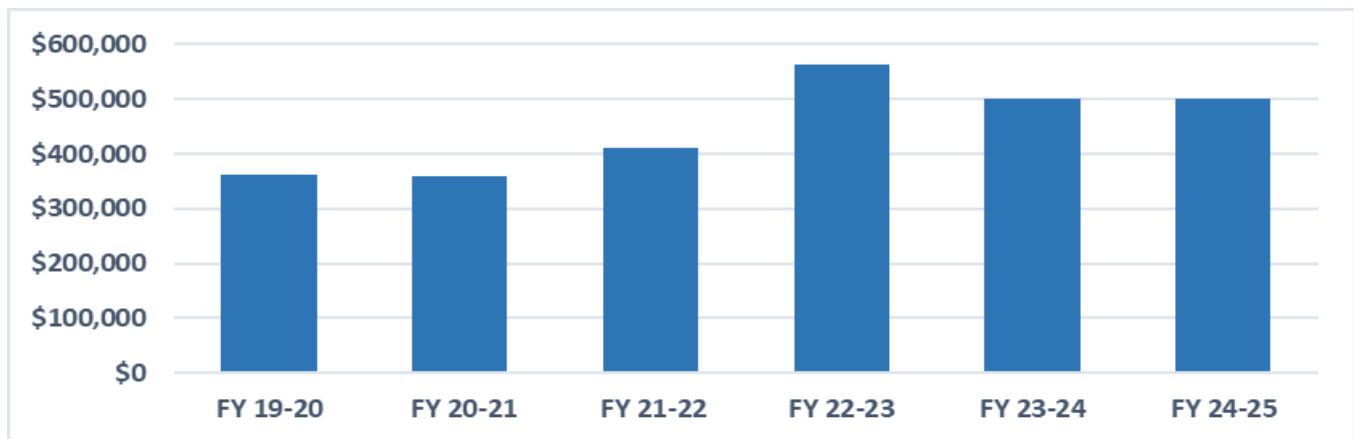
Most special event revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the individual special event agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$360,926	\$359,638	\$411,852	\$563,112	\$500,000	\$500,000
% Change	-5.8%	-0.4%	14.5%	36.7%	-11.2%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council approves various leases

REVENUE CODE:

Building Rent – 6210

DATE REVISED: 06/2023 (Appraisal of Leased Spaces)

DESCRIPTION:

This revenue is derived from the rental of buildings owned by the Daytona Beach International Airport. Each rental building is negotiated separately, and each lease agreement is approved by the County Council and the individual tenant. The tenants renting buildings from the airport include multiple rental car companies, Embry Riddle Aeronautical University, the University of Central Florida, the Volusia County Parks, Recreation & Culture Division as an eastern Volusia hub for their maintenance and trades worker personnel, and the Volusia County Health Department.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect building rental revenue from each qualified tenant is built into the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

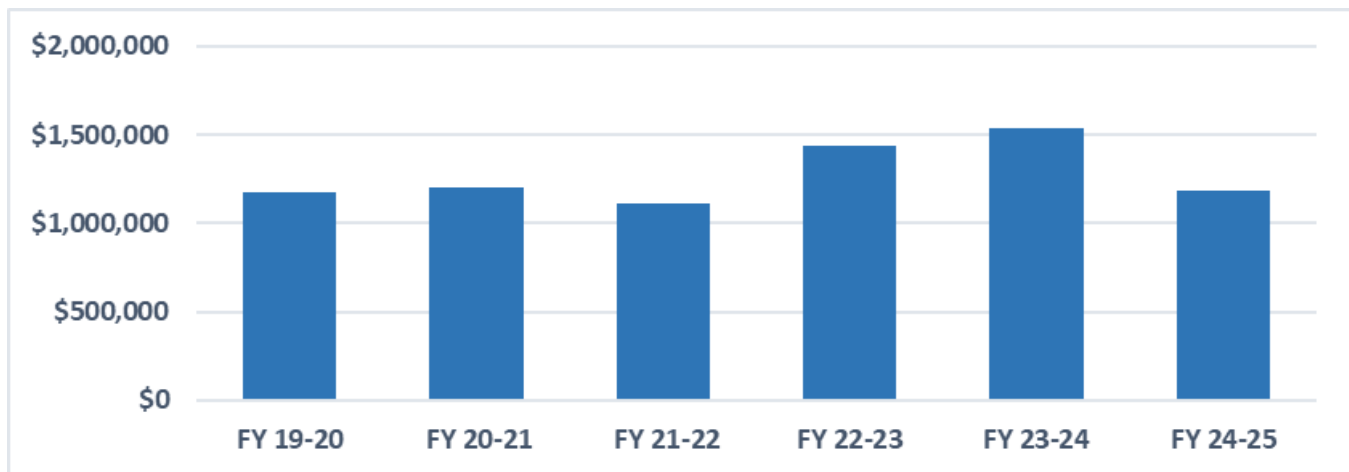
Most building rent revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$1,177,330	\$1,202,930	\$1,114,864	\$1,441,414	\$1,540,754	\$1,182,461
% Change	6.8%	2.2%	-7.3%	29.3%	6.9%	-23.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council approves various leases

REVENUE CODE:

Airport Land Rentals – 6230

DATE REVISED: 06/2023 (Appraisal of Leased Spaces)

DESCRIPTION:

This revenue is derived from the rental of land owned by the Daytona Beach International Airport to restaurants, hotels, and other tenants for a monthly rental fee based on the appraised value of the property. Other payment incentives for the airport may be included in the monthly rental fee based on gross receipts of the business, but those conditions are individual to the lease approved by the tenant and the airport.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect land rental revenue from each qualified tenant is built into the individual leases approved by County Council. The rental amount paid is based on re-appraisals of the value of the land and depending on the lease some of the tenants, such as the hotels, are required to pay a percentage of gross receipts if they exceed the base rent amount for the quarter. Land rentals for commercial properties have increases set individually per contract but the average increase is 1-3% per year.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

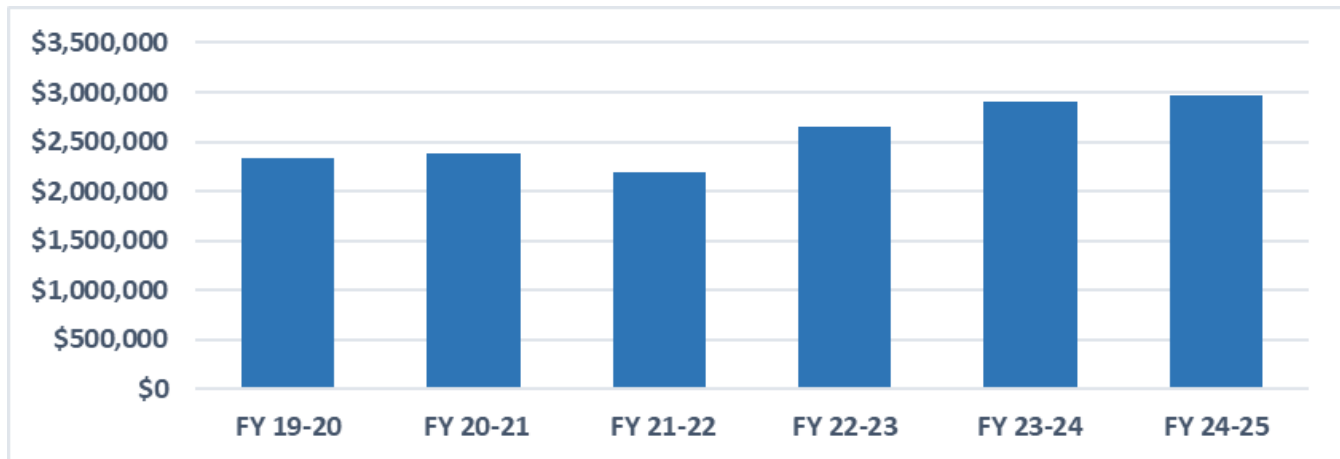
Most land rental revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$2,340,140	\$2,386,401	\$2,191,506	\$2,648,496	\$2,900,456	\$2,970,795
% Change	-14.1%	2.0%	-8.2%	20.9%	9.5%	2.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council Agenda Item #10146

REVENUE CODE:

Apron Rent – 6233

DATE REVISED: 09/06/2022

DESCRIPTION:

This revenue is derived from the rental of the areas on the apron in front of the boarding gates to the various air service providers per individual lease agreements between the carriers and the Daytona Beach International Airport. Currently, Delta rents two gates per year and American rents one gate per year. Therefore, this rental fee is charged for the areas for the plane to reside in front of these gates connected by the boarding bridges.

FEE SCHEDULE:

The current fee for the rental and use of one gate at the airport is \$74,420 per year. Currently, Delta and American Airlines rent one gate at \$74,420. Any of the other smaller or seasonal carriers are charged on a per turn basis.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

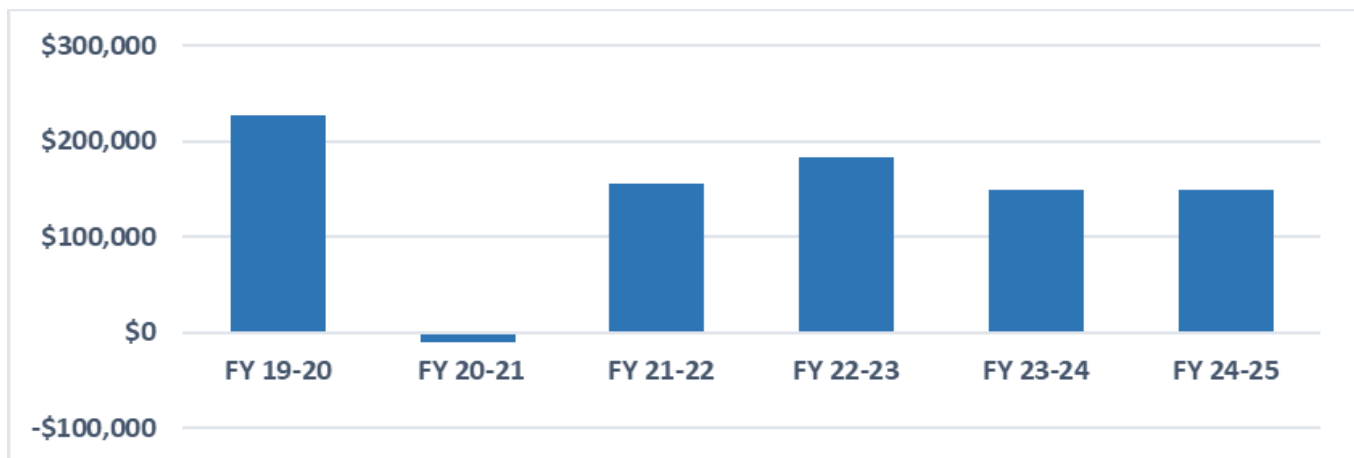
Most apron rent revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$226,860	(\$10,704)	\$154,840	\$182,904	\$148,840	\$148,840
% Change	-23.2%	-104.7%	1530.6%	1530.6%	-18.6%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Volusia County Council Agenda Item #6535

REVENUE CODE:

Sales of Fuels, Materials, Supplies – 6531

DATE REVISED: 04/02/2019

DESCRIPTION:

This revenue is derived from the sale of diesel fuel sold to Delta and American Airlines monthly for ground handling equipment. These air services utilize their own ground handling equipment and thus need to purchase fuel for on-site usage.

