COUNTY OF VOLUSIA, FLORIDA



ADOPTED BUDGET
FISCAL YEAR 2026-27

ADOPTED BUDGET
FISCAL YEAR 2026-27



JEFF BROWER
COUNTY CHAIR



JAKE JOHANSSON
AT-LARGE



DANNY ROBINS
DISTRICT 3



DON DEMPSEY
DISTRICT 1



MATT REINHART
VICE CHAIR, DISTRICT 2



TROY KENT
DISTRICT 4



DAVID SANTIAGO
DISTRICT 5



GEORGE RECKTENWALD
COUNTY MANAGER

SUZANNE KONCHAN
DEPUTY COUNTY MANAGER

RYAN OSSOWSKI
CHIEF FINANCIAL OFFICER

VERONICA BLACK
BUDGET DIRECTOR

ACKNOWLEDGMENTS

The successful completion of this budget document is attributed to the group efforts of several individuals deserving of special recognition. The cooperation, contributions and expertise provided by each one is greatly appreciated.

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

MANAGEMENT AND BUDGET TEAM

RYAN OSSOWSKI, CPA, , CGFO, CHIEF FINANCIAL OFFICER
VERONICA BLACK, CGFO, BUDGET DIRECTOR

JAKE TEEMS, CGFO
APRIL MILLER, CGFO
JAIME OSIPOWER
SAMANTHA EVANS
MARISA WESTBERRY

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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County of Volusia
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

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Volusia County
FLORIDA

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Overview

Volusia County, situated on Florida's eastern coast, has a rich history dating back to the 1500s when it was part of "Los Musquitos" or Mosquito County. Established in 1854, Volusia County spans 1,207 square miles and is bordered by the Atlantic Ocean to the east and multiple counties to the north, south, and west. The county's landscape includes beaches, rivers, and historic sites that showcase its deep-rooted past.

Government & Services

Volusia operates under a council/manager system, where the elected County Council sets policies, and an appointed county manager oversees daily operations. The government provides essential services like public safety, social services, environmental management, and infrastructure. It also collaborates with municipalities on law enforcement and transportation initiatives.

Economy & Development

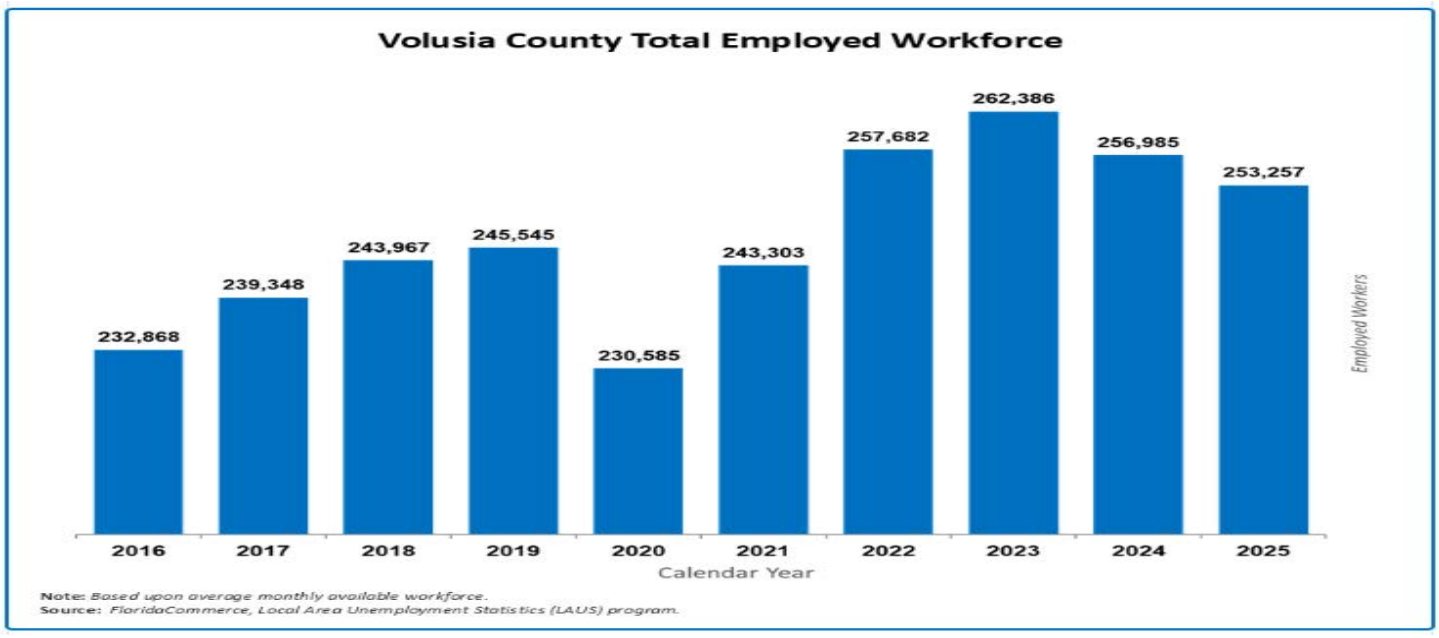
With a population exceeding half a million, Volusia County has seen steady growth, except for a brief slowdown between 2007 and 2013. The region is home to world-class institutions such as Embry-Riddle Aeronautical University and Stetson University. It also serves as a commuter hub for nearby Orlando, experiencing seasonal population increases due to tourism.

Key Attractions & Features

Daytona Beach, famous for its racing heritage and scenic coastline, is one of the county's most recognizable destinations. The county boasts 48.5 miles of beach, the Daytona International Speedway, and a thriving ecotourism scene with the St. Johns River and wildlife conservation efforts. Volusia is also within driving distance of major Florida attractions like Disney World and the Kennedy Space Center.

Economic Trends

Unemployment rates in Volusia have fluctuated over the years, reflecting statewide and national trends. The county saw a significant peak in 2020 due to economic disruptions but recovered in subsequent years. Growth projections suggest a steady 1% annual increase in population through 2040.



Several factors influence economic growth in Volusia County, Florida:

1. **Business Development & Investment** – The county actively supports new businesses and helps existing ones expand. Organizations like Team Volusia Economic Development Corporation work to attract companies and foster local growth.

Top Private Sector Employers

Employer	Sector	Employees
AdventHealth Systems	Health Care	7,198
Halifax Hospital System	Health Care	4,811
Publix Supermarkets, Inc.	Retail Trade	4,007
Walmart Associates, Inc.	Retail Trade	3,570
Amazon	Logistics	3,500
Embry-Riddle Aeronautical University	Education	1,992
Stetson University	Education	1,446
Florida Healthcare Plans	Healthcare	972
Brown & Brown	Financial Activities	888
Brunswick Corporation (Boston Whaler)	Manufacturing	736

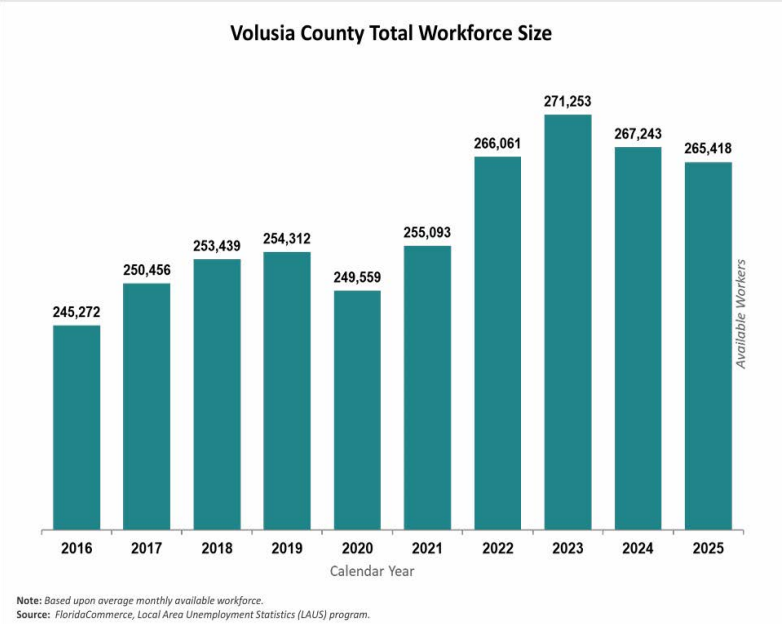
Top Public Sector Employers

Employer	Sector	Employees
Volusia County Schools	Education	8,552
County of Volusia	Public Administration	2,864
State of Florida	Public Administration	2,773
Daytona State College	Education	1,414
City of Daytona Beach	Public Administration	1,026
Volusia County Sheriff's Office	Public Safety	875
U.S. Government	Public Administration	736
U.S. Postal Service	Transportation and War	721
City of DeLand	Public Administration	528
City of Port Orange	Public Administration	498

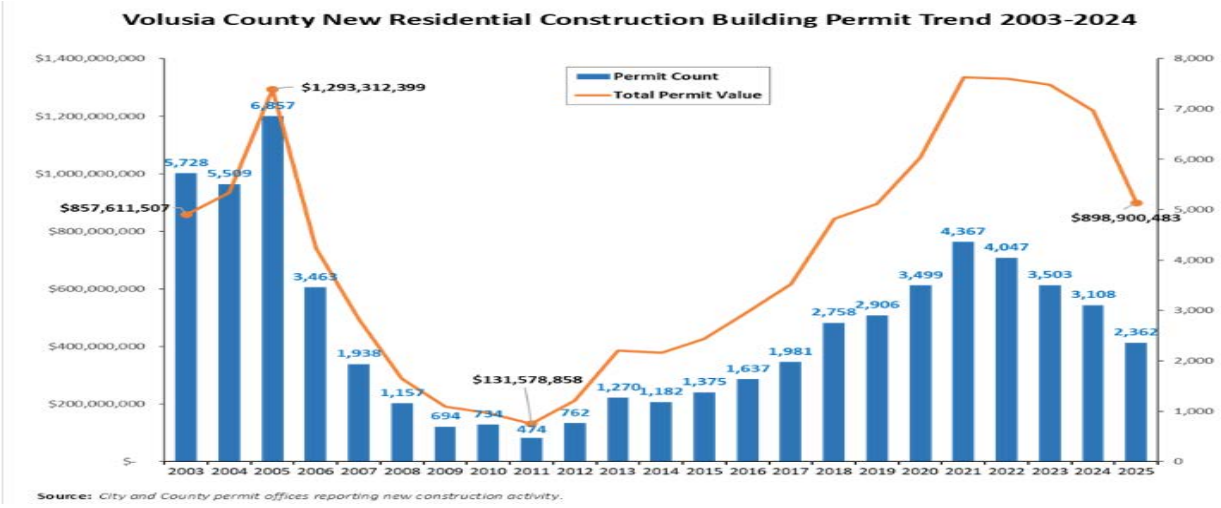
2. **Tourism & Hospitality** – Daytona Beach and other attractions bring in significant revenue. Events like the Daytona 500 and seasonal tourism contribute to job creation and economic activity.
3. **Infrastructure & Transportation** – Investments in transportation, including SunRail and road improvements, enhance connectivity and support business operations.
4. **Education & Workforce Development** – Institutions like Embry-Riddle Aeronautical University and Stetson University provide skilled graduates, strengthening the labor market.

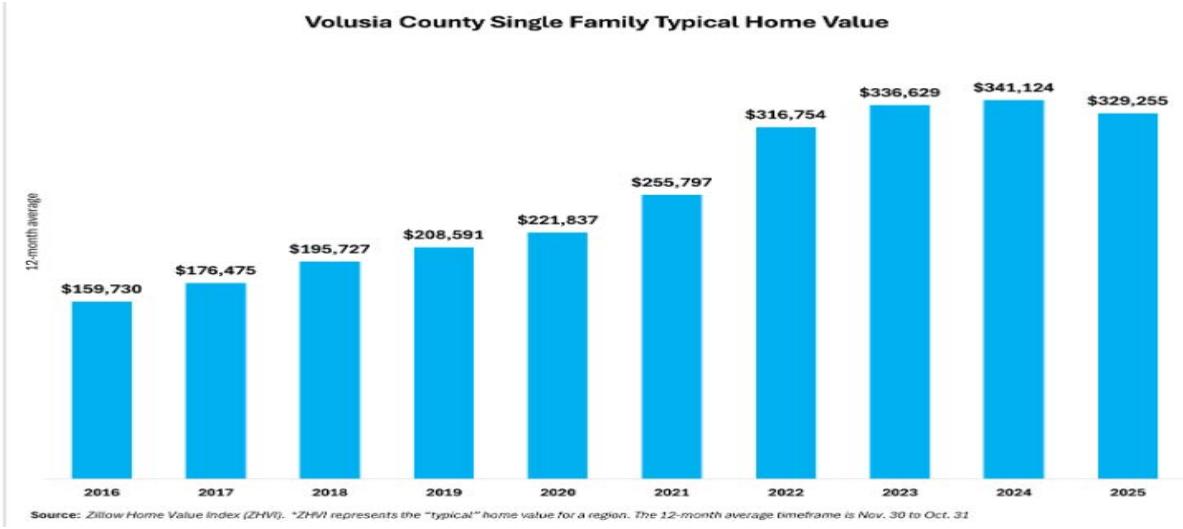
Volusia County Education Institutions

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



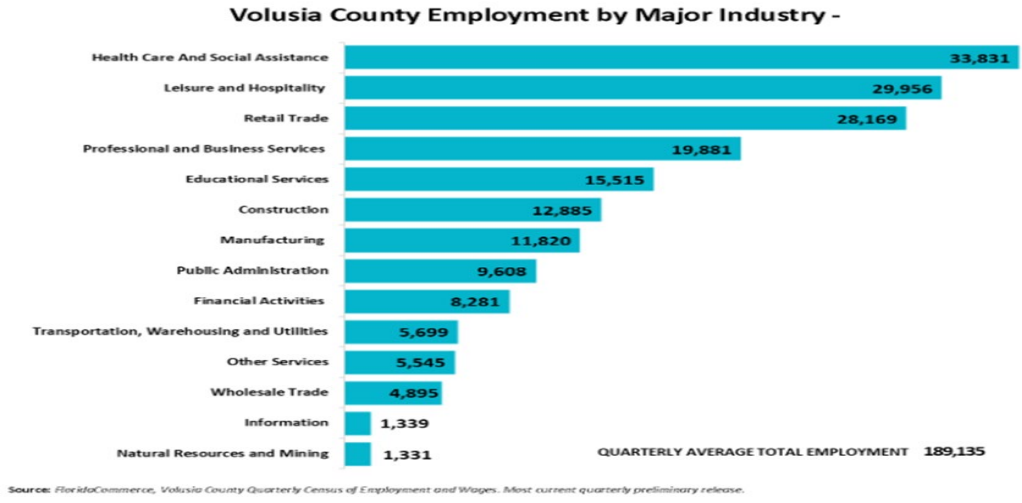
5. **Housing & Real Estate Trends** – Population growth and suburban expansion influence housing demand, construction, and property values.





6. **Government Policies & Incentives** – Local government initiatives, including business grants and tax incentives, encourage economic stability and expansion.

7. **Industry Diversification** – While tourism is a major driver, sectors like aerospace, healthcare, and manufacturing contribute to a more resilient economy.



8. **Demographic Makeup –** Volusia County has a very diverse and growing population.

Volusia County	Census 2010	Census 2020	2025 Estimate	2030 Projected
Population	494,593	553,543	593,148	627,686
Households	208,236	232,301	254,002	272,652
Families	130,386	144,939	157,029	168,568
Average Household Size	2.31	2.31	2.26	2.24
Owner Occupied Housing Units	150,443	166,686	185,946	203,980
Renter Occupied Housing Units	57,793	65,615	68,056	68,672
Median Age	45.3	48.2	48.4	48.8

Median Household Income
$69,636

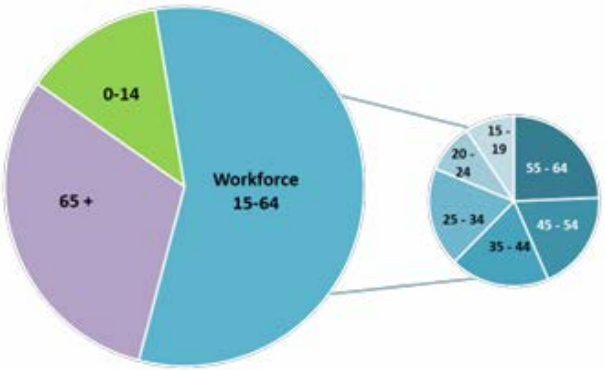
Average Household Income
$94,514

Per Capita Income
$40,567



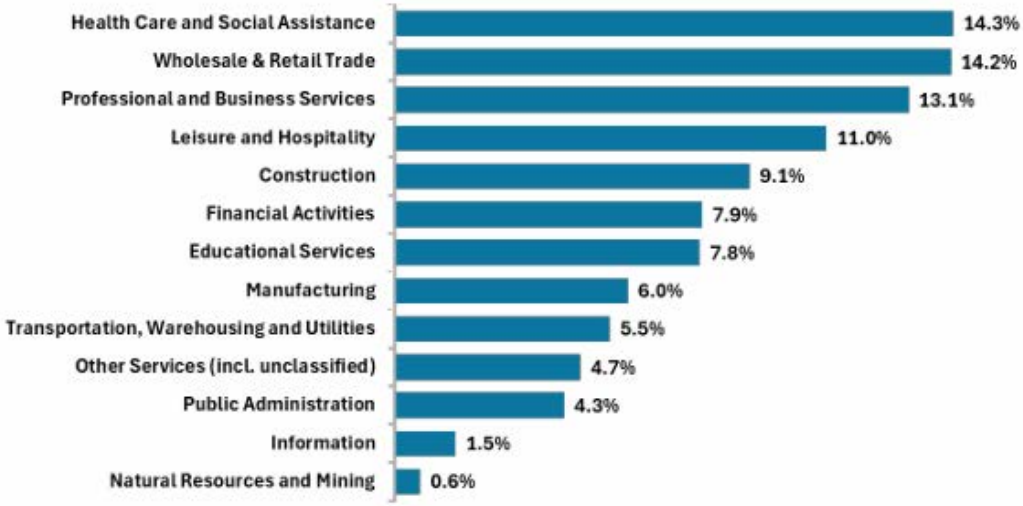
Average Home Value
$329,255

Population by Age



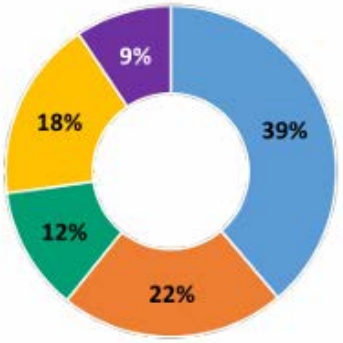
Age	Percent of Population
0-14	13%
15-19	6%
20 - 24	5%
25 - 34	11%
35 - 44	11%
45 - 54	11%
55 - 64	14%
65 +	28%

Civilian Labor Force by Industry



Education Attainment

(Population 25 years and over)



Sources: *US Census ACS 5-year estimates, Esri forecasts for 2025 and 2030, Zillow Home Value Index (ZHVI) – Single Family Home Typical Home Value – 12-mo. average as of 10/31/25.*
Visuals created by: *Volusia County Economic Development.*

Volusia County
FLORIDA

Volusia County Government Organization Chart

Updated May 15, 2026



Volusia County Citizens

Volusia County Council



County Manager
George Recktenwald



County Attorney
Michael Dyer



Internal Auditor
Jonathan Edwards



Deputy County Manager
Suzanne Konchan



Recovery & Resiliency
Dona Butler



Asst. County Manager
Gus Zambrano



Human Resources
Dana Paige



Ocean Center
Lynn Flanders



Commmunity Information
Michael Ryan



Business Services
Jeaniene Jennings

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



Finance/CFO
Ryan Ossowski

- **Accounting** Lynne Urice
- **Information Technology** John Bailey
- **Management & Budget** Veronica Black
- **Treasury & Billing** Craig Baumgardner



Community Services
Dr. Brad Burbaugh

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



Aviation & Economic Resources
Cyrus Callum

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



Growth & Resource Management
Ray Tyner

- **Building & Code Administration** Nick Ventura
- **Environmental Management** Ginger Adair
- **Planning & Development** Carol McFarlane



Public Works
Benjamin Bartlett

Deputy Director
Arden Fontaine

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



Emergency Services
Aaron Van Kleeck

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



Public Protection
Dr. Randa Matusiak

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

COUNTY COUNCIL MEMBERS/CONSTITUTIONAL OFFICERS/APPOINTED OFFICIALS

Council Chair
Jeff Brower
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 822-5707
jbrower@volusia.org

Council Member
District No. 1
Don Dempsey
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 822-5707
ddempsey@volusia.org

Council Member
At-Large
Jake Johansson
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 822-5707
jjohansson@volusia.org

Council Member
District No. 2
Matt Reinhart, Vice Chair
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 822-5707
mreinhart@volusia.org

Council Member
District No. 3
Danny Robins
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 822-5707
drobins@volusia.org

Council Member
District No. 4
Troy Kent
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 822-5707
tkent@volusia.org

Council Member
District No. 5
David Santiago
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 822-5707
dsantiago@volusia.org

ELECTED CONSTITUTIONAL OFFICERS

Property Appraiser
Larry Bartlett
(386) 736-5901
lbartlett@volusia.org

Clerk of Court
Laura Roth
(386) 736-5915
clerk.org

Supervisor of Elections
Lisa Lewis
(386) 736-5930
llewis@volusia.org

Sheriff
Michael J. Chitwood
(386) 736-5961
mchitwood@vcso.us

Tax Collector
Will Roberts
(386) 736-5938
wroberts@vctaxcollector.org

APPOINTED OFFICIALS

County Manager
George Recktenwald
(386) 736-5920
grecktenwald@volusia.org

County Attorney
Michael Dyer
(386) 736-5950
mdyer@volusia.org

EXECUTIVE MANAGEMENT

Deputy County Manager
Suzanne Konchan
(386) 736-5920
skonchan@volusia.org

Assistant County Manager
Gus Zambrano
(386) 736-5920
gzambrano@volusia.org

Human Resources
Dana Paige
(386) 736-5951
dpaige@volusia.org

Emergency Services
Aaron Van Kleeck
(386) 822-5037
avankleeck@volusia.org

Growth and Resource Management
Raymond Tyner
(386) 822-5013
rtyner@volusia.org

Internal Auditor
Jonathan Edwards
(386) 736-5920
jpedwards@volusia.org

Finance
Ryan Ossowski, Chief Financial Officer
(386) 943-7054
rossowski@volusia.org

Business Services
Jeaniene Jennings
(386) 822-5989
jjennings@volusia.org

Public Works
Benjamin Bartlett
(386) 736-5965
bbartlett@volusia.org

Public Protection
Dr. Randa Matusiak
(386) 740-5120
rmatusiak@volusia.org

Community Services
Dr. Bradley Burbaugh
(386) 943-7029
bburbaugh@volusia.org

Aviation and Economic Resources
Cyrus Callum
(386) 248-8030
ccallum@volusia.org

Ocean Center
Lynn Flanders
(386) 254-4500
lflanders@volusia.org

STRATEGIC PLANNING AND GOAL SETTING

Dynamic Master Planning

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

What a Dynamic Master Plan Does

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

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

Pathway to the Future – The Vision and the Mission

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

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

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

Volusia's– Goals & Strategies

Goal #1: Create a More Efficient Regulatory Framework

Operational Strategies

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

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

Operational Strategies

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

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

Operational Strategies

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

Goal #4: Continue and Enhance Fiscal Stewardship

Operational Strategies

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

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

Operational Strategies

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

Volusia County Responsibilities

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

Services

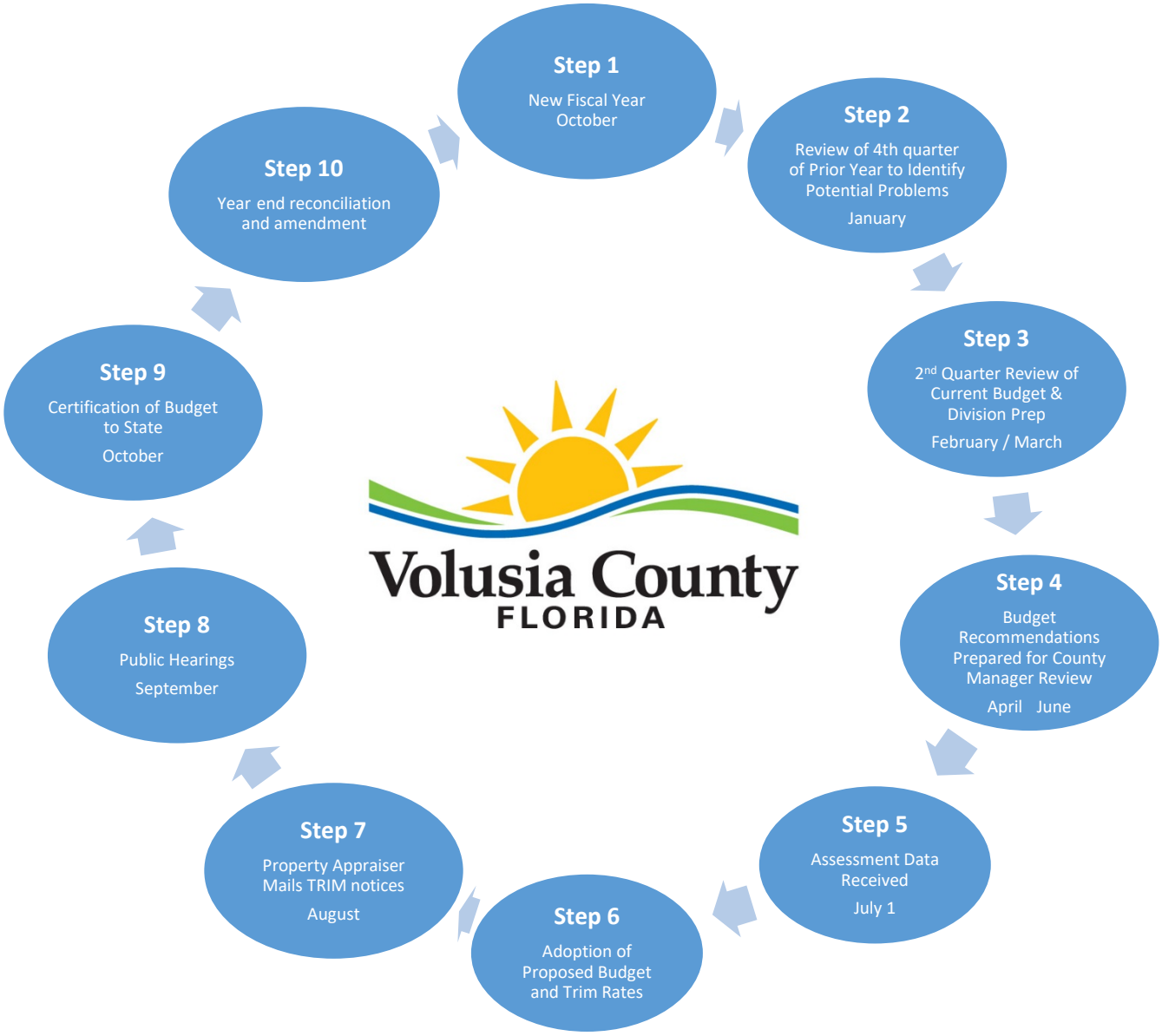
For all Volusia County Residents

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

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

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

BUDGET PREPARATION, ADOPTION AND AMENDMENT



Budget Amendments:

If the County Manager certifies available or projected revenues in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(2)(f). Copies of the proposed budget amendment will be made available for public inspection. The budget amendment and accompanying resolution will be docketed on the Council Agenda for consideration by County Council. Interested persons will be given an opportunity to be heard on the proposed budget amendment resolution during its consideration by County Council.

FINANCIAL POLICIES
ACCOUNTING SYSTEM AND BUDGETARY CONTROL

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

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

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

The concept of reasonable assurance recognizes that:

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

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

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

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

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

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

GENERAL BUDGET PROCEDURE

1. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Volusia County Council at the fund level.

2. The budgeted expenditures and reserves for each fund, including reserves for contingencies, will equal the sum of the projected fund balance at the beginning of the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year.

3. The operating budget will reflect programmatic performance measures for each Division; actual performance will be compared periodically to estimated targets.

4. The Management and Budget Division will prepare an analysis of financial condition at the end of the second, third and fourth quarters of the fiscal year.

5. The Management and Budget Division will annually update the Five-Year Capital Improvement Program.

6. If the County Manager certifies there are available projected revenues for appropriation in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(2)(f).

7. The transfer of appropriations up to and including $25,000 among Activities within a Division will require only the Division Director's or his or her designee's approval as long as the transfer is not between funds. Transfers over $25,000 will require the approval of the Department Director or designee. Transfers of any amount between Divisions within a Department will require the approval of the Department Director. Transfers of any amount between two Departments will require the approval of both Department Directors, or the County Manager or designee. Transfer of appropriations from reserves will require approval of the Chief Financial Officer. Transfers of any amount between funds will require County Council approval. The County Attorney will have the same transfer authority as a Department Director for its respective budget.

8. Internal Service Funds may be established to account for the provision of goods and services by one Division to other Divisions on a break-even cost reimbursement basis when the establishment of such funds will attain greater economy, efficiency, and effectiveness in the acquisition and distribution of common goods or services utilized by several or all Divisions.

9. Appropriations in the various user Divisions will constitute an indirect budget ceiling on the Internal Service Fund Activities. Appropriations in Internal Service Funds may be increased with County Manager approval based on increases in the indirect budget ceiling of user Divisions.

10. It will be the intent of all Internal Service Funds to break even, but in the event a profit or loss should occur, it can be disposed of by crediting or charging the billed Divisions in accordance with their usage. Actual or projected retained earnings may also be used to lower internal service charges in the ensuing fiscal year, rather than crediting Division expenditures in the prior fiscal year. This will apply to all Internal Service Funds, with the exception of the Insurance Management and Group Insurance funds.

REVENUE PROCEDURES

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

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

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

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

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

APPROPRIATION PROCEDURES

1. Fund appropriations by the County Council will be allocated to Divisions, Activities, and line item object codes as deemed appropriate by the County Manager to facilitate managerial control and reporting of financial operations.

2. Divisions are encouraged to prepare their budget requests at levels necessary to provide adequate services to the community. When possible, program expansions should be offset by reductions in other programs that have proven marginal.

3. Emphasis in planning for the delivery of County services will center on the development of goals and performance objectives that lead to end results or service levels to be accomplished. Divisions are asked to give careful attention to the identification of specific performance objectives and service levels and to relate budget requests to those objectives.

4. The budget request for County Divisions will include itemized lists of all necessary capital equipment, and replacement of inadequate capital equipment.

5. Each year County staff will prepare a Five-Year Capital Improvement Program document; this document will identify public facilities and infrastructure that eliminate existing deficiencies, replace inadequate facilities, and meet the needs caused by new growth.

6. The annual budget will include sufficient appropriations to fund capital projects for the first year of the Five-Year Capital Improvement Program. Any project approved for funding will have an adequate budget for operation and maintenance, or the County Manager will request that the County Council re-examine the established service level for this service.

7. Every appropriation (except an appropriation for capital projects and federal, state and local grants) will lapse at the close of the fiscal year to the extent that it has not been carried forward. Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned. The purpose of any appropriation will be deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation unless re-appropriated by the County Council.

8. Debt service millage will be anticipated at levels that will generate sufficient revenue to make all required payments.

9. Countywide revenues will be allocated to services that provide a countywide benefit.

10. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "appropriated fund balance" in the budget of the following fiscal year.

RESERVE PROCEDURES

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

1. Beginning with FY 1999-00, ad valorem taxes received in excess of the 95% collection rate are placed in an Emergency Reserve account until a minimum 5% or a maximum 10% “reserve” position is achieved.

2. To the extent that other funds become available, (i.e. current revenues, expenditure savings, or fund balance) they may be added to the Emergency Reserve to achieve the 5%-10% “reserve” position as quickly as possible.

3. The County Council must approve all transfer of funds once they are placed in an Emergency Reserve account. Recommendations for the use of Emergency Reserves will be through the County Manager’s recommended budget that is presented to the County Council in July of each year.

4. Recommendations by the County Manager for the use of these funds at other times will be to address emergencies resulting from disasters to the extent that other revenues are not available for emergency expenditures.

5. The Emergency Reserve for future fiscal years is not intended to function as a second contingency fund to address unfunded expenditures or over-expenditures related to the normal provision of County services.

6. If funds are transferred from the Emergency Reserves as part of the annual budget process, or for unbudgeted emergencies during the fiscal year, and the transfer results in an Emergency Reserve of less than 5%, to the extent possible, they will be replaced during the following fiscal year.

7. The County Council and/or County Manager may impose this reserve policy for non-tax supported funds, as deemed appropriate.

8. Transfers from non-emergency reserve categories must be approved by the County Chief Financial Officer.

DEBT MANAGEMENT PROCEDURES

Overview

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

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

Procedure

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

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

9. In order to maintain a stable debt service burden, the County will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.

10. The County will ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with appropriate laws, rules, regulations and covenants associated with outstanding debt.

11. The County should consider coordinating with other local government entities to the fullest extent possible, so as to minimize the overlapping debt burden to its citizens.

12. The County will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized.

Forecasting Methods

The methodology used to forecast revenues and expenditures includes both qualitative and quantitative methods. Qualitatively, the Office of Management and Budget utilized federal, state, and local economic and demographic sources to compile this forecast. Staff evaluated data from the consumer price index, state and local population estimates, state taxable sales estimates and funding initiatives, as well as changes in taxable value, development activity, and current inflation levels along with projected levels.

Quantitatively, staff used the statistical techniques of trend analysis and time-series analysis (smoothing). Percentage changes between prior year and year-to-date collections and expenditures (usually 5 to 10 years) are coupled with anticipated changes in circumstances.

There are many techniques available for forecasting. Ultimately, final projections were based on a combination of the above and the experienced judgment of staff. The quality of the forecast is improved by bringing multiple perspectives to the forecast through the use of different methods and by soliciting the viewpoints of individual departments and other external experts.

Revenue and expenditure forecasting does the following:

- Provides an understanding of available funding
- Evaluates financial risk
- Assesses the level at which capital investment can be made
- Determines if loan proceeds are needed for capital investment
- Identifies future commitments and resource demands
- Identifies the key variables that cause change in the level of revenue
- Identifies the key variables that cause change in the level of expenditures
- Provides a framework from which to develop policy discussions/decisions

Economic indicators play a big part:

- Development activity such as housing starts, foreclosures or new commercial construction impacts property taxes, half-cent sales tax, landfill charges, waste collection, state revenue sharing, development revenues, and utilities and fuel taxes.
- Tourism and convention activity impacts half-cent sales tax, ambulance fees, convention and tourist development taxes, state revenue sharing, utilities and fuel taxes.

Inflation – The Erosion of Purchasing Power

Inflation is an economic term describing the sustained increase in prices of goods and services over a defined period. To some, inflation signifies a struggling economy, whereas others see it as a sign of a prospering economy. Whatever the opinion, one fact that remains is that governments are just as impacted by inflation as the private sector. The first and most noted effect of inflation is the erosion of purchasing power which affects every aspect of economics, from consumers buying goods to investors and stock prices, to a country's economic prosperity. When a currency's purchasing power decreases due to excessive inflation, serious negative economic consequences arise including an escalating cost of living.

On the expense side, an economic indicator such as the current unemployment rate is a closely watched economic barometer that attracts a lot of media attention, especially during recessions and challenging economic times. This is because the unemployment rate does not just impact those individuals who are jobless. When workers are unemployed, their families lose wages, and the area they live in loses its contribution to the local economy in terms of the goods or services that could have been produced. Unemployed workers also lose their purchasing power, which can lead to unemployment for other workers, creating a cascading effect that ripples through the economy. In this way, unemployment even impacts those who are still employed.

Capital Outlay & Capital Improvements

A long-term capital program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable capital programming process include the following:

- **Focuses attention on community goals and needs**
  Capital projects or replacement plans can be brought into line with community objectives, anticipating growth and the government's ability to pay. By planning ahead for projects, those that are needed or desired most can be constructed or acquired first. The five-year plan keeps the public informed about future capital investment plans of the County. The public involvement in the process provides a mechanism through which a previously unidentified need can surface, be addressed and placed in the framework of community priorities.

- **Encourages more efficient allocation of resources**
  Coordination of capital improvement programming can reduce the emphasis on any one government function. The program can guide local officials in making sound budget decisions and program funding over multiple years. In addition, a five-year plan allows for multi-year allocation of project components such as land acquisition, design, engineering and construction as well as large-scale equipment replacement.

- **Fosters a sound and stable financial program**
  Through capital facilities planning, the need for debt or alternative revenue sources can be planned and action taken before the need becomes so critical as to require emergency financing measures. In addition, sharp changes in the tax structure and indebtedness may be avoided when projects are staged over a number of years. Keeping planned projects and purchases within the financial capacity of the County helps to preserve its credit rating. Thus, the CIP is an integral element of the County's budgetary process.

New or replacement equipment greater than $1,000 based on annual replacement and operational plans within each corresponding operating fund is classified as capital outlay. The capital improvements expense category can be broken into three categories as seen below:

- **Capital Replacement Projects** – Projects of any value that are a replacement or rehabilitation of an existing asset without substantial modification or upgrades.
- **Small Capital Projects** – The category can be new projects or upgrades to existing assets that are not able to be accounted for in a normal operating budget and does not meet the threshold of capital improvement projects.
- **Capital Improvement Projects** – Projects that have an established cost threshold of $500,000 and a five-year life expectancy. These types of projects can be a major expenditure for construction, purchase of land or existing structures, and communications network upgrades or Information Technology Projects.

Many of the County's major capital improvements are funded from transfers of one-time funds. These transfers come from various operating funds either as a one-time source or over several years until sufficient funding is accumulated for a specified project to improve the County's existing infrastructure.

Capital Planning: A Strategic Approach

Capital planning is a crucial element of a government's long-term strategy, helping officials and stakeholders identify projects, secure funding, and establish implementation timelines. A well-structured and regularly updated capital program ensures that resources are used efficiently, allowing governments to execute projects effectively.

By looking beyond annual budgeting and taking a broader view of where, when, and how to invest in infrastructure, capital planning enables public agencies to maintain essential services for both current and future populations.

The Role of a Capital Improvement Plan (CIP)

A Capital Improvement Plan (CIP) is a comprehensive roadmap for local governments, outlining planned capital projects aimed at sustaining and enhancing community infrastructure. This plan integrates strategic planning, financial capacity, and physical development efforts.

A CIP consists of two key components:

1. Capital Budget – The financial plan for capital expenditures in the upcoming fiscal year.
2. Capital Program – A longer-term strategy that typically spans five years.

For example, Volusia County's capital program includes the upcoming budget year along with projections for four additional fiscal years.

Benefits of a Capital Improvement Program

An effective capital improvement program provides several advantages:

- Aligns projects with community goals and needs.
- Improves resource allocation efficiency.
- Establishes a stable and sustainable financial framework.
- Strengthens a government's borrowing position by showcasing sound fiscal management.
- Demonstrates a commitment to maximizing public benefit within existing financial constraints.

Volusia County's Approach to Capital Planning

Each year, Volusia County initiates its capital planning process with the development of five-year financial forecasts. These forecasts, covering more than thirty individual funds, provide an overview of the county's financial position and include projections for both operating costs and capital expenditures.

Governments can finance capital programs through various funding sources, including:

- Bond programs and other debt instruments.
- Pay-as-you-go funding.
- State and federal grants.

- Impact fees and user charges.
- Public-private partnerships.

In recent years, Volusia County has prioritized a pay-as-you-go financing model, minimizing reliance on debt while preserving financial flexibility. This approach enables the county to maximize capital investments while maintaining sufficient borrowing capacity for future needs.

For more details, you can explore Volusia County's Five-Year Capital Improvement Program, which outlines planned projects across various departments for fiscal years 2026-27 through 2030-31.

Five-year Capital Improvement Program

Five Year Capital Plan Process

- Projects identified by Department/Division Directors, Constitutional Officers, County Management, and/or County Council
- 5-year capital plan included as part of each department's budget submittal
- Plan is reviewed and updated annually
- Plan is presented to Council for feedback prior to the recommendation of the annual budget
- Council approves year one of the plan as part of the budget process
- Years 2 through 5 are for financial planning purposes, funding is not appropriated until it is included in the annual budget or appropriated via budget resolution

County Infrastructure Overview

Volusia County oversees a significant portfolio of roads, sidewalks, bridges, and drainage systems essential for public safety and transportation. This includes:

- **Roadways:** 946 centerline miles and 1,997 lane miles of paved roads; 80 miles of dirt roads; 86 miles of emergency maintenance roads.
- **Pedestrian Infrastructure:** 260 miles of sidewalks.
- **Traffic Management:** More than 50,000 traffic signs.
- **Bridges:** 47 fixed bridges, 2 bascule bridges, and 1 high-rise bridge.
- **Drainage & Stormwater Management:**
    - 152 miles of open channels.
    - 370 miles of roadside ditches.
    - 7,493 drainage structures.
    - 220 miles of drainage pipes.
    - 266 retention ponds.
- **Facility Maintenance:** Approximately 3.5 million square feet of buildings and structures, including 442 facilities and 38 lease agreements.

Project Categories & Criteria

Projects are classified into three main categories:

1. **Capital Replacement Projects:**
    - Replacement or rehabilitation of existing assets without substantial modifications or upgrades.
    - Planning factors include asset life expectancy, environmental conditions, inspections, and usage analysis.
2. **Small Capital Projects:**
    - New projects or upgrades that cannot be accommodated within the operating budget.
    - Do not meet the threshold for capital improvement designation.
3. **Capital Improvement Projects:**
    - Cost threshold of **$500,000 or greater** with a minimum **five-year lifespan**.
    - Major expenditures in **construction**, **land acquisition**, or **technology enhancements**.

Each project is assessed based on division needs, community impact, safety improvements, and operational efficiencies.

Capital Improvement & Unfunded Projects

Strategic financial planning includes identifying projects even when funding is not immediately available. This approach aligns with recommendations from the Internal Audit Report on Capital Projects and ensures visibility into long-term county needs.

Currently, there are **$724,861,488 worth of unfunded projects**, the majority of which involve road infrastructure. Notable unfunded initiatives include:

- PFC Emory Bennett Park Expansion.

Volusia County primarily follows a **pay-as-you-go** funding model but considers leveraging debt financing when necessary. Staff actively pursues grants and alternative funding sources to support projects.

Highlighted Major Projects

Several high-priority projects have been identified for substantial investment:

- **Passenger Boarding Bridge Replacement at Airport: $16,000,000**.
- **Orange Camp Rd Widening: $14,200,000**.
- **Eastside Judicial Courts Complex: $14,000,000 (includes $4 million in carry forward)**.
- **Veterans Memorial Parkway Extension: $12,251,500 (includes $8,757,813 in carry forward).**

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County Manager

JEFFREY BROWER
COUNTY CHAIR

MATT REINHART
VICE CHAIR, DISTRICT 2

JAKE JOHANSSON
AT-LARGE

DON DEMPSEY
DISTRICT 1

DANNY ROBINS
DISTRICT 3

TROY KENT
DISTRICT 4

DAVID SANTIAGO
DISTRICT 5

GEORGE RECKTENWALD
COUNTY MANAGER

September 24, 2026

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

As your County Manager, I am pleased to present the adopted budget for Fiscal Year 2026-27. This budget reflects a full year of careful analysis, beginning with five mini-budget workshops held between February and April 2026 to review core services, continuing through the five-year forecast presentations to Council on June 2 and June 16, 2026, and concluding with the public hearings held on September 3 and September 22, 2026, at which County Council adopted the millage rates and final budget. As in past years, this budget represents our commitment to fiscal responsibility, transparency, and the continued delivery of essential services to the residents of Volusia County.

As we are all aware, this budget was prepared against the backdrop of a potential change in how the County is funded in future years: a November referendum on substantially increased homestead exemptions for property taxes. Two points deserve emphasis. First, the outcome of the vote is uncertain. Second, regardless of the result, the amendment would not affect how property taxes are assessed or paid for the current fiscal year. My leadership team and I took a fiscally conservative approach in developing this budget, and Council built on that approach at adoption by setting the General Fund millage at the rolled-back rate. The adopted budget does not, however, include the significant reductions in county services that would be required if voters approve the amendment. Instead, for this fiscal year, it aligns with the direction Council provided during this spring's series of mini-budget workshops and the public hearings that followed.

This budget represents far more than dollars and cents; it reflects who we are as a county and what we value as a community. Building it took the better part of a year, and required us to weigh several factors, including financial forecasts and trends, changes at the state and federal levels, property value assessments, and the priorities County Council has set.

123 West Indiana Avenue, Room 301 • DeLand, FL 32720-4612
Tel: 386-736-5920 257-6011 423-3860 • FAX: 386-822-5707

www.volusia.org

The adopted budget is built on providing efficient, reliable services; supporting continued economic growth; attracting and retaining quality employees; investing in the infrastructure our residents rely on; and improving quality of life for everyone who calls Volusia County home. Whatever changes may lie ahead, this budget positions Volusia County to meet them from a position of strength: stable or reduced rates, healthy reserves, and services our residents can count on. The pages that follow detail the adopted budget and the analysis behind it.

Changes from Recommended to Adopted Budget

At the final public hearing on September 22, 2026, County Council adopted the rolled-back millage rate of 3.1007 for the General Fund, rather than the recommended flat rate of 3.2007. The lower rate reduces budgeted General Fund current ad valorem revenue by $6,680,488. That difference is balanced by two actions:

- A reduction of $1,836,361 in General Fund expenditures; and
- A one-time transfer of $4,844,127 from the Economic Development Fund.

All other taxing funds were adopted at their recommended millage rates. Countywide, these changes reduce the total gross budget by $1,836,361 and the net fiscal year budget by $6,680,488:

Countywide Summary	FY 2026-27 Recommended Budget	Council Changes	FY 2026-27 Adopted Budget
Total (Gross) Budget	$1,800,271,784	($1,836,361)	$1,798,435,423
Net Fiscal Year Budget	$1,064,798,131	($6,680,488)	$1,058,117,643

County Government Budgeting

Florida county governments must follow a structured annual budget process governed by state law. Counties are required to bring forward the unspent balance of all funds as a revenue source in the next year's budget, and the total budget must be balanced with equal revenues and expenditures. Because prior-year savings are typically set aside for emergencies, equipment, and pay-as-you-go capital projects rather than day-to-day operations, the gross budget figure the County reports each year is considerably larger than what is spent on ongoing operations in that year.

Running the county's budget is a lot like running a household budget. Your family earns income and pays for regular expenses, groceries, utilities, the mortgage. The county works the same way, with revenue from taxes and fees covering costs like salaries and services. And just like a family might set aside savings for a big expense down the road, like a new roof, the county builds up reserves for major projects.

This budget draws on $657,225,884 in prior-year savings, while keeping $456,611,645 in reserves to save for future capital projects and act as a cushion for the unexpected. The difference, $200,614,239, is savings being put to work, largely on capital projects, similar to a family dipping into savings for a major home repair instead of financing it. It's a sign of disciplined budgeting: using cash reserves when possible and borrowing selectively for long-term investments that will pay off for years to come.

Countywide Budget Summary

Beginning with this fiscal year, the budget book presents the County's total budget on a consolidated basis across all funds, rather than divided into separate operating and non-operating totals. That prior structure could, at times, overstate the County's true annual budget, since certain amounts were reported within both categories. The new Summary Budget by Fund report instead starts with each fund's total (gross) budget and removes three categories of amounts that either (1) move amounts between funds or (2) are not truly available for annual operations:

- Interfund Transfers, which move from one fund to another and are budgeted in both the sending and the receiving fund, duplicating the amount reported in the gross budget;
- Reserves, which state law requires the County to budget in full each year, but which are not spent unless drawn upon, and which are not part of what the County considers its true expected spending plan; and
- Internal Services, which are charged between funds for services such as fleet, insurance, and information technology, and are likewise duplicated across funds in the gross budget.

What remains after these deductions is each fund's net fiscal year budget. Applying this methodology on a countywide basis, the following table compares the results for fiscal year 2026-27 to what the same calculation would have produced for fiscal year 2025-26:

Countywide Summary	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Change
Total (Gross) Budget	$1,882,068,747	$1,798,435,423	($83,633,324)
Less: Interfund Transfers	($172,685,842)	($168,379,122)	$4,306,720
Less: Reserves	($479,198,192)	($456,611,645)	($22,586,547)
Less: Internal Services	($114,713,082)	($110,482,886)	($4,230,196)
Net Fiscal Year Budget	**$1,115,471,631**	**$1,062,961,770**	**($52,509,861)**

The adopted net fiscal year budget for fiscal year 2026-27 represents a decrease compared to the prior fiscal year amount by approximately $52.5 million, or 4.7 percent. Fund-by-fund detail underlying this summary, covering all County funds, is presented in the Summary Budgets by Fund.

Millage Rate & Ad Valorem Taxes

The following table summarizes the adopted millage rates for fiscal year 2026-27 across the County's ten taxing funds:

Taxing Fund	FY 2025-26 Millage Rate	FY 2026-27 Adopted	% Change	Basis
General Fund	3.2007	3.1007	(3.12%)	Rollback
Law Enforcement Fund	1.5994	1.5994	0.0%	Flat
Library	0.3697	0.3697	0.0%	Flat
Ponce De Leon Inlet & Port District	0.0660	0.0640	(3.03%)	Rollback
Municipal Service District	1.6956	1.6956	0.0%	Flat
East Volusia Mosquito Control	0.1573	0.1573	0.0%	Flat
Fire Services	3.6236	3.5990	(0.68%)	Partial Rollback
Volusia ECHO	0.2000	0.2000	0.0%	Flat
Volusia Forever	0.2000	0.2000	0.0%	Flat
Silver Sands-Bethune MSD	0.0099	0.0099	0.0%	Flat

Seven of the County's ten taxing funds are adopted at a flat millage rate, matching the rate levied in fiscal year 2025-26. The General Fund and the Ponce De Leon Inlet & Port District are adopted at their rolled-back rates, and the Fire Services Fund is adopted at a partial rollback rate.

As has been the case in prior years, the rolled-back rate calculation is applied across the entire tax roll rather than to individual properties. This means that under a rolled-back rate, some property owners may still see increases due to assessment resets from a recent sale, while others may see decreases due to Save Our Homes and other assessment limitations. Holding flat rates in the remaining funds reflects the County's ongoing need to fund rising personnel costs, contractual obligations, and infrastructure investment that a purely rolled-back approach would not support.

General Fund

The General Fund remains the foundation of county operations, funding public safety, judicial support, and core administrative functions, and it carries the countywide property tax rate applied to every property in Volusia County. The adopted millage rate was the rolled-back rate of 3.1007, a reduction of 0.1000 mills, or 3.12 percent, from the 3.2007 rate levied in fiscal year 2025-26 and recommended for fiscal year 2026-27.

Revenue Summary (without fund balance continued to be set aside as reserves)

Category	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Change
Current Ad Valorem Taxes (Millage 3.1007, Rollback)	$202,138,352	$207,141,901	+$5,003,549

Category	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Change
Other Operating Revenues	$60,411,206	$58,526,984	($1,884,222)
One-Time Revenues (incl. Use of Fund Balance and Economic Development Fund Transfer)	$30,680,693	$22,561,524	($8,119,169)
Total Fund Revenues	**$293,230,251**	**$288,230,409**	**($4,999,842)**

Current ad valorem tax revenue increases by approximately $5.0 million (2.5%) over fiscal year 2025-26, generated by new construction added to the tax roll. By adopting the rolled-back rate, Council forwent the approximately $6.7 million (3.3%) that holding the rate flat would have captured from value appreciation on existing property. For context, May 2026 year-over-year CPI measured 4.2%, and the trailing six-month average measured 3.1%, meaning ad valorem revenue growth at the rolled-back rate remains below the pace of inflation under either measure.

Expenditure Summary by Category (without reserves)

Category	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Change
Personnel Services	$93,243,194	$95,091,218	$1,848,024
Operating Expenses	$106,100,911	$106,361,199	$260,288
Reimbursements	($22,390,834)	($21,902,167)	$488,667
Capital Outlay	$4,751,756	$2,140,448	($2,611,308)
Capital Improvements	$24,015,043	$16,991,617	($7,023,426)
Grants and Aids	$28,075,981	$28,194,634	$118,653
Interfund Transfers	$59,434,200	$61,353,460	$1,919,260
Total	**$293,230,251**	**$288,230,409**	**($4,999,842)**

Expenditure Summary by Function (without reserves)

Category	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Change
Constitutional Officers and Courts (except below line)	$48,705,836	$49,805,665	$1,099,829
Debt Service for Sheriff's Administration Complex	$0	$2,323,425	$2,323,425
External/Mandated Expenses (includes Contributions to State of Florida, SunRail, CRA Payments)	$40,329,947	$40,039,944	($290,003)
County Departments in General Fund	$154,066,693	$153,880,874	($185,819)
Beach Fund Subsidy	$17,391,457	$17,180,501	($210,956)
Major Capital - Road Program Set-Aside	$5,000,000	$5,000,000	$0

Category	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Change
Other Major Capital Improvements (FY 27 includes $10M Eastside Court Facility Set Aside)	$27,736,318	$20,000,000	($7,736,318)
Total	**$293,230,251**	**$288,230,409**	**($4,999,842)**

The net decrease of approximately $5.0 million in total General Fund revenues and expenditures is primarily driven by a reduction in budgeted major capital improvement projects, along with the $1.8 million in expenditure reductions made at adoption to accommodate the rolled-back millage rate. Offsetting these decreases are increases in constitutional officer and court system expenditures, a new debt service payment for the Sheriff's Administration Complex.

County Department Fiscal Discipline

As shown in the above table, General Fund county departments are adopted at a net budget decrease when compared to the prior fiscal year. This marks the second year in a row of decreases in county department budgets. This means the County departments absorbed the full cost of a 3% wage adjustment, Florida Retirement System rate increases, health insurance increases, and corrections staffing needs all while still reducing their combined budgets by $185,819. This was achieved by unfunding approximately $1.6 million in vacant positions, shifting eligible costs for Fire Station 15 to the Fire Rescue District, and reductions in capital spending as rolled over projects are completed, and some prior deferred maintenance projects that were completed in the FY 2025-26 budget are no longer part of the FY 2026-27 adopted budget.

General Fund Reserves

Reserve Category	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Change
Contingency Reserves	$2,932,511	$2,900,668	($31,843)
Reserve for Future Capital	$32,961,436	$19,547,758	($13,413,678)
Law Enforcement Fund Equivalent Emergency Reserve	$12,817,746	$14,198,549	$1,380,803
General Fund Emergency Reserve (10%)	$26,254,956	$27,234,937	$979,981
Total	**$74,966,649**	**$63,881,912**	**($11,084,737)**

The General Fund Emergency Reserve is maintained at 10% of revenue, consistent with Council policy, throughout the five-year forecast, though this remains below the Government Finance Officers Association's baseline recommendation of 16.7%. The Law Enforcement Fund equivalent emergency reserve grows to approximately $14.2 million in fiscal year 2026-27. The Reserve for Future Capital draws down in the near term to fund one-time capital investments.

Other Taxing Funds

Law Enforcement Fund

Adopted at a flat millage rate of 1.5994. This fund provides the transfer to the Volusia Sheriff's Office. Revenue of the fund includes a transfer from the Municipal Service District that covers the cost of unincorporated road patrol and police-like services in unincorporated areas. The adopted budget utilizes $6 million in fund balance attributable to VSO excess fees, of which $4.4 million will serve as startup costs for a new VSO self-insurance program.

Fire Services Fund

Adopted at a partial rollback rate of 3.5990, with a flat rate assumed in all forecast years thereafter. The budget reflects an updated cost allocation methodology under which Fire Station 15 (Tiger Bay) staffing costs attributable to Fire Rescue District operations are funded through the Fire Fund, with General Fund reimbursement on a per-call basis for countywide hazmat responses.

Library Fund

Adopted at a flat millage rate of 0.3697, following four consecutive years at rollback. This has had a cumulative 33% reduction in the Library millage rate since fiscal year 2019-20 (from 0.5520 to 0.3697).

Volusia ECHO Fund

Adopted at a flat millage rate of 0.2000. The adopted budget includes $14.0 million for the fiscal year 2026-27 ECHO grant cycle, based on grant applications already received, and continues the fund's ongoing commitment to trail development and the ECHO Direct County Expenditure capital program.

Volusia Forever Fund

Adopted at a flat millage rate of 0.2000. The fund continues its 15% set-aside for ongoing land management, totaling approximately $2.0 million, and is projected to carry approximately $18.0 million in reserves available for future land acquisitions, absent any additional purchases in the current fiscal year.

Municipal Service District (MSD)

Adopted at a flat millage rate of 1.6956. The transfer from MSD to the Law Enforcement Fund increases by approximately $2.8 million, and the fund is projected to draw $3 to $4 million annually from reserves to sustain current service levels, a trend that will require continued monitoring.

East Volusia Mosquito Control Fund

Adopted at a flat millage rate of 0.1573. Fiscal year 2026-27 marks the commencement of debt service transfers associated with the fund's new administrative and operations facility.

Ponce De Leon Inlet & Port District

Adopted at the rolled-back rate of 0.0640. The fund continues its set-aside for large-scale dredging projects that generate beach-compatible material for beach renourishment, along with continued development of the

offshore artificial reef system.

Staffing

Our workforce remains the County's most valuable asset. The fiscal year 2026-27 budget reflects a 3% wage adjustment for County staff, alongside continued increases in health insurance (8.4% plus a catch-up adjustment) and Florida Retirement System contribution rates. These adjustments help the County remain competitive in recruiting and retaining the employees who deliver essential services to residents, while departments have simultaneously identified efficiencies and unfunded vacant positions to offset a meaningful share of these costs.

Capital Program

On June 2, 2026, staff presented the County's five-year capital plan to Council. The plan is developed annually through requests from department and division directors, Constitutional Officers, County management, and County Council, and is incorporated into each department's budget submittal. Only the first year of the plan (fiscal year 2026-27) is appropriated as part of this adopted budget; years two through five remain financial planning tools that require future appropriation.

The County maintains significant infrastructure assets that require ongoing investment. The County is responsible for nearly 1,000 centerline miles of paved roads, more than 50,000 traffic signs, 50 bridges, 152 miles of open channels, 370 miles of roadside ditches, 7,493 drainage structures, 220 miles of drainage pipes, and 266 retention ponds, along with approximately 3.5 million square feet across 442 buildings and structures and 38 leased facilities. The capital budget addresses three types of projects: routine replacements of existing assets, smaller capital improvements and upgrades, and major capital improvement projects costing $500,000 or more with at least five-year lifespans.

Over the five-year planning period, the County has identified $789.5 million in projects with funding sources identified but faces an additional $724.9 million in capital improvement needs with no funding currently identified, the majority of which are road projects. Consistent with recommendations from the Internal Audit Report on Capital Projects, staff continue to present the full unfunded project list to support transparent, better-informed financial planning. The County's capital program remains predominantly pay-as-you-go, with debt financing used selectively for large, long-lived assets. Highlighted major projects in the plan include the Daytona Beach Courthouse project ($10.0 million), passenger boarding bridge replacement at the Airport ($16.0 million), Fire Station 47 in Barberville ($9.5 million), and a second landfill cell planned for fiscal year 2029-30 ($20.0 million).

Capital Investments Within the General Fund

The General Fund adopted budget includes $25.0 million in major capital improvements, funded primarily from prior-year fund balance, including $4.0 million for corrections window replacement, $4.5 million for corrections air handler replacement and fire suppression, $10.0 million set-aside for potential design of an eastside court facility, and $1.5 million in continued energy conservation projects.

Efficiencies & Accomplishments

Departments across the County continued to identify meaningful cost savings and service improvements throughout the budget development process. While developing this year's budget request, staff identified cost savings and other fiscal efficiencies that were implemented during the last few fiscal years and are having lasting impacts for future years. Several of the most notable efforts are highlighted below.

Pursuant to Council direction, staff reduced the budget by $611,758 through the elimination of Cultural Arts Grant funding. As also requested by Council, staff has included the savings from a reduction in service levels for the VOTRAN transit services division, which reduced the General Fund subsidy for this service by $364,000.

Public safety divisions delivered substantial savings through service delivery and contract changes. Beach Safety achieved approximately $900,000 in annual savings by canceling control towers under a revised service model. Corrections is projecting roughly $2.0 million in combined savings this fiscal year, with about $1.0 million coming from shifting primary hospital services from Halifax Health to AdventHealth under improved negotiated rates, and the division also reduced overtime costs by an estimated $1.5 million from fiscal year 2024-25 levels by holding its vacancy rate below 3%, leaving its budget request 11–12% below fiscal year 2022-23 levels after inflation. Fire Rescue identified more than $6.0 million in reduced or avoided costs across its operating divisions, including deferred equipment purchases and ongoing firefighter vacancy savings through the completion of Station 18.

Operational restructuring and technology modernization produced further savings while improving service delivery. Public Works dissolved its Traffic Engineering Division, saving about $234,000 annually by shifting responsibilities internally to existing staff within the department. Growth & Resource Management converted its permitting system of record (AMANDA) from Oracle to a Structured Query Language platform, reducing maintenance costs and improving disaster recovery. The division also expanded auto-issue permits and streamlined its review process, cutting technical reviewers from 16 to 8 and technical review meetings by half.

Smaller efficiencies across Community Services add up to further savings. Library Services identified $87,000 in cost avoidance by discontinuing pre-processed materials. Parks, Recreation & Culture reduced costs by $123,920 in annual rent by relocating its airport maintenance barn to a General Fund facility. Resource Stewardship also launched a new online ECHO grant portal to reduce administrative burden, and IFAS Extension's volunteers contributed nearly 11,000 hours valued at $362,868.

Taken together, these department-level efficiencies, combined with continued discipline in unfunding vacant positions and holding operating budget requests below target, support the County's ability to adopt a rolled-back General Fund millage rate and hold every one of the County's ten taxing funds at or below its fiscal year 2025-26 rate, while continuing to deliver the core services residents depend on.

Future Challenges

Property Tax Referendum

Volusia County's FY 2026-27 adopted budget was developed against the backdrop of a significant statewide policy question that will be decided by voters this November. In June 2026, the Florida Legislature approved House Joint Resolution 1F ("Save Our Homes from Excessive Property Taxes"), which will appear on the November 3, 2026, general election ballot as a proposed amendment to the Florida Constitution. If approved by

at least 60 percent of voters, the amendment would increase the homestead exemption on non-school property tax levies from $50,000 to $150,000 effective January 1, 2027, and to $250,000 effective January 1, 2028, with future indexing for inflation. Because the amendment would first affect the January 1, 2027 tax roll, it has no impact on the revenues supporting this adopted budget, and the outcome of the vote remains uncertain. Accordingly, neither this budget nor the five-year forecast assumes passage of the amendment.

Disaster Funding

Recent federal discussions regarding potential reductions in FEMA assistance to Florida counties would create significant budgetary pressures and force fundamental changes in how we prepare for and respond to natural disasters. Historically, FEMA's disaster relief funding has provided critical financial support for emergency response, debris removal, infrastructure repairs, and recovery operations that can cost millions of dollars following major storms. Without this federal safety net, the county would need to substantially increase our emergency reserves, potentially requiring dedicated disaster funds that could represent 10-15% or more of an annual operating budget. This shift would necessitate difficult decisions about service priorities, as funds previously allocated to infrastructure improvements or community programs might need to be redirected to disaster preparedness and self-insurance reserves. The long-term financial impact would significantly challenge our ability to maintain current service levels while building adequate disaster resilience, potentially affecting our recovery capabilities and essential services during extended emergency periods.

Closing

This adopted budget reflects a continuation of the fiscal discipline this organization has demonstrated in recent years: lowering the General Fund millage rate to the rolled-back rate and holding every other taxing fund at or below its prior-year rate, while absorbing significant mandatory cost increases, continuing to invest in critical infrastructure, and maintaining reserves that protect the County's ability to weather future uncertainty. I want to thank the County Council for its guidance throughout the mini-budget workshop process and the public hearings, our Constitutional Officers for their continued partnership, and every County employee whose work, often unseen, keeps Volusia County government running efficiently and responsibly on behalf of our residents.

Sincerely,

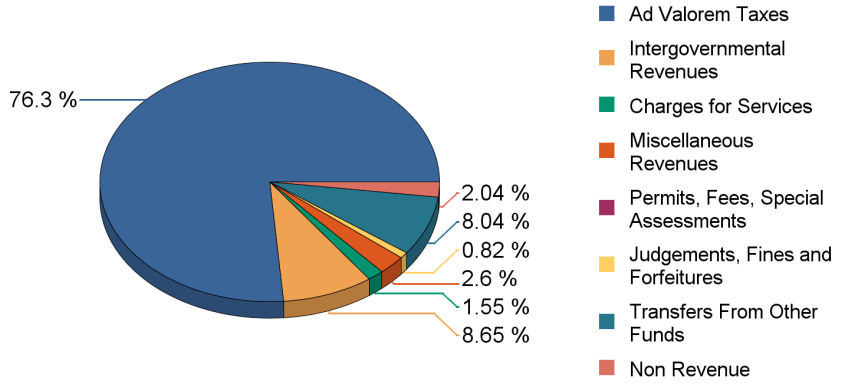
George Recktenwald
County Manager

General Fund

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	203,088,352	208,091,901
Intergovernmental Revenues	22,152,558	23,582,798
Charges for Services	4,232,577	4,213,768
Miscellaneous Revenues	9,658,917	7,090,910
Permits, Fees, Special Assessments	9,000	0
Judgements, Fines and Forfeitures	2,333,670	2,235,274
Transfers From Other Funds	26,179,188	21,924,967
Non Revenue	5,762,800	5,573,394
Subtotal Revenues	**273,417,062**	**272,713,012**
Fund Balance	94,779,838	79,399,309
Total Revenues	**368,196,900**	**352,112,321**

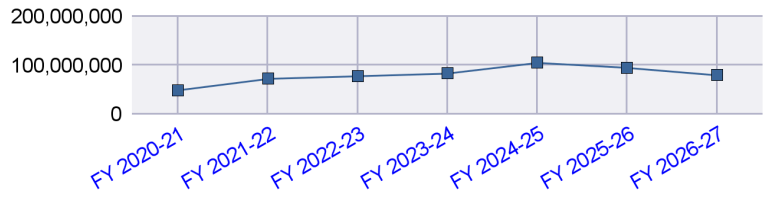
Operating Revenues



Millage Rate History	
FY 2020-21	5.4500
FY 2021-22	5.3812
FY 2022-23	4.8499
FY 2023-24	3.3958
FY 2024-25	3.2007
FY 2025-26	3.2007
FY 2026-27	3.1007

Position History - FTE	
FY 2020-21	1,824.77
FY 2021-22	1,037.08
FY 2022-23	1,042.33
FY 2023-24	896.92
FY 2024-25	898.92
FY 2025-26	893.92
FY 2026-27	912.92

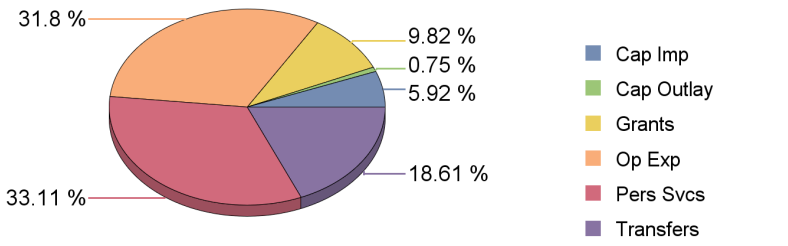
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	93,243,194	95,091,218
Operating Expenses	106,100,911	106,361,199
Reimbursements	(22,390,834)	(21,902,167)
Capital Outlay	4,751,756	2,140,448
Capital Improvements	24,015,043	16,991,617
Grants and Aids	28,075,981	28,194,634
Interfund Transfers	51,922,054	53,437,722
Elected Offices	7,512,146	7,915,738
Subtotal Expenditures	293,230,251	288,230,409
Reserves	74,966,649	63,881,912
Total Expenses	**368,196,900**	**352,112,321**

Operating Expenses



Reserve Summary	
Emergencies Reserves	27,234,937
Future Capital Reserves	19,547,758
Law Enforcement Equivalent Emergency Reserves	14,198,549
Contingency Reserves	2,900,668

Transfers Out	
Transfer to Beach Management Fund - Resident Pass Buydown	13,227,450
Transfers to Votran Fund	10,997,621
Transfers to Capital Projects Fund	10,000,000
Transfers to Emergency Medical Services Fund	5,628,318
Transfer to GF Road Capital	5,000,000
Transfer to Beach Management Fund - General Fund Subsidy	3,953,051
Transfers to Debt Service Fund	3,297,590
Transfer to Economic Development Fund	1,210,692
Non-Operating Transfer	123,000

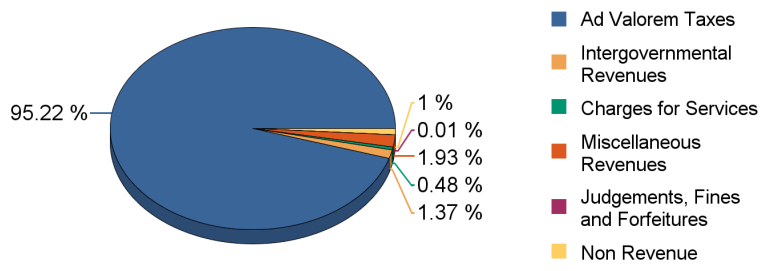
Major Capital Improvement >$500,000	
Branch Jail Air Handler & Fire Suppression Replacement	4,500,000
Corrections - Branch Jail Window Replacement	4,000,000
Facilities - Foxman Justice Center Exterior Windows Replacement and Building Envelope Ph. 2	1,500,000
Facilities - Holsonback Building Efficiency Upgrades (SECM)	1,500,000
Facilities - Parks Maintenance Facility Building	700,000
Facilities - Roof Replacements	585,000

Library

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	23,468,189	24,817,765
Intergovernmental Revenues	353,612	356,134
Charges for Services	119,100	124,100
Miscellaneous Revenues	702,239	502,496
Judgements, Fines and Forfeitures	1,000	2,000
Non Revenue	230,290	260,326
Subtotal Revenues	**24,874,430**	**26,062,821**
Fund Balance	7,571,954	6,770,726
Total Revenues	**32,446,384**	**32,833,547**

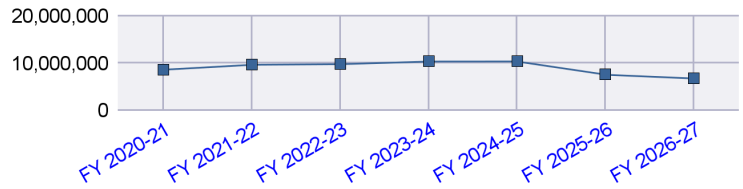
Operating Revenues



Millage Rate History	
FY 2020-21	0.5174
FY 2021-22	0.5174
FY 2022-23	0.4635
FY 2023-24	0.4209
FY 2024-25	0.3891
FY 2025-26	0.3697
FY 2026-27	0.3697

Position History - FTE	
FY 2020-21	182.50
FY 2021-22	180.50
FY 2022-23	179.50
FY 2023-24	178.50
FY 2024-25	179.50
FY 2025-26	179.50
FY 2026-27	179.50

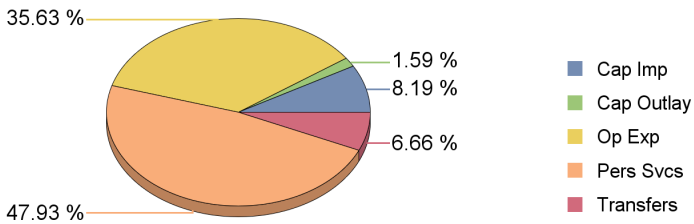
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures		
Personnel Services	13,657,039	14,391,087
Operating Expenses	10,375,823	10,699,567
Capital Outlay	400,295	477,693
Capital Improvements	1,398,966	2,458,000
Interfund Transfers	100,000	2,000,000
Subtotal Expenditures	25,932,123	30,026,347
Reserves	6,514,261	2,807,200
Total Expenses	**32,446,384**	**32,833,547**

Operating Expenses



Reserve Summary	
Emergencies Reserves	2,606,282
Future Capital Reserves	200,918

Transfers Out	
Transfers to Library Construction Fund	2,000,000

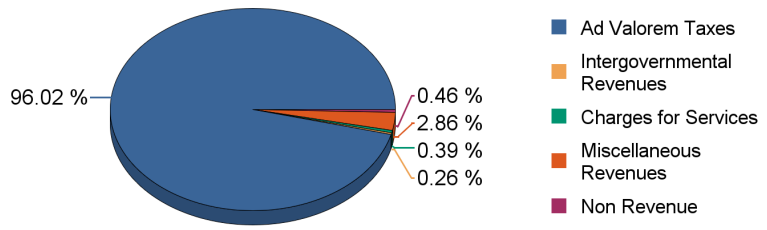
Major Capital Improvement >$50,000	
Library Services - DeLand Regional Library Improvements	428,000
Library Services - Deltona Regional Library Improvements	400,000
Library Services - HVAC Replacements	100,000
Library Services - New Smyrna Beach Regional Library Improvements	75,000
Library Services - Ormond Beach Regional Library Improvements	105,000
Library Services - Pierson Play Yard	250,000
Library Services - Port Orange Regional Library Improvements	950,000
Library Services - Security Camera Additions	100,000

E Volusia Mosquito Control

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	6,935,434	7,346,892
Intergovernmental Revenues	11,000	20,000
Charges for Services	29,000	30,000
Miscellaneous Revenues	247,361	218,941
Non Revenue	34,900	35,534
Subtotal Revenues	**7,257,695**	**7,651,367**
Fund Balance	4,655,034	3,786,710
Total Revenues	**11,912,729**	**11,438,077**

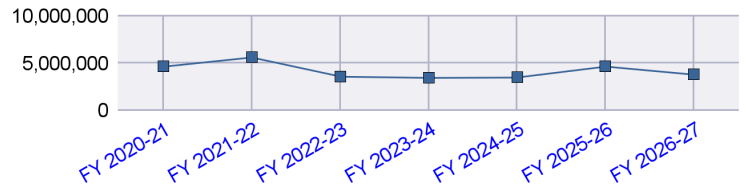
Operating Revenues



Millage Rate History	
FY 2020-21	0.1781
FY 2021-22	0.1781
FY 2022-23	0.1781
FY 2023-24	0.1781
FY 2024-25	0.1647
FY 2025-26	0.1573
FY 2026-27	0.1573

Position History - FTE	
FY 2020-21	28.00
FY 2021-22	28.00
FY 2022-23	28.00
FY 2023-24	28.00
FY 2024-25	28.00
FY 2025-26	28.00
FY 2026-27	28.00

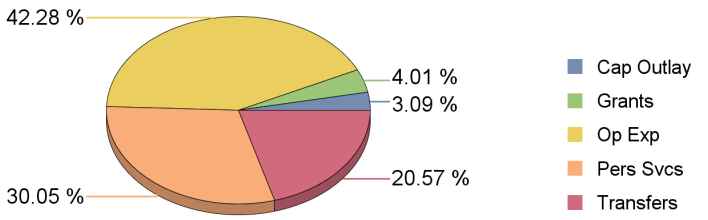
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	2,212,930	2,324,228
Operating Expenses	2,946,665	3,569,617
Reimbursements	(300,000)	(300,000)
Capital Outlay	198,000	239,000
Grants and Aids	290,982	310,330
Interfund Transfers	1,750,000	1,590,700
Subtotal Expenditures	7,098,577	7,733,875
Reserves	4,814,152	3,704,202
Total Expenses	**11,912,729**	**11,438,077**

Operating Expenses



Reserve Summary	
Future Capital Reserves	2,839,065
Emergencies Reserves	765,137
Contingency Reserves	100,000

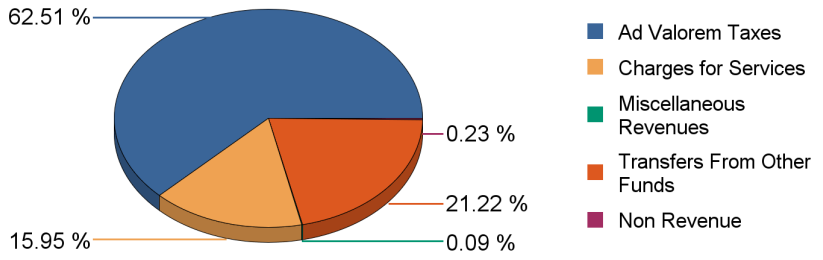
Transfers Out	
Transfers to Debt Service Fund	1,590,700

Law Enforcement Fund

Fiscal Year 2026-27 Revenues

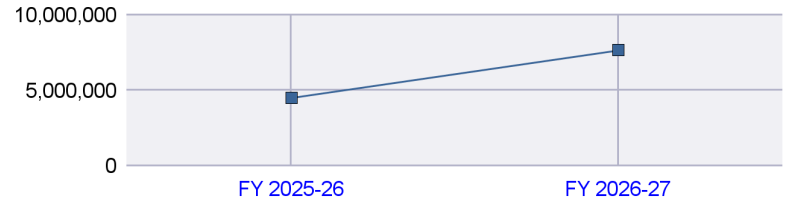
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	101,259,179	107,272,730
Charges for Services	25,808,200	27,372,709
Miscellaneous Revenues	176,042	150,000
Transfers From Other Funds	33,264,528	36,421,834
Non Revenue	395,500	390,662
Subtotal Revenues	**160,903,449**	**171,607,935**
Fund Balance	4,494,061	7,655,158
Total Revenues	**165,397,510**	**179,263,093**

Operating Revenues



Millage Rate History	
FY 2023-24	1.4541
FY 2024-25	1.5994
FY 2025-26	1.5994
FY 2026-27	1.5994

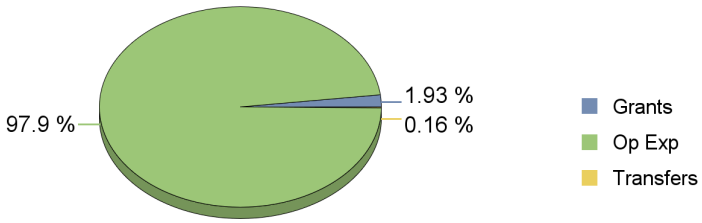
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Operating Expenses	3,903,295	4,451,263
Capital Improvements	700,000	1,335,000
Grants and Aids	3,255,681	3,397,777
Interfund Transfers	0	288,756
Elected Offices	154,154,552	168,210,296
Subtotal Expenditures	162,013,528	177,683,092
Reserves	3,383,982	1,580,001
Total Expenses	**165,397,510**	**179,263,093**

Operating Expenses



Reserve Summary	
	1,580,001

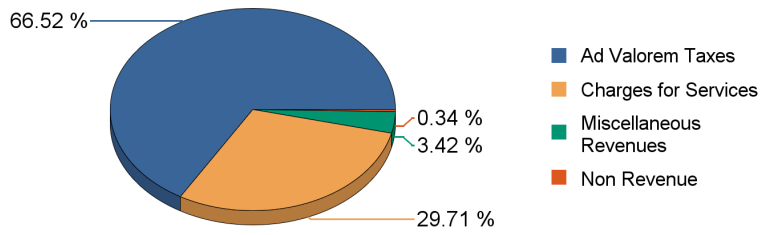
Transfers Out	
Non-Operating Transfer	288,756

Ponce De Leon Inlet and Port District

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	2,911,389	2,990,998
Charges for Services	1,400,000	1,336,000
Miscellaneous Revenues	219,129	153,976
Non Revenue	12,100	15,181
Subtotal Revenues	**4,542,618**	**4,496,155**
Fund Balance	3,557,040	2,724,618
Total Revenues	**8,099,658**	**7,220,773**

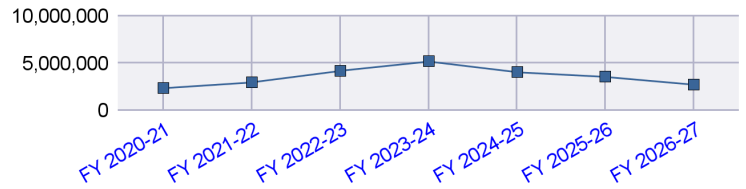
Operating Revenues



Millage Rate History	
FY 2020-21	0.0880
FY 2021-22	0.0845
FY 2022-23	0.0760
FY 2023-24	0.0692
FY 2024-25	0.0692
FY 2025-26	0.0660
FY 2026-27	0.0640

Position History - FTE	
FY 2020-21	17.00
FY 2021-22	8.00
FY 2022-23	9.00
FY 2023-24	9.00
FY 2024-25	10.00
FY 2025-26	11.00
FY 2026-27	10.00

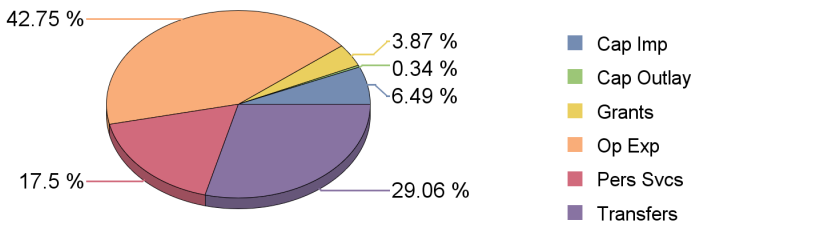
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	828,159	782,814
Operating Expenses	1,890,024	1,912,263
Capital Outlay	16,500	15,000
Capital Improvements	450,000	290,360
Grants and Aids	174,065	173,038
Interfund Transfers	2,200,000	1,300,000
Subtotal Expenditures	5,558,748	4,473,475
Reserves	2,540,910	2,747,298
Total Expenses	**8,099,658**	**7,220,773**

Operating Expenses



Reserve Summary	
Future Capital Reserves	2,297,682
Emergencies Reserves	449,616

Transfers Out	
Transfer to Port Capital Fund	1,300,000

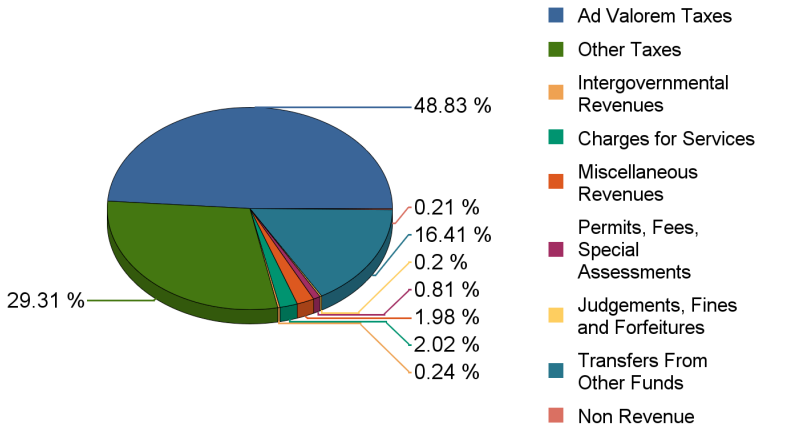
Major Capital Improvement >$50,000	
Coastal - Lighthouse Point Park Access Gates & Booth	90,360
Coastal - Reef Deployments	200,000

Municipal Service District

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	21,609,083	22,490,308
Other Taxes	11,156,777	13,497,747
Intergovernmental Revenues	110,205	111,240
Charges for Services	918,743	930,190
Miscellaneous Revenues	1,042,209	910,008
Permits, Fees, Special Assessments	375,641	373,011
Judgements, Fines and Forfeitures	94,520	90,195
Transfers From Other Funds	7,712,924	7,560,079
Non Revenue	89,700	94,853
Subtotal Revenues	**43,109,802**	**46,057,631**
Fund Balance	33,290,966	36,009,584
Total Revenues	**76,400,768**	**82,067,215**

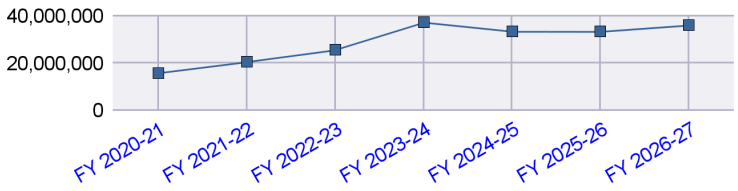
Operating Revenues



Millage Rate History	
FY 2020-21	2.1083
FY 2021-22	2.1083
FY 2022-23	1.8795
FY 2023-24	1.6956
FY 2024-25	1.6956
FY 2025-26	1.6956
FY 2026-27	1.6956

Position History - FTE	
FY 2020-21	366.00
FY 2021-22	67.00
FY 2022-23	72.00
FY 2023-24	73.00
FY 2024-25	73.00
FY 2025-26	73.00
FY 2026-27	72.20

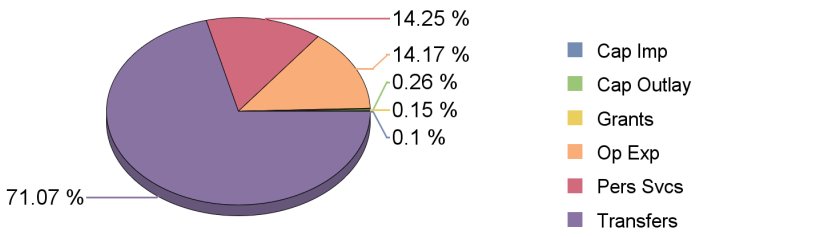
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	6,965,944	7,035,587
Operating Expenses	6,770,502	7,044,357
Capital Outlay	243,900	129,050
Capital Improvements	400,000	50,000
Grants and Aids	67,779	71,932
Interfund Transfers	32,235,716	35,081,743
Subtotal Expenditures	46,683,841	49,412,669
Reserves	29,716,927	32,654,546
Total Expenses	**76,400,768**	**82,067,215**

Operating Expenses



Reserve Summary	
Reserves	23,351,848
Loan Repayment Reserves	4,795,817
Emergencies Reserves	4,506,881

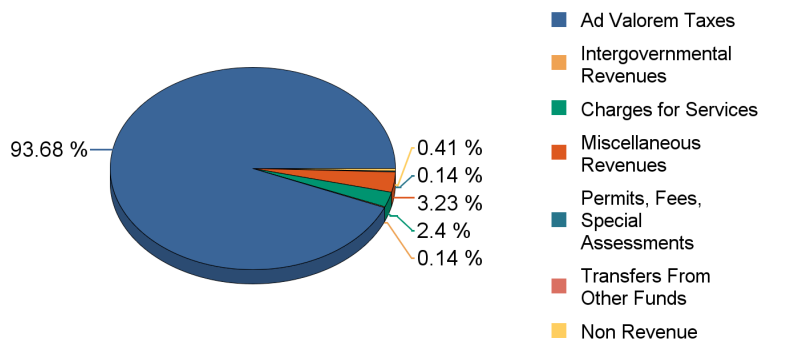
Transfers Out	
Transfer to Law Enforcement Fine & Forfeiture Fund	29,622,449
Transfers to Transportation Trust Fund	5,000,000
Transfers to 2017 Cap Impr Rev Note	459,294

Fire Rescue District

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	47,321,796	48,971,597
Intergovernmental Revenues	79,120	72,960
Charges for Services	1,114,056	1,252,769
Miscellaneous Revenues	1,644,725	1,688,996
Permits, Fees, Special Assessments	105,000	75,000
Transfers From Other Funds	5,000,000	0
Non Revenue	202,200	213,958
Subtotal Revenues	**55,466,897**	**52,275,280**
Fund Balance	26,287,678	31,701,113
Total Revenues	**81,754,575**	**83,976,393**

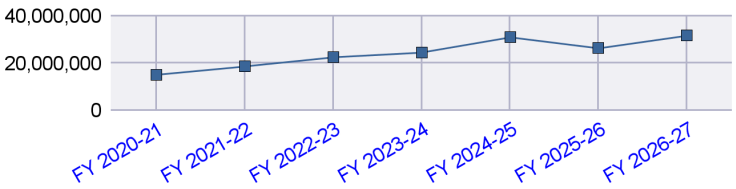
Operating Revenues



Millage Rate History	
FY 2020-21	3.8412
FY 2021-22	3.8412
FY 2022-23	3.8412
FY 2023-24	3.8412
FY 2024-25	3.8412
FY 2025-26	3.6236
FY 2026-27	3.5990

Position History - FTE	
FY 2020-21	175.00
FY 2021-22	184.50
FY 2022-23	206.00
FY 2023-24	211.50
FY 2024-25	214.50
FY 2025-26	214.50
FY 2026-27	224.50

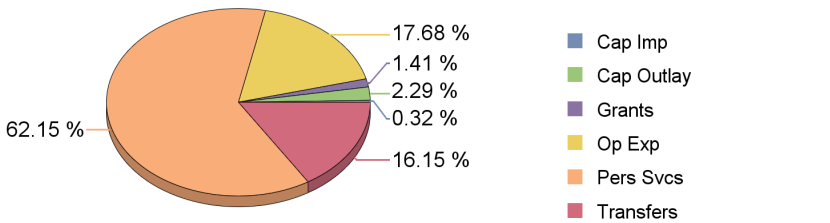
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	32,521,996	36,567,769
Operating Expenses	10,887,899	11,416,766
Reimbursements	(77,381)	(1,011,538)
Capital Outlay	737,856	1,347,489
Capital Improvements	215,000	190,000
Grants and Aids	795,530	826,853
Interfund Transfers	5,856,033	9,500,000
Subtotal Expenditures	50,936,933	58,837,339
Reserves	30,817,642	25,139,054
Total Expenses	**81,754,575**	**83,976,393**

Operating Expenses



Reserve Summary	
Reserves	18,838,690
Emergencies Reserves	5,125,364
Contingency Reserves	675,000
Grants-Match Reserves	500,000

Transfers Out	
Transfers to Capital Projects Fund	9,500,000

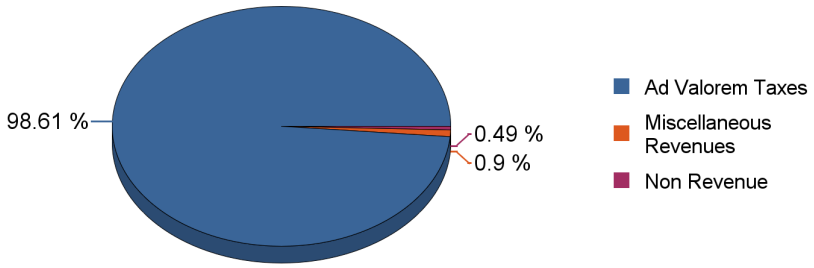
Major Capital Improvement >$50,000	
Replacement of Bay Doors at Station 12	90,000

Silver Sands/Bethune Beach MSD

Fiscal Year 2026-27 Revenues

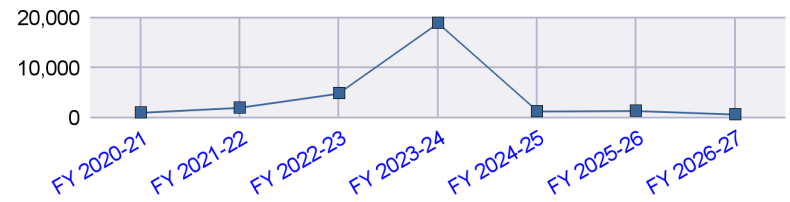
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	15,383	15,661
Miscellaneous Revenues	259	143
Non Revenue	0	78
Subtotal Revenues	**15,642**	**15,882**
Fund Balance	1,405	697
Total Revenues	**17,047**	**16,579**

Operating Revenues



Millage Rate History	
FY 2020-21	0.0144
FY 2021-22	0.0144
FY 2022-23	0.0129
FY 2023-24	0.0117
FY 2024-25	0.0106
FY 2025-26	0.0099
FY 2026-27	0.0099

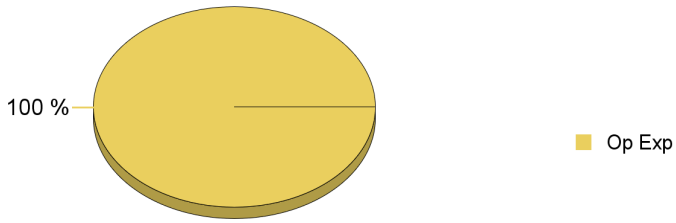
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Operating Expenses	17,047	15,655
Subtotal Expenditures	17,047	15,655
Reserves	0	924
Total Expenses	**17,047**	**16,579**

Operating Expenses



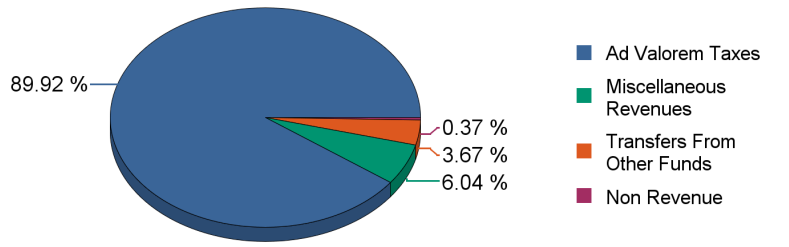
Reserve Summary	
Future Capital Reserves	924

Volusia ECHO

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	12,680,917	13,411,010
Miscellaneous Revenues	1,091,413	901,146
Transfers From Other Funds	412,277	547,353
Non Revenue	53,400	55,629
Subtotal Revenues	**14,238,007**	**14,915,138**
Fund Balance	13,754,077	14,417,462
Total Revenues	**27,992,084**	**29,332,600**

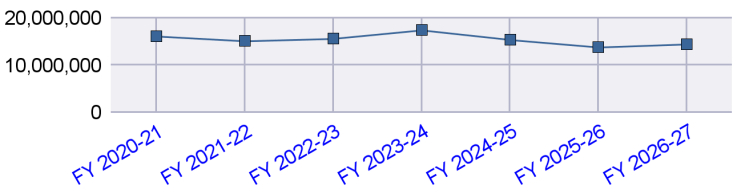
Operating Revenues



Millage Rate History	
FY 2020-21	0.0000
FY 2021-22	0.2000
FY 2022-23	0.2000
FY 2023-24	0.2000
FY 2024-25	0.2000
FY 2025-26	0.2000
FY 2026-27	0.2000

Position History - FTE	
FY 2020-21	
FY 2021-22	3.00
FY 2022-23	3.00
FY 2023-24	3.00
FY 2024-25	3.00
FY 2025-26	3.00
FY 2026-27	3.00

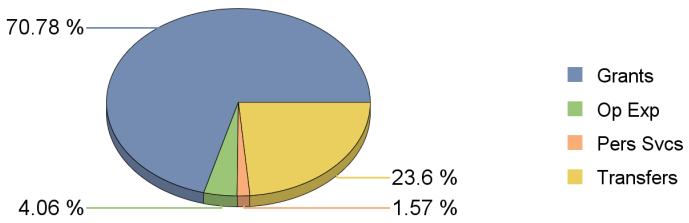
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	301,762	319,398
Operating Expenses	708,920	827,936
Capital Improvements	0	0
Grants and Aids	4,907,113	14,433,712
Interfund Transfers	7,675,000	4,812,600
Subtotal Expenditures	13,592,795	20,393,646
Reserves	14,399,289	8,938,954
Total Expenses	**27,992,084**	**29,332,600**

Operating Expenses



Reserve Summary	
Future Capital Reserves	8,938,954

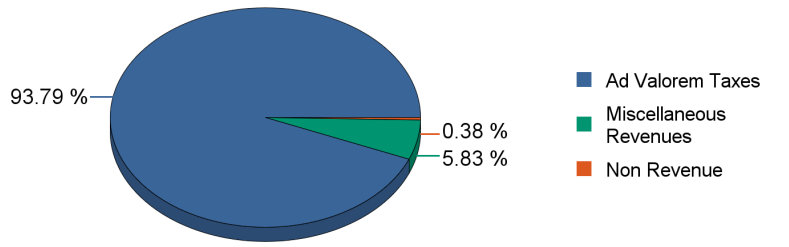
Transfers Out	
Transfer to ECHO Direct County Expenditure Fund	3,312,600
Transfers to Trails Project Fund	1,500,000

Volusia Forever Land Acquisition

Fiscal Year 2026-27 Revenues

Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	12,680,917	13,411,010
Miscellaneous Revenues	1,103,360	833,852
Non Revenue	53,400	53,771
Subtotal Revenues	**13,837,677**	**14,298,633**
Fund Balance	18,115,368	7,738,563
Total Revenues	**31,953,045**	**22,037,196**

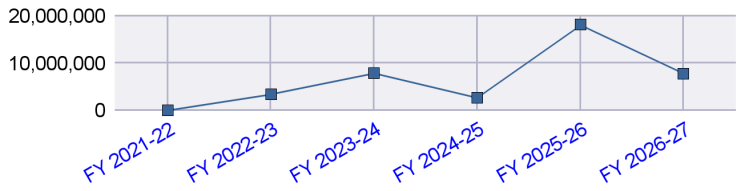
Operating Revenues



Millage Rate History	
FY 2021-22	0.2000
FY 2022-23	0.2000
FY 2023-24	0.2000
FY 2024-25	0.2000
FY 2025-26	0.2000
FY 2026-27	0.2000

Position History - FTE	
FY 2021-22	2.00
FY 2022-23	2.00
FY 2023-24	2.00
FY 2024-25	3.00
FY 2025-26	3.00
FY 2026-27	3.00

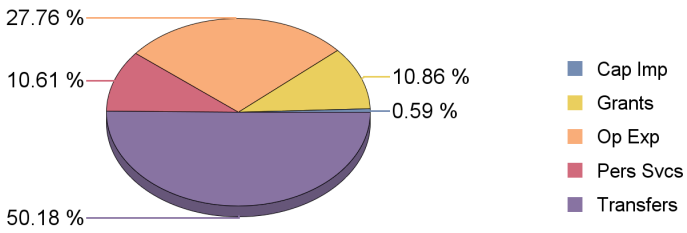
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures		
Personnel Services	401,038	423,987
Operating Expenses	941,071	1,108,620
Capital Improvements	23,175	23,760
Grants and Aids	407,113	433,712
Interfund Transfers	1,902,138	2,004,152
Subtotal Expenditures	3,674,535	3,994,231
Reserves	28,278,510	18,042,965
Total Expenses	**31,953,045**	**22,037,196**

Operating Expenses



Reserve Summary	
Maint & Operations Reserves	18,042,965

Transfers Out	
Transfers to Forever Land Management	2,004,152

Summary of Capital Outlay by Fund

FY 2026-27

	Fund	New Request	Carryforward	Total Request
001	General Fund	2,140,448	0	2,140,448
002	Emergency Medical Services	1,568,550	78,000	1,646,550
103	County Transportation Trust	1,512,700	0	1,512,700
104	Library	449,193	28,500	477,693
105	E Volusia Mosquito Control	239,000	0	239,000
114	Ponce De Leon Inlet and Port District	15,000	0	15,000
117	Building Permits	3,000	0	3,000
118	Ocean Center	515,500	0	515,500
120	Municipal Service District	129,050	0	129,050
123	Inmate Welfare Trust	23,340	0	23,340
140	Fire Rescue District	1,347,489	0	1,347,489
150	Countywide Fire Impact Fee	1,000,000	0	1,000,000
159	Stormwater Utility	817,000	0	817,000
163	Land Management	49,000	0	49,000
178	Beach Management Fund	523,144	0	523,144
450	Solid Waste	5,008,920	0	5,008,920
451	Daytona Beach International Airport	471,030	89,000	560,030
457	Water and Sewer Utilities	185,000	0	185,000
511	Computer Replacement	2,150,000	0	2,150,000
513	Equipment Maintenance	209,655	8,000	217,655
514	Fleet Replacement	12,213,356	0	12,213,356
	TOTAL ALL FUNDS	**$30,570,375**	**$203,500**	**$30,773,875**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 001 - General Fund					
Corrections					
Commercial Kitchen Equipment	1	55,125	55,125	0	55,125
Commercial Medical Equipment	1	27,563	27,563	0	27,563
Kitchen Kettle	1	53,760	53,760	0	53,760
Security Cameras	5	1,575	7,875	0	7,875
Security/Safety Equipment	1	55,125	55,125	0	55,125
Tasers	10	2,315	23,150	0	23,150
Total: Corrections			**222,598**	**0**	**222,598**
County Attorney					
Office Furniture	1	15,000	15,000	0	15,000
Total: County Attorney			**15,000**	**0**	**15,000**
Emergency Management					
Conference Table	1	12,000	12,000	0	12,000
Total: Emergency Management			**12,000**	**0**	**12,000**
Environmental Management					
Everglades Boat Trailer	1	9,000	9,000	0	9,000
Total: Environmental Management			**9,000**	**0**	**9,000**
Facility Management					
Generator	1	50,000	50,000	0	50,000
Silica Dust Vacuum	1	3,000	3,000	0	3,000
Total: Facility Management			**53,000**	**0**	**53,000**
General Administration					
Chairs	19	1,250	23,750	0	23,750
Total: General Administration			**23,750**	**0**	**23,750**
General Operations					
APC Backup Power	2	2,000	4,000	0	4,000
AV Courtroom at Branch Jail Upgrade	1	50,000	50,000	0	50,000
AV Courtroom at SCH Judicial Center Upgrade	1	130,000	130,000	0	130,000
Courtroom Witness Evidence Presentation	4	3,000	12,000	0	12,000
Desktops	20	1,200	24,000	0	24,000
Laptops	50	1,300	65,000	0	65,000
Servers	1	115,000	115,000	0	115,000
Total: General Operations			**400,000**	**0**	**400,000**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 001 - General Fund					
Information Technology					
Automatic Transfer Switch	2	7,500	15,000	0	15,000
Data Center UPS Refresh	1	30,000	30,000	0	30,000
Kronos Timeclock	1	20,500	20,500	0	20,500
Network Switch	1	175,000	175,000	0	175,000
Nexus Switch	1	200,000	200,000	0	200,000
Server Rack	1	10,000	10,000	0	10,000
Server Replacement	8	38,000	304,000	0	304,000
Storage Area Network	1	250,000	250,000	0	250,000
Tower Dehydrators	14	2,500	35,000	0	35,000
Uninterruptible Power Supply	1	75,000	75,000	0	75,000
Wireless Access Points	1	45,000	45,000	0	45,000
Total: Information Technology			**1,159,500**	**0**	**1,159,500**
Management And Budget					
Cubicle Door	1	2,300	2,300	0	2,300
Total: Management And Budget			**2,300**	**0**	**2,300**
Medical Examiner					
Autopsy Saw	1	2,700	2,700	0	2,700
Gurney	1	5,400	5,400	0	5,400
Total: Medical Examiner			**8,100**	**0**	**8,100**
Parks, Recreation And Culture					
Airport Barn Welder	1	8,500	8,500	0	8,500
Ballfields Hurricane Blower	1	15,000	15,000	0	15,000
Chuck Lennon Park Soccer Goals	4	5,600	22,400	0	22,400
Dump Trailer - Northeast Quad	1	9,500	9,500	0	9,500
Dump Trailer Replacement	1	9,500	9,500	0	9,500
Fertilizer Spreader	1	8,500	8,500	0	8,500
Mini Backhoe	1	8,000	8,000	0	8,000
Pressure Washer - Gemini Springs	1	8,500	8,500	0	8,500
Total: Parks, Recreation And Culture			**89,900**	**0**	**89,900**
Public Defender					
Laptop	1	2,000	2,000	0	2,000
Printers	2	400	800	0	800
Scanner	1	1,500	1,500	0	1,500
Total: Public Defender			**4,300**	**0**	**4,300**
Resource Stewardship					
Trailer	1	7,000	7,000	0	7,000
Total: Resource Stewardship			**7,000**	**0**	**7,000**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 001 - General Fund					
State Attorney					
Evidence Storage System with Equipment	1	112,000	112,000	0	112,000
IT Hardware	1	22,000	22,000	0	22,000
Total: State Attorney			**134,000**	**0**	**134,000**
TOTAL FUND 001 - General Fund			**$2,140,448**	**$0**	**$2,140,448**
Fund: 002 - Emergency Medical Services					
Emergency Medical Services					
CPR Assist Devices	20	21,000	420,000	0	420,000
Furniture	1	78,000	0	78,000	78,000
Infusion Pumps	17	2,400	40,800	0	40,800
Stretchers	20	41,000	820,000	0	820,000
Tablets	30	4,693	140,790	0	140,790
Traffic Signal Preemption Devices	5	13,000	65,000	0	65,000
Ventilator	4	20,490	81,960	0	81,960
Total: Emergency Medical Services			**1,568,550**	**78,000**	**1,646,550**
TOTAL FUND 002 - Emergency Medical Services			**$1,568,550**	**$78,000**	**$1,646,550**
Fund: 103 - County Transportation Trust					
Road And Bridge					
Asphalt Patch Truck	1	275,000	275,000	0	275,000
Chipper Truck	1	125,000	125,000	0	125,000
Chipper With Brush Cone Head	1	120,000	120,000	0	120,000
Loader	1	275,000	275,000	0	275,000
Message Board Trailer	2	25,000	50,000	0	50,000
Mower	3	16,000	48,000	0	48,000
Traffic Signage Printing Machine	1	80,000	80,000	0	80,000
Traffic Signal Conflict Monitor Tester	1	10,500	10,500	0	10,500
Tri Axle Tandem Dump Truck	2	260,000	520,000	0	520,000
Underground Utility Cable Locator	2	4,600	9,200	0	9,200
Total: Road And Bridge			**1,512,700**	**0**	**1,512,700**
TOTAL FUND 103 - County Transportation Trust			**$1,512,700**	**$0**	**$1,512,700**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 104 - Library					
Library Services					
3D Printers	2	1,500	3,000	0	3,000
Audio/Visual Equipment	4	5,750	23,000	0	23,000
Catalog Pedestal	1	2,900	2,900	0	2,900
Children's Kitchen Center	1	1,300	1,300	0	1,300
Early Literacy Computers	4	4,150	16,600	0	16,600
IT Office Organization	1	10,000	10,000	0	10,000
IT Office Organization_CF	1	20,000	0	20,000	20,000
Laser Cutter	1	9,000	9,000	0	9,000
Library Support Business Center	1	8,500	0	8,500	8,500
Network Equipment	8	8,570	68,560	0	68,560
Orange City Public Library Shelving	1	70,000	70,000	0	70,000
Radio Frequency Identification System	1	81,000	81,000	0	81,000
Security Camera Equipment	2	10,000	20,000	0	20,000
Servers	3	15,000	45,000	0	45,000
Smart Access Management System Equipment Replacement	2	18,000	36,000	0	36,000
Smart Lockers	3	15,000	45,000	0	45,000
Teen Zone Tables	3	2,111	6,333	0	6,333
Various Equipment Purchased by Friends of the Library	1	5,000	5,000	0	5,000
Wireless Adjustable Lecterns	2	3,250	6,500	0	6,500
Total: Library Services			**449,193**	**28,500**	**477,693**
TOTAL FUND 104 - Library			**$449,193**	**$28,500**	**$477,693**
Fund: 105 - E Volusia Mosquito Control					
Mosquito Control					
1/2 Ton 4x4 Truck with Super Cab	2	52,000	104,000	0	104,000
Biomedical Freezer	1	15,000	15,000	0	15,000
Heavy Duty Utility Task Vehicle	1	20,000	20,000	0	20,000
Helicopter Helmet	2	5,000	10,000	0	10,000
Refrigerated Centrifuge	1	10,000	10,000	0	10,000
Ultra Low Volume Ground Units	4	20,000	80,000	0	80,000
Total: Mosquito Control			**239,000**	**0**	**239,000**
TOTAL FUND 105 - E Volusia Mosquito Control			**$239,000**	**$0**	**$239,000**
Fund: 114 - Ponce De Leon Inlet and Port District					
Animal Control Services					
Utility Vehicle	1	15,000	15,000	0	15,000
Total: Animal Control Services			**15,000**	**0**	**15,000**
TOTAL FUND 114 - Ponce De Leon Inlet and Port District			**$15,000**	**$0**	**$15,000**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 117 - Building Permits					
Building And Code Admin					
Office Furniture	1	3,000	3,000	0	3,000
Total: Building And Code Admin			**3,000**	**0**	**3,000**
TOTAL FUND 117 - Building Permits			**$3,000**	**$0**	**$3,000**
Fund: 118 - Ocean Center					
Ocean Center					
Floor Scrubber	1	80,000	80,000	0	80,000
Floor Sweeper - Ride On	1	70,000	70,000	0	70,000
Large Area Vacuum	1	8,000	8,000	0	8,000
Robot Vacuum	1	50,000	50,000	0	50,000
Theater Seating	1	300,000	300,000	0	300,000
Water barricades	1	5,000	5,000	0	5,000
Window Cleaning System	1	2,500	2,500	0	2,500
Total: Ocean Center			**515,500**	**0**	**515,500**
TOTAL FUND 118 - Ocean Center			**$515,500**	**$0**	**$515,500**
Fund: 120 - Municipal Service District					
Animal Control Services					
Autoclave	1	6,000	6,000	0	6,000
Heated V Surgery Table	1	6,000	6,000	0	6,000
Road Sign	1	20,000	20,000	0	20,000
Total: Animal Control Services			**32,000**	**0**	**32,000**
Building And Code Admin					
Laptop Upgrades	2	2,500	5,000	0	5,000
Total: Building And Code Admin			**5,000**	**0**	**5,000**
Environmental Management					
Truck	1	50,000	50,000	0	50,000
Total: Environmental Management			**50,000**	**0**	**50,000**
Planning And Development Svcs					
Large Format Scanner	2	35,000	35,000	0	35,000
State Historical Marker	2	7,050	7,050	0	7,050
Total: Planning And Development Svcs			**42,050**	**0**	**42,050**
TOTAL FUND 120 - Municipal Service District			**$129,050**	**$0**	**$129,050**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 123 - Inmate Welfare Trust					
Corrections					
Farming Equipment Needs	1	23,340	23,340	0	23,340
Total: Corrections			**23,340**	**0**	**23,340**
TOTAL FUND 123 - Inmate Welfare Trust			**$23,340**	**$0**	**$23,340**
Fund: 140 - Fire Rescue District					
Fire Services					
Appliances	1	8,948	8,948	0	8,948
Brush Truck	1	250,000	250,000	0	250,000
Commercial Treadmills for Fire Stations	9	3,800	34,200	0	34,200
Complete Extrication Toolset	1	50,116	50,116	0	50,116
Complete Through the Lock Forcible Entry Set	7	1,500	10,500	0	10,500
Complete Through the Lock Forcible Entry Set - Training	1	1,500	1,500	0	1,500
Edraulics Tool Set	1	50,000	50,000	0	50,000
EMS Training Simulator	1	14,000	14,000	0	14,000
Exhaust Removal System	1	25,000	25,000	0	25,000
Forcible Entry Door	1	8,000	8,000	0	8,000
Gear Dryer	1	6,781	6,781	0	6,781
Headset Communications Package	3	7,160	21,480	0	21,480
K12 Forcible Entry Saws	8	2,800	22,400	0	22,400
K12 Roof Saws	8	2,800	22,400	0	22,400
Manikins for Training	2	1,648	3,296	0	3,296
Marine Fire Pump	1	12,000	12,000	0	12,000
Pediatric Sim Man	1	30,000	30,000	0	30,000
Portable Generator for Engines	3	1,750	5,250	0	5,250
Portable Ground Monitors	4	7,616	30,464	0	30,464
PPE/Gear Dryers	4	6,781	27,124	0	27,124
Pro/Pak Foam System	3	1,500	4,500	0	4,500
RFID Handheld reader	1	1,730	1,730	0	1,730
RFID Printer	1	2,500	2,500	0	2,500
Special Operations Truck	1	500,000	500,000	0	500,000
Station Generator	1	140,000	140,000	0	140,000
Suction Units	5	1,200	6,000	0	6,000
Tempest Pitch Roof Chainsaw	8	3,000	24,000	0	24,000
Thermal Imaging Cameras	5	5,000	25,000	0	25,000
Ventilation Fan	2	5,150	10,300	0	10,300
Total: Fire Services			**1,347,489**	**0**	**1,347,489**
TOTAL FUND 140 - Fire Rescue District			**$1,347,489**	**$0**	**$1,347,489**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 150 - Countywide Fire Impact Fee					
Fire Services					
Special Operations Truck	1	1,000,000	1,000,000	0	1,000,000
Total: Fire Services			**1,000,000**	**0**	**1,000,000**
TOTAL FUND 150 - Countywide Fire Impact Fee			**$1,000,000**	**$0**	**$1,000,000**
Fund: 159 - Stormwater Utility					
Stormwater					
1 Ton Pick-up Truck Crew Cab	1	110,000	110,000	0	110,000
3-Foot Ditching Bucket	1	12,000	12,000	0	12,000
6-Inch Pump	1	60,000	60,000	0	60,000
Mower	2	17,500	35,000	0	35,000
Walking Excavator	1	600,000	600,000	0	600,000
Total: Stormwater			**817,000**	**0**	**817,000**
TOTAL FUND 159 - Stormwater Utility			**$817,000**	**$0**	**$817,000**
Fund: 163 - Land Management					
Land Management					
Aerial Ignition Launcher	1	23,000	23,000	0	23,000
Educational Guide Kayak	1	2,000	2,000	0	2,000
Equipment Trailer	1	12,000	12,000	0	12,000
Fuel Tanks	1	3,000	3,000	0	3,000
Quick Attach Adapter	1	2,000	2,000	0	2,000
Root Grapple	1	7,000	7,000	0	7,000
Total: Land Management			**49,000**	**0**	**49,000**
TOTAL FUND 163 - Land Management			**$49,000**	**$0**	**$49,000**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 178 - Beach Management Fund					
Beach Safety					
All Terrain Vehicles	6	8,750	52,500	0	52,500
Automated External Defibrillators	2	1,550	3,100	0	3,100
Drone	1	25,500	25,500	0	25,500
Ice Machine	1	8,000	8,000	0	8,000
Industrial Generator	2	5,999	11,998	0	11,998
Jet Ski Collar	2	2,400	4,800	0	4,800
Refrigerator	1	1,100	1,100	0	1,100
Rescue Boat	1	200,000	200,000	0	200,000
Rescue Jet Ski	2	19,000	38,000	0	38,000
Rescue Sled	4	2,365	9,460	0	9,460
Utility Vehicles	4	18,999	75,996	0	75,996
Total: Beach Safety			**430,454**	**0**	**430,454**
Coastal					
Vehicle	1	50,000	50,000	0	50,000
Total: Coastal			**50,000**	**0**	**50,000**
Environmental Management					
Ductless Conditioning System - Gopher Tortoise Shed	1	3,500	3,500	0	3,500
GPS Receivers	2	1,995	3,990	0	3,990
Interactive Touch Screen Computer 1	1	1,400	1,400	0	1,400
Interactive Touch Screen Computer 2	1	1,400	1,400	0	1,400
Interactive Touch Screen Computer 3	1	1,400	1,400	0	1,400
Life Window Monitor with Sensor	1	10,000	10,000	0	10,000
Reach-in Freezer - Commissary 1	1	5,000	5,000	0	5,000
Sand Filter - Turtle System A	1	2,200	2,200	0	2,200
Sand Filter - Turtle System B	1	2,200	2,200	0	2,200
Stat Spin Centrifuge - Birds	1	1,600	1,600	0	1,600
Walk-In Freezer Condensing Unit	1	10,000	10,000	0	10,000
Total: Environmental Management			**42,690**	**0**	**42,690**
TOTAL FUND 178 - Beach Management Fund			**$523,144**	**$0**	**$523,144**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 450 - Solid Waste					
Solid Waste					
4" Trash Pump	1	35,800	35,800	0	35,800
Air Compressor	2	140,347	140,347	0	140,347
Batwing Mower	1	133,847	133,847	0	133,847
Dozer	1	704,755	704,755	0	704,755
Dozer D6	1	704,755	704,755	0	704,755
Excavator	1	432,741	432,741	0	432,741
Forklift	1	135,523	135,523	0	135,523
Litter Fence	2	11,600	23,200	0	23,200
Loader	2	1,086,701	1,086,701	0	1,086,701
Network Video Recorder	1	7,350	7,350	0	7,350
Off Road Dump	1	535,050	535,050	0	535,050
Oil Igloos	3	3,859	11,577	0	11,577
Rolling Ladder	1	3,150	3,150	0	3,150
Roll Off Truck	1	310,000	310,000	0	310,000
Transfer Truck Tractor	2	225,794	451,588	0	451,588
Transfer Truck Trailer	2	146,268	292,536	0	292,536
Total: Solid Waste			**5,008,920**	**0**	**5,008,920**
TOTAL FUND 450 - Solid Waste			**$5,008,920**	**$0**	**$5,008,920**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 451 - Daytona Beach International Airport					
Daytona Bch Internatl Airport					
58Kw 40KVA 480V Three Phase UPS	1	75,000	75,000	0	75,000
58Kw 480V Three Phase UPS Airfield Vault	1	75,000	0	75,000	75,000
800 MHz Portable Radios	1	5,400	5,400	0	5,400
800 MHz Radio - Maint	1	1,800	1,800	0	1,800
800 MHz Radios - Admin	1	3,600	3,600	0	3,600
Airfield Vehicle Radios	7	2,000	0	14,000	14,000
Bead Dispenser	1	1,125	1,125	0	1,125
Bush Hog Mower Deck	1	30,000	30,000	0	30,000
Diesel Passenger Stairway	1	160,000	160,000	0	160,000
Flight/Gate Information Monitors	1	5,000	5,000	0	5,000
Jet Blower	1	13,500	13,500	0	13,500
Laptops - Maintenance	2	5,500	11,000	0	11,000
Laptops - Operations	2	5,500	11,000	0	11,000
Laptop Vehicle Stand/Mount	2	2,400	4,800	0	4,800
Laptop Vehicle Stand/Mount (Ford)	1	1,750	1,750	0	1,750
Laptop Vehicle Stand/Mount (GMC)	2	2,300	4,600	0	4,600
Laptop Vehicle Stand/Mount (S410)	1	3,500	3,500	0	3,500
Line Lazer Paint Machine	1	12,607	12,607	0	12,607
Mobile Vehicle Barrier	1	50,000	50,000	0	50,000
Paint Drum	1	11,699	11,699	0	11,699
Paint Striper/Feeder	1	8,599	8,599	0	8,599
Pressure Washer	1	5,000	5,000	0	5,000
Pressure Washer Trailer	1	5,500	5,500	0	5,500
Tandem Axle Trailer	1	10,000	10,000	0	10,000
Trailer	1	9,000	9,000	0	9,000
VHF Airband Transceiver/Vehicle Mount	1	1,550	1,550	0	1,550
Total: Daytona Bch Internatl Airport			**446,030**	**89,000**	**535,030**
Fire Services					
Aircraft Skin Penetration Training Prop	1	25,000	25,000	0	25,000
Total: Fire Services			**25,000**	**0**	**25,000**
TOTAL FUND 451 - Daytona Beach International Airport			**$471,030**	**$89,000**	**$560,030**

Detail of Capital Outlay by Fund
FY 2026-27

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 457 - Water and Sewer Utilities					
Water Resources & Utilities					
80 KW Generator/Pump	1	80,000	80,000	0	80,000
Custom Polytank Black Storage	1	50,000	50,000	0	50,000
Duplex Bleach Skid STP-15	1	30,000	30,000	0	30,000
Sewer Pipe Inspection Camera	1	10,000	10,000	0	10,000
Trailer	1	15,000	15,000	0	15,000
Total: Water Resources & Utilities			**185,000**	**0**	**185,000**
TOTAL FUND 457 - Water and Sewer Utilities			**$185,000**	**$0**	**$185,000**
Fund: 511 - Computer Replacement					
Information Technology					
Computer Replacements	1,000	2,150	2,150,000	0	2,150,000
Total: Information Technology			**2,150,000**	**0**	**2,150,000**
TOTAL FUND 511 - Computer Replacement			**$2,150,000**	**$0**	**$2,150,000**
Fund: 513 - Equipment Maintenance					
Fleet Management					
2-Post Lifts	2	10,000	20,000	0	20,000
Air Compressors - Small	2	5,000	10,000	0	10,000
Air Conditioner Machines/Reclaimers	2	9,000	18,000	0	18,000
Automatic Tank Gauges	3	11,885	35,655	0	35,655
Diagnostic Tools	3	4,000	12,000	0	12,000
Hetra Lifts & Stands	1	75,000	75,000	0	75,000
Hose Reel	1	3,000	3,000	0	3,000
Pressure Washer	1	8,000	0	8,000	8,000
Spill Bucket	1	6,000	6,000	0	6,000
Tire Machine/Balancer	1	30,000	30,000	0	30,000
Total: Fleet Management			**209,655**	**8,000**	**217,655**
TOTAL FUND 513 - Equipment Maintenance			**$209,655**	**$8,000**	**$217,655**
Fund: 514 - Fleet Replacement					
Fleet Management					
Vehicle Replacement Program - 117 Vehicles - Base	1	12,163,356	12,163,356	0	12,163,356
Vehicle Replacement Program - 3 Equipment	1	50,000	50,000	0	50,000
Total: Fleet Management			**12,213,356**	**0**	**12,213,356**
TOTAL FUND 514 - Fleet Replacement			**$12,213,356**	**$0**	**$12,213,356**
TOTAL ALL FUNDS			**$30,570,375**	**$203,500**	**$30,773,875**

Summary of Capital Improvements by Fund

FY 2026-27

	Fund	New Request	Carryforward	Total Request
001	General Fund	11,491,310	5,500,307	16,991,617
002	Emergency Medical Services	0	335,000	335,000
103	County Transportation Trust	13,420,347	5,313,371	18,733,718
104	Library	2,228,000	230,000	2,458,000
110	Law Enforcement Fund	1,335,000	0	1,335,000
113	Road Proportionate Share	14,681,535	15,927,921	30,609,456
114	Ponce De Leon Inlet and Port District	290,360	0	290,360
117	Building Permits	10,000	0	10,000
118	Ocean Center	575,000	0	575,000
120	Municipal Service District	50,000	0	50,000
130	Economic Development	60,000	0	60,000
131	Road Impact Fees-Zone 1 (Northeast)	23,903,154	897,500	24,800,654
132	Road Impact Fees-Zone 2 (Southeast)	9,394,460	13,414,000	22,808,460
133	Road Impact Fees-Zone 3 (Southwest)	11,805,922	12,446,983	24,252,905
134	Road Impact Fees-Zone 4 (Northwest)	5,505,079	21,913,597	27,418,676
135	Park Impact Fees-County	2,000,000	0	2,000,000
136	Park Impact Fees-Zone 1 (Northeast)	350,000	190,000	540,000
139	Park Impact Fees-Zone 4 (Northwest)	185,000	0	185,000
140	Fire Rescue District	190,000	0	190,000
156	EMS Impact Fee	278,487	251,375	529,862
159	Stormwater Utility	1,000,000	200,000	1,200,000
162	Volusia Forever Land Acquisition	23,760	0	23,760
163	Land Management	163,450	0	163,450
178	Beach Management Fund	851,384	0	851,384
313	Beach Capital Projects	2,023,710	0	2,023,710
314	Port Authority Capital Projects	475,000	1,200,000	1,675,000
317	Library Construction	100,000	0	100,000
318	Ocean Center	8,925,000	0	8,925,000
326	Park Projects	430,000	0	430,000
328	Trail Projects	4,255,000	0	4,255,000
335	General Fund Road Projects	7,000,000	3,500,000	10,500,000
340	Fire Rescue Capital Fund	9,500,000	0	9,500,000
360	ECHO Direct County Expenditures	3,312,600	0	3,312,600
385	Eastside Judicial Capital	10,000,000	4,000,000	14,000,000

Summary of Capital Improvements by Fund

FY 2026-27

	Fund	New Request	Carryforward	Total Request
450	Solid Waste	9,141,500	95,000	9,236,500
451	Daytona Beach International Airport	1,123,000	1,124,916	2,247,916
453	Airport Customer Facility Charge	1,320,000	0	1,320,000
455	Airport Holsonback Proceeds	1,375,000	0	1,375,000
457	Water and Sewer Utilities	6,700,000	1,688,407	8,388,407
475	Parking Garage	1,975,000	0	1,975,000
	Total	**$167,448,058**	**$88,228,377**	**$255,676,435**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 001 - General Fund				
Corrections				
Branch Jail Air Handler & Fire Suppression	Replacement	3,900,000	600,000	4,500,000
Branch Jail Window Replacement	Replacement	0	4,000,000	4,000,000
Facility Management				
Acquisition Costs - Land Surveys and Appraisals	New	0	27,810	27,810
ADA Upgrades	New	0	25,000	25,000
Building Envelope Projects	Replacement	0	300,000	300,000
Carpet Replacement - Various	Replacement	0	75,000	75,000
Control Room Safety and Security Upgrades	Replacement	0	75,000	75,000
Courts Safety & Security Measures	New	0	75,000	75,000
Deland Annex ADA and Parking Improvements	Replacement	0	275,000	275,000
Deland Complex Master Plan	New	150,000	0	150,000
Deland Veterans Services - Teal Building Roof Recovery	Replacement	0	150,000	150,000
Emergency Operations Center - Generator #1 Transfer Switches	Replacement	0	100,000	100,000
Emergent Repair Project	Replacement	0	100,000	100,000
Flooring Replacement	Replacement	0	50,000	50,000
Foxman Justice Center Exterior Windows Replacement and Build	Replacement	0	1,500,000	1,500,000
Gallagher & Ocularis Upgrades	Replacement	0	100,000	100,000
Holsonback Building Efficiency Upgrades (SCEM)	New	0	1,500,000	1,500,000
HVAC Replacement	Replacement	0	315,000	315,000
Modular Furniture Replacement	Replacement	0	100,000	100,000
Office Reconfigurations - Courts	Replacement	0	25,000	25,000
Parks Maintenance Facility Building	Replacement	700,000	0	700,000
Roof Repairs - Courts	Replacement	0	75,000	75,000
Roof Replacements	Replacement	0	585,000	585,000
Safety & Security Improvements	Replacement	0	125,000	125,000
TCK Security Alert and Intercom Project	Replacement	0	500,000	500,000
Information Technology				
Data Center Fire Suppression	New	170,612	4,000	174,612

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 001 - General Fund				
Parks, Recreation And Culture				
Ballfields - Parking Lots & Structure Repairs/ Upgrades	Replacement	0	40,000	40,000
Bicentennial Park Restroom	Replacement	0	200,000	200,000
Chuck Lennon Racquetball Court Painting	Replacement	0	30,000	30,000
Court Resurface Basketball/Tennis Courts	Replacement	0	90,000	90,000
DeBary Hall Mansion	Replacement	0	111,500	111,500
Fence Repairs - Ball-field Parks	Replacement	0	30,000	30,000
Fishing Dock Repairs	Replacement	200,000	0	200,000
Gemini Springs Spillway	Replacement	0	60,000	60,000
Lake Ashby Restroom Renovations	Replacement	0	30,000	30,000
Lake George Fishing Dock Repairs	Replacement	150,000	0	150,000
Old Medical Examiner's Office Repairs	Replacement	179,695	0	179,695
Spring House Repairs	Replacement	0	28,000	28,000
Strickland Park Flooring	Replacement	0	10,000	10,000
Strickland Roof Repairs	Replacement	50,000	0	50,000
Sugar Mill Gardens Dinosaur	Replacement	0	30,000	30,000
Resource Stewardship				
AG Center ADA Parking	New	0	150,000	150,000
Fund: 001 - General Fund: Total		**5,500,307**	**$11,491,310**	**$16,991,617**
Fund: 002 - Emergency Medical Services				
Emergency Medical Services				
EMS Building	Replacement	335,000	0	335,000
Fund: 002 - Emergency Medical Services: Total		**335,000**		**$335,000**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 103 - County Transportation Trust				
Construction Engineering				
Beresford & MLK at Kepler Signal Improvements	New	0	600,000	600,000
Clyde Morris Blvd & Madeline - Traffic Signal Replacement	Replacement	499,982	0	499,982
Taylor Rd at Forest Preserve to Summer Trees Rd	New	0	800,000	800,000
Traffic Signal Modernization	Replacement	0	1,000,000	1,000,000
Veterans Memorial at Walmart	New	650,000	75,000	725,000
Logt 5 Road Projects				
Advanced Permits & Engineering	New	119,653	580,347	700,000
Advanced Right of Way Acquisition	New	0	300,000	300,000
Countywide Safety Projects	New	0	1,000,000	1,000,000
Old Kings Road Realignment	New	0	3,000,000	3,000,000
Old Mission Rd - Josephine St to West Park Ave	Replacement	1,408,846	0	1,408,846
Pioneer Tr-Williams Rd Intersection Improvements	New	926,000	26,000	952,000
Tymber Creek Widening	New	0	3,000,000	3,000,000
Williamson Rd Widening - Beville Rd to Madeline Ave	New	0	539,000	539,000
Road And Bridge				
Bridge Repair Projects - Various Locations	Replacement	1,708,890	200,000	1,908,890
LB Knox Bridge #794025 on High Bridge Road Painting	Replacement	0	900,000	900,000
Main Street Bridge #794004 Cathodic Protection	Replacement	0	1,400,000	1,400,000
Fund: 103 - County Transportation Trust: Total		**5,313,371**	**$13,420,347**	**$18,733,718**
Fund: 104 - Library				
Library Services				
DeLand Regional Library Improvements	Replacement	0	428,000	428,000
Deltona Regional Library Improvements	Replacement	0	400,000	400,000
Hope Place Library Improvements	New	0	50,000	50,000
HVAC Replacements	Replacement	0	100,000	100,000
New Smyrna Beach Regional Library Improvements	Replacement	0	75,000	75,000
Ormond Beach Regional Library Improvements	Replacement	0	105,000	105,000
Pierson Play Yard	New	230,000	20,000	250,000
Port Orange Regional Library Improvements	Replacement	0	950,000	950,000
Security Camera Additions	New	0	100,000	100,000
Fund: 104 - Library: Total		**230,000**	**$2,228,000**	**$2,458,000**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 110 - Law Enforcement Fund				
Office Of The Sheriff				
Sheriff Building Envelope Restorations	Replacement	0	150,000	150,000
Volusia Sheriff District Office Interior Renovations	New	0	35,000	35,000
Volusia Sheriff Evidence Expanded Parking	Replacement	0	25,000	25,000
Volusia Sheriff Family Resource Center Site Development	New	0	300,000	300,000
Volusia Sheriff Operations Roof Recovery & HVAC	New	0	400,000	400,000
Volusia Sheriff Operations Sewer Replacement	New	0	125,000	125,000
Volusia Sheriff Project Engineering	Replacement	0	100,000	100,000
Volusia Sheriff Training Range Improvements	New	0	200,000	200,000
Fund: 110 - Law Enforcement Fund: Total		**0**	**$1,335,000**	**$1,335,000**
Fund: 113 - Road Proportionate Share				
Logt 5 Road Projects				
Beresford Ave Ext Phase 2 Kepler to SR44	New	2,172,300	0	2,172,300
Tomoka Farms and Bellevue Ave Intersection Improvements	New	2,506,000	0	2,506,000
Tymber Creek Widening	New	500,000	1,232,437	1,732,437
Veterans Memorial Extension Graves-472 5Lanes	New	1,900,000	0	1,900,000
Williamson Blvd Extension - Pioneer Trail to SR44	New	0	2,200,000	2,200,000
Williamson Rd Widening - Beville Rd to Madeline Ave	New	0	9,141,000	9,141,000
Zone 1 - Road Projects - LOGT 5	On-Going	4,756,357	179,536	4,935,893
Zone 2 - Road Projects - LOGT 5	On-Going	1,328,123	98,209	1,426,332
Zone 3 - Road Projects - LOGT 5	On-Going	458,081	1,732,144	2,190,225
Zone 4 - Road Projects - LOGT 5	On-Going	2,307,060	98,209	2,405,269
Fund: 113 - Road Proportionate Share: Total		**15,927,921**	**$14,681,535**	**$30,609,456**
Fund: 114 - Ponce De Leon Inlet and Port District				
Coastal				
Lighthouse Point Park Access Gates & Booth	New	0	90,360	90,360
Reef Deployments	New	0	200,000	200,000
Fund: 114 - Ponce De Leon Inlet and Port District: Total		**0**	**$290,360**	**$290,360**
Fund: 117 - Building Permits				
Building And Code Admin				
Modular Dirt Wall	New	0	10,000	10,000
Fund: 117 - Building Permits: Total		**0**	**$10,000**	**$10,000**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 118 - Ocean Center				
Ocean Center				
CCTV Upgrade	Replacement	0	575,000	575,000
Fund: 118 - Ocean Center: Total		**0**	**$575,000**	**$575,000**
Fund: 120 - Municipal Service District				
Animal Control Services				
Building Remodel	Replacement	0	50,000	50,000
Fund: 120 - Municipal Service District: Total		**0**	**$50,000**	**$50,000**
Fund: 130 - Economic Development				
Economic Development				
Interior remodel	New	0	60,000	60,000
Fund: 130 - Economic Development: Total		**0**	**$60,000**	**$60,000**
Fund: 131 - Road Impact Fees-Zone 1 (Northeast)				
Construction Engineering				
Countywide Sidewalks - Impact Fee - Zone 1	New	0	112,562	112,562
Dunn Ave Extension - Phase 1	New	0	11,766,000	11,766,000
Dunn Ave Extension - Phase 2	New	497,500	1,300,000	1,797,500
Road Impact Fees - Zone 1	New	0	6,947,592	6,947,592
Tomoka Farms and Bellevue Ave Intersection Improvements	New	400,000	0	400,000
Williamson Rd Widening - Beville Rd to Madeline Ave	New	0	3,777,000	3,777,000
Fund: 131 - Road Impact Fees-Zone 1 (Northeast): Total		**897,500**	**$23,903,154**	**$24,800,654**
Fund: 132 - Road Impact Fees-Zone 2 (Southeast)				
Construction Engineering				
Countywide Sidewalks - Zone 2	New	0	198,251	198,251
Old Mission Rd	New	3,432,000	1,809,000	5,241,000
Pioneer Tr Safety Improvements - Tomoka Farms - Williamson	On-Going	9,025,000	0	9,025,000
Road Impact Fees - Zone 2	New	0	1,083,209	1,083,209
Taylor Branch Rd Widening - Dunlawton Ave to Clyde Morris Bl	New	957,000	5,600,000	6,557,000
Taylor Rd Extension - Forest Preserve Bl to Summer Trees Rd	New	0	704,000	704,000
Fund: 132 - Road Impact Fees-Zone 2 (Southeast): Total		**13,414,000**	**$9,394,460**	**$22,808,460**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 133 - Road Impact Fees-Zone 3 (Southwest)				
Construction Engineering				
Countywide Sidewalks - Zone 3	New	0	85,188	85,188
Howland Blvd Widening - I4 to Catalina Blvd	New	631,170	1,700,000	2,331,170
Lake Helen Osteen Rd Widening- Captain to Haulover	New	800,000	400,000	1,200,000
Rhode Island Ext - Veterans Memorial Pkwy to Normandy	New	400,000	0	400,000
Road Impact Fees - Zone 3	New	0	1,327,047	1,327,047
Veterans Memorial Parkway Extension - Graves to SR472	On-Going	8,757,813	6,193,687	14,951,500
Veteran's Memorial Parkway Widening	New	1,858,000	2,100,000	3,958,000
Fund: 133 - Road Impact Fees-Zone 3 (Southwest): Total		**12,446,983**	**$11,805,922**	**$24,252,905**
Fund: 134 - Road Impact Fees-Zone 4 (Northwest)				
Construction Engineering				
Beresford Ave - Blue Lake Avenue to MLK Jr Beltway	On-Going	1,588,728	0	1,588,728
Beresford Ave Extension Phase 2 Kepler to SR44	New	0	2,677,000	2,677,000
Countywide Sidewalks - Zone 4	New	0	187,309	187,309
Orange Camp Rd, Segment 2 - 17/92 to Blue Lake	New	16,029,307	0	16,029,307
Road Impact Fees - Zone 4	On-Going	4,295,562	2,640,770	6,936,332
Fund: 134 - Road Impact Fees-Zone 4 (Northwest): Total		**21,913,597**	**$5,505,079**	**$27,418,676**
Fund: 135 - Park Impact Fees-County				
Parks, Recreation And Culture				
Sports Complex	New	0	2,000,000	2,000,000
Fund: 135 - Park Impact Fees-County: Total		**0**	**$2,000,000**	**$2,000,000**
Fund: 136 - Park Impact Fees-Zone 1 (Northeast)				
Parks, Recreation And Culture				
BMX Track	New	0	350,000	350,000
James Ormond Tomb Park Parking Improvements	New	190,000	0	190,000
Fund: 136 - Park Impact Fees-Zone 1 (Northeast): Total		**190,000**	**$350,000**	**$540,000**
Fund: 139 - Park Impact Fees-Zone 4 (Northwest)				
Parks, Recreation And Culture				
Spring Hill Park Improvements	New	0	185,000	185,000
Fund: 139 - Park Impact Fees-Zone 4 (Northwest): Total		**0**	**$185,000**	**$185,000**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 140 - Fire Rescue District				
Fire Services				
Fire Station 12 - Bay Door Replacement	Replacement	0	90,000	90,000
Fire Station 34 Office Remodel	Replacement	0	25,000	25,000
Fire Station 45 Office Remodel	Replacement	0	25,000	25,000
Fire Training Center Improvements	New	0	50,000	50,000
Fund: 140 - Fire Rescue District: Total		**0**	**$190,000**	**$190,000**
Fund: 156 - EMS Impact Fee				
Emergency Medical Services				
EMS Building	New	251,375	278,487	529,862
Fund: 156 - EMS Impact Fee: Total		**251,375**	**$278,487**	**$529,862**
Fund: 159 - Stormwater Utility				
Stormwater				
Flood Mitigation Capital Projects	New	0	1,000,000	1,000,000
Land Acquisition	New	200,000	0	200,000
Fund: 159 - Stormwater Utility: Total		**200,000**	**$1,000,000**	**$1,200,000**
Fund: 162 - Volusia Forever Land Acquisition				
Land Acquisition				
Aurora Heights - Small Lots	New	0	2,640	2,640
Cape Atlantic Estates - Small Lots	New	0	2,640	2,640
Davis Park - Small Lots	New	0	2,640	2,640
Fountain City - Small Lots	New	0	2,640	2,640
Hamilton Heights - Small Lots	New	0	2,640	2,640
Howe & Curriers - Small Lots	New	0	2,640	2,640
Pablo Sub - Small Lots	New	0	2,640	2,640
University Highlands - Small Lots	New	0	2,640	2,640
West Daytona Acres - Small Lots	New	0	2,640	2,640
Fund: 162 - Volusia Forever Land Acquisition: Total		**0**	**$23,760**	**$23,760**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 163 - Land Management				
Land Management				
Land Management Improvements	New	0	163,450	163,450
Fund: 163 - Land Management: Total		**0**	**$163,450**	**$163,450**
Fund: 178 - Beach Management Fund				
Beach Safety				
Base Tower Replacement	Replacement	0	176,000	176,000
Control Tower Renovation	Replacement	0	48,000	48,000
Lifeguard Station Renovation	Replacement	0	25,000	25,000
Coastal				
Improvements Other Than Buildings	New	0	16,000	16,000
Paving Sidewalks Upland of Seawalls	New	0	546,384	546,384
Environmental Management				
Marine Science Center - Bathroom Renovations	Replacement	0	40,000	40,000
Fund: 178 - Beach Management Fund: Total		**0**	**$851,384**	**$851,384**
Fund: 313 - Beach Capital Projects				
Capital Projects				
Boylston Avenue Ramp	New	0	1,003,710	1,003,710
Harvey Ramp	Replacement	0	980,000	980,000
Resurface & Restripe Parking Lots	Replacement	0	40,000	40,000
Fund: 313 - Beach Capital Projects: Total		**0**	**$2,023,710**	**$2,023,710**
Fund: 314 - Port Authority Capital Projects				
Capital Projects				
Lighthouse Point Park - Boardwalk Renovations	New	50,000	0	50,000
Coastal				
FIND Coordination	New	550,000	450,000	1,000,000
Inlet Parks - Improvements	Replacement	600,000	25,000	625,000
Fund: 314 - Port Authority Capital Projects: Total		**1,200,000**	**$475,000**	**$1,675,000**
Fund: 317 - Library Construction				
Capital Projects				
Pierson Library Parking Lot	New	0	100,000	100,000
Fund: 317 - Library Construction: Total		**0**	**$100,000**	**$100,000**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 318 - Ocean Center				
Capital Projects				
Carpet Replacement	Replacement	0	500,000	500,000
Chiller Replacement	Replacement	0	200,000	200,000
Door Replacement/Access Control	Replacement	0	575,000	575,000
Electrical Subpanels	Replacement	0	2,500,000	2,500,000
Floor Restoration	Replacement	0	150,000	150,000
Furnishing Upgrades	Replacement	0	2,000,000	2,000,000
Upper Level Exterior Repairs	Replacement	0	3,000,000	3,000,000
Fund: 318 - Ocean Center: Total		**0**	**$8,925,000**	**$8,925,000**
Fund: 326 - Park Projects				
Capital Projects				
Shell Harbor	Replacement	0	430,000	430,000
Fund: 326 - Park Projects: Total		**0**	**$430,000**	**$430,000**
Fund: 328 - Trail Projects				
Capital Projects				
A1A North to Highbridge	New	0	1,200,000	1,200,000
DeLeon Springs Trailhead - US17	New	0	100,000	100,000
Garfield Rd Trailhead	New	0	1,075,000	1,075,000
Master Trails Program	New	0	300,000	300,000
St. Johns River to Sea Loop Trail	New	0	1,300,000	1,300,000
US17 Spring Garden Trailhead	New	0	280,000	280,000
Fund: 328 - Trail Projects: Total		**0**	**$4,255,000**	**$4,255,000**
Fund: 335 - General Fund Road Projects				
Capital Projects				
Bridge Repairs	On-Going	0	2,000,000	2,000,000
Old Mission Road	New	3,500,000	2,500,000	6,000,000
Pioneer Safety Improvements	New	0	2,000,000	2,000,000
Tomoka Farms Road - Intersection Improvements	New	0	500,000	500,000
Fund: 335 - General Fund Road Projects: Total		**3,500,000**	**$7,000,000**	**$10,500,000**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 340 - Fire Rescue Capital Fund				
Capital Projects				
Station 47 - Construction	New	0	9,500,000	9,500,000
Fund: 340 - Fire Rescue Capital Fund: Total		**0**	**$9,500,000**	**$9,500,000**
Fund: 360 - ECHO Direct County Expenditures				
Coastal				
Mary McLeod Bethune Park Playground Shade Structure	New	0	80,000	80,000
Ocean Dr. & Cortez St. Beach Access Dune Walkover	New	0	600,000	600,000
Environmental Management				
Lyonia Environmental Center Augmented Reality System	New	0	32,600	32,600
Facility Management				
Historic Courthouse	Replacement	0	200,000	200,000
Land Management				
Hickory Bluff Preserve Amenities Plan	New	0	250,000	250,000
Longleaf Pine Preserve Fishing Dock/Kayak Launch	New	0	50,000	50,000
Lyonia Preserve Recreation and Education Amenities	New	0	300,000	300,000
Riverbend Amenities Plan	New	0	1,000,000	1,000,000
Parks, Recreation And Culture				
Bicentennial Dog Park Improvements	New	0	275,000	275,000
Highbridge Park Parking Improvements	Replacement	0	175,000	175,000
Veterans Memorial Plaza Shade Sail	New	0	200,000	200,000
Walking Trail & Pavilion at Health Department	New	0	150,000	150,000
Fund: 360 - ECHO Direct County Expenditures: Total		**0**	**$3,312,600**	**$3,312,600**
Fund: 385 - Eastside Judicial Capital				
Capital Projects				
Eastside Judicial Courts Complex	New	4,000,000	10,000,000	14,000,000
Fund: 385 - Eastside Judicial Capital: Total		**4,000,000**	**$10,000,000**	**$14,000,000**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 450 - Solid Waste				
Solid Waste				
New Cell Development	New	0	551,500	551,500
Tomoka Landfill Improvements	Replacement	0	90,000	90,000
West Side Transfer Station - Improvements	Replacement	95,000	8,500,000	8,595,000
Fund: 450 - Solid Waste: Total		**95,000**	**$9,141,500**	**$9,236,500**
Fund: 451 - Daytona Beach International Airport				
Daytona Bch Internatl Airport				
Airfield Sign Improvement	Replacement	0	873,000	873,000
Airport Runway 7L Keel Joint and Spall Repairs	Replacement	250,000	0	250,000
IED Airport Audio System Head End Upgrade	Replacement	250,000	0	250,000
Nextgen Building Window Replacement	Replacement	0	250,000	250,000
Terminal EFIS Repairs and Paint	Replacement	400,000	0	400,000
Video Wall Upgrade	Replacement	224,916	0	224,916
Fund: 451 - Daytona Beach International Airport: Total		**1,124,916**	**$1,123,000**	**$2,247,916**
Fund: 453 - Airport Customer Facility Charge				
Daytona Bch Internatl Airport				
Parking Lot Improvements	Replacement	0	1,320,000	1,320,000
Fund: 453 - Airport Customer Facility Charge: Total		**0**	**$1,320,000**	**$1,320,000**
Fund: 455 - Airport Holsonback Proceeds				
Daytona Bch Internatl Airport				
Airport Skylight System	Replacement	0	300,000	300,000
ARFF Station Exhaust System	Replacement	0	275,000	275,000
Terminal Roof Replacement	Replacement	0	800,000	800,000
Fund: 455 - Airport Holsonback Proceeds: Total		**0**	**$1,375,000**	**$1,375,000**
Fund: 457 - Water and Sewer Utilities				
Water Resources & Utilities				
Collection System Rehab & Lift Station Program	On-Going	0	1,400,000	1,400,000
Halifax WTP Improvements	On-Going	0	4,200,000	4,200,000
Improvement of Buildings	On-Going	0	1,100,000	1,100,000
SW Area Collection System Improvements	On-Going	1,688,407	0	1,688,407
Fund: 457 - Water and Sewer Utilities: Total		**1,688,407**	**$6,700,000**	**$8,388,407**

Detail of Capital Improvements by Fund
FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
Fund: 475 - Parking Garage				
Ocean Center				
CCTV assessment & upgrades	New	0	75,000	75,000
Elevator Modernization	Replacement	0	750,000	750,000
MEP	New	0	200,000	200,000
Parking Lot Upgrades	New	0	200,000	200,000
Repairs	New	0	425,000	425,000
Reseal & Restripe Parking Lots	Replacement	0	75,000	75,000
Storage & Facility maintenance space	New	0	250,000	250,000
Fund: 475 - Parking Garage: Total		**0**	**$1,975,000**	**$1,975,000**
TOTAL ALL FUNDS		**88,228,377**	**167,448,058**	**255,676,435**

Summary of Interfund Transfers

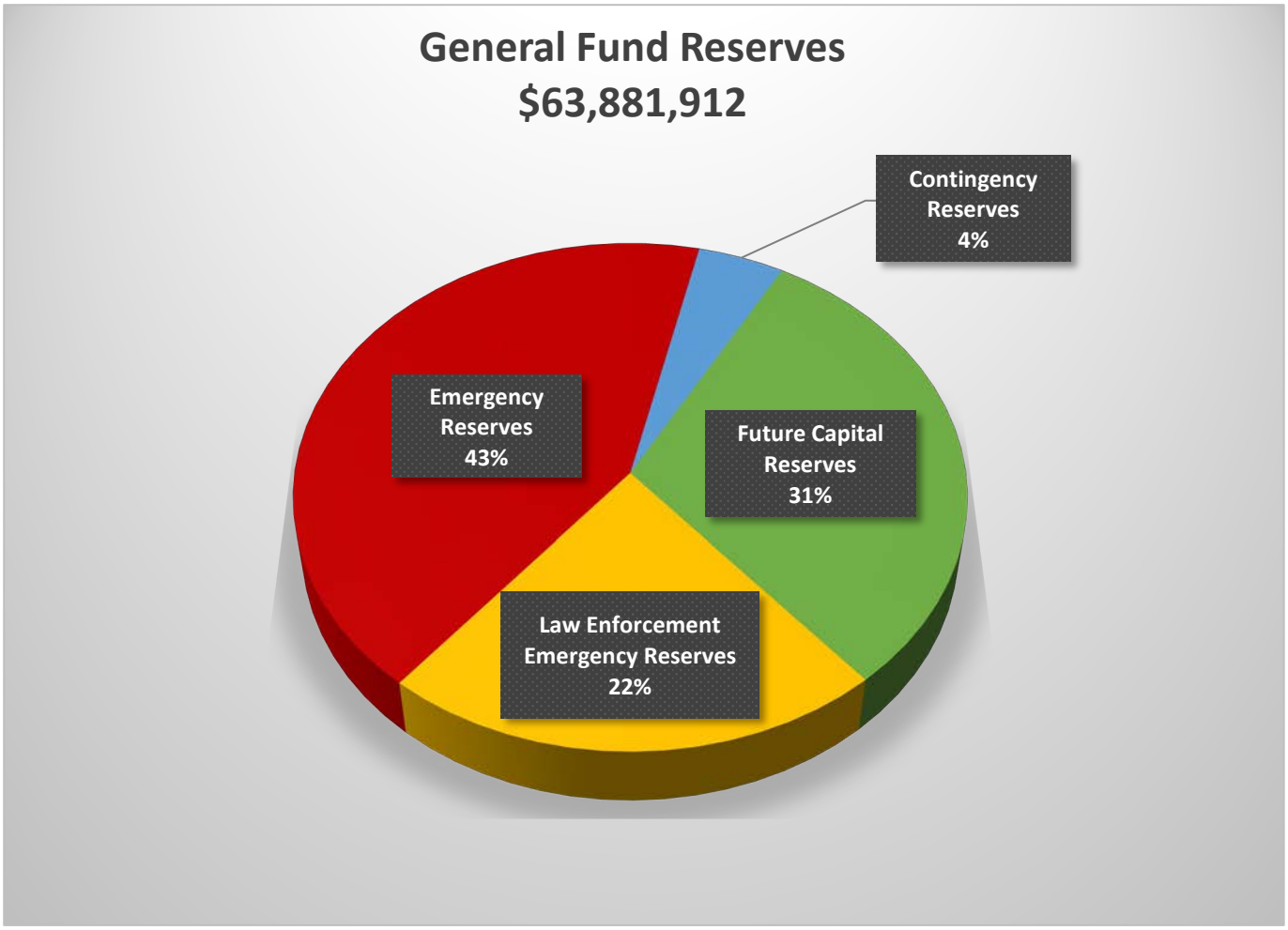
Receiving Fund	Purpose	FY 2026-27 Transfer Amount
	001 - General Fund Transfers	
Beach Management Fund (178)	General Fund Beach Subsidy	3,953,051
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	13,227,450
Sheriff Building Bonds Debt Service Fund (272)	Sheriff Building	2,323,425
Economic Development Fund (130)	Economic Development Subsidy	1,210,692
Emergency Medical Services Fund (002)	EMS Subsidy	5,628,318
General Fund Road Projects (335)	Road Program	5,000,000
Eastside Judicial Capital Fund (385)	Judicial Center Complex	10,000,000
Section 8 Fund (784)	Section 8 Grant Match	123,000
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	974,165
Votran (456)	Votran subsidy	10,997,621
Total General Fund Transfers		**53,437,722**
	104 - Library Fund Transfers	
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	2,000,000
Total Library Transfers		**2,000,000**
	105 - Mosquito Control Fund	
Mosquito Control Debt Service Fund (205)	Mosquito Control Facility	1,590,700
Total Mosquito Control Transfers		**1,590,700**
	106 - Resort Tax Fund Transfers	
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A	2,441,144
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	1,918,042
Ocean Center Fund (118)	Ocean Center Operations	12,407,485
Total Resort Tax Transfers		**16,766,671**
	108 - Sales Tax Fund Transfers	
General Fund (001)	Sales tax revenue portion to the General Fund	13,626,155
Public Safety Fund (110)	Sales tax revenue portion to the Public Safety Fund	6,799,385
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	7,560,079
Total Sales Tax Transfers		**27,985,619**
	110 - Law Enforcement Trust Fund Transfers	
Group Insurance Fund (530)	Group Insurance for portion of year	288,756
Total Law Enforcement Transfers		**288,756**
	114 - Port Authority Fund Transfers	
Port Capital Projects Fund (314)	Dredging & Restroom Renovations	1,300,000
Total Port Authority Transfers		**1,300,000**
	118 - Ocean Center Fund Transfers	
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	676,750
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	4,500,000
Total Ocean Center Transfers		**5,176,750**
	120 - Municipal Service District Fund Transfers	
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	459,294
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Public Safety Fund (110)	Transfer for Sheriff Unincorporated Services	29,622,449
Total Municipal Service District Transfers		**35,081,743**
	130 - Economic Development Fund Transfers	
General Fund (001)	Transfer back unused funds to General Fund	4,844,127
Total Fire Rescue Fund Transfers		**4,844,127**
	140 - Fire Rescue District Fund Transfers	
Fire Rescue Capital Projects Fund (340)	Fire Rescue Capital Projects	9,500,000
Total Fire Rescue Fund Transfers		**9,500,000**

Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2026-27 Transfer Amount
	160 - ECHO Fund Transfers	
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
ECHO Direct County Expenditures Fund (360)	Direct County Expenditure Projects	3,312,600
Total ECHO Transfers		**4,812,600**
	162 - Land Acquisition Fund	
Land Management Fund (163)	Transfer of 15% set aside for land management activities	2,004,152
Total Land Acquisition Fund Transfers		**2,004,152**
	194 -FEMA Irma Fund	
General Fund (001)	Close out of projects & return accumulated investment income	2,200,000
Total FEMA Irma Fund Transfers		**2,200,000**
	360 - ECHO Direct County Expenditures Fund	
Volusia ECHO Fund (160)	Close out of projects & return accumulated investment income	547,353
Total ECHO Direct Fund Transfers		**547,353**
	450 - Solid Waste Fund Transfers	
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	1,254,685
Total Solid Waste Fund Transfers		**1,254,685**
Transfers between Operating Funds		**130,719,169**
Transfers from Operating Funds to Non-Operating Funds		**37,524,356**
Transfers from Non-Operating Funds to Operating Funds		**547,353**
Total Interfund Transfers		**168,790,878**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27
Fund: 001 - General Fund		
Contingency Reserves	Address unexpected one-time priority expenditures	2,900,668
Future Capital Reserves	Set aside for one-time capital needs	19,547,758
Law Enforcement Emergency Reserves	Set aside for Law Enforcement operations	14,198,549
Emergency Reserves	Per Council reserve policy at 10%	27,234,937
	Total Reserves Fund: 001 - General	**63,881,912**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

Special Revenue Funds

Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	11,201,801
Revenue Stabilization	Set aside to offset volatility in ambulance fees	4,058,814
	Total Reserves Fund: 002 - Emergency Medical Services	**15,260,615**

Fund: 103 - County Transportation Trust

Future Capital	Set aside for planned transportation related projects	16,087,581
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,589,929
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,594,307
	Total Reserves Fund: 103 - County Transportation Trust	**20,271,817**

Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	200,918
Emergency Reserves	Per Council reserve policy at 10%	2,606,282
	Total Reserves Fund: 104 - Library	**2,807,200**

Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future capital improvement needs	2,839,065
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	765,137
	Total Reserves Fund: 105 - East Volusia Mosquito Control	**3,704,202**

Fund: 106 - Resort Tax

Revenue Stabilization	Set aside for volatility in resort tax collections	933,489
	Total Reserves Fund: 106 - Resort Tax	**933,489**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27
Fund: 109 - Tree Mitigation		
Reserves	Set aside for future expenses related to tree replacement program	4,294,251
	Total Reserves Fund: 109 - Tree Mitigation	**4,294,251**
Fund: 110 - Law Enforcement Fund		
Contingency Reserves	Set aside for Sheriff's Office operations	1,580,001
	Total Reserves Fund: 110 - Law Enforcement Fund	**1,580,001**
Fund: 114 - Ponce De Leon Inlet and Port District		
Future Capital Reserves	Set aside for future one-time capital improvement needs	2,297,682
Emergency Reserves	Per Council reserve policy at 10%	449,616
	Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District	**2,747,298**
Fund: 115 - E-911 Emergency Telephone System		
Reserves	Set aside for future expenses	100,213
	Total Reserves Fund: 116 - Special Lighting Districts	**100,213**
Fund: 116 - Special Lighting Districts		
Reserves	Set aside for future expenses	199,277
	Total Reserves Fund: 116 - Special Lighting Districts	**199,277**
Fund: 117 - Building Permits		
Reserves	Set aside for future expenses	770,576
	Total Reserves Fund: 117 - Building Permits	**770,576**
Fund: 118 - Ocean Center		
Future Capital Reserves	Set aside for future one-time capital needs	2,519,479
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	192,533
	Total Reserves Fund: 118 - Ocean Center	**2,712,012**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27
Fund: 119 - Road District Maintenance		
Future Capital Reserves	Set aside for future one-time capital road needs	514,900
	Total Reserves Fund: 119 - Road District Maintenance	**514,900**
Fund: 120 - Municipal Service District		
Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	4,795,817
Reserves	Set aside for one-time capital needs	23,351,848
Emergency Reserves	Per Council reserve policy at 10%	4,506,881
	Total Reserves Fund: 120 - Municipal Service District	**32,654,546**
Fund: 122 - Manatee Conservation		
Reserves	Set aside for law enforcement water patrol	1,486,976
	Total Reserves Fund: 122 - Manatee Conservation	**1,486,976**
Fund: 123 - Inmate Welfare Trust		
Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	1,876,562
	Total Reserves Fund: 123 - Inmate Welfare Trust	**1,876,562**
Fund: 124 - Library Endowment		
Reserves	Set aside for library services	570,570
	Total Reserves Fund: 124 - Library Endowment	**570,570**
Fund: 125 - Homeless Initiatives		
Future Capital Reserves	Set aside for homeless shelters as needed	450,938
	Total Reserves Fund: 125 - Homeless Initiatives	**450,938**
Fund: 127 - Wetland Mitigation		
Reserves	Set aside for wetland mitigation materials as needed	646,969
	Total Reserves Fund: 127 - Wetland Mitigation	**646,969**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

Fund: 130 - Economic Development

Reserves	Set aside for business development incentives awarded by Council	5,318,215
	Total Reserves Fund: 130 - Economic Development	**5,318,215**

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

Future Capital Reserves	Set aside for future one-time capital project needs	3,777,098
	Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)	**3,777,098**

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

Future Capital Reserves	Set aside for future one-time capital project needs	220
	Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)	**220**

Fund: 135 - Park Impact Fees - County

Future Capital Reserves	Set aside for future one-time capital needs	804,600
	Total Reserves Fund: 135 - Park Impact Fees-County	**804,600**

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

Future Capital Reserves	Set aside for future one-time capital needs	186,533
	Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)	**186,533**

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

Future Capital Reserves	Set aside for future one-time capital needs	108,331
	Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)	**108,331**

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

Future Capital Reserves	Set aside for future one-time capital needs	328,321
	Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)	**328,321**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

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

Future Capital Reserves	Set aside for future one-time capital needs	358,485
	Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)	**358,485**

Fund: 140 - Fire Rescue District

Reserves	Set aside for equipment, capital and other needs	18,838,690
Contingency Reserves	Set aside for unexpected needs	675,000
Grants-Match Reserves	Set aside for future grant match opportunities	500,000
Emergencies Reserves	Per Council reserve policy at 10%	5,125,364
	Total Reserves Fund: 140 - Fire Rescue District	**25,139,054**

Fund: 150 - Countywide Fire Impact Fee

Future Capital Reserves	Set aside for future one-time fire station capital needs	296,441
	Total Reserves Fund: 150 - Countywide Fire Impact Fee	**296,441**

Fund: 155 - Impact Fee Administration

Reserves	Set aside for impact fee administration costs	158,715
	Total Reserves Fund: 155 - Impact Fee Administration	**158,715**

Fund: 156 - EMS Impact Fee

Future Capital Reserves	Set aside for future one-time EMS capital needs	22,431
	Total Reserves Fund: 156 - EMS Impact Fee	**22,431**

Fund: 157 - Silver Sands/Bethune Beach MSD

Future Capital Reserves	Set aside for electric utility costs relating to streetlights	924
	Total Reserves Fund: 157 - Silver Sands/Bethune Beach MSD	**924**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27
Fund: 158 - Gemini Springs Endowment		
Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	69,391
	Total Reserves Fund: 158 - Gemini Springs Endowment	**69,391**
Fund: 159 - Stormwater Utility		
Future Capital Reserves	Set aside for future capital improvement projects	3,635,228
	Total Reserves Fund: 159 - Stormwater Utility	**3,635,228**
Fund: 160 - Volusia ECHO		
Future Capital Reserves	Set aside for future Council allocation for ECHO projects	8,938,954
	Total Reserves Fund: 160 - Volusia ECHO	**8,938,954**
Fund: 162 - Land Acquisition		
Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property for conservation	18,042,965
	Total Reserves Fund: 162 - Land Acquisition	**18,042,965**
Fund: 163 - Land Management		
Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	15,736,317
	Total Reserves Fund: 163 - Land Management	**15,736,317**
Fund: 164 - Barberville Mitigation Tract		
Maintenance & Operations Reserves	Set aside for maintenance per the permits of St. Johns River Water Management District and the US Army of Engineers	1,027,537
	Total Reserves Fund: 164 - Barberville Mitigation Tract	**1,027,537**
Fund: 165 - Dune Restoration Fund		
Reserves	Set aside for future dune restoration needs	31,799
	Total Reserves Fund: 165 - Dune Restoration Fund	**31,799**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27
Fund: 166 - Opioid Direct Settlement Fund		
Reserves	Set aside for future planned disbursement for opioid abatement	1,658,332
	Total Reserves Fund: 166 - Opioid Direct Settlement Fund	**1,658,332**
Fund: 167 - Opioid Regional Settlement Fund		
Reserves	Set aside for future planned disbursement for opioid abatement	3,970,297
	Total Reserves Fund: 167 - Opioid Regional Settlement Fund	**3,970,297**
Fund: 170 - Law Enforcement Trust		
Future Capital Reserves	Set aside for future one-time capital needs	466,190
	Total Reserves Fund: 170 - Law Enforcement Trust	**466,190**
Fund: 172 - Federal Forfeiture Sharing Justice		
Reserves	Set aside for future needs	820,571
	Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice	**820,571**
Fund: 173 - Federal Forfeiture Sharing Treasury		
Reserves	Set aside for future needs	43,341
	Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury	**43,341**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	662,540
	Total Reserves Fund: 174 - Law Enforcement Education Trust	**662,540**

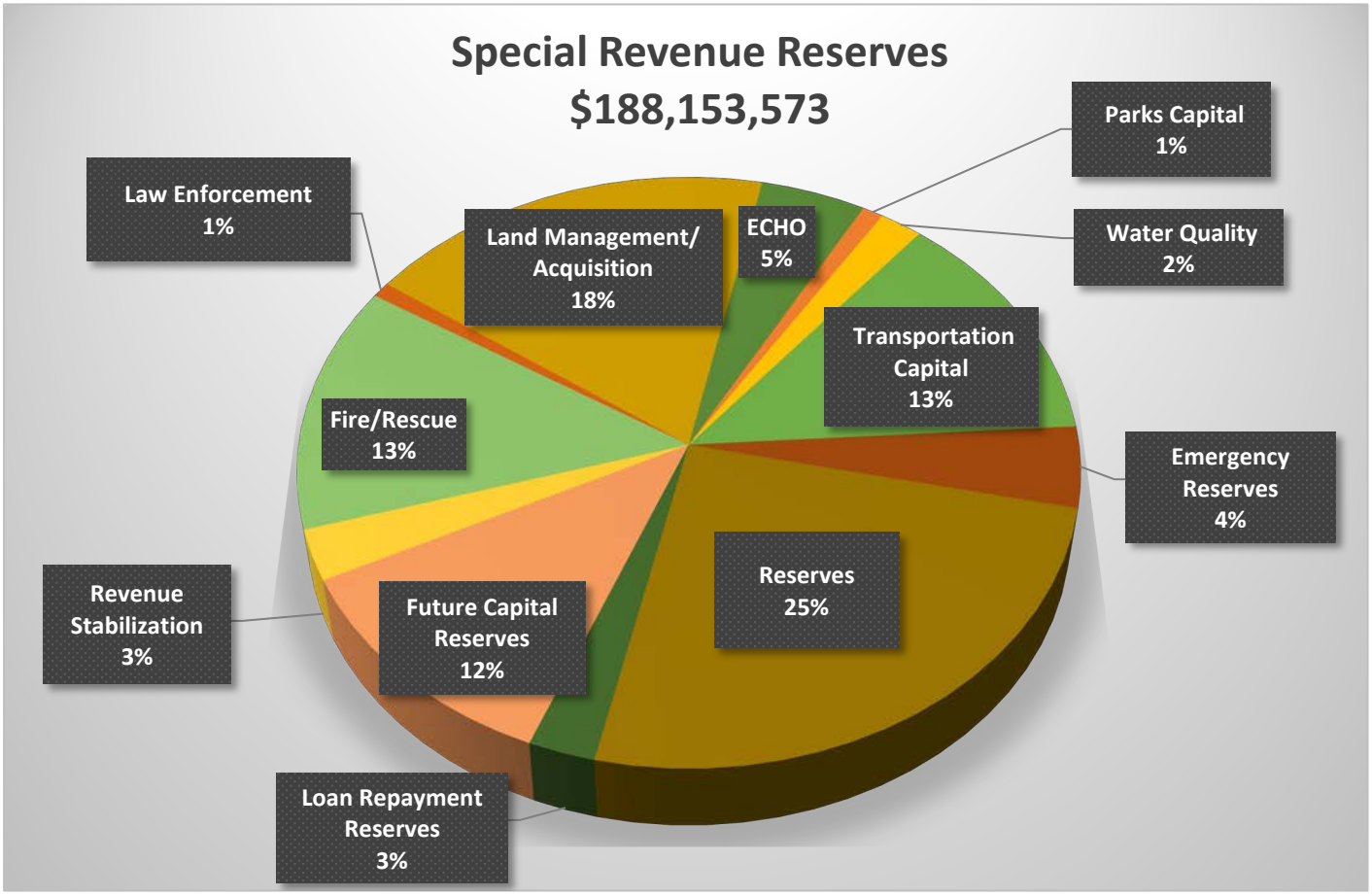
Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	2,107,731
	Total Reserves Fund: 175 - Crime Prevention Trust	**2,107,731**

Fund: 177 - Dori Slosberg

Maintenance & Operations Reserves	Set aside for future driver education enhancements	860,600
	Total Reserves Fund: 177 - Dori Slosberg	**860,600**

Special Revenue Funds Total	**188,153,573**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

Debt Service Funds

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	3,233,390
	Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**3,233,390**

Fund: 215 - Capital Improvement Note, Series 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	336,512
	Total Reserves Fund: 215 - Capital Improvement Note, 2017	**336,512**

Fund: 295 - Public Transportation Debt Service Fund

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	4,826
	Total Reserves Fund: 295 - Public Transportation Debt Service Fund	**4,826**
	Debt Service Funds Total	**3,574,728**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

Capital Project Funds

Fund: 303 - Marine Science Center Capital Projects

Future Capital Reserves	Set aside for Marine Science Center capital projects	434,383
	Total Reserves Fund: 303 - Marine Science Center Capital Projects	**434,383**

Fund: 309 - Correctional Facilities Capital Projects

Future Capital Reserves	Set aside for Corrections network security project	352,507
	Total Reserves Fund: 309 - Correctional Facilities Capital Projects	**352,507**

Fund: 313 - Beach Capital Projects

Future Capital Reserves	Set aside for future beach related capital projects	773,008
	Total Reserves Fund: 313 - Beach Capital Projects	**773,008**

Fund: 314 - Port Authority Capital Projects

Future Capital Reserves	Set aside for future port authority related capital projects	12,745,196
	Total Reserves Fund: 314 - Port Authority Capital Projects	**12,745,196**

Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	2,589,950
	Total Reserves Fund: 317 - Library Construction Projects	**2,589,950**

Fund: 318 - Ocean Center Capital Projects

Future Capital Reserves	Set aside for future capital projects	2,516,623
	Total Reserves Fund: 318 - Ocean Center Capital Projects	**2,516,623**

Fund: 322 - Information Technology Capital Projects

Future Capital Reserves	Set aside for financial system upgrade	171,031
	Total Reserves Fund: 322 - Information Technology Capital Projects	**171,031**

Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future parks waterway projects	473,634
	Total Reserves Fund: 326 - Park Projects	**473,634**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27
Fund: 328 - Trail Projects		
Future Capital Reserves	Set aside for future trail projects	2,169,141
	Total Reserves Fund: 328 - Trail Projects	**2,169,141**
Fund: 334 - Bond Funded Road Program		
Future Capital Reserves	Set aside for future road construction projects	81,007
	Total Reserves Fund: 334 - Bond Funded Road Program	**81,007**
Fund: 335 - General Fund Road Projects		
Future Capital Reserves	Set aside for future road improvement/maintenance projects	1,770,827
	Total Reserves Fund: 335 - General Fund Road Projects	**1,770,827**
Fund: 365 - Public Works Facilities		
Future Capital Reserves	Set aside for future public works facilities projects	9,221,882
	Total Reserves Fund: 365 - Public Works Facilities	**9,221,882**
Fund: 369 - Sheriff Capital Projects		
Future Capital Reserves	Set aside for future Volusia County Sheriff's Office projects	347,772
	Total Reserves Fund: 369 - Sheriff Capital Projects	**347,772**
Fund: 372 - Sheriff Capital Facilities		
Future Capital Reserves	Set aside for future Sheriff's Office facilities	305,916
	Total Reserves Fund: 372 - Sheriff Capital Facility	**305,916**
Fund: 378 - Mosquito Control Capital		
Future Capital Reserves	Set aside for future one-time capital needs	2,153,350
	Total Reserves Fund: 378 - Mosquito Control Capital	**2,153,350**
Fund: 385 - Eastside Judicial Capital		
Future Capital Reserves	Set aside for future East Side Judicial Center	496,331
	Total Reserves Fund: 385 - Eastside Judicial Capital	**496,331**
	Capital Project Funds Total	**36,602,558**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