FEE SCHEDULE:

The sale of fuel is based on the actual price per gallon paid by the airport plus a \$0.20 cents per gallon administration fee and applicable taxes.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

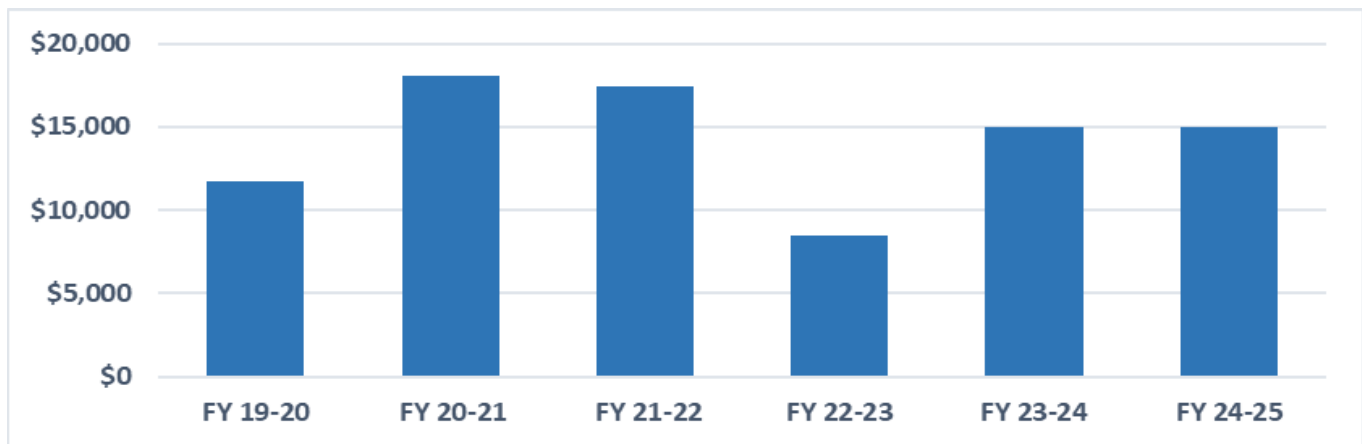
Most of this revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$11,726	\$18,037	\$17,450	\$8,461	\$15,000	\$15,000
% Change	-35.7%	53.8%	-3.3%	-51.5%	77.3%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

451 – Airport Fund

AUTHORIZATION:

Agreements between the Daytona Beach International Airport and Embry Riddle Aeronautical University (ERAU) and the University of Central Florida Research Foundation (UCFRF) which were approved by County Council.

REVENUE CODE:

Other Reimbursements – 6942

DATE REVISED: ERAU 04/19/2016, UCF 09/19/2023

DESCRIPTION:

This revenue comes from reimbursements through the Taxiway Sierra Access License agreement with ERAU and the Project Funding Agreement with UCFRF. The agreement with ERAU grants ERAU a limited and conditional license to move aircraft through the fence between the license area located on privately owned property belonging to ERAU, into the airport via taxiway Sierra in a manner that complies with the FAA, TSA and all other federal, state and local government agency regulations, policies and procedures. The agreement with UCFRF reflects an agreement on rent and utilities payment responsibility for the 10,032 square feet of space currently being operated by UCFRF on behalf of Volusia County as a Business Incubator.

FEE SCHEDULE:

ERAU shall be charged an annual fee which shall include and amount equivalent to 10% the fair market purchase value of the unimproved land (per commercial appraisal) comprising the license area, per year, subject to reappraisal every five years from June 1, 2018. A taxiway maintenance fee which shall be based on actual cost to the Airport attributable to maintenance of the extended portion of the taxiway Sierra. Utility charges are the following: chilled water electrical costs, general electric service costs, water & sewer service cost and trash pickup costs.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

ERAU shall pay on or before the first day of the initial term and on or before the anniversary thereafter to the Airport. Utility charges are billed on a monthly reimbursement basis by the last day of the month reflecting the costs of these services incurred by the Airport for the immediately preceding month.

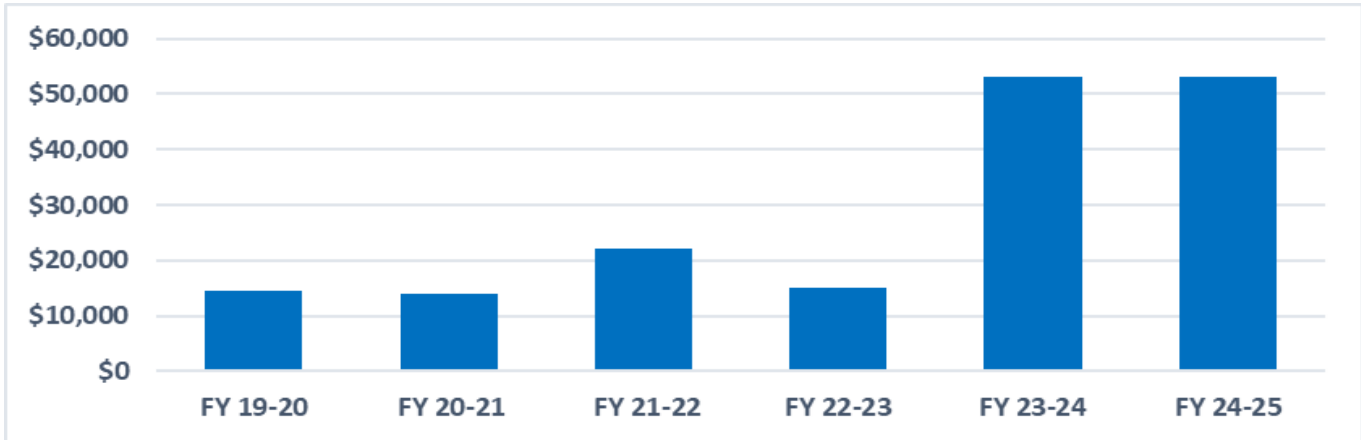
ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$14,635	\$13,957	\$22,057	\$15,168	\$53,100	\$53,100
% Change	-17.1%	-4.6%	58.0%	-31.2%	250.1%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

452 – Airport Passenger Facility Charge Fund

AUTHORIZATION:

Federal Aviation Administration (FAA)
and County Council Agenda Item #7269

REVENUE CODE:

Passenger Facility Charge – 4414

DATE REVISED: 01/09/2020

DESCRIPTION:

The Passenger Facility fund was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge (PFC) 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.

FEE SCHEDULE:

To charge the PFC fee to passengers, an application must be approved by the FAA and County Council in turn specifically stating what projects the collected funds will be used for in terms of improvement of the facility.

RESTRICTIONS:

The PFC's are currently federally capped at \$4.50 per ticket.

COLLECTION FREQUENCY:

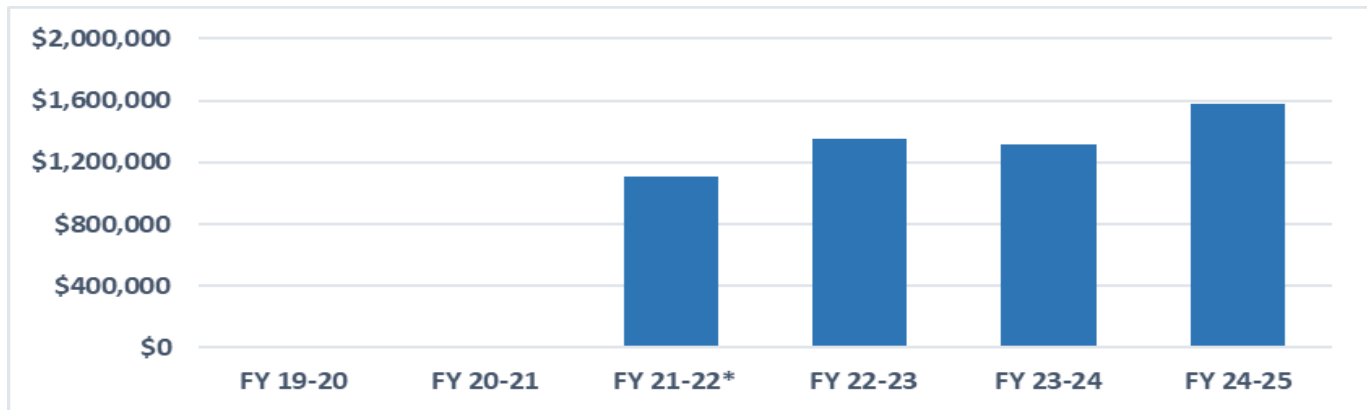
The funds collected (less a \$0.11 cent processing fee) are paid to the airport.

ADMINISTRATION:

Funds are transferred to the airport to fund specific projects and improvements at the airport.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22*</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$0	\$0	\$1,105,585	\$1,353,164	\$1,317,000	\$1,580,400
% Change	-	-	-	22.4%	-2.7%	20.0%



*In fiscal year 2021-22, the Passenger Facility Charge (PFC) revenue was moved to a newly created Passenger Facility Charge Fund.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

453 – Airport Customer Facility Charge Fund

AUTHORIZATION:

Volusia County Council Ordinance 2017-19;
Section 18-60 – 18-65; Agenda Item #4938

REVENUE CODE:

Customer Facility Charge – 4417

DATE REVISED: 08/17/2017

DESCRIPTION:

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 Daytona Beach International Airport.

FEE SCHEDULE:

Fees charged upon each transaction day.

RESTRICTIONS:

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.

COLLECTION FREQUENCY:

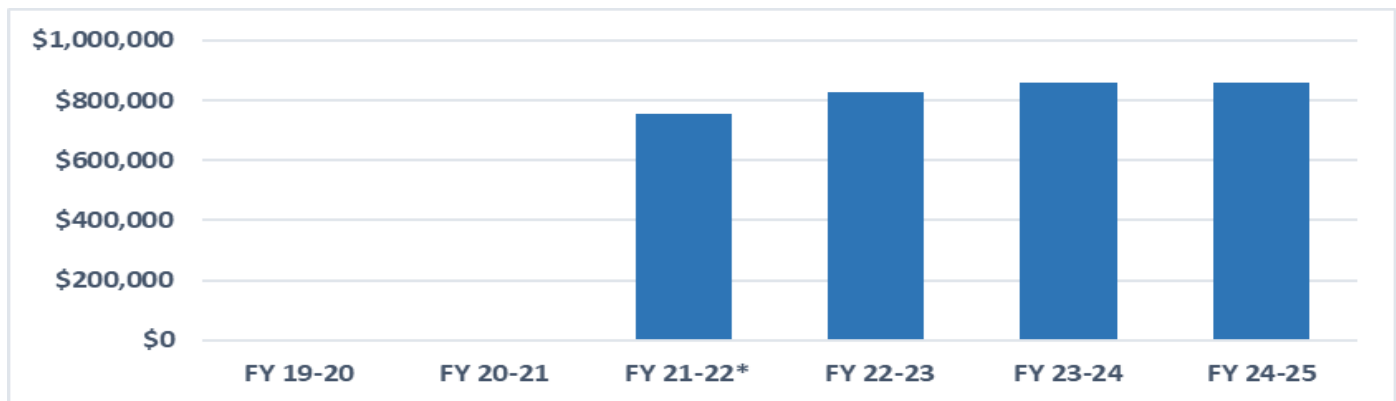
The rental car company collects on behalf of the airport a customer facility charges of \$2.50 per transaction day.

ADMINISTRATION:

Funds are transferred to the airport to fund specific projects and improvements at the airport.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22*</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$0	\$0	\$755,058	\$825,300	\$857,000	\$857,000
% Change	-	-	-	9.3%	3.8%	0.0%



*In fiscal year 2021-22, the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

456 – Votran Fund

AUTHORIZATION:

Federal Transit Administration

REVENUE CODE:

(FTA) Federal Transit Administration – Operating – 3143

DATE REVISED:
DESCRIPTION:

Votran receives an allocation of federal funds annually. This allocation is based on past service miles, ridership, and fluctuates in that respect. A portion of the allocation is shared with Flagler County. Funding can be used for operating assistance and/or capital needs. An application is made annually outlining the specific needs for the year.