Enterprise Funds

Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	2,606,378
	Total Reserves Fund: 440 - Waste Collection	**2,606,378**

Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	18,385,278
Landfill Closure Reserves	Set aside for future landfill closures	2,135,233
	Total Reserves Fund: 450 - Solid Waste	**20,520,511**

Fund: 451 - Daytona Beach International Airport

Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	2,814,496
Grants-Match Reserves	Set aside for local contribution to grant match projects	22,913,207
	Total Reserves Fund: 451 - Daytona Beach International Airport	**25,727,703**

Fund: 452 - Airport Passenger Facility Charge

Future Capital Reserves	Set aside for approved PFC capital projects	6,514,659
	Total Reserves Fund: 452 - Airport Passenger Facility Charge	**6,514,659**

Fund: 453 - Airport Customer Facility Charge

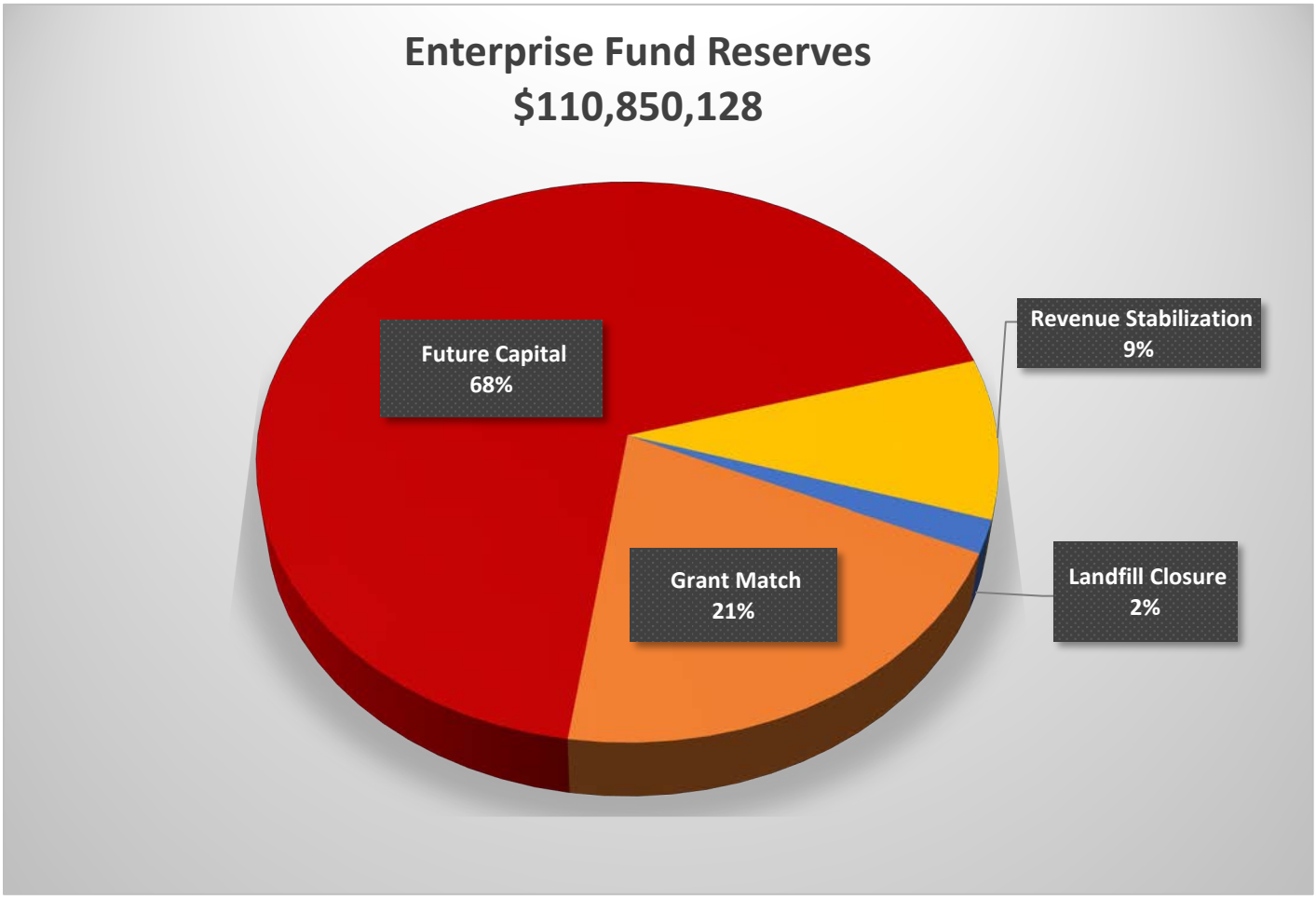
Future Capital Reserves	Set aside for future rental car related capital projects	8,324,782
	Total Reserves Fund: 453 - Airport Customer Facility Charge	**8,324,782**

Fund: 455 - Airport Holsonback Proceeds

Future Capital Reserves	Set aside for future capital projects	9,637,898
	Total Reserves Fund: 455 - Airport Holsonback Proceeds	**9,637,898**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27
Fund: 456 - Transit Services		
Revenue Stabilization	Set aside to offset volatility of transit revenue streams	7,368,634
	Total Reserves Fund: 456 - Transit Services	**7,368,634**
Fund: 457 - Water and Sewer Utilities		
Future Capital Reserves	Set aside for future one-time water utility capital improvement needs	28,920,120
	Total Reserves Fund: 457 - Water and Sewer Utilities	**28,920,120**
Fund: 475 - Parking Garage		
Future Capital Reserves	Set aside for future one-time capital needs	1,229,443
	Total Reserves Fund: 475 - Parking Garage	**1,229,443**
	Enterprise Funds Total	**110,850,128**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2026-27

Internal Service Funds

Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program	4,114,043
	Total Reserves Fund: 511 - Computer Replacement	**4,114,043**

Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	776,778
	Total Reserves Fund: 513 - Equipment Maintenance	**776,778**

Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	21,527,822
	Total Reserves Fund: 514 - Fleet Replacement	**21,527,822**

Fund: 521 - Insurance Management

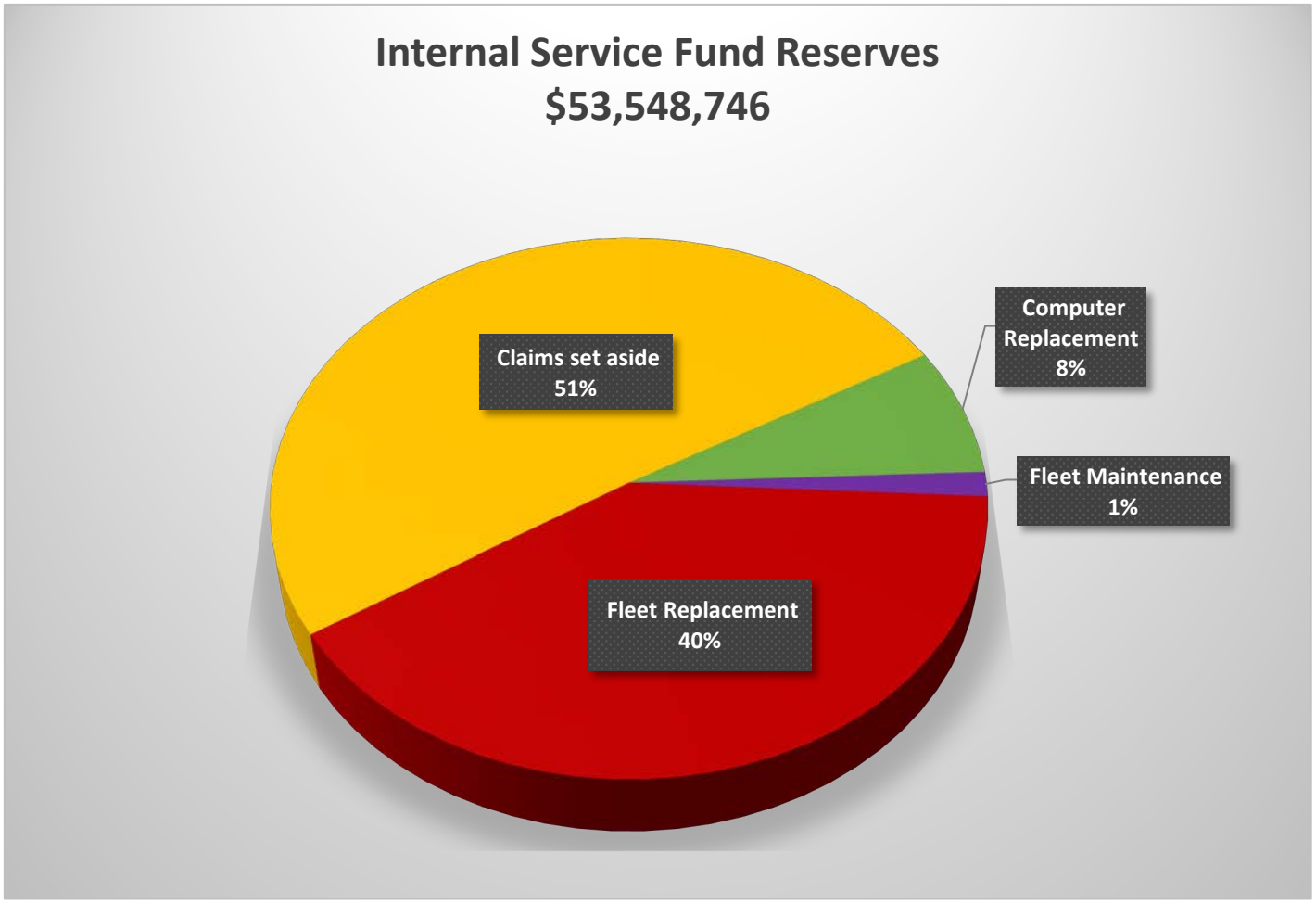
Reserve for Catastrophic Claims	Set aside for property losses, policy changes, and workers' compensation / liability claims	14,264,718
	Total Reserves Fund: 521 - Insurance Management	**14,264,718**

Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims (incurred but not reported)	9,771,384
Catastrophic Claims	Set aside for potential risk of claim greater than $500,000	3,094,001
	Total Reserves Fund: 530 - Group Insurance	**12,865,385**
	Internal Service Funds Total	**53,548,746**

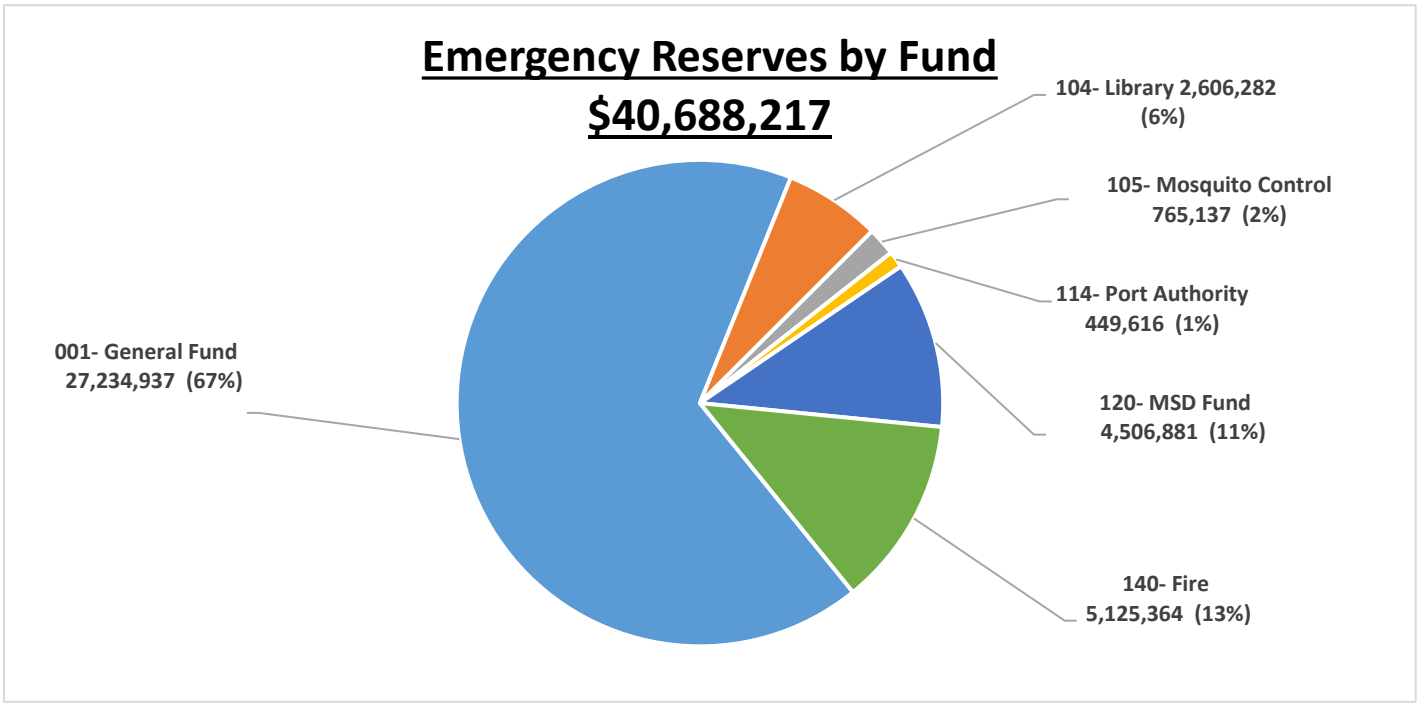
Reserve Summary by Fund

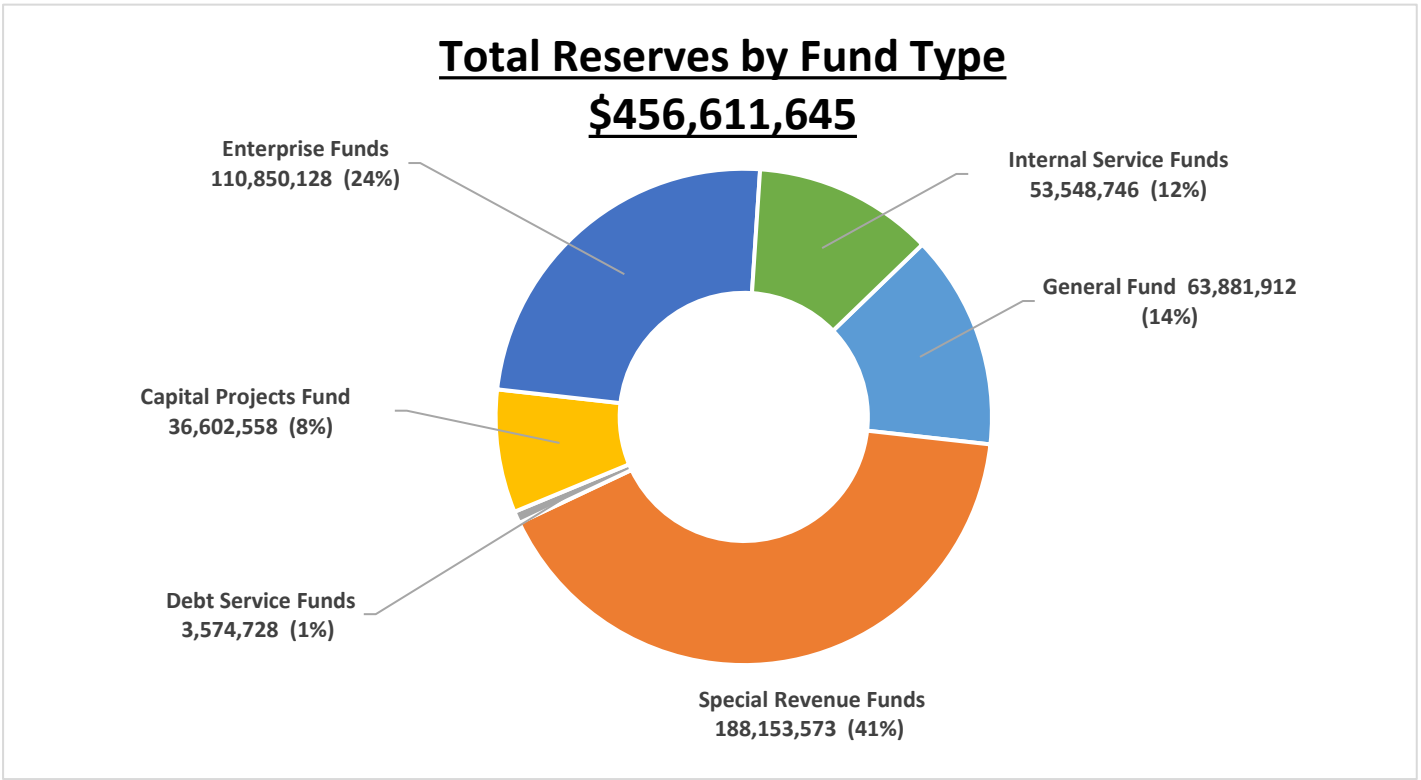
Reserve Category	Purpose	FY 2026-27



Reserve Summary by Fund

Reserve Category **Purpose** **FY 2026-27**





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FUND STRUCTURE

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

1. Governmental Funds

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

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

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

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

2. Proprietary Funds

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

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

3. Fiduciary Funds

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

Summary Budgets by Fund

	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
001 - General Fund	368,196,900	51,922,054	74,966,649	241,308,197	352,112,321	53,314,722	63,881,912	234,915,687
002 - Emergency Medical Services	55,687,593	0	12,286,113	43,401,480	61,775,020	0	15,260,615	46,514,405
003 - COVID Transition	4,300,000	4,300,000	0	0	0	0	0	0
004 - ARPA Transition Fund	5,800,000	5,800,000	0	0	0	0	0	0
101 - Coronavirus Relief	213,591	0	0	213,591	167,521	0	0	167,521
103 - County Transportation Trust	75,136,656	0	26,444,145	48,692,511	74,320,310	0	20,271,817	54,048,493
104 - Library	32,446,384	100,000	6,514,261	25,832,123	32,833,547	2,000,000	2,807,200	28,026,347
105 - E Volusia Mosquito Control	11,912,729	1,750,000	4,814,152	5,348,577	11,438,077	1,590,700	3,704,202	6,143,175
106 - Resort Tax	17,976,449	17,736,335	0	240,114	18,055,949	16,766,671	933,489	355,789
108 - Sales Tax Trust	28,221,950	28,221,950	0	0	27,985,619	27,985,619	0	0
109 - Tree Mitigation	3,956,130	0	3,707,039	249,091	4,636,161	0	4,294,251	341,910
110 - Law Enforcement Fund	165,397,510	0	3,383,982	162,013,528	179,263,093	0	1,580,001	177,683,092
111 - Convention Development Tax	17,531,205	0	0	17,531,205	17,218,242	0	0	17,218,242
113 - Road Proportionate Share	23,906,095	0	0	23,906,095	30,609,456	0	0	30,609,456
114 - Ponce De Leon Inlet and Port District	8,099,658	2,200,000	2,540,910	3,358,748	7,220,773	1,300,000	2,747,298	3,173,475
115 - E-911 Emergency Telephone System	7,488,634	0	1,064,481	6,424,153	4,042,572	0	100,213	3,942,359
116 - Special Lighting Districts	534,946	0	170,655	364,291	568,201	0	199,277	368,924
117 - Building Permits	7,342,690	0	3,286,850	4,055,840	5,213,839	0	770,576	4,443,263
118 - Ocean Center	26,450,666	10,371,791	3,959,350	12,119,525	21,454,703	5,176,750	2,712,012	13,565,941
119 - Road District Maintenance	609,878	0	394,298	215,580	723,389	0	514,900	208,489
120 - Municipal Service District	76,400,768	32,235,716	29,716,927	14,448,125	82,067,215	35,081,743	32,654,546	14,330,926
121 - Special Assessments	1,067,828	1,067,828	0	0	0	0	0	0

Summary Budgets by Fund

	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
122 - Manatee Conservation	748,682	0	698,681	50,001	1,536,976	0	1,486,976	50,000
123 - Inmate Welfare Trust	5,386,637	0	3,336,902	2,049,735	3,912,997	0	1,876,562	2,036,435
124 - Library Endowment	547,393	0	547,393	0	570,570	0	570,570	0
125 - Homeless Initiatives	953,388	0	653,388	300,000	650,938	0	450,938	200,000
127 - Wetland Mitigation	514,845	0	464,845	50,000	697,569	0	646,969	50,600
130 - Economic Development	12,656,804	0	10,913,289	1,743,515	12,003,605	4,844,127	5,318,215	1,841,263
131 - Road Impact Fees-Zone 1 (Northeast)	25,630,361	0	1,686,015	23,944,346	28,577,752	0	3,777,098	24,800,654
132 - Road Impact Fees-Zone 2 (Southeast)	17,919,306	0	0	17,919,306	22,808,460	0	0	22,808,460
133 - Road Impact Fees-Zone 3 (Southwest)	20,660,312	0	5,677,492	14,982,820	24,253,125	0	220	24,252,905
134 - Road Impact Fees-Zone 4 (Northwest)	23,934,562	0	0	23,934,562	27,418,676	0	0	27,418,676
135 - Park Impact Fees-County	5,423,146	0	2,823,146	2,600,000	2,804,600	0	804,600	2,000,000
136 - Park Impact Fees-Zone 1 (Northeast)	833,659	0	483,659	350,000	726,533	0	186,533	540,000
137 - Park Impact Fees-Zone 2 (Southeast)	79,345	0	79,345	0	108,331	0	108,331	0
138 - Park Impact Fees-Zone 3 (Southwest)	193,592	0	48,592	145,000	328,321	0	328,321	0
139 - Park Impact Fees-Zone 4 (Northwest)	185,857	0	185,857	0	543,485	0	358,485	185,000
140 - Fire Rescue District	81,754,575	5,856,033	30,817,642	45,080,900	83,976,393	9,500,000	25,139,054	49,337,339
150 - Countywide Fire Impact Fee	1,167,807	0	605,520	562,287	1,296,441	0	296,441	1,000,000
155 - Impact Fee Administration	1,010,362	0	647,841	362,521	432,398	0	158,715	273,683
156 - EMS Impact Fee	810,875	0	427,485	383,390	552,293	0	22,431	529,862
157 - Silver Sands/ Bethune Beach MSD	17,047	0	0	17,047	16,579	0	924	15,655
158 - Gemini Springs Endowment	71,823	0	66,823	5,000	74,391	0	69,391	5,000
159 - Stormwater Utility	11,221,756	0	3,553,445	7,668,311	11,458,256	0	3,635,228	7,823,028

Summary Budgets by Fund

	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
160 - Volusia ECHO	27,992,084	7,675,000	14,399,289	5,917,795	29,332,600	4,812,600	8,938,954	15,581,046
162 - Volusia Forever Land Acquisition	31,953,045	1,902,138	28,278,510	1,772,397	22,037,196	2,004,152	18,042,965	1,990,079
163 - Land Management	17,587,049	0	14,887,322	2,699,727	18,233,857	0	15,736,317	2,497,540
164 - Barberville Mitigation Tract	997,534	0	922,536	74,998	1,105,666	0	1,027,537	78,129
165 - Dune Restoration Fund	14,764	0	14,764	0	31,799	0	31,799	0
166 - Opioid Direct Settlement Fund	673,485	0	673,485	0	1,658,332	0	1,658,332	0
167 - Opioid Regional Settlement Fund	413,826	0	295,908	117,918	3,970,297	0	3,970,297	0
168 - Walgreens Opioid Direct Settlement Fund	89,729	0	89,729	0	0	0	0	0
169 - Walgreens Opioid Regional Settlement Fund	859,170	0	859,170	0	0	0	0	0
170 - Law Enforcement Trust	733,155	0	516,155	217,000	683,190	0	466,190	217,000
172 - Federal Forfeiture Sharing Justice	604,777	0	604,777	0	820,571	0	820,571	0
173 - Federal Forfeiture Sharing Treasury	41,935	0	41,935	0	43,341	0	43,341	0
174 - Law Enforcement Education Trust Fund	791,473	0	641,473	150,000	812,540	0	662,540	150,000
175 - Crime Prevention Trust	1,774,939	0	1,774,939	0	2,107,731	0	2,107,731	0
177 - Dori Slosberg	1,066,410	0	844,794	221,616	1,088,884	0	860,600	228,284
178 - Beach Management Fund	28,507,665	0	0	28,507,665	29,328,038	0	0	29,328,038
179 - Opioid Settlement Administration	3,815	0	0	3,815	6,166	0	0	6,166
194 - FEMA-Irma	0	0	0		2,200,000	2,200,000	0	0
202 - Tourist Development Tax Refunding Revenue	7,630,679	0	3,334,365	4,296,314	7,529,840	0	3,233,390	4,296,450
205 - Non-Advalorem (Mosquito Building)	0	0	0		1,590,700	0	0	1,590,700
208 - Capital Improvement Revenue Note, 2010	678,988	0	0	678,988	676,750	0	0	676,750
215 - Capital Improvement Note, 2017	811,765	0	352,393	459,372	796,556	0	336,512	460,044

Summary Budgets by Fund

	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
272 - Sheriff's Building Bonds Debt Service Fund	0	0	0	0	2,323,425	0	0	2,323,425
295 - Public Transportation State Infrastructure Loan	977,510	0	3,345	974,165	978,991	0	4,826	974,165
303 - Marine Science Center Capital	0	0	0	0	434,383	0	434,383	0
309 - Correctional Facilities Capital Projects	17,139,901	0	0	17,139,901	352,507	0	352,507	0
313 - Beach Capital Projects	4,663,985	0	377,959	4,286,026	3,121,718	0	773,008	2,348,710
314 - Port Authority Capital Projects	12,444,622	0	3,876,353	8,568,269	14,425,196	0	12,745,196	1,680,000
317 - Library Construction	454,660	0	64,660	390,000	2,689,950	0	2,589,950	100,000
318 - Ocean Center	19,378,856	0	5,245,356	14,133,500	11,441,623	0	2,516,623	8,925,000
322 - I.T. Capital Projects	2,551,565	0	2,551,565	0	171,031	0	171,031	0
326 - Park Projects	1,624,530	0	1,338,430	286,100	903,634	0	473,634	430,000
328 - Trail Projects	11,879,466	0	5,194,113	6,685,353	6,424,141	0	2,169,141	4,255,000
334 - Bond Funded Road Program	196,912	0	196,912	0	81,007	0	81,007	0
335 - General Fund Road Projects	8,500,000	0	5,000,000	3,500,000	13,270,827	0	1,770,827	11,500,000
340 - Fire Rescue Capital Fund	5,856,033	0	0	5,856,033	9,500,000	0	0	9,500,000
360 - ECHO Direct County Expenditures	6,587,277	412,277	0	6,175,000	3,859,953	547,353	0	3,312,600
365 - Public Works Facilities	9,020,432	0	9,020,432	0	9,221,882	0	9,221,882	0
369 - Sheriff Capital Projects	389,765	0	389,765	0	347,772	0	347,772	0
372 - Sheriff Capital Facilities	30,000,000	0	0	30,000,000	305,916	0	305,916	0
378 - Mosquito Control Capital	31,665,502	0	365,502	31,300,000	2,153,350	0	2,153,350	0
385 - Eastside Judicial Capital	4,500,000	0	0	4,500,000	14,496,331	0	496,331	14,000,000
440 - Waste Collection	16,711,769	0	2,775,517	13,936,252	17,209,881	0	2,606,378	14,603,503
450 - Solid Waste	95,626,798	1,257,720	16,657,086	77,711,992	62,438,514	1,254,685	20,520,511	40,663,318

Summary Budgets by Fund

	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
451 - Daytona Beach International Airport	49,805,326	0	29,768,007	20,037,319	46,988,724	0	25,727,703	21,261,021
452 - Airport Passenger Facility Charge	5,388,213	0	0	5,388,213	6,514,659	0	6,514,659	0
453 - Airport Customer Facility Charge	7,705,239	0	7,705,239	0	9,644,782	0	8,324,782	1,320,000
455 - Airport Holsonback Proceeds	0	0	0		11,012,898	0	9,637,898	1,375,000
456 - Transit Services	41,354,695	0	6,568,112	34,786,583	42,508,430	0	7,368,634	35,139,796
457 - Water and Sewer Utilities	50,778,522	0	25,212,240	25,566,282	55,784,329	0	28,920,120	26,864,209
475 - Parking Garage	8,635,796	0	1,497,273	7,138,523	5,289,186	0	1,229,443	4,059,743
Sub Total:	**1,717,464,055**	**172,808,842**	**429,306,582**	**1,115,348,631**	**1,634,403,791**	**168,379,122**	**403,062,899**	**1,062,961,770**
Internal Services Funds								
511 - Computer Replacement	6,528,140		4,997,846	1,530,294	6,501,155		4,114,043	2,387,112
513 - Equipment Maintenance	17,925,560		397,682	17,527,878	18,794,997		776,778	18,018,219
514 - Fleet Replacement	29,549,952		19,162,952	10,387,000	33,741,178		21,527,822	12,213,356
521 - Insurance Management	31,087,954		13,662,123	17,425,831	30,453,774		14,264,718	16,189,056
530 - Group Insurance	79,513,086		11,671,007	67,842,079	74,540,528		12,865,385	61,675,143
Sub Total:	**164,604,692**		**49,891,610**	**114,713,082**	**164,031,632**		**53,548,746**	**110,482,886**
Total Budget:	**1,882,068,747**	**172,808,842**	**479,198,192**	**1,230,061,713**	**1,798,435,423**	**168,379,122**	**456,611,645**	**1,173,444,656**

Estimated Fund Balances

	Fund Balance 09/30/25	Revenues FY 2025-26 Projected	Expenditures FY 2025-26 Projected	Fund Balance 09/30/26
Countywide Funds				
001 - General Fund	105,238,055	274,396,265	300,235,011	79,399,309
104 - Library	8,659,737	24,768,006	26,657,017	6,770,726
160 - Volusia ECHO	22,419,550	15,675,753	23,677,841	14,417,462
162 - Volusia Forever Land Acquisition	21,648,334	13,868,608	27,778,379	7,738,563
Total Countywide Funds	**$157,965,676**	**$328,708,632**	**$378,348,248**	**$108,326,060**
Special Revenue Funds				
002 - Emergency Medical Services	7,435,437	49,482,622	41,086,545	15,831,514
003 - COVID Transition	5,972,649	0	5,972,649	0
004 - ARPA Transition Fund	5,800,000	0	5,800,000	0
101 - Coronavirus Relief	0	207,728	207,728	0
103 - County Transportation Trust	43,558,159	36,321,554	42,620,238	37,259,475
105 - E Volusia Mosquito Control	4,239,520	7,542,342	7,995,152	3,786,710
106 - Resort Tax	0	17,563,371	17,563,371	0
108 - Sales Tax Trust	0	27,847,839	27,847,839	0
109 - Tree Mitigation	3,953,623	514,970	243,396	4,225,197
110 - Law Enforcement Fund	8,700,237	161,088,724	162,133,803	7,655,158
111 - Convention Development Tax	0	17,103,408	17,096,486	6,922
113 - Road Proportionate Share	33,838,651	4,547,173	10,814,870	27,570,954
114 - Ponce De Leon Inlet and Port District	4,007,195	4,398,382	5,680,959	2,724,618
115 - E-911 Emergency Telephone System	4,128,696	3,236,650	6,424,153	941,193
116 - Special Lighting Districts	130,334	397,000	367,133	160,201
117 - Building Permits	1,973,472	3,699,307	4,149,943	1,522,836
118 - Ocean Center	8,785,552	17,123,899	21,617,373	4,292,078
119 - Road District Maintenance	462,387	237,825	215,580	484,632
120 - Municipal Service District	37,427,966	44,523,226	45,941,608	36,009,584
121 - Special Assessments	1,024,181	40,221	1,067,828	0
122 - Manatee Conservation	677,334	844,641	40,751	1,481,224
123 - Inmate Welfare Trust	3,623,492	1,047,498	1,850,079	2,820,911
124 - Library Endowment	530,281	20,492	0	550,773
125 - Homeless Initiatives	925,014	13,161	300,000	638,175
127 - Wetland Mitigation	485,664	168,593	40,000	614,257
130 - Economic Development	11,911,634	1,676,356	3,371,174	10,216,816
131 - Road Impact Fees-Zone 1 (Northeast)	26,260,036	3,252,586	4,155,762	25,356,860

Estimated Fund Balances

	Fund Balance 09/30/25	Revenues FY 2025-26 Projected	Expenditures FY 2025-26 Projected	Fund Balance 09/30/26
Special Revenue Funds				
132 - Road Impact Fees-Zone 2 (Southeast)	17,680,514	4,641,225	1,852,497	20,469,242
133 - Road Impact Fees-Zone 3 (Southwest)	18,999,650	3,869,680	2,636,693	20,232,637
134 - Road Impact Fees-Zone 4 (Northwest)	24,645,768	2,455,721	1,964,662	25,136,827
135 - Park Impact Fees-County	5,019,853	1,932,249	6,076,708	875,394
136 - Park Impact Fees-Zone 1 (Northeast)	760,182	72,158	177,204	655,136
137 - Park Impact Fees-Zone 2 (Southeast)	73,108	17,581	0	90,689
138 - Park Impact Fees-Zone 3 (Southwest)	380,989	46,246	145,000	282,235
139 - Park Impact Fees-Zone 4 (Northwest)	389,578	76,882	0	466,460
140 - Fire Rescue District	27,692,323	56,661,232	52,652,442	31,701,113
150 - Countywide Fire Impact Fee	1,296,230	292,105	598,860	989,475
155 - Impact Fee Administration	0	399,354	365,751	33,603
156 - EMS Impact Fee	338,422	181,879	231,225	289,076
157 - Silver Sands/Bethune Beach MSD	1,117	15,618	16,038	697
158 - Gemini Springs Endowment	73,699	2,894	5,000	71,593
159 - Stormwater Utility	6,061,855	6,679,796	7,870,109	4,871,542
163 - Land Management	15,315,260	2,879,943	2,931,010	15,264,193
164 - Barberville Mitigation Tract	908,549	135,152	74,998	968,703
165 - Dune Restoration Fund	8,021	11,914	0	19,935
166 - Opioid Direct Settlement Fund	1,158,684	783,720	327,461	1,614,943
167 - Opioid Regional Settlement Fund	8,208,125	2,964,050	7,543,993	3,628,182
168 - Walgreens Opioid Direct Settlement Fund	171,600	91,317	0	0
169 - Walgreens Opioid Regional Settlement Fund	1,316,122	511,976	0	0
170 - Law Enforcement Trust	831,087	35,145	217,000	649,232
172 - Federal Forfeiture Sharing Justice	725,116	70,804	0	795,920
173 - Federal Forfeiture Sharing Treasury	40,234	1,580	0	41,814
174 - Law Enforcement Education Trust Fund	553,283	205,185	150,000	608,468
175 - Crime Prevention Trust	1,473,606	314,943	0	1,788,549
177 - Dori Slosberg	828,019	256,161	250,346	833,834
178 - Beach Management Fund	252,439	27,549,709	27,802,148	0
179 - Opioid Settlement Administration	0	3,815	3,815	0
195 - FEMA-Dorian	0	0	12,662	0
Total Special Revenue Funds	**$351,054,947**	**$516,059,602**	**$548,510,042**	**$316,529,580**

Estimated Fund Balances

	Fund Balance 09/30/25	Revenues FY 2025-26 Projected	Expenditures FY 2025-26 Projected	Fund Balance 09/30/26
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,997,093	4,383,845	4,296,314	3,084,624
205 - Non-Advalorem (Mosquito Building)	0	359,358	359,358	0
208 - Capital Improvement Revenue Note, 2010	0	680,488	680,488	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	2,650	0	0
215 - Capital Improvement Note, 2017	319,404	468,086	459,372	328,118
272 - Sheriff's Building Bonds Debt Service Fund	0	524,063	524,063	0
295 - Public Transportation State Infrastructure Loan	0	976,623	974,165	2,458
Total Debt Service Funds	**$3,316,497**	**$7,395,113**	**$7,293,760**	**$3,415,200**

	Fund Balance 09/30/25	Revenues FY 2025-26 Projected	Expenditures FY 2025-26 Projected	Fund Balance 09/30/26
Capital Projects Funds				
303 - Marine Science Center Capital	910,825	74,478	622,502	362,801
307 - Holsonback Purchase Fund	10,568,800	0	10,568,800	0
309 - Correctional Facilities Capital Projects	9,156,934	8,369,424	17,139,901	0
313 - Beach Capital Projects	5,944,704	1,035,020	4,909,059	2,070,665
314 - Port Authority Capital Projects	10,757,142	2,604,885	627,644	12,734,383
317 - Library Construction	11,286,350	514,546	11,511,077	289,819
318 - Ocean Center	18,522,122	6,617,700	18,793,691	6,346,131
322 - I.T. Capital Projects	5,701,474	177,663	5,216,210	0
326 - Park Projects	1,539,323	175,042	985,245	729,120
328 - Trail Projects	10,664,603	1,914,916	8,056,247	4,523,272
334 - Bond Funded Road Program	212,426	41,048	212,426	41,048
335 - General Fund Road Projects	4,575,873	5,173,173	1,644,659	8,104,387
340 - Fire Rescue Capital Fund	15,378,749	5,856,033	21,234,782	0
360 - ECHO Direct County Expenditures	12,353,016	12,807,208	25,160,224	0
365 - Public Works Facilities	8,653,544	339,828	100,000	8,893,372
367 - Elections Warehouse	393,454	0	393,454	0
369 - Sheriff Capital Projects	0	359,679	0	0
370 - Sheriff Helicopter Replacement	0	6,410	0	0
372 - Sheriff Capital Facilities	20,678	37,725,900	38,680,243	0
374 - Sheriff Renovations Fund	0	23,710	0	0
378 - Mosquito Control Capital	6,463,104	26,016,920	30,584,519	1,895,505
385 - Eastside Judicial Capital	5,189,395	165,502	1,000,000	4,354,897
Total Capital Projects Funds	**$138,292,516**	**$109,999,085**	**$197,440,683**	**$50,345,400**

Estimated Fund Balances

	Fund Balance 09/30/25	Revenues FY 2025-26 Projected	Expenditures FY 2025-26 Projected	Fund Balance 09/30/26
Enterprise Funds				
440 - Waste Collection	2,674,177	14,027,105	13,876,538	2,824,744
450 - Solid Waste	25,485,732	70,440,321	67,085,839	28,840,214
451 - Daytona Beach International Airport	33,853,743	16,254,170	20,142,860	29,965,053
452 - Airport Passenger Facility Charge	3,789,373	1,700,129	775,526	4,713,976
453 - Airport Customer Facility Charge	6,349,687	1,471,268	0	7,820,955
455 - Airport Holsonback Proceeds	0	10,896,962	181,309	10,715,653
456 - Transit Services	8,335,201	32,119,257	33,104,567	7,349,891
457 - Water and Sewer Utilities	40,598,848	95,831,144	110,784,656	25,645,336
475 - Parking Garage	2,042,074	5,420,313	6,091,758	1,370,629
Total Enterprise Funds	**$123,128,835**	**$248,160,669**	**$252,043,053**	**$119,246,451**
Internal Service Funds				
511 - Computer Replacement	5,569,813	1,509,918	2,332,110	4,747,621
513 - Equipment Maintenance	1,246,731	17,100,197	17,624,490	722,438
514 - Fleet Replacement	40,801,384	9,499,627	26,598,467	23,702,544
521 - Insurance Management	16,696,132	16,060,667	17,192,255	15,564,544
530 - Group Insurance	8,890,761	75,410,456	71,875,171	12,426,046
Total Internal Service Funds	**$73,204,821**	**$119,580,865**	**$135,622,493**	**$57,163,193**

CHANGES IN FUND BALANCE GREATER THAN 10%

Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects. The fiscal year 2026-27 budget has $655,025,884 appropriated fund balance a 0.5% decrease from prior fiscal year.

Fund Type	Fiscal Year 2025-26	Fiscal Year 2026-27	Difference	% change
General Fund	94,779,838	79,399,309	(15,380,529)	-16.2%
Special Revenue Fund	340,912,149	345,456,331	4,544,182	1.3%
Debt Service Fund	3,596,195	3,415,200	(180,995)	-5.0%
Capital Fund	67,730,773	50,345,400	(17,385,373)	-25.7%
Enterprise Fund	99,358,631	119,246,451	19,887,820	20.0%
Internal Service Fund	52,029,184	57,163,193	5,134,009	9.9%
	658,406,770	655,025,884	(3,380,886)	-0.5%

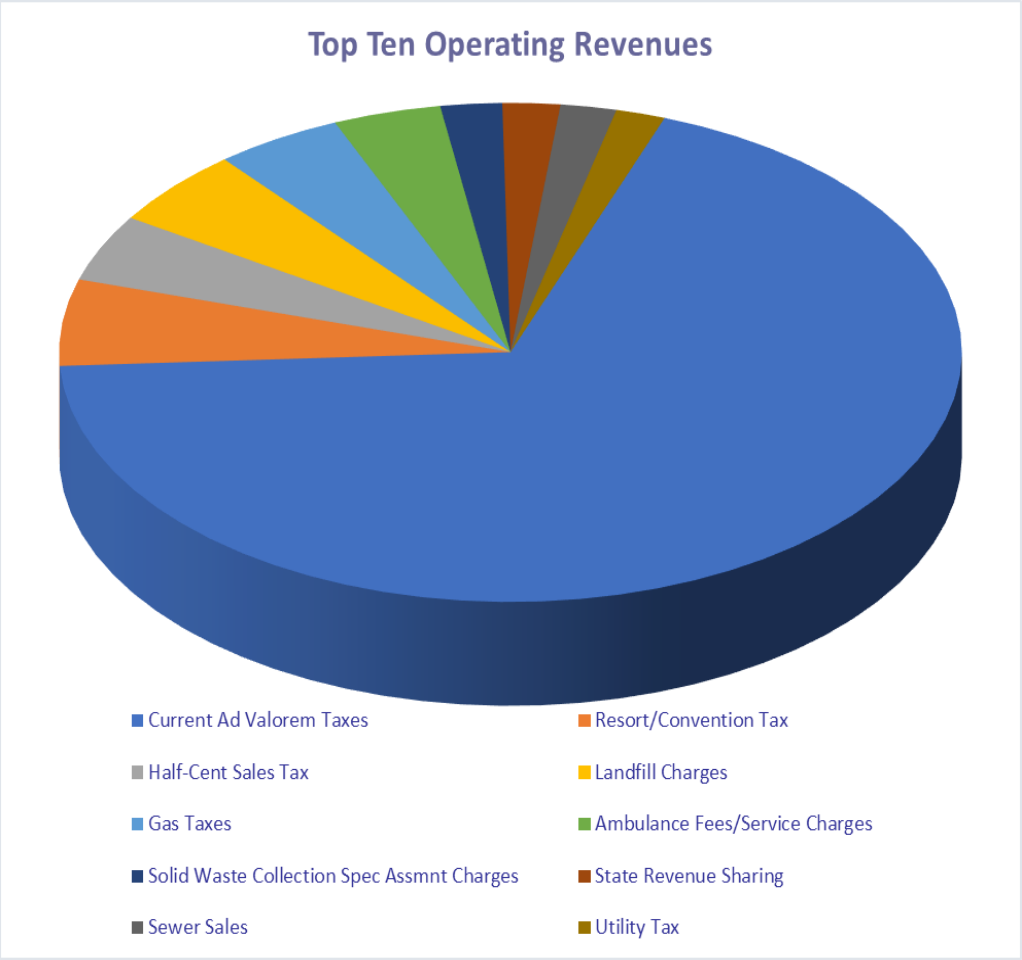
Fund	% Change	Explanation
001 - General Fund	-16.2%	Decrease in recurring revenue required use of fund balance to offset expenditures.
002 - Emergency Medical Services	33.7%	Increase is due to expectation of double payment for PEMT program.
104 - Library	-10.6%	Transfer of funds to Library Capital Fund for Port Orange Library Expansion project.
105 - E Volusia Mosquito Control	-18.7%	Decrease in fund balance due to increase in expenses, most significantly chemicals.
109 - Tree Mitigation	19.4%	Increase in fund balance is due to an increase in development activity requiring mitigation.
110 - Law Enforcement Fund	70.3%	Increase in revenue collected over the budgeted amount.
113 - Road Proportionate Share	21.5%	Increase in fund balance for future capital projects.
114 - Ponce De Leon Inlet and Port District	-23.4%	Fund balance is used for future capital needs and capital transfer.
115 - E-911 Emergency Telephone System	-77.5%	Revenues are lower due to changes in E-911 communications tax.
116 - Special Lighting Districts	18.7%	Accumulation of funds to cover fluctuation in energy costs
117 - Building Permits	-51.6%	Decrease in fund balance is due to a decrease in building permit applications.
118 - Ocean Center	-49.8%	Reduction in fund balance for on-going projects.
119 - Road District Maintenance	31.4%	Capital funding committed for future capital projects in areas where developer's impact is identified
121 - Special Assessments	-100.0%	There are no longer active Special Assessments associated with this fund and the fund was dissolved.
122 - Manatee Conservation	114.5%	Increase in fund balance is due to an increase in boat slip fees due to the building of a marina.
123 - Inmate Welfare Trust	-32.4%	Decrease in commissions due to lower ADP (Average Daily Population).
125 - Homeless Initiatives	-31.5%	Year two of funding assistance to the First Step Shelter.
127 - Wetland Mitigation	34.1%	Increase in fund balance is due to an increase in development activity requiring mitigation.
Road Impact Fee Funds (All Zones)	20.5%	Accumulation of prior years' receipts for future road projects.
135 - Park Impact Fees-County	-75.4%	Funds being used for the Sports Complex project.
Park Impact Fee Funds (All Zones)	74.5%	Increase of fund balance due to the accumulation of prior year revenues to be used to fund future capital.
140 - Fire Rescue District	20.6%	Increase of fund balance due to the accumulation of prior year revenues to be used to fund future capital.
150 - Countywide Fire Impact Fee	14.4%	Rebuilding of funds for future projects after the prior year transfer to Station 15.
155 - Impact Fee Administration	-93.8%	Decrease in fund balance is due to a decrease in impact fee applications.

CHANGES IN FUND BALANCE GREATER THAN 10%

156 - EMS Impact Fee	-46.5%	Accumulation of prior year's receipts for future capital.
157 - Silver Sands/Bethune Beach MSD	-50.4%	Decrease in fund balance is due to increase in utility costs.
162 - Volusia Forever Land Acquisition	-57.3%	Reduction of fund balance due to six Volusia Forever acquisitions that occurred in FY26. The largest being River Bend Ranch Reserve for $20.1 million.
164 - Barberville Mitigation Tract	12.0%	Increase in fund balance is due to an expected increase in sales of mitigation credits.
166 - Opioid Direct Settlement Fund	152.6%	Increase in fund balance due to the Walgreens Opioid Direct Settlement Fund being combined into this fund.
167 - Opioid Regional Settlement Fund	3046.3%	Increase in fund balance due to the Walgreens Opioid Regional Settlement Fund being combined into this fund.
168 - Walgreens Opioid Direct Settlement Fur	-100.0%	Reduction due to combining with Fund 166.
169 - Walgreens Opioid Regional Settlement F	-100.0%	Reduction due to combining with Fund 167.
172 - Federal Forfeiture Sharing Justice	36.8%	Accumulation of funds to defray the costs of complex investigations.
175 - Crime Prevention Trust	23.3%	Accumulation of funds to fund crime prevention programs or activities.
309 - Correctional Facilities Capital Projects	-100.0%	Contract has been issued and is fully encumbered.
313 - Beach Capital Projects	-37.7%	Fund balance used for capital needs.
314 - Port Authority Capital Projects	28.2%	Accumulation of funds for future capital projects.
317 - Library Construction	719.2%	Increase in cost of the Port Orange Library expansion.
318 - Ocean Center	-44.4%	Reduction in fund balance for on-going projects.
326 - Park Projects	-49.8%	Funds used to do a grant match for the Waterway Assistance Program.
328 - Trail Projects	-54.7%	Increase in the budgeted cost for the St. Johns River to Sea Loop Trail.
334 - Bond Funded Road Program	-59.7%	Fund balance used for capital projects.
335 - General Fund Road Projects	131.6%	Accumulation of funds for future capital projects.
378 - Mosquito Control Capital	-66.6%	Fund balance used for construction of new Mosquito Control Facility.
450 - Solid Waste	23.1%	Accumulation of funds for future capital projects.
452 - Airport Passenger Facility Charge	27.5%	Increase in fund balance due to significant reduction in cost of terminal high mast lighting project and accumulation of funds for passenger boarding bridge replacement.
453 - Airport Customer Facility Charge	24.9%	Accumulation of funds for future projects such as a re-paving of Innovation Way and parking area expansion.
456 - Transit Services	12.6%	Increase in fund balance in FY27 due to additional fund balance being carried forward from FY25 that was not accounted for in the FY26 adopted amount.
457 - Water and Sewer Utilities	16.7%	Accumulation of funds for future capital projects.
475 - Parking Garage	-48.5%	Reduction in fund balance for on-going projects.
513 - Equipment Maintenance	-12.8%	Decrease in fund balance carried forward due to use of one-time funding on capital equipment outlays and capital improvements in FY26.
514 - Fleet Replacement	17.7%	Accumulation of funds for future high cost fleet vehicle and equipment purchases such as firetrucks and ambulances as per the set replacement schedule.
530 - Group Insurance	12.1%	Accumulation of positive prior year fund balance carried forward into the new fiscal year from increased one-time interfund transfers from participating funds.

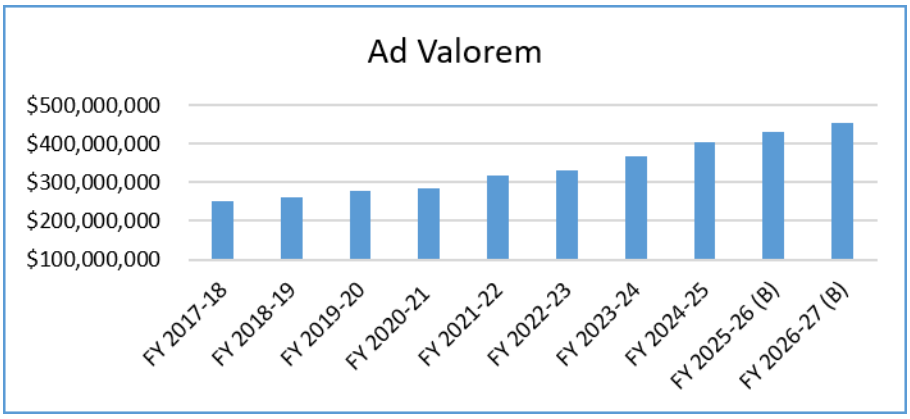
Volusia County Top Ten Operating Revenues

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 2026-27 budget.



	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	% of Operating Revenues
Current Ad Valorem Taxes	430,361,639	447,035,872	26.41%
Resort Tax/Convention Dev. Tax	35,112,177	34,967,442	2.06%
Half-Cent Sales Tax	27,261,436	27,354,458	1.61%
Landfill Charges	31,443,000	31,367,120	1.85%
Gas Taxes	28,712,844	28,267,544	1.66%
Ambulance Fees/ Service Charges	24,282,857	25,212,295	1.48%
Solid Waste Collection Assessment	13,846,217	14,158,336	0.83%
State Revenue Sharing	12,955,718	13,994,289	0.82%
Sewer Sales	12,584,000	13,087,360	0.77%
Utility Tax	11,156,777	13,497,747	0.79%

Ad Valorem Property Taxes (Various Taxing Funds)

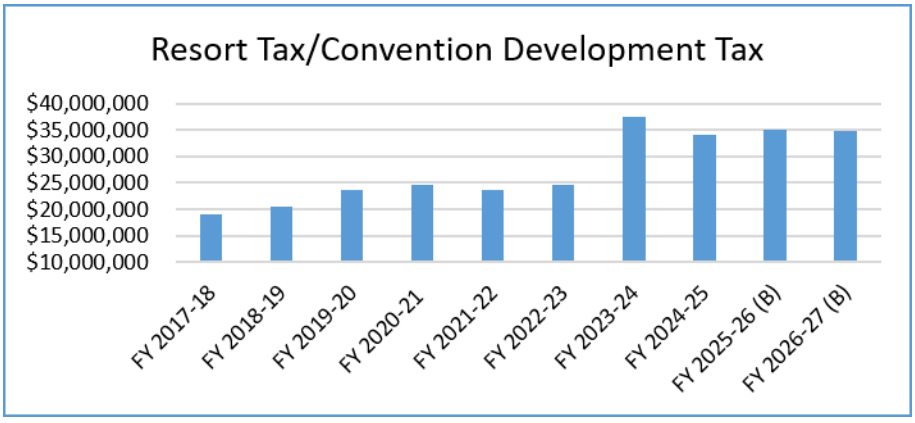


The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2026-27 is $447,035,872 an increase of $16.6 million from fiscal year 2025-26. Ad valorem taxes are 26.41% 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



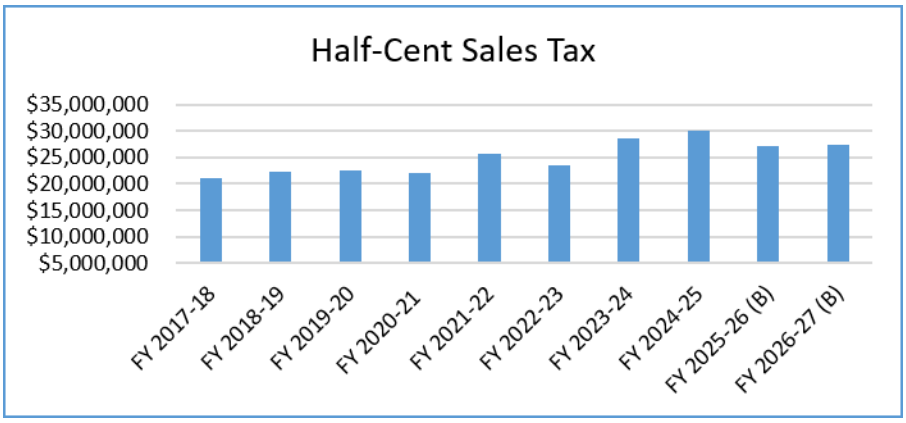
The Tourist Development/Resort Tax was enacted in 1978, levying a two percent tax on short-term rentals of living accommodation for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated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

within Volusia County. The fiscal year 2026-27 budget is $11,859,635 and the *Resort Tax – Additional One Cent* fiscal year 2026-27 budget is $5,929,817. These funds provide for debt service expenditures the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center in the amount of $4,294,950. 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 2026-27 budget is $17,177,990. The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

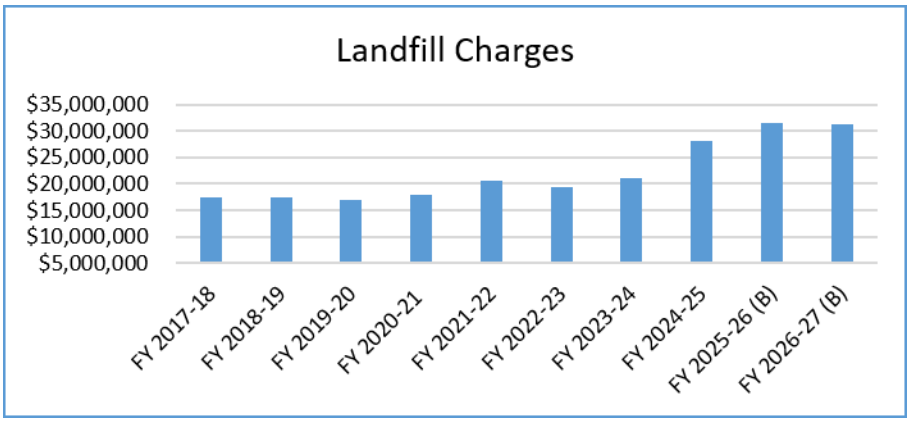
Local Government Half-Cent Sales Tax



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 2026-27 budget is $27,354,458.

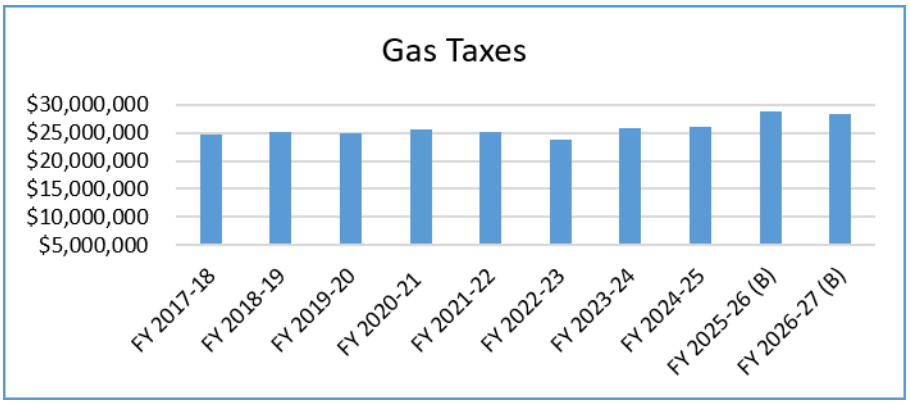
The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund, Municipal Service District Fund, and the Law Enforcement Fund.

Landfill Charges



The County's 3rd 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 $31,367,120 in fiscal year 2026-27. 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 2026-27 budget for gas taxes is $28,267,544.

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, roadways and right of ways along with drainage, street lighting, traffic signs, bridges and the debt service payment. The fiscal year 2026-27 budget is $9,610,876.

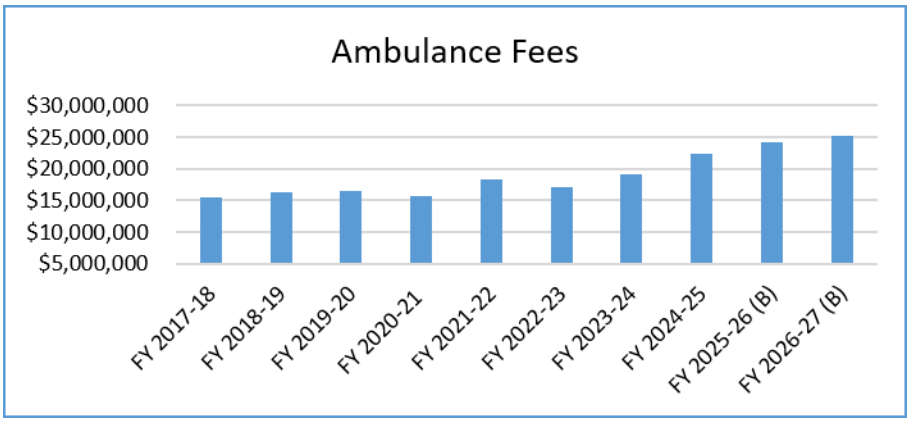
1 to 5 cents Local Option Fuel Tax- county governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing 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 2026-27 budget is $7,053,178. 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 2026-27 budget is $5,897,031.

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 2026-27 budget is $2,578,913.

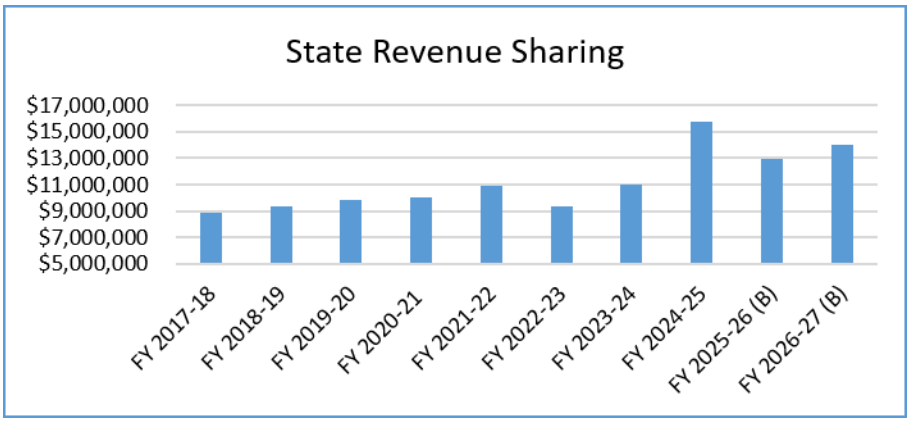
Ninth Cent Fuel Tax- the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined 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 2026-27 budget is $3,127,546.

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 $25,212,295 fiscal year 2026-27. Ambulance fee revenue is a net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions.

State Revenue Sharing



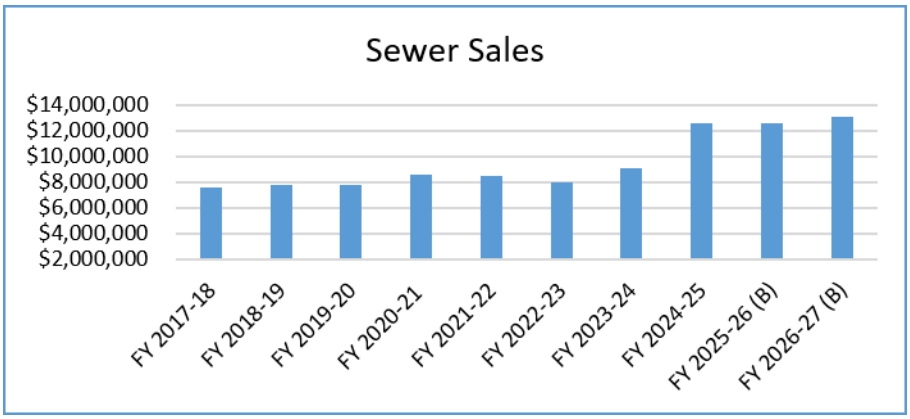
State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These revenues are distributed to the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The fiscal year 2026-27 budget is $13,994,289 and gets distributed to the general fund in the amount of $13,812,389 and $181,900 to the County Transportation Trust Fund.

Solid Waste Collection-Special Assessment



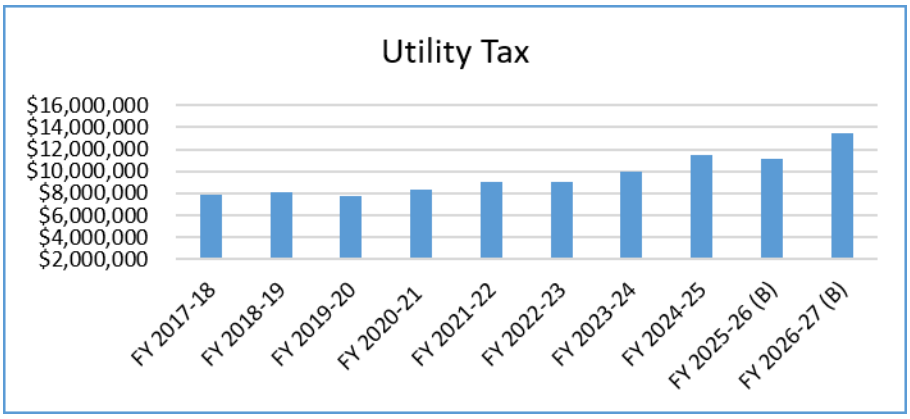
Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage, 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 2026-27 budget is $14,158,336.

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 2026-27 budget is $13,087,360.

Utility Tax



Utility tax, 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 2026-27 budget is $13,497,747.

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Convention Development Tax F.S. 212.0305(4)(c)-(e)	0	17,177,990	0	0	0	0	17,177,990
Current Ad Valorem Taxes	207,141,901	239,893,971	0	0	0	0	447,035,872
Delinquent Ad Valorem Taxes	950,000	834,000	0	0	0	0	1,784,000
Franchise Fees	0	619,000	0	0	0	0	619,000
Local Option Fuel Tax 5 F.S. 336.025(1)(b)	0	7,053,178	0	0	0	0	7,053,178
Local Option Fuel Tax 6 F.S. 336.025(1)(a)	0	9,610,876	0	0	0	0	9,610,876
Ninth Cent Fuel Tax F.S. 336.021	0	3,127,546	0	0	0	0	3,127,546
SW Non-Exclusive Franchise Fee	0	0	0	0	586,500	0	586,500
Tourist Development Tax - Add 1 Cent - F.S. 125.0104(3)(l)	0	5,929,817	0	0	0	0	5,929,817
Tourist Development Tax - Base 2 Cent - F.S. 125.0104(3)(c)	0	11,859,635	0	0	0	0	11,859,635
Utility Tax	0	13,497,747	0	0	0	0	13,497,747
Total Taxes	**$208,091,901**	**$309,603,760**	**$0**	**$0**	**$586,500**	**$0**	**$518,282,161**
Permits, Fees & Special Assessments							
Beach & Dune Permit Fees, CoV Ord Sec 72-1053	0	11,000	0	0	0	0	11,000
Boat Slip Fee - Volusia Plan for F.S. 379.2431 (2)(t)	0	30,000	0	0	0	0	30,000
Building Permits	0	3,575,000	0	0	0	0	3,575,000
Commercial Solicitation Permit	0	2,500	0	0	0	0	2,500
Contractor License Examination Fees	0	950	0	0	0	0	950
Contractor License Misc (Reciprocity, Replacement, Etc.)	0	150	0	0	0	0	150
Culture/Rec Impact Fees Residential	0	1,924,239	0	0	0	0	1,924,239
Dune Restoration in Lieu CoV Ord Sec 72-1056(a)(6)	0	10,000	0	0	0	0	10,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Permits, Fees & Special Assessments							
Farm Pond Permit CoV Ord Sec 72-293(15)a. 12.	0	1,070	0	0	0	0	1,070
F.S. 328.72(15) Vessel Registration Fees	0	0	0	124,230	0	0	124,230
Outdoor Ent Permit Sec 10-62(b)/ IML Host License Sec 26-54	0	2,800	0	0	0	0	2,800
Proportionate Share/ Concurrency	0	1,700,000	0	0	0	0	1,700,000
Public Safety Impact Fees - Commercial	0	48,453	0	0	0	0	48,453
Public Safety Impact Fees - Residential	0	435,745	0	0	0	0	435,745
Road Impact Fees - Commercial	0	1,287,775	0	0	0	0	1,287,775
Road Impact Fees - Residential	0	7,362,462	0	0	0	0	7,362,462
Road Maintenance Spec Assmnt Charges	0	220,555	0	0	0	0	220,555
Sign Permits CoV Ord Sec 72-298(14)	0	14,000	0	0	0	0	14,000
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	14,158,336	0	14,158,336
Stormwater Spec Assmnt Charges	0	6,300,000	0	0	167,069	0	6,467,069
Streetlighting Spec Assmnt Charges	0	408,000	0	0	0	0	408,000
Utility Use Permit Fees, CoV Ord Sec 72-691(d)(1)	0	355,141	0	0	0	0	355,141
Total Permits, Fees & Special Assessments	**$0**	**$23,689,840**	**$0**	**$124,230**	**$14,325,405**	**$0**	**$38,139,475**
Intergovernmental Revenues							
Beverage Licenses	275,323	6,701	0	0	0	0	282,024
Confiscated Tags - FS 324.0221(3)	1,649	0	0	0	0	0	1,649
Coronavirus Local Fiscal Recovery Fund	0	167,521	0	0	0	0	167,521
E911 Annual Maintenance	0	89,000	0	0	0	0	89,000
E911 Nonwireless Distributions	0	371,900	0	0	0	0	371,900
E911 Prepaid Wireless Distributions	0	138,960	0	0	0	0	138,960

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Intergovernmental Revenues							
E911 Training Distributions	0	3,000	0	0	0	0	3,000
E911 Wireless Distributions	0	2,360,526	0	0	0	0	2,360,526
FCC E-Rate	0	70,740	0	0	0	0	70,740
Federal Transit Administration-Operating	0	0	0	0	17,521,171	0	17,521,171
Firefighters Supplemental Comp	0	72,960	0	0	0	0	72,960
Half-Cent Sales Tax	0	27,354,458	0	0	0	0	27,354,458
Hospital Authority Medicaid Contributions	8,690,686	0	0	0	0	0	8,690,686
Insurance Agents	162,760	0	0	0	0	0	162,760
Licenses-Mobile Homes	0	104,539	0	0	0	0	104,539
Local Government User Refund F.S. 206.41(4)(d)	0	291,272	0	0	0	0	291,272
Mass Transit State Fuel Tax Refund F.S. 206.41(4)(b)	256,491	0	0	0	0	0	256,491
Other Transportation	0	10,237	0	0	0	0	10,237
Payment In Lieu Of Taxes	250,000	0	0	0	362,685	0	612,685
Racing-Extra Distribution	132,500	0	0	0	0	0	132,500
State Aid To Library	0	285,394	0	0	0	0	285,394
State Mass Transit	0	0	0	0	3,667,596	0	3,667,596
State Mosquito Control I	0	20,000	0	0	0	0	20,000
State Revenue Sharing	13,812,389	181,900	0	0	0	0	13,994,289
State Sales & Use Commission	1,000	0	0	0	0	0	1,000
State Shared Constitutional Fuel Tax F.S. 206.47	0	5,897,031	0	0	0	0	5,897,031
State Shared County Fuel Tax F.S. 206.41(1)	0	2,578,913	0	0	0	0	2,578,913
VF Transportation Planning Organization Revenue	0	0	0	0	100,000	0	100,000
Total Intergovernmental Revenues	**$23,582,798**	**$40,005,052**	**$0**	**$0**	**$21,651,452**	**$0**	**$85,239,302**

Charges for Services

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Airfield	0	0	0	0	895,130	0	895,130
Ambulance Fees/Svc Chgs	0	25,212,295	0	0	0	0	25,212,295
Animal Control $5 FS 828.27(4)(b)	0	255	0	0	0	0	255
Animal Control Fees	0	18,000	0	0	0	0	18,000
Animal Control Fees - Oak Hill	0	13,305	0	0	0	0	13,305
Animal Control Fees - Wellness Fee	0	4,000	0	0	0	0	4,000
Animal Ctrl-Svc Chgs	0	137,000	0	0	0	0	137,000
Beach Access Fees	0	6,435,586	0	817,808	0	0	7,253,394
Booking Fees	150,000	0	0	0	0	0	150,000
Camping Fees	98,000	0	0	0	0	0	98,000
CDL Class and Fees	0	0	0	0	0	94,350	94,350
Charges For Labor	0	143,150	0	0	0	0	143,150
Charges For Services	500	1,020,269	0	0	1,297	0	1,022,066
City/Fire Amb Rev 10% Reclass	0	(708,654)	0	0	0	0	(708,654)
City/Fire Ambulance Fees/Svc Chgs	0	7,086,540	0	0	0	0	7,086,540
Class II Permit Fees, CoV Ord Sec 72-1101	0	5,000	0	0	0	0	5,000
Code Enforcement Lot Maintenance Fees and Related	0	20,000	0	0	0	0	20,000
Concession-Stands	0	843,572	0	0	0	0	843,572
Concurrency Management Review, CoV Ord Sec 72-1016	0	6,622	0	0	0	0	6,622
Const. Officer Fees-Sheriff-Airport	0	2,134,112	0	0	0	0	2,134,112
Const. Officer Fees-Sheriff-City Contracts	0	22,616,569	0	0	0	0	22,616,569
Const. Officer Fees-Sheriff-Other	0	1,081,500	0	0	0	0	1,081,500
Const. Officer Fees-Sheriff-Outside Detail	0	200,000	0	0	0	0	200,000
Const. Officer Fees-Sheriff-School Board Contract	0	1,090,528	0	0	0	0	1,090,528
Court Facility Fees 87.5% FS 318.18(13)(a)	1,367,939	0	0	0	0	0	1,367,939

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Customer Facility Charge	0	0	0	0	1,604,705	0	1,604,705
Daily Subsistence - Inmates	335,000	0	0	0	0	0	335,000
Deferred Prosecution Admin Fee	1,200	0	0	0	0	0	1,200
Domestic Violence Surcharge FS 938.08	105,942	0	0	0	0	0	105,942
Dori Slosberg Drivers Ed FS 318.1215	0	223,510	0	0	0	0	223,510
Drug Lab Fee	106,000	0	0	0	0	0	106,000
Emerg Preparedness Plan Review	6,000	0	0	0	0	0	6,000
EMS Event and Standby	0	202,800	0	0	0	0	202,800
Event Sponsorship	0	34,500	0	0	0	0	34,500
Excess Fees Clerk Circuit Ct	50,000	0	0	0	0	0	50,000
Facility Entrance	0	426,581	0	0	0	0	426,581
Filing Fee FS 34.045(1)(c)	8,970	0	0	0	0	0	8,970
Fire Contingency Transportation Svcs	0	450,000	0	0	0	0	450,000
Fire Line Availability Fee	0	0	0	0	101,724	0	101,724
Fire Training Charges	0	75,000	0	0	0	0	75,000
F.S. 328.66 Boat Registration Fees	362,406	0	0	0	0	0	362,406
F.S. 468.631 / 553.721 10% Building Education	0	10,000	0	0	0	0	10,000
Fuel Management Administrative Charges	0	0	0	0	10,000	0	10,000
Gopher Tortoise Review Fees, CoV Ord Sec 72-1140(c)	0	80,000	0	0	0	0	80,000
Hangar Area	0	0	0	0	1,685,950	0	1,685,950
Housing Of Prisoners	20,000	0	0	0	0	0	20,000
I.C.E.	10,000	0	0	0	0	0	10,000
Impact Fee Administrative Charges	0	382,000	0	0	0	0	382,000
Inspection Fees	0	0	0	0	15,000	0	15,000
Itinerant Merchant Admin Svcs	0	38,000	0	0	0	0	38,000
Landfill Charges	0	0	0	0	31,367,120	0	31,367,120

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Land Management Fees	0	200,000	0	0	0	0	200,000
League Registration Fees	500	0	0	0	0	0	500
LEC Fees: Lyonia Envirmtl Ctr	25,000	0	0	0	0	0	25,000
LE Crime Prevention - FS 775.083(2)	0	270,000	0	0	0	0	270,000
LE Education Trust - FS 938.15; FS 318.18(11)(c)	0	180,000	0	0	0	0	180,000
Library Service Charges	0	9,000	0	0	0	0	9,000
Library Service-Lost Books	0	20,000	0	0	0	0	20,000
Library Service-Lost Cards	0	100	0	0	0	0	100
Maintenance Agreements	0	1,381,086	0	0	0	0	1,381,086
Management Fee	0	451,190	0	0	0	0	451,190
Mass Transit Fares	0	0	0	0	2,214,500	0	2,214,500
Medical & Dental, Glasses, Restitution - Inmates	13,000	0	0	0	0	0	13,000
Medical Examiner's Fees	313,202	0	0	0	0	0	313,202
Meter Disconnection Fee	0	0	0	0	167,504	0	167,504
Meter Installation	0	0	0	0	150,000	0	150,000
MSC Camp	0	38,400	0	0	0	0	38,400
MSC Gift Shop/ Novelties	0	442,297	0	0	0	0	442,297
MSC School Field Trips	0	35,500	0	0	0	0	35,500
Ocean Center Revenues	0	53,790	0	0	0	0	53,790
Off-Beach Parking Revenue	0	3,474,289	0	0	0	0	3,474,289
Other Charges For Services (In MSD - Demolition Liens)	0	40,000	0	0	0	0	40,000
Other Mass Transit-Advertising	0	0	0	0	450,000	0	450,000
Other Mass Transit-I D Cards	0	0	0	0	400	0	400
Park Fees	285,000	1,351,260	0	0	0	0	1,636,260

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Parking Daily Receipts	0	0	0	0	2,131,797	0	2,131,797
Parking Monthly Receipts	0	0	0	0	144,242	0	144,242
Parking Special Events	0	0	0	0	1,425,000	0	1,425,000
Parking Validation Receipts	0	0	0	0	125,062	0	125,062
Passenger Facility Charge	0	0	0	0	1,670,593	0	1,670,593
Payroll Admin Fees	1,300	0	0	0	0	0	1,300
PEMT MCO Program	0	6,336,702	0	0	0	0	6,336,702
PEMT Program	0	100,000	0	0	0	0	100,000
Planning Fees (Comp Plan Amendments)	0	23,337	0	0	0	0	23,337
Plat Abandonment Review	0	6,230	0	0	0	0	6,230
Power Ski Registration Fees	0	1,800	0	0	0	0	1,800
Prisoner Reporting-Incentv Pay	50,000	0	0	0	0	0	50,000
Program Income	0	0	0	0	8,520	0	8,520
Reclaimed Water	0	0	0	0	2,002,000	0	2,002,000
Recreation Fees	218,000	0	0	0	0	0	218,000
Registration Fees	0	80,000	0	0	0	0	80,000
Research Services	485	0	0	0	0	0	485
Sales-Maps, Code Bks, Publicat	500	95,000	0	0	0	0	95,500
Sewer C.I.A.C. Fees	0	0	0	0	350,000	0	350,000
Sewer Connection Fees	0	0	0	0	350,000	0	350,000
Sewer Sales	0	0	0	0	13,087,360	0	13,087,360
Site Plan/Subdivision Review/Inspection, CoV Ord Sec 72-504	0	294,721	0	0	0	0	294,721
Special Events	0	12,000	0	0	548,110	0	560,110
Sp Rec Fac-Arena	0	906,724	0	0	0	0	906,724
Sp Rec Fac-Concessions	3,200	13,362	0	0	0	0	16,562
Sp Rec Fac-Conference Center	0	943,104	0	0	0	0	943,104
Sp Rec Fac-Equipment	7,293	244,800	0	0	0	0	252,093
Sp Rec Fac- Lot Event	0	84,303	0	0	0	0	84,303

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Sp Rec Fac-Reimbursable-Staff	0	416,945	0	0	0	0	416,945
Stormwater Mgmt Permit, CoV Sec 72-778 (3)b.	0	9,856	0	0	0	0	9,856
Summer Recreation Program	360,000	0	0	0	0	0	360,000
Terminal-Airlines	0	0	0	0	1,494,791	0	1,494,791
Terminal-Concession	0	0	0	0	6,145,842	0	6,145,842
Transportation Svcs-Debary	0	7,280	0	0	0	0	7,280
Transportation Svcs-Other	0	155,027	0	0	0	0	155,027
Treasury & Billing Fees and Commissions	3,500	0	0	0	0	0	3,500
Tree Permit, Removal and Inspection Fees, CoV Ord 72-836(b)	0	90,000	0	0	0	0	90,000
Tree Replacement Fee, CoV Ord Sec 72-842(j)	0	300,000	0	0	0	0	300,000
Vab Filing Fees	33,610	0	0	0	0	0	33,610
VAB Reimbursement - School Board	92,221	0	0	0	0	0	92,221
Volusia County Law Library 12.5% FS 318.18(13)(a)	185,000	0	0	0	0	0	185,000
Water C.I.A.C. Fees	0	0	0	0	200,000	0	200,000
Water Connection Fees	0	0	0	0	200,000	0	200,000
Water Sales	0	0	0	0	10,924,160	0	10,924,160
Wetland Alteration Permit, CoV Ord Sec 72-884	0	50,000	0	0	0	0	50,000
Zoning Fees (Variances, Exceptions, Rezoning, PUD)	0	140,094	0	0	0	0	140,094
Total Charges for Services	**$4,213,768**	**$87,540,237**	**$0**	**$817,808**	**$79,470,807**	**$94,350**	**$172,136,970**

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Judgements, Fines and Forfeitures							
800 MHz Comm Surchg-Trffc Fine FS 318.21(9)	404,000	0	0	0	0	0	404,000
Beach Fines	0	504,174	0	0	0	0	504,174
Code Enforcement Fines	0	81,000	0	0	0	0	81,000
Court Innovation 25% FS 939.185(1)(a)	140,000	0	0	0	0	0	140,000
Court Technology FS 28.24(12)(e)	1,058,274	0	0	0	0	0	1,058,274
Fines-Assmts-Drug Abuse Trtmnt - FS 938.13 FS 938.21	43,000	0	0	0	0	0	43,000
Legal Aid 25% FS 939.185(1)(a)	140,000	0	0	0	0	0	140,000
Library Collection Fees	0	2,000	0	0	0	0	2,000
Restitution - FS 960.293 (2)(b)	0	1,195	0	0	0	0	1,195
Teen Court FS 938.19 (2)	170,000	0	0	0	0	0	170,000
Teen Court / JAC / Alt 25% FS 939.185(1)(a)	140,000	0	0	0	0	0	140,000
Unlicensed Contractors	0	4,800	0	0	0	0	4,800
Volusia County Law Library 25% FS 939.185 (1)(a)	140,000	0	0	0	0	0	140,000
Wetland Alteration Permit Late Fees	0	8,000	0	0	0	0	8,000
Total Judgements, Fines and Forfeitures	**$2,235,274**	**$601,169**	**$0**	**$0**	**$0**	**$0**	**$2,836,443**
Miscellaneous Revenues							
Apron Rent	0	0	0	0	183,388	0	183,388
Bad Debt Recovery	0	1,200,000	0	0	0	0	1,200,000
Bank Fee Refunds	58,000	0	0	0	0	0	58,000
BLS Cards / CPR Cards	0	4,259	0	0	0	0	4,259
Child Recrtn Prog-Contr	5,000	0	0	0	0	0	5,000
Commission-Coke Contract	37,000	0	0	0	0	0	37,000
Commissions	0	979,203	0	0	0	0	979,203
Contractor License	0	15,000	0	0	0	0	15,000
Corrections Phone Commissions	160,000	0	0	0	0	0	160,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Dishonored Check Fees	800	0	0	0	4,000	0	4,800
Donations-Library NON FOL	0	5,000	0	0	0	0	5,000
Employee Replacement ID Fee	700	0	0	0	0	0	700
Inmate Mowing Program	0	30,000	0	0	0	0	30,000
Ins Proceeds-Loss Furn/ Equip	0	30,000	0	0	30,000	0	60,000
Interest Income Other Than Pooled Investments	0	14,149	0	0	0	0	14,149
Investment Fee Allocation	(50,622)	(143,972)	(905)	(44,495)	(47,222)	(35,762)	(322,978)
Investment Fee Reimbursement	323,433	0	0	0	0	0	323,433
Investment Fees	(318,015)	0	0	0	0	0	(318,015)
Land Rentals	5,500	130,794	0	0	3,314,868	0	3,451,162
Late Charges	0	0	0	0	335,923	0	335,923
Medical Records	0	6,697	0	0	0	0	6,697
Miscellaneous Revenue	500	205	0	0	3,680	0	4,385
Other Contributions & Donation	50,000	0	0	0	0	0	50,000
Other Reimbursements	0	5,000	0	0	14,640	0	19,640
Outside Revenue	0	0	0	0	325,000	0	325,000
Pool Activity to Be Allocated	5,510,927	15,804,486	98,447	4,845,678	5,143,478	3,893,655	35,296,671
Public Records Request	5,653	725	0	0	0	0	6,378
Rebates	185,853	1,200	0	0	0	0	187,053
Refund of Prior Year Expenditures	1,355	100	0	0	0	0	1,455
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	26,125	26,125
Rent	630,526	448,920	0	0	1,314,343	0	2,393,789
Rent - Facilities	0	0	0	0	125,557	0	125,557
Sale-Mitigation Credits	0	103,000	0	0	0	0	103,000
Sales-Fuels Materials Supplies	0	0	0	0	17,969	0	17,969
Sales-Surplus Matls & Scrap	0	1,125	0	0	29,500	2,120	32,745
Sale-Surplus Furn/Fixtr/ Equip	350,000	164,900	0	0	313,500	15,000	843,400

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Settlement	0	6,166	0	0	0	0	6,166
Smart Communications (Tablets)	123,600	0	0	0	0	0	123,600
Utilities-Rent Related	0	308,480	0	0	0	0	308,480
Vehicle/Equipment Revenue	0	4,000	0	0	0	0	4,000
Vending Revenue	1,300	0	0	0	0	0	1,300
Veterans Donations	1,000	0	0	0	0	0	1,000
Video Visitation Commissions	8,400	0	0	0	0	0	8,400
Wetland Mitigation Fees, CoV Ord Sec 72-887(c)	0	65,352	0	0	0	0	65,352
WS Inspections & Materials	0	0	0	0	4,543	0	4,543
Total Miscellaneous Revenues	**$7,090,910**	**$19,184,789**	**$97,542**	**$4,801,183**	**$11,113,167**	**$3,901,138**	**$46,188,729**
Internal Service Revenues							
COBRA Payments-COUNTY	0	0	0	0	0	19,600	19,600
Computer Replacement Service Charge - Property Appraiser	0	0	0	0	0	56,716	56,716
Computer Replacement Service Charge - SOE	0	0	0	0	0	16,607	16,607
Computer Replacement Service Charge - Tax Collector	0	0	0	0	0	62,622	62,622
Contributions-Commercial Ins-COUNTY	0	0	0	0	0	337,191	337,191
Contributions-Liability-COUNTY	0	0	0	0	0	2,241,999	2,241,999
Contributions-Physical Damage-COUNTY	0	0	0	0	0	8,128,444	8,128,444
Contributions-Workers' Comp-COUNTY	0	0	0	0	0	2,777,316	2,777,316
Employer Contribution - Health Insurance	0	0	0	0	0	37,931,504	37,931,504
Employer Paid - Dependent Contribution - VSO	0	0	0	0	0	524,703	524,703
Employer Premium - Property Appraiser	0	0	0	0	0	2,610,777	2,610,777

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Employer Premium - SOE	0	0	0	0	0	481,566	481,566
Employer Premium - Tax Collector	0	0	0	0	0	2,063,431	2,063,431
Employer Premium - TPO	0	0	0	0	0	134,207	134,207
Employer Premium - VSO	0	0	0	0	0	4,043,697	4,043,697
Fleet Replacement Service Charge - Property Appraiser	0	0	0	0	0	150,000	150,000
Fleet Replacement Service Charge - SOE	0	0	0	0	0	28,000	28,000
Fleet Replacement Service Charge - Tax Collector	0	0	0	0	0	50,000	50,000
Gas & Oil	0	0	0	0	0	6,329,350	6,329,350
Health Insurance-Dep Contr	0	0	0	0	0	8,246,246	8,246,246
Information Systems Revenue	0	0	0	0	0	1,373,754	1,373,754
Liability - SOE	0	0	0	0	0	497	497
Liability - Tax Collector	0	0	0	0	0	17,786	17,786
Pharmacy Rebates	0	0	0	0	0	3,900,000	3,900,000
Physical Damage - Tax Collector	0	0	0	0	0	12,913	12,913
Pool Cars	0	0	0	0	0	103,000	103,000
Recoveries-Claims	0	0	0	0	0	50,000	50,000
Retiree Premiums-COUNTY	0	0	0	0	0	1,574,246	1,574,246
Vehicle Maint - Labor	0	0	0	0	0	4,791,000	4,791,000
Vehicle Maint - Parts	0	0	0	0	0	4,635,000	4,635,000
Vehicle Maint - Sublets	0	0	0	0	0	1,816,920	1,816,920
Vehicle Replacement Program Contributions	0	0	0	0	0	8,245,000	8,245,000
Vehicle Replacement Program (VRP) Maintenance Service Charge	0	0	0	0	0	246,600	246,600
Wellness $150/$150= $300	0	0	0	0	0	(456,925)	(456,925)
Worker's Compensation - Property Appraiser	0	0	0	0	0	19,720	19,720

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Worker's Compensation - SOE	0	0	0	0	0	4,166	4,166
Worker's Compensation - Tax Collector	0	0	0	0	0	16,542	16,542
Total Internal Service Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$102,584,195**	**$102,584,195**
Non-Revenues							
Animal Welfare Donations	0	1,400	0	0	0	0	1,400
Contributions	0	400,000	0	0	0	0	400,000
Donations	0	11,000	0	0	0	0	11,000
Donations-Comm Services	1,500	0	0	0	0	0	1,500
Library Contributions	0	145,800	0	0	0	0	145,800
Msc Donations	0	30,000	0	0	0	0	30,000
Transfer from East Volusia Mosquito Control District Fund	0	0	1,590,700	0	0	0	1,590,700
Transfer from Economic Development Fund	4,844,127	0	0	0	0	0	4,844,127
Transfer from Fire Services Fund	0	0	0	9,500,000	0	0	9,500,000
Transfer from General Fund	0	24,019,511	3,297,590	15,000,000	10,997,621	0	53,314,722
Transfer from HurrIrma	2,200,000	0	0	0	0	0	2,200,000
Transfer from Law Enforcement Fund	0	0	0	0	0	288,756	288,756
Transfer from Library Fund	0	0	0	2,000,000	0	0	2,000,000
Transfer from Municipal Service District Fund	0	34,622,449	459,294	0	0	0	35,081,743
Transfer from Ocean Center Fund	0	0	676,750	4,500,000	0	0	5,176,750
Transfer from Ponce Inlet Port Authority Fund	0	0	0	1,300,000	0	0	1,300,000
Transfer from Sales Tax Trust Fund	13,626,155	14,359,464	0	0	0	0	27,985,619
Transfer from Solid Waste Disposal Fund	1,254,685	0	0	0	0	0	1,254,685
Transfer from Tourist Development Tax Fund	0	12,407,485	4,359,186	0	0	0	16,766,671

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Non-Revenues							
Transfer from Volusia ECHO DCE Capital Projects Fund	0	547,353	0	0	0	0	547,353
Transfer from Volusia ECHO Fund	0	0	0	4,812,600	0	0	4,812,600
Transfer from Volusia Forever Land Acquisition Fund	0	2,004,152	0	0	0	0	2,004,152
Transfer In to County from Property Appraiser - Excess Fees	716,106	183,893	0	0	0	0	899,999
Transfer In to County from SOE - Excess Fees	1,000,000	0	0	0	0	0	1,000,000
Transfer In to County from Tax Collector - Excess Fees	3,855,788	788,899	0	0	0	0	4,644,687
Total Non-Revenues	**$27,498,361**	**$89,521,406**	**$10,383,520**	**$37,112,600**	**$10,997,621**	**$288,756**	**$175,802,264**
Appropriated Fund Balance							
Appropriated Fund Balance	79,399,309	347,656,331	3,415,200	50,345,400	119,246,451	57,163,193	657,225,884
Total Appropriated Fund Balance	**$79,399,309**	**$347,656,331**	**$3,415,200**	**$50,345,400**	**$119,246,451**	**$57,163,193**	**$657,225,884**
Total Budget	**352,112,321**	**917,802,584**	**13,896,262**	**93,201,221**	**257,391,403**	**164,031,632**	**1,798,435,423**
Less Transfers	(21,924,967)	(87,960,414)	(10,383,520)	0	(10,997,621)	0	(131,266,522)
Total Net Budget	**330,187,354**	**829,842,170**	**3,512,742**	**93,201,221**	**246,393,782**	**164,031,632**	**1,667,168,901**

Fund	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
001 - General Fund	95,091,218	84,459,032	2,140,448	16,991,617	0	28,194,634	53,437,722	63,881,912	7,915,738	352,112,321
002 - Emergency Medical Services	30,133,565	14,399,190	1,646,550	335,000	0	100	0	15,260,615	0	61,775,020
101 - Coronavirus Relief	167,521	0	0	0	0	0	0	0	0	167,521
103 - County Transportation Trust	14,915,439	18,886,636	1,512,700	18,733,718	0	0	0	20,271,817	0	74,320,310
104 - Library	14,391,087	10,699,567	477,693	2,458,000	0	0	2,000,000	2,807,200	0	32,833,547
105 - E Volusia Mosquito Control	2,324,228	3,269,617	239,000	0	0	310,330	1,590,700	3,704,202	0	11,438,077
106 - Resort Tax	0	355,789	0	0	0	0	16,766,671	933,489	0	18,055,949
108 - Sales Tax Trust	0	0	0	0	0	0	27,985,619	0	0	27,985,619
109 - Tree Mitigation	0	285,962	0	0	0	55,948	0	4,294,251	0	4,636,161
110 - Law Enforcement Fund	0	4,451,263	0	1,335,000	0	3,397,777	288,756	1,580,001	168,210,296	179,263,093
111 - Convention Development Tax	0	17,218,242	0	0	0	0	0	0	0	17,218,242
113 - Road Proportionate Share	0	0	0	30,609,456	0	0	0	0	0	30,609,456
114 - Ponce De Leon Inlet and Port District	782,814	1,912,263	15,000	290,360	0	173,038	1,300,000	2,747,298	0	7,220,773
115 - E-911 Emergency Telephone System	0	0	0	0	0	0	0	100,213	3,942,359	4,042,572
116 - Special Lighting Districts	0	368,924	0	0	0	0	0	199,277	0	568,201
117 - Building Permits	3,006,423	1,423,840	3,000	10,000	0	0	0	770,576	0	5,213,839
118 - Ocean Center	5,272,172	7,197,659	515,500	575,000	0	5,610	5,176,750	2,712,012	0	21,454,703
119 - Road District Maintenance	0	208,489	0	0	0	0	0	514,900	0	723,389
120 - Municipal Service District	7,035,587	7,044,357	129,050	50,000	0	71,932	35,081,743	32,654,546	0	82,067,215
122 - Manatee Conservation	0	12,500	0	0	0	37,500	0	1,486,976	0	1,536,976
123 - Inmate Welfare Trust	998,530	1,014,565	23,340	0	0	0	0	1,876,562	0	3,912,997
124 - Library Endowment	0	0	0	0	0	0	0	570,570	0	570,570
125 - Homeless Initiatives	0	0	0	0	0	200,000	0	450,938	0	650,938
127 - Wetland Mitigation	0	50,600	0	0	0	0	0	646,969	0	697,569
130 - Economic Development	1,025,639	755,624	0	60,000	0	0	4,844,127	5,318,215	0	12,003,605
131 - Road Impact Fees-Zone 1 (Northeast)	0	0	0	24,800,654	0	0	0	3,777,098	0	28,577,752
132 - Road Impact Fees-Zone 2 (Southeast)	0	0	0	22,808,460	0	0	0	0	0	22,808,460
133 - Road Impact Fees-Zone 3 (Southwest)	0	0	0	24,252,905	0	0	0	220	0	24,253,125
134 - Road Impact Fees-Zone 4 (Northwest)	0	0	0	27,418,676	0	0	0	0	0	27,418,676

Fund	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
135 - Park Impact Fees-County	0	0	0	2,000,000	0	0	0	804,600	0	2,804,600
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0	540,000	0	0	0	186,533	0	726,533
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	0	0	0	0	0	108,331	0	108,331
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	0	0	0	0	0	328,321	0	328,321
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	0	185,000	0	0	0	358,485	0	543,485
140 - Fire Rescue District	36,567,769	10,405,228	1,347,489	190,000	0	826,853	9,500,000	25,139,054	0	83,976,393
150 - Countywide Fire Impact Fee	0	0	1,000,000	0	0	0	0	296,441	0	1,296,441
155 - Impact Fee Administration	167,116	106,567	0	0	0	0	0	158,715	0	432,398
156 - EMS Impact Fee	0	0	0	529,862	0	0	0	22,431	0	552,293
157 - Silver Sands/ Bethune Beach MSD	0	15,655	0	0	0	0	0	924	0	16,579
158 - Gemini Springs Endowment	0	5,000	0	0	0	0	0	69,391	0	74,391
159 - Stormwater Utility	4,290,639	1,515,389	817,000	1,200,000	0	0	0	3,635,228	0	11,458,256
160 - Volusia ECHO	319,398	827,936	0	0	0	14,433,712	4,812,600	8,938,954	0	29,332,600
162 - Volusia Forever Land Acquisition	423,987	1,108,620	0	23,760	0	433,712	2,004,152	18,042,965	0	22,037,196
163 - Land Management	1,259,044	1,026,046	49,000	163,450	0	0	0	15,736,317	0	18,233,857
164 - Barberville Mitigation Tract	0	78,129	0	0	0	0	0	1,027,537	0	1,105,666
165 - Dune Restoration Fund	0	0	0	0	0	0	0	31,799	0	31,799
166 - Opioid Direct Settlement Fund	0	0	0	0	0	0	0	1,658,332	0	1,658,332
167 - Opioid Regional Settlement Fund	0	0	0	0	0	0	0	3,970,297	0	3,970,297
170 - Law Enforcement Trust	0	0	0	0	0	0	0	466,190	217,000	683,190
172 - Federal Forfeiture Sharing Justice	0	0	0	0	0	0	0	820,571	0	820,571
173 - Federal Forfeiture Sharing Treasury	0	0	0	0	0	0	0	43,341	0	43,341
174 - Law Enforcement Education Trust	0	0	0	0	0	0	0	662,540	150,000	812,540
175 - Crime Prevention Trust	0	0	0	0	0	0	0	2,107,731	0	2,107,731
177 - Dori Slosberg	0	356	0	0	0	227,928	0	860,600	0	1,088,884
178 - Beach Management Fund	12,117,379	15,717,758	523,144	851,384	0	118,373	0	0	0	29,328,038
179 - Opioid Settlement Administration	0	6,166	0	0	0	0	0	0	0	6,166
194 - FEMA-Irma	0	0	0	0	0	0	2,200,000	0	0	2,200,000
202 - Tourist Development Tax Refunding	0	0	0	0	4,296,450	0	0	3,233,390	0	7,529,840

Expenditures by Fund and Category

Fund	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
205 - Non-Advalorem (Mosquito	0	0	0	0	1,590,700	0	0	0	0	1,590,700
208 - Capital Improvement Revenue Note	0	0	0	0	676,750	0	0	0	0	676,750
215 - Capital Improvement Note, 2017	0	0	0	0	460,044	0	0	336,512	0	796,556
272 - Sheriff's Building Bonds Debt Service Fund	0	0	0	0	2,323,425	0	0	0	0	2,323,425
295 - Public Transportation State	0	0	0	0	974,165	0	0	4,826	0	978,991
303 - Marine Science Center Capital	0	0	0	0	0	0	0	434,383	0	434,383
309 - Correctional Facilities Capital Projects	0	0	0	0	0	0	0	352,507	0	352,507
313 - Beach Capital Projects	0	325,000	0	2,023,710	0	0	0	773,008	0	3,121,718
314 - Port Authority Capital Projects	0	5,000	0	1,675,000	0	0	0	12,745,196	0	14,425,196
317 - Library Construction	0	0	0	100,000	0	0	0	2,589,950	0	2,689,950
318 - Ocean Center	0	0	0	8,925,000	0	0	0	2,516,623	0	11,441,623
322 - I.T. Capital Projects	0	0	0	0	0	0	0	171,031	0	171,031
326 - Park Projects	0	0	0	430,000	0	0	0	473,634	0	903,634
328 - Trail Projects	0	0	0	4,255,000	0	0	0	2,169,141	0	6,424,141
334 - Bond Funded Road Program	0	0	0	0	0	0	0	81,007	0	81,007
335 - General Fund Road Projects	0	1,000,000	0	10,500,000	0	0	0	1,770,827	0	13,270,827
340 - Fire Rescue Capital Fund	0	0	0	9,500,000	0	0	0	0	0	9,500,000
360 - ECHO Direct County Expenditures	0	0	0	3,312,600	0	0	547,353	0	0	3,859,953
365 - Public Works Facilities	0	0	0	0	0	0	0	9,221,882	0	9,221,882
369 - Sheriff Capital Projects	0	0	0	0	0	0	0	347,772	0	347,772
372 - Sheriff Capital Facilities	0	0	0	0	0	0	0	305,916	0	305,916
378 - Mosquito Control Capital	0	0	0	0	0	0	0	2,153,350	0	2,153,350
385 - Eastside Judicial Capital	0	0	0	14,000,000	0	0	0	496,331	0	14,496,331
440 - Waste Collection	212,870	14,390,633	0	0	0	0	0	2,606,378	0	17,209,881
450 - Solid Waste	7,210,916	17,186,663	5,008,920	9,236,500	1,770,319	250,000	1,254,685	20,520,511	0	62,438,514
451 - Daytona Beach International	6,552,070	10,930,633	560,030	2,247,916	970,372	0	0	25,727,703	0	46,988,724
452 - Airport Passenger Facility Charge	0	0	0	0	0	0	0	6,514,659	0	6,514,659
453 - Airport Customer Facility Charge	0	0	0	1,320,000	0	0	0	8,324,782	0	9,644,782
455 - Airport Holsonback Proceeds	0	0	0	1,375,000	0	0	0	9,637,898	0	11,012,898

Expenditures by Fund and Category

Fund	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
456 - Transit Services	907,694	34,232,102	0	0	0	0	0	7,368,634	0	42,508,430
457 - Water and Sewer Utilities	6,565,488	11,120,039	185,000	8,388,407	605,275	0	0	28,920,120	0	55,784,329
475 - Parking Garage	171,112	1,913,331	0	1,975,000	0	300	0	1,229,443	0	5,289,186
511 - Computer Replacement	204,203	32,909	2,150,000	0	0	0	0	4,114,043	0	6,501,155
513 - Equipment Maintenance	4,844,394	12,939,604	217,655	0	0	16,566	0	776,778	0	18,794,997
514 - Fleet Replacement	0	0	12,213,356	0	0	0	0	21,527,822	0	33,741,178
521 - Insurance Management	792,089	15,321,967	0	0	0	75,000	0	14,264,718	0	30,453,774
530 - Group Insurance	286,142	61,389,001	0	0	0	0	0	12,865,385	0	74,540,528
	258,036,533	**385,613,851**	**30,773,875**	**255,676,435**	**13,667,500**	**48,829,313**	**168,790,878**	**456,611,645**	**180,435,393**	**1,798,435,423**

Fund: 001 - General Fund

The General Fund is used to account for all Volusia County financial resources except those required to be accounted for in other funds and is the fund used to track county-wide services provided to the residents of Volusia County. Ad Valorem taxes are the major revenue source of this fund, at 76.3% of total revenues (less appropriated fund balance). The adopted millage rate of 3.1007, which is the rolled back rate.

Major capital expenditures include Corrections air handler replacement and fire suppression system $4.5 million, Corrections window replacement $4.0 million, and energy conservation projects $1.5 million. A complete list of the capital projects can be viewed on the Capital Improvements page within the Executive Summary section of this document.

Interfund transfers total $61.4 million. Included in this total are the transfers to Fund 178 for the operations on the beach $17.2 million, Supervisor of Elections operational support $7.9 million, Emergency Medical Services Fund 002 for operational support $5.6 million, Votran Fund 456 operational support $11.0 million, Economic Development Fund 130 operational support $1.2 million, General Fund Road Program Fund 335 for $5 million, Eastside Judicial Capital Projects Fund 385 for design, debt service payment for the Sheriff Administration Complex building $2.3 million and the debt service payment for the Sunrail Expansion Fund 295 for $974,165.

Reserves are budgeted at $63,881,912, which includes emergency reserves set at 10% of current revenues per County policy of $27,234,937, the Law Enforcement Fund Equivalent Emergency reserve of $14,198,549, future capital reserves of $19,547,758 and the remainder of $2,900,668 set aside for future contingencies.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	221,563,537	227,699,312	180,108,372	188,311,278	203,088,352	203,088,352	208,091,901
Other Taxes	817,000	808,901	280,000	0	0	0	0
Permits, Fees, Special Assessments	32,591	28,464	12,000	9,600	9,000	9,000	0
Intergovernmental Revenues	10,031,346	17,583,358	20,342,755	23,980,391	22,152,558	23,096,804	23,582,798
Charges for Services	12,065,351	13,582,051	4,124,058	4,164,438	4,232,577	4,102,448	4,213,768
Judgements, Fines and Forfeitures	2,024,054	2,445,604	2,213,382	1,799,411	2,333,670	2,254,032	2,235,274
Miscellaneous Revenues	2,053,100	3,220,564	6,456,472	8,068,507	9,658,917	7,909,799	7,090,910
Appropriated Fund Balance	72,319,548	77,657,693	83,102,827	105,018,215	94,779,838	105,238,055	79,399,309
Non-Revenues	28,227,592	31,244,584	27,633,464	25,171,499	31,941,988	33,935,830	27,498,361
Total Revenues: 001 - General Fund	**349,134,119**	**374,270,531**	**324,273,330**	**356,523,339**	**368,196,900**	**379,634,320**	**352,112,321**

Fund Expenditures							
Personnel Services	84,603,002	90,596,024	86,497,550	89,211,245	93,243,194	90,887,914	95,091,218
Operating Expenses	62,706,938	93,106,339	92,732,394	102,243,802	106,100,911	104,580,063	106,361,199
Capital Outlay	2,896,490	3,014,147	2,798,391	4,501,258	4,751,756	4,539,382	2,140,448
Capital Improvements	18,692,361	25,317,090	24,106,372	36,690,263	24,015,043	27,498,883	16,991,617
Reimbursements	(15,798,930)	(17,907,083)	(21,065,117)	(21,853,808)	(22,390,834)	(19,150,280)	(21,902,167)
Grants and Aids	22,700,530	24,523,404	24,500,485	25,837,523	28,075,981	31,451,452	28,194,634
Interfund Transfers	23,615,790	19,215,950	36,136,221	55,782,560	51,922,054	52,915,451	53,437,722
Reserves	61,107,997	62,268,692	71,239,265	56,312,568	74,966,649	0	63,881,912
Elected Offices	88,609,941	74,135,968	7,327,769	7,797,928	7,512,146	7,512,146	7,915,738
Total Expenditures: 001 - General Fund	**349,134,119**	**374,270,531**	**324,273,330**	**356,523,339**	**368,196,900**	**300,235,011**	**352,112,321**

Fund: 002 - Emergency Medical Services

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

For fiscal year 2026-27, the revenues in the EMS fund are estimated to increase by 4.6% or $2.1 million. The General Fund subsidy to the EMS fund will increase to $5.6 million.

The expense increase in the EMS fund, excluding reserves, for fiscal year 2026-27 is 6.9% or $3,112,925. This includes a built-in credit of $1.5 million that is to offset the trend savings in personnel services and operational savings. Personnel are increasing by 3% or $834,259 due to retirement and wage adjustments, along with the change in calculation of health insurance. The main expense increase is the payments to cities for transport services, an increase of 11%. This is offset revenues received for the same transports.

The total reserves of $12,952,613 so sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, and ventilators and to offset any revenue fluctuations.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	20,470,918	24,352,471	30,840,171	32,542,456	36,403,013	42,142,962	38,680,873
Miscellaneous Revenues	1,227,851	1,244,000	1,460,089	1,671,379	1,983,134	1,875,274	1,634,315
Appropriated Fund Balance	8,588,022	13,694,907	16,746,928	14,158,246	11,837,060	7,435,437	15,831,514
Non-Revenues	7,169,252	6,617,677	6,617,677	6,464,386	5,464,386	5,464,386	5,628,318
Total Revenues: 002 - Emergency Medical Services	**37,456,043**	**45,909,055**	**55,664,865**	**54,836,467**	**55,687,593**	**56,918,059**	**61,775,020**

Fund Expenditures							
Personnel Services	21,249,875	23,296,032	25,149,499	28,121,408	29,299,306	25,470,052	30,133,565
Operating Expenses	6,200,212	6,780,254	12,339,060	13,381,021	14,218,724	14,277,388	15,900,690
Capital Outlay	1,365,949	1,717,805	1,878,352	1,679,390	1,049,700	817,081	1,646,550
Capital Improvements	0	0	1,861,543	0	335,000	0	335,000
Reimbursements	(2,266)	(2,266)	(1,750)	(1,500)	(1,501,500)	(1,475)	(1,501,500)
Grants and Aids	0	250	250	250	250	75	100
Interfund Transfers	0	0	0	0	0	523,424	0
Reserves	8,642,273	14,116,980	14,437,911	11,655,898	12,286,113	0	15,260,615
Total Expenditures: 002 - Emergency Medical Services	**37,456,043**	**45,909,055**	**55,664,865**	**54,836,467**	**55,687,593**	**41,086,545**	**61,775,020**

Fund: 003 - COVID Transition

This fund was created in fiscal year 2020-21 to account for the use of the General Fund's fund balance that was created by using CARES Act funding to pay for the salaries of public protection employees. This fund is strictly one-time money and contains no plans for on-going operating expenditures. All recommendations are public protection related. This fund will provide full transparency on how the unappropriated fund balance is used. As projects in this fund are ready to proceed, a budget resolution will be brought forward to Council for approval and appropriation.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	65,441	0	0	0	0	0	0
Appropriated Fund Balance	16,360,290	0	0	0	4,300,000	5,972,649	0
Total Revenues: 003 - COVID Transition	**16,425,731**	**0**	**0**	**0**	**4,300,000**	**5,972,649**	**0**

Fund Expenditures							
Capital Improvements	5,825,000	0	0	0	0	1,672,649	0
Interfund Transfers	0	0	0	0	4,300,000	4,300,000	0
Reserves	10,600,731	0	0	0	0	0	0
Total Expenditures: 003 - COVID Transition	**16,425,731**	**0**	**0**	**0**	**4,300,000**	**5,972,649**	**0**

Fund: 004 - ARPA Transition Fund

This fund was created in fiscal year 2020-21 to account for the use of the General Fund's fund balance that was created by using American Rescue Plan Act (ARPA) funding to pay for the salaries of public protection employees. In February of 2022 the Volusia County Council approved an ARPA project list that included utilization of $35M in revenue loss to reimburse the County for funds that were previously allocated for personnel services became available for appropriation. This fund is strictly one-time money and contains no plans for on-going operating expenditures. This fund will provide full transparency on how the unappropriated fund balance is used.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Appropriated Fund Balance	0	0	0	0	5,800,000	5,800,000	0
Total Revenues: 004 - ARPA Transition Fund	**0**	**0**	**0**	**0**	**5,800,000**	**5,800,000**	**0**

Fund Expenditures							
Interfund Transfers	0	0	0	0	5,800,000	5,800,000	0
Total Expenditures: 004 - ARPA Transition Fund	**0**	**0**	**0**	**0**	**5,800,000**	**5,800,000**	**0**

Fund: 101 - Coronavirus Relief

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	124,069	127,606	137,077	296,378	213,591	207,728	167,521
Total Revenues: 101 - Coronavirus Relief	**124,069**	**127,606**	**137,077**	**296,378**	**213,591**	**207,728**	**167,521**

Fund Expenditures							
Personnel Services	124,069	127,606	137,077	296,378	213,591	207,728	167,521
Total Expenditures: 101 - Coronavirus Relief	**124,069**	**127,606**	**137,077**	**296,378**	**213,591**	**207,728**	**167,521**

Fund: 103 - County Transportation Trust

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax, 5 cents second local option gas tax, the 5th and 6th cent constitutional gas tax, the 7th cent county gas tax, the 9th cent gas tax, and a transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. For fiscal year 2026-27, $5.0 million in utility taxes will be transferred from the Municipal Service District Fund to be used for safety related maintenance services of local transportation infrastructure provided in the unincorporated areas of the County.

The fiscal year 2026-27 operating budget of $37.5 million includes $14.9 million in personnel services and $22.6 million in operating expenditures. Operating Expenditures include providing for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization. Major capital improvement projects funded within County Transportation Trust funds include countywide safety projects, bridge repairs program, advanced right-of-way acquisition, and advanced engineering and permitting.

Reserve balances of $20.3 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program, and offsetting volatility in revenue streams such as gas taxes.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	16,335,728	17,813,306	17,639,850	17,816,248	20,320,821	19,050,707	19,791,600
Intergovernmental Revenues	8,090,098	8,627,711	8,707,792	8,615,439	8,863,782	8,547,557	8,959,353
Charges for Services	742,782	855,212	1,341,576	1,742,903	1,644,210	1,556,504	1,609,623
Miscellaneous Revenues	347,719	347,719	1,348,273	2,002,760	1,921,576	1,752,278	1,700,259
Appropriated Fund Balance	26,443,618	29,844,386	35,044,150	35,548,966	36,973,105	43,558,159	37,259,475
Non-Revenues	4,000,000	5,000,000	5,000,000	5,000,000	5,413,162	5,414,508	5,000,000
Total Revenues: 103 - County Transportation Trust	**55,959,945**	**62,488,334**	**69,081,641**	**70,726,316**	**75,136,656**	**79,879,713**	**74,320,310**

Fund Expenditures							
Personnel Services	11,804,744	12,448,988	13,400,875	14,078,144	14,492,398	13,125,539	14,915,439
Operating Expenses	17,636,919	18,767,857	19,120,801	21,507,207	22,255,146	21,524,577	22,589,041
Capital Outlay	1,135,500	1,471,388	1,431,010	1,083,900	1,358,800	1,784,006	1,512,700
Capital Improvements	7,117,850	10,264,783	13,343,300	13,090,592	14,067,975	9,416,357	18,733,718
Reimbursements	(3,262,305)	(3,392,293)	(3,304,963)	(3,382,886)	(3,481,808)	(3,531,808)	(3,702,405)
Debt Service	0	0	0	0	0	1,500	0
Interfund Transfers	1,608,860	1,008,790	1,013,282	1,017,233	0	300,067	0
Reserves	19,918,377	21,918,821	24,077,336	23,332,126	26,444,145	0	20,271,817
Total Expenditures: 103 - County Transportation Trust	**55,959,945**	**62,488,334**	**69,081,641**	**70,726,316**	**75,136,656**	**42,620,238**	**74,320,310**

Fund: 104 - Library

Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, two full-service branch libraries, six community branch libraries, and one support/training facility. The budget includes a flat millage rate of 0.3697 for the tax revenues and expenditures relating to the operation of the library system.

Revenue received from ad valorem is approximately 95% of all operating revenues. F.S. 257.17 grants Volusia County state aid grant funds based on a match of up to 25% of each local dollar expended centrally for the operation and maintenance of the library, budgeted at $285,394 for fiscal year 2026-27. The library also receives revenue from the Federal Communications Commission (FCC) for the E-rate program to help obtain affordable broadband, budgeted at $70,740, for fiscal year 2026-27. Revenue also comes from charges for services, sales, lost books/cards fees, rent, commissions, donations, investment income, Friends of the Library contributions, and Property Appraiser and Tax Collector Excess Fees, budgeted at $888,922.

Fiscal year 2026-27 includes a $2 million interfund transfer to the Library Capital Fund (Fund 317) to account for furniture, fixtures, and equipment (FF&E) costs associated with the ongoing Port Orange Expansion project. Beginning fiscal year 2027-28, additional transfers of $100,000 are scheduled to occur annually to account for potential need with ongoing projects at the Port Orange and Pierson Public Libraries and to accumulate funds for future major Library capital projects.

Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at $2,606,282. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at $200,918.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	21,299,969	21,757,985	22,308,157	22,816,978	23,468,189	23,470,479	24,817,765
Intergovernmental Revenues	356,016	799,685	404,718	364,989	353,612	360,947	356,134
Charges for Services	82,500	116,500	113,100	113,100	119,100	125,100	124,100
Judgements, Fines and Forfeitures	30,000	30,000	0	1,000	1,000	3,000	2,000
Miscellaneous Revenues	44,792	56,092	452,519	586,777	702,239	519,045	502,496
Appropriated Fund Balance	9,684,056	9,805,287	10,368,493	10,383,240	7,571,954	8,659,737	6,770,726
Non-Revenues	75,000	96,790	127,790	127,790	230,290	289,435	260,326
Total Revenues: 104 - Library	**31,572,333**	**32,662,339**	**33,774,777**	**34,393,874**	**32,446,384**	**33,427,743**	**32,833,547**

Fund Expenditures							
Personnel Services	11,379,508	11,794,917	12,622,420	13,463,120	13,657,039	14,024,940	14,391,087
Operating Expenses	8,110,121	9,453,662	9,827,204	10,174,833	10,375,823	10,314,937	10,699,567
Capital Outlay	403,632	189,075	129,525	328,895	400,295	262,074	477,693
Capital Improvements	1,270,000	797,427	365,825	995,733	1,398,966	1,648,522	2,458,000
Interfund Transfers	2,000,000	2,000,000	2,000,000	3,667,301	100,000	406,544	2,000,000
Reserves	7,666,168	8,427,258	8,829,803	5,763,992	6,514,261	0	2,807,200
Elected Offices	742,904	0	0	0	0	0	0
Total Expenditures: 104 - Library	**31,572,333**	**32,662,339**	**33,774,777**	**34,393,874**	**32,446,384**	**26,657,017**	**32,833,547**

Fund: 105 - E Volusia Mosquito Control

Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, East Volusia Mosquito Control District and is responsible for mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC utilizes integrated pest management strategies including monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens.

Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. 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. For fiscal year 2026-27, the recommended millage rate is the flat rate of 0.1573. Revenue is also realized from services provided to municipalities outside the district.

An interfund transfer in the amount of $1,590,700 is budgeted in fiscal year 2026-27 to transfer to fund 205 - Non-Ad Valorem Mosquito Building (Fund 378) as debt payment. Of the $3,704,202 held in reserves, $2,839,065 is for future capital, $100,000 is held in a reserve for contingency for fluctuation in commodity prices, and $765,137 is to be held in an emergency reserve, which represents 10% of recurring revenues, per County Council policy.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	5,153,985	5,878,033	6,611,626	6,749,053	6,935,434	7,220,147	7,346,892
Intergovernmental Revenues	11,000	11,000	11,000	11,000	11,000	18,000	20,000
Charges for Services	21,000	21,000	21,000	29,000	29,000	29,000	30,000
Miscellaneous Revenues	27,050	37,050	1,401,535	225,404	247,361	224,890	218,941
Appropriated Fund Balance	5,623,597	3,580,413	3,451,793	3,487,779	4,655,034	4,239,520	3,786,710
Non-Revenues	0	0	0	0	34,900	50,305	35,534
Total Revenues: 105 - E Volusia Mosquito Control	**10,836,632**	**9,527,496**	**11,496,954**	**10,502,236**	**11,912,729**	**11,781,862**	**11,438,077**

Fund Expenditures							
Personnel Services	2,104,941	2,115,315	2,300,670	2,287,551	2,212,930	2,163,462	2,324,228
Operating Expenses	2,381,268	2,962,754	3,039,836	2,859,464	2,946,665	3,485,607	3,569,617
Capital Outlay	93,000	219,000	1,223,600	293,000	198,000	186,414	239,000
Capital Improvements	0	400,000	0	0	0	0	0
Reimbursements	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Grants and Aids	198,498	224,329	285,814	290,732	290,982	290,982	310,330
Interfund Transfers	2,500,000	1,650,000	1,750,000	1,750,000	1,750,000	2,168,687	1,590,700
Reserves	3,669,836	2,256,098	3,197,034	3,321,489	4,814,152	0	3,704,202
Elected Offices	189,089	0	0	0	0	0	0
Total Expenditures: 105 - E Volusia Mosquito Control	**10,836,632**	**9,527,496**	**11,496,954**	**10,502,236**	**11,912,729**	**7,995,152**	**11,438,077**

Fund: 106 - Resort Tax

The Tourist Development/Resort Tax was enacted in 1978 by Ordinance 1978-02, levying a two percent tax on short term accommodation rentals of six months or less to fund the expansion and related maintenance costs of the Ocean Center. From this revenue, an administrative fee of two percent is budgeted for the cost of collection. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent, effective July 1, 2003. The revenue generated from the tax is used to fund debt service for the bonds issued to finance the Ocean Center expansion costs. The total debt payment for fiscal year 2026-27 is, $4.4 million, with the remaining revenue allocated to Ocean Center operations.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	12,250,727	18,727,939	17,737,244	17,182,415	17,613,318	17,288,107	17,789,452
Miscellaneous Revenues	22,145	22,145	338,022	555,844	363,131	275,264	266,497
Appropriated Fund Balance	0	0	932,710	455,703	0	0	0
Total Revenues: 106 - Resort Tax	**12,272,872**	**18,750,084**	**19,007,976**	**18,193,962**	**17,976,449**	**17,563,371**	**18,055,949**

Fund Expenditures							
Operating Expenses	163,343	74,315	76,537	80,947	240,114	337,839	355,789
Interfund Transfers	12,109,529	16,675,769	17,008,842	17,182,418	17,736,335	17,225,532	16,766,671
Reserves	0	2,000,000	1,922,597	930,597	0	0	933,489
Total Expenditures: 106 - Resort Tax	**12,272,872**	**18,750,084**	**19,007,976**	**18,193,962**	**17,976,449**	**17,563,371**	**18,055,949**

Fund: 108 - Sales Tax Trust

The County is entitled to a proportionate share of the Half-Cent State Sales Tax, collected at the state level and distributed to all counties based on formula per F.S. 202.18, F.S. 218.61. Half-Cent Sales Tax revenue is received into the Sales Tax Trust Fund from the Department of Revenue on a monthly basis. The revenue is allocated between the General Fund (001) - $13.6 million, the Municipal Service District Fund (120) - $7.6 million and the Law Enforcement Fund (110) - $6.8 million. The allocation is based on unincorporated and incorporated county population, for the General Fund and MSD. For the Law Enforcement Fund, the allocation is based on the CRA payments, Property Appraiser, and the Tax Collector commissions that are required to be paid out of this fund.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	23,497,088	28,601,952	30,162,936	29,995,383	27,261,436	27,196,473	27,354,458
Miscellaneous Revenues	45,000	75,000	631,122	1,405,910	960,514	651,366	631,161
Appropriated Fund Balance	0	0	4,490,208	0	0	0	0
Total Revenues: 108 - Sales Tax Trust	**23,542,088**	**28,676,952**	**35,284,266**	**31,401,293**	**28,221,950**	**27,847,839**	**27,985,619**

Fund Expenditures							
Operating Expenses	0	0	2,719	9,182	0	0	0
Interfund Transfers	23,542,088	28,676,952	30,162,936	31,392,111	28,221,950	27,847,839	27,985,619
Reserves	0	0	5,118,611	0	0	0	0
Total Expenditures: 108 - Sales Tax Trust	**23,542,088**	**28,676,952**	**35,284,266**	**31,401,293**	**28,221,950**	**27,847,839**	**27,985,619**

Fund: 109 - Tree Mitigation

This fund was established in accordance with Ord. No. 02-13, I, 7-18-02; Ord. No. 2008-25, III, 12-4-08 Sec. 72-846. The funds in said account shall be expended, utilized and disbursed for the planting of trees, and to cover any other ancillary costs including but not limited to, landscaping, sprinkler systems and other items or materials necessary and proper for the preservation, maintenance, relocation or restoration of tree ecosystems on any public land within Volusia County. These monies may also be utilized to engage support elements such as landscape architects and additional personnel, if deemed necessary in the opinion of the county manager, following established county procedures.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	0	405,000	225,560	289,000	330,892	400,000	300,000
Miscellaneous Revenues	0	0	0	0	87,106	114,970	110,964
Appropriated Fund Balance	0	0	1,431,608	1,996,099	3,538,132	3,953,623	4,225,197
Non-Revenues	0	1,371,656	0	0	0	0	0
Total Revenues: 109 - Tree Mitigation	**0**	**1,776,656**	**1,657,168**	**2,285,099**	**3,956,130**	**4,468,593**	**4,636,161**

Fund Expenditures							
Operating Expenses	0	1,134,033	142,277	158,759	184,273	184,273	285,962
Capital Outlay	0	0	2,408	0	10,500	4,805	0
Grants and Aids	0	50,000	51,500	53,045	54,318	54,318	55,948
Reserves	0	592,623	1,460,983	2,073,295	3,707,039	0	4,294,251
Total Expenditures: 109 - Tree Mitigation	**0**	**1,776,656**	**1,657,168**	**2,285,099**	**3,956,130**	**243,396**	**4,636,161**

Fund: 110 - Law Enforcement Fund

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

Ad valorem taxes in the Law Enforcement Fund account for $107,272,730 of the total revenue with a millage rate of 1.5994. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for $24,750,681 of the total revenue. A transfer of ad valorem taxes from the MSD fund [120] for the patrol of the unincorporated areas of Volusia County account for $29,622,449 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of $6,788,920 is to offset the Tax Collector commissions [$2,196,745], Property Appraiser commissions [$1,740,342], and CRA payments [$3,392,496] that are made from the Law Enforcement Fund now that it is a taxing fund. The Sheriff also has a contract with the Volusia County School board that accounts for $1,090,528 and is estimating approximately $1,531,500 in revenue earned from outside detail/special events. Capital improvement projects for Sheriff's Office facilities are included in this fund for a total of $1,335,400. The balance of revenues after the Tax Collector commissions, Property Appraiser commissions, and CRA payments are made [$168,210,296] is sent to the Sheriff to fund his requested budget.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	0	0	76,930,691	93,625,028	101,259,179	101,409,179	107,272,730
Charges for Services	0	19,147,569	19,991,632	22,555,192	25,808,200	25,723,200	27,372,709
Miscellaneous Revenues	0	0	0	0	176,042	176,042	150,000
Appropriated Fund Balance	0	0	0	0	4,494,061	8,700,237	7,655,158
Non-Revenues	0	0	33,919,980	30,628,847	33,660,028	33,780,303	36,812,496
Total Revenues: 110 - Law Enforcement Fund	**0**	**19,147,569**	**130,842,303**	**146,809,067**	**165,397,510**	**169,788,961**	**179,263,093**

Fund Expenditures							
Operating Expenses	0	0	1,285,059	3,290,538	3,903,295	3,977,517	4,451,263
Capital Improvements	0	0	0	0	700,000	700,000	1,335,000
Grants and Aids	0	0	2,608,539	2,999,952	3,255,681	3,184,353	3,397,777
Interfund Transfers	0	0	0	0	0	117,381	288,756
Reserves	0	0	0	0	3,383,982	0	1,580,001
Elected Offices	0	19,147,569	126,948,705	140,518,577	154,154,552	154,154,552	168,210,296
Total Expenditures: 110 - Law Enforcement Fund	**0**	**19,147,569**	**130,842,303**	**146,809,067**	**165,397,510**	**162,133,803**	**179,263,093**

Fund: 111 - Convention Development Tax

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

The fiscal year 2026-27 budget includes an administrative fee that is collected by the Treasury & Billing Division based on the direct and indirect cost of collection. The net total of taxes to be remitted to HAAA is estimated at $12,475,019. The net total of taxes to be remitted to SVAA is estimated at $3,496,546. The net total of taxes to be remitted to WVAA is estimated at $903,317.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	12,271,322	18,727,938	17,737,245	16,856,919	17,498,859	17,050,476	17,177,990
Miscellaneous Revenues	1,550	1,550	60,616	19,089	32,346	52,932	33,330
Appropriated Fund Balance	0	0	51,363	0	0	0	6,922
Total Revenues: 111 - Convention Development Tax	**12,272,872**	**18,729,488**	**17,849,224**	**16,876,008**	**17,531,205**	**17,103,408**	**17,218,242**

Fund Expenditures							
Operating Expenses	12,272,872	18,729,488	17,849,224	16,876,008	17,531,205	17,096,486	17,218,242
Total Expenditures: 111 - Convention Development Tax	**12,272,872**	**18,729,488**	**17,849,224**	**16,876,008**	**17,531,205**	**17,096,486**	**17,218,242**

Fund: 113 - Road Proportionate Share

The Road Proportionate Share Fund was created by Council action on April 17, 2018. The fund was established to increase transparency and track proportionate share contributions. Proportionate share projects are agreements between municipalities and large-scale developers to expedite improvements to infrastructure needs that have been identified as substandard. A complete list of projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	1,286,411	8,807,398	0	0	0	3,161,267	1,700,000
Miscellaneous Revenues	0	0	0	0	1,215,333	1,385,906	1,338,502
Appropriated Fund Balance	6,296,726	11,769,191	17,900,111	21,100,917	22,690,762	33,838,651	27,570,954
Total Revenues: 113 - Road Proportionate Share	**7,583,137**	**20,576,589**	**17,900,111**	**21,100,917**	**23,906,095**	**38,385,824**	**30,609,456**

Fund Expenditures							
Capital Improvements	7,455,520	7,582,197	17,672,594	9,991,858	23,906,095	10,814,870	30,609,456
Reserves	127,617	12,994,392	227,517	11,109,059	0	0	0
Total Expenditures: 113 - Road Proportionate Share	**7,583,137**	**20,576,589**	**17,900,111**	**21,100,917**	**23,906,095**	**10,814,870**	**30,609,456**

Fund: 114 - Ponce De Leon Inlet and Port District

The Ponce de Leon Inlet and Port District is a county special taxing district authorized by Volusia County Ordinance, Chapter 110 Article VIII. The district primarily functions as the non-Federal Local Sponsor for management, operations, and maintenance of the Ponce de Leon Inlet channel by the U.S. Army Corps of Engineers. Inlet district activities include inlet and beach management, operation and maintenance of Smyrna Dunes and Lighthouse Point inlet parks, artificial reef construction and coastal waterway access. Public waterway access and inlet park operations support new and improved infrastructure such as public fishing piers, parking, and boat and kayak launch facilities. Inlet & beach management activities include implementing the inlet sediment budget in partnership with the State of Florida, monitoring beach and dune erosion trends, coordination of inlet and intracoastal waterway dredging and beach nourishment bypassing, monitoring inlet channel shoaling and jetty structural conditions and identification of beach compatible sand resources to support emergency beach erosion control. The Port District millage rate is recommended at the rollback rate of 0.0640.

For fiscal year 2026-27 the Ponce de Leon Inlet and Port District has a budget of $7.2 million, including the interfund transfer to Fund 314 - Port Authority Capital Projects at $1.3 million for fiscal year 2026-27. The $2,747,298 held in reserves consists of $2,297,682 is for future capital improvements and $449,616 in an emergency reserve, which represents 10% of recurring revenues per County Council policy.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	2,447,632	2,511,196	2,572,261	2,838,630	2,911,389	2,895,302	2,990,998
Intergovernmental Revenues	200	200	0	0	0	0	0
Charges for Services	1,030,301	1,470,376	1,400,000	1,400,000	1,400,000	1,322,473	1,336,000
Miscellaneous Revenues	12,825	12,825	180,968	284,104	219,129	158,990	153,976
Appropriated Fund Balance	2,976,969	4,197,906	5,189,395	4,048,159	3,557,040	4,007,195	2,724,618
Non-Revenues	0	0	0	0	12,100	21,617	15,181
Total Revenues: 114 - Ponce De Leon Inlet and Port District	**6,467,927**	**8,192,503**	**9,342,624**	**8,570,893**	**8,099,658**	**8,405,577**	**7,220,773**

Fund Expenditures							
Personnel Services	479,623	546,898	598,741	704,090	828,159	740,423	782,814
Operating Expenses	1,192,227	1,474,101	1,470,486	1,757,346	1,890,024	2,017,351	1,912,263
Capital Outlay	34,950	25,400	10,900	36,000	16,500	22,800	15,000
Capital Improvements	200,000	250,000	450,000	266,000	450,000	513,160	290,360
Grants and Aids	145,127	157,372	161,826	174,128	174,065	138,427	173,038
Interfund Transfers	1,150,000	750,000	3,200,000	2,400,000	2,200,000	2,248,798	1,300,000
Reserves	3,167,006	4,988,732	3,450,671	3,233,329	2,540,910	0	2,747,298
Elected Offices	98,994	0	0	0	0	0	0
Total Expenditures: 114 - Ponce De Leon Inlet and Port District	**6,467,927**	**8,192,503**	**9,342,624**	**8,570,893**	**8,099,658**	**5,680,959**	**7,220,773**

Fund: 115 - E-911 Emergency Telephone System

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

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

The fiscal year 2026-27 budget includes transfer of $4,052,572 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	2,725,000	2,772,823	0	2,856,000	3,146,256	3,093,962	2,963,386
Miscellaneous Revenues	6,000	2,000	84,640	141,739	159,989	142,688	137,993
Appropriated Fund Balance	2,291,022	3,143,477	4,058,695	3,842,196	4,182,389	4,128,696	941,193
Total Revenues: 115 - E-911 Emergency Telephone System	**5,022,022**	**5,918,300**	**4,143,335**	**6,839,935**	**7,488,634**	**7,365,346**	**4,042,572**

Fund Expenditures							
Operating Expenses	0	0	365	926	0	0	0
Reserves	1,821,390	2,686,282	708,073	2,414,856	1,064,481	0	100,213
Elected Offices	3,200,632	3,232,018	3,434,897	4,424,153	6,424,153	6,424,153	3,942,359
Total Expenditures: 115 - E-911 Emergency Telephone System	**5,022,022**	**5,918,300**	**4,143,335**	**6,839,935**	**7,488,634**	**6,424,153**	**4,042,572**

Fund: 116 - Special Lighting Districts

Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 54 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of a non-ad valorem assessment for each parcel within its specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2026-27 budget is predicated on assessment rates of either a rate based on cost per front foot or a per parcel rate per year, depending on adopted ordinance in that district.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	296,622	337,800	368,191	375,554	400,000	397,000	408,000
Appropriated Fund Balance	45,757	31,679	11,423	33,460	134,946	130,334	160,201
Total Revenues: 116 - Special Lighting Districts	**342,379**	**369,479**	**379,614**	**409,014**	**534,946**	**527,334**	**568,201**

Fund Expenditures							
Operating Expenses	284,438	342,847	379,614	369,816	364,291	367,133	368,924
Reserves	45,380	26,632	0	39,198	170,655	0	199,277
Elected Offices	12,561	0	0	0	0	0	0
Total Expenditures: 116 - Special Lighting Districts	**342,379**	**369,479**	**379,614**	**409,014**	**534,946**	**367,133**	**568,201**

Fund: 117 - Building Permits

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

The major funding source for the Building Fund is from permits, fees, and special assessments totaling $3.5 million. Permits, Fees, and Special Assessments are a collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset the costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas. The Building Fund is also supported by revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures. This revenue is used to offset costs of services provided by county vendors to demolish condemned structures.

The Building Fund has $4.4 million in fund expenditures for fiscal year 2026-27, which includes personnel services, various operating expenditures, and capital outlay. The building fund has a reserve of $770,576 in fiscal year 2026-27.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	2,200,000	2,500,000	3,000,000	3,500,000	3,801,050	3,501,250	3,501,100
Charges for Services	45,000	52,500	53,000	62,500	64,800	50,000	50,000
Judgements, Fines and Forfeitures	0	0	0	0	5,000	4,800	4,800
Miscellaneous Revenues	0	5,000	63,777	133,755	326,895	143,257	135,103
Appropriated Fund Balance	0	480,052	738,506	3,189,076	3,144,945	1,973,472	1,522,836
Non-Revenues	760,790	376,707	0	0	0	0	0
Total Revenues: 117 - Building Permits	**3,005,790**	**3,414,259**	**3,855,283**	**6,885,331**	**7,342,690**	**5,672,779**	**5,213,839**

Fund Expenditures							
Personnel Services	2,206,954	2,084,570	2,427,932	2,465,581	2,680,524	2,589,572	3,006,423
Operating Expenses	798,836	849,637	942,534	1,399,969	1,375,316	1,506,390	1,423,840
Capital Outlay	0	0	17,500	0	0	0	3,000
Capital Improvements	0	0	0	0	0	0	10,000
Interfund Transfers	0	0	0	0	0	53,981	0
Reserves	0	480,052	467,317	3,019,781	3,286,850	0	770,576
Total Expenditures: 117 - Building Permits	**3,005,790**	**3,414,259**	**3,855,283**	**6,885,331**	**7,342,690**	**4,149,943**	**5,213,839**

Fund: 118 - Ocean Center

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

In fiscal year 2026-27, the transfer in from resort tax totals $12,407,485. The Ocean Center is also supported by event revenue totaling over $3.5 million in fiscal year 2026-27.

The Ocean Center has $18.7 million in fund expenditures for fiscal year 2026-27 which includes personnel services, various operating expenditure, capital improvements and capital outlay.

Interfund transfers include $676,750 to fund debt service (208) for the Ocean Center Expansion and $4.5 million to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of $1,716,263 has been included, as well as reserves for on-going maintenance and capital needs in the amount of $995,750, totaling $2,712,012.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	1,800,607	1,954,796	2,710,755	3,141,334	3,071,231	2,992,600	3,506,600
Miscellaneous Revenues	491,281	516,178	531,761	733,588	982,811	800,580	848,540
Appropriated Fund Balance	3,574,162	10,326,383	13,023,005	11,418,079	8,555,102	8,785,552	4,292,078
Non-Revenues	7,935,544	12,731,173	13,054,556	13,286,516	13,841,522	13,330,719	12,807,485
Total Revenues: 118 - Ocean Center	**13,801,594**	**25,528,530**	**29,320,077**	**28,579,517**	**26,450,666**	**25,909,451**	**21,454,703**

Fund Expenditures							
Personnel Services	3,012,647	3,086,662	3,702,733	4,484,702	4,577,132	4,849,767	5,272,172
Operating Expenses	4,834,650	5,495,475	6,352,381	6,779,738	7,239,502	7,512,140	7,333,568
Capital Outlay	300,000	121,600	107,050	79,000	219,000	224,796	515,500
Capital Improvements	5,000	35,000	387,800	523,500	175,000	275,000	575,000
Reimbursements	(97,172)	(65,051)	(129,701)	(66,430)	(91,109)	(91,109)	(135,909)
Grants and Aids	5,825	8,465	8,500	8,181	0	5,710	5,610
Interfund Transfers	3,894,263	5,007,105	5,003,147	7,002,120	10,371,791	8,841,069	5,176,750
Reserves	1,846,381	11,839,274	13,888,167	9,768,706	3,959,350	0	2,712,012
Total Expenditures: 118 - Ocean Center	**13,801,594**	**25,528,530**	**29,320,077**	**28,579,517**	**26,450,666**	**21,617,373**	**21,454,703**

Fund: 119 - Road District Maintenance

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	200,000	200,000	235,000	218,371	220,555	219,000	220,555
Miscellaneous Revenues	0	0	0	0	20,531	18,825	18,202
Appropriated Fund Balance	213,255	279,298	375,084	392,903	368,792	462,387	484,632
Total Revenues: 119 - Road District Maintenance	**413,255**	**479,298**	**610,084**	**611,274**	**609,878**	**700,212**	**723,389**

Fund Expenditures							
Operating Expenses	193,709	195,754	199,074	209,932	215,580	215,580	208,489
Reserves	218,117	283,544	411,010	401,342	394,298	0	514,900
Elected Offices	1,429	0	0	0	0	0	0
Total Expenditures: 119 - Road District Maintenance	**413,255**	**479,298**	**610,084**	**611,274**	**609,878**	**215,580**	**723,389**

Fund: 120 - Municipal Service District

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district coincide with those boundaries defining all the unincorporated areas of the county. The budget for fiscal year 20026-27 includes a millage of 1.6956 mills, which is flat with fiscal year 2025-26. Ad Valorem revenues represent 49% of total operating revenues. The fund is supported by other revenues such as utilities tax, development-related fees, and a transfer from the Half-Cent Sales Tax Fund (108).

The MSD Fund includes expenditures for Animal Control; Engineering and Construction; Environmental Management; Growth and Resource Management; Parks; and Sheriff Operations for the unincorporated area. Interfund transfers out include $459,294 for debt service of the Sheriff Evidence Facility/Lab and $29,622,449 to the Sheriff for their operational budget request, $5,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103).

Reserves of $32,654,546 are set aside to offset volatility in various revenue streams such as utility tax, sales tax, and other non-ad valorem revenues, and to provide for unexpected expenditures. Emergency reserves are currently allocated at $4,506,881 or 10% of current revenues, which is consistent with County Council policy. The Debt Service Reserve of $4,795,817 is set aside for the debt service payments for Sheriff Warehouse.

Fund Revenues	**FY 2021-22 Budget**	**FY 2022-23 Budget**	**FY 2023-24 Budget**	**FY 2024-25 Budget**	**FY 2025-26 Budget**	**FY 2025-26 Estimate**	**FY 2026-27 Budget**
Ad Valorem Taxes	17,636,160	17,856,203	18,142,773	20,049,653	21,609,083	21,609,083	22,490,308
Other Taxes	12,254,647	13,278,724	10,397,775	11,480,341	11,156,777	12,854,997	13,497,747
Permits, Fees, Special Assessments	231,675	520,199	466,700	371,510	375,641	374,041	373,011
Intergovernmental Revenues	130,884	132,000	138,460	116,637	110,205	109,919	111,240
Charges for Services	17,476,231	901,536	1,006,702	921,860	918,743	836,814	930,190
Judgements, Fines and Forfeitures	67,000	102,000	101,175	112,770	94,520	99,195	90,195
Miscellaneous Revenues	211,700	206,800	924,489	1,195,122	1,042,209	950,589	910,008
Appropriated Fund Balance	20,487,113	25,540,071	37,233,462	33,335,273	33,290,966	37,427,966	36,009,584
Non-Revenues	6,441,164	8,642,998	7,540,767	8,629,196	7,802,624	7,688,588	7,654,932
Total Revenues: 120 - Municipal Service District	**74,936,574**	**67,180,531**	**75,952,303**	**76,212,362**	**76,400,768**	**81,951,192**	**82,067,215**

Fund Expenditures							
Personnel Services	5,310,532	6,057,034	6,471,326	6,717,655	6,965,944	6,728,859	7,035,587
Operating Expenses	5,265,911	6,318,647	5,818,815	6,052,358	6,770,502	6,508,778	7,044,357
Capital Outlay	70,640	113,300	60,337	147,270	243,900	201,844	129,050
Capital Improvements	175,000	420,000	607,000	35,000	400,000	32,337	50,000
Grants and Aids	69,629	39,730	47,218	58,367	67,779	67,582	71,932
Interfund Transfers	5,226,568	7,219,115	27,595,825	29,801,091	32,235,716	32,402,208	35,081,743
Reserves	19,161,890	27,470,306	35,351,782	33,400,621	29,716,927	0	32,654,546
Elected Offices	39,656,404	19,542,399	0	0	0	0	0
Total Expenditures: 120 - Municipal Service District	**74,936,574**	**67,180,531**	**75,952,303**	**76,212,362**	**76,400,768**	**45,941,608**	**82,067,215**

Fund: 121 - Special Assessments

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

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. The debt service for both special assessments was paid off on June 1, 2019. Remaining funds of $1,067,828 were transferred out as follows; $77,787 to Fund 159 Stormwater, $32,372 to Fund 120 MSD, $544,507 to Fund 001 General Fund, and $413,162 to Fund 103 Transportation Trust Fund in fiscal year 2025-26 to close the fund.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	7,173	0	30,364	44,613	42,277	40,221	0
Appropriated Fund Balance	915,861	888,026	904,607	823,281	1,025,551	1,024,181	0
Total Revenues: 121 - Special Assessments	**923,034**	**888,026**	**934,971**	**867,894**	**1,067,828**	**1,064,402**	**0**

Fund Expenditures							
Operating Expenses	5,000	0	131	291	0	0	0
Interfund Transfers	0	0	0	0	1,067,828	1,067,828	0
Reserves	918,034	888,026	934,840	867,603	0	0	0
Total Expenditures: 121 - Special Assessments	**923,034**	**888,026**	**934,971**	**867,894**	**1,067,828**	**1,067,828**	**0**

Fund: 122 - Manatee Conservation

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

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	20,000	20,000	11,000	28,450	30,000	818,004	30,000
Miscellaneous Revenues	2,256	2,256	19,554	29,502	28,266	26,637	25,752
Appropriated Fund Balance	564,860	573,968	587,193	641,759	690,416	677,334	1,481,224
Total Revenues: 122 - Manatee Conservation	**587,116**	**596,224**	**617,747**	**699,711**	**748,682**	**1,521,975**	**1,536,976**

Fund Expenditures							
Operating Expenses	2,500	4,000	12,834	12,693	12,500	12,550	12,500
Grants and Aids	21,506	10,957	46,338	37,501	37,501	28,201	37,500
Reserves	563,110	581,267	558,575	649,517	698,681	0	1,486,976
Total Expenditures: 122 - Manatee Conservation	**587,116**	**596,224**	**617,747**	**699,711**	**748,682**	**40,751**	**1,536,976**

Fund: 123 - Inmate Welfare Trust

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

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	2,051,708	616,666	1,075,671	762,657	1,216,402	1,047,498	1,092,086
Appropriated Fund Balance	5,460,982	4,461,842	4,589,206	3,898,935	4,170,235	3,623,492	2,820,911
Non-Revenues	350	800	800	0	0	0	0
Total Revenues: 123 - Inmate Welfare Trust	**7,513,040**	**5,079,308**	**5,665,677**	**4,661,592**	**5,386,637**	**4,670,990**	**3,912,997**

Fund Expenditures							
Personnel Services	1,024,491	1,037,054	530,558	581,663	903,526	880,577	998,530
Operating Expenses	626,265	710,619	711,997	651,524	1,123,549	927,593	1,014,565
Capital Outlay	116,000	22,000	22,000	22,000	22,660	13,000	23,340
Capital Improvements	0	50,000	50,000	0	0	0	0
Interfund Transfers	0	0	0	0	0	28,909	0
Reserves	5,746,284	3,259,635	4,351,122	3,406,405	3,336,902	0	1,876,562
Total Expenditures: 123 - Inmate Welfare Trust	**7,513,040**	**5,079,308**	**5,665,677**	**4,661,592**	**5,386,637**	**1,850,079**	**3,912,997**

Fund: 124 - Library Endowment

The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments, gifts or other specially earmarked funds presented to the library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Nor should the receipt of gift funds be used as a reason for decreasing local tax support or holding it to a level less than necessary to meet standards. Such gifts shall be deposited into this fund and used for future services in the various libraries. This fund has a reserve amount of $570,570. Any appropriations for Library Services out of this fund will be brought to Council for approval via budget resolution.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	1,859	1,859	14,594	20,361	19,191	20,492	19,797
Appropriated Fund Balance	461,408	429,089	412,896	437,076	528,202	530,281	550,773
Total Revenues: 124 - Library Endowment	**463,267**	**430,948**	**427,490**	**457,437**	**547,393**	**550,773**	**570,570**

Fund Expenditures							
Operating Expenses	0	0	63	133	0	0	0
Interfund Transfers	25,000	0	0	0	0	0	0
Reserves	438,267	430,948	427,427	457,304	547,393	0	570,570
Total Expenditures: 124 - Library Endowment	**463,267**	**430,948**	**427,490**	**457,437**	**547,393**	**0**	**570,570**

Fund: 125 - Homeless Initiatives

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

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

In fiscal year 2016-17, the DeLand Homeless Shelter was approved funding of $1,130,000 for capital expenses and $125,000 towards one year of operating, for a total project cost of $1,255,000. In fiscal year 2018-19, $438,130 was disbursed to the City of Deland for the Deland Homeless Shelter, in fiscal year 2019-20 $798,240 was disbursed, and in fiscal year 2020-21, the remaining $245,037 was disbursed to close out the project.

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

In fiscal year 2024-25, County Council authorized continued funding for the First Step Shelter's operating costs, establishing a five-year financial commitment. Fiscal Year 2024-25 included an initial disbursement in the amount of $400,000, in fiscal year 2025-26 another $300,000 was disbursed, and fiscal years 2027-29 will include disbursements of $200,000 annually, for a total project cost of $1,300,000.

The reserves of $450,938 are for current and future initiatives or will be brought to Council for a transfer back to the General Fund.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	9,313	0	36,941	29,484	21,266	13,161	12,763
Appropriated Fund Balance	212,884	179,143	190,916	227,496	932,122	925,014	638,175
Total Revenues: 125 - Homeless Initiatives	**222,197**	**179,143**	**227,857**	**256,980**	**953,388**	**938,175**	**650,938**

Fund Expenditures							
Operating Expenses	0	0	159	193	0	0	0
Grants and Aids	0	0	0	0	300,000	300,000	200,000
Reserves	222,197	179,143	227,698	256,787	653,388	0	450,938
Total Expenditures: 125 - Homeless Initiatives	**222,197**	**179,143**	**227,857**	**256,980**	**953,388**	**300,000**	**650,938**

Fund: 127 - Wetland Mitigation

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	17,000	25,000	43,000	48,000	56,942	168,593	83,312
Appropriated Fund Balance	56,666	152,706	289,169	339,121	457,903	485,664	614,257
Total Revenues: 127 - Wetland Mitigation	**73,666**	**177,706**	**332,169**	**387,121**	**514,845**	**654,257**	**697,569**

Fund Expenditures							
Operating Expenses	50,000	50,000	51,500	50,000	50,000	40,000	50,600
Reserves	23,666	127,706	280,669	337,121	464,845	0	646,969
Total Expenditures: 127 - Wetland Mitigation	**73,666**	**177,706**	**332,169**	**387,121**	**514,845**	**40,000**	**697,569**

Fund: 130 - Economic Development

The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2026-27 there is $5,318,215 budgeted in reserves that can be made available for business development incentives per approval by the County Council. During the September 22, 2026 Budget Hearing, County Council voted to approve a one-time interfund transfer of $4,844,127 from reserves to the General Fund. This action was taken to support adoption of a rollback millage rate within the General Fund.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	0	6,250	22,000	12,000	66,500	19,500	34,500
Miscellaneous Revenues	33,634	33,634	369,028	597,681	572,248	552,089	541,597
Appropriated Fund Balance	8,616,296	7,310,259	10,719,989	10,913,289	10,913,289	11,911,634	10,216,816
Non-Revenues	2,757,148	2,607,148	1,672,321	1,288,919	1,104,767	1,104,767	1,210,692
Total Revenues: 130 - Economic Development	**11,407,078**	**9,957,291**	**12,783,338**	**12,811,889**	**12,656,804**	**13,587,990**	**12,003,605**

Fund Expenditures							
Personnel Services	969,369	873,080	946,562	928,178	943,024	919,610	1,025,639
Operating Expenses	9,437,709	9,084,211	1,124,947	970,422	800,491	2,302,534	755,624
Capital Improvements	0	0	0	0	0	0	60,000
Interfund Transfers	0	0	0	0	0	149,030	4,844,127
Reserves	1,000,000	0	10,711,829	10,913,289	10,913,289	0	5,318,215
Total Expenditures: 130 - Economic Development	**11,407,078**	**9,957,291**	**12,783,338**	**12,811,889**	**12,656,804**	**3,371,174**	**12,003,605**

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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. Impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are expended in the order in which they are collected; road impact fees must be expended within five years of collection, or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 5% per year.

A complete list of projects for Zone 1 for fiscal year 2026-27 can be found within the Capital Improvements listing in the Executive Summary section of this document.

For fiscal year 2026-27, $3,777,098 is reserved for future capital projects.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	2,317,800	2,328,667	2,328,667	2,328,667	2,328,667	2,328,667	2,328,667
Miscellaneous Revenues	9,152	9,152	357,362	788,099	793,010	923,919	892,225
Appropriated Fund Balance	3,151,004	3,677,028	11,377,919	15,777,755	22,508,684	26,260,036	25,356,860
Total Revenues: 131 - Road Impact Fees-Zone 1 (Northeast)	**5,477,956**	**6,014,847**	**14,063,948**	**18,894,521**	**25,630,361**	**29,512,622**	**28,577,752**

Fund Expenditures							
Operating Expenses	0	0	1,539	5,147	0	0	0
Capital Improvements	0	0	1,000,000	7,763,000	23,944,346	4,155,762	24,800,654
Interfund Transfers	1,894,284	1,897,587	1,892,351	0	0	0	0
Reserves	3,583,672	4,117,260	11,170,058	11,126,374	1,686,015	0	3,777,098
Total Expenditures: 131 - Road Impact Fees-Zone 1 (Northeast)	**5,477,956**	**6,014,847**	**14,063,948**	**18,894,521**	**25,630,361**	**4,155,762**	**28,577,752**

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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. Impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are expended in the order in which they are collected; road impact fees must be expended within five years of collection, or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 5% per year.

A complete list of projects for Zone 2 for fiscal year 2026-27 can be found within the Capital Improvements listing in the Executive Summary section of this document.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	2,069,090	1,715,260	1,715,260	1,715,260	1,715,260	3,995,247	1,715,260
Miscellaneous Revenues	15,523	15,523	271,377	552,326	580,754	645,978	623,958
Appropriated Fund Balance	3,915,520	5,788,457	8,963,920	9,663,103	15,623,292	17,680,514	20,469,242
Total Revenues: 132 - Road Impact Fees-Zone 2 (Southeast)	**6,000,133**	**7,519,240**	**10,950,557**	**11,930,689**	**17,919,306**	**22,321,739**	**22,808,460**

Fund Expenditures							
Operating Expenses	0	0	1,169	3,607	0	0	0
Capital Improvements	0	0	800,000	800,000	17,919,306	1,852,497	22,808,460
Interfund Transfers	496,122	496,987	495,616	0	0	0	0
Reserves	5,504,011	7,022,253	9,653,772	11,127,082	0	0	0
Total Expenditures: 132 - Road Impact Fees-Zone 2 (Southeast)	**6,000,133**	**7,519,240**	**10,950,557**	**11,930,689**	**17,919,306**	**1,852,497**	**22,808,460**

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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. Impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are expended in the order in which they are collected; road impact fees must be expended within five years of collection, or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 5% per year.

A complete list of projects for Zone 3 for fiscal year 2026-27 can be found within the Capital Improvements listing in the Executive Summary section of this document.

For fiscal year 2026-27, $220 is reserved for future capital projects.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	4,078,200	3,284,680	3,284,685	3,284,680	3,284,680	3,108,756	3,284,680
Miscellaneous Revenues	23,663	23,663	443,268	862,202	838,191	760,924	735,808
Appropriated Fund Balance	7,905,787	7,667,517	13,149,246	13,991,196	16,537,441	18,999,650	20,232,637
Total Revenues: 133 - Road Impact Fees-Zone 3 (Southwest)	**12,007,650**	**10,975,860**	**16,877,199**	**18,138,078**	**20,660,312**	**22,869,330**	**24,253,125**
Fund Expenditures							
Operating Expenses	0	0	1,910	5,631	0	0	0
Capital Improvements	0	2,400,000	4,540,000	11,640,000	14,982,820	2,636,693	24,252,905
Interfund Transfers	1,758,976	1,762,043	1,757,181	0	0	0	0
Reserves	10,248,674	6,813,817	10,578,108	6,492,447	5,677,492	0	220
Total Expenditures: 133 - Road Impact Fees-Zone 3 (Southwest)	**12,007,650**	**10,975,860**	**16,877,199**	**18,138,078**	**20,660,312**	**2,636,693**	**24,253,125**

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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. Impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are expended in the order in which they are collected; road impact fees must be expended within five years of collection, or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 5% per year.

A complete list of projects for Zone 4 for fiscal year 2026-27 can be found within the Capital Improvements listing in the Executive Summary section of this document.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	1,624,500	1,321,720	1,321,720	1,321,720	1,321,720	1,461,720	1,321,630
Miscellaneous Revenues	45,517	45,517	590,999	939,980	912,322	994,001	960,219
Appropriated Fund Balance	10,995,618	13,254,756	16,376,709	15,981,128	21,700,520	24,645,768	25,136,827
Total Revenues: 134 - Road Impact Fees-Zone 4 (Northwest)	**12,665,635**	**14,621,993**	**18,289,428**	**18,242,828**	**23,934,562**	**27,101,489**	**27,418,676**

Fund Expenditures							
Operating Expenses	0	0	2,546	6,139	0	0	0
Capital Improvements	6,564,663	6,564,663	4,199,317	0	23,934,562	1,964,662	27,418,676
Interfund Transfers	360,816	361,445	360,448	0	0	0	0
Reserves	5,740,156	7,695,885	13,727,117	18,236,689	0	0	0
Total Expenditures: 134 - Road Impact Fees-Zone 4 (Northwest)	**12,665,635**	**14,621,993**	**18,289,428**	**18,242,828**	**23,934,562**	**1,964,662**	**27,418,676**

Fund: 135 - Park Impact Fees-County

The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

The reserves in this fund are set aside for future park implementation and development in the unincorporated areas of Volusia County which consist of the following communities: Alamana, Bakerstown, Barberville, Beresford, Bethune Beach, Boden, Cassadaga, Cow Creek, Creighton, Crystal Lake, DeLand Highlands, DeLand Southwest, DeLeon Springs, Emporia, Enterprise, Farmton, Fatio, Glenwood, Hucomer, Kalamazoo, Lemon Bluff, Maytown, North DeLand, Ormond-by-the-Sea, Osteen, Pennichaw, Riverside, Samsula, Senyah, Seville, Valdez, Volusia, West DeLand, and Wilbur-By-The-Sea.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	240,000	257,550	285,600	1,200,000	1,772,294	1,772,294	1,775,000
Miscellaneous Revenues	899	899	21,481	68,377	88,292	159,955	154,206
Appropriated Fund Balance	480,091	641,408	498,201	2,308,620	3,562,560	5,019,853	875,394
Total Revenues: 135 - Park Impact Fees-County	**720,990**	**899,857**	**805,282**	**3,576,997**	**5,423,146**	**6,952,102**	**2,804,600**

Fund Expenditures							
Operating Expenses	0	0	93	447	0	0	0
Capital Improvements	0	0	0	0	2,600,000	6,076,708	2,000,000
Reserves	720,990	899,857	805,189	3,576,550	2,823,146	0	804,600
Total Expenditures: 135 - Park Impact Fees-County	**720,990**	**899,857**	**805,282**	**3,576,997**	**5,423,146**	**6,076,708**	**2,804,600**

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

The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	50,725	55,550	66,300	75,000	57,206	38,000	38,380
Miscellaneous Revenues	2,320	2,320	22,537	37,582	35,070	34,158	33,017
Appropriated Fund Balance	626,107	658,403	651,568	836,926	741,383	760,182	655,136
Total Revenues: 136 - Park Impact Fees-Zone 1 (Northeast)	**679,152**	**716,273**	**740,405**	**949,508**	**833,659**	**832,340**	**726,533**

Fund Expenditures							
Operating Expenses	0	0	97	245	0	0	0
Capital Improvements	0	0	550,000	550,000	350,000	177,204	540,000
Reserves	679,152	716,273	190,308	399,263	483,659	0	186,533
Total Expenditures: 136 - Park Impact Fees-Zone 1 (Northeast)	**679,152**	**716,273**	**740,405**	**949,508**	**833,659**	**177,204**	**726,533**

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

The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	14,774	12,120	18,870	25,000	9,957	15,000	15,150
Miscellaneous Revenues	109	109	906	2,097	2,127	2,581	2,492
Appropriated Fund Balance	41,799	30,982	44,408	68,976	67,261	73,108	90,689
Total Revenues: 137 - Park Impact Fees-Zone 2 (Southeast)	**56,682**	**43,211**	**64,184**	**96,073**	**79,345**	**90,689**	**108,331**

Fund Expenditures							
Operating Expenses	0	0	4	14	0	0	0
Reserves	56,682	43,211	64,180	96,059	79,345	0	108,331
Total Expenditures: 137 - Park Impact Fees-Zone 2 (Southeast)	**56,682**	**43,211**	**64,184**	**96,073**	**79,345**	**0**	**108,331**

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

The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	68,074	50,500	50,898	60,000	42,280	32,000	32,320
Miscellaneous Revenues	759	759	8,451	14,127	13,936	14,246	13,766
Appropriated Fund Balance	226,308	233,775	268,628	313,781	137,376	380,989	282,235
Total Revenues: 138 - Park Impact Fees-Zone 3 (Southwest)	**295,141**	**285,034**	**327,977**	**387,908**	**193,592**	**427,235**	**328,321**

Fund Expenditures							
Operating Expenses	0	0	36	92	0	0	0
Capital Improvements	0	0	250,000	250,000	145,000	145,000	0
Reserves	295,141	285,034	77,941	137,816	48,592	0	328,321
Total Expenditures: 138 - Park Impact Fees-Zone 3 (Southwest)	**295,141**	**285,034**	**327,977**	**387,908**	**193,592**	**145,000**	**328,321**

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

The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	56,905	88,880	94,350	100,000	62,761	62,761	63,389
Miscellaneous Revenues	230	230	5,654	11,596	11,844	14,121	13,636
Appropriated Fund Balance	123,512	185,953	255,848	342,124	111,252	389,578	466,460
Total Revenues: 139 - Park Impact Fees-Zone 4 (Northwest)	**180,647**	**275,063**	**355,852**	**453,720**	**185,857**	**466,460**	**543,485**

Fund Expenditures							
Operating Expenses	0	0	24	76	0	0	0
Capital Improvements	0	0	275,000	275,000	0	0	185,000
Reserves	180,647	275,063	80,828	178,644	185,857	0	358,485
Total Expenditures: 139 - Park Impact Fees-Zone 4 (Northwest)	**180,647**	**275,063**	**355,852**	**453,720**	**185,857**	**0**	**543,485**

Fund: 140 - Fire Rescue District

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

Revenues in the Fire Rescue District Fund are mainly ad valorem tax revenues, which account for 93.5% of the operating revenues. The budget includes a millage rate of 3.5990, which is a partial roiled back rate. The Fire Fund also receives transport revenues when conducting EMS transports and revenues from the contract with the City of Lake Helen for Fire Rescue services.

The operating budget, less reserves, totals $58.8 million, with capital totaling an additional $1.5 million. Personnel services account for 73.7% of the total operating budget. Starting in fiscal year 2024-25, interfund transfers to the Fire Capital Fund (340) to accumulate funds for the replacement/upgrade of fire stations have occurred. In fiscal year 2026-27 the transfer of $9.5 million is for Station 47.

Reserves in the Fire Fund total $25,139,054 with emergency reserves at $5,125,364 or 10% of current revenue, per County Council policy. The remaining reserves of $20,013,690 are set aside for grants, and future capital needs such as; defibrillators, power cots/loaders, and SCBA replacements.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	32,901,527	37,370,359	42,087,654	46,509,944	47,321,796	47,273,544	48,971,597
Permits, Fees, Special Assessments	35,000	100,000	100,000	150,000	105,000	35,000	75,000
Intergovernmental Revenues	87,120	69,480	71,130	71,130	79,120	72,960	72,960
Charges for Services	781,764	882,015	951,623	1,036,721	1,114,056	1,210,250	1,252,769
Miscellaneous Revenues	50,582	50,582	890,349	891,025	1,644,725	1,767,647	1,688,996
Appropriated Fund Balance	18,650,756	22,523,769	24,512,722	31,008,530	26,287,678	27,692,323	31,701,113
Non-Revenues	0	0	0	0	5,202,200	6,301,831	213,958
Total Revenues: 140 - Fire Rescue District	**52,506,749**	**60,996,205**	**68,613,478**	**79,667,350**	**81,754,575**	**84,353,555**	**83,976,393**

Fund Expenditures							
Personnel Services	21,651,396	25,575,270	29,214,135	30,359,900	32,521,996	32,301,100	36,567,769
Operating Expenses	7,838,335	9,294,411	9,179,791	10,323,506	10,887,899	10,515,141	11,416,766
Capital Outlay	356,600	2,434,200	1,297,185	789,692	737,856	2,520,038	1,347,489
Capital Improvements	5,996,944	2,095,946	18,276,218	15,666,629	215,000	224,760	190,000
Reimbursements	(84,161)	(89,440)	(92,689)	(80,615)	(77,381)	(77,381)	(1,011,538)
Grants and Aids	560,581	696,158	745,578	797,936	795,530	661,876	826,853
Interfund Transfers	0	0	0	0	5,856,033	6,506,908	9,500,000
Reserves	15,056,069	20,989,660	9,993,260	21,810,302	30,817,642	0	25,139,054
Elected Offices	1,130,985	0	0	0	0	0	0
Total Expenditures: 140 - Fire Rescue District	**52,506,749**	**60,996,205**	**68,613,478**	**79,667,350**	**81,754,575**	**52,652,442**	**83,976,393**

Fund: 150 - Countywide Fire Impact Fee

The Fire Rescue Impact Fee Fund was established by Ordinance 2022-34 and is incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected to pay for capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year carry forward to the next fiscal year. Fees are expended in the order in which they are collected.

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

Within this fund is $562,287 for the construction of Station 15. There is $605,520 in reserves for future fire projects.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	0	0	197,000	207,000	225,000	217,658	235,000
Miscellaneous Revenues	0	0	44,827	49,191	77,545	74,447	71,966
Appropriated Fund Balance	0	0	1,767,193	1,817,285	865,262	1,296,230	989,475
Total Revenues: 150 - Countywide Fire Impact Fee	**0**	**0**	**2,009,020**	**2,073,476**	**1,167,807**	**1,588,335**	**1,296,441**

Fund Expenditures							
Operating Expenses	0	0	193	321	0	0	0
Capital Outlay	0	0	0	0	0	0	1,000,000
Capital Improvements	0	0	335,000	1,729,182	562,287	598,860	0
Reserves	0	0	1,673,827	343,973	605,520	0	296,441
Total Expenditures: 150 - Countywide Fire Impact Fee	**0**	**0**	**2,009,020**	**2,073,476**	**1,167,807**	**598,860**	**1,296,441**

Fund: 155 - Impact Fee Administration

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	0	231,726	455,186	800,000	450,000	382,000	382,000
Miscellaneous Revenues	0	0	0	0	21,879	17,354	16,795
Appropriated Fund Balance	0	0	207,219	872,806	538,483	0	33,603
Total Revenues: 155 - Impact Fee Administration	**0**	**231,726**	**662,405**	**1,672,806**	**1,010,362**	**399,354**	**432,398**

Fund Expenditures							
Personnel Services	0	127,629	142,435	149,875	159,415	155,559	167,116
Operating Expenses	0	101,697	44,658	74,393	203,106	205,857	106,567
Capital Outlay	0	2,400	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	4,335	0
Reserves	0	0	475,312	1,448,538	647,841	0	158,715
Total Expenditures: 155 - Impact Fee Administration	**0**	**231,726**	**662,405**	**1,672,806**	**1,010,362**	**365,751**	**432,398**

Fund: 156 - EMS Impact Fee

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

The EMS impact fee shall be reviewed by council no less than once every four years. Revenues not expended in any fiscal year shall carry forward to the next year. Fees are expended in the order which they are collected. Within the fiscal year 2026-27 budget $529,862 is allocated towards the construction of the new facility.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	0	0	0	192,000	264,828	161,187	249,198
Miscellaneous Revenues	0	0	0	0	6,106	20,692	14,019
Appropriated Fund Balance	0	0	0	244,578	539,941	338,422	289,076
Total Revenues: 156 - EMS Impact Fee	**0**	**0**	**0**	**436,578**	**810,875**	**520,301**	**552,293**

Fund Expenditures							
Capital Improvements	0	0	0	192,000	383,390	231,225	529,862
Reserves	0	0	0	244,578	427,485	0	22,431
Total Expenditures: 156 - EMS Impact Fee	**0**	**0**	**0**	**436,578**	**810,875**	**231,225**	**552,293**

Fund: 157 - Silver Sands/Bethune Beach MSD

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the state constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage for fiscal year 2026-27 is flat at 0.0099 mills, which was the rollback rate for fiscal year 2025-26.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	15,404	15,451	15,380	15,379	15,383	15,360	15,661
Miscellaneous Revenues	0	50	0	179	259	148	143
Appropriated Fund Balance	2,043	4,900	19,034	1,299	1,405	1,117	697
Non-Revenues	0	0	0	0	0	110	78
Total Revenues: 157 - Silver Sands/Bethune Beach MSD	**17,447**	**20,401**	**34,414**	**16,857**	**17,047**	**16,735**	**16,579**

Fund Expenditures

Operating Expenses	17,056	20,401	16,019	16,857	17,047	16,038	15,655
Reserves	0	0	18,395	0	0	0	924
Elected Offices	391	0	0	0	0	0	0
Total Expenditures: 157 - Silver Sands/ Bethune Beach MSD	**17,447**	**20,401**	**34,414**	**16,857**	**17,047**	**16,038**	**16,579**

Fund: 158 - Gemini Springs Endowment

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

The fiscal year 2026-27 budget includes $69,391 in reserves which is set aside for future maintenance and repairs. It also includes $5,000 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park; specifically related to trail repair.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	263	263	2,185	3,210	3,025	2,894	2,798
Appropriated Fund Balance	60,292	64,225	60,082	63,913	68,798	73,699	71,593
Total Revenues: 158 - Gemini Springs Endowment	**60,555**	**64,488**	**62,267**	**67,123**	**71,823**	**76,593**	**74,391**
Fund Expenditures							
Operating Expenses	5,000	5,000	5,009	5,021	5,000	5,000	5,000
Reserves	55,555	59,488	57,258	62,102	66,823	0	69,391
Total Expenditures: 158 - Gemini Springs Endowment	**60,555**	**64,488**	**62,267**	**67,123**	**71,823**	**5,000**	**74,391**

Fund: 159 - Stormwater Utility

Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year 1993-94, as established by Ordinance 92-89. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU). The fee was revised in 2005 to $72 per year per ERU, 2023 to $78 per year per ERU, and in 2024 to $96 per year per ERU. The fee is to fund the Stormwater Management System is designed to control discharges from rainfall and runoff, and to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation, and water pollution.

In fiscal year 2026-27, the Stormwater Utility fund has an operating budget of $7.3 million. Capital projects for fiscal year 2026-27 include flood mitigation projects. Reserves totaling $3,635,228 is set aside for future capital projects.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	4,520,535	4,541,271	4,558,297	6,138,538	6,300,000	6,300,000	6,300,000
Charges for Services	45,000	45,000	45,000	45,000	45,000	50,000	45,000
Miscellaneous Revenues	30,744	27,744	185,425	221,959	248,520	252,009	241,714
Appropriated Fund Balance	5,155,488	5,401,341	4,223,453	4,095,838	4,550,449	6,061,855	4,871,542
Non-Revenues	0	0	0	0	77,787	77,787	0
Total Revenues: 159 - Stormwater Utility	**9,751,767**	**10,015,356**	**9,012,175**	**10,501,335**	**11,221,756**	**12,741,651**	**11,458,256**

Fund Expenditures							
Personnel Services	3,664,502	3,558,732	3,755,204	3,933,090	4,178,221	3,979,518	4,290,639
Operating Expenses	2,287,646	2,733,870	2,987,039	3,449,540	3,080,690	3,137,137	3,015,389
Capital Outlay	577,000	700,000	770,000	807,000	809,400	1,253,019	817,000
Capital Improvements	790,000	820,000	750,000	250,000	1,100,000	600,000	1,200,000
Reimbursements	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(1,500,000)	(1,200,000)	(1,500,000)
Interfund Transfers	0	0	0	0	0	100,435	0
Reserves	4,364,598	4,202,754	2,749,932	4,061,705	3,553,445	0	3,635,228
Elected Offices	68,021	0	0	0	0	0	0
Total Expenditures: 159 - Stormwater Utility	**9,751,767**	**10,015,356**	**9,012,175**	**10,501,335**	**11,221,756**	**7,870,109**	**11,458,256**

Fund: 160 - Volusia ECHO

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

The fiscal year 2026-27 millage rate is recommended at 0.2000, which is the same millage rate adopted in fiscal year 2025-26. The ECHO board supported an annual trails set aside of $1.5 million for the countywide Master Trail Program and that transfer is programmed in fiscal year 2026-27 as well as $14 million for ECHO grants in fiscal year 2026-27.