FEE SCHEDULE:

Annually Votran receives approximately 11 million dollars in operating funds. Additional federal dollars are received for capital needs.

RESTRICTIONS:

Federal operating funding can only be used for qualifying operating expenditures as dictated by the Federal Register and written into approved grant applications.

COLLECTION FREQUENCY:

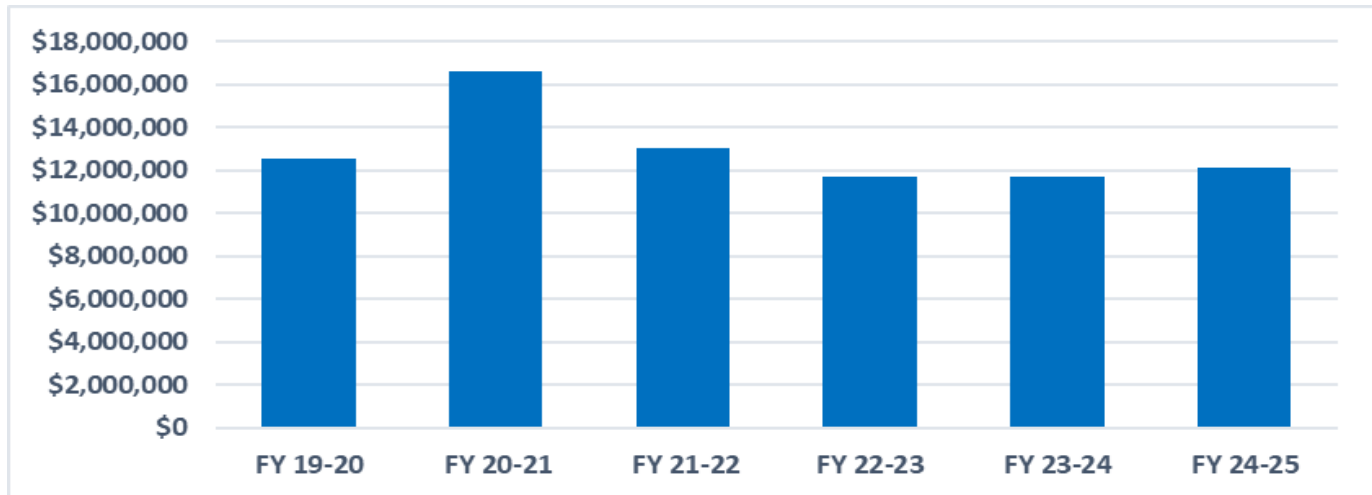
Federal grants are billed on a quarterly operating cycle.

ADMINISTRATION:

Qualifying expenditures are billed after they have been incurred. Proceeds are deposited into the County's Votran fund as reimbursement for expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$12,535,472	\$16,593,994	\$13,055,291	\$11,693,770	\$11,717,000	\$12,100,000
% Change	110.3%	32.4%	-21.3%	-10.4%	0.2%	3.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

456 – Votran Fund

AUTHORIZATION:

Florida Department of Transportation (FDOT)

REVENUE CODE:

State Mass Transit – 3442

DATE REVISED:**DESCRIPTION:**

The Florida Department of Transportation provides funding opportunities annually and for special transit options, which helps offset a portion of operating costs. Most of the funding comes from an annual grant process by which the Transit Services Division staff makes application for.

FEE SCHEDULE:

***Block Grant:** The Block Grant pays 50% of operating costs associated with salaries, benefits, and fuel which are related to the fixed-route service. The other 50% comes from the General Fund as match.

***SunRail:** The SunRail feeder bus service grant offsets a portion of operating costs associated with salaries, benefits and fuel related to the fixed routes servicing SunRail Debarry. These funds pay at 100%, no match required. The funds available until expended without guarantee for renewal.

***VoRide SunRail Service:** VoRide trips to and from the two SunRail stations in Volusia County are billed to FDOT at 100%, no match required. The \$2 fare is waived. The funds are available until expended without guarantee for renewal.

***Corridor:** Corridor funds pay for increased frequency on routes 3, 4, 7, and 11. The grant offsets a portion of the operating costs associated with salaries, benefits, and fuel related to these fixed routes. These funds pay at 100%, no match required. The funds are renewed annually.

***Florida Commission for the Transportation Disadvantaged (FCTD):** Seniors over 65 funds pay contracted services needed to provide paratransit trips for seniors over 65. The match is provided using general fund dollars. Renewed annually by grant application with no guarantee of award. Rural passengers' funds pay for trips conducted in the rural designated areas of Volusia County. The match is provided using general fund dollars. Renewed annually by grant application with no guarantee of award.

RESTRICTIONS:

Florida Commission for the Transportation Disadvantaged (FCTD) provides funding specially for Transportation Disadvantaged eligible individuals. Qualifying individuals located in areas where fixed route service is not available and who have no other means of transportation available.

COLLECTION FREQUENCY:

FDOT billings are generated monthly .

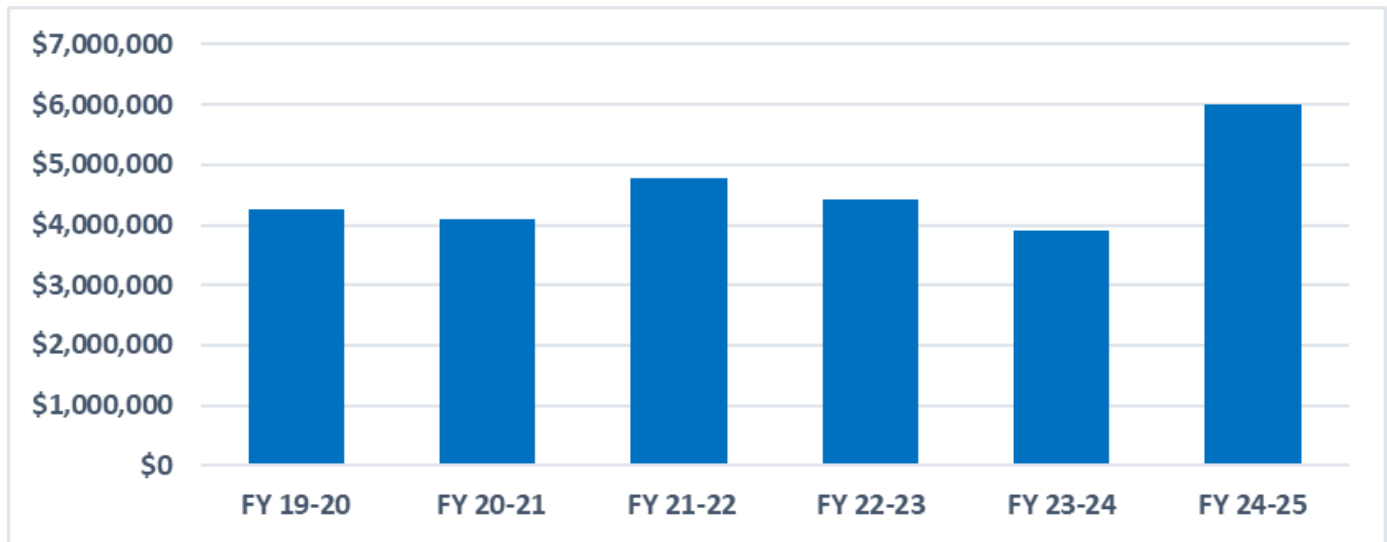
ADMINISTRATION:

Revenue collected by Votran is deposited into the County's Votran fund through revenue transmittal or EFT.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$4,268,143	\$4,104,545	\$4,774,333	\$4,415,419	\$3,900,000	\$5,990,898
% Change	-0.5%	-3.8%	16.3%	-7.5%	-11.7%	53.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

456 – Votran Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 2 Article IV
Sec. 2-113(d)(5), Volusia County Council

REVENUE CODE:

Mass Transit Fares – 4430

DATE REVISED: 11/07/2013

DESCRIPTION:

Votran collects fares for all the transportation modes (Fixed Routes, Paratransit, Flex , and VoRide). In September 2024, County Council approved a small system wide increase in fares. Paratransit riders must qualify for service.

FEE SCHEDULE:

Fixed Route fares range from single ride to monthly passes. For each fare there is a reduced option for seniors, disabled, and children.

Paratransit fares are \$3.50 with no reduced fare option or pass option available. Paratransit trips are for qualified individuals only and must be scheduled in advance.

VoRide fares are \$2.00 for a single ride, up to 8 miles and can include a fee transfer to the Fixed Route. Door to door service and wheelchair accessible vehicles are available for disabled, seniors with difficulty walking, seeing or otherwise and costs \$3.00 for a single ride, up to 8 miles.

RESTRICTIONS:

Funds collected for this purpose remain in the fund to assist in offsetting the operating costs.

Paratransit services are restricted to serving American with disabilities and Transportation Disadvantaged.

COLLECTION FREQUENCY:

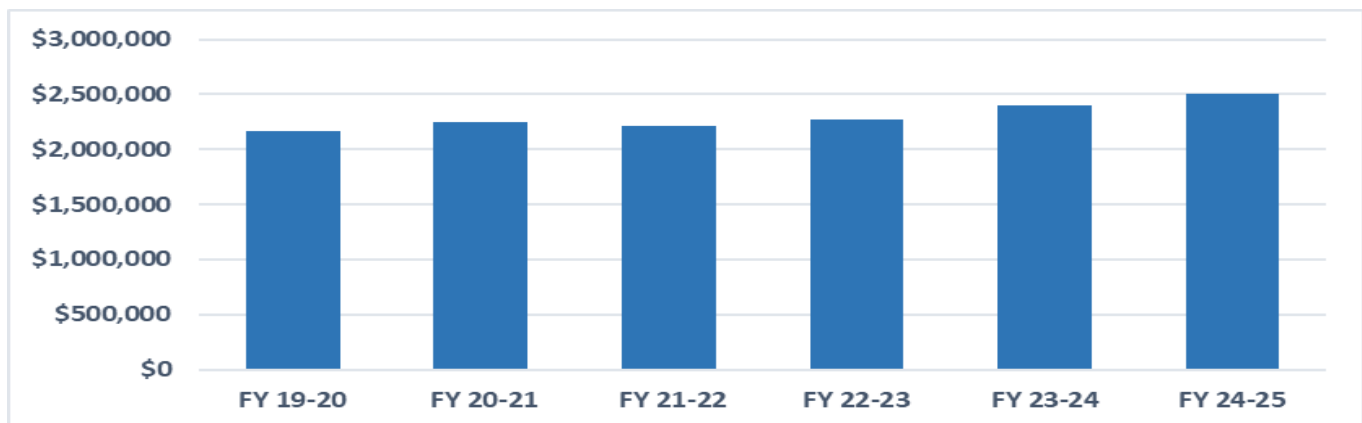
Fares collected daily.

ADMINISTRATION:

Fares collected by Votran and deposited into the County's Votran Fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 19-20</u>	<u>Actual FY 20-21</u>	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Budget FY 23-24</u>	<u>Budget FY 24-25</u>
Revenue	\$2,170,918	\$2,243,299	\$2,215,825	\$2,275,936	\$2,400,000	\$2,500,000
% Change	-30.1%	3.3%	-1.2%	2.7%	5.5%	4.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

456 – Votran Fund

AUTHORIZATION:

Volusia County Code of Ordinances Chapter 2 Article IV Sec. 2-113(d)(5), Volusia County Council

REVENUE CODE:

Other Mass Transit - Advertising – 4432

DATE REVISED: 09/04/2018

DESCRIPTION:

An agreement for external and internal advertising on Votran buses was awarded in November 2023. This is a five-year agreement that requires the awarded firm to remit a percentage of the revenue collected with a minimum annual guarantee (MAG) or percentage of gross receipts.