On March 7, 2023, County Council approved agenda item #10599, which allows projects to be funded by direct county expenditures for County government projects or grant-in-aid awards. A five-year Direct County Expenditure Plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of $5.6 million was made to the ECHO Direct County Expenditures Fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. This plan has been updated and amended every year since. ECHO has reserves in the amount of $8.9 million, for future grant awards or direct expenditures.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	8,218,034	9,371,332	10,581,244	11,707,552	12,680,917	12,682,156	13,411,010
Intergovernmental Revenues	0	985	1,014	0	0	0	0
Miscellaneous Revenues	93,679	93,679	787,594	1,144,392	1,091,413	1,656,093	901,146
Appropriated Fund Balance	15,068,831	15,575,178	17,395,759	15,347,675	13,754,077	22,419,550	14,417,462
Non-Revenues	0	0	0	0	465,677	1,337,504	602,982
Total Revenues: 160 - Volusia ECHO	**23,380,544**	**25,041,174**	**28,765,611**	**28,199,619**	**27,992,084**	**38,095,303**	**29,332,600**

Fund Expenditures							
Personnel Services	240,908	260,139	299,861	307,752	301,762	298,487	319,398
Operating Expenses	6,324	369,508	446,408	536,133	708,920	756,865	827,936
Capital Outlay	9,765	8,765	0	0	0	0	0
Capital Improvements	0	0	0	3,500,000	0	1,122,137	0
Grants and Aids	4,735,643	4,800,784	4,846,159	7,383,017	4,907,113	7,752,945	14,433,712
Interfund Transfers	1,500,000	1,500,000	7,177,120	3,973,000	7,675,000	13,747,407	4,812,600
Reserves	16,887,904	18,101,978	15,996,063	12,499,717	14,399,289	0	8,938,954
Total Expenditures: 160 - Volusia ECHO	**23,380,544**	**25,041,174**	**28,765,611**	**28,199,619**	**27,992,084**	**23,677,841**	**29,332,600**

Fund: 162 - Volusia Forever Land Acquisition

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	8,218,034	9,371,332	10,581,244	11,707,552	12,680,917	12,682,156	13,411,010
Intergovernmental Revenues	0	0	0	0	0	246,939	0
Miscellaneous Revenues	8,096	8,096	249,643	590,194	1,103,360	863,682	833,852
Appropriated Fund Balance	0	3,417,345	7,886,889	2,631,859	18,115,368	21,648,334	7,738,563
Non-Revenues	726,711	0	0	0	53,400	75,831	53,771
Total Revenues: 162 - Volusia Forever Land Acquisition	**8,952,841**	**12,796,773**	**18,717,776**	**14,929,605**	**31,953,045**	**35,516,942**	**22,037,196**

Fund Expenditures							
Personnel Services	133,099	174,172	224,613	331,114	401,038	405,727	423,987
Operating Expenses	10,472	518,923	576,128	830,678	941,071	1,446,153	1,108,620
Capital Outlay	49,765	9,000	0	5,500	0	0	0
Capital Improvements	0	0	37,500	38,625	23,175	23,610,374	23,760
Grants and Aids	235,643	300,784	346,159	383,017	407,113	407,113	433,712
Interfund Transfers	1,232,705	1,391,784	1,585,757	1,756,133	1,902,138	1,909,012	2,004,152
Reserves	7,180,528	10,402,110	15,947,619	11,584,538	28,278,510	0	18,042,965
Elected Offices	110,629	0	0	0	0	0	0
Total Expenditures: 162 - Volusia Forever Land Acquisition	**8,952,841**	**12,796,773**	**18,717,776**	**14,929,605**	**31,953,045**	**27,778,379**	**22,037,196**

Fund: 163 - Land Management

For fiscal year 2026-27, Land Management will have a 15% set aside from annual revenue from the Land Acquisition Fund (162) in the amount of $1,999,345 which is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Other revenues for this fund include investment income, land management fees which come from the sale of timber at various conservation lands, land rentals and hunting/cattle leases, and fees for gopher tortoise relocation to Longleaf Pine Preserve.

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

The fiscal year 2026-27 budget includes $15,736,317 in reserves for land management of current Volusia Forever properties.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	165,000	165,000	190,000	234,530	234,530	234,530	242,500
Miscellaneous Revenues	144,888	146,879	528,991	711,622	741,453	743,275	723,012
Appropriated Fund Balance	0	12,542,084	13,134,938	13,832,726	14,708,928	15,315,260	15,264,193
Non-Revenues	13,890,310	1,391,784	1,585,757	1,756,133	1,902,138	1,902,138	2,004,152
Total Revenues: 163 - Land Management	**14,200,198**	**14,245,747**	**15,439,686**	**16,535,011**	**17,587,049**	**18,195,203**	**18,233,857**

Fund Expenditures							
Personnel Services	804,400	842,093	868,455	1,054,326	1,070,510	1,123,322	1,259,044
Operating Expenses	777,010	843,891	936,155	1,258,146	1,080,163	1,092,996	1,026,046
Capital Outlay	94,049	43,000	60,000	163,000	114,000	159,916	49,000
Capital Improvements	55,000	62,000	130,000	111,000	435,000	533,000	163,450
Grants and Aids	100	50	50	52	54	0	0
Interfund Transfers	0	0	0	0	0	21,776	0
Reserves	12,469,639	12,454,713	13,445,026	13,948,487	14,887,322	0	15,736,317
Total Expenditures: 163 - Land Management	**14,200,198**	**14,245,747**	**15,439,686**	**16,535,011**	**17,587,049**	**2,931,010**	**18,233,857**

Fund: 164 - Barberville Mitigation Tract

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	47,000	47,000	132,680	135,152	136,963
Appropriated Fund Balance	0	649,205	650,988	637,280	864,854	908,549	968,703
Non-Revenues	706,205	0	0	0	0	0	0
Total Revenues: 164 - Barberville Mitigation Tract	**706,205**	**649,205**	**697,988**	**684,280**	**997,534**	**1,043,701**	**1,105,666**

Fund Expenditures							
Operating Expenses	0	57,017	58,909	64,891	74,998	74,998	78,129
Reserves	706,205	592,188	639,079	619,389	922,536	0	1,027,537
Total Expenditures: 164 - Barberville Mitigation Tract	**706,205**	**649,205**	**697,988**	**684,280**	**997,534**	**74,998**	**1,105,666**

Fund: 165 - Dune Restoration Fund

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	0	15,000	10,000	30,000	10,000	10,000	10,000
Miscellaneous Revenues	0	0	0	0	4,764	1,914	1,864
Appropriated Fund Balance	0	15,000	0	214,826	0	8,021	19,935
Total Revenues: 165 - Dune Restoration Fund	**0**	**30,000**	**10,000**	**244,826**	**14,764**	**19,935**	**31,799**

Fund Expenditures							
Operating Expenses	0	10,457	10,000	54,388	0	0	0
Reserves	0	19,543	0	190,438	14,764	0	31,799
Total Expenditures: 165 - Dune Restoration Fund	**0**	**30,000**	**10,000**	**244,826**	**14,764**	**0**	**31,799**

Fund: 166 - Opioid Direct Settlement Fund

As part of the national response to the opioid crisis, governmental entities across the United States filed lawsuits against opioid manufacturers, distributors, and retailers to seek accountability and recover costs associated with past harms and future abatement efforts. Through these legal actions and resulting settlements, the State of Florida expects to receive settlement funds over multiple years. The State has since entered into agreements with local governments to distribute these funds.

In fiscal year 2020-21, the Volusia County Council authorized staff to participate in the Florida Memorandum of Understanding (State MOU) concerning potential opioid settlements. Under this framework, counties with populations over 300,000 that meet specific criteria may be designated as "Qualified Counties," allowing them to retain local control over the distribution of regional settlement funds. Volusia County met these requirements by entering into an interlocal agreement with more than 50% of its municipalities. Under the State's agreement with Volusia County, the County will receive direct settlements as well as regional funds on behalf of itself and eligible municipalities within the county. The County's settlement allocation was presented to the Volusia County Council for approval and acceptance in May 2022.

This fund represents direct settlements awarded to Volusia County to be used to enhance or expand existing programs related to opioid abatement.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	132,949	0	0	34,034	783,720	43,389
Appropriated Fund Balance	0	0	0	0	639,451	1,158,684	1,614,943
Total Revenues: 166 - Opioid Direct Settlement Fund	**0**	**132,949**	**0**	**0**	**673,485**	**1,942,404**	**1,658,332**

Fund Expenditures							
Operating Expenses	0	132,949	0	0	0	327,461	0
Reserves	0	0	0	0	673,485	0	1,658,332
Total Expenditures: 166 - Opioid Direct Settlement Fund	**0**	**132,949**	**0**	**0**	**673,485**	**327,461**	**1,658,332**

Fund: 167 - Opioid Regional Settlement Fund

As part of the national response to the opioid crisis, governmental entities across the United States filed lawsuits against opioid manufacturers, distributors, and retailers to seek accountability and recover costs associated with past harms and future abatement efforts. Through these legal actions and resulting settlements, the State of Florida expects to receive settlement funds over multiple years. The State has since entered into agreements with local governments to distribute these funds.

In fiscal year 2020-21, the Volusia County Council authorized staff to participate in the Florida Memorandum of Understanding (State MOU) concerning potential opioid settlements. Under this framework, counties with populations over 300,000 that meet specific criteria may be designated as "Qualified Counties," allowing them to retain local control over the distribution of regional settlement funds. Volusia County met these requirements by entering into an interlocal agreement with more than 50% of its municipalities. Under the State's agreement with Volusia County, the County will receive direct settlements as well as regional funds on behalf of itself and eligible municipalities within the county. The County's settlement allocation was presented to the Volusia County Council for approval and acceptance in May 2022.

This fund represents regional settlements to be distributed throughout Volusia County.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	108,335	101,743	298,512	2,964,050	342,115
Appropriated Fund Balance	0	0	0	0	115,314	8,208,125	3,628,182
Total Revenues: 167 - Opioid Regional Settlement Fund	**0**	**0**	**108,335**	**101,743**	**413,826**	**11,172,175**	**3,970,297**

Fund Expenditures							
Personnel Services	0	0	108,335	98,373	117,918	54,949	0
Operating Expenses	0	0	0	3,370	0	0	0
Grants and Aids	0	0	0	0	0	7,484,375	0
Interfund Transfers	0	0	0	0	0	4,669	0
Reserves	0	0	0	0	295,908	0	3,970,297
Total Expenditures: 167 - Opioid Regional Settlement Fund	**0**	**0**	**108,335**	**101,743**	**413,826**	**7,543,993**	**3,970,297**

Fund: 168 - Walgreens Opioid Direct Settlement Fund

As part of the national response to the opioid crisis, governmental entities across the United States filed lawsuits against opioid manufacturers, distributors, and retailers to seek accountability and recover costs associated with past harms and future abatement efforts. Through these legal actions and resulting settlements, the State of Florida expects to receive settlement funds over multiple years. The State has since entered into agreements with local governments to distribute these funds.

In fiscal year 2020 21, the Volusia County Council authorized staff to participate in the Florida Memorandum of Understanding (State MOU) concerning potential opioid settlements. Under this framework, counties with populations over 300,000 that meet specific criteria may be designated as "Qualified Counties," allowing them to retain local control over the distribution of regional settlement funds. Volusia County met these requirements by entering into an interlocal agreement with more than 50% of its municipalities. Under the State's agreement with Volusia County, the County will receive direct settlements as well as regional funds on behalf of itself and eligible municipalities within the county. The County's settlement allocation was presented to the Volusia County Council for approval and acceptance in May 2022.

This fund was created to account for the direct settlement reached with Walgreens and its planned disbursements for opioid abatement. In fiscal year 2025-26, this fund was combined with the Opioid Direct Settlement Fund (166) and is in the process of being closed.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	132,949	0	0	2,450	91,317	0
Appropriated Fund Balance	0	0	0	0	87,279	171,600	0
Total Revenues: 168 - Walgreens Opioid Direct Settlement Fund	**0**	**132,949**	**0**	**0**	**89,729**	**262,917**	**0**

Fund Expenditures

Operating Expenses	0	132,949	0	0	0	0	0
Reserves	0	0	0	0	89,729	0	0
Total Expenditures: 168 - Walgreens Opioid Direct Settlement Fund	**0**	**132,949**	**0**	**0**	**89,729**	**0**	**0**

Fund: 169 - Walgreens Opioid Regional Settlement Fu

As part of the national response to the opioid crisis, governmental entities across the United States filed lawsuits against opioid manufacturers, distributors, and retailers to seek accountability and recover costs associated with past harms and future abatement efforts. Through these legal actions and resulting settlements, the State of Florida expects to receive settlement funds over multiple years. The State has since entered into agreements with local governments to distribute these funds.

In fiscal year 2020 21, the Volusia County Council authorized staff to participate in the Florida Memorandum of Understanding (State MOU) concerning potential opioid settlements. Under this framework, counties with populations over 300,000 that meet specific criteria may be designated as "Qualified Counties," allowing them to retain local control over the distribution of regional settlement funds. Volusia County met these requirements by entering into an interlocal agreement with more than 50% of its municipalities. Under the State's agreement with Volusia County, the County will receive direct settlements as well as regional funds on behalf of itself and eligible municipalities within the county. The County's settlement allocation was presented to the Volusia County Council for approval and acceptance in May 2022.

This fund was created to account for the regional settlement reached with Walgreens and its planned disbursements for opioid abatement. In fiscal year 2025-26, this fund was combined with the Opioid Regional Settlement Fund (167) and is in the process of being closed.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	28,973	511,976	0
Appropriated Fund Balance	0	0	0	0	830,197	1,316,122	0
Total Revenues: 169 - Walgreens Opioid Regional Settlement Fund	**0**	**0**	**0**	**0**	**859,170**	**1,828,098**	**0**

Fund Expenditures							
Reserves	0	0	0	0	859,170	0	0
Total Expenditures: 169 - Walgreens Opioid Regional Settlement Fund	**0**	**0**	**0**	**0**	**859,170**	**0**	**0**

Fund: 170 - Law Enforcement Trust

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	40,799	33,703	35,145	33,958
Appropriated Fund Balance	818,971	1,034,906	742,135	691,860	699,452	831,087	649,232
Total Revenues: 170 - Law Enforcement Trust	**818,971**	**1,034,906**	**742,135**	**732,659**	**733,155**	**866,232**	**683,190**

Fund Expenditures							
Operating Expenses	0	0	130	266	0	0	0
Reserves	818,971	817,906	525,005	515,393	516,155	0	466,190
Elected Offices	0	217,000	217,000	217,000	217,000	217,000	217,000
Total Expenditures: 170 - Law Enforcement Trust	**818,971**	**1,034,906**	**742,135**	**732,659**	**733,155**	**217,000**	**683,190**

Fund: 172 - Federal Forfeiture Sharing Justice

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	22,465	22,789	25,523	24,651
Appropriated Fund Balance	125,300	189,910	405,573	537,461	581,988	725,116	795,920
Non-Revenues	0	0	0	0	0	45,281	0
Total Revenues: 172 - Federal Forfeiture Sharing Justice	**125,300**	**189,910**	**405,573**	**559,926**	**604,777**	**795,920**	**820,571**

Fund Expenditures							
Operating Expenses	0	0	49	147	0	0	0
Reserves	125,300	159,910	405,524	559,779	604,777	0	820,571
Elected Offices	0	30,000	0	0	0	0	0
Total Expenditures: 172 - Federal Forfeiture Sharing Justice	**125,300**	**189,910**	**405,573**	**559,926**	**604,777**	**0**	**820,571**

Fund: 173 - Federal Forfeiture Sharing Treasury

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	1,752	1,652	1,580	1,527
Appropriated Fund Balance	35,634	34,780	36,462	37,609	40,283	40,234	41,814
Total Revenues: 173 - Federal Forfeiture Sharing Treasury	**35,634**	**34,780**	**36,462**	**39,361**	**41,935**	**41,814**	**43,341**

Fund Expenditures							
Operating Expenses	0	0	5	11	0	0	0
Reserves	35,634	0	36,457	39,350	41,935	0	43,341
Elected Offices	0	34,780	0	0	0	0	0
Total Expenditures: 173 - Federal Forfeiture Sharing Treasury	**35,634**	**34,780**	**36,462**	**39,361**	**41,935**	**0**	**43,341**

Fund: 174 - Law Enforcement Education Trust Fund

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	121,433	143,659	143,113	168,186	214,380	180,240	180,000
Miscellaneous Revenues	0	0	0	0	18,236	24,945	24,072
Appropriated Fund Balance	121,433	280,535	260,298	287,376	558,857	553,283	608,468
Total Revenues: 174 - Law Enforcement Education Trust	**242,866**	**424,194**	**403,411**	**455,562**	**791,473**	**758,468**	**812,540**

Fund Expenditures							
Reserves	242,866	274,194	253,411	305,562	641,473	0	662,540
Elected Offices	0	150,000	150,000	150,000	150,000	150,000	150,000
Total Expenditures: 174 - Law Enforcement Education Trust Fund	**242,866**	**424,194**	**403,411**	**455,562**	**791,473**	**150,000**	**812,540**

Fund: 175 - Crime Prevention Trust

Effective October 1, 2020, the County established the Crime Prevention Trust Fund (CPTF) to separately account for receipts of amounts pursuant to Florida Statute 775.083(2). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize CPTF on behalf of the County for crime prevention programs in the county. Distributions from the CPTF shall be granted by the County Manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The CPTF distribution will be used in accordance with Florida Statute774.083(2).

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	172,655	234,731	271,976	258,134	284,000	263,995	270,000
Miscellaneous Revenues	0	0	0	0	40,362	50,948	49,182
Appropriated Fund Balance	172,655	469,463	747,716	1,032,867	1,450,577	1,473,606	1,788,549
Total Revenues: 175 - Crime Prevention Trust	**345,310**	**704,194**	**1,019,692**	**1,291,001**	**1,774,939**	**1,788,549**	**2,107,731**

Fund Expenditures							
Reserves	345,310	704,194	1,019,692	1,291,001	1,774,939	0	2,107,731
Total Expenditures: 175 - Crime Prevention Trust	**345,310**	**704,194**	**1,019,692**	**1,291,001**	**1,774,939**	**0**	**2,107,731**

Fund: 177 - Dori Slosberg

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	0	195,000	196,792	222,623	224,849	223,510	223,510
Miscellaneous Revenues	0	0	0	0	29,828	32,651	31,540
Appropriated Fund Balance	0	0	513,784	542,759	811,733	828,019	833,834
Total Revenues: 177 - Dori Slosberg	**0**	**195,000**	**710,576**	**765,382**	**1,066,410**	**1,084,180**	**1,088,884**

Fund Expenditures							
Operating Expenses	0	336	336	336	346	346	356
Grants and Aids	0	184,940	209,790	216,084	221,270	250,000	227,928
Reserves	0	9,724	500,450	548,962	844,794	0	860,600
Total Expenditures: 177 - Dori Slosberg	**0**	**195,000**	**710,576**	**765,382**	**1,066,410**	**250,346**	**1,088,884**

Fund: 178 - Beach Management Fund

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

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

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	0	0	842,000	583,000	593,500	530,790	619,000
Permits, Fees, Special Assessments	0	0	29,720	20,000	18,500	11,000	13,500
Charges for Services	0	0	8,633,530	16,470,870	10,605,796	10,608,458	10,969,863
Judgements, Fines and Forfeitures	0	0	26,700	0	0	489,489	504,174
Miscellaneous Revenues	0	0	0	0	0	394	0
Appropriated Fund Balance	0	0	0	0	0	252,439	0
Non-Revenues	0	0	15,641,559	11,201,149	17,289,869	15,909,578	17,221,501
Total Revenues: 178 - Beach Management Fund	**0**	**0**	**25,173,509**	**28,275,019**	**28,507,665**	**27,802,148**	**29,328,038**

Fund Expenditures							
Personnel Services	0	0	10,650,088	11,557,412	11,918,901	11,238,704	12,117,379
Operating Expenses	0	0	11,993,427	13,820,741	15,112,193	14,900,668	15,717,758
Capital Outlay	0	0	313,479	371,503	437,104	437,595	523,144
Capital Improvements	0	0	2,110,000	2,412,000	924,500	902,291	851,384
Grants and Aids	0	0	106,515	113,363	114,967	114,938	118,373
Interfund Transfers	0	0	0	0	0	207,952	0
Total Expenditures: 178 - Beach Management Fund	**0**	**0**	**25,173,509**	**28,275,019**	**28,507,665**	**27,802,148**	**29,328,038**

Fund: 179 - Opioid Settlement Administration

As part of the national response to the opioid crisis, governmental entities across the United States filed lawsuits against opioid manufacturers, distributors, and retailers to seek accountability and recover costs associated with past harms and future abatement efforts. Through these legal actions and resulting settlements, the State of Florida expects to receive settlement funds over multiple years. The State has since entered into agreements with local governments to distribute these funds.

In fiscal year 2020-21, the Volusia County Council authorized staff to participate in the Florida Memorandum of Understanding (State MOU) concerning potential opioid settlements. Under this framework, counties with populations over 300,000 that meet specific criteria may be designated as "Qualified Counties," allowing them to retain local control over the distribution of regional settlement funds. Volusia County met these requirements by entering into an interlocal agreement with more than 50% of its municipalities. Under the State's agreement with Volusia County, the County will receive direct settlements as well as regional funds on behalf of itself and eligible municipalities within the county. The County's settlement allocation was presented to the Volusia County Council for approval and acceptance in May 2022.

This fund will be used to track the administrative expenses related to the disbursement of the opioid funds.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	3,567	3,815	3,815	6,166
Total Revenues: 179 - Opioid Settlement Administration	**0**	**0**	**0**	**3,567**	**3,815**	**3,815**	**6,166**

Fund Expenditures							
Operating Expenses	0	0	0	3,567	3,815	3,815	6,166
Total Expenditures: 179 - Opioid Settlement Administration	**0**	**0**	**0**	**3,567**	**3,815**	**3,815**	**6,166**

Fund: 194 - FEMA-Irma

On September 10, 2017 Hurricane Irma made landfall in southwest Florida and began it northward track up the spine of the entire state. In its wake Hurricane Irma left billions of dollars worth of property damage from both wind and water. This fund was created to in order to account and track all costs associated with this hurricane event in accordance with both federal and state emergency management procedures on disaster reimbursement. In tracking and accounting for all County expenses related to damage caused by Hurricane Irma the County seeks reimbursement of up to 75% of costs from the Federal Emergency Management Agency (FEMA) and 12.5% from the State of Florida with a 12.5% local match to help absorb the costs associated with this natural disaster.

The fiscal year 2026-27 budget includes an interfund transfer of $2,200,000 that refunds local match funds back to the County General Fund.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Appropriated Fund Balance	0	0	0	0	0	0	2,200,000
Total Revenues: 194 - FEMA-Irma	**0**	**0**	**0**	**0**	**0**	**0**	**2,200,000**

Fund Expenditures							
Interfund Transfers	0	0	0	0	0	0	2,200,000
Total Expenditures: 194 - FEMA-Irma	**0**	**0**	**0**	**0**	**0**	**0**	**2,200,000**

Fund: 202 - Tourist Development Tax Refunding Reve

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	64,412	95,471	86,221	89,032	86,030
Appropriated Fund Balance	723,797	2,829,380	2,936,259	3,102,772	3,249,645	2,997,093	3,084,624
Non-Revenues	3,921,847	4,344,596	4,354,286	4,295,902	4,294,813	4,294,813	4,359,186
Total Revenues: 202 - Tourist Development Tax Refunding	**4,645,644**	**7,173,976**	**7,354,957**	**7,494,145**	**7,630,679**	**7,380,938**	**7,529,840**

Fund Expenditures							
Operating Expenses	0	0	277	623	0	0	0
Debt Service	1,816,263	4,293,614	4,300,306	4,297,402	4,296,314	4,296,314	4,296,450
Reserves	2,829,381	2,880,362	3,054,374	3,196,120	3,334,365	0	3,233,390
Total Expenditures: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**4,645,644**	**7,173,976**	**7,354,957**	**7,494,145**	**7,630,679**	**4,296,314**	**7,529,840**

Fund: 205 - Non-Advalorem (Mosquito Building)

The Mosquito Building Bond Debt Service Fund provides funding for principal, interest, and other debt-related costs for the $21,940,000 Capital Improvement Non-Ad Valorem Revenue Note. The purpose of this note is to finance the New Mosquito Facility in New Smyrna Beach. Revenue for debt service requirements will be provided by transfers from the Mosquito Fund (105). Final payment on this note is January 1, 2046. Reserves are accumulated for the following year's principal and interest payments.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Non-Revenues	0	0	0	0	0	359,358	1,590,700
Total Revenues: 205 - Non-Advalorem (Mosquito	**0**	**0**	**0**	**0**	**0**	**359,358**	**1,590,700**

Fund Expenditures							
Debt Service	0	0	0	0	0	359,358	1,590,700
Total Expenditures: 205 - Non-Advalorem (Mosquito Building)	**0**	**0**	**0**	**0**	**0**	**359,358**	**1,590,700**

Fund: 208 - Capital Improvement Revenue Note, 2010

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Non-Revenues	1,201,634	692,105	688,147	687,120	678,988	680,488	676,750
Total Revenues: 208 - Capital Improvement Revenue Note	**1,201,634**	**692,105**	**688,147**	**687,120**	**678,988**	**680,488**	**676,750**

Fund Expenditures							
Debt Service	1,201,634	692,105	688,147	687,120	678,988	680,488	676,750
Total Expenditures: 208 - Capital Improvement Revenue Note, 2010	**1,201,634**	**692,105**	**688,147**	**687,120**	**678,988**	**680,488**	**676,750**

Fund: 215 - Capital Improvement Note, 2017

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	6,887	10,100	9,119	9,464	9,144
Appropriated Fund Balance	300,933	302,326	313,814	328,892	344,024	319,404	328,118
Non-Revenues	465,778	470,752	470,046	462,734	458,622	458,622	459,294
Total Revenues: 215 - Capital Improvement Note, 2017	**766,711**	**773,078**	**790,747**	**801,726**	**811,765**	**787,490**	**796,556**

Fund Expenditures							
Operating Expenses	0	0	30	66	0	0	0
Debt Service	464,385	465,241	464,631	463,484	459,372	459,372	460,044
Reserves	302,326	307,837	326,086	338,176	352,393	0	336,512
Total Expenditures: 215 - Capital Improvement Note, 2017	**766,711**	**773,078**	**790,747**	**801,726**	**811,765**	**459,372**	**796,556**

Fund: 272 - Sheriff's Building Bonds Debt Service Fund

The Sheriff's Building Bond Debt Service Fund provides funding for principal, interest, and other debt-related costs for the $31,995,000 Capital Improvement Non-Ad Valorem Revenue Note. The purpose of this note is to finance the Sheriff's Operations Building. Revenue for debt service requirements will be provided by transfers from the General Fund (001). Final payment on this note is January 1, 2046. Reserves are accumulated for the following year's principal and interest payments.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Non-Revenues	0	0	0	0	0	524,063	2,323,425
Total Revenues: 272 - Sheriff's Building Bonds Debt Service Fund	**0**	**0**	**0**	**0**	**0**	**524,063**	**2,323,425**

Fund Expenditures							
Debt Service	0	0	0	0	0	524,063	2,323,425
Total Expenditures: 272 - Sheriff's Building Bonds Debt Service Fund	**0**	**0**	**0**	**0**	**0**	**524,063**	**2,323,425**

Fund: 295 - Public Transportation State Infrastructure

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	819	2,459	2,368
Appropriated Fund Balance	0	0	0	0	2,526	0	2,458
Non-Revenues	39,375	118,125	974,165	974,165	974,165	974,164	974,165
Total Revenues: 295 - Public Transportation State	**39,375**	**118,125**	**974,165**	**974,165**	**977,510**	**976,623**	**978,991**

Fund Expenditures							
Debt Service	39,375	118,125	974,165	974,165	974,165	974,165	974,165
Reserves	0	0	0	0	3,345	0	4,826
Total Expenditures: 295 - Public Transportation State Infrastructure Loan	**39,375**	**118,125**	**974,165**	**974,165**	**977,510**	**974,165**	**978,991**

Fund: 303 - Marine Science Center Capital

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	0	74,478	71,582
Appropriated Fund Balance	0	0	0	0	0	910,825	362,801
Total Revenues: 303 - Marine Science Center Capital	**0**	**0**	**0**	**0**	**0**	**985,303**	**434,383**

Fund Expenditures							
Operating Expenses	0	0	0	0	0	25,000	0
Capital Improvements	0	0	0	0	0	597,502	0
Reserves	0	0	0	0	0	0	434,383
Total Expenditures: 303 - Marine Science Center Capital	**0**	**0**	**0**	**0**	**0**	**622,502**	**434,383**

Fund: 309 - Correctional Facilities Capital Projects

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

Transfers from General Fund include:
Fiscal Year 2017-18 - $396,000
Fiscal Year 2018-19 - $600,000
Fiscal Year 2019-20 - $2,868,000
Fiscal Year 2020-21 - $4,523,271
Fiscal Year 2021-22 - $1,776,729
Fiscal Year 2025-26 - $8,002,658

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	277,009	406,980	0	366,766	352,507
Appropriated Fund Balance	6,308,068	0	234,953	8,601,683	9,137,243	9,156,934	0
Non-Revenues	1,776,729	0	0	0	8,002,658	8,002,658	0
Total Revenues: 309 - Correctional Facilities Capital Projects	**8,084,797**	**0**	**511,962**	**9,008,663**	**17,139,901**	**17,526,358**	**352,507**

Fund Expenditures							
Operating Expenses	30,000	0	1,193	2,658	0	0	0
Capital Outlay	487,827	0	0	0	0	0	0
Capital Improvements	7,514,606	0	0	0	17,139,901	17,139,901	0
Reserves	52,364	0	510,769	9,006,005	0	0	352,507
Total Expenditures: 309 - Correctional Facilities Capital Projects	**8,084,797**	**0**	**511,962**	**9,008,663**	**17,139,901**	**17,139,901**	**352,507**

Fund: 313 - Beach Capital Projects

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

This fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated $4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is $817,808 for fiscal year 2026-27. A complete list of projects for Beach Capital fund for fiscal year 2026-27 can be found within the Capital Improvements listing in the Executive Summary section of this document.

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	1,049,480	764,400	840,480	793,988	817,808
Miscellaneous Revenues	486,528	255,662	297,199	241,032	233,245
Transfers From Other Funds	0	352,732	200,000	0	0
Appropriated Fund Balance	0	0	3,326,306	5,944,704	2,070,665
Total Revenue Fund: 313 - Beach Capital Projects	**1,536,008**	**1,372,794**	**4,663,985**	**6,979,724**	**3,121,718**
Fund Expenditures					
Operating Expenses	146,964	45,659	0	230,231	325,000
Capital Outlay	0	47,616	400,000	200,000	0
Capital Improvements	1,413,256	1,861,038	3,886,026	4,478,828	2,023,710
Reserves	0	0	377,959	0	773,008
Total Expenditures: Fund 313 - Beach Capital Projects	**1,560,220**	**1,954,313**	**4,663,985**	**4,909,059**	**3,121,718**

Fund: 314 - Port Authority Capital Projects

The purpose of this fund is to account for various Port District capital projects which include boardwalk renovations, inlet park improvements, and Florida Inland Navigation District (FIND) Coordination. Revenue primarily comes from a transfer from the Port District Fund (114), and in fiscal year 2026-27 the transfer is in the amount of $1,300,000.

A complete list of projects for Port Authority Capital fund for fiscal year 2026-27 can be found within the Capital Improvements listing in the Executive Summary section of this document.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	313,339	404,885	390,813
Appropriated Fund Balance	0	0	1,703,558	3,009,026	9,931,283	10,757,142	12,734,383
Non-Revenues	3,809,277	750,000	3,200,000	2,400,000	2,200,000	2,200,000	1,300,000
Total Revenues: 314 - Port Authority Capital Projects	**3,809,277**	**750,000**	**4,903,558**	**5,409,026**	**12,444,622**	**13,362,027**	**14,425,196**

Fund Expenditures							
Operating Expenses	0	0	0	5,000	5,000	27,303	5,000
Capital Improvements	3,809,277	750,000	3,200,000	4,800,000	8,563,269	600,341	1,675,000
Reserves	0	0	1,703,558	604,026	3,876,353	0	12,745,196
Total Expenditures: 314 - Port Authority Capital Projects	**3,809,277**	**750,000**	**4,903,558**	**5,409,026**	**12,444,622**	**627,644**	**14,425,196**

Fund: 317 - Library Construction

This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the Library Operating Fund (104). In fiscal year 2026-27, an interfund transfer of $2,000,000 will occur to account for furniture, fixtures, and equipment (FF&E) costs as part of the ongoing Port Orange Regional Library Expansion project. Additional transfers of $100,000 are scheduled to occur annually starting in fiscal year 2027-28 to account for potential needs with ongoing projects and to accumulate funds for future major Library capital projects.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	10,000	137,624	307,158	319,283	414,546	400,131
Appropriated Fund Balance	2,081,200	2,577,691	3,888,267	7,083,676	35,377	11,286,350	289,819
Non-Revenues	2,000,000	2,000,000	2,000,000	3,667,301	100,000	100,000	2,000,000
Total Revenues: 317 - Library Construction	**4,081,200**	**4,587,691**	**6,025,891**	**11,058,135**	**454,660**	**11,800,896**	**2,689,950**

Fund Expenditures							
Operating Expenses	0	0	593	2,006	0	0	0
Capital Improvements	1,539,799	745,000	0	1,254,215	390,000	11,511,077	100,000
Reserves	2,541,401	3,842,691	6,025,298	9,801,914	64,660	0	2,589,950
Total Expenditures: 317 - Library Construction	**4,081,200**	**4,587,691**	**6,025,891**	**11,058,135**	**454,660**	**11,511,077**	**2,689,950**

Fund: 318 - Ocean Center

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

The fiscal year 2026-27 budget includes an interfund transfer from the Ocean Center Fund (118) of $4.5 million for the ongoing capital improvement plan to replace and update arena floor restoration, carpet replacement, electrical subpanels, and upper-level exterior repairs and painting.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	35,000	35,000	151,704	371,096	338,976	617,700	595,492
Appropriated Fund Balance	232,188	1,495,384	3,284,221	7,806,040	11,422,077	18,522,122	6,346,131
Non-Revenues	2,000,000	4,315,000	4,315,000	6,315,000	7,617,803	6,000,000	4,500,000
Total Revenues: 318 - Ocean Center	**2,267,188**	**5,845,384**	**7,750,925**	**14,492,136**	**19,378,856**	**25,139,822**	**11,441,623**

Fund Expenditures

Operating Expenses	0	0	654	2,424	0	0	0
Capital Improvements	1,600,000	2,367,600	5,161,642	14,226,318	14,133,500	18,793,691	8,925,000
Reserves	667,188	3,477,784	2,588,629	263,394	5,245,356	0	2,516,623
Total Expenditures: 318 - Ocean Center	**2,267,188**	**5,845,384**	**7,750,925**	**14,492,136**	**19,378,856**	**18,793,691**	**11,441,623**

Fund: 322 - I.T. Capital Projects

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

The ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The General Fund has transferred the following funds for this project:

FY 2023-24 - $1.0 million
FY 2024-25 - $4.0 million
FY 2025-26 - $2.5 million

for a total of $7.5 million to date for the funding of this project.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	13,541	26,067	51,565	177,663	171,031
Appropriated Fund Balance	0	0	204,810	1,234,157	0	5,701,474	0
Non-Revenues	0	0	1,000,000	4,000,000	2,500,000	0	0
Total Revenues: 322 - I.T. Capital Projects	**0**	**0**	**1,218,351**	**5,260,224**	**2,551,565**	**5,879,137**	**171,031**

Fund Expenditures							
Operating Expenses	0	0	58	170	0	0	0
Capital Outlay	0	0	0	5,260,054	0	0	0
Capital Improvements	0	0	0	0	0	5,216,210	0
Reserves	0	0	1,218,293	0	2,551,565	0	171,031
Total Expenditures: 322 - I.T. Capital Projects	**0**	**0**	**1,218,351**	**5,260,224**	**2,551,565**	**5,216,210**	**171,031**

Fund: 326 - Park Projects

The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP) for construction or renovations which include sea walls, restrooms, and boat ramps. The fiscal year 2026-27 FBIP revenue is budgeted at $124,230.

The fiscal year 2026-27 budget has allocated $430,000 towards capital improvements and a reserve amount of $473,634 that is set aside for future boater improvement projects. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	152,060	207,151	120,000	121,200	123,000	123,000	124,230
Miscellaneous Revenues	6,000	6,000	39,415	59,031	49,686	52,042	50,284
Appropriated Fund Balance	855,486	666,221	1,197,078	1,404,617	1,451,844	1,539,323	729,120
Total Revenues: 326 - Park Projects	**1,013,546**	**879,372**	**1,356,493**	**1,584,848**	**1,624,530**	**1,714,365**	**903,634**

Fund Expenditures							
Operating Expenses	0	0	170	386	0	104,145	0
Capital Improvements	350,000	0	150,000	150,000	286,100	436,100	430,000
Interfund Transfers	0	0	0	0	0	445,000	0
Reserves	663,546	879,372	1,206,323	1,434,462	1,338,430	0	473,634
Total Expenditures: 326 - Park Projects	**1,013,546**	**879,372**	**1,356,493**	**1,584,848**	**1,624,530**	**985,245**	**903,634**

Fund: 328 - Trail Projects

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council had committed $1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The ECHO fund was set to end in fiscal year 2020-21, but in fiscal year 2021-22, the ECHO fund commitment was reestablished and the annual contribution to the Trails Fund increased to $1.5 million.

The trails set-aside from ECHO, along with prior year contributions will be used to fund the maintenance/capital plan established for the continuation of the trails program. In fiscal year 2026-27, $4,255,000 have been allocated for the Master Trails development and maintenance program. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	20,000	214,936	373,955	391,186	414,916	400,869
Appropriated Fund Balance	4,309,597	4,709,675	6,971,510	8,706,940	9,988,280	10,664,603	4,523,272
Non-Revenues	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenues: 328 - Trail Projects	**5,809,597**	**6,229,675**	**8,686,446**	**10,580,895**	**11,879,466**	**12,579,519**	**6,424,141**

Fund Expenditures							
Operating Expenses	0	0	926	2,442	0	0	0
Capital Improvements	1,530,000	250,000	5,493,000	4,118,000	6,685,353	8,056,247	4,255,000
Interfund Transfers	507,371	0	0	0	0	0	0
Reserves	3,772,226	5,979,675	3,192,520	6,460,453	5,194,113	0	2,169,141
Total Expenditures: 328 - Trail Projects	**5,809,597**	**6,229,675**	**8,686,446**	**10,580,895**	**11,879,466**	**8,056,247**	**6,424,141**

Fund: 335 - General Fund Road Projects

The General Fund Road Projects Fund was established by Council action on August 20, 2024, to support the improvement of both paved and unpaved roads that require upgrades for safety or maintenance purposes. Through Budget Resolutions 2024-168 and 2024-186, the Council allocated a total of $5 million for these road improvements.

In fiscal year 2026-2027 revenue includes an annual $5 million transfer from the General Fund for road improvement projects. $1,770,827 is being held in reserves for future capital projects. A complete list of projects for fiscal year 2026-27 can be found within the Capital Improvements listing in the Executive Summary section of this document.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	0	173,173	166,440
Appropriated Fund Balance	0	0	0	0	3,500,000	4,575,873	8,104,387
Non-Revenues	0	0	0	0	5,000,000	5,000,000	5,000,000
Total Revenues: 335 - General Fund Road Projects	**0**	**0**	**0**	**0**	**8,500,000**	**9,749,046**	**13,270,827**

Fund Expenditures

Operating Expenses	0	0	0	0	0	1,091,138	1,000,000
Capital Improvements	0	0	0	0	3,500,000	553,521	10,500,000
Reserves	0	0	0	0	5,000,000	0	1,770,827
Total Expenditures: 335 - General Fund Road Projects	**0**	**0**	**0**	**0**	**8,500,000**	**1,644,659**	**13,270,827**

Fund: 340 - Fire Rescue Capital Fund

This fund is to allow for the replacement/upgrades to fire stations and other buildings within the Fire Rescue District, which are a direct use of the Fire Rescue District. Funding for the projects will come from interfund transfers from the Fire Rescue Fund (Fund 140) and will be processed as the projects come forth.

For fiscal year 2024-25:

$13,284,412 - Station 15/HAZMAT relocation project
$ 823,178 - Station 34 remodel
$ 1,094,507 - Station 22 project
$ 267,000 - Station 47 project

Total of fiscal year 2024-25 transfers = $15,469,097

For fiscal year 2025-26:

$ 2,500,000 - Training Center Burn Building
$ 396,250 - Station 47
$ 104,923 - Station 34
$ 2,854,860 - Station 22

Total of fiscal year 2025-26 transfers = $5,856,033

For fiscal year 2026-27, $9.5 million for Station 15/Hazmat.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Appropriated Fund Balance	0	0	0	0	0	15,378,749	0
Non-Revenues	0	0	0	0	5,856,033	5,856,033	9,500,000
Total Revenues: 340 - Fire Rescue Capital Fund	**0**	**0**	**0**	**0**	**5,856,033**	**21,234,782**	**9,500,000**

Fund Expenditures							
Capital Improvements	0	0	0	0	5,856,033	21,234,782	9,500,000
Total Expenditures: 340 - Fire Rescue Capital Fund	**0**	**0**	**0**	**0**	**5,856,033**	**21,234,782**	**9,500,000**

Fund: 360 - ECHO Direct County Expenditures

In fiscal year 2022-23, the ECHO Direct County Expenditure fund was approved by County Council on March 7, 2023, per agenda item #10599. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of $5.6 million was made to ECHO Direct County Expenditures fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. This plan has been updated and amended every year since.

The revenue for this fund is derived from interfund transfers from the Volusia ECHO fund (160). The fiscal year 2026-27 budget includes an interfund transfer in the amount of $3,312,600 to fund these capital improvement projects related to environmental, cultural, historical, and outdoor recreation. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

An interfund transfer in the amount of $547,353 is scheduled to occur in fiscal year 2026-27. This transfer includes accumulated investment income as well as unused project balances that need to be transferred back to the originating Volusia ECHO Fund (160) to close out those completed DCE projects.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	412,277	567,208	547,353
Appropriated Fund Balance	0	0	0	537,698	0	12,353,016	0
Non-Revenues	0	0	5,677,120	2,473,000	6,175,000	12,240,000	3,312,600
Total Revenues: 360 - ECHO Direct County Expenditures	**0**	**0**	**5,677,120**	**3,010,698**	**6,587,277**	**25,160,224**	**3,859,953**

Fund Expenditures							
Capital Improvements	0	0	5,677,120	2,473,000	6,175,000	23,901,352	3,312,600
Interfund Transfers	0	0	0	0	412,277	1,258,872	547,353
Reserves	0	0	0	537,698	0	0	0
Total Expenditures: 360 - ECHO Direct County Expenditures	**0**	**0**	**5,677,120**	**3,010,698**	**6,587,277**	**25,160,224**	**3,859,953**

Fund: 365 - Public Works Facilities

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

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

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	256,484	377,003	355,270	339,828	328,510
Appropriated Fund Balance	400,000	0	7,642,966	8,092,874	8,665,162	8,653,544	8,893,372
Non-Revenues	600,000	0	0	0	0	0	0
Total Revenues: 365 - Public Works Facilities	**1,000,000**	**0**	**7,899,450**	**8,469,877**	**9,020,432**	**8,993,372**	**9,221,882**

Fund Expenditures							
Operating Expenses	0	0	1,105	2,462	0	95,000	0
Capital Outlay	0	0	0	0	0	5,000	0
Capital Improvements	1,000,000	0	0	0	0	0	0
Reserves	0	0	7,898,345	8,467,415	9,020,432	0	9,221,882
Total Expenditures: 365 - Public Works Facilities	**1,000,000**	**0**	**7,899,450**	**8,469,877**	**9,020,432**	**100,000**	**9,221,882**

Fund: 369 - Sheriff Capital Projects

The purpose of this fund is to account for projects in the Volusia County Sheriff's Office. The initial funding in fiscal year 2015-16 was for the evidence facility, which was completed in fiscal year 2018-19. Additional projects that have been funded from this fund included: Action Target Line of Fire System, completed in fiscal year 2019-20; the CAD/Records Management System which is currently fully encumbered, lightning protection at the new evidence facility which has its design completed, and the E-911 upgrade project with the majority of the unused balance of the fund which has yet to begin.

The Sheriff Capital Projects fund was funded with interfund transfers from the General Fund (001) and the Municipal Service District Fund (120) from fiscal year 2015-16 up through fiscal year 2021-22 totaling $19,448,434. Investment income has also been appropriated to the fund balance as it has been collected.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	389,765	359,679	347,772
Appropriated Fund Balance	0	6,878,104	0	0	0	0	0
Non-Revenues	4,750,286	0	0	0	0	0	0
Total Revenues: 369 - Sheriff Capital Projects	**4,750,286**	**6,878,104**	**0**	**0**	**389,765**	**359,679**	**347,772**

Fund Expenditures							
Capital Improvements	4,750,286	6,878,104	0	0	0	0	0
Reserves	0	0	0	0	389,765	0	347,772
Total Expenditures: 369 - Sheriff Capital Projects	**4,750,286**	**6,878,104**	**0**	**0**	**389,765**	**0**	**347,772**

Fund: 372 - Sheriff Capital Facilities

This fund is used to track the expenses for the development of a new Sheriff Administration Complex that will consolidate services to one central, and state of the art facility, to better serve staff and the citizens' needs. The facility is being funded with loan proceeds of $35.3M received in fiscal year 2025-26 along with a one-time transfer from the general fund of $2.1M. Debt service payments are scheduled to begin in fiscal year 2026-27 and be paid by the General Fund (001) with an annual debt service transfer. The expense portion of the project is fully encumbered.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	0	318,291	305,916
Appropriated Fund Balance	0	0	0	0	0	20,678	0
Non-Revenues	0	0	0	15,000,000	30,000,000	37,407,609	0
Total Revenues: 372 - Sheriff Capital Facilities	**0**	**0**	**0**	**15,000,000**	**30,000,000**	**37,746,578**	**305,916**

Fund Expenditures							
Capital Improvements	0	0	0	15,000,000	30,000,000	38,368,637	0
Debt Service	0	0	0	0	0	311,606	0
Reserves	0	0	0	0	0	0	305,916
Total Expenditures: 372 - Sheriff Capital Facilities	**0**	**0**	**0**	**15,000,000**	**30,000,000**	**38,680,243**	**305,916**

Fund: 378 - Mosquito Control Capital

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

Prior year Mosquito Control (105) transfers include:
Fiscal Year 2021-22 - $2,500,000 (established this fund)
Fiscal Year 2022-23 - $1,650,000
Fiscal Year 2023-24 - $1,750,000
Fiscal Year 2024-25 - $1,750,000
Fiscal Year 2025-26 - $1,750,000
Total transfers - $9,400,000

Mosquito Control facility construction commenced in fiscal year 2025-26 and required an issuance of debt. Payments related to the debt can be found Fund 205 Non-Ad Valorem (Mosquito Building) originating from Mosquito Control Fund 105.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	244,218	266,920	257,845
Appropriated Fund Balance	0	0	3,953,709	3,822,062	5,671,284	6,463,104	1,895,505
Non-Revenues	2,500,000	1,650,000	1,750,000	1,750,000	25,750,000	25,750,000	0
Total Revenues: 378 - Mosquito Control Capital	**2,500,000**	**1,650,000**	**5,703,709**	**5,572,062**	**31,665,502**	**32,480,024**	**2,153,350**

Fund Expenditures							
Capital Improvements	2,500,000	1,650,000	1,750,000	5,483,000	31,050,000	30,370,849	0
Debt Service	0	0	0	0	250,000	213,670	0
Reserves	0	0	3,953,709	89,062	365,502	0	2,153,350
Total Expenditures: 378 - Mosquito Control Capital	**2,500,000**	**1,650,000**	**5,703,709**	**5,572,062**	**31,665,502**	**30,584,519**	**2,153,350**

Fund: 385 - Eastside Judicial Capital

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

In fiscal year 2024-25, an initial interfund transfer of $5,000,000 from the general fund (001) was budgeted to allow for expenses related to planning of the large-scale project. Funding for design is budgeted in fiscal year 2026-27 at $14M with $10M coming in the form of a one-time transfer from the general fund and carry forward of $4M from the original conceptual planning funds. A plan for funding the construction costs has not yet been determined by the County Council.

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

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	0	165,502	141,434
Appropriated Fund Balance	0	0	0	0	4,500,000	5,189,395	4,354,897
Non-Revenues	0	0	0	5,000,000	0	0	10,000,000
Total Revenues: 385 - Eastside Judicial Capital	**0**	**0**	**0**	**5,000,000**	**4,500,000**	**5,354,897**	**14,496,331**

Fund Expenditures							
Capital Improvements	0	0	0	5,000,000	4,500,000	1,000,000	14,000,000
Reserves	0	0	0	0	0	0	496,331
Total Expenditures: 385 - Eastside Judicial Capital	**0**	**0**	**0**	**5,000,000**	**4,500,000**	**1,000,000**	**14,496,331**

Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statues, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill.

On August 19, 2019, the County Council approved a rate cap of $310, as authorized per 197.3632 (6) F.S. and set the rate at $255, via Resolution 2019-103. On July 20, 2021, the annual assessment rate was increased from $255 per residential improved real property to $262, June 20, 2023, County Council approved a resolution to the annual non-ad valorem assessment for each improved residential property to $279, June 18, 2024, County Council approved a resolution to raise the annual non-ad valorem assessment to $288. The most recent increase was passed by County Council on June 17, 2025, approving a $9 increase to $297 which accounts for the increased collection, disposal and administrative costs associated with household waste collection in the unincorporated areas of Volusia County taking affect October 1, 2025, for fiscal year 2025-26. Cap of future assessments remains at $310 unless due notice is given under section 197.3632, Florida Statutes, or as otherwise provided by law.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	11,373,452	11,731,611	12,796,706	13,195,405	13,846,217	13,792,855	14,158,336
Charges for Services	4,500	4,500	4,500	4,800	5,000	8,520	8,520
Miscellaneous Revenues	9,477	9,477	116,067	146,401	248,964	225,730	218,281
Appropriated Fund Balance	1,486,443	1,646,901	1,658,271	2,018,146	2,611,588	2,674,177	2,824,744
Total Revenues: 440 - Waste Collection	**12,873,872**	**13,392,489**	**14,575,544**	**15,364,752**	**16,711,769**	**16,701,282**	**17,209,881**

Fund Expenditures							
Personnel Services	179,893	182,163	188,338	196,385	206,671	193,956	212,870
Operating Expenses	11,146,060	11,553,661	12,466,969	12,904,159	13,729,581	13,676,574	14,390,633
Interfund Transfers	0	0	0	0	0	6,008	0
Reserves	1,488,276	1,656,665	1,920,237	2,264,208	2,775,517	0	2,606,378
Elected Offices	59,643	0	0	0	0	0	0
Total Expenditures: 440 - Waste Collection	**12,873,872**	**13,392,489**	**14,575,544**	**15,364,752**	**16,711,769**	**13,876,538**	**17,209,881**

Fund: 450 - Solid Waste

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

Construction of a Southeast Landfill commenced in fiscal year 2025-26, loan proceeds taken out in fiscal year 2024-25 were used to start the process of the new cell. Loan Proceeds received in fiscal year 2025-26 is funding the remainder of the project.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	380,000	380,000	391,400	445,000	523,000	586,261	586,500
Permits, Fees, Special Assessments	17,500	15,000	17,200	17,500	0	0	0
Intergovernmental Revenues	0	0	0	0	0	15,000	0
Charges for Services	19,500,450	21,200,450	26,926,794	28,050,753	31,443,511	29,616,947	31,368,417
Miscellaneous Revenues	699,148	666,779	1,832,017	1,487,217	1,533,119	1,729,392	1,643,383
Appropriated Fund Balance	22,148,894	22,671,732	15,167,230	1,171,736	23,427,168	25,485,732	28,840,214
Non-Revenues	0	0	0	31,600,000	38,700,000	38,492,721	0
Total Revenues: 450 - Solid Waste	**42,745,992**	**44,933,961**	**44,334,641**	**62,772,206**	**95,626,798**	**95,926,053**	**62,438,514**

Fund Expenditures							
Personnel Services	4,792,934	5,439,529	5,776,507	6,467,703	6,757,064	6,474,548	7,210,916
Operating Expenses	10,143,789	11,425,721	14,416,759	13,572,446	14,981,759	16,432,636	17,186,663
Capital Outlay	3,548,300	3,604,020	4,380,078	3,800,932	3,566,469	3,411,777	5,008,920
Capital Improvements	11,123,000	10,552,625	4,690,000	36,441,950	51,492,956	37,838,669	9,236,500
Debt Service	0	0	0	0	913,744	1,258,399	1,770,319
Grants and Aids	250,000	250,000	0	0	0	250,000	250,000
Interfund Transfers	0	848,000	1,077,054	1,122,000	1,257,720	1,419,810	1,254,685
Reserves	12,887,969	12,814,066	13,994,243	1,367,175	16,657,086	0	20,520,511
Total Expenditures: 450 - Solid Waste	**42,745,992**	**44,933,961**	**44,334,641**	**62,772,206**	**95,626,798**	**67,085,839**	**62,438,514**

Fund: 451 - Daytona Beach International Airport

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

Reserves for fiscal year 2026-27 total $25.7 million which include $2.8 million for revenue stabilization and $22.9 million for grant match requirements shown in the budget and forecast period. In fiscal year 2026-27 debt service for the Airport is $970,372.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	86,383	86,383	86,383	139,276	139,276	168,119	167,069
Intergovernmental Revenues	11,062,963	345,637	282,177	369,938	353,772	644,095	362,685
Charges for Services	5,939,080	7,111,864	7,719,656	8,449,585	10,806,150	9,649,671	10,769,823
Miscellaneous Revenues	3,943,529	4,560,448	5,969,531	16,574,551	6,304,027	5,792,285	5,724,094
Appropriated Fund Balance	31,914,611	38,006,796	23,850,300	22,218,377	32,202,101	33,853,743	29,965,053
Total Revenues: 451 - Daytona Beach International	**52,946,566**	**50,111,128**	**37,908,047**	**47,751,727**	**49,805,326**	**50,107,913**	**46,988,724**

Fund Expenditures							
Personnel Services	4,836,314	5,015,755	5,487,385	5,847,394	6,358,030	5,930,116	6,552,070
Operating Expenses	8,913,190	9,723,719	10,505,628	11,122,944	11,255,749	11,255,971	10,930,633
Capital Outlay	594,954	388,204	634,000	394,000	297,980	142,553	560,030
Capital Improvements	835,000	675,000	650,000	800,000	1,154,916	1,228,072	2,247,916
Debt Service	971,500	969,782	969,599	970,387	970,644	970,644	970,372
Interfund Transfers	7,389,701	0	0	0	0	615,504	0
Reserves	29,405,907	33,338,668	19,661,435	28,617,002	29,768,007	0	25,727,703
Total Expenditures: 451 - Daytona Beach International Airport	**52,946,566**	**50,111,128**	**37,908,047**	**47,751,727**	**49,805,326**	**20,142,860**	**46,988,724**

Fund: 452 - Airport Passenger Facility Charge

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

All projects solely funded with PFC revenues will be expensed through the PFC fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund. The PFC revenue projected for fiscal year 2026-27 is $1,670,593.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	719,784	1,207,250	1,317,000	1,580,400	1,536,500	1,565,640	1,670,593
Miscellaneous Revenues	0	1,000	92,916	75,536	155,560	134,489	130,090
Appropriated Fund Balance	0	2,763,839	2,939,820	4,375,239	3,696,153	3,789,373	4,713,976
Non-Revenues	2,178,601	0	0	0	0	0	0
Total Revenues: 452 - Airport Passenger Facility Charge	**2,898,385**	**3,972,089**	**4,349,736**	**6,031,175**	**5,388,213**	**5,489,502**	**6,514,659**
Fund Expenditures							
Operating Expenses	0	0	400	493	0	0	0
Capital Outlay	0	0	0	500,000	0	0	0
Capital Improvements	750,000	0	750,000	3,800,000	5,388,213	775,526	0
Reserves	2,148,385	3,972,089	3,599,336	1,730,682	0	0	6,514,659
Total Expenditures: 452 - Airport Passenger Facility Charge	**2,898,385**	**3,972,089**	**4,349,736**	**6,031,175**	**5,388,213**	**775,526**	**6,514,659**

Fund: 453 - Airport Customer Facility Charge

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company currently collects on behalf of the airport a CFC of $3.50 per transaction day and remits back to the airport. In fiscal year 2026-27 the CFC will be raised to $4.50 per transaction day. The CFC revenue projected for fiscal year 2026-27 is $1,604,705.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	642,776	728,480	857,000	857,000	1,244,540	1,244,383	1,604,705
Miscellaneous Revenues	0	1,000	100,185	197,110	198,307	226,885	219,122
Appropriated Fund Balance	0	2,496,462	3,881,123	5,059,571	6,262,392	6,349,687	7,820,955
Non-Revenues	1,702,855	0	0	0	0	0	0
Total Revenues: 453 - Airport Customer Facility Charge	**2,345,631**	**3,225,942**	**4,838,308**	**6,113,681**	**7,705,239**	**7,820,955**	**9,644,782**

Fund Expenditures							
Operating Expenses	0	0	432	1,287	0	0	0
Capital Improvements	0	0	0	0	0	0	1,320,000
Reserves	2,345,631	3,225,942	4,837,876	6,112,394	7,705,239	0	8,324,782
Total Expenditures: 453 - Airport Customer Facility Charge	**2,345,631**	**3,225,942**	**4,838,308**	**6,113,681**	**7,705,239**	**0**	**9,644,782**

Fund: 455 - Airport Holsonback Proceeds

The property located at 1845 Holsonback Drive in Daytona Beach known as the Holsonback Building was owned by the Daytona Beach International Airport (DBIA) but occupied by the County under an Interdepartmental Agreement established to satisfy Federal Aviation Administration (FAA) requirements. The facility consists of 72,380 square feet of office space and 53,240 square feet of warehouse space on 9.78 acres. The office space is occupied by the Florida Health Department in Volusia County (approximately 85%) with the remaining office space being occupied by the Community Services Department and the Volusia County Office of the Tax Collector. The warehouse space is primarily used by the Health Department with additional use by Emergency Medical Services and Emergency Management.

On October 1, 2025, the FAA approved the release of this property from airport ownership, concluding it is not needed for airport purposes. The FAA's conditions require the airport to deposit proceeds in an interest-bearing account, maintain expenditure records, protect airspace rights through avigation easements, and update the Airport Layout Plan. On October 21, 2025, the County Council approved the internal purchase of the Holsonback Building for $10,565,000 which reflected the current fair market value of the property based on independent appraisals.

The airport will utilize the proceeds from this sale of property to fund several capital improvement projects such chiller replacement, skylight repair and a total roof replacement.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	0	0	331,962	297,245
Appropriated Fund Balance	0	0	0	0	0	0	10,715,653
Non-Revenues	0	0	0	0	0	10,565,000	0
Total Revenues: 455 - Airport Holsonback Proceeds	**0**	**0**	**0**	**0**	**0**	**10,896,962**	**11,012,898**
Fund Expenditures							
Capital Improvements	0	0	0	0	0	64,391	1,375,000
Interfund Transfers	0	0	0	0	0	116,918	0
Reserves	0	0	0	0	0	0	9,637,898
Total Expenditures: 455 - Airport Holsonback Proceeds	**0**	**0**	**0**	**0**	**0**	**181,309**	**11,012,898**

Fund: 456 - Transit Services

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

This fiscal year 2026-27 budget is funded 6.3% by passenger fares, 31.3% by the General Fund contribution, and 60.3% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of $17,521,171. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of $3,667,596 and Mass Transit Fares at $2,214,500. The remaining revenue comes from bus advertising, concessions and charges for services at $757,651.

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

The General Fund contribution is evaluated each year and the fiscal year 2026-27 contribution is $10,997,621. Reserves include revenue stabilization in the amount of $7,368,634 for fiscal year 2026-27.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	16,567,615	16,113,279	15,617,000	18,090,898	20,144,114	20,144,114	21,288,767
Charges for Services	2,867,629	3,030,500	3,385,500	3,540,400	3,250,400	2,715,578	2,674,900
Miscellaneous Revenues	47,914	52,914	53,060	35,000	73,644	259,565	197,251
Appropriated Fund Balance	6,724,990	2,517,468	5,229,156	3,828,987	6,524,916	8,335,201	7,349,891
Non-Revenues	5,000,000	7,500,000	10,218,499	11,838,941	11,361,621	9,000,000	10,997,621
Total Revenues: 456 - Transit Services	**31,208,148**	**29,214,161**	**34,503,215**	**37,334,226**	**41,354,695**	**40,454,458**	**42,508,430**

Fund Expenditures							
Personnel Services	65,626	68,844	658,814	819,346	848,342	574,623	907,694
Operating Expenses	26,785,785	27,512,415	28,620,666	31,455,739	33,938,241	32,516,219	34,232,102
Interfund Transfers	0	0	0	0	0	13,725	0
Reserves	4,356,737	1,632,902	5,223,735	5,059,141	6,568,112	0	7,368,634
Total Expenditures: 456 - Transit Services	**31,208,148**	**29,214,161**	**34,503,215**	**37,334,226**	**41,354,695**	**33,104,567**	**42,508,430**

Fund: 457 - Water and Sewer Utilities

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

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

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

A complete list of projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	0	0	0	0	0	62,850,000	0
Charges for Services	17,134,192	19,415,000	20,950,500	26,223,132	26,279,032	30,410,032	27,547,748
Miscellaneous Revenues	638,281	613,000	1,688,484	2,663,373	2,528,429	2,571,112	2,591,245
Appropriated Fund Balance	15,441,411	23,410,085	31,444,120	43,500,840	21,971,061	40,598,848	25,645,336
Total Revenues: 457 - Water and Sewer Utilities	**33,213,884**	**43,438,085**	**54,083,104**	**72,387,345**	**50,778,522**	**136,429,992**	**55,784,329**

Fund Expenditures							
Personnel Services	4,742,366	4,873,002	5,378,555	5,534,553	5,916,820	5,921,643	6,565,488
Operating Expenses	6,842,177	7,440,719	8,460,950	10,334,557	10,368,180	11,045,818	11,120,039
Capital Outlay	200,000	150,000	196,002	207,000	176,000	342,720	185,000
Capital Improvements	9,430,000	14,954,348	19,961,950	33,390,000	8,500,007	92,727,110	8,388,407
Debt Service	601,144	601,018	600,886	605,275	605,275	605,275	605,275
Interfund Transfers	0	0	0	0	0	142,090	0
Reserves	11,398,197	15,418,998	19,484,761	22,315,960	25,212,240	0	28,920,120
Total Expenditures: 457 - Water and Sewer Utilities	**33,213,884**	**43,438,085**	**54,083,104**	**72,387,345**	**50,778,522**	**110,784,656**	**55,784,329**

Fund: 475 - Parking Garage

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

The fiscal year 2026-27 budget includes on-going operating expenditures in the amount of $2 million. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2026-27 are interior/exterior signage, CCTV assessment and upgrades, dolphin park storm drains, elevator modernization, and mechanical, electrical, plumbing upgrades totaling $1,975,000.

Fund Revenues	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	2,259,327	2,643,284	4,517,763	4,017,278	3,837,481	3,255,000	3,826,101
Miscellaneous Revenues	2,505	2,505	33,818	60,180	60,063	90,313	92,456
Appropriated Fund Balance	210,083	691,566	1,476,680	1,682,351	2,663,252	2,042,074	1,370,629
Non-Revenues	1,200,000	0	0	0	2,075,000	2,075,000	0
Total Revenues: 475 - Parking Garage	**3,671,915**	**3,337,355**	**6,028,261**	**5,759,809**	**8,635,796**	**7,462,387**	**5,289,186**

Fund Expenditures							
Personnel Services	83,749	87,704	144,458	211,356	151,925	161,310	171,112
Operating Expenses	1,229,832	1,200,140	1,425,675	1,323,219	1,860,298	1,743,944	1,913,331
Capital Outlay	6,800	9,000	7,000	87,000	0	0	0
Capital Improvements	783,740	1,050,000	2,611,000	3,348,500	5,126,300	4,182,858	1,975,000
Debt Service	875,037	885,465	891,179	0	0	0	0
Grants and Aids	300	300	300	0	0	300	300
Interfund Transfers	29,866	29,866	0	0	0	3,346	0
Reserves	662,591	74,880	948,649	789,734	1,497,273	0	1,229,443
Total Expenditures: 475 - Parking Garage	**3,671,915**	**3,337,355**	**6,028,261**	**5,759,809**	**8,635,796**	**6,091,758**	**5,289,186**

Fund: 511 - Computer Replacement

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

The current equipment is on a four-year replacement cycle, but the program is transitioning to a five-year replacement cycle as new equipment is being added. In fiscal year 2024-25 the Information Technology Division moved the replacement program management in-house which was implemented by two positions that were added to the Computer Replacement Fund (511). The Information Technology staff members manage and coordinate with the departments for the purchase and rollout of new and replacement computer systems.

The fiscal year 2026-27 budget includes funding to replace approximately 1,000 desktop, laptops, and tablet computers.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	530,093	445,375	228,107	251,826	243,835
Non Revenue	0	442,805	0	0	0
Internal Service Revenues	1,141,688	1,218,299	1,257,536	1,258,092	1,509,699
Appropriated Fund Balance	0	0	5,042,497	5,569,813	4,747,621
Total Revenue Fund: 511 - Computer Replacement	**1,671,781**	**2,106,479**	**6,528,140**	**7,079,731**	**6,501,155**

Fund Expenditures					
Personnel Services	28,995	174,279	189,932	187,767	204,203
Operating Expenses	31,420	261,075	37,965	39,015	32,909
Capital Outlay	1,224,104	799,823	1,079,400	1,875,000	2,150,000
Interfund Transfers	0	4,567	222,997	230,328	0
Reserves	0	0	4,997,846	0	4,114,043
Total Expenditures: Fund 511 - Computer Replacement	**1,284,519**	**1,239,744**	**6,528,140**	**2,332,110**	**6,501,155**

Fund: 513 - Equipment Maintenance

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

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2026-27 the labor rate is to be increased for general automotive to $96.00/hour and heavy automotive to $103.00/hour in order to be better in line with market rates as well as building fund balance for necessary capital improvements to the fleet maintenance service center. Other revenues generated by this fund are for gas & oil, vehicle maintenance for outside agencies, and pool car charges.

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

In fiscal year 2026-27 capital outlay is budgeted at $217,655 for the replacement of automatic tank gauges, tire machine balancer, Hetra lifts and stands, spill bucket, hose reel, pressure washer, air conditioner machines, a 2-post lift, air compressors, and equipment for diagnostic services.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	141,800	123,100	160,000	100,000	94,350
Miscellaneous Revenues	128,447	84,159	91,750	57,117	56,339
Non Revenue	1,000	0	0	0	0
Internal Service Revenues	15,565,731	15,559,876	16,845,631	16,943,080	17,921,870
Transfers From Other Funds	1,199	37,234	0	0	0
Appropriated Fund Balance	0	0	828,179	1,246,731	722,438
Total Revenue Fund: 513 - Equipment Maintenance	**15,838,177**	**15,804,369**	**17,925,560**	**18,346,928**	**18,794,997**

Fund Expenditures					
Personnel Services	3,685,879	4,094,013	4,546,868	4,439,610	4,844,394
Operating Expenses	11,808,852	11,543,820	12,396,757	12,145,666	12,939,604
Capital Outlay	624,431	276,235	189,103	530,484	217,655
Capital Improvements	180,723	21,914	380,000	373,717	0
Grants and Aids	17,047	16,759	15,150	15,150	16,566
Interfund Transfers	142,526	120,559	0	119,863	0
Reserves	0	0	397,682	0	776,778
Total Expenditures: Fund 513 - Equipment Maintenance	**16,459,458**	**16,073,300**	**17,925,560**	**17,624,490**	**18,794,997**

Fund: 514 - Fleet Replacement

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

Initially, the departments purchase vehicles, and the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2026-27 Fleet plans to purchase 120 vehicles/equipment in accordance with the current replacement plans.

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	2,470,246	1,863,219	1,525,269	1,620,508	1,565,634
Non Revenue	50,968	19,613	0	0	0
Internal Service Revenues	6,986,919	7,294,619	7,879,119	7,879,119	8,473,000
Appropriated Fund Balance	0	0	20,145,564	40,801,384	23,702,544
Total Revenue Fund: 514 - Fleet Replacement	**9,508,133**	**9,177,451**	**29,549,952**	**50,301,011**	**33,741,178**

Fund Expenditures					
Operating Expenses	(36,425)	9,973	0	(16,000)	0
Capital Outlay	6,199,418	3,685,577	10,387,000	26,614,467	12,213,356
Reserves	0	0	19,162,952	0	21,527,822
Total Expenditures: Fund 514 - Fleet Replacement	**6,162,993**	**3,695,550**	**29,549,952**	**26,598,467**	**33,741,178**

Fund: 521 - Insurance Management

Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal service charges for workers' compensation as well as general and auto liability are allocated based on a rolling 5-year claims history average. Property/Physical Damage service charges are allocated based on the percentage of total insured property value an area is responsible for compared to the county's property portfolio as a whole. The fiscal year 2025-26 property policy renewal cost $5,763,060 (CC Agenda File #13495). Commercial insurance policies are direct billed to the responsible agency.

The Internal Service revenue category represents service charge collections from County Departments and direct billed allocations to the Constitutional Officers for workers' compensation, liability, and property damage insurance coverage. A third-party administrator handles all workers' compensations claims including adjusting and management. The Volusia Sheriff's Office (VSO) has given the County notice that they will be pulling out of all County risk insurance programs as of the beginning of the new fiscal year on October 1st.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	1,851,173	1,499,932	1,273,896	1,327,476	1,282,656
Internal Service Revenues	18,612,052	19,023,374	14,890,674	14,733,191	13,606,574
Appropriated Fund Balance	0	0	14,923,384	16,696,132	15,564,544
Total Revenue Fund: 521 - Insurance Management	**20,463,225**	**20,523,306**	**31,087,954**	**32,756,799**	**30,453,774**

Fund Expenditures					
Personnel Services	691,779	730,088	762,920	745,605	792,089
Operating Expenses	16,121,388	14,808,535	18,587,911	17,058,421	17,971,967
Reimbursements	0	0	(2,000,000)	(700,000)	(2,650,000)
Grants and Aids	47,421	37,805	75,000	75,000	75,000
Interfund Transfers	21,689	15,984	0	13,229	0
Reserves	0	0	13,662,123	0	14,264,718
Total Expenditures: Fund 521 - Insurance Management	**16,882,277**	**15,592,412**	**31,087,954**	**17,192,255**	**30,453,774**

Fund: 530 - Group Insurance

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

In the Group Insurance Fund (530) reserves have been split into two categories. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been incurred by the end of the fiscal year but will be paid within 60 days of the next fiscal year, as well as claims that exceed the budgeted amount in the operating budget.

The Internal Service Revenue category consists of the premium collections from all the various County Departments and the Constitutional Offices for the group health insurance, this includes the employer-based premiums along with the employee paid contributions. The Volusia Sheriff's Office (VSO) has given the County notice that they will be pulling out of the County health insurance plan as of the beginning of the new calendar year on 1/1/27. There is a one-time transfer of $8,000,000 in the group insurance fund in fiscal year 2025-26. This is a one-time supplemental transfer of employer premiums to help meet IBNR reserve requirements.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	0	(806)	0	0	0
Miscellaneous Revenues	1,155,265	999,977	745,799	783,891	752,674
Non Revenue	110,928	185,381	0	0	0
Internal Service Revenues	54,291,719	60,199,294	67,677,727	66,509,184	61,073,052
Transfers From Other Funds	7,001,030	8,000,000	0	8,117,381	288,756
Appropriated Fund Balance	0	0	11,089,560	8,890,761	12,426,046
Total Revenue Fund: 530 - Group Insurance	**62,558,942**	**69,383,846**	**79,513,086**	**84,301,217**	**74,540,528**

Fund Expenditures					
Personnel Services	195,614	168,356	274,260	223,225	286,142
Operating Expenses	58,804,769	67,619,982	67,567,819	71,651,946	61,389,001
Reserves	0	0	11,671,007	0	12,865,385
Total Expenditures: Fund 530 - Group Insurance	**59,000,383**	**67,788,338**	**79,513,086**	**71,875,171**	**74,540,528**

Report Overview of Section – Budget by Department / Division

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

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

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

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

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

VOLUSIA COUNTY GOVERNMENT
DEPARTMENT TO FUND MATRIX

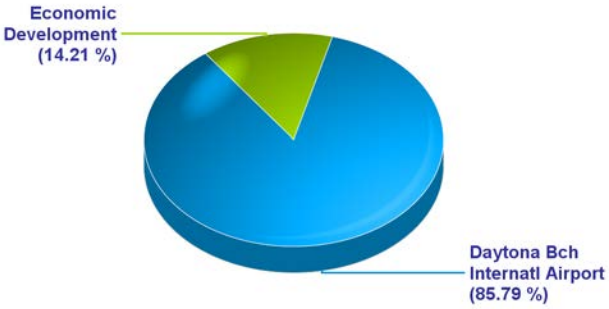
County Council	County Attorney	County Manager	Clerk of the Circuit Court / Justice System / State Mandated	Community Information	Internal Auditor	Sunrail
General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund

Aviation & Economic Resources	Business Services	Community Services	Emergency Services	Finance	Growth & Resource Management	Human Resources	Ocean Center	Public Protection	Public Works
Daytona Beach International Airport; Economic Development; Airport Passenger Facility Charge; Airport Customer Facility Charge; Airport Grant Projects	General Fund; Equipment Maintenance; Fleet Replacement; Transit Services	General Fund; Library; Municipal Service District; Library Endowment; Homeless Initiatives; Park Impact Fees; Gemini Springs Endowment; Volusia ECHO; Volusia Forever; Volusia Forever Land Management; Land Management; Barberville Mitigation Tract; Dori Slosberg Fund	General Fund; Emergency Medical Services; Fire Rescue District; Fire Impact Fees; Daytona Beach International Airport	General Fund; Emergency Medical Services; Coronavirus Relief Fund; Computer Replacement; Resort Tax, Convention Development Tax	General Fund; Tree Mitigation; Building Permits; Municipal Service District; Wetland Mitigation; Impact Fee Administration Manatee Conservation; Dune Restoration Fund	General Fund; Insurance Management; Group Insurance	Ocean Center; Parking Garage	General Fund; Emergency Medical Services; Municipal Service District; Inmate Welfare Trust; Beach Enforcement Trust	General Fund; County Transportation Trust; East Volusia Mosquito Control; Road Proportionate Share; Ponce De Leon Inlet & Port District; Road District Maintenance; Municipal Service District, Special Assessments; Road Impact Fees; Stormwater Utility; Waste Collection; Solid Waste; Water & Sewer Utilities

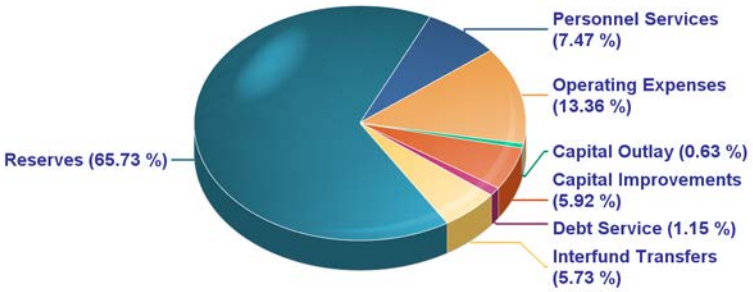
Aviation and Economic Resources

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Daytona Bch Internatl Airport	21,108,767	18,008,217	61,241,351	19,548,862	72,468,518
Economic Development	2,075,766	1,696,023	12,656,804	3,371,174	12,003,605
Aviation and Economic Resources Total:	**23,184,533**	**19,704,240**	**73,898,155**	**22,920,036**	**84,472,123**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 130 - Economic Development	2,075,766	1,696,023	12,656,804	3,371,174	12,003,605
Fund 451 - Daytona Beach International Airport	21,091,785	17,853,191	48,147,899	18,592,027	45,296,179
Fund 452 - Airport Passenger Facility Charge	400	153,739	5,388,213	775,526	6,514,659
Fund 453 - Airport Customer Facility Charge	16,582	1,287	7,705,239	0	9,644,782
Fund 455 - Airport Holsonback Proceeds	0	0	0	181,309	11,012,898
Fund Total:	**23,184,533**	**19,704,240**	**73,898,155**	**22,920,036**	**84,472,123**

Aviation and Economic Resources Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Daytona Bch Internatl Airport	Full Time Positions	50	50	50	50
Economic Development	Full Time Positions	8	8	8	8

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

Highlights

This fiscal year capital budget includes many projects funded by FAA, FDOT, a combination thereof, while also leveraging local funds. Scheduled projects include construction of Taxiway P3 & P4 Rehabilitation; construction of replacing Centrifugal Chillers; construction of SIS Taxiway E3 & E4 Enhancements/Expansion; construction of USS Lexington Phase 2; and design of SIS Terminal Baggage Claim In & Outbound. Additionally, the Airports Projects and Maintenance teams continue focusing their efforts on refining the capital improvement plan and long-range maintenance plan to maximize the use of grant funds while minimizing the impact on the traveling public and other airport users.

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

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Property Development Management & Administration effectively manages and optimizes airport property assets, leases, and agreements to maximize revenue, ensure compliance, and support the airports operational and strategic goals.

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

The Airport Security objective is to keep the airport safe, running efficiently while preventing and responding to any threats and complying with Transportation Security Administration, the Federal Aviation Administration, and Department of Homeland Security regulations.

Key Objectives -

01. Leverage local funds by utilizing Federal and State Grant funds when available, while providing safe, modern, and secure facilities for the public and tenants of the airport.

02. Retain current air service captivity with existing airlines and increase airline options and destinations in domestic and international markets.

03. Increase and retain passengers utilizing the Daytona International Airport through market stimulation and development, encourage growth of airline routes utilizing incentives and Small Community Air Service Development Program Grant.

04. Implement effective property management practices and maximize revenue development.

05. Maintain and improve the Wildlife Hazard Management Plan to enhance airfield safety.

06. To develop and foster a culture of overlapping security awareness and measure throughout the airport.

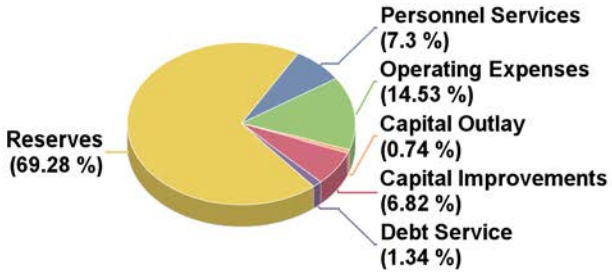
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of capital projects in progress	10	12	11
Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	4	5	5
Number of total passengers	772,170	925,000	943,500
New long term lease agreements	0	4	6
Number of bird/wildlife strikes to commercial aircraft	15	8	0
Random daily security checks (average)	1	1	1

Department: Aviation and Economic Resources

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Daytona Bch Internatl Airport					
Personnel Services	4,295,733	4,498,094	5,121,282	4,773,279	5,287,902
Operating Expenses	9,284,577	10,320,851	10,865,070	10,891,975	10,527,256
Capital Outlay	221,178	446,252	297,980	142,553	535,030
Capital Improvements	4,354,184	1,476,283	6,513,129	2,037,989	4,942,916
Debt Service	249,783	228,786	970,644	970,644	970,372
Grants and Aids	0	71,534	0	0	0
Interfund Transfers	2,703,312	967,877	0	732,422	0
Reserves	0	0	37,473,246	0	50,205,042
Reimbursements	0	(1,460)	0	0	0
Total: Daytona Bch Internatl Airport	**21,108,767**	**18,008,217**	**61,241,351**	**19,548,862**	**72,468,518**

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

Fund Allocation					
Airport Customer Facility Charge - 453	16,582	1,287	7,705,239	0	9,644,782
Airport Holsonback Proceeds - 455	0	0	0	181,309	11,012,898
Airport Passenger Facility Charge - 452	400	153,739	5,388,213	775,526	6,514,659
Daytona Beach International Airport - 451	21,091,785	17,853,191	48,147,899	18,592,027	45,296,179
Total Fund Allocation	**21,108,767**	**18,008,217**	**61,241,351**	**19,548,862**	**72,468,518**



Mission: **To build innovative, high-impact business support systems and capabilities for businesses in Volusia County, positioning ourselves as the region's leading business advisory resource.**

Highlights

The Volusia County Division of Economic Development (VCED) manages a broad portfolio of initiatives focused on business creation, expansion, and retention. The Division also conducts research and provides economic data to inform County leadership, community partners, and local businesses. In addition, VCED oversees its agreement with Team Volusia (TVEDC) and collaborates closely with key partners, including cities, chambers of commerce, post-secondary institutions, the CEO Business Alliance, CareerSource Brevard Flagler Volusia, and Volusia Business Resources, to support business growth and innovation across the County.

Key Objectives -

01. Deliver regular, timely, and contextualized updates through Economic Development in Motion, a multimedia report designed to keep County leadership and community partners informed about VCED activities and the practical solutions being developed to support local businesses.

02. Manage two business launch/growth programs tailored to the specific needs of businesses and innovators in Volusia County.

03. Maintain visibility of the Volusia Business Resources website for our target audience.

04. Ensure new and expanding businesses are aware of and connected to Volusia's business support ecosystem through the online promotion of the Welcome to Volusia - Business Resource Guide.

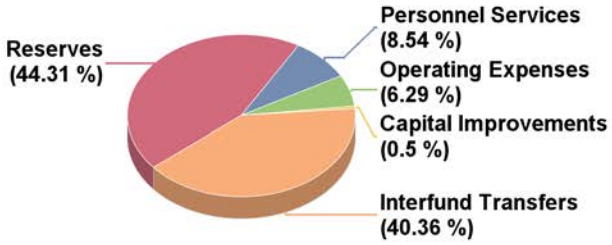
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of update reports provided to County leadership and community partners	2	4	4
Number of businesses and innovators who participate in the programs	21	80	80
Number of unique visitors on the website (per month)	759	1,200	1,200
Number of downloads of the resource guide	0	100	200

Department: Aviation and Economic Resources

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Economic Development					
Personnel Services	741,284	782,421	943,024	919,610	1,025,639
Operating Expenses	1,299,793	895,584	800,491	2,302,534	755,624
Capital Outlay	11,482	915	0	0	0
Capital Improvements	0	0	0	0	60,000
Interfund Transfers	23,207	17,103	0	149,030	4,844,127
Reserves	0	0	10,913,289	0	5,318,215
Total: Economic Development	**2,075,766**	**1,696,023**	**12,656,804**	**3,371,174**	**12,003,605**

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

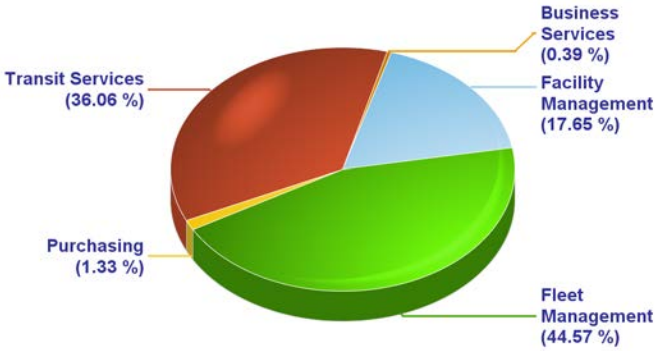
Fund Allocation					
Economic Development - 130	2,075,766	1,696,023	12,656,804	3,371,174	12,003,605
Total Fund Allocation	**2,075,766**	**1,696,023**	**12,656,804**	**3,371,174**	**12,003,605**



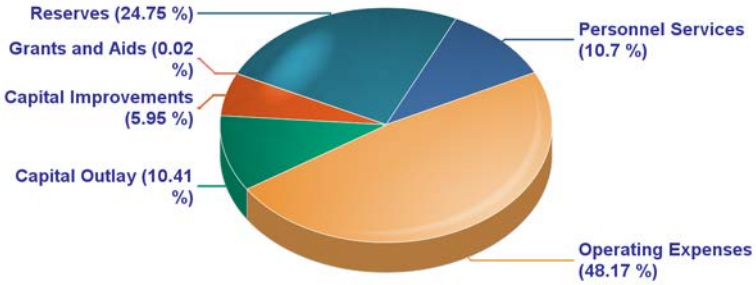
Business Services

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Business Services	522,494	484,869	430,222	443,459	461,516
Facility Management	22,201,081	22,919,955	24,170,796	27,470,287	20,802,186
Fleet Management	22,622,451	19,768,850	47,475,512	44,222,957	52,536,175
Purchasing	1,109,044	1,343,472	1,447,789	1,413,666	1,571,228
Transit Services	39,945,876	40,317,166	41,354,695	33,104,567	42,508,430
Business Services Total:	**86,400,946**	**84,834,312**	**114,879,014**	**106,654,936**	**117,879,535**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	23,832,619	24,748,296	25,848,807	29,127,412	22,634,930
Fund 360 - ECHO Direct County Expenditures	0	0	200,000	200,000	200,000
Fund 456 - Transit Services	39,945,876	40,317,166	41,354,695	33,104,567	42,508,430
Fund 513 - Equipment Maintenance	16,459,458	16,073,300	17,925,560	17,624,490	18,794,997
Fund 514 - Fleet Replacement	6,162,993	3,695,550	29,549,952	26,598,467	33,741,178
Fund Total:	**86,400,946**	**84,834,312**	**114,879,014**	**106,654,936**	**117,879,535**

Business Services Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Business Services	Full Time Positions	2	3	3	3
Facility Management	Full Time Positions	44	47	47	47
Fleet Management	Full Time Positions	46	47	47	47
Purchasing	Full Time Positions	15	15	15	15
Transit Services	Full Time Positions	7	8	8	8

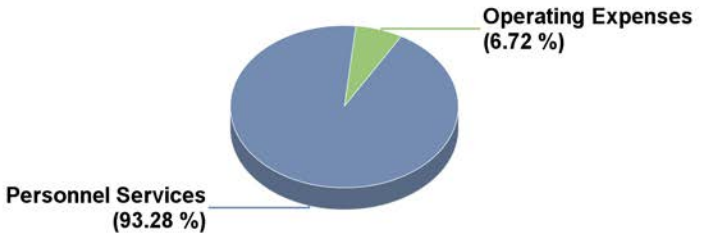
Mission: **To provide excellent customer service by striving for the highest level of professionalism, innovation and accountability while providing secure infrastructure; cost-effective repair and maintenance of county facilities and vehicles; fair and equitable treatment of all vendors while contracting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

Department: Business Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Business Services					
Personnel Services	512,497	533,019	487,618	502,245	536,629
Operating Expenses	65,298	35,770	46,303	44,913	38,645
Capital Outlay	2,613	0	0	0	0
Reimbursements	(57,914)	(83,920)	(103,699)	(103,699)	(113,758)
Total: Business Services	**522,494**	**484,869**	**430,222**	**443,459**	**461,516**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	3	3
Number of Full Time Equivalent Positions	3	3

Fund Allocation					
General Fund - 001	522,494	484,869	430,222	443,459	461,516
Total Fund Allocation	**522,494**	**484,869**	**430,222**	**443,459**	**461,516**



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

Highlights

Facility Management provides both on-call services and planned maintenance for over three million square feet distributed across 444 buildings and structures and 37 leased properties. A computerized work order system (Lucity Enterprise Asset Management) records all service activities, creating a service history on each facility to enable proper budgeting and long-term planning. Facility Management also oversees contracts to ensure performance standards are met. Other services include grounds maintenance, janitorial, pest control, courier service, vending, and security. The division maintains a skilled in-house labor force capable of performing all major trade work including carpentry, plumbing, HVAC, electrical, and low voltage. Facility Management is also responsible for ensuring all ADA facility requirements are met to accommodate the public.

The Capital Project summary for FY 2026/27 includes the following significant initiatives:
-Unit 815-6400 (Facility Management Projects) continues to manage capital projects with $4,002,810 allocated for capital improvements (including $850,000 carry-forward) across roofing, HVAC, building envelope, ADA, and security programs, anchored by the new TCK Security Alert and Intercom System
-Unit 815-6403 (Courthouse Repair) reflects a substantial increase to $3,300,000 in capital improvements, anchored by the $3,000,000 Phase 2 Foxman Justice Center window replacement and new court security measures
-Unit 815-6500 (Gateway Plaza) operating expenses continue at maintenance levels with Elections Security Upgrade capital investment deferred to Year 2
-Unit 815-6600 (Energy Conservation Projects) advances the multi-phase Siemens SECM program with the $1,500,000 Holsonback Building efficiency upgrade
-The Eastside Judicial Courts Complex project enters an active design-build phase with a $14,000,000 Year 1 commitment, scaling to $80,000,000 in each of Years 2 and 3, representing the largest single capital investment in the county's judicial infrastructure history
-The VSO Administration Complex design-build continues under the existing project appropriation with no new funding requested in Year 1

Key Objectives -

01. Plan, contract, monitor, and complete projects for agencies in a timely, cost-effective manner.

02. Provide security services for major county administrative and court facilities.

03. Make entrances and exteriors to all public services, programs, and activities handicap accessible.

04. Provide on-call maintenance services 24 hours a day, seven days a week.

05. Implement energy conservation measures that provide quantifiable utility savings.

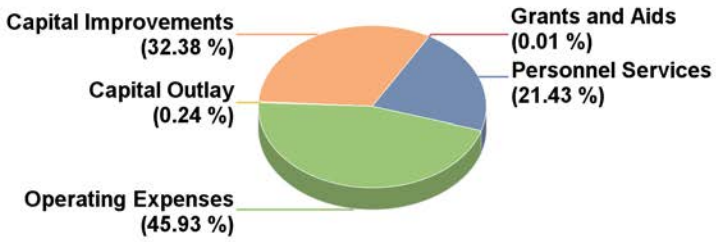
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of capital improvement projects	50	30	24
Number of buildings security is provided	9	9	10
Changes of entrances/interiors	10	4	4
Square feet maintained/7 days per week	3,231,061	3,328,249	3,400,000
Number of energy conservation projects	5	2	1

Department: Business Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Facility Management					
Personnel Services	3,451,695	3,770,547	4,348,949	4,162,308	4,716,813
Operating Expenses	9,350,679	9,495,609	9,810,246	9,591,811	10,110,786
Capital Outlay	126,733	614,498	300,600	620,113	53,000
Capital Improvements	10,672,092	10,094,863	10,663,500	14,053,063	7,127,810
Grants and Aids	3,239	4,481	7,449	2,940	2,790
Reimbursements	(1,403,357)	(1,060,043)	(959,948)	(959,948)	(1,209,013)
Total: Facility Management	**22,201,081**	**22,919,955**	**24,170,796**	**27,470,287**	**20,802,186**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	47	47
Number of Full Time Equivalent Positions	47	47

Fund Allocation					
ECHO Direct County Expenditures - 360	0	0	200,000	200,000	200,000
General Fund - 001	22,201,081	22,919,955	23,970,796	27,270,287	20,602,186
Total Fund Allocation	**22,201,081**	**22,919,955**	**24,170,796**	**27,470,287**	**20,802,186**



Mission: **To establish efficient and effective County fleet services by providing customer agencies with safe, reliable, economical, environmentally sound, and responsive transportation and related services.**

Highlights

Fleet Management (Fleet) administration continues leadership development and cross-training in all administrative and support functions.

Fleet maintenance continues to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. Fleet achieved 27,404+ hours of scheduled repairs in fiscal year 24-25. Performing warranty work provides a source of revenue and minimizes downtime. Fleet's goal is to capture all eligible warranty repairs to perform in-house. For fiscal year 26-27, the labor rate charged by Fleet will increase to $96/hour for general automotive and $103/hour for heavy equipment.

Fleet continues to purchase fuel with a consortium of ten (10) local agencies using a bulk fuel bid. Prior year fuel sales were over 1.8 million gallons. County fuel sites are kept within the Florida Department of Environmental Protection standards and regulations.

In fiscal year 22-23, Fleet contracted a third party to manage its parts inventory, including oil and lubricants, at the main facility on Indian Lake Road in Daytona Beach and two satellite shops. A database tracks all receipts and issuance of parts. In fiscal year 25-26, Fleet maintained a 0% markup on parts and 20% markup on sublets.

Fleet's motor pool provides rental vehicles. Customers utilized the pool rentals over 458 times in fiscal year 24-25.

Fleet's Training Unit continues to provide Commercial Driver's License (CDL) training and third-party testing, not only to County divisions, but also outside agencies and municipalities such as Florida Forest Services and the cities of DeLand, Holy Hill, and Sanford. Fleet has begun offering forklift certification and trailer training.

The Vehicle Replacement Program (VRP) is used to stabilize and amortize over multiple years the cost of replacing the county fleet. Fleet composition ranges from passenger vehicles to ambulances, fire engines, and ground maintenance equipment. Initially, the departments purchase the vehicles. They are then added to the VRP where a schedule for their replacement, based upon vehicle type, age, annual mileage, type of use, and other factors, is established. Once a vehicle is added to the program, the department pays an annual contribution which is accumulated in the fund and used to pay for its eventual replacement.

In fiscal year 26-27, 117 vehicles/equipment, ambulances, passenger vehicles, and ground maintenance equipment are scheduled for replacement.

Key Objectives -

01. Provide high-quality services and ensure customer satisfaction.

02. Maintain an aggressive program for the measurement, analysis, and improvement of labor productivity.

03. Provide a competitive labor rate.

04. Raise the percentage of scheduled work order hours.

05. Continue the generator preventive maintenance program.

06. Maintain a high availability rate for short-term rental vehicles.

07. Ensure maximum fuel inventory accountability.

08. Ensure parts inventory accountability.

09. Continue to reduce monthly expenses.

10. Train and test students for Commercial Driver's Licenses.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Overall customer satisfaction rate	99	99	99
Billable mechanic hours	47,915	49,000	49,000
Fully burdened labor rate	90	93	96
Monthly scheduled work order hours to total hours	58	62	65
Generator preventive maintenance on-schedule rate	88	93	93
Vehicle availability rate	98	97	98
Fuel inventory accountability	99	99	99
Parts on-demand rate	90	93	93
Monitor monthly overhead report	5,677	4,420	5,833
Number of students trained and tested for Commercial Driver's Licenses	42	28	25

Key Objectives -

01. Provide replacement vehicles for divisions participating in the lease program.

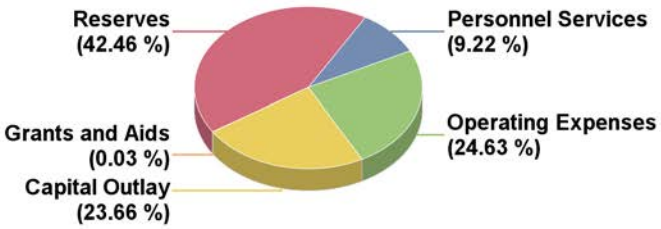
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of vehicles replaced	79	69	117

Department: Business Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fleet Management					
Personnel Services	3,685,879	4,094,013	4,546,868	4,439,610	4,844,394
Operating Expenses	11,772,427	11,553,793	12,396,757	12,129,666	12,939,604
Capital Outlay	6,823,849	3,961,812	10,576,103	27,144,951	12,431,011
Capital Improvements	180,723	21,914	380,000	373,717	0
Grants and Aids	17,047	16,759	15,150	15,150	16,566
Interfund Transfers	142,526	120,559	0	119,863	0
Reserves	0	0	19,560,634	0	22,304,600
Total: Fleet Management	**22,622,451**	**19,768,850**	**47,475,512**	**44,222,957**	**52,536,175**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	47	47
Number of Full Time Equivalent Positions	47	47

Fund Allocation					
Equipment Maintenance - 513	16,459,458	16,073,300	17,925,560	17,624,490	18,794,997
Fleet Replacement - 514	6,162,993	3,695,550	29,549,952	26,598,467	33,741,178
Total Fund Allocation	**22,622,451**	**19,768,850**	**47,475,512**	**44,222,957**	**52,536,175**



Mission: **To provide fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.**

Highlights

HIGHLIGHTS: The Purchasing and Contracts division continues to work closely with county departments, the constitutional offices of the Supervisor of Elections, Property Appraiser, and the Tax Collector, and the business community to ensure that county business is conducted as efficiently and effectively as possible, and that the maximum value is received from taxpayer dollars spent on the purchase of commodities, services, and construction.

E-PROCUREMENT: In the Fiscal Year 2026 Purchasing and Contracts continued its use of online/electronic procurement system OpenGov. The Purchasing and Contracts Team is currently implementing the contract management module of OpenGov with a goal to have all new contracts issued in FY 2026 in the system. In Fiscal Year 2027 the team will upgrade our current procurement platform within County's Enterprise Resource Program with the move to CGI 4.0. This is a major upgrade from our current server-based program moving to web-based system. This will require numerous hours of setup, testing and training. As part of this upgrade Purchasing and Contracts will be implementing a new and improved version of Vendor Self Service (VSS 4.0) to make registering and updating of information more user friendly for the County' vendors. This will require setup, testing, and training for County staff as well as communication and education to our vendors.

TRAINING: Online video training for our vendors on using OpenGov is posted to our website; this assists vendors on using the OpenGov e-procurement platform including how to find and respond to County Solicitations. Purchasing and Contracts has updated vendor training 'How to Do Business with Volusia County' and moved it to an on-line platform for on demand training. Staff also participate in vendor outreach events throughout the year. Staff training continues to be important to obtain and maintain professional certifications. Training to our internal customers for the purchasing card program, 'Purchasing 101' and 'Purchasing for Construction & Professional Services' and CGI initiator and approval training. FY 2027 will see an increase in training hours due to upgrade to CGI 4.0. Each staff member who is user of the procurement module will require training.

Key Objectives -

01. Create a competitive environment for the timely purchase of quality materials, supplies, equipment, professional services, construction, and contractual services for Volusia County.

02. Implement, train, maintain, and improve e-procurement/automated solutions that add value to the procurement and surplus property disposition services for both internal and external customers.

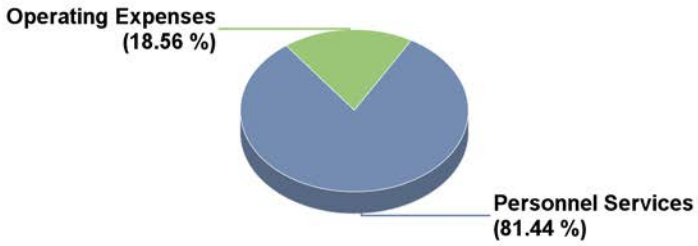
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of formal and informal solicitations and master agreements	215	168	170
Number of training hours conducted	56	86	117

Department: Business Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Purchasing					
Personnel Services	1,409,974	1,561,420	1,709,063	1,680,630	1,823,583
Operating Expenses	393,736	359,943	418,306	412,616	415,678
Capital Outlay	0	1,830	0	0	0
Reimbursements	(694,666)	(579,721)	(679,580)	(679,580)	(668,033)
Total: Purchasing	**1,109,044**	**1,343,472**	**1,447,789**	**1,413,666**	**1,571,228**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	15	15
Number of Full Time Equivalent Positions	15	15

Fund Allocation					
General Fund - 001	1,109,044	1,343,472	1,447,789	1,413,666	1,571,228
Total Fund Allocation	**1,109,044**	**1,343,472**	**1,447,789**	**1,413,666**	**1,571,228**



Mission: **To identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and an environmentally-sound team commitment to quality service.**

Highlights

The County Council created Volusia County's public transportation system, Votran in 1975. Votran provides fixed route public transportation to urban areas of the county with a fleet of 40 revenue producing fixed route buses, 40 paratransit buses, and microtransit services ("VoRide") in areas throughout the County. The budget is funded with operating revenues from the Volusia County General Fund, Federal Transit Administration (FTA) and Florida Department of Transportation (FDOT) grant funds. Additional revenue is generated by Votran through passenger fares and advertising.

For the most part, Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction or renovation needs. The operational management of the transportation service is contracted with oversight provided by the Transit Services Division.

The General Fund contribution is evaluated each year based on financial needs. There will be no increase to the contribution needed in fiscal year 2026-27. Reserves are held for fluctuations in fuel and revenue.

Key Objectives -

01. Respond to customer needs and complaints quickly.

02. Increase ridership on all service modes.

03. Maintain an "on time" performance at 90% or higher.

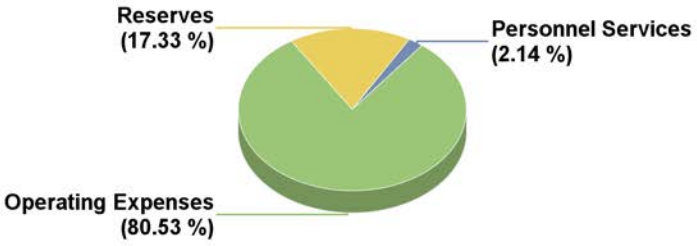
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of complaints	63	140	60
Number of passengers	2,276,413	2,500,000	2,750,000
Percent of on-time performance	82	86	95

Department: Business Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Transit Services					
Personnel Services	811,327	843,226	848,342	574,623	907,694
Operating Expenses	30,944,198	30,803,968	33,938,241	32,516,219	34,232,102
Capital Outlay	5,984,415	5,456,664	0	0	0
Capital Improvements	2,184,247	3,193,836	0	0	0
Interfund Transfers	21,689	19,472	0	13,725	0
Reserves	0	0	6,568,112	0	7,368,634
Total: Transit Services	**39,945,876**	**40,317,166**	**41,354,695**	**33,104,567**	**42,508,430**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	8	8
Number of Full Time Equivalent Positions	8	8

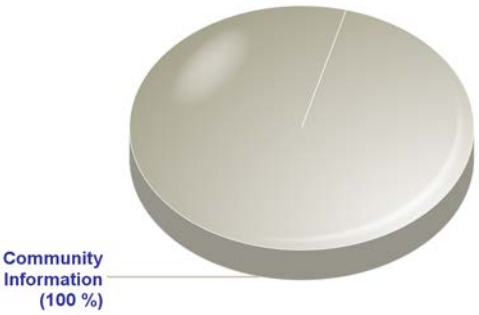
Fund Allocation					
Transit Services - 456	39,945,876	40,317,166	41,354,695	33,104,567	42,508,430
Total Fund Allocation	**39,945,876**	**40,317,166**	**41,354,695**	**33,104,567**	**42,508,430**



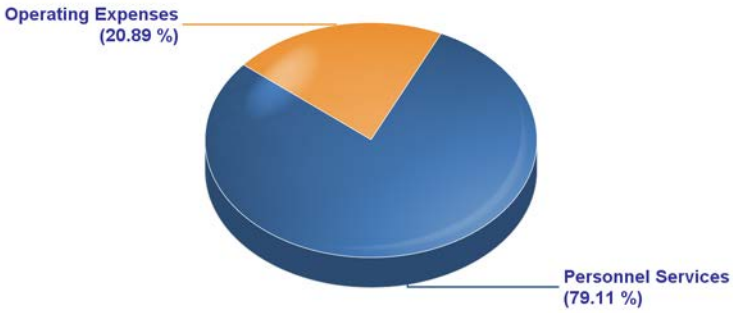
Community Information

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Community Information	813,334	1,205,660	2,130,725	1,996,810	1,469,588
Community Information Total:	**813,334**	**1,205,660**	**2,130,725**	**1,996,810**	**1,469,588**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	729,142	1,142,510	1,907,728	1,773,813	1,469,588
Fund 004 - ARPA Transition Fund	69,627	0	0	0	0
Fund 511 - Computer Replacement	14,565	63,150	222,997	222,997	0
Fund Total:	**813,334**	**1,205,660**	**2,130,725**	**1,996,810**	**1,469,588**

Community Information Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Community Information	Full Time Positions	15	15	15	14

Highlights

Community Information oversees the county's internal and external communications and public relations efforts in support of the goals and directives established by the county's leadership. Community Information strives to increase the public's awareness and knowledge of county services, provides information on the issues that confront the leaders of county government, assists county departments with their communication needs, coordinates emergency public information, oversees the county's websites, and assists with the county's marketing, advertising, and public relations programs.

Key Objectives -

01. Implement effective public information through visits to www.volusia.org.

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

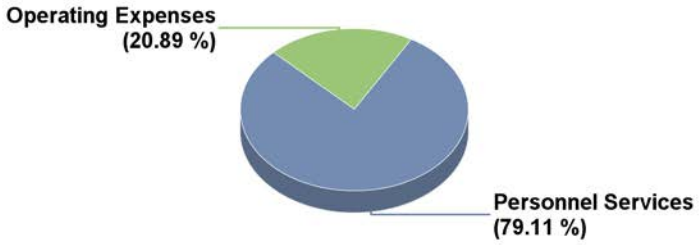
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of internet users visiting www.volusia.org	11,132,446	11,689,068	12,130,256
Annual Engagement	26,460,408	2,538,429	3,100,452

Department: Community Information

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Community Information					
Personnel Services	1,171,044	1,356,550	1,626,454	1,546,827	1,436,169
Operating Expenses	203,613	392,642	438,119	377,458	379,347
Capital Outlay	1,914	11,121	0	6,373	0
Capital Improvements	0	0	300,000	300,000	0
Reimbursements	(577,802)	(617,803)	(456,845)	(456,845)	(345,928)
Total: Community Information	**798,769**	**1,142,510**	**1,907,728**	**1,773,813**	**1,469,588**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	15	14
Number of Full Time Equivalent Positions	15	14

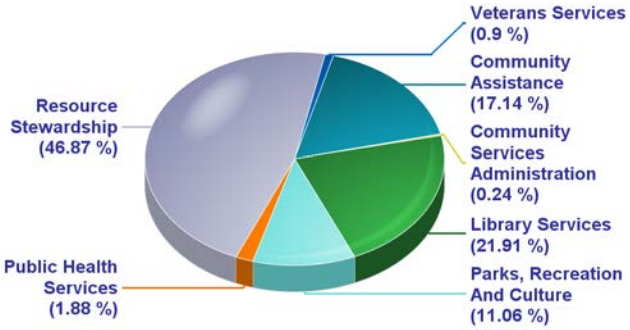
Fund Allocation					
ARPA Transition Fund - 004	69,627	0	0	0	0
General Fund - 001	729,142	1,142,510	1,907,728	1,773,813	1,469,588
Total Fund Allocation	**798,769**	**1,142,510**	**1,907,728**	**1,773,813**	**1,469,588**



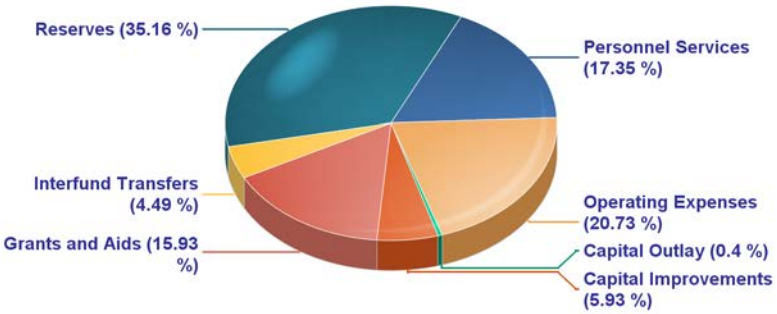
Community Services

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Community Assistance	15,953,888	21,874,057	22,484,796	28,711,035	26,136,584
Community Services Administration	337,138	339,710	369,309	326,217	368,985
Library Services	24,577,625	28,042,605	34,993,777	29,407,017	33,404,117
Parks, Recreation And Culture	10,950,380	13,149,439	20,449,346	22,602,285	16,861,584
Public Health Services	3,026,391	3,127,009	2,750,210	2,759,205	2,868,962
Resource Stewardship	16,947,233	28,573,166	79,772,429	60,507,936	71,472,037
Veterans Services	1,191,086	1,324,215	1,262,765	1,259,787	1,371,979
Community Services Total:	**72,983,741**	**96,430,201**	**162,082,632**	**145,573,482**	**152,484,248**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	29,603,258	32,976,334	36,082,149	36,097,905	35,939,811
Fund 104 - Library	24,577,562	28,042,472	32,446,384	26,657,017	32,833,547
Fund 120 - Municipal Service District	1,543,739	1,675,094	1,779,271	1,779,271	1,733,207
Fund 124 - Library Endowment	63	133	547,393	0	570,570
Fund 125 - Homeless Initiatives	400,159	400,193	953,388	300,000	650,938
Fund 135 - Park Impact Fees-County	178,832	156,602	5,423,146	6,076,708	2,804,600
Fund 136 - Park Impact Fees-Zone 1 (Northeast)	63,768	151,257	833,659	177,204	726,533
Fund 137 - Park Impact Fees-Zone 2 (Southeast)	4	14	79,345	0	108,331
Fund 138 - Park Impact Fees-Zone 3 (Southwest)	17,043	92	193,592	145,000	328,321
Fund 139 - Park Impact Fees-Zone 4 (Northwest)	24	76	185,857	0	543,485
Fund 158 - Gemini Springs Endowment	9	21	71,823	5,000	74,391
Fund 160 - Volusia ECHO	12,553,374	14,541,294	27,992,084	23,677,841	29,332,600
Fund 162 - Volusia Forever Land Acquisition	1,378,013	10,924,342	30,050,907	25,869,367	20,033,044
Fund 163 - Land Management	1,692,337	2,116,077	17,587,049	2,931,010	18,233,857
Fund 164 - Barberville Mitigation Tract	22,237	23,420	997,534	74,998	1,105,666
Fund 166 - Opioid Direct Settlement Fund	0	0	0	27,461	0
Fund 167 - Opioid Regional Settlement Fund	75,771	2,286,873	413,826	7,543,993	3,970,297
Fund 177 - Dori Slosberg	134,297	245,282	1,066,410	250,346	1,088,884
Fund 179 - Opioid Settlement Administration	0	0	3,815	3,815	6,166
Fund 360 - ECHO Direct County Expenditures	743,251	2,890,625	5,375,000	13,956,546	2,400,000
Fund Total:	**72,983,741**	**96,430,201**	**162,082,632**	**145,573,482**	**152,484,248**

Community Services Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Community Assistance	Full Time Positions	15	14	13	46
Community Services Administration	Full Time Positions	2	3	3	3
Library Services	Full Time Positions	175	177	177	177
Parks, Recreation And Culture	Full Time Positions	71	71	71	71
Resource Stewardship	Full Time Positions	29	31	31	32
Veterans Services	Full Time Positions	15	16	16	16
Library Services	Part Time Positions	7	5	5	5
Parks, Recreation And Culture	Part Time Positions	177	177	177	177
Resource Stewardship	Part Time Positions	1	1	1	1

Mission: **Improve the quality of life for Volusia County citizens with very low to moderate incomes by connecting to programs that will help families, elderly, disabled, and youth utilize resources to help with self-sufficiency. This includes monitoring and evaluating the Community Assistance programs, including those funded through the recommendation of the Children and Families Advisory Board and approved by Volusia County.**

Highlights

The Volusia County Community Assistance Division continues to meet a variety of citizen housing, family, and neighborhood needs throughout the County. Countywide improvements include housing, streets, neighborhoods, rental assistance, down payment assistance, and other supportive services through Volusia County's Community Assistance programs. Local resources and various grants fund these diversified services.

Per Section 409.915, Florida Statutes, the Department of Revenue collects the county share of costs for Medicaid recipients. Although the State is responsible for the entire state share of the matching funds required for the Medicaid program, the State must charge the counties an annual contribution to cover a specified portion. The annual contribution amounts and county percentages are calculated each year by the Social Services Estimating Conference. For the fiscal year 2026-27, Volusia's annual contribution is estimated to be $10,993,910, which will be shared by each of the county's three hospital districts

The mission of the Children and Family Advisory Board (CFAB) is to promote healthy children and develop strong families that contribute to their communities. The board meets quarterly and is responsible for assessing and evaluating children and community needs. CFAB develops strategies to meet these needs, establishes program outcomes, and monitors program compliance. For fiscal year 2026-27, CFAB will budget $2.68 million to disperse through grants for many nonprofit agencies that provide services to our community.

The Guardian Ad Litem program is a statewide program governed and mandated by the Florida State Statutes. Guardian Ad Litems are assigned by the judge per order each time a child is sheltered and enters the dependency system. Guardians are volunteers that provide the voice of the child in the courtroom. Every child appointed a Volunteer Advocate is also appointed a Best Interest Attorney and Child Advocate Manager also through the Guardian Ad Litem program. Guardians have both the responsibility and the authority to access medical, mental health, and school records. Guardians seek information as needed in addition to establishing an ongoing relationship with the child they represent and make recommendations in the child's best interest.

Funds are also used to provide administrative services, including support to the Alcohol, Drug, and Mental Health program. Contracts are established with private agencies to primarily meet the County's responsibility for mental health, alcohol, and drug abuse treatments pursuant to Florida Statute 394. Volusia County contracts with many nonprofit agencies to meet this requirement.

Key Objectives -

01. Assist eligible Volusia County households experiencing a crisis to prevent evictions and foreclosure.

02. Determine eligibility for in-county and out-of-county Health Care Responsibility Act (HCRA), and complete reports for state compliance.

03. Assist eligible Volusia County citizens experiencing a dental crisis.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of households that received homeless prevention services	397	400	400
Number of clients screened for eligibility for HCRA	104	105	105
Number of individuals that received dental assistance	99	105	105

Key Objectives -

01. Evaluate the needs of children and families in Volusia County and identify strategies to meet those needs best.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of Children and Families Advisory Board meetings	4	4	4

Key Objectives -

01. Meet with private, non-profit, and state agencies to coordinate services for Volusia County citizens.

02. Attend community meetings to provide information and updates on services.

03. Attend other relevant community and agency meetings.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of meetings with private and state agencies	7	7	7
Number of community meetings and updates given	7	7	7
Number of other relevant community and agency meetings	5	5	5

Key Objectives -

01. Increase the representation of dependent children and certified community staff advocates to 100%.

02. Increase the percentage of community advocates by 4.4%

03. Percentage of advocates retained annually - 80%

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Percent representation of dependent children by volunteers	99	99	100
Number of certified community advocates	159	140	160
Percent of advocates retained annually	70	75	80

Department: Community Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Community Assistance					
Personnel Services	1,116,423	1,180,088	1,421,343	1,475,296	1,327,094
Operating Expenses	9,056,039	10,892,953	11,776,269	11,906,211	12,152,334
Capital Outlay	6,044	7,320	0	3,373	0
Capital Improvements	0	20,667	0	0	0
Grants and Aids	5,649,284	9,647,746	7,370,094	15,198,486	7,252,321
Interfund Transfers	126,098	2,283	123,000	4,669	123,000
Reserves	0	0	1,794,090	0	5,281,835
Reimbursements	0	123,000	0	123,000	0
Total: Community Assistance	**15,953,888**	**21,874,057**	**22,484,796**	**28,711,035**	**26,136,584**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	13	46
Number of Full Time Equivalent Positions	13	46

Fund Allocation					
Dori Slosberg - 177	134,297	245,282	1,066,410	250,346	1,088,884
General Fund - 001	15,343,661	18,941,709	20,047,357	20,585,420	20,420,299
Homeless Initiatives - 125	400,159	400,193	953,388	300,000	650,938
Opioid Direct Settlement Fund - 166	0	0	0	27,461	0
Opioid Regional Settlement Fund - 167	75,771	2,286,873	413,826	7,543,993	3,970,297
Opioid Settlement Administration - 179	0	0	3,815	3,815	6,166
Total Fund Allocation	**15,953,888**	**21,874,057**	**22,484,796**	**28,711,035**	**26,136,584**

Mission: **To provide relevant and responsive community services that safeguard health, support veterans, strengthen families, protect natural lands, inspire learning, and provide recreation spaces to help residents at every stage of life reach their full potential.**

Highlights

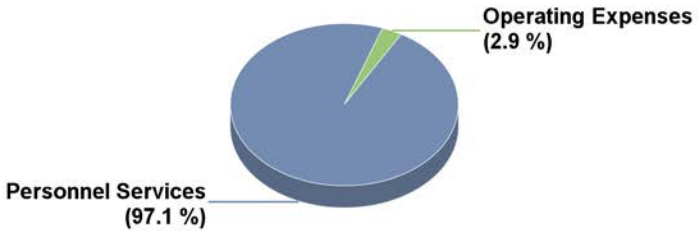
Community Services Administration delivers responsive, fiscally responsible services that meet community needs and maximize taxpayer value. Our team strengthens Volusia by connecting communities through our Library System, promoting wellness through our Health Department, honoring veterans through Veterans Services, preserving our natural legacy through Resource Stewardship, supporting families through Community Assistance, and enhancing quality of life through Parks, Recreation & Culture.

Department: Community Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Community Services Administration					
Personnel Services	402,694	474,211	481,540	439,310	498,768
Operating Expenses	16,757	8,064	13,841	12,979	14,901
Capital Outlay	1,456	0	0	0	0
Reimbursements	(83,769)	(142,565)	(126,072)	(126,072)	(144,684)
Total: Community Services Administratic	**337,138**	**339,710**	**369,309**	**326,217**	**368,985**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	3	3
Number of Full Time Equivalent Positions	3	3

Fund Allocation					
General Fund - 001	337,138	339,710	369,309	326,217	368,985
Total Fund Allocation	**337,138**	**339,710**	**369,309**	**326,217**	**368,985**



Mission: **To provide residents and visitors with exceptional library services that facilitate personal growth, economic development and quality of life in a manner that strengthens community pride while fostering a countywide identity and partnerships.**

Highlights

The Library division is responsible for providing public library service for every resident in the County and for maintaining facilities at acceptable standards. The countywide Library Fund was established to account for revenues and expenditures relating to the operation of a public library system, including six regional libraries, two full service branches, six community branch libraries, and one support facility. The budget represents continuing the capital improvement program, continuing to provide relevant on-site and online collections of popular materials, continuing to provide educational, literacy, cultural, maker and recreational programs, while continuing to enhance services available virtually 24/7.

Key Objectives -

01. Continue development of wide-ranging adult, teen, and juvenile learning and cultural programs.

02. Maintain an adequate level of service (LOS) with library materials.

03. Continue implementation of library technology resources geared to meet community needs.

04. Provide public access to broadband internet via computers, wireless connections, and circulating hotspots.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of program attendees	186,814	192,418	198,181
Number of collection items per capita (LOS=1.82 per capita)	3	3	3
Number of virtual visits to networked resources	7,238,217	7,382,981	7,530,641
Number of internet and computer use sessions	501,726	516,778	532,281

Department: Community Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Library Services					
Personnel Services	11,783,288	12,690,173	13,657,039	14,024,940	14,391,087
Operating Expenses	9,457,616	10,197,807	10,375,823	10,314,937	10,699,567
Capital Outlay	174,405	79,796	400,295	262,074	477,693
Capital Improvements	626,287	582,017	3,398,966	4,398,522	2,458,000
Interfund Transfers	2,536,029	4,492,812	100,000	406,544	2,000,000
Reserves	0	0	7,061,654	0	3,377,770
Total: Library Services	**24,577,625**	**28,042,605**	**34,993,777**	**29,407,017**	**33,404,117**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	177	177
Number of Part Time Positions	5	5
Number of Full Time Equivalent Positions	179.5	179.5

Fund Allocation					
ECHO Direct County Expenditures - 360	0	0	2,000,000	2,750,000	0
Library - 104	24,577,562	28,042,472	32,446,384	26,657,017	32,833,547
Library Endowment - 124	63	133	547,393	0	570,570
Total Fund Allocation	**24,577,625**	**28,042,605**	**34,993,777**	**29,407,017**	**33,404,117**

Mission: **To provide ecological, cultural, and outdoor experiences through a wide variety of parks, trails, and unique resources to our community and visitors.**

Highlights

The Operations and Maintenance activity is responsible for all Volusia County operated parks and trails, including restroom cleaning, mowing, trash removal, tree and landscape maintenance, building and grounds repairs, painting, dock and deck maintenance, playground maintenance, shooting range operations, campground operations and boat launches.

Environmental and Outdoor Programs provide leisure and recreation activities for the residents of Volusia County. Staff continues work with the Volusia County School Board to offer programs during the student holidays throughout the school year. Our division also operates the Summer Recreation Program at 12 sites throughout the county. Volusia County's three ballfield complexes are also managed under this activity along with the Robert Strickland BMX track and the Robert Strickland RC Track.

Cultural Programs oversee the Cultural Council which reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

Key Objectives -

01. Provide a safe, clean & aesthetically pleasing park experience.

02. Improve parks and facilities.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of safety & new operations implemented	1	4	0
Number of parks and facilities improved	2	5	6

Key Objectives -

01. Work with user groups to coordinate activities.

02. Increase the number of cost neutral programs, continue to increase contracted programming activities.

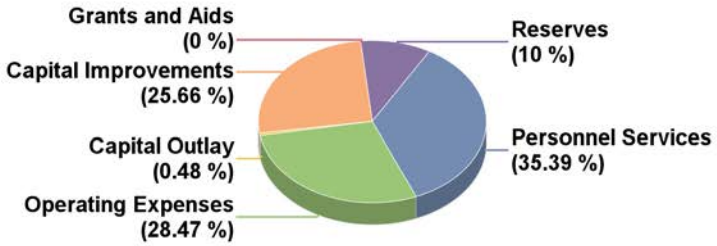
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of coordinated activities	371	381	385
Number of program participants	24,894	25,322	25,600

Department: Community Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Parks, Recreation And Culture					
Personnel Services	5,295,179	5,537,610	6,185,846	5,826,582	6,570,614
Operating Expenses	5,014,854	5,118,700	5,253,541	5,256,663	5,284,779
Capital Outlay	277,610	72,581	160,500	149,713	89,900
Capital Improvements	1,090,392	3,060,439	6,303,695	12,550,817	4,764,195
Grants and Aids	616,809	612,058	612,258	572,426	500
Interfund Transfers	136,096	362,271	0	0	0
Reserves	0	0	3,687,422	0	1,855,661
Reimbursements	(1,480,560)	(1,614,220)	(1,753,916)	(1,753,916)	(1,704,065)
Total: Parks, Recreation And Culture	**10,950,380**	**13,149,439**	**20,449,346**	**22,602,285**	**16,861,584**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	71	71
Number of Part Time Positions	177	177
Number of Full Time Equivalent Positions	100.27	100.27

Fund Allocation					
ECHO Direct County Expenditures - 360	444,723	582,337	1,195,000	3,802,138	800,000
Gemini Springs Endowment - 158	9	21	71,823	5,000	74,391
General Fund - 001	8,702,238	8,210,583	10,687,653	10,235,677	9,742,716
Municipal Service District - 120	1,543,739	1,675,094	1,779,271	1,779,271	1,733,207
Park Impact Fees-County - 135	178,832	156,602	5,423,146	5,326,708	2,804,600
Park Impact Fees-Zone 1 (Northeast) - 136	63,768	151,257	833,659	177,204	726,533
Park Impact Fees-Zone 2 (Southeast) - 137	4	14	79,345	0	108,331
Park Impact Fees-Zone 3 (Southwest) - 138	17,043	92	193,592	145,000	328,321
Park Impact Fees-Zone 4 (Northwest) - 139	24	76	185,857	0	543,485
Volusia ECHO - 160	0	2,373,363	0	1,131,287	0
Total Fund Allocation	**10,950,380**	**13,149,439**	**20,449,346**	**22,602,285**	**16,861,584**



Mission: **To protect, promote, and improve the health of our community by assuring the provision of essential public health services and to promote and protect the health and safety of all people in Florida through the delivery of quality public health services and the promotion of health care standards.**

Highlights

The Florida Department of Health in Volusia County (FDOH-Volusia) is continuing its efforts to meet national standards for ensuring that essential public health services are provided for our community. This includes controlling the spread of disease, promoting healthy behaviors, educating the public, and providing direct services and care. In addition to essential public health services, we are expanding efforts related to overdose prevention, reducing sexually transmitted diseases, and recruiting and retaining staff through funding provided the State of Florida.

FDOH-Volusia has a dedicated and highly trained public health workforce which is ready to respond to a range of emergencies. Our dedicated staff plays a vital role in supporting and carrying out our mission by providing information to the community, staffing special needs shelters, providing public health immunizations, conducting epidemiologic investigations, and conducting environmental health inspections and monitoring activities.

FDOH-Volusia's goal is to provide Volusia County residents and leaders with important public health information to make informed decisions about the community's health and well-being. Other goals include increasing vaccination rates of children, reducing the incidence of HIV infections, reducing rates of infant mortality, decreasing the number of fatal and non-fatal overdoses, and supporting all residents in achieving the highest level of health possible.

Key Objectives -

01. Protect the health of the community through the surveillance, monitoring, and prevention of infectious and communicable diseases.

02. Protect and improve the health of the community through promotion of healthy lifestyles and reduction of chronic disease by providing education, community outreach, direct services, and collaborative partnerships.

03. Protect the health of the community by monitoring and regulating environmental activities which may contribute to the occurrence or transmission of disease by ensuring safe drinking water, safe food, proper sewage disposal, clean swimming pools, complaint investigations and enforcement of public health laws.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of communicable disease control services provided to all residents and visitors	97,666	88,278	90,000
Number of primary care services provided to all residents and visitors	461,150	590,180	655,000
Number of environmental health services provided	17,783	23,400	25,000

Department: Community Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Public Health Services					
Operating Expenses	1,047,313	1,088,558	205,016	214,011	409,949
Grants and Aids	1,979,078	2,038,451	2,545,194	2,545,194	2,459,013
Total: Public Health Services	**3,026,391**	**3,127,009**	**2,750,210**	**2,759,205**	**2,868,962**
Fund Allocation					
General Fund - 001	3,026,391	3,127,009	2,750,210	2,759,205	2,868,962
Total Fund Allocation	**3,026,391**	**3,127,009**	**2,750,210**	**2,759,205**	**2,868,962**

Mission: **To promote stewardship of the community's natural, cultural, and economic resources by responsibly planning, funding, and managing the ECHO grants-in-aid program, UF/IFAS Cooperative Extension Program, and Volusia Forever Program which includes land acquisition and land management.**

Highlights

The Resource Stewardship Division is comprised of four activities 1) UF/IFAS Cooperative Extension Services, 2) ECHO Grants-in-Aid program, and as part of the Volusia Forever Program, 3) Land Acquisition, and 4) Land Management. These activities naturally fit together because of their complimentary goals of responsibly managing and preserving the resources that play a key role in building a sense of community.

Key Objectives -

01. Use University of Florida research and resources to provide practical, how-to education to improve agribusiness profitability, develop a conservation mind-set among citizens, protect the environment through sustainable practices, adopt healthy lifestyles, manage personal finances, and develop the capacity of young people for community leadership.

02. Recruit, train, and engage volunteers to help advance our mission.

03. Efficiently manage our natural resources to provide for ecosystem services and public recreational use (i.e. prescribed fire, mechanical and cultural practices, trail and campground maintenance, timber management, and invasive weed control, etc.).

04. Engage with advisory committees to help guide our programs to ensure they remain relevant and responsive to our community.

05. Leverage outside funds to provide services, quality of life projects, and conservation land for our residents to enjoy.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Residents participating in educational activities	11,300	12,000	12,000
Number of volunteer hours contributed	12,600	12,600	12,650
Acres Actively Managed	5,500	6,500	7,000
Number of public meetings with advisory committees	19	18	16
Outside funds leveraged to accomplish our mission	26,000,000	10,270,000	18,175,000

Department: Community Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Resource Stewardship					
Personnel Services	2,026,964	2,326,905	2,513,095	2,540,058	2,790,886
Operating Expenses	2,085,719	2,816,983	3,020,222	3,570,939	3,262,144
Capital Outlay	31,400	89,483	114,000	159,916	56,000
Capital Improvements	582,788	11,778,129	2,648,175	32,307,782	1,937,210
Grants and Aids	2,758,581	2,803,253	5,314,280	8,160,058	14,867,424
Interfund Transfers	9,461,781	8,758,413	7,675,000	13,769,183	4,812,600
Reserves	0	0	58,487,657	0	43,745,773
Total: Resource Stewardship	**16,947,233**	**28,573,166**	**79,772,429**	**60,507,936**	**71,472,037**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	31	32
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	31.5	32.5

Fund Allocation					
Barberville Mitigation Tract - 164	22,237	23,420	997,534	74,998	1,105,666
ECHO Direct County Expenditures - 360	298,528	2,308,288	2,180,000	7,404,408	1,600,000
General Fund - 001	1,002,744	1,033,108	964,855	931,599	1,166,870
Land Management - 163	1,692,337	2,116,077	17,587,049	2,931,010	18,233,857
Park Impact Fees-County - 135	0	0	0	750,000	0
Volusia ECHO - 160	12,553,374	12,167,931	27,992,084	22,546,554	29,332,600
Volusia Forever Land Acquisition - 162	1,378,013	10,924,342	30,050,907	25,869,367	20,033,044
Total Fund Allocation	**16,947,233**	**28,573,166**	**79,772,429**	**60,507,936**	**71,472,037**

Mission: **To serve and support the veteran community, including eligible dependents, by assisting with claims, appeals, and applications to the U.S. Department of Veterans Affairs and state or local agencies to secure all entitled benefits.**

Highlights

The Florida Statute 292.11 allows for the county to employ a Veterans Service Officer and Staff. The Volusia County Veterans Services Division assist all former and present members of the Armed Forces and their dependents in preparing claims for compensation, pension, VA health care, vocational training and other benefits and privileges for which they are entitled under Federal and State Laws and County regulations. Our offices are located in Daytona Beach, Deland, New Smyrna Beach and Deltona. Due to the frequent changes in laws and regulations, staff training and certification are essential. To maintain access to VA database systems and stay informed on the latest VA rules and regulations, Veterans Service Officers must attend and complete annual certification training and testing, administered by the Florida Department of Veterans Affairs and the division.

Key Objectives -

01. File all requested claims and benefits for veterans/dependents.

02. Serve all veterans/dependents including walk-in's, phone calls in and out, emails, and all other citizen interactions.

03. Complete and file all requested forms and applications for veterans/dependents.

04. Perform outreach events to inform and educate on potential benefits and services provided

05. New monetary benefits paid to Volusia County veterans/dependents.

06. Reduce clients unable to assist.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of claims & benefits filed	8,754	9,500	10,500
Number of veterans/dependents served	50,821	52,000	55,000
Number of forms and applications completed for Veterans/dependents	28,274	31,000	33,000
Number of outreach events	67	85	100
New monetary benefits the VA paid to Volusia Veterans/Dependents	21,000,000	20,000,000	21,000,000
Number of clients unable to assist	1,605	1,100	1,000

Department: Community Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Veterans Services					
Personnel Services	1,055,729	1,126,679	1,093,791	1,102,706	1,201,860
Operating Expenses	135,357	197,536	168,974	157,081	170,119
Total: Veterans Services	**1,191,086**	**1,324,215**	**1,262,765**	**1,259,787**	**1,371,979**

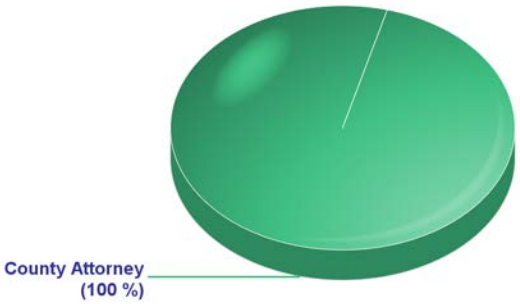
Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	16	16
Number of Full Time Equivalent Positions	16	16

Fund Allocation					
General Fund - 001	1,191,086	1,324,215	1,262,765	1,259,787	1,371,979
Total Fund Allocation	**1,191,086**	**1,324,215**	**1,262,765**	**1,259,787**	**1,371,979**

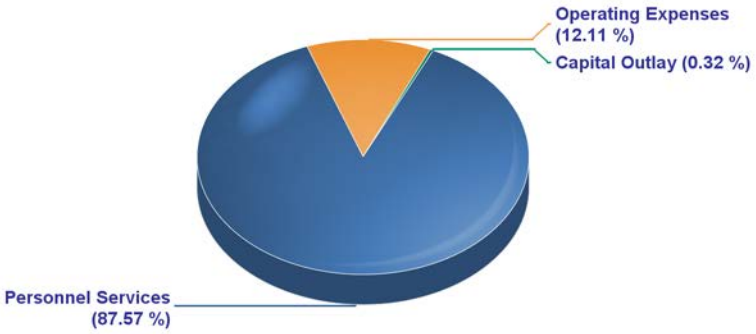
County Attorney

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
County Attorney	1,647,372	1,776,287	2,584,850	2,297,038	2,286,310
County Attorney Total:	**1,647,372**	**1,776,287**	**2,584,850**	**2,297,038**	**2,286,310**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	1,647,372	1,776,287	2,584,850	2,297,038	2,286,310
Fund Total:	**1,647,372**	**1,776,287**	**2,584,850**	**2,297,038**	**2,286,310**

County Attorney Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
County Attorney	Full Time Positions	26	26	26	26

Mission: **To provide high quality, effective and efficient legal counsel to Volusia County government.**

Highlights

The County Attorney's Office serves as legal counsel to Volusia County government and county constitutional officers as provided by agreement. County attorneys develop ordinances, resolutions, and contracts to implement and support the policy decisions of the County Council in coordination with the County Manager and staff. County attorneys defend, and prosecute for the County in civil and administrative proceedings in state and federal courts, and administrative venues, in areas such as: ordinance challenges, code enforcement, civil rights, liability defense, environmental compliance, contract and procurement disputes, elections, animal control, lien and mortgage foreclosure, employment, labor, real estate, eminent domain, land use and zoning, construction, property assessment disputes, and worker's compensation. County attorneys provide legal counsel to county boards, including subsequent litigation. The County Attorney's Office monitors legislative and court developments which impact county government.

Key Objectives -

01. Provide the highest level of service as general counsel to the County Council, represent the County in all litigation for and against the County, and attempt to resolve or settle disputes prior to the expense of trial.

02. Assist the County's efforts to effectively fulfill mandates imposed by law.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of ordinances and resolutions adopted	239	240	240
Number of new litigation, administrative cases and files	3,628	3,400	3,400

Department: County Attorney

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
County Attorney					
Personnel Services	3,558,192	3,661,600	4,184,476	3,985,520	4,105,281
Operating Expenses	249,649	242,468	549,702	460,846	567,794
Capital Outlay	2,807	11,355	35,600	35,600	15,000
Reimbursements	(2,163,276)	(2,139,136)	(2,184,928)	(2,184,928)	(2,401,765)
Total: County Attorney	**1,647,372**	**1,776,287**	**2,584,850**	**2,297,038**	**2,286,310**

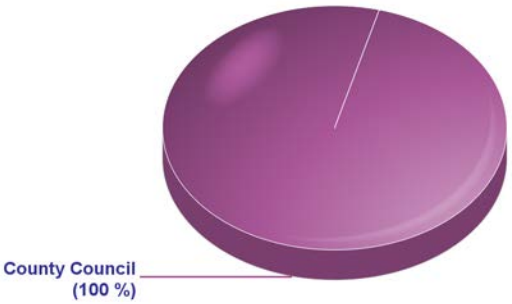
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	26	26
Number of Full Time Equivalent Positions	26	26

Fund Allocation					
General Fund - 001	1,647,372	1,776,287	2,584,850	2,297,038	2,286,310
Total Fund Allocation	**1,647,372**	**1,776,287**	**2,584,850**	**2,297,038**	**2,286,310**

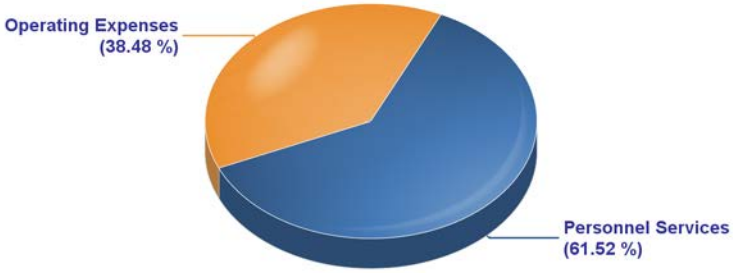
County Council

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
County Council	1,142,278	1,177,809	1,712,366	1,475,173	1,681,737
County Council Total:	**1,142,278**	**1,177,809**	**1,712,366**	**1,475,173**	**1,681,737**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	1,142,278	1,177,809	1,712,366	1,475,173	1,681,737
Fund Total:	**1,142,278**	**1,177,809**	**1,712,366**	**1,475,173**	**1,681,737**

County Council Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
County Council	Full Time Positions	15	14	14	12
County Council	Part Time Positions	0	0	0	1

Mission: **To promote good citizenship by supporting democratic values and earning public trust in good government. To respond effectively to citizen needs for health, safety, and general welfare. To allocate limited public resources equitably and efficiently. To provide leadership and high quality of government service by consistently communicating with the citizens about their needs.**

Highlights

The County Council serves as the legislative and policy-making body for Volusia County government. The County operates under a Council/Manager form of government and provides various services including public safety, economic development, transportation, health and social services, planning, zoning, environmental and other community services.

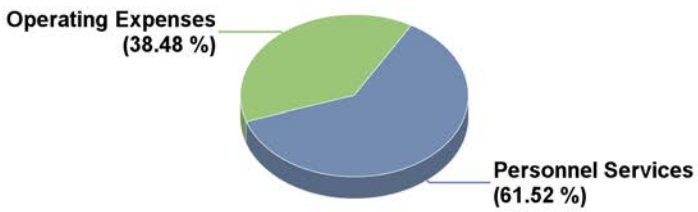
The seven-member County Council is responsible for the promulgation and adoption of policy. The Council-appointed County Manager is responsible for the execution of policy.

Department: County Council

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
County Council					
Personnel Services	1,176,440	1,169,412	1,315,657	1,056,194	1,310,078
Operating Expenses	372,634	601,028	805,025	827,295	819,476
Capital Outlay	0	7,592	0	0	0
Reimbursements	(406,796)	(600,223)	(408,316)	(408,316)	(447,817)
Total: County Council	**1,142,278**	**1,177,809**	**1,712,366**	**1,475,173**	**1,681,737**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	14	12
Number of Part Time Positions	0	1
Number of Full Time Equivalent Positions	14	12.49

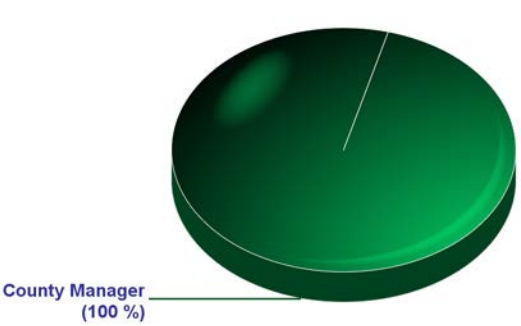
Fund Allocation					
General Fund - 001	1,142,278	1,177,809	1,712,366	1,475,173	1,681,737
Total Fund Allocation	**1,142,278**	**1,177,809**	**1,712,366**	**1,475,173**	**1,681,737**



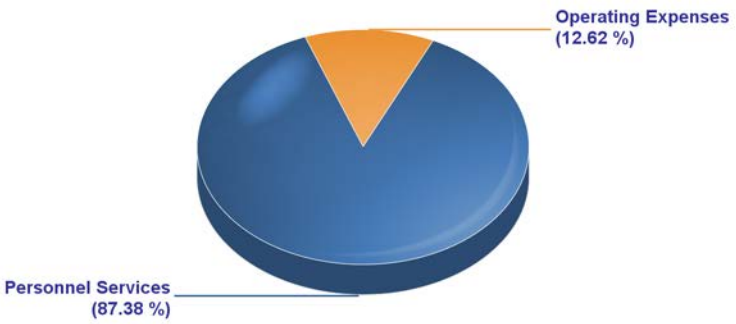
County Manager

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
County Manager	693,237	1,039,383	1,096,486	1,427,185	1,252,656
County Manager Total:	**693,237**	**1,039,383**	**1,096,486**	**1,427,185**	**1,252,656**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	693,237	1,039,383	1,096,486	1,427,185	1,252,656
Fund Total:	**693,237**	**1,039,383**	**1,096,486**	**1,427,185**	**1,252,656**

County Manager Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
County Manager	Full Time Positions	8	8	8	9
County Manager	Part Time Positions	1	1	1	1

Mission: **To support the County Council, Volusia County's Departments and its citizens. This commitment requires the County Manager's administrative staff to be proactive liaisons to internal and external groups, involved in the community, accessible points of contact, providers of information through research and analysis, and advocates of County government.**

Highlights

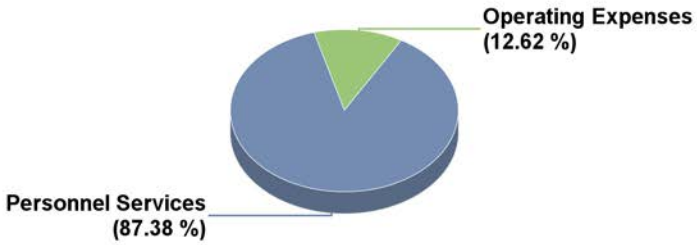
The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs of the County Manager's Office.

Department: County Manager

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
County Manager					
Personnel Services	1,240,898	1,384,250	1,462,196	1,778,950	1,585,768
Operating Expenses	116,633	163,712	193,790	207,735	229,120
Reimbursements	(664,294)	(508,579)	(559,500)	(559,500)	(562,232)
Total: County Manager	**693,237**	**1,039,383**	**1,096,486**	**1,427,185**	**1,252,656**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	8	9
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	8.5	9.5

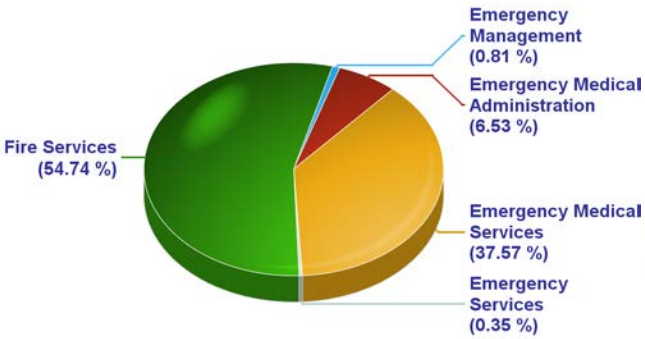
Fund Allocation					
General Fund - 001	693,237	1,039,383	1,096,486	1,427,185	1,252,656
Total Fund Allocation	**693,237**	**1,039,383**	**1,096,486**	**1,427,185**	**1,252,656**



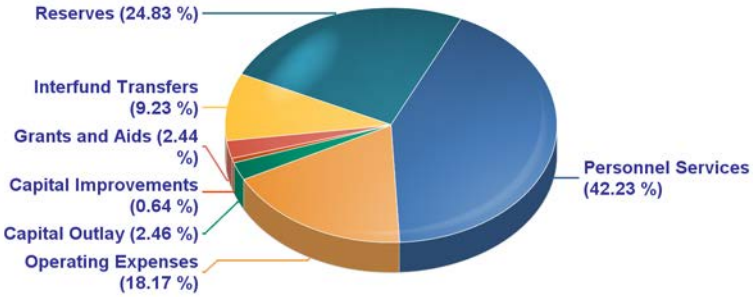
Emergency Services

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Emergency Management	977,810	4,085,247	3,051,928	2,958,669	1,308,410
Emergency Medical Administration	9,923,797	7,506,498	11,566,254	14,180,792	10,517,742
Emergency Medical Services	38,675,821	47,569,265	54,671,091	39,628,270	60,534,854
Emergency Services	342,162	532,374	482,968	469,170	559,054
Fire Services	43,523,384	63,175,889	87,520,214	58,544,555	88,201,633
Emergency Services Total:	**93,442,974**	**122,869,273**	**157,292,455**	**115,781,456**	**161,121,693**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	13,303,845	14,197,485	18,041,555	19,911,989	13,621,460
Fund 002 - Emergency Medical Services	38,675,821	47,363,912	53,860,216	39,397,045	59,982,561
Fund 003 - COVID Transition	359,765	2,143,364	0	1,439,062	0
Fund 140 - Fire Rescue District	39,548,959	56,542,886	81,754,575	52,652,442	83,976,393
Fund 150 - Countywide Fire Impact Fee	30,507	956,128	1,167,807	598,860	1,296,441
Fund 156 - EMS Impact Fee	0	205,353	810,875	231,225	552,293
Fund 451 - Daytona Beach International Airport	1,524,077	1,460,145	1,657,427	1,550,833	1,692,545
Fund Total:	**93,442,974**	**122,869,273**	**157,292,455**	**115,781,456**	**161,121,693**

Emergency Services Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Emergency Management	Full Time Positions	6	7	8	8
Emergency Medical Administration	Full Time Positions	5	6	6	6
Emergency Medical Services	Full Time Positions	252	254	254	254
Emergency Services	Full Time Positions	4	4	4	5
Fire Services	Full Time Positions	229	232	232	232

Emergency Management	Part Time Positions	1	1	1	1
Emergency Medical Administration	Part Time Positions	1	1	1	1
Emergency Medical Services	Part Time Positions	11	17	17	17
Fire Services	Part Time Positions	1	1	1	1

Mission: **To provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property, and the environment through preparedness, prevention, response, recovery and mitigation from all natural and man-made hazards that may impact the County of Volusia.**

Highlights

The Emergency Management Division, in partnership with community agencies, has provided protective measures and resources countywide, implemented response, recovery, and mitigation planning, developed situation reports to provide situational awareness, and continues to be a coordination point for information and resources.

Key Objectives -

01. Review and update Emergency Support Functions (ESF) annexes and Continuity of Operations Plans (COOPs), along with other plans within the Division of Emergency Management.

02. Provide integrated, countywide emergency management planning, coordination, response, and recovery operations for local government and businesses through all-hazards presentations.

03. Provide opportunities for community outreach and presentation participation.

04. Review and assist healthcare facilities in the completion of their Comprehensive Emergency Management Plans (CEMPs), and Emergency Power Plans (EPPs), to ensure that plans are updated and compliant, reflecting current legislation.

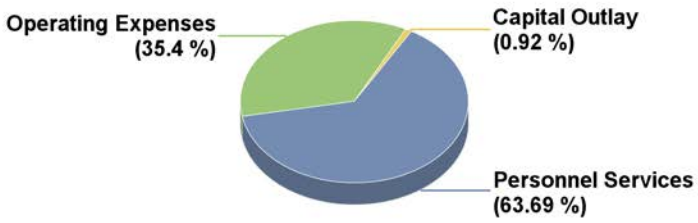
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of Emergency Support Function annex/COOP reviews	8	8	9
Number of all hazard exercises	11	10	15
Number of community outreach programs	67	80	90
Number of Health Care Facility/Emergency Power Plan reviews	67	75	80

Department: Emergency Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Emergency Management					
Personnel Services	536,094	662,957	852,887	754,744	833,261
Operating Expenses	429,509	493,713	444,536	449,420	463,149
Capital Outlay	0	6,034	1,754,505	1,754,505	12,000
Capital Improvements	12,207	347,543	0	0	0
Interfund Transfers	0	2,575,000	0	0	0
Total: Emergency Management	**977,810**	**4,085,247**	**3,051,928**	**2,958,669**	**1,308,410**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	8	8
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	8.5	8.5

Fund Allocation					
General Fund - 001	977,810	4,085,247	3,051,928	2,958,669	1,308,410
Total Fund Allocation	**977,810**	**4,085,247**	**3,051,928**	**2,958,669**	**1,308,410**



Mission: **To coordinate and oversee the efficient and effective delivery of emergency medical services and medical transportation.**

Highlights

The Emergency Medical Administration (EMA) division is charged with regulatory and clinical oversight of an emergency medical services system comprised of thirteen licensed providers consisting of more than one-thousand public safety telecommunicators, emergency medical technicians, and paramedics. In fiscal year 2024-25, the system responded to more than 105,000 requests for service for emergency medical service incidents, fire incidents resulting in ambulance transport, and interfacility transports. The EMA division's role included statutorily mandated quality assurance activities across all agencies, local credentialing of emergency medical technicians and paramedics, implementation of a new records management system, provided recurring and ad hoc data analysis to determine system efficacy, provided educational opportunities for responders to further develop and enhance interagency cooperation, and routinely met with system stakeholders (e.g., hospitals, 9-1-1 communications center, emergency medical services providers, etc.) to ensure a comprehensive and collaborative system.

Key Objectives -

01. Manual review of patient care reports for compliance with prehospital standing orders and treatment protocols and other requirements.

02. Review and update of federally-and state-required documents and licenses.

03. Analyze patient care report data for compliance with predefined metrics.

04. Clinical credentials authorized by the medical director.

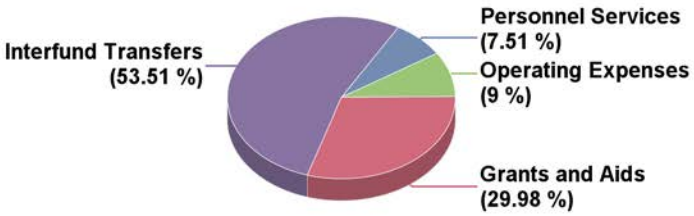
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of patient care reports manually reviewed for compliance with field protocols	3,480	3,828	4,200
Number of federal & state required documents and licenses revised or renewed	5	23	20
Number of individual metrics analyzed within patient care reports	22,000	30,000	35,000
Number of paramedic clearances conducted by the medical director	70	73	80

Department: Emergency Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Emergency Medical Administration					
Personnel Services	690,654	810,033	1,026,536	677,248	789,891
Operating Expenses	218,201	216,179	2,518,707	2,428,912	946,528
Capital Outlay	8,388	10,078	0	0	0
Grants and Aids	2,388,877	5,822	2,556,625	5,610,246	3,153,005
Interfund Transfers	6,617,677	6,464,386	5,464,386	5,464,386	5,628,318
Total: Emergency Medical Administratior	**9,923,797**	**7,506,498**	**11,566,254**	**14,180,792**	**10,517,742**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	6	6
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	6.5	6.5

Fund Allocation					
General Fund - 001	9,923,797	7,506,498	11,566,254	14,180,792	10,517,742
Total Fund Allocation	**9,923,797**	**7,506,498**	**11,566,254**	**14,180,792**	**10,517,742**



Mission: **To strive to be a community leader providing high quality, cost efficient pre-hospital care and medical transportation with the highest standard of professionalism, the most advanced technology and a deep sense of caring for the citizens and visitors of Volusia County.**

Highlights

Volusia County Emergency Medical Services (VCEMS) is the primary provider of pre-hospital 9-1-1 medical care and transportation for Volusia County residents and visitors. VCEMS collaborates with Volusia County Fire Rescue, and the cities of Deltona, New Smyrna Beach, Port Orange, Edgewater, and Ponce Inlet to enhance service levels throughout the county.

VCEMS is projecting 59,338 transports for FY 2026-27 which is an increase of approximately 2.65% over the current year estimates. This is based on continued development in Volusia County, which includes growth in hospital and free-standing emergency department volumes. Volusia County continues to grow in population growth, development, and traffic volumes which continue to impact EMS 911 call demand, which is the primary mission for the agency. VCEMS utilizes the system status management (SSM) deployment model, which is fundamentally dynamic, utilizing various posting locations throughout the county by utilizing historical and predictive software to deploy and continuously maneuver assets into geographical areas where statistical probability anticipates the next call for an ambulance.

Key Objectives -

01. Demonstrate need for Emergency Medical Services (EMS)
02. Provided timely ambulance response in urban areas greater than 1,000 residents per square mile
03. Maximize operational efficiency
04. Provide training to EMS personnel

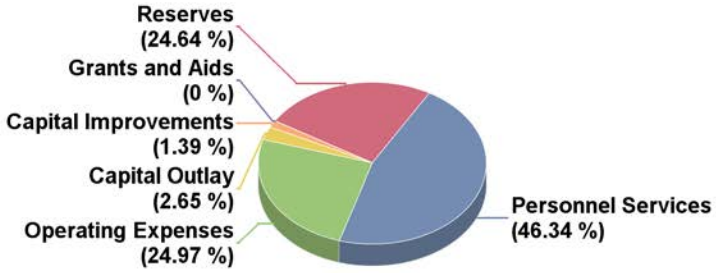
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of transports	56,318	57,808	59,338
Average response time - urban/rural (seconds)	375	375	375
Operating cost per EMS transport	613	613	620
Total Training contact hours by EMS Division personnel	4,035	3,200	3,500

Department: Emergency Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Emergency Medical Services					
Personnel Services	23,879,770	24,920,243	27,852,692	24,157,602	28,748,221
Operating Expenses	12,780,198	13,352,404	13,837,961	13,900,338	15,493,575
Capital Outlay	1,176,765	1,690,019	1,049,700	817,081	1,646,550
Capital Improvements	0	251,375	718,390	231,225	864,862
Grants and Aids	144	0	250	75	100
Interfund Transfers	840,450	7,453,447	0	523,424	0
Reserves	0	0	12,713,598	0	15,283,046
Reimbursements	(1,506)	(98,223)	(1,501,500)	(1,475)	(1,501,500)
Total: Emergency Medical Services	**38,675,821**	**47,569,265**	**54,671,091**	**39,628,270**	**60,534,854**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	254	254
Number of Part Time Positions	17	17
Number of Full Time Equivalent Positions	262.25	281.25

Fund Allocation					
Emergency Medical Services - 002	38,675,821	47,363,912	53,860,216	39,397,045	59,982,561
EMS Impact Fee - 156	0	205,353	810,875	231,225	552,293
Total Fund Allocation	**38,675,821**	**47,569,265**	**54,671,091**	**39,628,270**	**60,534,854**



Mission: **The Volusia County Department of Emergency Services is committed to safeguarding lives, property, and our environment through an integrated system of emergency response and management. We deliver comprehensive pre- hospital care, fire rescue, and emergency coordination services with unwavering professionalism, advanced technology, and genuine empathy. Our strength lies in our people - we build trust through honest leadership, empower our teams to embrace change and innovation, and foster an environment where continuous learning and mutual respect drive our success. Through preparedness, prevention, response, recovery, and mitigation, we serve our community with dedication and adaptability, finding positive solutions in challenging situations. Together, we protect and serve all residents and visitors of Volusia County, committed to doing what is right and getting the job done with excellence, efficiency, and compassion.**

Highlights

The Department of Emergency Services, established in December 2022, emerged from the strategic restructuring of the Department of Public Protection to better serve Volusia County's evolving emergency response needs. The department unifies four essential divisions: Emergency Management, Emergency Medical Services, Emergency Medical Administration, and Fire Rescue.
Our integrated divisions work seamlessly to protect and serve both residents and visitors of Volusia County through:

*Comprehensive emergency medical care and transportation utilizing advanced life support protocols and state-of-the art technology

*Strategic emergency management planning, encompassing preparedness, response, recovery, and mitigation for all natural and man-made hazards

*Professional fire rescue services providing fire suppression, technical rescue, and hazardous materials response

*Coordinate emergency medial administration ensuring efficient and effective pre-hospital care systems

The department stands at the forefront of emergency response, helping communities prevent, prepare for, and recover from emergencies ranging from medical crises and accidents to severe weather events and property losses. Through proactive planning, innovative preventative measures, and rapid, efficient emergency response, we work to minimize the impact of disasters and emergencies on our community. Our commitment to excellence is reflected in our continuous pursuit of advanced training, technology integration, and community-focused service delivery.

Operating under the principles of empathy, trust, and professionalism, we maintain strong partnerships with local, state, and federal agencies to ensure a coordinated and effective response to any emergency situation. Our dedication to the safety and well-being of Volusia County is demonstrated through our 24/7 readiness, comprehensive training programs, and commitment to continuous improvement in all aspects of emergency services

Key Objectives -

01. Regularly monitor and track performance of county Emergency Services system.

02. Provide new hire background investigation services in support of Emergency Services divisions.

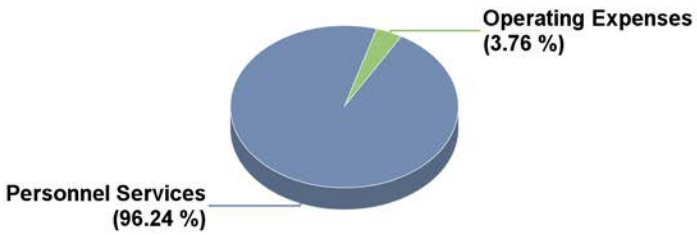
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of meetings to discuss departmental and division strategy	33	64	64
Number of background investigations completed	107	100	110

Department: Emergency Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Emergency Services					
Personnel Services	596,467	679,024	736,922	733,454	863,529
Operating Expenses	30,657	34,195	43,365	30,697	33,695
Capital Outlay	0	0	0	2,338	0
Reimbursements	(284,962)	(180,845)	(297,319)	(297,319)	(338,170)
Total: Emergency Services	**342,162**	**532,374**	**482,968**	**469,170**	**559,054**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	4	5
Number of Full Time Equivalent Positions	4	5

Fund Allocation					
General Fund - 001	342,162	532,374	482,968	469,170	559,054
Total Fund Allocation	**342,162**	**532,374**	**482,968**	**469,170**	**559,054**



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

Highlights

Volusia County Fire Rescue provides a comprehensive all-hazards response through the coordination of four internal divisions and strong collaboration with both internal and external partners. The organization's mission is to protect life, property, and the environment through efficient, responsive services while continuously evolving to support a safe and secure community.

The Operations Division is the largest and most visible component, responding to emergency incidents, public service calls, and community education events across the county from 19 fire stations. Personnel also staff specialized teams, including Hazardous Materials, Aircraft Rescue, Technical Rescue, and the Firewalker Wildland Team. The Fire Prevention Division enforces fire codes and leads fire prevention and community risk reduction initiatives, while the Support Services Division manages critical administrative functions such as budget, payroll, and human resources. The Administration Division oversees key organizational functions including EMS, logistics, technology, compliance, facilities management, fleet and equipment maintenance, and data analysis. It also leads strategic planning efforts, supports data-driven decision-making, and manages capital improvement projects, including the development of new fire stations to meet growing service demands.

For the 2026-2027 budget cycle, the department's priorities focus on strengthening workforce development, enhancing staffing levels, and improving facilities, equipment, and technology. Anticipating a significant number of retirements over the next five years there is a strong emphasis on preparing the next generation of firefighters and future leaders. Strategic, data-informed planning guides the placement of new fire stations to best serve the community. Current initiatives include the construction and relocation of Fire Station 15, along with renovations to Fire Stations 22 and 34.

Key Objectives -

1. Provide an effective and efficient response to meet call processing times at the 90th percentile within Volusia County.
2. Inform and educate 30% of the public annually with risk reduction information.
3. Provide effective responses to decrease total response times within Volusia County to under 13 minutes 20 seconds.
4. Meet national turnout time standards of 80 seconds for fire incidents and 60 seconds for EMS calls at the 90th percentile.
5. Complete all annual pre-fire plans within VCFR's response area.
6. Foster growth for all Fire Rescue staff through required annual training.
7. Reduce travel times through effective and efficient responses within Volusia County to under 10 minutes.
8. Cultivate leadership skills through required annual training and education.
9. Meet the 17% national average of women in the workforce within Fire Rescue firefighters.

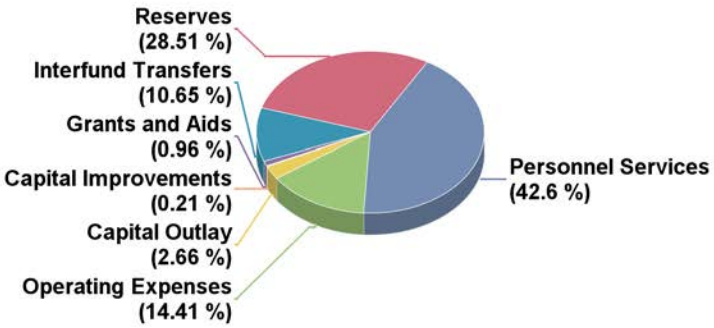
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Percentage of calls where processing time is equal or less than 2 minutes	60	70	75
Number of Public Education campaigns	31	40	40
Percentage of calls where Total Response Time equal or less than 13 minutes 20 seconds	85	88	88
Percentage of calls where turnout time equal or less than 80 seconds	87	80	90
Percentage of pre-fire plans completed	65	62	90
Percentage of required training hours completed	92	95	95
Percent of calls where travel time equal or less than 10 minutes	75	74	80
Percent of Fire Officers with 12 hours of leadership training	98	99	99
Percent of staff that are female firefighters	14	15	16

Department: Emergency Services

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fire Services					
Personnel Services	29,797,891	31,610,411	35,554,471	35,154,242	38,005,917
Operating Expenses	10,465,170	11,302,014	11,692,431	11,263,693	12,854,092
Capital Outlay	861,120	564,361	1,434,656	2,714,210	2,372,489
Capital Improvements	1,030,861	3,079,880	807,287	2,292,682	190,000
Grants and Aids	684,238	660,534	829,555	690,201	855,178
Interfund Transfers	776,793	16,039,304	5,856,033	6,506,908	9,500,000
Reserves	0	0	31,423,162	0	25,435,495
Reimbursements	(92,689)	(80,615)	(77,381)	(77,381)	(1,011,538)
Total: Fire Services	**43,523,384**	**63,175,889**	**87,520,214**	**58,544,555**	**88,201,633**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	232	232
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	232.5	232.5

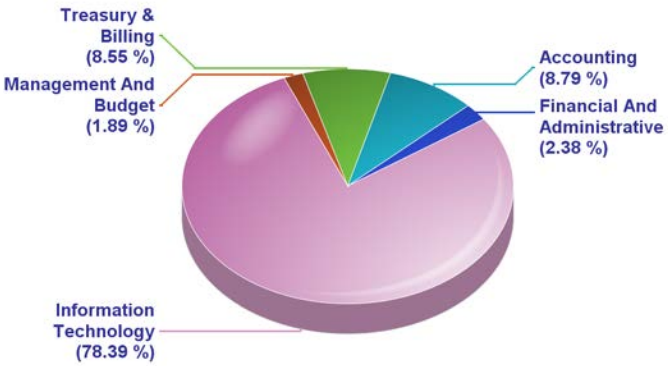
Fund Allocation					
Countywide Fire Impact Fee - 150	30,507	956,128	1,167,807	598,860	1,296,441
COVID Transition - 003	359,765	2,143,364	0	1,439,062	0
Daytona Beach International Airport - 451	1,524,077	1,460,145	1,657,427	1,550,833	1,692,545
Fire Rescue District - 140	39,548,959	56,542,886	81,754,575	52,652,442	83,976,393
General Fund - 001	2,060,076	2,073,366	2,940,405	2,303,358	1,236,254
Total Fund Allocation	**43,523,384**	**63,175,889**	**87,520,214**	**58,544,555**	**88,201,633**



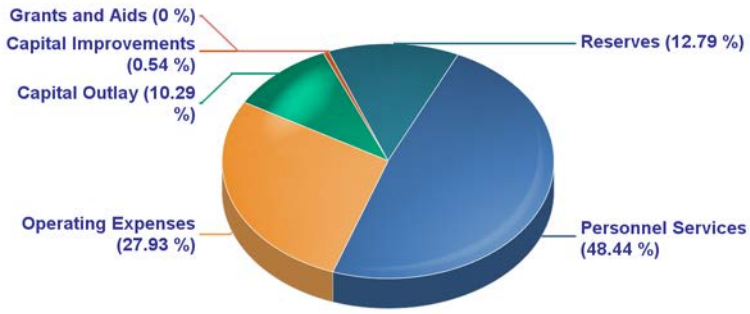
Finance

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Accounting	1,797,152	1,817,306	1,894,685	1,823,126	2,124,306
Financial And Administrative	313,020	298,041	417,856	386,287	574,739
Information Technology	11,542,219	11,915,514	18,629,989	13,327,006	18,951,091
Management And Budget	630,812	(42,527)	387,026	364,998	458,058
Treasury & Billing	1,871,420	2,008,771	2,123,710	1,909,005	2,067,168
Finance Total:	**16,154,623**	**15,997,105**	**23,453,266**	**17,810,422**	**24,175,362**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	13,079,846	13,036,596	15,174,176	13,880,989	15,714,227
Fund 002 - Emergency Medical Services	1,720,338	1,698,896	1,827,377	1,689,500	1,792,459
Fund 101 - Coronavirus Relief	84,485	85,019	146,570	130,820	167,521
Fund 511 - Computer Replacement	1,269,954	1,176,594	6,305,143	2,109,113	6,501,155
Fund Total:	**16,154,623**	**15,997,105**	**23,453,266**	**17,810,422**	**24,175,362**

Finance Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Accounting	Full Time Positions	29	29	28	28
Financial And Administrative	Full Time Positions	3	24	3	4
Information Technology	Full Time Positions	81	83	84	84
Management And Budget	Full Time Positions	9	14	16	7
Treasury & Billing	Full Time Positions	30	0	19	27

Mission: **To account for the County's fiscal activities in accordance with generally accepted accounting principles, to include payment of all County financial obligations, billing and collection of receivables, capital assets inventory, payroll, and cash management; provide accurate and timely financial information to key decision makers.**

Highlights

The Accounting Division, with its accountants, section supervisors, and clerical staff, is responsible for maintaining and monitoring the accounting and financial transactions of the County. Over 170 funds have been established in the County's general ledger to assist in this task. Each year the Division prepares the Annual Comprehensive Financial Report, which is audited by an independent, external auditor selected by the Audit Selection Committee. The Division also prepares the Annual Report on County Debt. Within Accounting, operational sections have been established for accounts receivable, accounts payable, capital asset tracking, payroll, and cash management functions.

Key Objectives -

01. Provide accurate and timely payments of all County financial obligations.

02. Provide accurate billing and collection of all County receivables.

03. Record and maintain files on all County capital assets.

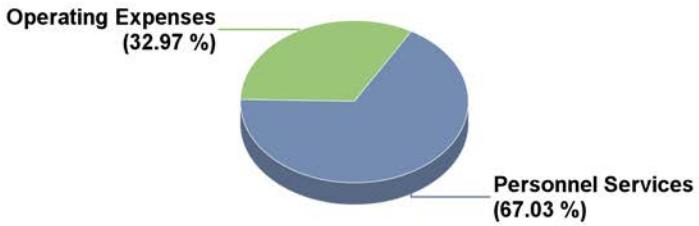
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of invoices processed for payment	137,856	135,000	140,000
Number of invoices/statements mailed	7,942	8,000	8,100
Number of capital asset records maintained	18,432	18,560	18,700

Department: Finance

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Accounting					
Personnel Services	2,255,795	2,350,843	2,513,521	2,455,874	2,601,569
Operating Expenses	1,079,347	1,105,164	1,116,291	1,102,379	1,279,401
Capital Outlay	4,525	0	0	0	0
Reimbursements	(1,542,515)	(1,638,701)	(1,735,127)	(1,735,127)	(1,756,664)
Total: Accounting	**1,797,152**	**1,817,306**	**1,894,685**	**1,823,126**	**2,124,306**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	28	28
Number of Full Time Equivalent Positions	28	28

Fund Allocation					
General Fund - 001	1,797,152	1,817,306	1,894,685	1,823,126	2,124,306
Total Fund Allocation	**1,797,152**	**1,817,306**	**1,894,685**	**1,823,126**	**2,124,306**



Mission: **To oversee information technology resources and all financial matters pertaining to the county and shall provide a comprehensive financial management system that properly accounts for all the financial transactions of the county**

Highlights

The Office of the Chief Financial Officer (CFO) heads the Finance Department divisions and provides administrative and operational support services to both internal and external customers. The Finance Department divisions are Accounting, Information Technology, Management & Budget, and Treasury & Billing.

Key Objectives -

01. Provide support and oversight in the administration of financial grant for the various divisions of the County.

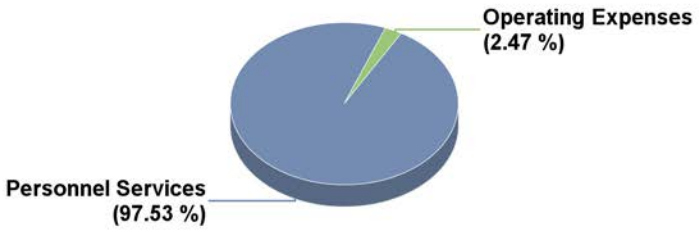
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of grants coordinated and overseen by the Office of the CFO	230	230	230

Department: Finance

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Financial And Administrative					
Personnel Services	497,230	527,605	628,667	603,910	767,188
Operating Expenses	15,324	12,658	19,316	12,504	19,433
Reimbursements	(199,534)	(242,222)	(230,127)	(230,127)	(211,882)
Total: Financial And Administrative	**313,020**	**298,041**	**417,856**	**386,287**	**574,739**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	3	4
Number of Full Time Equivalent Positions	3	4

Fund Allocation					
Coronavirus Relief - 101	84,485	85,019	146,570	130,820	167,521
Emergency Medical Services - 002	0	34,661	0	0	0
General Fund - 001	228,535	178,361	271,286	255,467	407,218
Total Fund Allocation	**313,020**	**298,041**	**417,856**	**386,287**	**574,739**



Mission: **To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the information technology products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.**

Highlights

Information Technology consists of 84 staff members responsible for enterprise computer and communications systems. This includes computer hardware, software, application development, user support, and the maintenance of high-quality data, voice, and radio communications.