FEE SCHEDULE:

Contractors will pay the greater of 62% of the total annual net revenue collected (gross revenue less agency commissions, if any) from the sale of advertising on the interior and exterior of Votran buses or the minimum annual guarantee (MAG). The MAG breaks down as follows: year one \$600,000; year two \$700,000; year three \$750,000; year four \$775,000; year five \$800,000.

RESTRICTIONS:

Funds collected for this purpose remain in the fund to assist in offsetting the operating costs.

COLLECTION FREQUENCY:

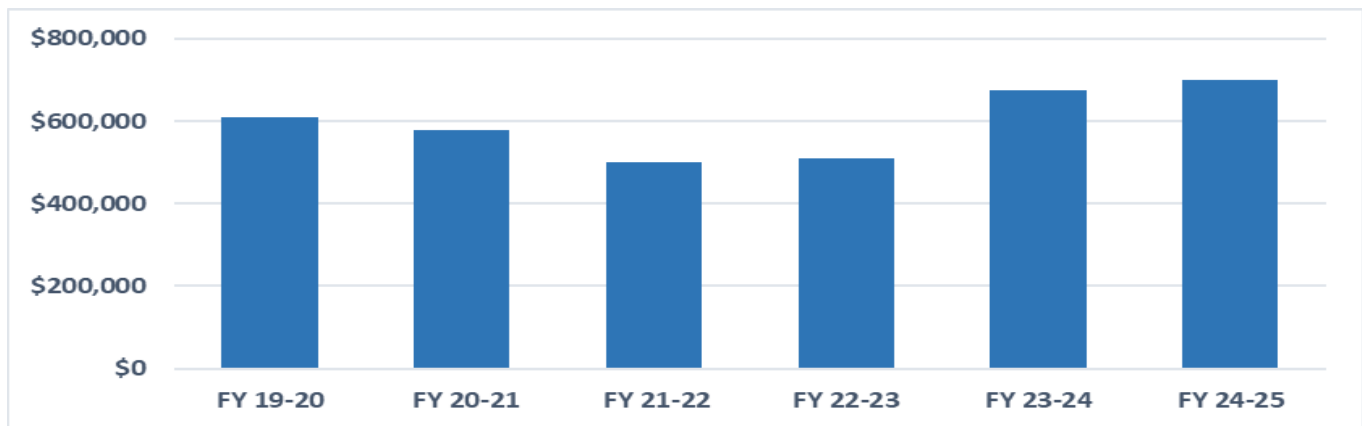
Revenue for advertising is collected monthly and annually.

ADMINISTRATION:

Revenue is collected by Votran and deposited into the County's Votran fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$609,488	\$578,275	\$500,313	\$509,045	\$675,000	\$700,000
% Change	-14.8%	-5.1%	-13.5%	1.7%	32.6%	3.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

456 – Votran Fund

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 2 Article IV
Sec. 2-113(d)(5), Volusia County Council #10185

REVENUE CODE:

Other Mass Transit – Concessions – 4433

DATE REVISED: 09/20/2022

DESCRIPTION:

This revenue is from an agreement with the Council on Aging (COA) of Volusia County Inc., for transportation of clients to and from community resources, and medical appointments.

FEE SCHEDULE:

The fees are funded by COA grants which are billed based on an hourly rate and total number of trips.

RESTRICTIONS:

The rates will increase by current Consumer Price Index (CPI), which is 10%. The amended agreement allows for automatic annual renewals for three years and rate increases annually based on CPI.

COLLECTION FREQUENCY:

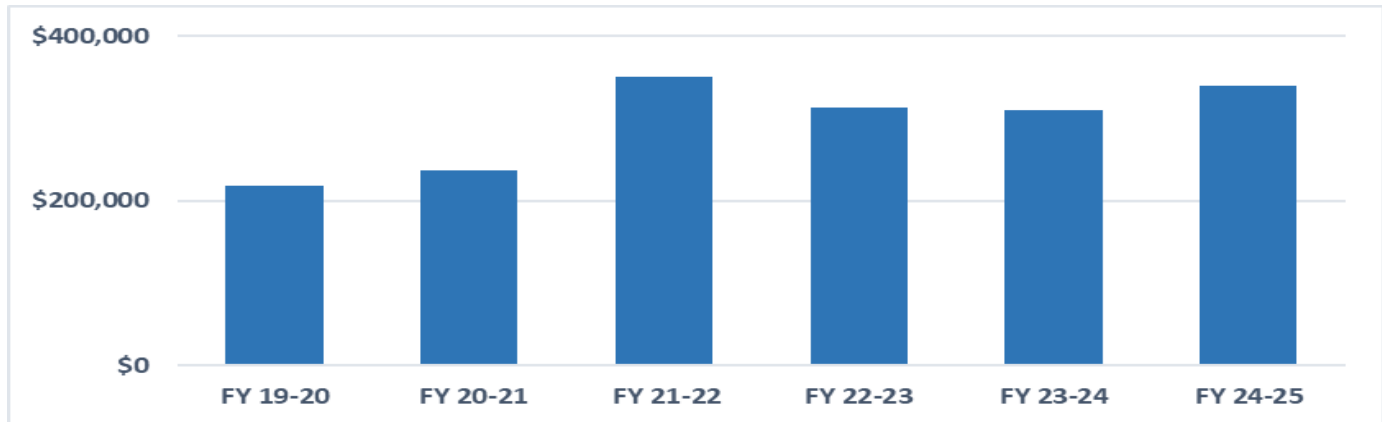
Revenue is collected monthly.

ADMINISTRATION:

Revenue is collected by Votran and deposited into the County's Votran fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$218,279	\$237,515	\$350,286	\$312,651	\$310,000	\$340,000
% Change	-46.6%	8.8%	47.5%	-10.7%	-0.8%	9.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

456 – Votran Fund

AUTHORIZATION:
REVENUE CODE:

Insurance Proceeds - Loss Furniture/Equipment - 6442

DATE REVISED:
DESCRIPTION:

Anytime Votran has an asset that is covered by an insurance policy and the asset is associated with theft, damage or loss; it is recognized as insurance proceed or gain in the amount that is received for the particular asset.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

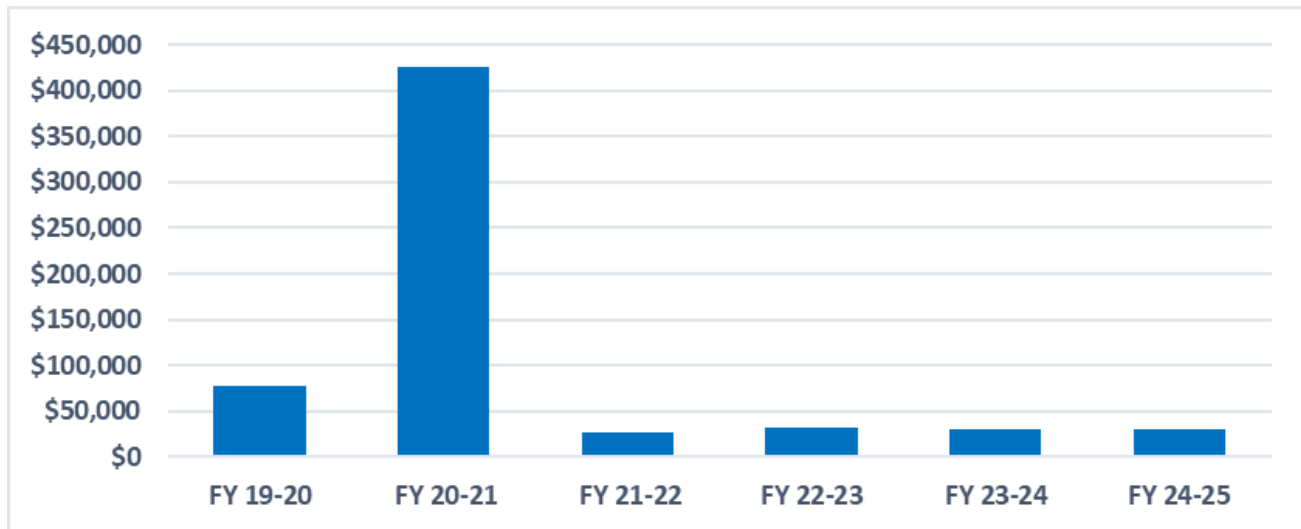
Insurance proceeds are paid out once a claim has been verified and they financially identify the insured for a loss that is covered under the policy.

ADMINISTRATION:

Revenue is collected by Votran and deposited into the County's Votran fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$78,228	\$425,372	\$26,962	\$31,382	\$30,000	\$30,000
% Change	100.0%	443.8%	-93.7%	16.4%	-4.4%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances
Article II; Sec. 72-617, Sec. 122-57 Rate Schedules

REVENUE CODE:

Water Sales – 4330

DATE REVISED: 01/01/2024

DESCRIPTION:

The Water Resources and Utilities (WRU) Division is responsible for the operation of seven utility service areas providing potable water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate operating revenue through user fees.

The County owns and operates a total of nine water treatment facilities and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act. The division also maintains 12 smaller water package plants on behalf of other agencies.

Water sales are derived from charges based on customer consumption, as recorded through each water meter.

FEE SCHEDULE:

The fee schedule was updated January 1, 2024. Rates vary depending on meter size and consumption as well as the type of service (softened or unsoftened water) and if the property is classified as residential or non-residential.

RESTRICTIONS:

Fees collected remain in this enterprise fund to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

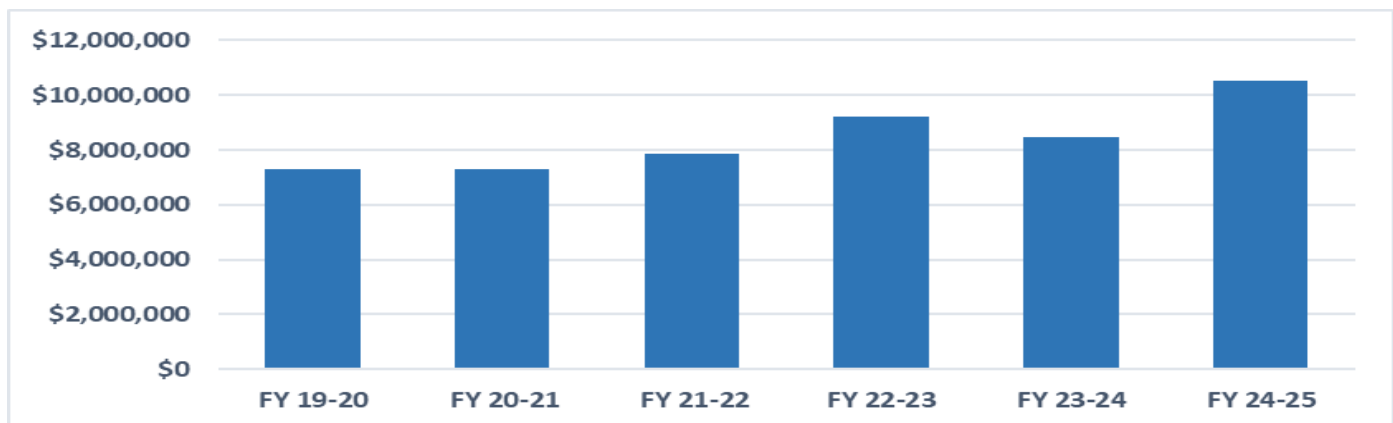
Customers are billed monthly for services provided and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly, and the Treasury and Billing Division receives, and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$7,316,985	\$7,320,411	\$7,860,185	\$9,226,919	\$8,446,000	\$10,510,118
% Change	4.7%	0.0%	7.4%	17.4%	-8.5%	24.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II, Sec. 72-617, Volusia County Code - Rate Schedule "C"; Sec. 122-69

REVENUE CODE:

Water Connection Fees – 4331

DATE REVISED: 01/01/2024

DESCRIPTION:

The County declares that it will require a developer to contribute a portion of the cost of treatment plant facilities. Such contributions by the developer, owner, or builder are defined as connection charges. The County will require, prior to execution of water and sewer extension applications to state agencies that charges set out in the schedule of connection charges be paid to the County.

FEE SCHEDULE:

Residential - \$806.54 for un-softened water and \$935.52 for softened water per equivalent residential unit for water.

Non-Residential Commercial or Industrial - shall be an amount in direct ratio to an equivalent residential unit based upon use. The ratio for use shall be determined by comparing the projected flow of water that the non-residential unit will use in relation to the amount of water used for a residential unit. This fee is calculated by the County Utilities Engineer.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset capital improvements expenditures necessary to increase water treatment and storage capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

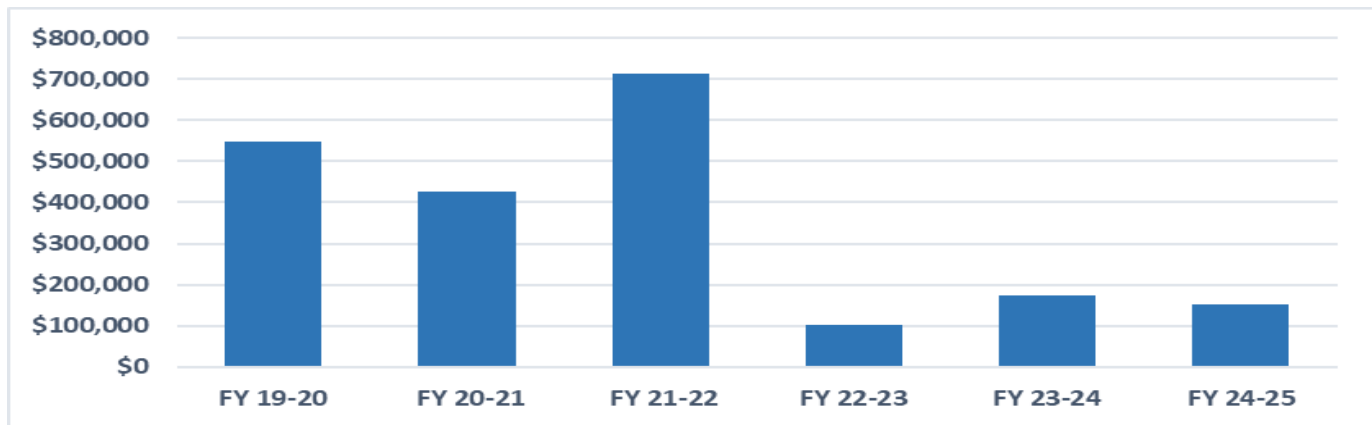
Collected at the time of completion of permit applications for service to Department of Environmental Regulation (prior to the issue of building certificate or certificate of occupancy) or as stipulated in Developer Utility Service Agreement, either the Developer or the builder must have paid to the County a connection fee for connecting to the water and/or sewer system.

ADMINISTRATION:

Collected and deposited by the Water & Sewer Utility staff and submitted for deposit into the fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$549,143	\$425,662	\$712,494	\$101,447	\$175,000	\$153,125
% Change	87.4%	-22.5%	67.4%	-85.8%	72.5%	-12.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule “C”; Sec. 122-54

REVENUE CODE:

Fire Line Availability – 4332

DATE REVISED: 01/01/2020

DESCRIPTION:

A private fire connection is to be used for fire purposes only and is to have no connection whatsoever with any service lines that may be used for other than fire purposes, and, because of the danger of pollution, shall have no connection with any other source of supply, with exception of a tank or fire pump installed as a secondary supply.

FEE SCHEDULE:

Fire line charges are based on the size of the line per Schedule “A”:

1 ½ inch& 2 inch	\$16.67 per month
4 inch	\$25 per month
6 inch	\$50 per month
8 inch	\$100 per month

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

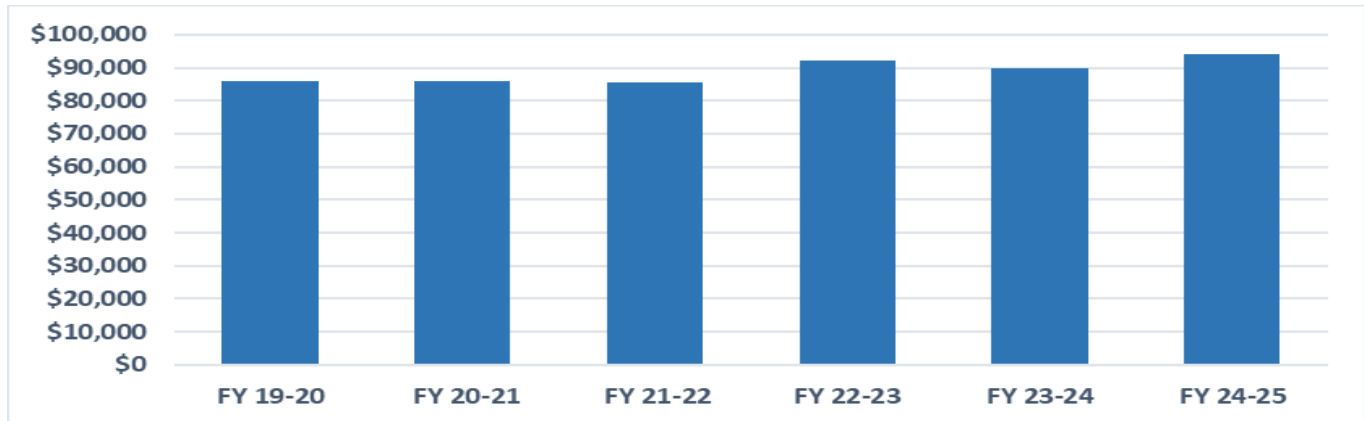
Customers are billed monthly with their water bill and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly, and the Treasury and Billing Division receives, and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget FY 24-25
Revenue	\$85,736	\$85,736	\$85,723	\$92,100	\$90,000	\$94,050
% Change	3.2%	0.0%	0.0%	7.4%	-2.3%	4.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

 Volusia County Code of Ordinances Article II
 Sec 122-57 Rate Schedule “A”

REVENUE CODE:

Meter Disconnection Fee – 4333

DATE REVISED: 01/01/2020

DESCRIPTION:

Water service will be discontinued due to non-payment of monthly utility service bills and a fee is charged for restoring service. If service is restored after hours an additional charge will apply. Service availability charges will continue to be charged while service is discontinued. This code also provides for the customer requested turn on and turn off services.

FEE SCHEDULE:

A customer requested turn on or turn off fee is \$25; turn off for non-payment is \$50; service restored after hours includes an additional \$50 charge. Tampering with a locked-off service will result in a fine of \$100 for the first offense. For a second offense, the water meter will be removed, and the water service line will be plugged. A fee of \$50 will be charged for the meter removal. A meter installation fee of \$50 will be charged for reinstallation of the water meter and restoration of service. Fees for meter re-read are \$20 if the reading error is less than 10,000 gallons; meter testing charges are based on meter size and range between \$40 and \$80.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

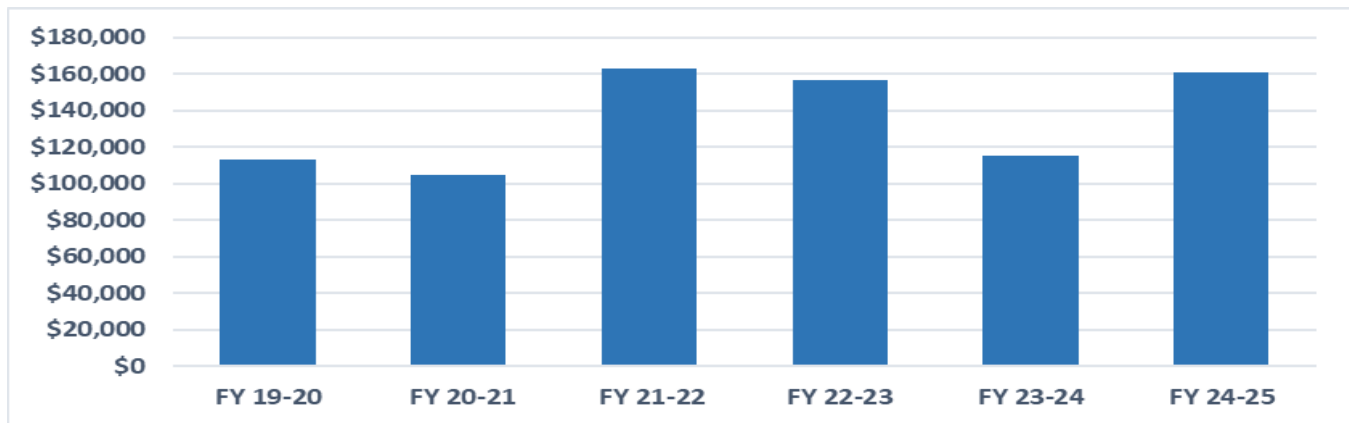
Fees are charged when the services are rendered. In cases where the service disconnects and re-connects are related to non-payment, they must be paid prior to service being restored.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly, and the Treasury and Billing Division receives, and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$113,094	\$104,944	\$162,772	\$156,335	\$115,000	\$161,000
% Change	-18.2%	-7.2%	55.1%	-4.0%	-26.4%	40.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule “A”; Sec 122-68

REVENUE CODE:

Meter Installation – 4334

DATE REVISED: 01/01/2020

DESCRIPTION:

Each customer of the County receiving water must have a water meter which measures flow, and which is the ultimate basis for water charges. This fee is charged at the time a building permit is obtained.

FEE SCHEDULE:

Meters from 5/8 inch to 1 inch are charged an installation charge of \$375. Meters at 1 ½ inches are \$860- and 2-inch meters must be purchased and installed by the customer. Those installed by the customer must be approved as to type, design, and installation by the County’s Utilities Engineer.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

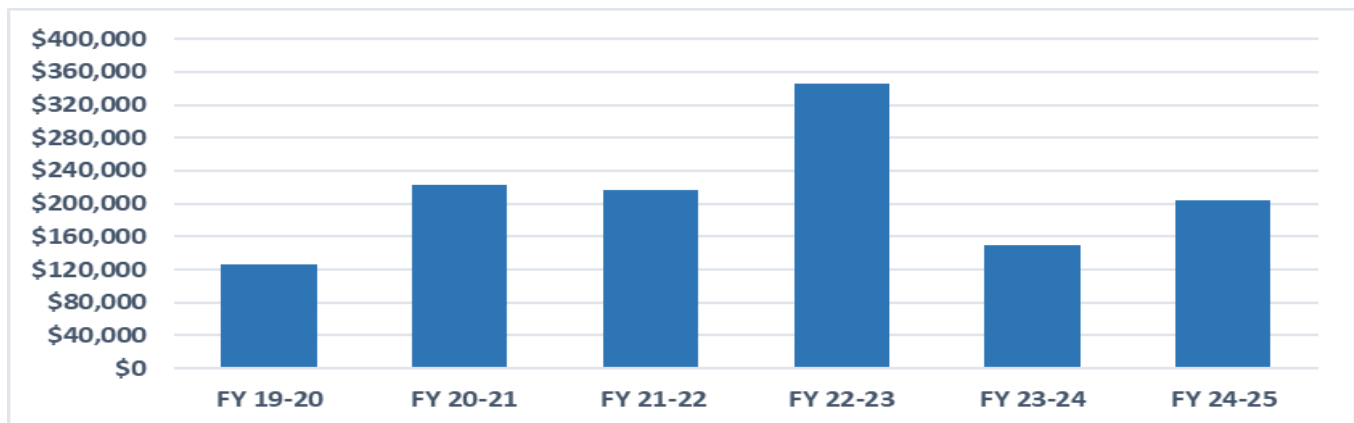
Before a meter is installed, all meter installation fees, connection charges, and contributions-in-aid-of-construction must be paid.