In fiscal year 2026-27, the division will continue focusing on:
(a) the security and integrity of the County's data processing systems
(b) improving the reliability of network connections through the use of multiple redundant mechanisms and
(c) realigning staff and resources to focus on in-house development and away from commercial business solutions.

Information Technology's recommended budget decreased from previous fiscal years, primarily due to two factors:

1. A reduction in Storage Area Network Maintenance, realized by pre-purchasing five years of support in fiscal year 2025-26.
2. The completion of a Phone System Upgrade, replacing desktop handsets with newer equipment. Together, these two savings add up to more than $347,000.

The division also manages the ongoing PC Replacement Program. During fiscal year 2026-27, approximately 700 desktops, laptops, and tablet computers are scheduled to be replaced. Revenue for this fund is primarily generated from a charge assessed to each division, based upon the number of devices it has in the program.

Key Objectives -

01. Installation of Peplink devices at all County facilities to provide secondary, cellular-based connectivity to the County's voice and data network.

02. Upgrading to a faster and simpler remote access technology to improve the experience of employees attempting to work remotely.

03. Implementation of Windows Enterprise licensing, including a new device management solution.

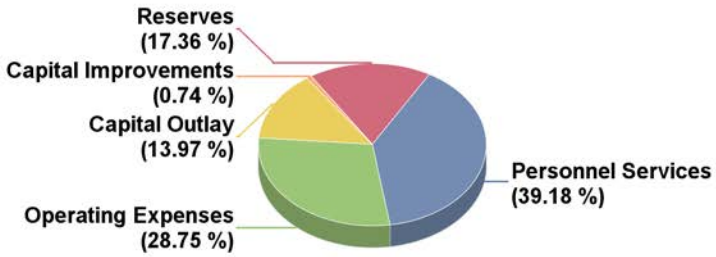
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Percentage of County facilities with backup cellular connectivity	25	75	100
Percentage of Remote Access Project Completion	0	75	100
Percentage of Windows Enterprise/Device Management Project Completion	0	60	100

Department: Finance

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Information Technology					
Personnel Services	7,213,013	7,939,582	8,960,170	8,478,255	9,284,627
Operating Expenses	6,300,220	6,864,479	6,811,335	6,384,963	6,813,439
Capital Outlay	1,911,723	1,545,738	2,240,900	2,991,719	3,309,500
Capital Improvements	43,502	52,156	155,000	0	174,612
Interfund Transfers	0	4,567	0	7,331	0
Reserves	0	0	4,997,846	0	4,114,043
Reimbursements	(3,926,239)	(4,491,008)	(4,535,262)	(4,535,262)	(4,745,130)
Total: Information Technology	**11,542,219**	**11,915,514**	**18,629,989**	**13,327,006**	**18,951,091**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	84	84
Number of Full Time Equivalent Positions	84	84

Fund Allocation					
Computer Replacement - 511	1,269,954	1,176,594	6,305,143	2,109,113	6,501,155
General Fund - 001	10,272,265	10,738,920	12,324,846	11,217,893	12,449,936
Total Fund Allocation	**11,542,219**	**11,915,514**	**18,629,989**	**13,327,006**	**18,951,091**



Mission: **To make recommendations for the development and allocation of resources to meet citizen, County Council, and Department priorities in a legal, innovative and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well being of citizens.**

Highlights

The Office of Financial and Administrative Services prepares and administers the County's annual budget, including the Capital Improvement Program. This division is responsible for setting the budget schedule and procedures, estimating revenues for each fund, developing the Five-Year Forecast, reviewing departmental budget requests, and publishing and monitoring the budget throughout the fiscal year. Additionally, the division handles budget amendments and resolutions, prepares financial analyses, reviews financial options, and provides budget information to the County Council and the public

Key Objectives -

01. Project annual General Fund revenues within 96% of collections.

02. Publish a budget document meeting Governmental Finance Officers Association (GFOA) standards as a policy document, financial plan, operations guide and a communications device.

03. Evaluate all budget amendment requests prior to County Council approval to determine budgetary needs and insure compliance with statutory mandates for amending the adopted budget.

04. Develop and maintain budgetary reports for use by departments.

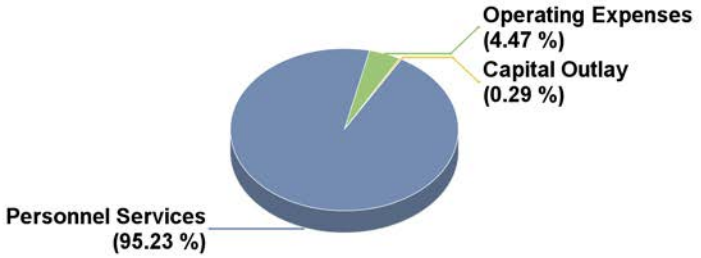
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Accuracy rate in forecasting annual General Fund revenue estimates (percent)	97	97	97
GFOA Distinguished Budget Presentation Award earned	1	1	1
Number of budget amendments processed (Operating/Non-Operating/ Grants)	608	635	600
Number of reports developed and maintained	194	194	194

Department: Finance

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Management And Budget					
Personnel Services	768,426	666,735	709,058	700,848	745,448
Operating Expenses	138,207	25,342	33,543	19,725	35,015
Capital Outlay	0	0	0	0	2,300
Reimbursements	(275,821)	(734,604)	(355,575)	(355,575)	(324,705)
Total: Management And Budget	**630,812**	**(42,527)**	**387,026**	**364,998**	**458,058**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	16	7
Number of Full Time Equivalent Positions	16	7

Fund Allocation					
General Fund - 001	630,812	(42,527)	387,026	364,998	458,058
Total Fund Allocation	**630,812**	**(42,527)**	**387,026**	**364,998**	**458,058**



Mission: **To serve our customers with prompt, professional, and friendly service, while ensuring accuracy and accountability in the collection, investment, and distribution of County funds.**

Highlights

The Treasury & Billing division is comprised of three distinct units with two in the general fund and one in the emergency medical services (EMS) fund. The first general fund unit is responsible for the collection and distribution of tourist and convention development taxes while also serving as the cashier for the county. As the cashier, the division processes payments over the counter and via high-speed processing for items such as building permits, utility bills, VOTRAN bus passes, and Value Adjustment Board fees, among others. Other duties include the administration of the county's domestic partnership registry and processing miscellaneous remittances.

The second general fund unit of the division is responsible for the management of the county's investment portfolio. The core portfolio is under the management of a professional asset management company, who is in turn monitored by staff. Staff is responsible for the management of the short-term portfolio.

Lastly, the EMS unit is responsible for the billing and collection of charges for ambulance services and ensuring those charges comply with federal and state regulations. In addition to compliance, the timely billing of all transports for both Volusia County EMS and our municipal partners is extremely important. Timely, compliant billing is the best way to ensure the revenues which fund County and municipal emergency medical services are maximized.

Key Objectives -

01. Number of Tourist and Convention Development Tax returns processed.

02. Total Tourist and Convention Development Tax revenue collected.

03. Number of Tourist and Convention Development Tax audits performed.

04. Number of over-the-counter payment transactions processed.

05. Number of high-speed payments processing transactions.

06. Number of emergency transports billed.

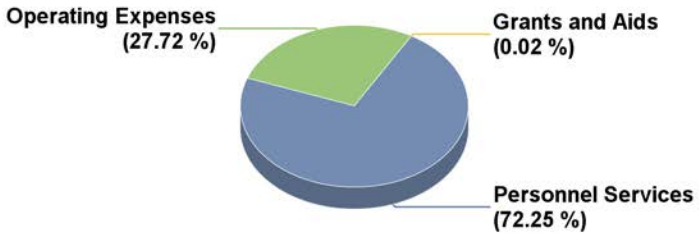
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of Tourist and Convention Development Tax returns processed	17,627	16,300	17,000
Total Tourist and Convention Development Tax revenue collected	33,949,654	32,000,000	33,500,000
Number of Tourist and Convention Development Tax audits performed	70	50	70
Number of over the counter payment transactions processed	11,241	10,000	10,500
Number of high-speed payment processing transactions	40,656	40,000	40,500
Number of transports billed	69,241	71,300	73,450

Department: Finance

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Treasury & Billing					
Personnel Services	2,098,538	1,973,482	2,334,052	2,113,753	2,185,299
Operating Expenses	511,659	522,202	798,212	803,806	838,521
Grants and Aids	410	0	639	639	658
Reimbursements	(739,187)	(486,913)	(1,009,193)	(1,009,193)	(957,310)
Total: Treasury & Billing	**1,871,420**	**2,008,771**	**2,123,710**	**1,909,005**	**2,067,168**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	19	27
Number of Full Time Equivalent Positions	19	27

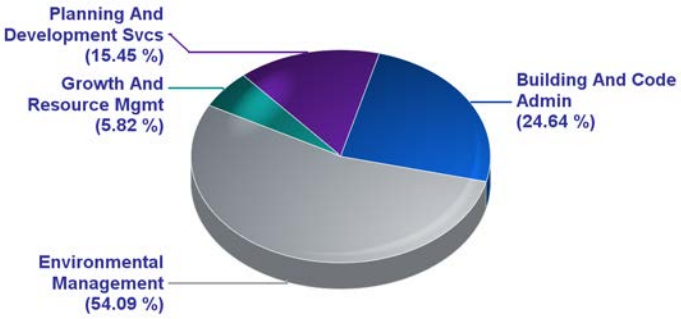
Fund Allocation					
Emergency Medical Services - 002	1,720,338	1,664,235	1,827,377	1,689,500	1,792,459
General Fund - 001	151,082	344,536	296,333	219,505	274,709
Total Fund Allocation	**1,871,420**	**2,008,771**	**2,123,710**	**1,909,005**	**2,067,168**



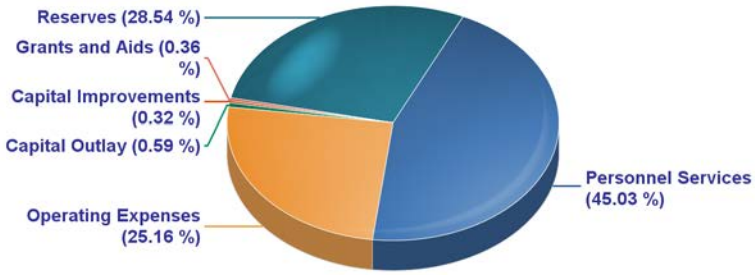
Growth and Resource Management

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Building And Code Admin	4,351,980	6,221,528	8,604,371	5,333,885	6,219,799
Environmental Management	6,596,577	8,828,251	12,091,163	7,034,409	13,656,753
Growth And Resource Mgmt	1,631,767	1,724,071	2,256,167	1,488,732	1,469,938
Planning And Development Svcs	3,179,995	3,069,046	3,804,940	3,551,637	3,900,260
Growth and Resource Management Total:	**15,760,319**	**19,842,896**	**26,756,641**	**17,408,663**	**25,246,750**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	2,861,696	3,254,290	2,935,511	2,831,615	2,493,286
Fund 004 - ARPA Transition Fund	18,550	65,806	0	0	0
Fund 109 - Tree Mitigation	133,992	97,312	3,956,130	243,396	4,636,161
Fund 117 - Building Permits	3,087,550	4,879,152	7,342,690	4,149,943	5,213,839
Fund 120 - Municipal Service District	5,964,796	5,482,779	7,113,218	6,657,045	6,975,295
Fund 122 - Manatee Conservation	29,366	33,402	748,682	40,751	1,536,976
Fund 127 - Wetland Mitigation	0	0	514,845	40,000	697,569
Fund 155 - Impact Fee Administration	546,632	705,591	1,010,362	365,751	432,398
Fund 165 - Dune Restoration Fund	0	0	14,764	0	31,799
Fund 178 - Beach Management Fund	2,650,457	2,659,723	3,120,439	3,075,356	3,196,827
Fund 360 - ECHO Direct County Expenditures	467,280	2,664,841	0	4,806	32,600
Fund Total:	**15,760,319**	**19,842,896**	**26,756,641**	**17,408,663**	**25,246,750**

Growth and Resource Management Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Building And Code Admin	Full Time Positions	40	40	40	31
Environmental Management	Full Time Positions	45	45	45	44
Growth And Resource Mgmt	Full Time Positions	11	11	11	12
Planning And Development Svcs	Full Time Positions	27	27	27	26
Building And Code Admin	Part Time Positions	0	0	0	18
Environmental Management	Part Time Positions	5	5	5	5

Mission: **To provide a better quality of life for all Volusia County citizens by facilitating the development of a well designed, efficient, healthy, and safely built environment that enhances community identity, co-exists with the natural environment, and promotes sustainable development.**

Highlights

The Building and Code Administration Division is composed of four major activities: Contractor Licensing, Building Code Administration, Code Compliance, and Permit Processing.

Contractor Licensing provides accurate and timely contractor information to the public, cities, and staff by maintaining a database of current license and insurance information for state-certified contractors and locally licensed specialty contractors. Staff also supports the Contractor Licensing and Construction Appeals Board on cases for complaints against licensed contractors, citation appeals, appeals of Chief Building Official determinations, and cases involving unsafe, dilapidated buildings and structures.

Building Code Administration is tasked with enforcement of the Florida Building Code as mandated by the State of Florida and ordinances adopted by Volusia County for the unincorporated areas of the county. This includes plan review and inspection to ensure compliance with code requirements to safeguard public health, safety, and general welfare.

Code Compliance is responsible for enforcement of several chapters of the County Code of Ordinances and the Florida Building Code. Staff responds to building, zoning, and related complaints; administers lot maintenance regulations; reviews and enforces outdoor entertainment event permits, host itinerant merchant licenses, and temporary campgrounds during special events; and supports the Code Enforcement Board and the Special Magistrate for unincorporated areas of Volusia County.

Permit Processing is responsible for accepting, distributing, reviewing, and processing building permit applications; issuing permits; and archiving information and documentation required by the Code of Ordinances and Florida Building Code.

In fiscal year 2025-26, the Contractor Licensing budget unit was incorporated into the Building Code Administration budget unit for increased efficiency and streamlined administration and operation of those activities.

Key Objectives -

01. Investigate reported unlicensed contractor activity and unpermitted work.

02. Review roof, A/C, and water heater replacement permits within 1 day.

03. Review single-family home, addition, alteration, and mobile home permits within 8 days.

04. Review commercial permits, including additions and alterations, within 10 days.

05. Perform quality inspections by limiting the average number of site visits per inspector.

06. Respond to and pursue compliance on all reports of building and zoning ordinance violations.

07. Resolve code violations through early intervention and owner education, reducing the number of cases requiring Code Enforcement Board action.

08. Work with property owners to bring properties into compliance.

09. Intake, process, and issue building permits.

10. Process permit applications for issuance within 2 business days after reviews are completed 90 percent of the time.

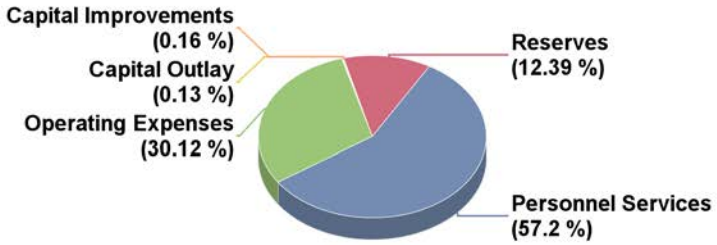
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of unlicensed contractor and unpermitted work investigations	333	150	150
Percentage of roof, A/C, and water heater replacement permits issued within 1 day	50	100	100
Percentage of residential reviews completed within 8 days	99	100	100
Percentage of commercial reviews completed within 10 days	99	100	100
Average number of daily site visits performed by each building inspector	20	20	20
Number of code complaints responded to and processed	2,188	2,000	2,000
Number of violations resolved before going to Code Board	1,649	1,650	1,650
Number of orders of compliance issued by Code Board	158	100	100
Total number of building permits processed and issued	11,889	11,500	11,000
Percent of permit applications processed for issuance within 2 business days after reviews are completed	69	70	80

Department: Growth and Resource Management

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Building And Code Admin					
Personnel Services	2,930,762	3,201,730	3,530,940	3,377,606	3,557,952
Operating Expenses	1,318,143	1,800,276	1,786,581	1,902,250	1,873,271
Capital Outlay	17,032	4,883	0	48	8,000
Capital Improvements	0	0	0	0	10,000
Interfund Transfers	86,043	1,214,639	0	53,981	0
Reserves	0	0	3,286,850	0	770,576
Total: Building And Code Admin	**4,351,980**	**6,221,528**	**8,604,371**	**5,333,885**	**6,219,799**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	40	31
Number of Part Time Positions	0	18
Number of Full Time Equivalent Positions	40	40

Fund Allocation					
Building Permits - 117	3,087,550	4,879,152	7,342,690	4,149,943	5,213,839
General Fund - 001	198,399	237,625	6,366	0	0
Municipal Service District - 120	1,066,031	1,104,751	1,255,315	1,183,942	1,005,960
Total Fund Allocation	**4,351,980**	**6,221,528**	**8,604,371**	**5,333,885**	**6,219,799**



Mission: **To preserve, protect, and restore the County's unique natural resources; to monitor the condition and health of aquatic ecosystems; to regulate pollution control facilities to minimize environmental impacts; to balance the quality of life and economic interest of our citizens.**

Highlights

The Lyonia Environmental Center (LEC) provides visitors with unique insight into fragile Volusia County ecosystems. The LEC promotes an understanding of the natural environment, the heritage it sustains, and the challenges it faces. The LEC offers weekly environmental education programs for visitors of all ages, an annual Wildlife Festival, curriculum-based field trip programs, homeschool classes, summer, winter, and spring break camps, and scout badge workshops. The LEC also hosts meetings and workshops for many groups and non-profits.

The Environmental Permitting (EP) activity administers and enforces the tree preservation, wetland protection, Indian River Lagoon Surface Water Improvements and Management Overlay Zone, and gopher tortoise protection ordinances. EP implements the Tree Replacement Trust and Wetland Mitigation Fund programs.

The Water Quality (WQ) program functions to document the quality of Volusia County waters and to make that information available to the public. In addition to monitoring water quality trends, the program plays a vital role in establishing Total Maximum Daily Loads on county surface water bodies and plays a key role in Basin Management Action Plan (BMAP) implementation and management. The program is a partnership with the Florida Department of Environmental Protection and St. Johns River Water Management District. The Bacteria Lab became certified for bacterial testing in fiscal year 2024-25.

The Sustainability and Resilience (SR) activity advances resiliency efforts within our community to prepare the county for sea level rise and future climate conditions. SR promotes sustainable practices through community workshops and programs, as well as volunteer opportunities that encourage stewardship of our natural resources. The activity has focused on economic development through education programs and a Sustainability and Economic Growth Summit, connecting businesses with resources and practical strategies to adapt to future conditions.

The Pollution Control (PC) activity consists of six program areas, including domestic waste, solid waste, bio-solids, noise, hazardous waste, and water resource protection. PC also coordinates the annual St. Johns River cleanup and oversees the Derelict Vessel Removal Program in the St. Johns River. Public outreach is a key part of the Pollution Prevention Initiative and annual campaigns such as Smart Irrigation Week help residents be aware of more sustainable choices. The activity also hosts business-focused educational events each year, offering guidance on state and national regulations for proper material handling.

The Protected Species activity includes the Sea Turtle Habitat Conservation Plan Program (HCP) and the Manatee Protection Program (MPP). The HCP includes managing the county's federal Incidental Take Permit and implementation of a Habitat Conservation Plan, sea turtle nest monitoring and reporting, review of coastal development projects, and beach lighting enforcement. The MPP manages the Manatee Protection Plan and maintains a first-response marine mammal stranding team for stranded marine mammals.

The Marine Science Center (MSC) provides sea turtle and seabird rehabilitation and environmental education in support of Volusia County's Habitat Conservation Plan. Sick and injured sea turtles and seabirds are rehabilitated and released upon full recovery. Some birds that cannot be released become ambassadors for their species as part of our educational exhibits or our glove-trained raptor programs. Several capital improvement projects, including the new education building, interior renovations, and updated environmental exhibits, were completed in fiscal year 2024-25. The MSC offers a wide variety of programs for children and adults throughout the year, including summer camps and special events such as Turtle Day and Wildlife Fest. In fiscal year 2024-25, the MSC was closed between October 2024 and June 2025. Once opened, it had an attendance of 29,373 and a total revenue of $379,349, including gift shop sales of $135,670.

Key Objectives -

01. Monitor the division and grant budgets and expenditures.

02. Number of non-residential environmental permit, site plan, subdivision, planning, zoning, and other reviews.

03. Implement and enforce the tree ordinance through issuance of tree permits. Implement and enforce the wetland ordinance through issuance of wetland alteration permits. Implement and enforce class II regulations. Implement and enforce the gopher tortoise protection ordinance. Inspect and review development applications for compliance with federal and state regulations regarding protected and endangered species. Assist with implementation of the farm pond program.

04. Collect samples of surface water, saline waters, stormwater, and Total Maximum Daily Load program water bodies.

05. Develop volunteer programs that enhance conservation efforts and promote stewardship of natural resources.

06. Promote community outreach and education through Green Volusia, Green Volusia Volunteers, Be Floridian Now, and ReGrow Volusia.

07. Inspect domestic waste, solid waste, bio-solids operations, and small quantity generators of hazardous waste.

08. Investigate and resolve citizen complaints and ensure appropriate remediation actions are performed.

09. Protect endangered species habitat on Volusia County beaches, including areas for nesting sea turtles and nesting, migratory, and wintering birds.

10. Manage the United States Fish and Wildlife Service Incidental Take Permit and associated Habitat Conservation Plan for sea turtles and other listed species.

Performance Measures -	**FY 2024-25 Actual**	**FY 2025-26 Estimate**	**FY 2026-27 Budget**
Number of budget units monitored	36	30	23
Number of non-residential environmental permit, site plan, subdivision, planning, zoning, and other reviews	482	490	450
Number of residential environmental reviews and permits processed	13,523	12,500	12,000
Water quality sample sets collected	667	667	667
Number of volunteers	1,174	1,000	1,000
Number of outreach workshops, programs, and events	104	50	50
Number of domestic waste, solid waste, bio-solids, and small quantity generator inspections	874	850	850
Number of citizen complaints and environmental incidents investigated and resolved	835	725	725
Number of nests protected on Volusia County managed beaches	941	1,110	1,110
Number of documented incidental takes of listed species by vehicles	3	1	1

Key Objectives -

01. Encourage discovery and exploration of Volusia County ecosystems through visitation to the Lyonia Environmental Center.

02. Provide quality public environmental education programs for all demographics.

03. Promote stewardship of our natural resources to our K-12 students through programming.

04. Educate the public through special events and outreach events.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of visitors to center	15,568	16,000	16,500
Number of public program attendees	2,046	2,250	2,450
Number of student programs	91	100	110
Number of participants at special events and outreach events	3,261	3,500	3,750

Key Objectives -

01. Number of sea turtles in rehabilitation.

02. Number of birds in rehabilitation.

03. Number of visitors.

04. Number of attendees at events.

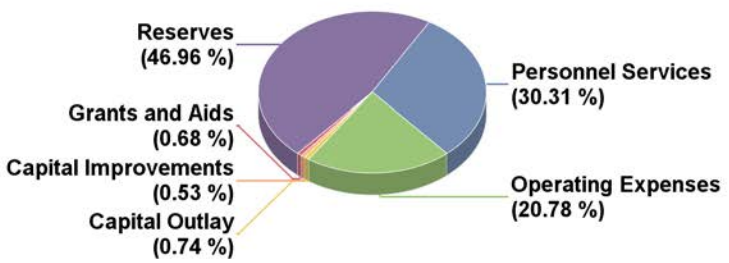
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of sea turtles in rehabilitation	339	230	280
Number of birds in rehabilitation	958	1,000	1,000
Number of visitors	29,373	77,500	82,000
Number of attendees at events	1,332	6,500	6,500

Department: Growth and Resource Management

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Environmental Management					
Personnel Services	3,818,589	4,012,927	4,336,888	4,179,130	4,169,865
Operating Expenses	2,181,573	2,058,154	2,715,927	2,682,447	2,859,155
Capital Outlay	131,449	49,817	121,200	115,505	101,690
Capital Improvements	538,303	2,778,251	40,000	74,808	72,600
Grants and Aids	26,663	29,041	91,819	82,519	93,448
Interfund Transfers	0	61	0	0	0
Reserves	0	0	4,885,329	0	6,459,995
Reimbursements	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total: Environmental Management	**6,596,577**	**8,828,251**	**12,091,163**	**7,034,409**	**13,656,753**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	45	44
Number of Part Time Positions	5	5
Number of Full Time Equivalent Positions	46.19	45.19

Fund Allocation					
ARPA Transition Fund - 004	18,550	65,806	0	0	0
Beach Management Fund - 178	2,650,457	2,659,723	3,120,439	3,075,356	3,196,827
Dune Restoration Fund - 165	0	0	14,764	0	31,799
ECHO Direct County Expenditures - 360	467,280	2,664,841	0	4,806	32,600
General Fund - 001	2,311,623	2,266,986	2,539,487	2,466,880	2,229,802
Manatee Conservation - 122	29,366	33,402	748,682	40,751	1,536,976
Municipal Service District - 120	985,309	1,040,181	1,196,816	1,163,220	1,295,019
Tree Mitigation - 109	133,992	97,312	3,956,130	243,396	4,636,161
Wetland Mitigation - 127	0	0	514,845	40,000	697,569
Total Fund Allocation	**6,596,577**	**8,828,251**	**12,091,163**	**7,034,409**	**13,656,753**



Mission: **To facilitate sustainable, safely built communities and conserve natural resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes.**

Highlights

Growth and Resource Management Administration provides oversight of the three main Growth and Resource Management divisions: Building and Code Administration, Environmental Management, and Planning and Development Services.

The Administration activity provides clerical and administrative support, monitors all budget units, and processes virtually all of the public record requests for the department. Staff also monitors and coordinates the 17 community redevelopment agencies.

The Impact Fees activity implements the Volusia County Impact Fee Ordinance. Staff processes and collects impact fees for transportation, schools, parks, emergency medical services, and fire.

The Technology activity supports the AMANDA software system and Connect Live web portal that integrate a majority of the functions within the department, including those related to building, contractor licensing, code compliance, environmental permitting, land development, planning, and zoning. Staff encourages use of the web portal for application submittal, inspection scheduling, and payments, and continues to update our technology for improved efficiency and ease of use by all customers, both internal and external.

Key Objectives -

01. Provide supervisory, clerical, and administrative support for the department.
02. Monitor department budgets and expenditures.
03. Process public record requests for the department.
04. Ensure compliance with county impact fee requirements.
05. Encourage use of Connect Live web portal for submittal of permit and development applications.
06. Encourage use of web portal for customers to schedule inspections.
07. Encourage customers to pay department fees online.
08. Update technology to improve efficiency for staff and customers.

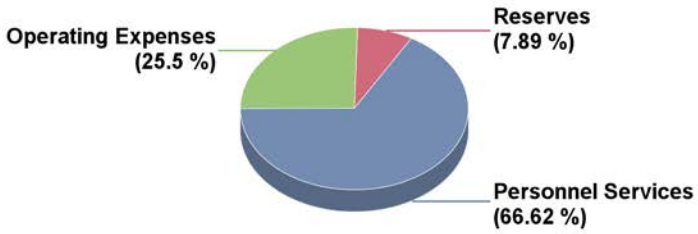
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of funded, full-time department positions supported	123	122	122
Number of budget units monitored, including grants	46	43	30
Number of public record requests processed	726	1,060	980
Number of applications reviewed for impact fee compliance	2,835	1,725	1,500
Percentage of building permit applications submitted online	99	99	99
Percentage of building inspections scheduled online	98	99	99
Percentage of payment transactions made online	98	98	98
Number of technology updates implemented to enhance efficiency	20	20	20

Department: Growth and Resource Management

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Growth And Resource Mgmt					
Personnel Services	1,189,557	1,303,513	1,278,333	1,247,828	1,340,529
Operating Expenses	721,796	557,044	749,968	616,349	513,060
Capital Outlay	0	2,974	0	40,195	0
Interfund Transfers	151,130	569,057	0	4,335	0
Reserves	0	0	647,841	0	158,715
Reimbursements	(430,716)	(708,517)	(419,975)	(419,975)	(542,366)
Total: Growth And Resource Mgmt	**1,631,767**	**1,724,071**	**2,256,167**	**1,488,732**	**1,469,938**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	11	12
Number of Full Time Equivalent Positions	11	12

Fund Allocation					
General Fund - 001	272,544	707,281	313,340	325,606	263,484
Impact Fee Administration - 155	546,632	705,591	1,010,362	365,751	432,398
Municipal Service District - 120	812,591	311,199	932,465	797,375	774,056
Total Fund Allocation	**1,631,767**	**1,724,071**	**2,256,167**	**1,488,732**	**1,469,938**



Mission: **To facilitate sustainable growth through the implementation of smart growth principles that support a thriving economy, protect our natural resources, and produce a high quality of life for Volusia County citizens and businesses.**

Highlights

The Planning and Development Services Division implements the County's growth management framework through coordinated development review, zoning, long-range planning, and geographic information services. The Division helps ensure that land use decisions are consistent with the Comprehensive Plan, Zoning Ordinance, and Land Development Code while delivering clear, reliable, and responsive service to residents, businesses, and partner agencies.

The Customer Service activity serves as a unified hub for zoning review, development inquiries, and application intake. Staff guide applicants through the development process by identifying requirements early, coordinating with reviewing departments, and assisting from initial inquiry through permit issuance. The activity emphasizes accuracy, accessibility, and professionalism to deliver consistent and dependable service.

The Planning activity combines technical expertise with community engagement to help shape how Volusia County grows. Through research, policy evaluation, and public workshops, planners align community priorities with adopted regulations. Staff support the Planning and Land Development Regulation Commission, the Development Review Committee, and the Historic Preservation Board, providing clear analysis and professional recommendations that connect daily development decisions with the County's long-term vision.

The Mapping and Addressing activity maintains GIS data that support development review, public safety, and County operations. The team manages address assignments and more than 50 GIS layers, including streets, zoning, future land use, municipal boundaries, and related spatial data. Accurate, current mapping supports 911 and Emergency Services, post-disaster recovery, internal departments, and the public.

Key Objectives -

01. Provide excellence in customer service via the walk-in lobby, phone calls, emails, and other customer interactions.

02. Process site plan and subdivision applications, including preparation of staff analysis reports and recommendations to the Development Review Committee.

03. Determine Land Development Code compliance for all other applications, including stand-alone permits, vested rights, and use permits.

04. Implement Volusia County's Comprehensive Plan, Land Development Code, and Zoning Ordinance through building permit review, conditional use review, and other zoning reviews.

05. Process development-driven planning applications that require public hearings with the Planning and Land Development Regulation Commission (PLDRC), and forward PLDRC recommendations to the County Council.

06. Provide free courtesy reviews for customers to discuss the feasibility and design details of development projects with county technical staff.

07. Manage long-range planning program objectives, such as Comprehensive Plan amendments, local area studies, intergovernmental planning agreements, and zoning code text amendments.

08. Maintain County 911 addressing database by creating and/or editing addresses.

09. Maintain County GIS layers; update municipal boundary map layers for city annexations; provide complete mapping services for Growth and Resource Management, Legal, Economic Development, and VSO; and provide some mapping services for Fire Rescue and Parks, Recreation and Culture.

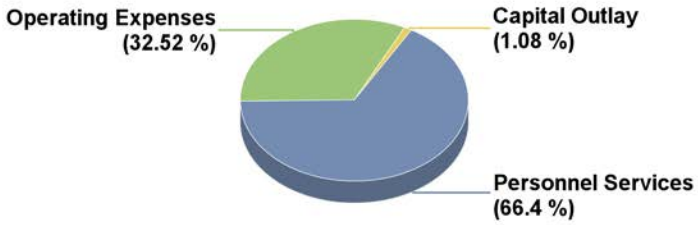
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of customer interactions	68,355	69,550	70,750
Number of site plan and subdivision applications reviewed	219	220	220
Number of stand-alone Land Development Code applications processed	278	250	250
Number of zoning reviews of building permit and other zoning applications	3,483	2,500	2,625
Number of development-driven planning applications processed	114	110	112
Number of free reviews for PLDRC and development applications	279	276	277
Number of long-range planning efforts	12	10	12
Number of 911 addresses created or edited	7,564	6,500	7,000
Number of updates for County addressing database, city annexations, street lines, and other GIS requests	4,788	5,500	6,000

Department: Growth and Resource Management

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Planning And Development Svcs					
Personnel Services	2,331,970	2,220,311	2,622,608	2,416,169	2,589,891
Operating Expenses	848,025	847,820	1,176,632	1,131,968	1,268,319
Capital Outlay	0	915	5,700	3,500	42,050
Total: Planning And Development Svcs	**3,179,995**	**3,069,046**	**3,804,940**	**3,551,637**	**3,900,260**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	27	26
Number of Full Time Equivalent Positions	27	26

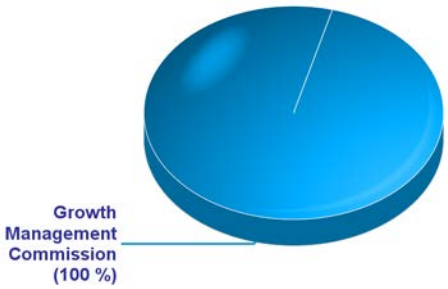
Fund Allocation					
General Fund - 001	79,130	42,398	76,318	39,129	0
Municipal Service District - 120	3,100,865	3,026,648	3,728,622	3,512,508	3,900,260
Total Fund Allocation	**3,179,995**	**3,069,046**	**3,804,940**	**3,551,637**	**3,900,260**



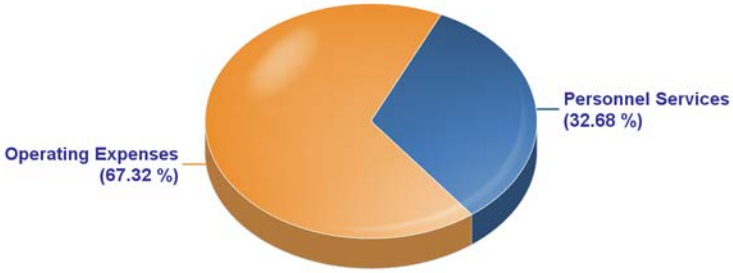
Growth Management Commission

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Growth Management Commission	119,184	99,137	241,505	160,457	162,372
Growth Management Commission Total:	**119,184**	**99,137**	**241,505**	**160,457**	**162,372**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	119,184	99,137	241,505	160,457	162,372
Fund Total:	**119,184**	**99,137**	**241,505**	**160,457**	**162,372**

Growth Management Commission	Part Time Positions	1	1	1	1

Mission: **To provide an effective means for coordinating the plans of municipalities and Volusia County, in order to provide a forum for local governments in Volusia County to coordinate decision making related to land use, the environment and public services for the citizens of Volusia County.**

Highlights

The Volusia Growth Management Commission (VGMC) is established by Section 202.3 of the Volusia County Code and is comprised of 21 voting and two non-voting members. The voting members include one representative appointed by each of the 16 municipalities in Volusia County, and five members appointed by the County Council to represent the unincorporated area of Volusia County. The two non-voting members represent the Volusia County School Board and the St. Johns Water Management District.

The VGMC primary duty and responsibility is to review the comprehensive plans and any plan amendments thereto for each governmental entity in Volusia County to determine the extent to which it is consistent with the comprehensive plans of adjacent and/or affected jurisdictions to insure intergovernmental coordination and cooperation. The Commission utilizes contract legal and planning services, and also has one permanent staff member.

Key Objectives -

01. Primary duty is to determine the consistency of the muninipalities and the countys comprehensive plans and any amendments thereto with each other.

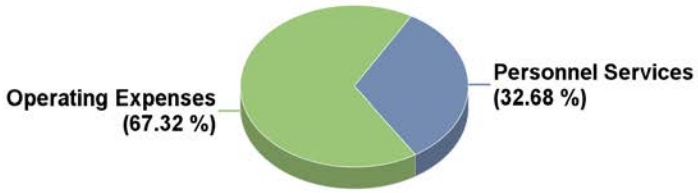
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of applications reviewed	75	65	65

Department: Growth Management Commission

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Growth Management Commission					
Personnel Services	45,181	47,376	57,286	56,963	53,059
Operating Expenses	74,003	51,761	184,219	103,494	109,313
Total: Growth Management Commission	**119,184**	**99,137**	**241,505**	**160,457**	**162,372**

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

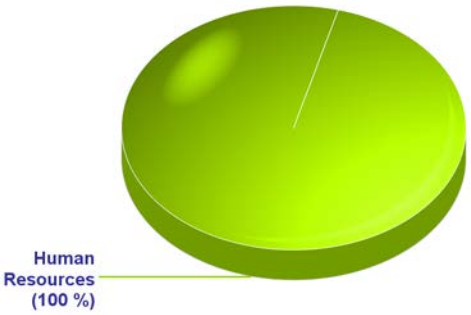
Fund Allocation					
General Fund - 001	119,184	99,137	241,505	160,457	162,372
Total Fund Allocation	**119,184**	**99,137**	**241,505**	**160,457**	**162,372**



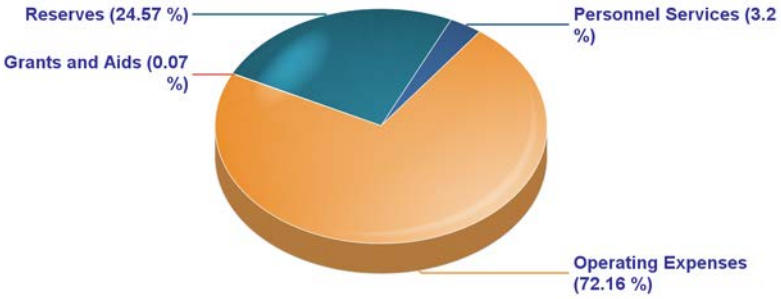
Human Resources

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Human Resources	76,971,973	84,536,049	112,271,129	90,527,806	106,661,414
Human Resources Total:	**76,971,973**	**84,536,049**	**112,271,129**	**90,527,806**	**106,661,414**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	1,089,313	1,155,299	1,670,089	1,460,380	1,667,112
Fund 521 - Insurance Management	16,882,277	15,592,412	31,087,954	17,192,255	30,453,774
Fund 530 - Group Insurance	59,000,383	67,788,338	79,513,086	71,875,171	74,540,528
Fund Total:	**76,971,973**	**84,536,049**	**112,271,129**	**90,527,806**	**106,661,414**

Human Resources Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Human Resources	Full Time Positions	34	34	34	34

Mission: **Human Resources is a collaborative strategic partner that works with County departments to recruit, develop and retain a high-performing workforce.**

Highlights

Human Resources is a collaborative strategic partner that works with County departments to recruit, develop and retain a high-performing workforce. Human Resources also works with leadership to ensure the County of Volusia is the employer of choice that provides a safe, engaging and productive work environment, which allows our employees to provide excellent service to the citizens of and visitors to Volusia County.

HR Goals
Use technology to be more efficient and effective in HR processes. Continue to provide leadership development training and other professional development opportunities to build and sustain a high performing work force while creating a safe, engaging and inclusive workplace. Enhance our recruitment efforts to increase our social media presence along with other digital resources to attract a qualified applicant pool. Continue to enhance our wellness programs offerings with a focus on mental wellness initiatives and prevention.

Risk Management is part of the Human Resources Division. The fund includes the Safety Officer, Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides occupational health services to external agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal Service Charges for Workers' Compensation and Liability Insurance are allocated based on claims history and the service charge for Property/Physical Damage is based on the property value. Commercial insurance policies are direct billed to the responsible agency.

The Employee Benefits Group Insurance Fund reflects employer, employee, COBRA and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. The Wellness program, overseen by Human Resources, has ongoing educational events to educate employees about the value of maintaining healthy lifestyles to help control health care costs. In addition, physical examinations for our first responders are completed on site. A Registered Nurse and a Health Coach, funded by Cigna, provide health and wellness assistance to employees as well as develop programs to help control healthcare costs. The fund reserve is for the Florida Office of Insurance and Regulations recommendation of 60 days as well as covering major large claims that may occur up to the point where stop loss insurance picks up. Cigna Health Insurance is our third-party administrative services for our medical/pharmacy.

Key Objectives -

01. Attract and recruit qualified and diverse applicants for employment.

02. Develop and conduct pre-employment or promotional testing and examination.

03. Provide workforce training relevant to the needs of employees.

04. Provide orientation for new employees and seasonal workers.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of applications processed	18,362	19,000	19,000
Number of tests administered	6	8	8
Number of training course attendees	1,915	2,500	2,500
Number of employee orientation attendees	527	575	580

Key Objectives -

01. Stabilize claim costs through education and wellness programs.

02. Stabilize claim costs per employee per month through wellness programs.

03. Develop physical fitness conditioning programs for employee lifestyle enhancement.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Health claim costs	63,170,843	69,966,369	59,447,501
Number of employees who qualify for wellness incentive	2,004	2,378	2,300
Number of employees participating in Wellness Center	65	101	100

Key Objectives -

01. Maintain a reasonable competitive insurance market in the interest of premium reduction with innovative approaches to all insurance markets.

02. Maintain insurance policies that protect the interest of the County.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Total premium (dollars)	8,932,916	8,390,658	9,850,194
Number of policies	73	72	72

Key Objectives -

01. Maintain accurate listing of county property.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Total property value ($millions)	819,500,000	961,000,000	1,090,000,000

Key Objectives -

01. Provide random drug and occupational blood screens.

02. Provide mandated fitness-for-duty physicals, medical surveillance physicals, and pre-employment physicals as efficiently and expeditiously as possible.

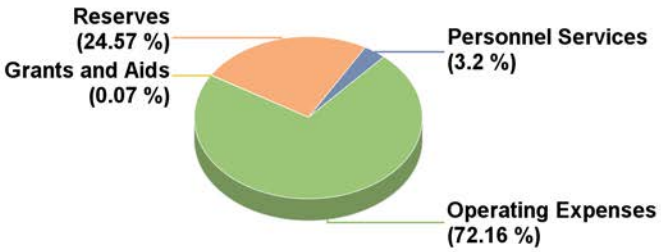
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of drug screens	675	569	500
Number of physicals	580	704	600

Department: Human Resources

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Human Resources					
Personnel Services	2,905,412	2,936,402	3,437,466	3,205,214	3,537,688
Operating Expenses	75,129,357	82,593,156	86,511,896	89,020,726	79,680,710
Grants and Aids	47,421	37,805	75,000	75,000	75,000
Interfund Transfers	21,689	15,984	0	13,229	0
Reserves	0	0	25,333,130	0	27,130,103
Reimbursements	(1,131,906)	(1,047,298)	(3,086,363)	(1,786,363)	(3,762,087)
Total: Human Resources	**76,971,973**	**84,536,049**	**112,271,129**	**90,527,806**	**106,661,414**

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

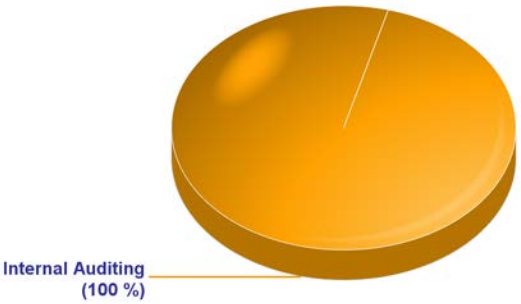
Fund Allocation					
General Fund - 001	1,089,313	1,155,299	1,670,089	1,460,380	1,667,112
Group Insurance - 530	59,000,383	67,788,338	79,513,086	71,875,171	74,540,528
Insurance Management - 521	16,882,277	15,592,412	31,087,954	17,192,255	30,453,774
Total Fund Allocation	**76,971,973**	**84,536,049**	**112,271,129**	**90,527,806**	**106,661,414**



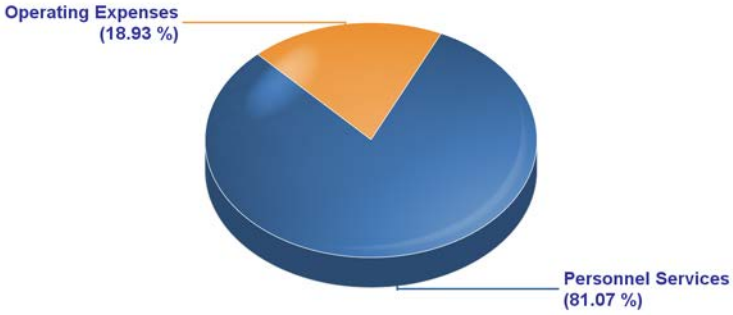
Internal Auditing

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Internal Auditing	245,128	245,281	355,443	350,058	407,253
Internal Auditing Total:	**245,128**	**245,281**	**355,443**	**350,058**	**407,253**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	245,128	245,281	355,443	350,058	407,253
Fund Total:	**245,128**	**245,281**	**355,443**	**350,058**	**407,253**

Internal Auditing Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Internal Auditing	Full Time Positions	2	2	2	2

Mission: **To maintain citizen trust and confidence that County resources are used effectively, efficiently, and honestly by monitoring and strengthening the reliability and integrity of financial records, compliance with established policies and laws, and reduce the possibility of fraud, waste, and abuse.**

Highlights

The Internal Auditor Department is an independent, objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations and transparency of Volusia County. Internal audit achieves its mission by providing key information to stakeholders and the public to maintain accountability, help improve program performance and operations, reduce costs, facilitate decision-making, stimulate improvements, and identify current and projected issues that may impact county programs and the people those programs serve.

The department was established in 2019. The Director solicits input from the County Council and County Manager to develop and update an annual audit plan. The plan is based on a systematic risk assessment to identify and prioritize areas posing the greatest possibility for risk and liability to the County. This process provides a tool to assign priority for the purpose of reducing risk and liability exposure through observations, testing, analysis, and recommendations. Each of the potential audit areas is assigned a score by each of the risk categories and the scoring included in the annual plan. The County Council approves the recommendations. The audit plans and audit reports are available on the county website.

For the last four years, the Department has won the National Knighton Award from the Association of Local Government Auditors. Each year, local government audit departments from around the United States and Canada submit their best performance audit reports for judging.

Key Objectives -

01. Provide the County Council and the County Manager with objective information by completing the requested audits in the approved annual audit plan.

02. Provide the County Council and County Manager with management responses to findings and recommendations.

03. Provide the County Council and the County Manager with a written report of the status of audit recommendations that have been implemented by management.

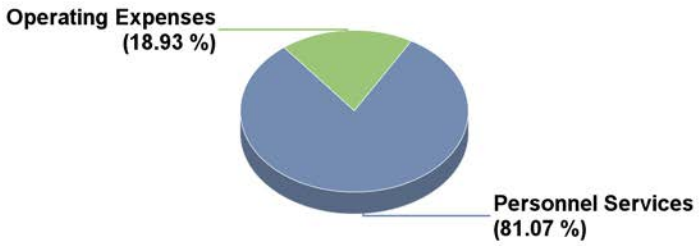
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
The number of audit reports issued	5	5	6
The percentage of audit recommendations in audit reports with management concurrence	86	97	90
The percentage of audit recommendations implemented by management within a year of audit release	73	93	90

Department: Internal Auditing

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Internal Auditing					
Personnel Services	337,463	363,935	387,852	382,442	390,663
Operating Expenses	11,539	15,705	90,495	90,520	91,205
Reimbursements	(103,874)	(134,359)	(122,904)	(122,904)	(74,615)
Total: Internal Auditing	**245,128**	**245,281**	**355,443**	**350,058**	**407,253**

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

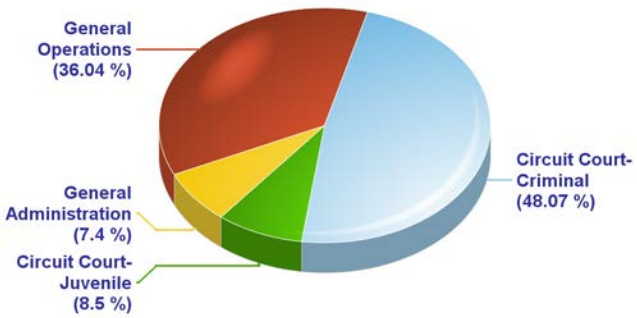
Fund Allocation					
General Fund - 001	245,128	245,281	355,443	350,058	407,253
Total Fund Allocation	**245,128**	**245,281**	**355,443**	**350,058**	**407,253**



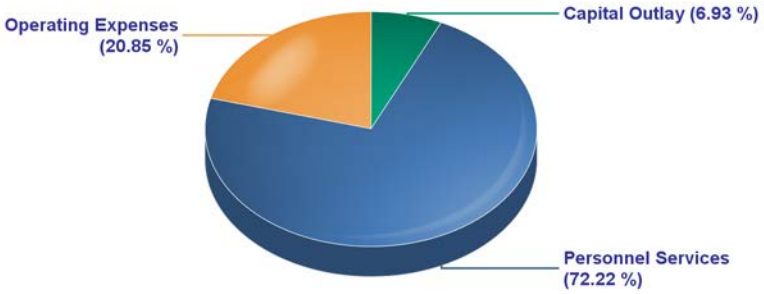
Judicial

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Circuit Court-Criminal	2,517,141	2,683,779	2,799,355	2,697,664	2,938,744
Circuit Court-Juvenile	384,054	427,486	496,554	478,655	519,724
General Administration	396,486	404,894	435,682	423,871	452,266
General Operations	1,800,567	1,881,006	1,951,037	1,869,313	2,203,299
Judicial Total:	**5,098,248**	**5,397,165**	**5,682,628**	**5,469,503**	**6,114,033**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	5,098,248	5,397,165	5,682,628	5,469,503	6,114,033
Fund Total:	**5,098,248**	**5,397,165**	**5,682,628**	**5,469,503**	**6,114,033**

Judicial Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Circuit Court-Criminal	Full Time Positions	30	30	29	29
Circuit Court-Juvenile	Full Time Positions	6	5	5	5
General Administration	Full Time Positions	0	0	1	1
General Operations	Full Time Positions	11	12	12	12

Highlights

The Volusia County Drug Court was created in 1997, the Volusia County DUI Court in 2012, and the Volusia County Veterans Court in 2013. Each program aims at reducing substance abuse, lessening the fiscal impact on society, encouraging law abiding lifestyles, breaking the cycle of addiction, and restoring families. Each program involves regular court appearances, community supervision, substance abuse treatment counseling, random drug and alcohol screening/testing, and support group meeting attendance. The goal of each program is to assist participants in becoming sober, law-abiding members of the community; thereby improving the lives of each participant and making our community a safer place.

Volusia County's Pretrial Services program was accredited by the Florida Corrections Accreditation Commission in 2008 and received reaccreditation in 2011, 2014, 2017, 2020, 2023, and 2026. The Pretrial Services staff also pursue professional development by obtaining a minimum of 40 hours of continuing education training per year. In addition, staff maintain memberships in the Association of Pretrial Professionals of Florida, many have become Certified Pretrial Services Practitioners, and some serve as program assessors for the Florida Corrections Accreditation Commission.

Key Objectives -

01. Provide DUI Court participants access to rehabilitation services and monitor progress through program completion while providing supportive services.

02. Provide Veteran's Court participants access to rehabilitation services and monitor progress through program completion while providing supportive services.

03. Provide Drug Court participants access to rehabilitation services and monitor progress through program completion while providing supportive services.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
DUI Court graduation rate (%)	73	80	80
Veterans Court graduation rate (%)	79	82	75
Drug Court graduation rate (%)	34	65	63

Key Objectives -

01. Pretrial Assessment conducts interviews with individuals booked into the Volusia County Jail as part of the comprehensive information gathering process. This provides the Court with additional information needed for well-informed release decisions.

02. Pretrial Assessment gathers comprehensive information including criminal histories of all individuals booked into the Volusia County Jail who attend First Appearance.

03. Pretrial Supervision provides multi-layered levels of community-based supervision of individuals released into the Pretrial Supervision program by the Court to monitor compliance with all release conditions.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Defendants assigned to Pretrial Supervision	2,981	3,000	3,000
Assessments completed by Pretrial Services	12,080	13,000	13,000
Appearance rate of Pretrial Referrals (percent)	95	95	95

Department: Judicial

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Circuit Court-Criminal					
Personnel Services	2,220,276	2,311,692	2,454,093	2,366,840	2,591,785
Operating Expenses	296,865	372,087	345,262	330,824	346,959
Total: Circuit Court-Criminal	**2,517,141**	**2,683,779**	**2,799,355**	**2,697,664**	**2,938,744**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	29	29
Number of Full Time Equivalent Positions	29	29

Fund Allocation					
General Fund - 001	2,517,141	2,683,779	2,799,355	2,697,664	2,938,744
Total Fund Allocation	**2,517,141**	**2,683,779**	**2,799,355**	**2,697,664**	**2,938,744**

Highlights

Teen Court is a nationally acclaimed diversion program that provides an alternative to the traditional juvenile justice court system. The juvenile offender enters the program through admission of guilt and volunteers to participate in a structured program, in which the juvenile offender is sentenced by a jury of their peers. Student volunteers hear the cases and issue appropriate sanctions to show juvenile offenders the consequences of breaking the law and the need to accept accountability for their actions; thus, promoting appropriate behavior going forward. Student volunteers can make a positive impact with and among their peers. Those with an interest in the law can cultivate their public speaking skills and gain additional skills that will benefit in their future endeavors.

Key Objectives -

01. Juvenile offenders who accept responsibility for their actions participate voluntarily and willingly in Teen Court trial proceedings. As a result, the Juvenile offender will receive sanctions, including, but not limited to, educational counseling services, jury duty, goal-setting worksheets, anger management, and online substance abuse courses, each to assist them in learning the consequences of breaking the law. Juvenile offenders who successfully complete the program gain skills to reverse bad behaviors resulting in reduced recidivism.

02. Local community leaders, including judges, attorneys, and caring adults volunteer their time and expertise to assist in the operations of the program creating an environment of mentorship and increased knowledge of criminal justice and judicial systems.

03. Student volunteers serving as defense and prosecuting attorneys, jurors, bailiffs, and clerks in Teen Court sessions make positive contributions to the community and among their peers while earning Community Service hours.

04. Teen Court is a diversion program that provides an alternative for juveniles who commit less serious crimes to participate in a court process whereby the juvenile offender is sentenced and held accountable by a jury of their peers.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of program completions	373	286	338
Number of adult volunteer hours	398	254	322
Number of student volunteer hours	2,012	1,558	2,073
Number of case referrals	531	522	526

Department: Judicial

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Circuit Court-Juvenile					
Personnel Services	347,666	386,157	439,013	436,664	470,324
Operating Expenses	36,388	41,329	57,541	41,991	49,400
Total: Circuit Court-Juvenile	**384,054**	**427,486**	**496,554**	**478,655**	**519,724**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	5	5
Number of Full Time Equivalent Positions	5	5

Fund Allocation					
General Fund - 001	384,054	427,486	496,554	478,655	519,724
Total Fund Allocation	**384,054**	**427,486**	**496,554**	**478,655**	**519,724**

Mission: **To provide an effective forum for the fair, efficient, and impartial resolution of legal and factual court related matters in Flagler, Putnam, St. Johns and Volusia Counties.**

Highlights

Court Administration supports the nineteen Circuit Judges and ten County Judges who conduct court proceedings in five court facilities throughout Volusia County. Budget funds cover expenses associated with the operation of the courts as specified in sec. 29.008, Florida Statutes.

Key Objectives -

01. Provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit.

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

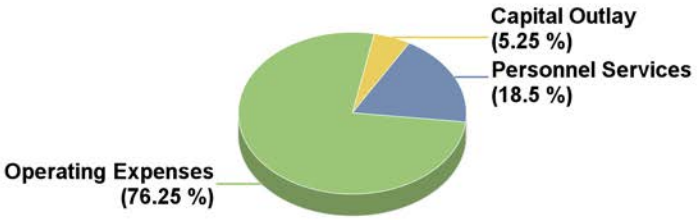
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of county court filings	75,478	77,000	79,000
Number of circuit court filings	20,521	21,000	22,500

Department: Judicial

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
General Administration					
Personnel Services	0	47,034	78,289	77,316	83,673
Operating Expenses	382,493	338,282	334,993	323,727	344,843
Capital Outlay	13,993	19,578	22,400	22,828	23,750
Total: General Administration	**396,486**	**404,894**	**435,682**	**423,871**	**452,266**

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

Fund Allocation					
General Fund - 001	396,486	404,894	435,682	423,871	452,266
Total Fund Allocation	**396,486**	**404,894**	**435,682**	**423,871**	**452,266**



Highlights

Court Administration operates two urinalysis laboratories that are located in Daytona Beach and DeLand. The labs perform urinalysis screenings upon order of the judges, request of community partners, and internal programs such as Pretrial, Teen Court, Drug Court, DUI Court, and Veterans Court. Lab staff provide direct observation of collections to provide the greatest level of specimen integrity. The staff also routinely produces and disseminates screening results within one business day of collection. The lab staff provide testimony to the court as needed.

The Court Technology division is responsible for network maintenance, server maintenance, desktop deployments, and for providing support to judges, court staff, and court programs. The division is further responsible for ensuring a secure computing environment by enforcing security protocols, capturing backups, and providing redundant services when feasible. The division is the primary data center for court operations such as email and web maintenance. Court Technology is responsible for providing information technology solutions and meeting any new legal requirements.

Key Objectives -

01. To develop, maintain and support applications used by the Court in ensuring the fair, efficient and impartial administration of justice.

02. To provide technical support to Judicial and Court Administration users, minimizing downtime and maximizing efficiency for the Courts.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Supported Custom Applications	30	32	35
Number of Judicial and Court Administration users	228	231	235

Key Objectives -

01. The Urinalysis Lab provides accurate and timely screening results to the judiciary, court programs, and community partners.

02. The Urinalysis Lab provides court testimony regarding the outcome of screening results.

03. The Urinalysis Lab provides observed collections.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Percentage of Positive Specimens	25	25	25
Number of individual tests	176,442	180,000	180,000
Number of specimens tested	18,358	19,000	19,000

Department: Judicial

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
General Operations					
Personnel Services	838,827	1,013,906	1,194,117	1,150,008	1,270,014
Operating Expenses	536,650	626,852	538,920	501,305	533,285
Capital Outlay	425,090	240,248	218,000	218,000	400,000
Total: General Operations	**1,800,567**	**1,881,006**	**1,951,037**	**1,869,313**	**2,203,299**

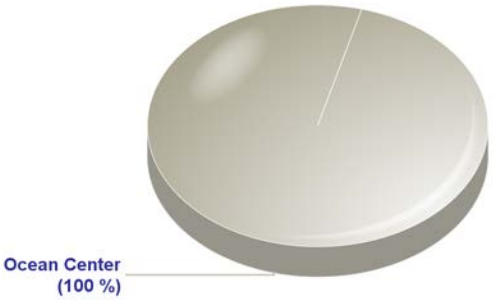
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	12	12
Number of Full Time Equivalent Positions	12	12

Fund Allocation					
General Fund - 001	1,800,567	1,881,006	1,951,037	1,869,313	2,203,299
Total Fund Allocation	**1,800,567**	**1,881,006**	**1,951,037**	**1,869,313**	**2,203,299**

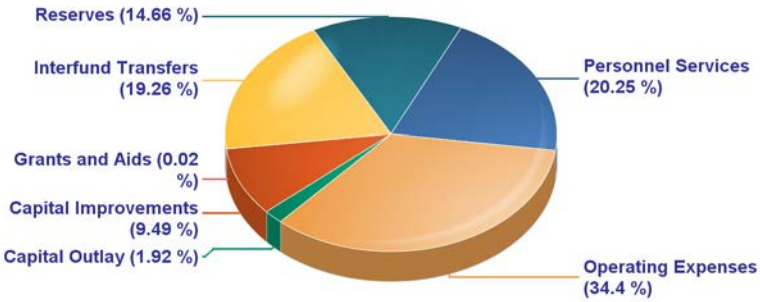
Ocean Center

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ocean Center	17,914,928	26,912,887	35,086,462	32,509,131	26,743,889
Ocean Center Total:	**17,914,928**	**26,912,887**	**35,086,462**	**32,509,131**	**26,743,889**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 118 - Ocean Center	16,107,364	23,353,076	26,450,666	21,617,373	21,454,703
Fund 318 - Ocean Center	0	0	0	800,000	0
Fund 360 - ECHO Direct County Expenditures	0	99,500	0	4,000,000	0
Fund 475 - Parking Garage	1,807,564	3,460,311	8,635,796	6,091,758	5,289,186
Fund Total:	**17,914,928**	**26,912,887**	**35,086,462**	**32,509,131**	**26,743,889**

Ocean Center Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Ocean Center	Full Time Positions	47	56	56	53
Ocean Center	Part Time Positions	0	0	0	2

Mission: **To generate economic impact for the community, improve quality of life, operate efficiently and provide a positive experience.**

Highlights

The Ocean Center is a venue that offers a wide range of activities from community meetings and events, sporting events, competitions, conferences, seminars, trade shows, and entertainment events. The Ocean Center has many cost center units that include: Box Office which coordinates all event ticket sales; Sales and Marketing for the promotion, branding activities and event management; Administration, which includes executive management, fiscal resources, and information technology; Operations, which performs daily maintenance, event set-up and take-down, manages capital projects, and keeps the complex in pristine order.

Volusia County took full ownership, management, and operational responsibilities of the Parking Garage in fiscal year 2007-08. In fiscal year 2018-19, the Volusia County Council approved the use of a management company to run the daily operations of the parking garage facility in an effort to streamline operations and reduce overhead costs.

Key Objectives -

01. Total room nights booked at area hotels due to Ocean Center events.

02. To increase the number of tourism and convention attendees by increasing the number of event days utilized.

03. Provide safe and comfortable facilities for patrons who attend various events.

04. Number of Events held at Ocean Center Complex.

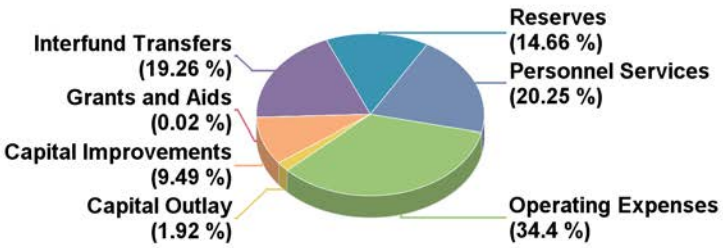
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of area hotel room nights to increase economic impact	71,286	91,067	100,173
Number of event days utilized	355	385	420
Attendee Days	424,803	535,778	589,355
Number of events held	103	105	107

Department: Ocean Center

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ocean Center					
Personnel Services	3,650,613	4,327,113	4,729,057	5,011,077	5,443,284
Operating Expenses	8,765,976	8,667,413	9,099,800	9,256,084	9,246,899
Capital Outlay	70,776	338,307	219,000	224,796	515,500
Capital Improvements	417,553	1,982,504	5,301,300	9,257,858	2,550,000
Debt Service	11,117	0	0	0	0
Grants and Aids	6,645	5,765	0	6,010	5,910
Interfund Transfers	5,121,949	11,658,215	10,371,791	8,844,415	5,176,750
Reserves	0	0	5,456,623	0	3,941,455
Reimbursements	(129,701)	(66,430)	(91,109)	(91,109)	(135,909)
Total: Ocean Center	**17,914,928**	**26,912,887**	**35,086,462**	**32,509,131**	**26,743,889**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	56	53
Number of Part Time Positions	0	2
Number of Full Time Equivalent Positions	56	54

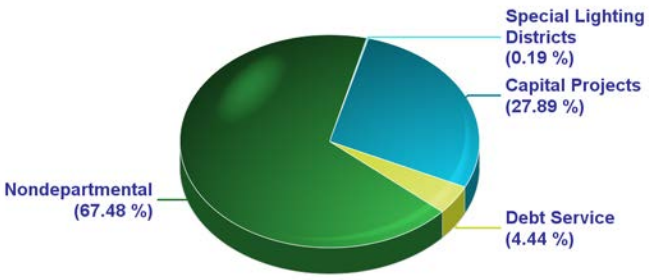
Fund Allocation					
ECHO Direct County Expenditures - 360	0	99,500	0	4,000,000	0
Ocean Center - 118	16,107,364	23,353,076	26,450,666	21,617,373	21,454,703
Ocean Center - 318	0	0	0	800,000	0
Parking Garage - 475	1,807,564	3,460,311	8,635,796	6,091,758	5,289,186
Total Fund Allocation	**17,914,928**	**26,912,887**	**35,086,462**	**32,509,131**	**26,743,889**



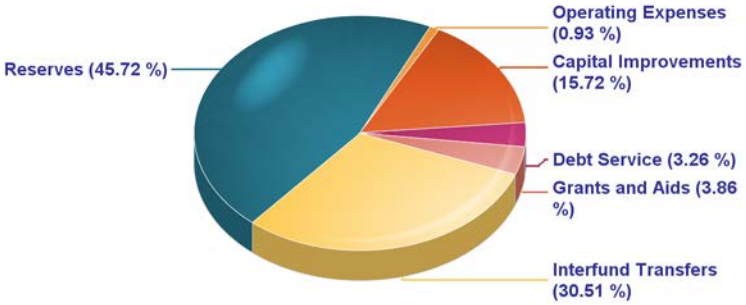
Other Budgetary Accounts

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Capital Projects	23,663,644	22,791,015	155,415,177	160,059,597	87,195,878
Covid-19	3,984,709	5,256,440	67,021	76,908	0
Debt Service	11,934,055	7,429,045	10,098,942	7,293,760	13,896,262
Fema-Nicole	228,174	2,069	0	1,346	0
Nondepartmental	155,323,905	240,803,054	231,780,234	131,170,403	210,961,247
Special Lighting Districts	366,540	370,815	551,993	383,171	584,780
Other Budgetary Accounts Total:	**195,501,027**	**276,652,438**	**397,913,367**	**298,985,185**	**312,638,167**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	45,473,477	64,597,191	123,551,892	52,175,578	113,030,862
Fund 003 - COVID Transition	0	1,387,149	4,300,000	4,300,000	0
Fund 004 - ARPA Transition Fund	5,637,615	733,282	5,800,000	5,800,000	0
Fund 101 - Coronavirus Relief	3,984,709	5,256,440	67,021	76,908	0
Fund 106 - Resort Tax	17,104,409	17,209,399	17,976,449	17,563,371	18,055,949
Fund 107 - HDPP Local Participation	45,133,151	117,734,612	0	0	0
Fund 108 - Sales Tax Trust	34,277,673	28,070,523	28,221,950	27,847,839	27,985,619
Fund 110 - Law Enforcement Fund	0	3,125,216	6,639,663	3,184,353	4,977,778
Fund 115 - E-911 Emergency Telephone System	365	926	1,064,481	0	100,213
Fund 116 - Special Lighting Districts	350,580	353,474	534,946	367,133	568,201
Fund 120 - Municipal Service District	6,449,889	6,451,521	36,096,105	6,545,670	39,047,969
Fund 121 - Special Assessments	0	0	1,067,828	1,067,828	0
Fund 157 - Silver Sands/Bethune Beach MSD	15,960	17,341	17,047	16,038	16,579
Fund 162 - Volusia Forever Land Acquisition	1,594,434	1,772,925	1,902,138	1,909,012	2,004,152
Fund 166 - Opioid Direct Settlement Fund	0	0	673,485	0	1,658,332

Fund 168 - Walgreens Opioid Direct Settlement Fund	0	0	89,729	0	0
Fund 169 - Walgreens Opioid Regional Settlement Fund	0	0	859,170	0	0
Fund 170 - Law Enforcement Trust	130	266	516,155	0	466,190
Fund 172 - Federal Forfeiture Sharing Justice	49	147	604,777	0	820,571
Fund 173 - Federal Forfeiture Sharing Treasury	5	11	0	0	43,341
Fund 174 - Law Enforcement Education Trust Fund	0	0	641,473	0	662,540
Fund 175 - Crime Prevention Trust	0	0	1,774,939	0	2,107,731
Fund 178 - Beach Management Fund	290,323	453,168	0	207,952	0
Fund 199 - FEMA-Nicole	228,174	2,069	0	1,346	0
Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	4,295,084	4,296,259	7,630,679	4,296,314	7,529,840
Fund 205 - Non-Advalorem (Mosquito Building)	0	0	0	359,358	1,590,700
Fund 208 - Capital Improvement Revenue Note, 2010	685,647	682,120	678,988	680,488	676,750
Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,012,532	1,011,483	0	0	0
Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,504,967	2,269	0	0	0
Fund 215 - Capital Improvement Note, 2017	461,660	462,749	811,765	459,372	796,556
Fund 272 - Sheriff's Building Bonds Debt Service Fund	0	0	0	524,063	2,323,425
Fund 295 - Public Transportation State Infrastructure Loan	974,165	974,165	977,510	974,165	978,991
Fund 303 - Marine Science Center Capital	497,901	1,532,900	0	622,502	0
Fund 305 - 800 MHz Capital	2,097,021	3,249,913	0	0	0
Fund 307 - Holsonback Purchase Fund	0	0	0	10,568,800	0
Fund 309 - Correctional Facilities Capital Projects	1,193	173,640	17,139,901	17,139,901	352,507
Fund 313 - Beach Capital Projects	1,560,220	1,954,313	4,663,985	4,909,059	3,121,718
Fund 314 - Port Authority Capital Projects	730	279,550	7,940,482	138,008	12,795,196
Fund 317 - Library Construction	1,039,154	827,778	454,660	11,511,077	2,689,950
Fund 318 - Ocean Center	897,741	4,542,505	19,378,856	17,993,691	11,441,623
Fund 322 - I.T. Capital Projects	58	170	2,551,565	5,216,210	171,031
Fund 326 - Park Projects	55,170	14,286	1,474,530	835,245	903,634
Fund 328 - Trail Projects	382,923	489,476	11,879,466	8,056,247	6,424,141
Fund 334 - Bond Funded Road Program	336	0	0	0	0
Fund 335 - General Fund Road Projects	0	643,678	8,500,000	1,644,659	13,270,827
Fund 340 - Fire Rescue Capital Fund	0	90,352	5,856,033	21,234,782	9,500,000
Fund 360 - ECHO Direct County Expenditures	0	1,350,537	0	0	0
Fund 365 - Public Works Facilities	1,105	2,462	9,020,432	100,000	9,221,882
Fund 367 - Elections Warehouse	8,839,842	4,397,306	0	393,454	0
Fund 369 - Sheriff Capital Projects	200,924	162,758	389,765	0	347,772
Fund 370 - Sheriff Helicopter Replacement	5,470,615	0	0	0	0
Fund 372 - Sheriff Capital Facilities	0	0	30,000,000	38,680,243	305,916
Fund 373 - Medical Examiner's Facility	1,378,531	907,092	0	0	0
Fund 374 - Sheriff Renovations Fund	247,906	0	0	0	0

Fund 377 - Veteran's Memorial Donations at Tom Stead Bridge	17,835	0	0	0	0
Fund 378 - Mosquito Control Capital	336,824	1,439,017	31,665,502	30,584,519	2,153,350
Fund 385 - Eastside Judicial Capital	0	0	4,500,000	1,000,000	14,496,331
Fund Total:	**195,501,027**	**276,652,438**	**397,913,367**	**298,985,185**	**312,638,167**

Department: Other Budgetary Accounts

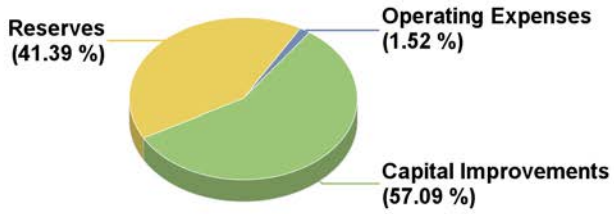
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Capital Projects					
Operating Expenses	219,890	765,175	0	1,545,514	1,325,000
Capital Outlay	203,945	1,811,257	400,000	205,000	0
Capital Improvements	16,896,359	17,998,737	121,341,042	156,945,353	49,783,710
Debt Service	0	0	250,000	525,276	0
Interfund Transfers	6,343,450	2,215,846	0	838,454	0
Reserves	0	0	33,424,135	0	36,087,168
Total: Capital Projects	**23,663,644**	**22,791,015**	**155,415,177**	**160,059,597**	**87,195,878**

Department: Other Budgetary Accounts

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund Allocation					
800 MHz Capital - 305	2,097,021	3,249,913	0	0	0
ARPA Transition Fund - 004	637,615	733,282	0	0	0
Beach Capital Projects - 313	1,560,220	1,954,313	4,663,985	4,909,059	3,121,718
Bond Funded Road Program - 334	336	0	0	0	0
Correctional Facilities Capital Projects - 309	1,193	173,640	17,139,901	17,139,901	352,507
Eastside Judicial Capital - 385	0	0	4,500,000	1,000,000	14,496,331
ECHO Direct County Expenditures - 360	0	1,350,537	0	0	0
Elections Warehouse - 367	8,839,842	4,397,306	0	393,454	0
Fire Rescue Capital Fund - 340	0	90,352	5,856,033	21,234,782	9,500,000
General Fund Road Projects - 335	0	643,678	8,500,000	1,644,659	13,270,827
I.T. Capital Projects - 322	58	170	2,551,565	5,216,210	171,031
Library Construction - 317	1,039,154	827,778	454,660	11,511,077	2,689,950
Marine Science Center Capital - 303	497,901	1,532,900	0	622,502	0
Medical Examiner's Facility - 373	1,378,531	907,092	0	0	0
Mosquito Control Capital - 378	336,824	1,439,017	31,665,502	30,584,519	2,153,350
Ocean Center - 318	897,741	4,542,505	19,378,856	17,993,691	11,441,623
Park Projects - 326	55,170	14,286	1,474,530	835,245	903,634
Port Authority Capital Projects - 314	730	279,550	7,940,482	138,008	12,795,196
Public Works Facilities - 365	1,105	2,462	9,020,432	100,000	9,221,882
Sheriff Capital Facilities - 372	0	0	30,000,000	38,680,243	305,916
Sheriff Capital Projects - 369	200,924	162,758	389,765	0	347,772
Sheriff Helicopter Replacement - 370	5,470,615	0	0	0	0
Sheriff Renovations Fund - 374	247,906	0	0	0	0
Trail Projects - 328	382,923	489,476	11,879,466	8,056,247	6,424,141
Veteran's Memorial Donations at Tom Stead Bridge - 377	17,835	0	0	0	0
Total Fund Allocation	**23,663,644**	**22,791,015**	**155,415,177**	**160,059,597**	**87,195,878**

Department: Other Budgetary Accounts

FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget

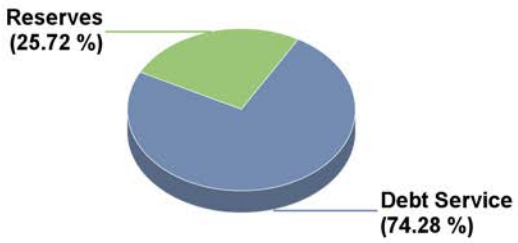


Department: Other Budgetary Accounts

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Covid-19					
Personnel Services	140,116	133,687	67,021	76,908	0
Operating Expenses	745,538	893,761	0	0	0
Capital Improvements	183,093	3,445,759	0	0	0
Grants and Aids	2,015,962	783,233	0	0	0
Interfund Transfers	900,000	0	0	0	0
Total: Covid-19	**3,984,709**	**5,256,440**	**67,021**	**76,908**	**0**
Fund Allocation					
Coronavirus Relief - 101	3,984,709	5,256,440	67,021	76,908	0
Total Fund Allocation	**3,984,709**	**5,256,440**	**67,021**	**76,908**	**0**

Department: Other Budgetary Accounts

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Debt Service					
Operating Expenses	429	958	0	0	0
Debt Service	11,933,626	7,428,087	6,408,839	7,293,760	10,321,534
Reserves	0	0	3,690,103	0	3,574,728
Total: Debt Service	**11,934,055**	**7,429,045**	**10,098,942**	**7,293,760**	**13,896,262**
Fund Allocation					
Capital Improvement Note, 2017 - 215	461,660	462,749	811,765	459,372	796,556
Capital Improvement Revenue Note, 2010 - 208	685,647	682,120	678,988	680,488	676,750
Gas Tax Refunding Revenue Bonds, 2013 - 213	4,504,967	2,269	0	0	0
Non-Advalorem (Mosquito Building) - 205	0	0	0	359,358	1,590,700
Public Transportation State Infrastructure Loan - 295	974,165	974,165	977,510	974,165	978,991
Sheriff's Building Bonds Debt Service Fund - 272	0	0	0	524,063	2,323,425
Tourist Development Tax Refunding Revenue Bonds, 2014 - 202	4,295,084	4,296,259	7,630,679	4,296,314	7,529,840
Williamson Blvd. Capital Improvement Revenue Note, 2015 - 209	1,012,532	1,011,483	0	0	0
Total Fund Allocation	**11,934,055**	**7,429,045**	**10,098,942**	**7,293,760**	**13,896,262**

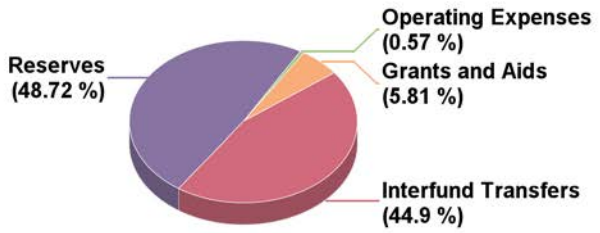


Department: Other Budgetary Accounts

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Nondepartmental					
Operating Expenses	960,348	1,089,261	1,101,071	1,196,796	1,225,986
Grants and Aids	52,554,165	128,562,951	11,540,020	11,468,692	12,504,302
Interfund Transfers	101,809,392	111,150,842	109,847,376	120,504,915	96,604,550
Reserves	0	0	114,291,767	0	104,808,653
Reimbursements	0	0	(5,000,000)	(2,000,000)	(4,000,000)
Total: Nondepartmental	**155,323,905**	**240,803,054**	**231,780,234**	**131,170,403**	**211,143,491**
Fund Allocation					
ARPA Transition Fund - 004	5,000,000	0	5,800,000	5,800,000	0
Beach Management Fund - 178	290,323	453,168	0	207,952	0
COVID Transition - 003	0	1,387,149	4,300,000	4,300,000	0
Crime Prevention Trust - 175	0	0	1,774,939	0	2,107,731
E-911 Emergency Telephone System - 115	365	926	1,064,481	0	0
Federal Forfeiture Sharing Justice - 172	49	147	604,777	0	820,571
Federal Forfeiture Sharing Treasury - 173	5	11	0	0	43,341
General Fund - 001	45,473,477	64,597,191	123,551,892	52,175,578	113,313,319
HDPP Local Participation - 107	45,133,151	117,734,612	0	0	0
Holsonback Purchase Fund - 307	0	0	0	10,568,800	0
Law Enforcement Education Trust Fund - 174	0	0	641,473	0	662,540
Law Enforcement Fund - 110	0	3,125,216	6,639,663	3,184,353	4,977,778
Law Enforcement Trust - 170	130	266	516,155	0	466,190
Municipal Service District - 120	6,449,889	6,451,521	36,096,105	6,545,670	39,047,969
Opioid Direct Settlement Fund - 166	0	0	673,485	0	1,658,332
Resort Tax - 106	17,104,409	17,209,399	17,976,449	17,563,371	18,055,949
Sales Tax Trust - 108	34,277,673	28,070,523	28,221,950	27,847,839	27,985,619
Special Assessments - 121	0	0	1,067,828	1,067,828	0
Volusia Forever Land Acquisition - 162	1,594,434	1,772,925	1,902,138	1,909,012	2,004,152
Walgreens Opioid Direct Settlement Fund - 168	0	0	89,729	0	0
Walgreens Opioid Regional Settlement Fund - 169	0	0	859,170	0	0
Total Fund Allocation	**155,323,905**	**240,803,054**	**231,780,234**	**131,170,403**	**211,143,491**

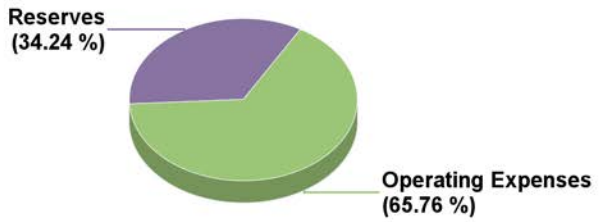
Department: Other Budgetary Accounts

FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget



Department: Other Budgetary Accounts

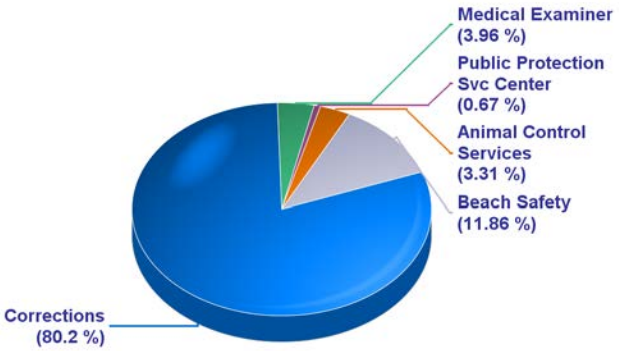
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Special Lighting Districts					
Operating Expenses	366,540	370,815	381,338	383,171	384,579
Reserves	0	0	170,655	0	200,201
Total: Special Lighting Districts	**366,540**	**370,815**	**551,993**	**383,171**	**584,780**
Fund Allocation					
Silver Sands/Bethune Beach MSD - 157	15,960	17,341	17,047	16,038	16,579
Special Lighting Districts - 116	350,580	353,474	534,946	367,133	568,201
Total Fund Allocation	**366,540**	**370,815**	**551,993**	**383,171**	**584,780**



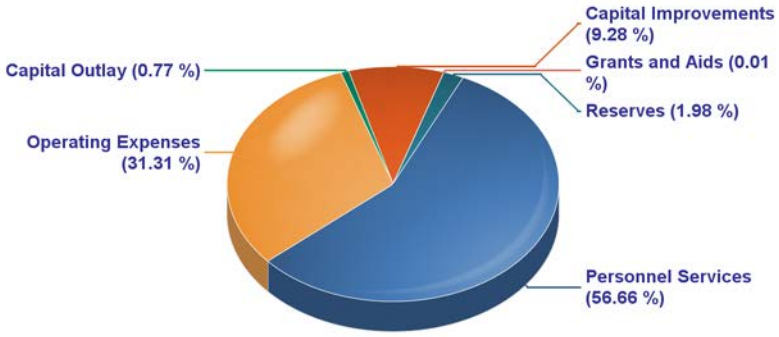
Public Protection

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Animal Control Services	2,927,744	2,812,367	3,443,805	2,921,568	3,137,369
Beach Safety	9,116,969	10,746,354	10,931,646	10,212,648	11,251,657
Corrections	58,232,526	67,119,092	77,579,425	70,010,960	76,053,405
Medical Examiner	3,209,625	3,511,524	3,622,249	3,611,048	3,755,021
Public Protection Svc Center	689,001	440,165	673,044	543,499	637,570
Public Protection Total:	**74,175,865**	**84,629,502**	**96,250,169**	**87,299,723**	**94,835,022**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	52,532,927	64,563,287	76,488,081	71,781,841	76,532,999
Fund 003 - COVID Transition	3,664,764	130,970	0	233,587	0
Fund 004 - ARPA Transition Fund	3,837,522	4,398,812	0	0	0
Fund 114 - Ponce De Leon Inlet and Port District	48,413	73,130	77,562	76,105	99,502
Fund 120 - Municipal Service District	2,822,496	2,714,738	3,291,920	2,831,295	3,037,867
Fund 123 - Inmate Welfare Trust	1,867,107	1,675,556	5,386,637	1,850,079	3,912,997
Fund 166 - Opioid Direct Settlement Fund	228,832	302,156	0	300,000	0
Fund 171 - Beach Enforcement Trust	0	67	0	0	0
Fund 178 - Beach Management Fund	9,173,804	10,770,786	11,005,969	10,226,816	11,251,657
Fund Total:	**74,175,865**	**84,629,502**	**96,250,169**	**87,299,723**	**94,835,022**

Public Protection Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Animal Control Services	Full Time Positions	19	19	20	21
Beach Safety	Full Time Positions	77	76	76	76
Corrections	Full Time Positions	357	357	357	354
Public Protection Svc Center	Full Time Positions	6	6	6	6
Animal Control Services	Part Time Positions	0	2	0	1
Beach Safety	Part Time Positions	317	317	317	240
Corrections	Part Time Positions	7	7	7	7

Mission: **To protect people from animals and animals from abuse by promoting responsible pet ownership through education and enforcement of local and state laws pertaining to animals.**

Highlights

Volusia County Animal Services (VCAS) continued to strengthen its role as a critical public safety agency while advancing animal welfare through innovation and operational efficiency. This year marked a historic transition with the successful launch of the Countys first animal intake shelter in over 50 years, significantly enhancing the Divisions ability to respond to enforcement cases, protect the community, and provide direct care for animals.