ADMINISTRATION:

Revenue is collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$126,860	\$222,809	\$217,016	\$345,232	\$150,000	\$204,025
% Change	-8.5%	75.6%	-2.6%	59.1%	-56.6%	36.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II; Sec 122-31 Definitions; Sec 122-57 Rate Schedule “B”

REVENUE CODE:

Water C.I.A.C. Fees – 4335

DATE REVISED: 01/01/2024

DESCRIPTION:

The contributions-in-aid-of-construction charge shall be assessed against property benefitted by improvements of water mains, reclaimed water mains, and/or sanitary sewers in proportion to the benefits to be derived therefrom. The equitable and just method of determining and prorating the special benefits is based on consideration of both the number of units served and the number of total acres of property benefitted.

FEE SCHEDULE:

Assessments shall be computed for each benefitted property as to the total of the number of ERU’s served in accordance with schedule B in section 122-57.

Single family residential uses: For each single-family dwelling unit, a cash contribution-in-aid-of-construction of \$815.86 for unsoftened water and \$944.85 for softened water.

Multi-family residential dwelling and commercial: For all properties designated for use as multi-family condominium or apartment, a mobile home park, and commercial developments, a contribution-in-aid-of construction shall be paid to the utility in an amount equal to \$815.86 for unsoftened water and \$944.85 for softened water per equivalent residential unit (ERU) for water service.

RESTRICTIONS:

Fees collected remain in the enterprise fund for capital improvements expenditures necessary to extend/upsized water mains and expand water distribution capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

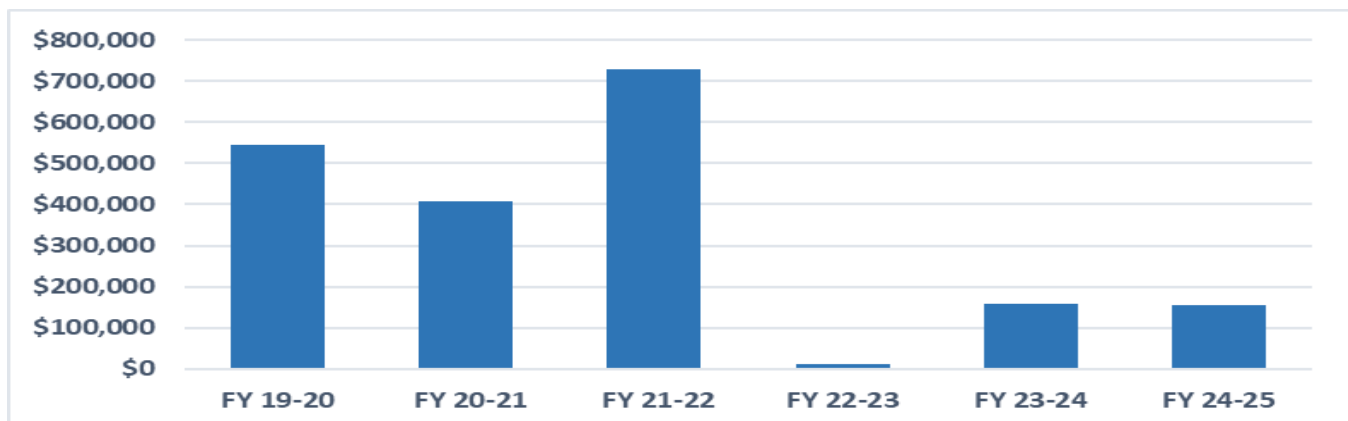
Charges are due and payable at the time of execution of a state department of environmental protection construction permit or stipulated in the developer agreement.

ADMINISTRATION:

Revenue is collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$544,914	\$409,186	\$729,041	\$12,854	\$160,000	\$154,000
% Change	166.9%	-24.9%	78.2%	-98.2%	1144.8%	-3.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II; Sec 122-31 Definitions; Sec 122-57 Rate Schedule “D”

REVENUE CODE:

Inspection Fees – 4336

DATE REVISED: 01/01/2022

DESCRIPTION:

Developers of property shall be liable for payment of this utility plan review and inspection fee for the development services by county owned facilities.

FEE SCHEDULE:

For a single-family residential permit: \$75

For a multi-family building permit: \$75 for the first dwelling unit covered by the permit and \$75 for each dwelling unit thereafter.

For commercial and industrial permits, a fixed fee of \$200 per acre of building site, or portion thereof, as computed from the final plat.

RESTRICTIONS:

The engineering inspection fee shall be deposited in a fund known as the Subdivision Improvements Inspection Fund and engineering expenses connected with subdivision inspection and control shall be paid from this fund. Any surplus in this fund may be used by the County Council, as it shall deem fit.

COLLECTION FREQUENCY:

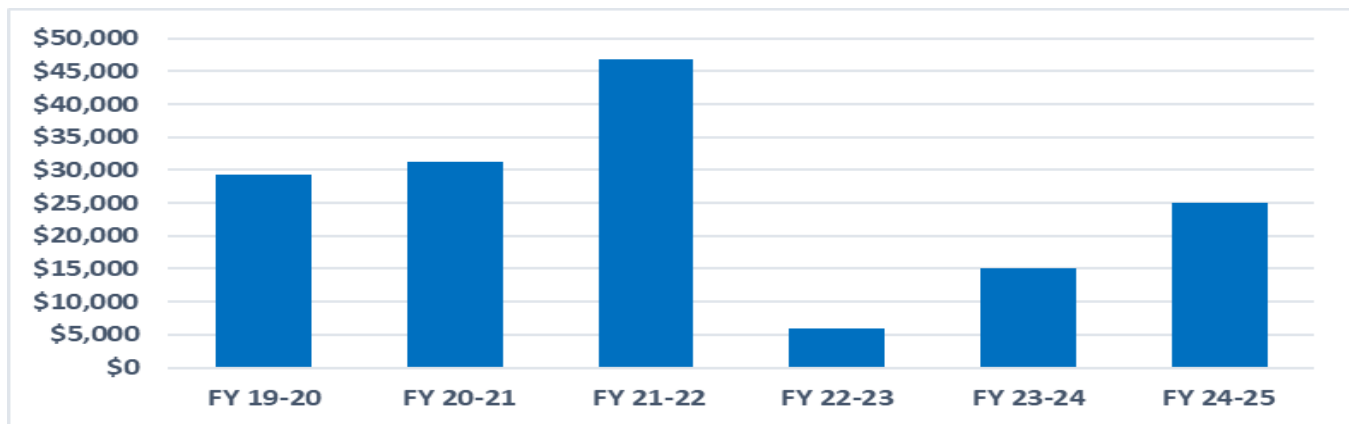
The cost of engineering inspection of the required improvements shall be paid by the developer at the time of execution of the Florida Department of Environmental Protection permit application by the county, or as stipulated by the developer agreement.

ADMINISTRATION:

Collected at the time of the building permit is obtained and deposited into the utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$29,325	\$31,321	\$46,904	\$5,941	\$15,000	\$25,000
% Change	637.7%	6.8%	49.7%	-87.3%	152.5%	66.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II; Sec 122-50; Sec 122-65; Sec 122-57 Rate Schedule “E”

REVENUE CODE:

Reclaimed Water – 4338

DATE REVISED: 01/01/2024

DESCRIPTION:

Non-potable water provided through a separate distribution system meeting FDEP standards. Reclaimed water is primarily used for irrigation purposes to reduce potable water demand.

FEE SCHEDULE:
Availability Charge:

Meters less than 1 inch \$8.76

1-inch meter \$21.92

Meters greater than 1 inch – based on individual agreement.

Usage Charge:

0 to 10,000 Gallons - \$1.95 for each 1,000 gallons of usage

10,001 to 15,000 Gallons \$2.25 for each 1,000 gallons of usage

Above 15,000 gallons \$3.75 for each 1,000 gallons of usage

Reclaimed water charges for customers with meters greater than 1” will be based on individual agreement.

RESTRICTIONS:

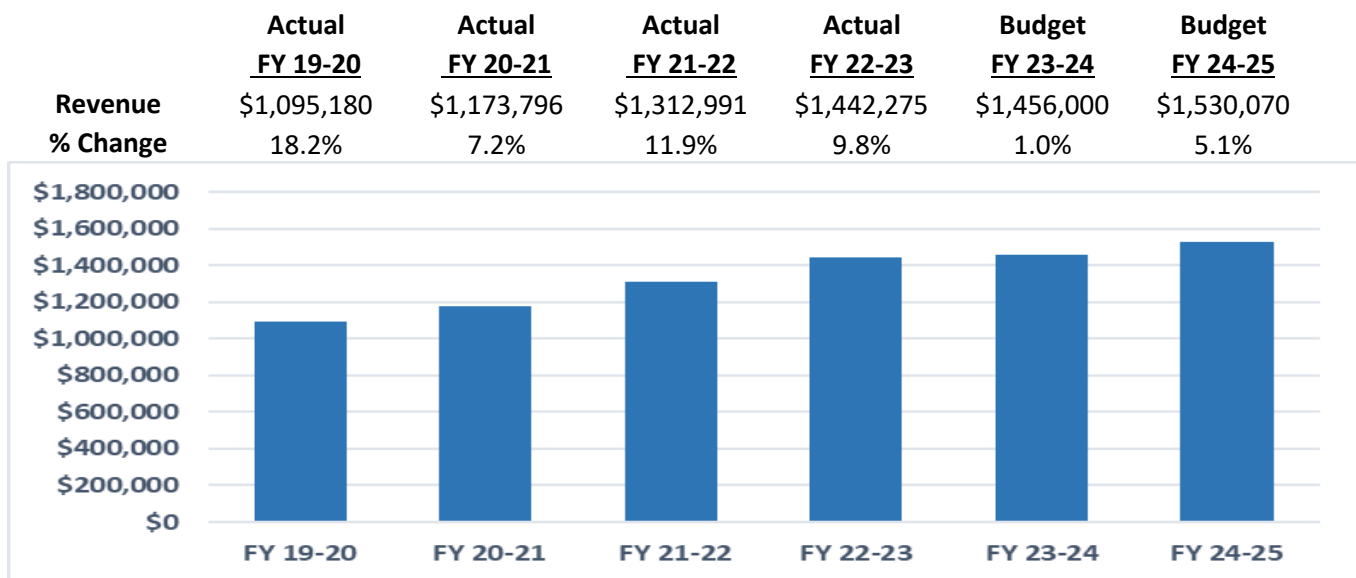
Fees collected remain in this enterprise fund to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

Customers are billed monthly and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly, and the Treasury and Billing Division receives, and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II;
Sec 122-57 Rate Schedule “A”

REVENUE CODE:

Sewer Sales – 4350

DATE REVISED: 01/01/2024

DESCRIPTION:

The Water Resources and Utilities (WRU) Division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees.

The organization owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. The division also maintains 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.

FEE SCHEDULE:

The fee schedule was updated January 1, 2024. Rates vary depending on meter size and usage.

RESTRICTIONS:

Fees collected remain in this enterprise fund to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

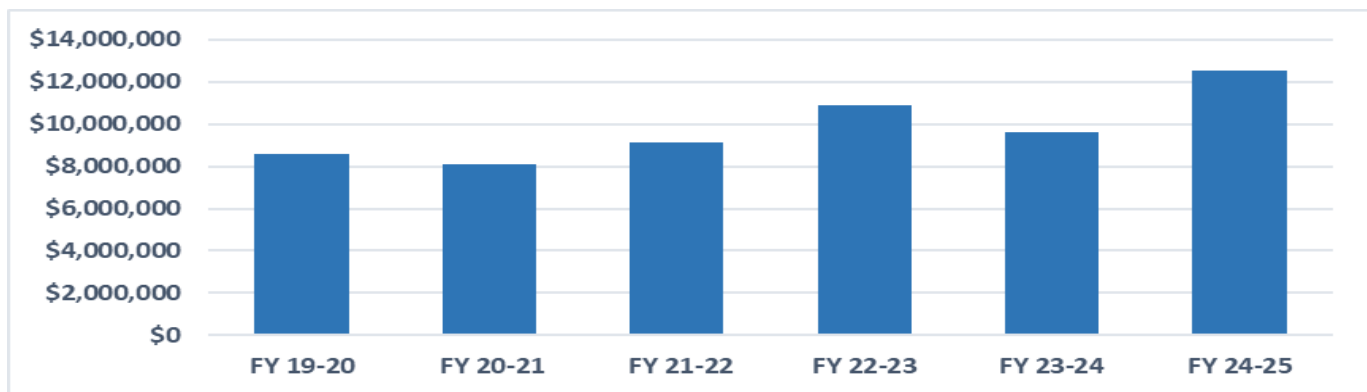
Customers are billed monthly and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly, and the Treasury and Billing Division receives, and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$8,574,889	\$8,084,027	\$9,155,352	\$10,871,860	\$9,618,500	\$12,564,844
% Change	10.0%	-5.7%	13.3%	18.7%	-11.5%	30.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II, Sec. 72-617, Volusia County Code - Rate Schedule "C"

REVENUE CODE:

Sewer Connection Fees – 4351

DATE REVISED: 01/01/2024

DESCRIPTION:

The County declares that it will require a developer to contribute a portion of the cost of treatment plant facilities. Such contributions by the developer, owner, or builder are defined as connection charges. The County will require, prior to execution of water and sewer extension applications to state agencies, that charges set out in the schedule of connection charges be paid to the County in accordance with schedule of water and sewer services, and that the charges set out in Schedule C referred to in section 122-57 be paid to the County as a prerequisite for services.

FEE SCHEDULE:

Residential - \$2,052.86 per equivalent residential unit for sewer.

Non-Residential Commercial or Industrial - shall be an amount in direct ratio to an equivalent residential unit based upon use. The ratio for use shall be determined by comparing the projected flow of water that the non-residential unit will use in relation to the amount of water used for a residential unit.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset capital improvements expenditures necessary to increase wastewater treatment and storage capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

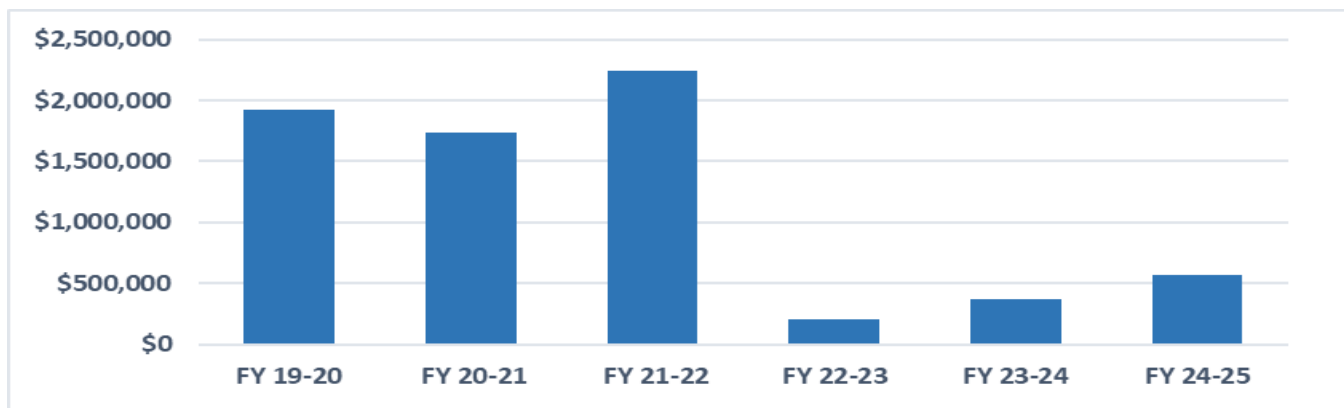
Collected at the time of completion of permit applications for service to Department of Environmental Regulation (prior to the issue of building certificate or certificate of occupancy) or as stipulated in Developer Agreement, either the Developer or the builder must have paid to the County a connection fee for connecting to the water and/or sewer system.

ADMINISTRATION:

Collected and deposited by the Water & Sewer Utility staff and submitted for deposit into the fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 19-20</u>	Actual <u>FY 20-21</u>	Actual <u>FY 21-22</u>	Actual <u>FY 22-23</u>	Budget <u>FY 23-24</u>	Budget <u>FY 24-25</u>
Revenue	\$1,924,000	\$1,741,182	\$2,242,726	\$201,129	\$375,000	\$564,300
% Change	91.4%	-9.5%	28.8%	-91.0%	86.4%	50.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code of Ordinances Article II; Sec 122-31 Definitions; Sec 122-57 Rate Schedule “B”

REVENUE CODE:

Sewer C.I.A.C. Fees – 4355

DATE REVISED: 01/01/2024

DESCRIPTION:

The contributions-in-aid-of-construction charge shall be assessed against property benefitted by improvements of water mains, reclaimed water mains, and/or sanitary sewers in proportion to the benefits to be derived therefrom. The equitable and just method of determining and prorating the special benefits is based on consideration of both the number of units served and the number of total acres of property benefitted.

FEE SCHEDULE:

Assessments shall be computed for each benefitted property as to the total of the number of ERU’s served in accordance with schedule B in section 122-57.

Single family residential uses: For each single-family dwelling unit, a cash contribution-in-aid-of-construction of \$1,519.82 for sewer service shall be paid to the County.

Multi-family residential dwelling and commercial: For all properties designated for use as multi-family condominium or apartment, a mobile home park, and commercial developments, a contribution-in-aid-of construction shall be paid to the utility in an amount equal to \$1,519.82 per ERU for sewer service.

RESTRICTIONS:

Fees collected remain in the enterprise fund for capital improvements expenditures necessary to extend/upsized wastewater mains and expand wastewater disposal capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

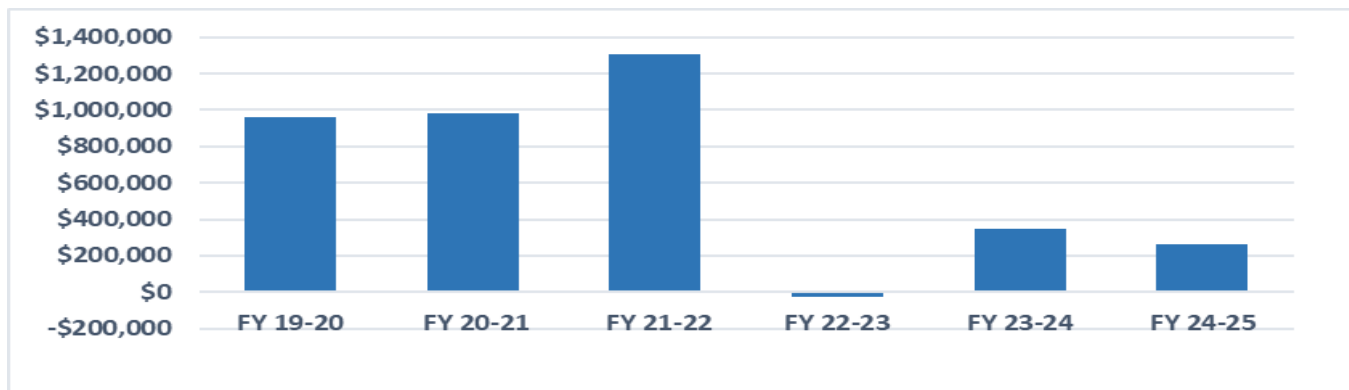
Charges are due and payable at the time of execution of a state department of environmental protection construction permit or stipulated in the developer agreement.

ADMINISTRATION:

Revenue is collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$960,899	\$982,370	\$1,305,613	(\$22,824)	\$350,000	\$262,500
% Change	708.0%	2.2%	32.9%	-101.7%	-1633.5%	-25.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Council – municipal services agreements

REVENUE CODE:

Outside Revenue – 6910

DATE REVISED: 01/01/2020

DESCRIPTION:

This revenue is for Interlocal agreements for municipal services with the cities and towns. Services include lift station and water plant monitoring and maintenance. Cities are billed for the full cost of services included materials at 100% of cost-plus labor rates established by the utility. Interdepartmental services provided to other departments in the County are accounted for here as well, including water system maintenance and testing at County facilities, and leachate treatment for the Solid Waste Division.

FEE SCHEDULE:

Labor (first 40 hours of work week) hours times current hourly wage times the current overhead rate at the time of service-charged to the nearest quarter hour. Overtime charged at 1.5 times the current overhead rate at the time of service. Parts, materials and chemicals are billed at actual cost and equipment at the Public Works equipment rate at the time of service.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

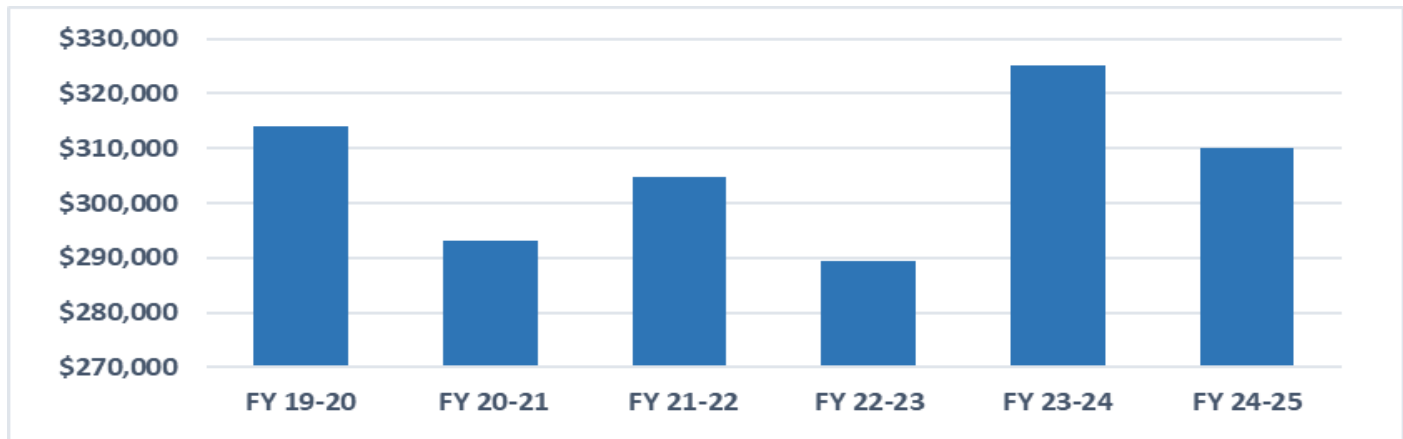
Invoiced or internally billed monthly when services are utilized.

ADMINISTRATION:

The Water & Sewer Utility staff invoice and receive the revenue for this fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$313,923	\$292,993	\$304,659	\$289,440	\$325,000	\$310,000
% Change	20.6%	-6.7%	4.0%	-5.0%	12.3%	-4.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

457 – Water & Sewer Utilities Fund

AUTHORIZATION:

Volusia County Code Article II; Sec 122-57 Rate Schedule "A"

REVENUE CODE:

Late Charges – 6951

DATE REVISED: 01/01/2020

DESCRIPTION:

Service charge for water and/or sewer utility payments received after the due date.

FEE SCHEDULE:

\$5 or 10% of the bill, whichever is greater.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

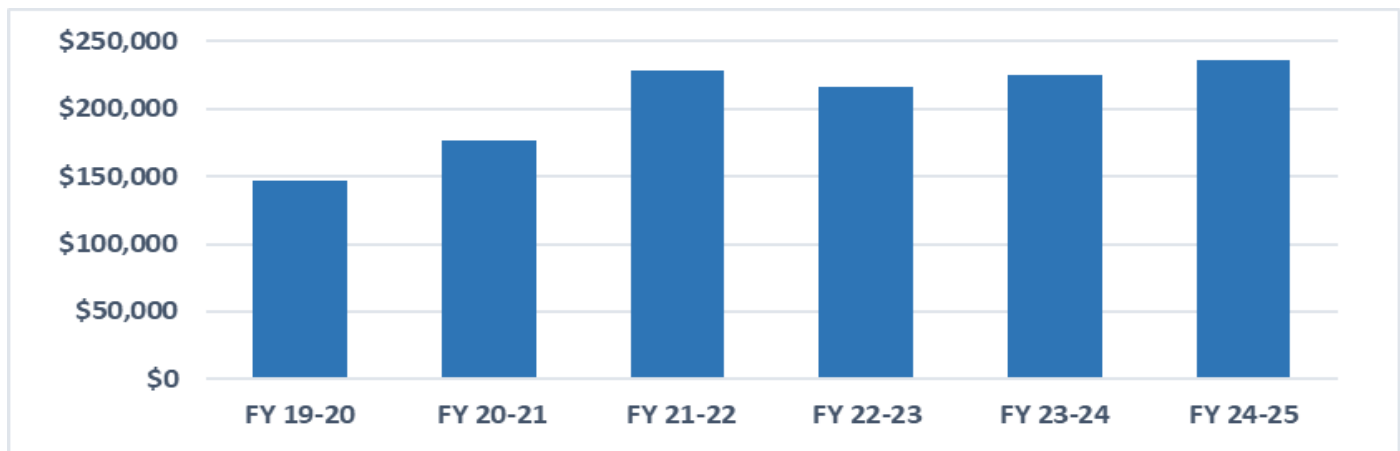
Billed and collected through the utility billing process monthly.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly, and the Treasury and Billing Division receives, and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$146,883	\$176,639	\$228,414	\$216,032	\$225,000	\$235,876
% Change	-19.5%	20.3%	29.3%	-5.4%	4.2%	4.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

475 – Parking Garage Fund

AUTHORIZATION:

Volusia County Council Agenda Item #10733

REVENUE CODE:

Parking Daily Receipts – 4451

DATE REVISED: 04/04/2023

DESCRIPTION:

This revenue is derived from the various daily parking rates collected by parking garage staff ranging from the first half hour up to a 24-hour prepaid parking period. The bulk of revenue collected by the garage is from daily parking rate collections. The rates were most recently approved at a Volusia County Council meeting on April 4, 2023. At that meeting only the garage tiered non-event days rates were adjusted. All other rates remained the same.

FEE SCHEDULE:

The current approved daily parking rate structure can be seen below:

First ½ Hour: \$5 First Hour: \$10 Three Hours: \$15

24-Hour parking (prepaid) with in and out privileges: \$25

24-Hour parking (prepaid by hotels) with in and out privileges: \$15

RESTRICTIONS:

The revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

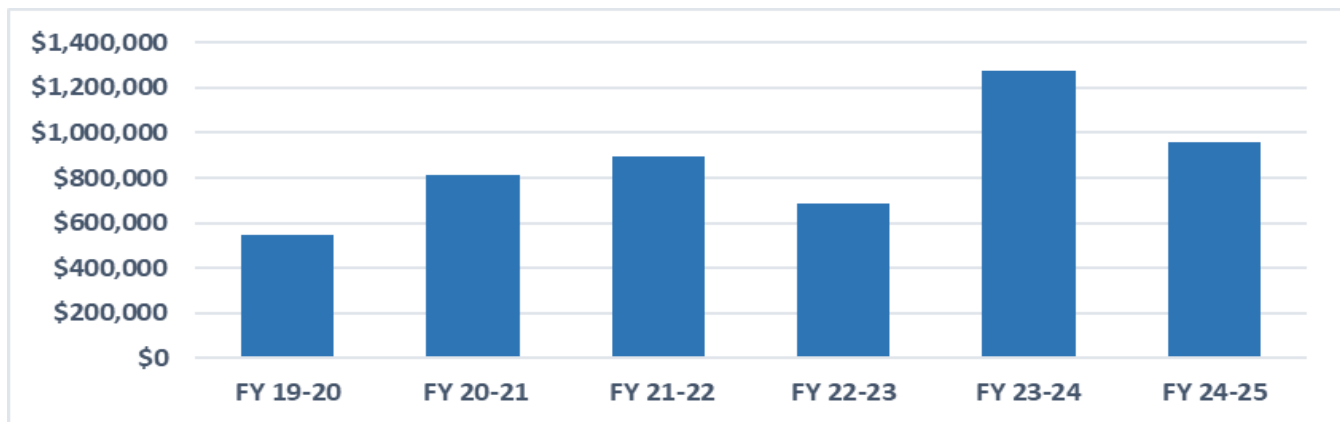
Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$544,944	\$811,538	\$892,407	\$687,708	\$1,275,000	\$959,179
% Change	-35.3%	48.9%	10.0%	-22.9%	85.4%	-24.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

475 – Parking Garage Fund

AUTHORIZATION:

Volusia County Council Agenda Item #7089

REVENUE CODE:

Parking Monthly Receipts – 4452

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from parking receipts paid monthly parking privileges in the parking garage. The monthly rate is prepaid only prior to parking privileges being permitted. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Monthly parking rates remained unchanged.

FEE SCHEDULE:

The current approved monthly parking rate is \$60 per month with a \$25 processing fee which must be paid in the first month. All monthly parking revenue must be prepaid prior to parking privileges being received.

RESTRICTIONS:

The revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

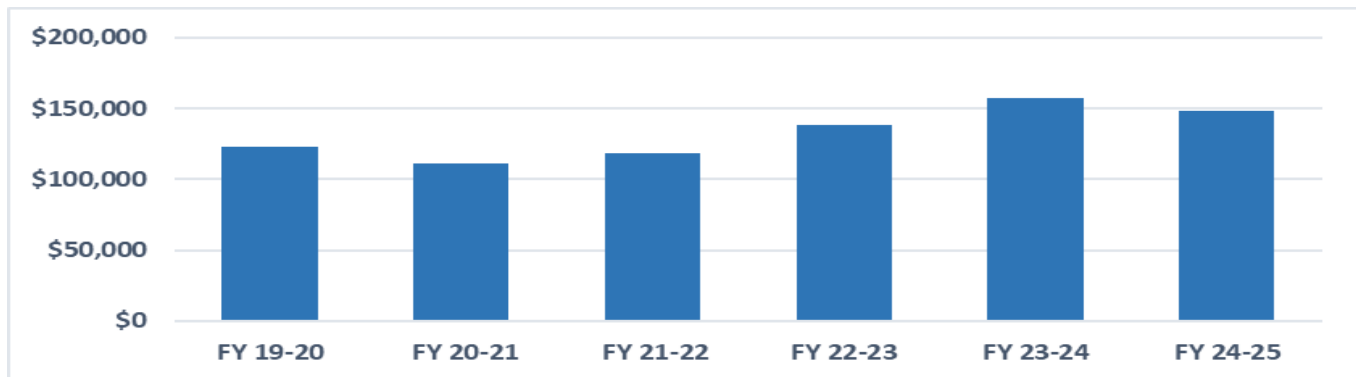
Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$122,581	\$110,769	\$118,247	\$138,781	\$157,269	\$148,742
% Change	-19.5%	-9.6%	6.8%	17.4%	13.3%	-5.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

475 – Parking Garage Fund

AUTHORIZATION:

Volusia County Council Agenda Item #10733

REVENUE CODE:

Parking Validation Receipts – 4453

DATE REVISED: 04/04/2023

DESCRIPTION:

This revenue is derived from validation parking receipts received from Daytona Lagoon Guests. The current rate structure was most recently approved at a Volusia County Council meeting on April 4th, 2023. At that meeting only the validation parking fee for Ocean Walk Shops and Main Street area employees parking for 12 hours was eliminated. The previous fee was \$3.

FEE SCHEDULE:

The current approved validation parking rates for Daytona Lagoon Guests (up to 12 hours): \$5.

RESTRICTIONS:

The revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

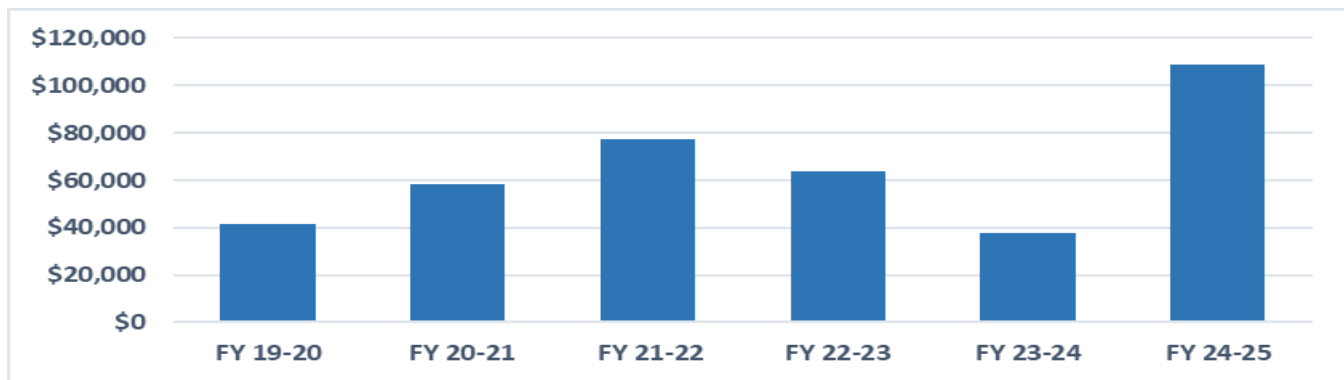
Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Revenue	\$41,728	\$58,263	\$77,503	\$63,833	\$37,834	\$109,080
% Change	-59.3%	39.6%	33.0%	-17.6%	-40.7%	188.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

475 – Parking Garage Fund

AUTHORIZATION:

Volusia County Council Agenda Item #7089

REVENUE CODE:

Parking Special Event Receipts – 4454

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from parking during events from patrons using the parking garage and surface lots. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Validation parking rates remained unchanged.

FEE SCHEDULE:

The current approved event parking rates are shown below:

Luncheons and Banquets: \$3.

Graduations (billed back to schools): \$3.

Garage: \$10 cars, \$5 motorcycles.

Surface Lots – West & South

Peabody Event Parking (prepaid): \$10.

Non-Event Parking (prepaid): \$10.

RESTRICTIONS:

The revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 19-20</u>	<u>Actual</u> <u>FY 20-21</u>	<u>Actual</u> <u>FY 21-22</u>	<u>Actual</u> <u>FY 22-23</u>	<u>Budget</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
Revenue	\$846,747	\$1,321,145	\$1,701,773	\$2,017,848	\$3,047,660	\$2,800,277
% Change	-20.8%	56.0%	28.8%	18.6%	51.0%	-8.1%