Field Operations maintained a high level of service, responding to thousands of calls and managing increasingly complex and high-risk incidents, including dangerous dog investigations and fatality cases. These responses required close coordination with the Volusia County Sheriff's Office and reinforced the Divisions essential role in public safety. To support this transition, VCAS strategically reallocated resources, shifting staffing and funding from external services and mobile operations to establish and sustain shelter operations. By expanding in-house veterinary capabilities, the Division reduced reliance on contracted services, improving both cost efficiency and continuity of care.

Clinical and field programs continued to deliver meaningful impact through spay/neuter services, targeted Trap-Neuter-Return (TNR) efforts, and preventative care initiatives. Additionally, VCAS strengthened partnerships by providing medical support, stray hold services, and behavioral assessments to regional partners, helping reduce system-wide strain and improve outcomes. Through these efforts, VCAS has built a more integrated and responsive model that prioritizes public safety, operational sustainability, and community impact.

Key Objectives -

01. Ensure the public has accessibility to support pet responsibility and ordinance compliance.
02. Educate law enforcement on crimes relating to animals.
03. Ensure animals are valued by society, protected by its laws, and free from cruelty, pain and suffering.
04. Protect citizens in Volusia County from the potential threats that animals pose to public safety.
05. Ensure the public receives education on Animal Services Division scope and pet responsibility requirements
06. Reduce the number of displaced pets in the community.
07. Provide spay/neuter services to community cats to increase shelter diversion.
08. Reunite lost pets with owners throughout the year and in times of disaster.
09. Provide low-cost spay/neuter surgeries to economically challenged citizens of unincorporated Volusia County.
10. Reduce the cost of sheltering services paid to local humane societies by microchipping pets and returning to owners

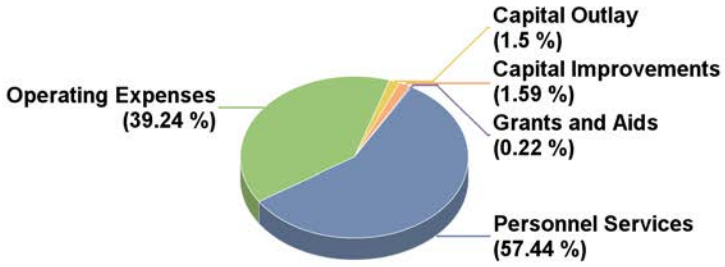
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of mobile clinic events	1	0	6
Number of requests for assistance by first responders	184	194	196
Number of cruelty investigations	249	200	215
Number of requests for service	4,767	4,850	4,875
Number of days attended for education in the community	11	15	15
Number of animals sheltered	497	900	915
Number of cat Trap/Neuter/Return surgeries	2,356	2,466	2,475
Number of animals returned to owner	497	550	565
Number of spay/neuter services provided	5,443	4,895	4,950
Number of animals microchipped	3,255	2,695	2,745

Department: Public Protection

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Animal Control Services					
Personnel Services	1,427,126	1,436,934	1,618,840	1,570,537	1,802,205
Operating Expenses	988,977	1,035,787	1,177,885	1,113,853	1,231,164
Capital Outlay	62,289	96,633	238,200	198,296	47,000
Capital Improvements	443,677	237,485	400,000	32,337	50,000
Grants and Aids	5,675	5,528	8,880	6,545	7,000
Total: Animal Control Services	**2,927,744**	**2,812,367**	**3,443,805**	**2,921,568**	**3,137,369**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	20	21
Number of Part Time Positions	0	1
Number of Full Time Equivalent Positions	20	21.9

Fund Allocation					
Beach Management Fund - 178	56,835	24,499	74,323	14,168	0
Municipal Service District - 120	2,822,496	2,714,738	3,291,920	2,831,295	3,037,867
Ponce De Leon Inlet and Port District - 114	48,413	73,130	77,562	76,105	99,502
Total Fund Allocation	**2,927,744**	**2,812,367**	**3,443,805**	**2,921,568**	**3,137,369**



Mission: **To provide the safety and enjoyment of all beach goers by providing expert lifeguard services.**

Highlights

Staffing levels are shaped by a range of factors including visitor volume, seasonality, weather conditions, time of day, and special events. For FY 26-27, Beach Safety remains committed to maintaining adequate coverage through a focused approach to recruitment and retention, strategic deployment of 8- and 12-hour shifts, and continued utilization of intermittent employees to address fluctuating demand. These measures are integrated into a dynamic staffing model that tracks and analyzes the location and timing of calls for service, enabling data-driven decisions that support a safe and secure environment for both residents and visitors.

The Beach Safety Division holds direct responsibility for the safety and well-being of the millions of residents and visitors who enjoy Volusia County's beaches each year. In FY 26-27, the Division continues its commitment to delivering world-class lifeguard and emergency medical services 365 days a year, ensuring every beachgoer has access to a safe and protected coastal experience.

Established in 1990, the Volusia County Junior Lifeguard Program has provided youth with foundational instruction in water safety, lifesaving techniques, and beach ecology for over three decades. In FY 26-27, the program continues its commitment to equipping participants with the highest quality training, building the confidence and skills needed to become capable, professional lifeguards. Instruction is led by experienced beach lifeguarding and ocean safety professionals dedicated to delivering an outstanding experience in and out of the water.
Tryouts and camps are held each summer. Participants must be between the ages of 9 and 15 and successfully complete tryouts to enroll. Completion of the Junior Lifeguard Program serves as an excellent foundation for those looking to pursue a career in beach safety and lifeguarding with Volusia County Beach Safety.

Key Objectives -

01. Ensure effective lifeguard coverage throughout Volusia County beaches by maintaining adequate staffing levels and the data-informed, strategic placement of portable towers to maximize swimmer surveillance and response readiness.

02. Deliver world-class lifeguard and emergency medical services that prioritize the safety, well-being, and confidence of every resident and visitor on Volusia County beaches.

03. Expand community outreach efforts by delivering beach safety and beach ecology education to area schools and municipalities, fostering a greater understanding of the Division's diverse roles and responsibilities while actively supporting recruitment initiatives for future Beach Safety employees.

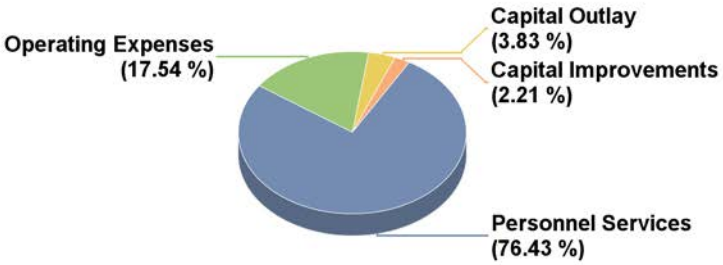
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of water related rescues	2,166	2,205	2,250
Number of lifeguards per weekend (peak season)	60	65	65
Average number of hours associated with community outreach programs	365	420	425

Department: Public Protection

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Beach Safety					
Personnel Services	7,440,864	8,253,182	8,661,797	8,067,122	8,599,114
Operating Expenses	1,498,001	1,738,841	1,914,245	1,839,755	1,973,089
Capital Outlay	165,690	101,583	223,104	235,304	430,454
Capital Improvements	12,414	652,681	132,500	70,467	249,000
Interfund Transfers	0	67	0	0	0
Total: Beach Safety	**9,116,969**	**10,746,354**	**10,931,646**	**10,212,648**	**11,251,657**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	76	76
Number of Part Time Positions	317	240
Number of Full Time Equivalent Positions	121.37	109.52

Fund Allocation					
Beach Enforcement Trust - 171	0	67	0	0	0
Beach Management Fund - 178	9,116,969	10,746,287	10,931,646	10,212,648	11,251,657
Total Fund Allocation	**9,116,969**	**10,746,354**	**10,931,646**	**10,212,648**	**11,251,657**



Mission: **To protect the community by maintaining a secure jail that also is safe, humane, and constitutional in operations.**

Highlights

The Corrections Clinic covers all medical and mental health services for inmates, including our primary healthcare contract, outpatient care, equipment maintenance, claims processing, and onsite staff who help minimize hospital stays and ensure appropriate levels of care.

The Administration unit manages essential internal support functions such as HR and payroll, accounting, purchasing, central supply, budgeting, contract oversight, and inmate case management services.

The Corrections Branch Jail budget supports all security and housing operations for the Branch Jail and Corrections facility, including staff training, uniforms and equipment, janitorial supplies, inmate meals, clothing, and hygiene products.

The Equipment Replacement and Contracts account, established in FY 2019-20, centralizes all capital improvements and capital outlay expenditures.

The Facilities Maintenance unit captures repair and maintenance costs for the Branch Jail, Correctional Facility, and onsite administrative buildings.

The Inmate Welfare Fund (IWF), authorized by statute, allows Volusia County Corrections to operate programs that enhance inmates recreational, spiritual, and rehabilitative opportunities. Funded primarily through commissary sales, the IWF reinvests revenue into equipment and services that support inmate wellness and rehabilitation.

Key Objectives -

01. Provide medical care to inmates while reducing division expenses through proper medical screenings at intake to ensure any issues are caught at intake that may require immediate care and/or monitoring.

02. Provide programs to provide life skills to inmates for successful re-entry back into society. The more effective programs we can offer the better the chances we have of these individuals becoming a productive member of society while reducing recidivism rates.

03. Reduce the amount of staff vacancies in order to reduce the amount of overtime required which in turn will provide better work life balance for correctional staff while reducing turnover that can be caused by being burnt out.

04. Stay up to date with maintenance items in order to reduce costs of major repairs and/or replacement of equipment.

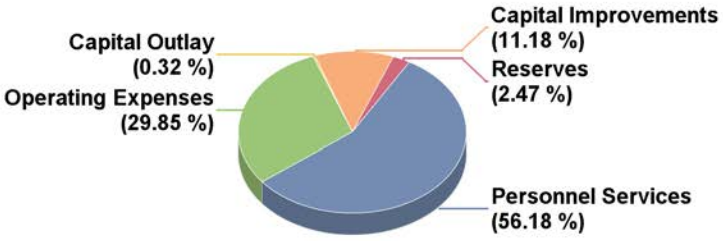
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Annual number of intake screenings	17,664	16,800	17,000
Number of programs offered for diversion	21	24	25
Number of corrections officers hired	69	70	50
Number of scheduled preventative maintenance checks	2,027	2,167	2,200

Department: Public Protection

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Corrections					
Personnel Services	27,634,780	38,601,072	40,406,286	40,620,430	42,725,719
Operating Expenses	21,169,621	21,976,265	22,472,178	22,087,721	22,705,186
Capital Outlay	181,908	128,470	291,211	268,707	245,938
Capital Improvements	9,224,528	6,397,301	11,072,848	7,005,193	8,500,000
Interfund Transfers	21,689	15,984	0	28,909	0
Reserves	0	0	3,336,902	0	1,876,562
Total: Corrections	**58,232,526**	**67,119,092**	**77,579,425**	**70,010,960**	**76,053,405**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	357	354
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	360.5	357.5

Fund Allocation					
ARPA Transition Fund - 004	3,837,522	4,398,812	0	0	0
COVID Transition - 003	3,664,764	130,970	0	233,587	0
General Fund - 001	48,634,301	60,611,598	72,192,788	67,627,294	72,140,408
Inmate Welfare Trust - 123	1,867,107	1,675,556	5,386,637	1,850,079	3,912,997
Opioid Direct Settlement Fund - 166	228,832	302,156	0	300,000	0
Total Fund Allocation	**58,232,526**	**67,119,092**	**77,579,425**	**70,010,960**	**76,053,405**



Mission: **To operate the medical examiner office in compliance with Florida Statute Chapter 406 while providing accurate, timely death investigation services for the citizens of Volusia County with compassion and professionalism.**

Highlights

Since June 5, 2018 the County Council and Volusia County has chosen to operate the Medical Examiner Office under a private management model. The County Council approved a five-year contract effective October 1, 2019 with Dr. Fulcher. That contract has been approved for a five (5) year extension by the County Council. Under the current contract, the county supplies morgue facilities, equipment, fixed assets, and other related services. The contractor provides all administrative, advisory, management, professional staff, and forensic services. In FY 26, the medical examiner contract for services saw a 3.5% increase to account for general cost increases. The same increase is proposed for FY 27.

Key Objectives -

01. Investigate and determine Medical Examiner jurisdiction for deaths that occur in Volusia County in accordance with Florida Statute 406.11.

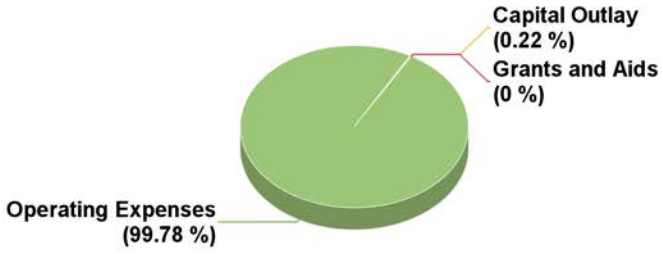
02. Enable timely sharing of detailed information with end-users (families, law enforcement agencies, hospitals, insurance companies, media, etc.) regarding the cause and manner of death.

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

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of autopsies performed	482	557	550
Cremation authorizations	5,698	5,560	5,600
Percentage of medical examiner reports completed in 90 days or less	100	100	100

Department: Public Protection

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Medical Examiner					
Operating Expenses	3,201,072	3,502,804	3,618,271	3,608,291	3,746,743
Capital Outlay	8,375	8,542	3,800	2,579	8,100
Grants and Aids	178	178	178	178	178
Total: Medical Examiner	**3,209,625**	**3,511,524**	**3,622,249**	**3,611,048**	**3,755,021**
Fund Allocation					
General Fund - 001	3,209,625	3,511,524	3,622,249	3,611,048	3,755,021
Total Fund Allocation	**3,209,625**	**3,511,524**	**3,622,249**	**3,611,048**	**3,755,021**



Mission: **To deliver proactive and responsive public safety services for the citizens and visitors of Volusia County that promotes a safe and secure community.**

Highlights

The Department of Public Protection consists of the Divisions of Animal Services, Beach Safety Ocean Rescue, and Corrections. The Medical Examiner's contract is also housed under the Department of Public Protection. The Department and its divisions provide critical emergency response and safety services to Volusia County. The department also meets statutory responsibilities as required for Corrections and the Medical Examiner's Office which was privatized in fiscal year 2017-2018.

The Department of Public Protection exists to provide fiscal oversight and strategic direction to the divisions it oversees. This is accomplished through regular meetings, planning sessions, and budget review reports.

Key Objectives -

01. Departmental strategic planning meetings.

02. Budget reviews conducted.

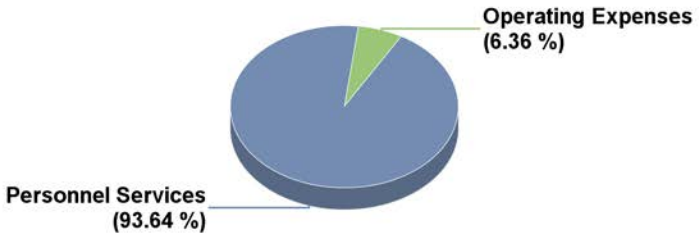
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of meetings to discuss departmental and division strategy	104	104	104
Number of reports prepared to monitor budget expenditures	27	28	30

Department: Public Protection

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Public Protection Svc Center					
Personnel Services	623,581	398,872	652,234	535,787	617,552
Operating Expenses	81,187	68,002	49,441	36,343	41,961
Capital Outlay	10,995	0	0	0	0
Reimbursements	(26,762)	(26,709)	(28,631)	(28,631)	(21,943)
Total: Public Protection Svc Center	**689,001**	**440,165**	**673,044**	**543,499**	**637,570**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	6	6
Number of Full Time Equivalent Positions	6	6

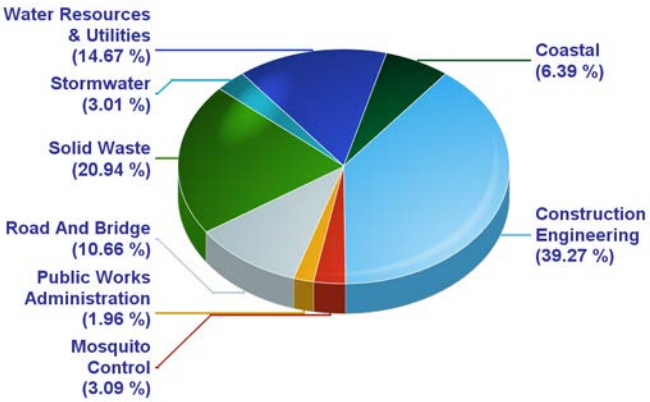
Fund Allocation					
General Fund - 001	689,001	440,165	673,044	543,499	637,570
Total Fund Allocation	**689,001**	**440,165**	**673,044**	**543,499**	**637,570**



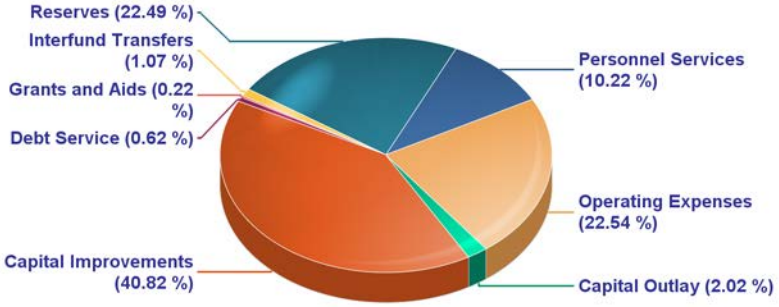
Public Works

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Coastal	17,219,955	19,412,618	27,507,493	26,126,514	24,310,825
Construction Engineering	22,391,629	22,498,444	131,381,747	31,469,444	149,359,568
Mosquito Control	7,039,881	7,695,732	12,212,729	8,295,152	11,738,077
Public Works Administration	1,111,411	1,125,818	8,742,814	904,779	7,464,837
Road And Bridge	21,945,428	25,887,347	34,867,415	28,221,081	40,540,139
Solid Waste	40,180,877	53,711,723	112,338,567	80,962,377	79,648,395
Stormwater	6,201,303	5,957,143	11,221,756	7,870,109	11,458,256
Traffic Engineering	5,481,632	7,130,391	11,950,333	4,503,520	0
Water Resources & Utilities	21,182,670	41,586,981	50,778,522	110,784,656	55,784,329
Public Works Total:	**142,754,786**	**185,006,197**	**401,001,376**	**299,137,632**	**380,304,426**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	335,104	504,795	356,330	403,623	357,941
Fund 004 - ARPA Transition Fund	459,047	435,863	0	0	0
Fund 103 - County Transportation Trust	34,712,432	41,429,378	75,136,656	42,620,238	72,981,310
Fund 105 - E Volusia Mosquito Control	6,797,297	7,486,333	11,912,729	7,995,152	11,438,077
Fund 113 - Road Proportionate Share	2,802,013	5,940,877	21,906,095	10,814,870	19,568,456
Fund 114 - Ponce De Leon Inlet and Port District	5,711,058	5,108,034	8,022,096	5,604,854	7,121,271
Fund 119 - Road District Maintenance	220,937	155,377	609,878	215,580	723,389
Fund 120 - Municipal Service District	1,057,338	1,143,907	1,293,160	1,301,233	1,598,428
Fund 121 - Special Assessments	131	291	0	0	0
Fund 131 - Road Impact Fees-Zone 1 (Northeast)	3,264,029	919,938	25,229,098	3,754,499	28,577,752
Fund 132 - Road Impact Fees-Zone 2 (Southeast)	2,540,824	3,607	17,919,306	1,475,000	22,104,460
Fund 133 - Road Impact Fees-Zone 3 (Southwest)	3,934,124	1,801,725	20,660,312	2,636,693	24,253,125
Fund 134 - Road Impact Fees-Zone 4 (Northwest)	1,109,446	3,139,613	23,934,562	1,964,662	27,418,676
Fund 159 - Stormwater Utility	6,201,303	5,957,143	11,221,756	7,870,109	11,458,256
Fund 178 - Beach Management Fund	10,671,831	14,234,047	14,381,257	14,292,024	14,879,554
Fund 314 - Port Authority Capital Projects	861	67,037	4,504,140	489,636	1,630,000
Fund 334 - Bond Funded Road Program	737,259	1,376,028	196,912	212,426	81,007
Fund 360 - ECHO Direct County Expenditures	836,205	3,500	600,000	5,740,000	680,000
Fund 440 - Waste Collection	12,574,535	13,144,728	16,711,769	13,876,538	17,209,881
Fund 450 - Solid Waste	27,606,342	40,566,995	95,626,798	67,085,839	62,438,514
Fund 457 - Water and Sewer Utilities	21,182,670	41,586,981	50,778,522	110,784,656	55,784,329
Fund Total:	**142,754,786**	**185,006,197**	**401,001,376**	**299,137,632**	**380,304,426**

Public Works Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Coastal	Full Time Positions	27	32	32	32
Construction Engineering	Full Time Positions	40	40	40	50
Mosquito Control	Full Time Positions	28	28	28	28
Public Works Administration	Full Time Positions	7	7	7	8
Road And Bridge	Full Time Positions	118	115	115	130
Solid Waste	Full Time Positions	77	79	79	79
Stormwater	Full Time Positions	53	52	52	50
Traffic Engineering	Full Time Positions	24	24	24	0
Water Resources & Utilities	Full Time Positions	60	60	60	60
Road And Bridge	Part Time Positions	7	7	7	7
Stormwater	Part Time Positions	1	1	1	1

Mission:

Coastal Mission:
To manage, maintain, and improve coastal parks, beach access, and coastal recreational facilities for the quality-of-life benefit of residents and visitors.

Port Mission:
To serve as the local sponsor for the federal channel project at Ponce de Leon Inlet and as a coastal project fund supporting public waterway and coastal facility improvements as directed by the Volusia County Council.

Highlights

The Coastal Parks & Public Access activity, funded out of the Beach Management Fund, manages over thirty-five miles of Atlantic Ocean beaches with over 170 public access points including dune walkovers, beach ramps, and coastal parks. The Volusia County Coastal Division operates and maintains a multitude of playground and picnic areas, a splash pad, sport courts, restrooms, landscaping, boardwalks, observation decks, fishing piers, public showers and off beach parking lots that provide safe convenient public access to coastal park areas and facilities. In January 2025, the County gained a new revenue source associated with implementing Paid Off Beach Parking in all County coastal parks and upland off beach parking areas. As part of this new program, bona fide county residents and handicap vehicles maintain their complimentary access to off beach parking facilities while visitors have the option of a daily or annual pass.

The Beach Maintenance and Concessions activity, funded out of the Beach Management Fund, manages several beach maintenance contracts including beach garbage and litter collection, beach ramp grading, and beach port o let rental. The Division also manages two beach revenue and service contracts including beach toll collection and beach concession services. All beach maintenance and service contracts require professional supervision and oversight in order to maintain appropriate and competitive levels of service seasonally and throughout the year. Effective October 2025, the Council approved residents beach driving access at no additional charge. This was part of a new beach access contract that allows for automation of low-volume beach ramps that went into effect at the same time. Ultimately, this new beach access contract will allow for every vehicular approach to be opened every day.

The Inlet Parks activity is funded out of the Port District Fund and through access fees at the at the two inlet parks Smyrna Dunes Park and Lighthouse Point Park. The Parks provide significant off-beach parking as well as restrooms, showers, fishing piers and jetty decks, boardwalks, nature trails, scenic overlooks and dog friendly inlet beach access. The Smyrna Dunes Park Fishing Pier is ADA accessible and over 800 ft. long. The North Jetty Deck at Lighthouse Point Park is over 800 ft long and ADA accessible. The County manages and maintains the Inlet parks under lease agreements and management plans with the Florida Department of Environmental Protection.

The Marine Wildlife and Artificial Fishing Reefs activity, funded out of the Port District Fund, manages artificial reef construction and permitting in the waters offshore of Volusia County. The County Artificial Reef Yard has been utilized by the US Army Corps of Engineers and County contractors dredging the intra-coastal waterway and involved in beach recovery projects related to the 2022 Hurricane Season. In fiscal year 26-27 the reef yard will revert to storage of artificial reef material in anticipation of future deployments.

Key Objectives -

01. Reduce Brazilian Pepper to <10% aerial coverage at Smyrna Dunes Park and Lighthouse Point Park as required by the lease management plans for the properties and to improve habitat.

02. Provide complimentary handicap vehicle access at inlet parks.

03. Maintain efficient and effective inlet park toll operations to maximize inlet park vehicular access.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Acres managed through other methods	5	5	5
Complimentary handicap vehicular entries provided at the Inlet Parks	12,168	13,000	13,000
Total beach vehicle entries	222,275	250,000	250,000

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Coastal					
Personnel Services	2,103,342	2,337,514	2,687,460	2,566,362	2,854,512
Operating Expenses	10,208,047	13,333,105	13,371,851	13,466,845	13,910,860
Capital Outlay	47,885	133,296	119,800	114,391	50,000
Capital Improvements	1,194,370	738,530	6,301,140	7,477,315	3,157,744
Grants and Aids	248,633	274,987	286,332	252,803	290,411
Interfund Transfers	3,417,678	2,595,186	2,200,000	2,248,798	1,300,000
Reserves	0	0	2,540,910	0	2,747,298
Total: Coastal	**17,219,955**	**19,412,618**	**27,507,493**	**26,126,514**	**24,310,825**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	32	32
Number of Full Time Equivalent Positions	32	32

Fund Allocation					
Beach Management Fund - 178	10,671,831	14,234,047	14,381,257	14,292,024	14,879,554
ECHO Direct County Expenditures - 360	836,205	3,500	600,000	5,740,000	680,000
Ponce De Leon Inlet and Port District - 114	5,711,058	5,108,034	8,022,096	5,604,854	7,121,271
Port Authority Capital Projects - 314	861	67,037	4,504,140	489,636	1,630,000
Total Fund Allocation	**17,219,955**	**19,412,618**	**27,507,493**	**26,126,514**	**24,310,825**

Mission: **To provide quality and timely engineering, survey, rights-of-way and construction engineering inspection services in support of the County's construction projects; to assist in the implementation of the County's Planning and Development Programs for the physical growth of Volusia County as governed by the State of Florida, mandated Volusia County Comprehensive Plan, Land Development Code, and best engineering practices; and to provide assistance to the public and private sector in a professional, positive manner.**

Highlights

Engineering & Construction

The primary duty of Engineering & Construction is to produce the County's Five-Year Road Program. The Division is responsible for all phases of County Road building from the time the roads are introduced into the Five-Year Road Program through construction. The Division also assists other County Divisions and Departments in developing and building their construction projects. Engineering & Construction is part of the review process for the Land Development code to help ensure compliance with state and local regulations. The Division also provides information to the public and private sector on a variety of subjects such as road rights-of-way, road maintenance, abandonments, special assessment districts, benchmarks, control data, etc.

Vertical Construction

Vertical Construction is responsible for the administration, planning, design, permitting and construction of capital facility projects in the county; including long-range planning, value engineering, quality control and owners' representation on facility construction. This organization is also responsible for establishing space and construction standards, space allocation, and design and construction programs which are not road and bridge or water system projects for Department/Divisions within Volusia County.

Development Engineering

Development Engineering provides professional and technical review and comments on development projects. Development Engineering is responsible for approval of County Stormwater Permits, Use Permits and serves as an important link in the chain of the development review process. Development Engineering provides engineering reviews and inspections for Subdivisions, Site Plans and Use Permits under Volusia County regulations, and has increased the review effort with respect to traffic-related elements, a specific example being the review and field inspection relating to work zone safety plans. Development Engineering also performs inspection and tracking of National Pollution Discharge Elimination System (NPDES) sites and assists in the preparation of the annual report to the State. A large portion of time is devoted to a variety of requests from citizens and businesses for information regarding current and historic development regulations, status of permits, reviews, and properties, and requests for copies of material from files. Additionally, Development Engineering handles grading, drainage, and right-of-way complaints as well as variances, grading plan reviews and FEMA Letters of Map Revisions (LOMRs).

Key Objectives -

01. Construct county Roadway projects.

02. Perform engineering review and inspections of site plans and stormwater plans.

03. Review and inspect use permits.

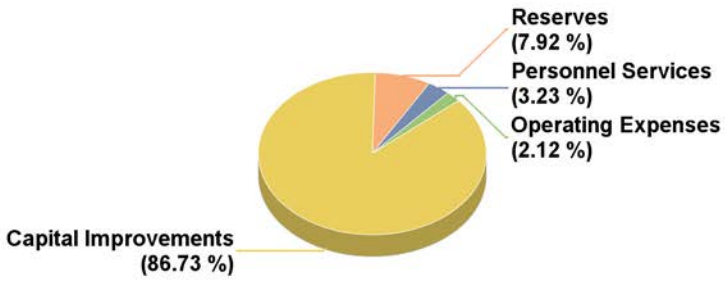
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of construction projects completed per CIP schedule	4	4	5
Number of site plans/stormwater reviews	277	364	416
Number of permit applications processed	1,319	1,572	1,808

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Construction Engineering					
	2,843,478	3,100,349	3,776,467	3,950,978	
	1,561,367	1,353,959	2,474,934	3,429,889	
	0	8,855	0	0	
	10,651,304	17,958,500	111,691,831	25,980,633	
	0	0	0	1,500	
	0	301	0	0	
	8,593,200	1,266,232	0	0	
	0	0	15,449,625	0	
	(1,257,720)	(1,189,752)	(2,011,110)	(1,893,556)	
	22,391,629	**22,498,444**	**131,381,747**	**31,469,444**	

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	40	50
Number of Full Time Equivalent Positions	40	50

Fund Allocation				
	459,047	435,863	0	0
	737,259	1,376,028	196,912	212,426
	6,394,898	7,441,199	20,185,972	9,206,438
	335,104	504,795	356,330	403,623
	814,754	934,508	993,160	1,001,233
	3,264,029	919,938	25,229,098	3,754,499
	2,540,824	3,607	17,919,306	1,475,000
	3,934,124	1,801,725	20,660,312	2,636,693
	1,109,446	3,139,613	23,934,562	1,964,662
	2,802,013	5,940,877	21,906,095	10,814,870
	131	291	0	0
	22,391,629	**22,498,444**	**131,381,747**	**31,469,444**



Mission: **To proactively use Integrated Pest Management (IPM) strategies to reduce nuisance mosquitoes and risk of mosquito-borne illness in Volusia County, and to sustain quality of life, foster stewardship of the environment, provide stellar customer service, and support economic vitality for the community.**

Highlights

State and Local (0003) funds provide an integrated pest management program (IPM) to control mosquitoes of public health importance and reduce nuisance mosquitoes. The program supports the health, safety and welfare of Volusia County citizens and visitors, meeting all state and federal laws, regulations, and best management standards. State funding provided by the legislature and approved by the governor is not expected this year. Local funding for Volusia County Mosquito Control (VCMC) is provided primarily through the East Volusia Mosquito Control Special Taxing District. It is anticipated that agreements for service charges to other entities including west side cities will continue in fiscal year 2026-27. Reserves have been set aside for replacement of equipment and future capital improvements including replacement of mosquito control facilities.

Key Objectives -

01. Maintain proactive residential inspections and treatments of container mosquito habitats.

02. Minimize the population of biting adult mosquitoes through proactive aerial larval treatments.

03. Minimize the population of biting adult mosquitoes through proactive ground based low volume mist blower larval treatments.

04. Monitor populations of nuisance and potential vector mosquito species for operational planning.

05. Promote an organizational culture that embraces and encourages workplace safety.

06. Promote mosquito education through community outreach events within the County of Volusia.

07. Conduct bottle bioassays to monitor insecticide resistance in local mosquito populations.

08. Assess the effectiveness of mosquito treatments through the use of standard field validation methods.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of sites where domestic inspections were performed	2,031	2,500	2,500
Number of larval habitat acres treated by helicopter	6,425	7,500	7,500
Number of larval habitat acres treated by low volume mist blower	6,505	6,500	6,500
Number of adult mosquito surveillance traps set	2,180	2,500	2,500
Number of routine safety reviews tailored to specific hazards identified within the division	16	18	16
Number of community outreach events to educate citizens on mosquito control prevention and control measures	32	38	35
Number of bottle bioassays conducted	13	26	26
Number of adult mosquito treatments evaluated using standard field validation methods	2	5	5

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Mosquito Control					
Personnel Services	1,855,894	2,004,853	2,212,930	2,163,462	2,324,228
Operating Expenses	3,202,767	3,539,254	3,246,665	3,785,607	3,869,617
Capital Outlay	103,858	264,835	198,000	186,414	239,000
Grants and Aids	285,573	279,685	290,982	290,982	310,330
Interfund Transfers	1,834,373	1,816,504	1,750,000	2,168,687	1,590,700
Reserves	0	0	4,814,152	0	3,704,202
Reimbursements	(242,584)	(209,399)	(300,000)	(300,000)	(300,000)
Total: Mosquito Control	**7,039,881**	**7,695,732**	**12,212,729**	**8,295,152**	**11,738,077**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	28	28
Number of Full Time Equivalent Positions	28	28

Fund Allocation					
E Volusia Mosquito Control - 105	6,797,297	7,486,333	11,912,729	7,995,152	11,438,077
Municipal Service District - 120	242,584	209,399	300,000	300,000	300,000
Total Fund Allocation	**7,039,881**	**7,695,732**	**12,212,729**	**8,295,152**	**11,738,077**

Mission: **To ensure and enhance the basic quality of life, general welfare, and growth of Volusia County by properly managing the County's infrastructure and related support services.**

Highlights

Public Works Administration is responsible for the management of six divisions to include a review and monitoring of the division's budget covering all operational, capital outlay, capital improvement plans and expenditures, and personnel requests. Thorough oversight has led to stability in the department's operations and achievement of division goals and objectives. Monitoring division productivity levels and implementation of improvements will result in cost effective service delivery and potential increases in level of service. The Public Works Department has multiple revenue sources to fund the department's operation that includes, but is not limited to, Local & State Fuel Taxes, Road Impact Fees, Road Proportionate Fair Share payments, Ad Valorem taxes, Stormwater and Solid Waste Special Assessments, Beach Access and Park Fees, Landfill Charges, and Water & Sewer sales.

Key Objectives -

01. Bi-weekly department meetings with division directors.

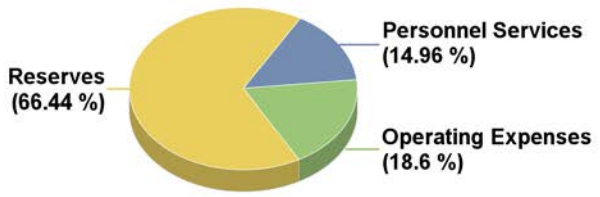
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Bi-weekly department meetings with division directors	24	24	24

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Public Works Administration					
Personnel Services	922,342	932,686	1,052,094	1,072,374	1,237,971
Operating Expenses	263,591	317,447	1,547,521	319,917	1,539,568
Capital Outlay	0	0	55,000	0	0
Interfund Transfers	520,987	567,959	0	300,067	0
Reserves	0	0	6,875,778	0	5,497,956
Reimbursements	(595,509)	(692,274)	(787,579)	(787,579)	(810,658)
Total: Public Works Administration	**1,111,411**	**1,125,818**	**8,742,814**	**904,779**	**7,464,837**

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

Fund Allocation					
County Transportation Trust - 103	1,111,411	1,125,818	8,742,814	904,779	7,464,837
Total Fund Allocation	**1,111,411**	**1,125,818**	**8,742,814**	**904,779**	**7,464,837**



Mission: **To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system; and to develop and provide levels of service by planning, scheduling, directing and controlling work.**

Highlights

Road and Bridge Operations maintains approximately 1,000 center line miles of paved roads, 100 miles of dirt roads, and 50 bridges, including one high-rise and two bascule bridges. Core responsibilities include right-of-way mowing; tree trimming and removal; road grading; maintenance of roadway signage and striping; sidewalk, curb, and median upkeep; bridge maintenance; and drainage maintenance. The division also manages traffic signal operations, including maintenance, modernization, and system updates on Florida Department of Transportation facilities, including state and federal roads. Routine and emergency maintenance services are provided countywide to all local jurisdictions, except for the City of Daytona Beach. This includes maintaining an inventory of 310 traffic signals and 364 school zone and other traffic flashers. Primary capital priorities for the division are repairing and replacing aging infrastructure and addressing ADA-compliant sidewalk improvements. To support these efforts, $6 million in reserves is allocated for transportation-related maintenance and capital projects.

The Outside Operations activity is responsible for emergency roadway repairs and the installation and maintenance of 911 signage. This activity also maintains abandoned cemeteries throughout the county and supports special events and projects, including the Daytona Speedway races, Bike Week, Biketoberfest, the Volusia County Fair, and Volusia County Food Drive.

The West Highlands Park activity oversees right-of-way maintenance with the West Highlands maintenance district, in accordance with the assessment agreement. Services include mowing, dirt road grading, sign maintenance, and tree trimming. Any surplus maintenance funds are applied to paving dirt roads, prioritized based on maintenance needs.

Key Objectives -

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service.

02. Remove existing damaged or non-ADA compliant sidewalk and curb ramps and replace with new ADA compliant sidewalk.

03. Mow rights-of-way to maintain a level of service for safety purposes.

04. Perform non-transportation trust maintenance activities to ensure roadway safety.

05. Provide a comprehensive program of scheduled school zone and flasher maintenance along county and city roads once per year.

06. Provide a comprehensive program of scheduled school zone and flasher maintenance along county and city roads once per year.

07. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along city and county roads.

08. Provide a comprehensive program of scheduled maintenance along state roads once per year.

09. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along state roads.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Miles of trees trimmed	62	120	120
Square feet of sidewalk repaired	27,431	14,275	14,275
Number of acres mowed	16,312	18,291	18,291
Linear feet of emergency road spot repair	250,048	150,000	150,000
Number of twice per year traffic signal preventative maintenance on County roads	310	310	310
Number of annual school zone/flasher preventative maintenance	451	548	548
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2
Number of twice per year traffic signal preventative maintenance on State roads	412	426	426
Number of twice per year traffic signal preventative maintenance on County roads	2	2	2

Key Objectives -

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service

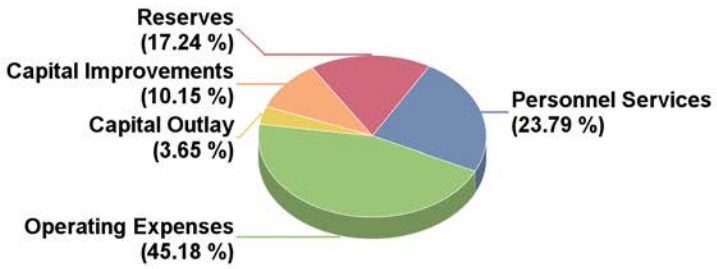
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Miles of dirt roads graded	182	281	281

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Road And Bridge					
Personnel Services	6,731,259	6,766,352	8,330,395	8,255,434	9,866,826
Operating Expenses	14,126,866	17,160,014	15,301,067	16,062,591	18,741,336
Capital Outlay	923,238	539,429	1,210,000	1,740,188	1,512,700
Capital Improvements	935,863	2,279,460	3,487,010	3,133,541	4,208,890
Interfund Transfers	199,727	13,433	0	0	0
Reserves	0	0	7,459,616	0	7,150,969
Reimbursements	(971,525)	(871,341)	(920,673)	(970,673)	(940,582)
Total: Road And Bridge	**21,945,428**	**25,887,347**	**34,867,415**	**28,221,081**	**40,540,139**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	115	130
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	117.45	132.45

Fund Allocation					
County Transportation Trust - 103	21,724,491	25,731,970	34,257,537	28,005,501	39,816,750
Road District Maintenance - 119	220,937	155,377	609,878	215,580	723,389
Total Fund Allocation	**21,945,428**	**25,887,347**	**34,867,415**	**28,221,081**	**40,540,139**



Mission: **To manage an integrated, cost effective solid waste program that will provide long-term disposal capacity for our citizens, while being environmentally sound and sustainable.**

Highlights

Waste Collection:
The core function of Waste Collection Operations is to provide safe and cost-effective refuse collection services through contracted services; that includes curbside refuse, recycling, yard waste and bulk item pick-up. The annual non-advalorem special assessment to residents of the unincorporated areas of the county is projected to increase to $303 per year, which will account for an estimated 5% CPI for the contracted hauler and annual disposal cost increase.

Solid Waste Administration:
The fiscal year 2026-2027 budget includes resurfacing the entrance road form Tomoka Farms Road to the weigh station, truck replacement, and engineering design for site improvements at the West Volusia Transfer Station. Funds are also included for the replacement of various office equipment and heavy equipment as identified and tracked in the division's seven-year capital equipment replacement schedule.

Key Objectives -

01. Administer solid waste program in accordance with applicable laws and regulations.

02. Administer recycling and education programs to promote recycling, reuse, waste reduction, and documenting the Countywide annual recycling percentage.

03. Provide safe and economical transfer of solid waste to Tomoka Landfill.

04. Provide adequate disposal capacity for current and future waste volumes.

05. Provide efficient collection services of unincorporated households in Volusia County.

06. Promote proper waste management, waste reduction and recycling through public education programs.

07. Administer collection services to protect the health and well-being of the community by providing timely and efficient waste collection.

08. Provide continuing education for proper waste reduction and documenting the amount of waste recycled annually.

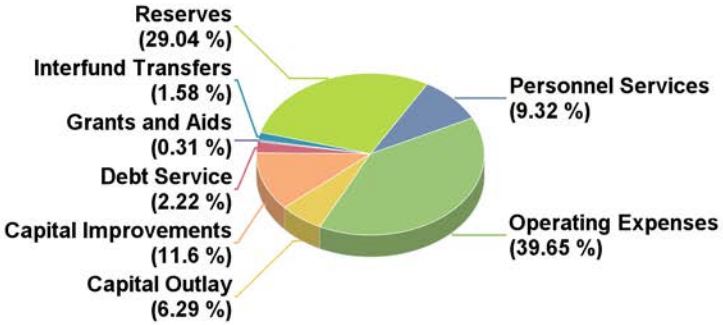
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Tons of solid waste processed per year	814,192	757,199	764,771
Percent recycled materials per year	34	34	34
Tons of transported waste per year	168,002	179,139	180,930
Years of available permitted capacity	2	1	5
Number of unincorporated residential units per year	47,576	47,877	48,173
Number of residential education contacts	41,975	42,604	43,243
Percent of complaints resolved in 24 hours	99	99	99
Tons of residential waste collected for recycling	2,399	2,727	2,740

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Solid Waste					
Personnel Services	6,085,624	6,308,017	6,963,735	6,668,504	7,423,786
Operating Expenses	27,519,542	28,779,799	28,711,340	30,109,210	31,577,296
Capital Outlay	2,160,501	5,510,417	3,566,469	3,411,777	5,008,920
Capital Improvements	2,805,169	10,899,244	51,492,956	37,838,669	9,236,500
Debt Service	44,407	562,550	913,744	1,258,399	1,770,319
Grants and Aids	250,000	250,000	0	250,000	250,000
Interfund Transfers	1,315,634	1,401,696	1,257,720	1,425,818	1,254,685
Reserves	0	0	19,432,603	0	23,126,889
Total: Solid Waste	**40,180,877**	**53,711,723**	**112,338,567**	**80,962,377**	**79,648,395**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	79	79
Number of Full Time Equivalent Positions	79	79

Fund Allocation					
Solid Waste - 450	27,606,342	40,566,995	95,626,798	67,085,839	62,438,514
Waste Collection - 440	12,574,535	13,144,728	16,711,769	13,876,538	17,209,881
Total Fund Allocation	**40,180,877**	**53,711,723**	**112,338,567**	**80,962,377**	**79,648,395**



Mission: **To provide for physical structures, natural systems and maintenance activities to protect people, infrastructure, property and water resources from the hazards of flooding, inadequate drainage and stormwater pollutants.**

Highlights

The Stormwater Division develops and implements projects for County and partnership benefits. The Stormwater Division also repairs and replaces deteriorated drainage infrastructure and focuses on projects identified as part of Basin Management Action Plans (BMAP), Total Maximum Daily Loads (TMDL), and Reasonable Assurance Plan (RAP) programs. The reserves are for future land acquisition, drainage projects, and/or water quality improvements.

Key Objectives -

01. Perform primary drainage system, roadside ditch, and stormwater facility maintenance to improve water quality and maintain quantity flow.

02. Replace deteriorated storm pipe and structures.

03. Increase water quality in rivers, lakes and streams by performing routine street sweeping in accordance with Best Management Practices (BMP) that aids in reducing the amount of nutrients in stormwater runoff.

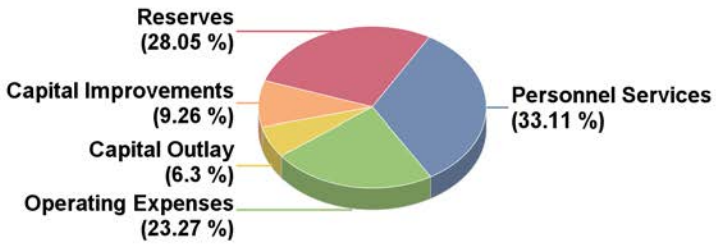
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Miles of roadside ditch systems cleaned	95	82	82
Feet of stormwater pipe replaced or installed	6,817	8,500	8,500
Number of street miles swept	2,954	3,400	3,400

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Stormwater					
Personnel Services	3,375,479	3,491,710	4,178,221	3,979,518	4,290,639
Operating Expenses	2,688,816	2,900,792	3,080,690	3,137,137	3,015,389
Capital Outlay	1,369,317	347,929	809,400	1,253,019	817,000
Capital Improvements	2,868	255,457	1,100,000	600,000	1,200,000
Interfund Transfers	157,431	141,121	0	100,435	0
Reserves	0	0	3,553,445	0	3,635,228
Reimbursements	(1,392,608)	(1,179,866)	(1,500,000)	(1,200,000)	(1,500,000)
Total: Stormwater	**6,201,303**	**5,957,143**	**11,221,756**	**7,870,109**	**11,458,256**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	52	50
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	52.75	50.75

Fund Allocation					
Stormwater Utility - 159	6,201,303	5,957,143	11,221,756	7,870,109	11,458,256
Total Fund Allocation	**6,201,303**	**5,957,143**	**11,221,756**	**7,870,109**	**11,458,256**



Mission: **To enhance the quality of life for residents and visitors by providing essential services for the safe and efficient movement of both vehicular and pedestrian traffic throughout Volusia County. This is accomplished through the planning, design, implementation, and maintenance of traffic control devices, such as traffic signals, school zone flashers, curve warning flashers and studies that recommend roadway signing or pavement markings in accordance with standard engineering practices. The Division assists the Florida Department of Transportation and numerous municipalities in accomplishing this same mission.**

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Traffic Engineering					
Personnel Services	1,859,235	2,132,144	2,383,969	836,771	0
Operating Expenses	2,580,384	2,986,013	3,683,721	2,462,598	0
Capital Outlay	74,865	173,363	93,800	43,818	0
Capital Improvements	984,619	1,838,871	1,175,000	1,160,333	0
Reserves	0	0	4,613,843	0	0
Reimbursements	(17,471)	0	0	0	0
Total: Traffic Engineering	**5,481,632**	**7,130,391**	**11,950,333**	**4,503,520**	**0**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	24	0
Number of Full Time Equivalent Positions	24	0

Fund Allocation					
County Transportation Trust - 103	5,481,632	7,130,391	11,950,333	4,503,520	0
Total Fund Allocation	**5,481,632**	**7,130,391**	**11,950,333**	**4,503,520**	**0**

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

Highlights

Utility Administration and Engineering staff members work in cooperation with neighboring cities, state agencies, and new development to plan reliable and cost-effective water, wastewater, and reclaimed water infrastructure necessary to accommodate increased service demands; foster economic prosperity; and protect the local area's natural resources.

The Water Production and Wastewater units consist of state licensed treatment plant operators responsible for operation of 16 water and wastewater treatment plant facilities in accordance with federal and state safe drinking water and environmental clean water standards.

Members of the utilities Field Operations unit are responsible for the reliable delivery of water service and the safe conveyance of wastewater service. Water distribution and sewer collection system technicians maintain approximately 275 miles of water mains, 1,600 fire hydrants, 210 miles of sewer mains, 65 miles of reclaimed water mains, and 137 lift stations throughout the county.

The Customer Service unit utilizes advanced meter infrastructure to notify customers of continuous water use (indicating potential leaks) and unusually high consumption during a 72-hour period (identifying inefficient irrigation use). These proactive measures by knowledgeable team members help residential and commercial customers avoid costly bills and/or potential damage to property.

Expansion of the Southwest Regional Water Reclamation Facility (WRF) in DeBary is currently in progress. The $62.5 million construction project will include expansion of the current treatment capacity from 2.7 to 4.5 million gallons per day and increased reclaimed water storage of 5 million gallons. The project will accommodate anticipated increased service demand and support additional future nutrient reduction strategies as required by the State of Florida basin management action plans for the Gemini Springs and Volusia Blue springsheds. Final project completion is expected by early 2027.

Advanced wastewater treatment (AWT) and expansion at the Southeast Regional Wastewater Facility in Oak Hill is underway and will continue throughout FY 2025-26. Construction of the $31.5 million project includes the conversion to AWT technologies and increased plant capacity from 600,000 to 1,200,000 gallons per day. The upgrades will enable the facility to achieve state mandated nutrient reduction requirements for the Mosquito/Indian River Lagoon as well as provide for increased service demand. Completion is expected by mid 2027.

Key Objectives -

01. Maintain water service connections for customers.

02. Provide timely and accurate utility locates as requested.

03. Treat and distribute clean reclaimed water for residential and nonresidential use.

04. Manage Florida Department of Environmental Protection operating permits.

05. Develop capital improvement program, manage contract design and construction.

06. Provide sanitary sewer connections for customers.

07. Install and maintain reclaimed water connections.

08. Monitor irregular consumption patterns and provide assistance to customers.

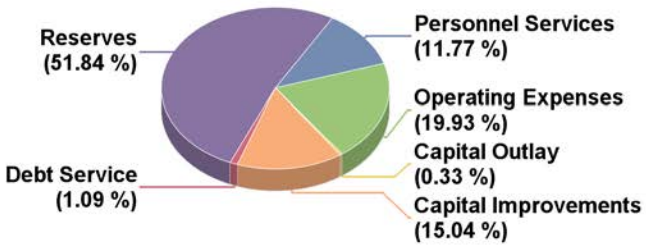
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of potable water connections	17,750	17,800	17,926
Number of utility locates performed	8,459	8,500	8,600
Reclaimed water pumped (millions of gallons annually)	934	986	1,004
Number of permits maintained	20	20	20
Number of capital projects	9	8	8
Number of wastewater connections	14,067	14,100	14,270
Number of reclaimed water connections	2,621	2,700	2,776
Number of calls to customers regarding continuous and high water usage	3,875	3,880	4,514

Department: Public Works

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Water Resources & Utilities					
Personnel Services	5,242,029	5,358,034	5,916,820	5,921,643	6,565,488
Operating Expenses	10,218,302	11,160,575	10,368,180	11,045,818	11,120,039
Capital Outlay	148,483	176,581	176,000	342,720	185,000
Capital Improvements	5,279,782	24,656,980	8,500,007	92,727,110	8,388,407
Debt Service	107,451	92,151	605,275	605,275	605,275
Interfund Transfers	186,623	142,660	0	142,090	0
Reserves	0	0	25,212,240	0	28,920,120
Total: Water Resources & Utilities	**21,182,670**	**41,586,981**	**50,778,522**	**110,784,656**	**55,784,329**

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

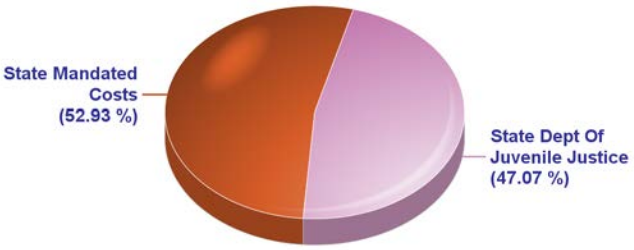
Fund Allocation					
Water and Sewer Utilities - 457	21,182,670	41,586,981	50,778,522	110,784,656	55,784,329
Total Fund Allocation	**21,182,670**	**41,586,981**	**50,778,522**	**110,784,656**	**55,784,329**



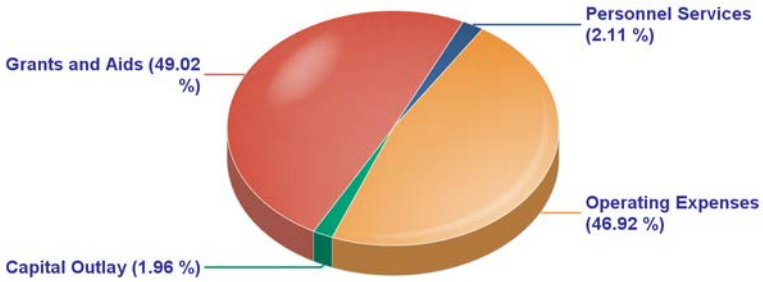
State Mandated Costs

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
State Dept Of Juvenile Justice	2,795,413	3,420,441	3,732,609	3,789,213	3,329,517
State Mandated Costs	3,760,086	3,705,617	4,160,042	4,174,382	3,743,718
State Mandated Costs Total:	**6,555,499**	**7,126,058**	**7,892,651**	**7,963,595**	**7,073,235**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

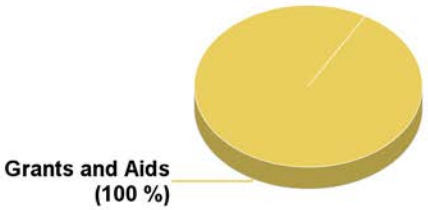
	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	6,555,499	7,126,058	7,892,651	7,963,595	7,073,235
Fund Total:	**6,555,499**	**7,126,058**	**7,892,651**	**7,963,595**	**7,073,235**

State Mandated Costs Positions

		FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
State Mandated Costs	Full Time Positions	1	1	1	1

Department: State Mandated Costs

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
State Dept Of Juvenile Justice					
Grants and Aids	2,795,413	3,420,441	3,732,609	3,789,213	3,329,517
Total: State Dept Of Juvenile Justice	**2,795,413**	**3,420,441**	**3,732,609**	**3,789,213**	**3,329,517**
Fund Allocation					
General Fund - 001	2,795,413	3,420,441	3,732,609	3,789,213	3,329,517
Total Fund Allocation	**2,795,413**	**3,420,441**	**3,732,609**	**3,789,213**	**3,329,517**



Mission: **To provide a safe environment and community to the citizens of County of Volusia through the elected State Attorney, whose office prosecutes criminal acts on behalf of both the State and County; the elected Public Defender, whose office provides effective assistance of counsel to indigent persons who are charged with criminal violations of law; the Volusia County Law Library; the Council On Aging, operating as the Office of Public Guardianship for Volusia County; and Community Legal Services of Mid-Florida, whose office is charged with providing low cost or free civil legal services.**

Highlights

The Volusia County Law Library (VCLL) provides the necessary resources and services to facilitate meaningful access to the legal information needs of the community. Users of the Volusia County Law Library include the general public, attorneys, judges, court and government agencies, students, and members of the business community. Referrals from other agencies and libraries are common. The legal resources and reference services required by these user groups vary in terms of type, degree and complexity.

The VCLL maintains the core collection standards in accordance with the American Association of Law Libraries. It maintains a collection of key supplementary resources including topical treatises, practice manuals and form books to assist in the practice and procedures of law. The VCLL provides access to legal databases for all its patrons. Educational materials are available to assist patrons in learning about various areas of law. Legal research seminars, tutorials, and tours are offered by the Library on a regular basis.

The Volusia County Law Library operates branches located in Daytona Beach, DeLand and New Smyrna Beach, and legal research workstations in Deltona and Ormond Beach. The Law Library operates a website at www.vclawlib.org.

The mission of the Public Defender Seventh Judicial Circuit is to protect the rights of the indigent accused under the United States Constitution, Florida Constitution, and fulfill obligations and responsibilities under Chapters 27, 394 and 985, Florida Statutes; the Criminal, Juvenile and Appellate Rules of Procedure; and the Florida Rules of Professional Conduct.

The State Attorney's office, Seventh Judicial Court is responsible for criminal prosecutions in Volusia, Flagler, St. John's and Putnam Counties ranging from first-degree murder to disorderly conduct. The budget for the State Attorney's Office including staff salaries, is primarily funded by the State. Article V. Revision 7 of the State Constitution calling for full state funding on July 1, 2004. Florida Statutes Section 29.008 requires the county to be responsible for the costs of communications, information systems, and facilities. These costs include information technology (hardware, software, and equipment), rent, utilities, building maintenance, security, property insurance and liability insurance.

Community Legal Services of Mid-Florida, Inc. ("CLS') is a nonprofit law firm committed to providing holistic legal services to low-income and vulnerable individuals and families. According to Legal Services Corporation's Justice Gap Report, a report examining the unmet civil legal needs of low-income Americans, 74% of low-income households experience at least one civil legal problem annually. CLS is committed to assisting those households with resolving their civil legal issues and restoring security in their lives. CLS provides legal advice and assistance in multiple areas of civil law, which can include, but is not limited to, assisting survivors of domestic violence, protecting senior citizens from exploitation, obtaining desperately needed income stability for homeless families and veterans, collaborating with other agencies for the rights of disabled schoolchildren; assisting victims of housing discrimination or foreclosure; and fighting predatory consumer practices.

CLS's Helpline receives inbound calls from potential clients, determines eligibility for services, and, if the client is eligible, attorneys provide legal advice, brief services, and/or referrals to other CLS units or community partners based on individualized client needs. Any one of CLS's 50+ staff attorneys, with the assistance of 25+ legal support staff, are available to assist Volusia County residents in resolving their civil legal issues. CLS operates 10 offices across our 12-county service area in Central Florida - from the Atlantic Coast, Flagler, Volusia, and Brevard counties to the Gulf Coast, Citrus, and Hernando counties.

CLS's Pro Bono Services collaborate with private attorneys to provide additional legal assistance at no cost to low-income clients. These services expand our capacity to serve the community and complement the work of CLS staff members. CLS offers weekly virtual legal advice clinics offering assistance in family law and bankruptcy matters, available to residents across our service area. Additionally, we have monthly in-person clinics at several courthouses in our service area and plan to continue expanding our courthouse clinic model. We also offer weekly in-person clinics in various areas of law at our Daytona office. Further, virtual pro bono office hours provide another avenue for clients to receive assistance in various areas of law no matter where they are located. Our relationships with law firms, bar associations, and other community partners result in additional legal advice clinics, both in-person and virtually, that meet the emerging needs of our clients and the interests of our volunteers.

Key Objectives -

01. Educate and inform client populations and the general public on their rights and responsibilities with respect to civil legal issues and on the services CLS provides.

02. Meet the civil legal needs of Central Florida's vulnerable people to help protect their families, health and livelihood.

03. Encourage and facilitate volunteer service by pro bono attorneys and other professionals as one way to meet the area's civil legal needs.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of persons reached through education, outreach, and website	415,000	425,000	450,000
Number of new litigation, administrative cases and files	8,987	9,050	9,100
Number of hours of service provided by pro bono attorneys and other professionals	4,866	5,000	5,100

Key Objectives -

01. To protect and serve the citizens of Volusia County by pursuing the prosecution against criminal defendants.

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Pursuing the prosecution in criminal cases in Volusia County	39,854	41,049	42,244

Key Objectives -

01. Represent indigent persons as required by Section 27.51(1).

Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Number of cases appointed to represent in Volusia County	21,222	21,386	21,707

Key Objectives -

01. Continue to meet the legal information needs of the community.

02. Continue to increase awareness of Law Library resources and services.

03. Continue to develop and provide programs and services for Library users.

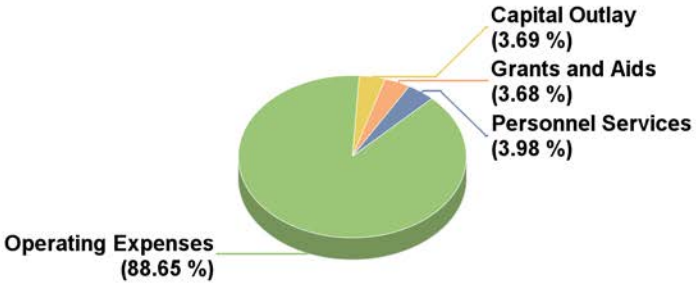
Performance Measures -	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Law Library usage by calendar year	33,644	33,660	33,678
Website Usage	147,558	147,573	147,588
Educational seminars, tutorial sessions, and tours	12	12	12

Department: State Mandated Costs

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
State Mandated Costs					
Personnel Services	102,847	114,324	129,590	137,884	149,133
Operating Expenses	3,364,419	3,456,348	3,757,512	3,785,558	3,318,666
Capital Outlay	164,052	5,005	129,500	107,500	138,300
Grants and Aids	128,768	129,940	143,440	143,440	137,619
Total: State Mandated Costs	**3,760,086**	**3,705,617**	**4,160,042**	**4,174,382**	**3,743,718**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	1	1
Number of Full Time Equivalent Positions	1	1

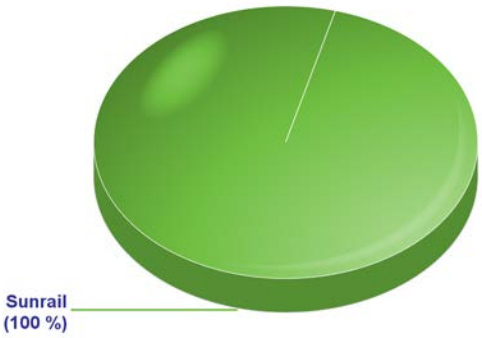
Fund Allocation					
General Fund - 001	3,760,086	3,705,617	4,160,042	4,174,382	3,743,718
Total Fund Allocation	**3,760,086**	**3,705,617**	**4,160,042**	**4,174,382**	**3,743,718**



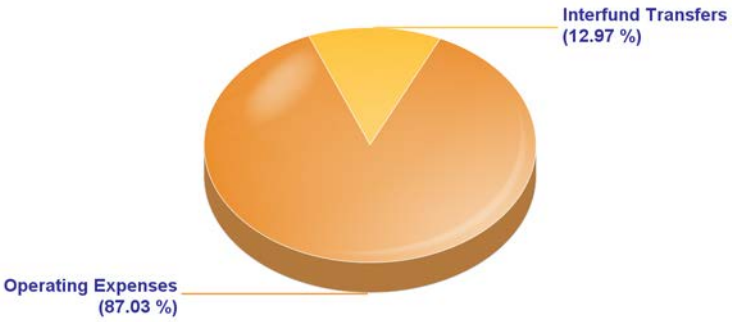
Sunrail

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Sunrail	5,540,645	5,575,844	7,802,782	7,801,778	7,510,968
Sunrail Total:	**5,540,645**	**5,575,844**	**7,802,782**	**7,801,778**	**7,510,968**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 001 - General Fund	5,540,645	5,575,844	7,802,782	7,801,778	7,510,968
Fund Total:	**5,540,645**	**5,575,844**	**7,802,782**	**7,801,778**	**7,510,968**

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

Highlights

SunRail began revenue service on May 1, 2014, providing an alternative to the I-4 automobile commute. The Florida Department of Transportation (FDOT) is the project sponsor, and the project now navigates its way through four counties and the city of Orlando. Construction of the 12-mile segment from DeBary to DeLand was completed, fulfilling the original SunRail documents executed in 2007, and revenue service began August of 2024. Transition from FDOT to the local funding partners and the Central Florida Commuter Rail Commission (CFCRC) is scheduled to take place under an Operations Phasing Agreement signed by the five funding partners, the CFCRC, and FDOT. The first phase of this agreement is the transfer of financial obligations to the CFCRC which began on January 1, 2025, and Volusia County's share of local operating support and capital maintenance for fiscal year 2026-27 is budgeted at $6,374,424 for the DeBary and DeLand stations. The transfer of operations will occur during Phase II of the Phasing Agreement, with a completion date projected in 2027.

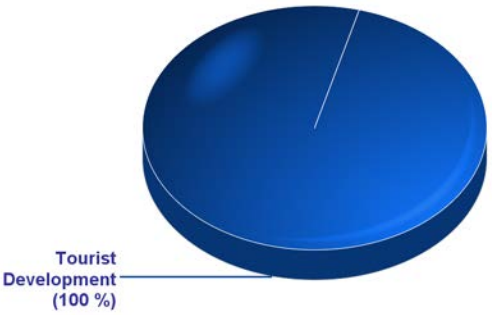
Department: Sunrail

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Sunrail					
Operating Expenses	55,384	5,568,684	6,828,617	6,827,614	6,536,803
Grants and Aids	5,485,261	7,160	0	0	0
Interfund Transfers	0	0	974,165	974,164	974,165
Total: Sunrail	**5,540,645**	**5,575,844**	**7,802,782**	**7,801,778**	**7,510,968**
Fund Allocation					
General Fund - 001	5,540,645	5,575,844	7,802,782	7,801,778	7,510,968
Total Fund Allocation	**5,540,645**	**5,575,844**	**7,802,782**	**7,801,778**	**7,510,968**

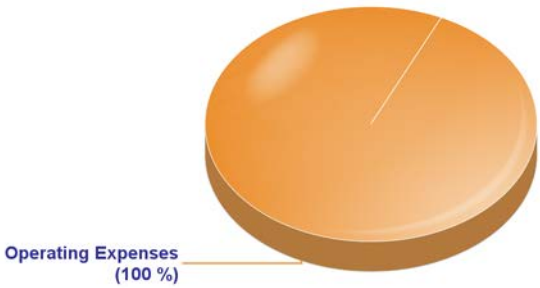
Tourist Development

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Tourist Development	16,508,162	16,997,533	17,531,205	17,096,486	17,218,242
Tourist Development Total:	**16,508,162**	**16,997,533**	**17,531,205**	**17,096,486**	**17,218,242**

Division - FY 2024-25



Category FY 2024-25



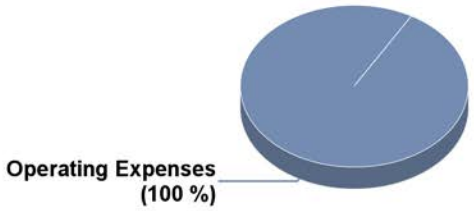
Appropriation by Fund

	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Fund 111 - Convention Development Tax	16,508,162	16,997,533	17,531,205	17,096,486	17,218,242
Fund Total:	**16,508,162**	**16,997,533**	**17,531,205**	**17,096,486**	**17,218,242**

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

Department: Tourist Development

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Tourist Development					
Operating Expenses	16,508,162	16,997,533	17,531,205	17,096,486	17,218,242
Total: Tourist Development	**16,508,162**	**16,997,533**	**17,531,205**	**17,096,486**	**17,218,242**
Fund Allocation					
Convention Development Tax - 111	16,508,162	16,997,533	17,531,205	17,096,486	17,218,242
Total Fund Allocation	**16,508,162**	**16,997,533**	**17,531,205**	**17,096,486**	**17,218,242**



CONSTITUTIONAL OFFICES FUNDING & SUPPORT

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

	FY 2025-26 Budget	FY 2026-27 Budget
Clerk of the Court		
Transfer to Office	3,370,000	3,498,500
Direct County Spending	404,930	388,316
Total	**3,774,930**	**3,886,816**
Office the Sheriff		
Transfer to Office	160,945,705	172,619,868
Grants and Other Retained Office Revenues	4,945,615	370,202
Subtotal - Certified Budget Request	165,891,320	172,990,070
Direct County Spending	1,307,430	2,648,148
Total	**167,198,750**	**175,638,218**
Property Appraiser		
Fees Expense	16,335,250	18,555,665
Direct County Spending	189,840	195,234
Total	**16,525,090**	**18,750,899**
Supervisor of Elections		
Transfer to Office	7,512,146	7,915,738
Direct County Spending	221,471	202,278
Total	**7,733,617**	**8,118,016**
Tax Collector		
Commissions Expense	15,728,702	16,612,345
Direct County Spending	178,117	178,386
Total	**15,906,819**	**16,790,731**
TOTAL CONSTITUTIONAL OFFICES FUNDING	**211,139,206**	**223,184,680**

Note: This summary does not include any estimated excess fees for the above constitutional offices expected to be paid to the County at the conclusion of the Fiscal Year. Of note, the excess fees of the Tax Collector are a substantial revenue source to the County and are estimated at $7,000,000 for Fiscal Year 2026-27.

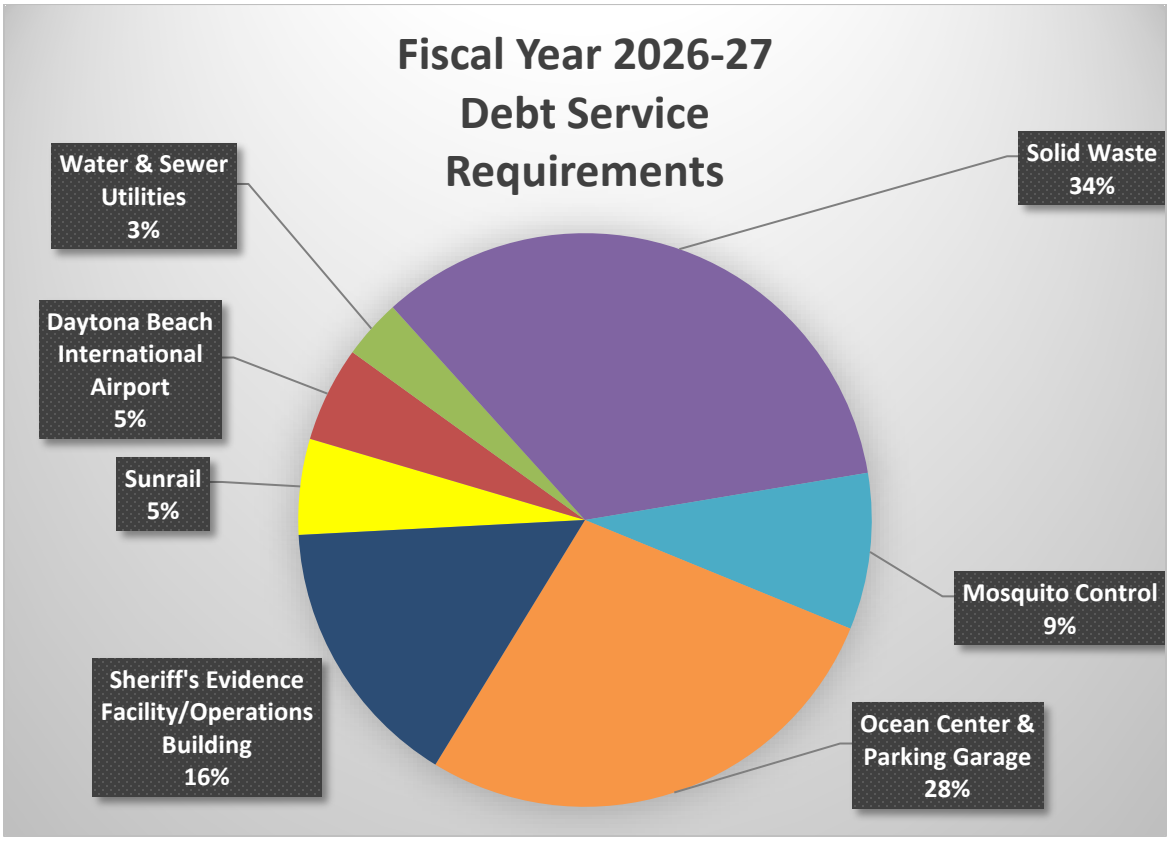
VOLUSIA COUNTY DEBT

The County takes a planned approach to the funding of large projects: funding from internally generated capital, where appropriate, or financing with debt. The County issues debt only for the purposes of constructing or acquiring capital improvements or making major renovations to existing facilities. Debt is also used to fund the acquisition of major equipment, when appropriate. All capital improvements financed through the issuance of debt are for a period not to exceed the useful life of the improvements and for no more than 30 years. Revenue sources are pledged for debt when legally available. In situations where a revenue source is used to cover general operating expenditures, it will only be pledged for debt when another sufficient revenue source is available to replace it. In addition to these strategies, the County manages its debt to ensure that it maintains the highest credit rating possible. The County's overall debt profile is characterized by good debt service coverage with its debt burden low. An objective measure of the County's fiscal performance is evidenced by the credit reviews performed in January 2026 in connection with the County's most recent debt issuance, the approximately $91 million Series 2026 Capital Improvement Non-Ad Valorem Revenue Bonds. S&P Global Ratings assigned an AA rating with a stable outlook to the Series 2026 bonds and affirmed its AA rating on the County's outstanding non-ad valorem debt, noting:

- The rating reflects the County's sizable available reserves, recent positive financial results, and limited debt and liabilities.
- Conservative budgeting and robust long-term planning guide the County's financial trajectory, with management consistently monitoring budget variances and revenue trends.
- Although the County plans to use reserves for capital projects through fiscal 2027, reserves are expected to remain in line with or stronger than those of similarly rated peers.
- Current costs and per capita liabilities are manageable, with minimal additional debt planned over the next two years and limited exposure to retirement liabilities.

In addition, Fitch Ratings, in January 2026, assigned the County an AA+ Issuer Default Rating and an AA+ rating on the Series 2026 bonds, both with a stable outlook.

The fiscal year 2026-27 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is $18,183,879 including $10,316,784 in governmental fund debt and $7,867,095 in proprietary fund debt including revenue notes and state revolving loans. The graph below shows debt by function for fiscal year 2026-27.



COUNTY DEBT MANAGEMENT

Florida Statutes does not provide for debt limitations on counties. Volusia County has no specified debt limit; however, debt procedures provide guidelines for prudent fiscal management of all obligations. Due to these prudent fiscal procedures, the County's debt burden is low and there is significant debt capacity available.

Due to Volusia County's preference for using "pay-as-you-go", the County uses its Capital Improvement Funds to fund large improvement projects such as Fire Station Renovations, Library Expansion, and the Eastside Judicial renovation project. This plan allows Volusia County to accumulate funds needed without incurring unnecessary debt obligations.

VOLUSIA COUNTY, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS
Fiscal Year 2026-27

	FUND	Fiscal Year 2026-27 PRINCIPAL PAYMENT	Fiscal Year 2026-27 INTEREST PAYMENT	Fiscal Year 2026-27 OTHER FEES	Fiscal Year 2026-27 TOTAL
Governmental Fund Debt					
Revenue Note Loans					
2010 Capital Improvement Revenue Note Ocean Center Expansion	208	573,000	101,250	0	674,250
2017 Capital Improvement Revenue Note	215	330,000	129,294	0	459,294
Non-Ad Valorem Series 2026	205	570,000	1,020,700	0	1,590,700
Sheriff's Building Bonds 2026	272	835,000	1,488,425	0	2,323,425
Total Revenue Note Loans		**$2,308,000**	**$2,739,669**	**$0**	**$5,047,669**
State Infrastructure Bank Loan (SIB)					
Commuter Rail Loan	295	819,008	155,157	0	$974,165
Total State Infrastructure Bank Loans (SIB)		**$819,008**	**$155,157**	**$0**	**$974,165**
Non-Self Supporting Bonds					
2014A Tourist Development Refunding Revenue Bonc	202	1,475,000	513,952	0	1,988,952
2014B Tourist Development Refunding Revenue Bonc	202	1,710,000	595,998	0	2,305,998
Total Non-Self Supporting Bonds		**$3,185,000**	**$1,109,950**	**$0**	**$4,294,950**
Total Governmental Fund Debt		**$6,312,008**	**$4,004,776**	**$0**	**$10,316,784**
Proprietary Fund Debt					
Revenue Note Loans					
2019 Capital Improvement Revenue Note (Airport)	451	775,000	195,371	0	970,371
Capital Improvement Non-Ad Valorem Revenue Bonds (Solid Waste), Series 2024	450	325,000	389,119	0	714,119
Capital Improvement Non-Ad Valorem Revenue Bonds (Capital Projects), Series 2026 - Solid Waste Phase II	450	3,390,000	983,000	0	4,373,000
Capital Improvement Non-Ad Valorem Revenue Bonds (Capital Projects), Series 2026 - Solid Waste Phase II	450	380,000	676,200	0	1,056,200
Total Proprietary Fund Notes		**$4,870,000**	**$2,243,690**	**$0**	**$7,113,690**
State Revolving Loans (SRF)					
Southwest Regional Water Reclamation Facility 2	457	540,341	64,934	0	605,275
Total State Revolving Loans (SRF)		**$540,341**	**$64,934**	**$0**	**$605,275**
Total Proprietary Fund Debt		**$5,410,341**	**$2,308,624**	**$0**	**$7,718,965**
Total Debt Service		**$11,722,349**	**$6,313,400**	**$0**	**$18,035,749**

Fiscal Year 2026-27 Debt Summary

Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014A

Revenue Pledged: Tourist Development Tax and interest earnings.
Maturity: 12/1/2034 Interest Rate: 3.51
Original Principal: $ 21,380,000 Origination Date: 4/15/2014

Purpose: These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004, which were originally issued to fund the Ocean Center expansion and renovation project.

FY	Principal	Interest	Total
2026-27	$ 1,475,000	$ 513,952	$ 1,988,952
2027-28	$ 1,530,000	$ 461,214	$ 1,991,214
2028-29	$ 1,580,000	$ 406,634	$ 1,986,634
2029-30	$ 1,640,000	$ 350,095	$ 1,990,095
2030-31	$ 1,705,000	$ 291,418	$ 1,996,418
2031-32	$ 1,765,000	$ 230,519	$ 1,995,519
2032-33	$ 1,825,000	$ 167,515	$ 1,992,515
2033-34	$ 1,895,000	$ 102,229	$ 1,997,229
2034-35	$ 1,965,000	$ 34,486	$ 1,999,486

Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014B

Revenue Pledged: Tourist Development Tax and interest earnings.
Maturity: 12/1/2034 Interest Rate: 3.51
Original Principal: $ 25,000,000 Origination Date: 4/15/2014

Purpose: These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004, which were originally issued to fund the Ocean Center expansion and renovation project.

FY	Principal	Interest	Total
2026-27	$ 1,710,000	$ 595,998	$ 2,305,998
2027-28	$ 1,775,000	$ 534,836	$ 2,309,836
2028-29	$ 1,840,000	$ 471,393	$ 2,311,393
2029-30	$ 1,905,000	$ 405,668	$ 2,310,668
2030-31	$ 1,970,000	$ 337,662	$ 2,307,662
2031-32	$ 2,045,000	$ 267,199	$ 2,312,199
2032-33	$ 2,120,000	$ 194,103	$ 2,314,103
2033-34	$ 2,195,000	$ 118,375	$ 2,313,375
2034-35	$ 2,275,000	$ 39,926	$ 2,314,926

Fund 205 - Non Ad Valorem Series 2026 (Mosquito Building)

Revenue Pledged: Non Ad Valorem Revenues
Maturity: 1/1/2046 Interest Rate: 3.78
Original Principal: $ 21,940,000 Origination Date: 12/1/2025

Purpose: To finance the Mosquito Control facility in New Smyrna Beach.

The amortization schedule included is only for 15 years for the conservation of space.

FY	Principal	Interest	Total
2026-27	$ 570,000	$ 1,020,700	$ 1,590,700
2027-28	$ 705,000	$ 988,825	$ 1,693,825
2028-29	$ 740,000	$ 952,700	$ 1,692,700
2029-30	$ 775,000	$ 914,825	$ 1,689,825
2030-31	$ 815,000	$ 875,075	$ 1,690,075
2031-32	$ 855,000	$ 833,325	$ 1,688,325
2032-33	$ 895,000	$ 789,575	$ 1,684,575
2033-34	$ 940,000	$ 743,700	$ 1,683,700
2034-35	$ 990,000	$ 695,450	$ 1,685,450
2035-36	$ 1,040,000	$ 644,700	$ 1,684,700
2036-37	$ 1,090,000	$ 591,450	$ 1,681,450
2037-38	$ 1,145,000	$ 535,575	$ 1,680,575
2038-39	$ 1,200,000	$ 476,950	$ 1,676,950
2039-40	$ 1,260,000	$ 415,450	$ 1,675,450
2040-41	$ 1,325,000	$ 350,825	$ 1,675,825

Fund 208 - Capital Improvement Note, Series 2010

Revenue Pledged: Ocean Center Revenue
Maturity: 12/1/2030 Interest Rate: 3.67
Original Principal: $ 9,875,000 Origination Date: 12/10/2010

Purpose: This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions $9,875,000.

FY	Principal	Interest	Total
2026-27	$ 573,000	$ 101,250	$ 674,250
2027-28	$ 591,000	$ 79,887	$ 670,887
2028-29	$ 608,000	$ 57,884	$ 665,884
2029-30	$ 627,000	$ 35,218	$ 662,218
2030-31	$ 646,000	$ 11,855	$ 657,855

Fiscal Year 2026-27 Debt Summary

Fund 215 - Capital Improvement Revenue Note, Series 2017

Revenue Pledged: Non Ad Valorem Revenues
Maturity: 12/1/2037 Interest Rate: 2.87
Original Principal: $ 7,000,000 Origination Date: 12/14/2017

Purpose: The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility.

FY	Principal	Interest	Total
2026-27	$ 330,000	$ 129,294	$ 459,294
2027-28	$ 340,000	$ 119,679	$ 459,679
2028-29	$ 350,000	$ 109,778	$ 459,778
2029-30	$ 360,000	$ 99,590	$ 459,590
2030-31	$ 370,000	$ 89,114	$ 459,114
2031-32	$ 380,000	$ 78,351	$ 458,351
2032-33	$ 395,000	$ 67,230	$ 462,230
2033-34	$ 405,000	$ 55,750	$ 460,750
2034-35	$ 415,000	$ 43,983	$ 458,983
2035-36	$ 430,000	$ 31,857	$ 461,857
2036-37	$ 440,000	$ 19,372	$ 459,372
2037-38	$ 455,000	$ 6,529	$ 461,529

Fund 272 - Sheriff's Building Bonds Debt Service Fund

Revenue Pledged: General Fund Non-Ad Valorem revenues
Maturity: 1/1/2046 Interest Rate: 5
Original Principal: $ 31,995,000 Origination Date: 7/1/2026

Purpose: To finance the costs to build the Sheriff's Operations building.

The amortization schedule included is only for 15 years for the conservation of space.

FY	Principal	Interest	Total
2026-27	$ 835,000	$ 1,488,425	$ 2,323,425
2027-28	$ 1,025,000	$ 1,441,925	$ 2,466,925
2028-29	$ 1,075,000	$ 1,389,425	$ 2,464,425
2029-30	$ 1,130,000	$ 1,334,300	$ 2,464,300
2030-31	$ 1,185,000	$ 1,276,425	$ 2,461,425
2031-32	$ 1,245,000	$ 1,215,675	$ 2,460,675
2032-33	$ 1,310,000	$ 1,151,800	$ 2,461,800
2033-34	$ 1,375,000	$ 1,084,675	$ 2,459,675
2034-35	$ 1,440,000	$ 1,014,300	$ 2,454,300
2035-36	$ 1,515,000	$ 940,425	$ 2,455,425
2036-37	$ 1,590,000	$ 862,800	$ 2,452,800
2037-38	$ 1,670,000	$ 781,300	$ 2,451,300
2038-39	$ 1,755,000	$ 695,675	$ 2,450,675
2039-40	$ 1,840,000	$ 605,800	$ 2,445,800
2040-41	$ 1,930,000	$ 511,550	$ 2,441,550

Fund 295 - Public Transportation State Infrastructure Loan

Revenue Pledged: General Fund Non-Ad Valorem revenues
Maturity: 10/1/2036 Interest Rate: 1.75
Original Principal: $ 11,239,566 Origination Date: 10/1/2021 $ 2,250,000
10/1/2022 $ 4,500,000
10/1/2023 $ 4,489,566

Purpose: To fund Volusia County's agreed upon contribution to the cost of final design and construction of the northern portion of Phase II of the Commuter Rail System (Sunrail).

FY	Principal	Interest	Total
2026-27	$ 819,008	$ 155,157	$ 974,165
2027-28	$ 833,341	$ 140,824	$ 974,165
2028-29	$ 847,924	$ 126,241	$ 974,165
2029-30	$ 862,763	$ 111,402	$ 974,165
2030-31	$ 877,862	$ 96,303	$ 974,165
2031-32	$ 893,224	$ 80,941	$ 974,165
2032-33	$ 908,856	$ 65,309	$ 974,165
2033-34	$ 924,760	$ 49,405	$ 974,165
2034-35	$ 940,944	$ 33,221	$ 974,165
2035-36	$ 957,410	$ 16,755	$ 974,165

Fiscal Year 2026-27 Debt Summary

Fund 450 - Solid Waste

Revenue Pledged: Net revenues from organizational savings.
Maturity: 12/1/2044 Interest Rate: 5.0
Original Principal: $ 9,690,000 Origination Date: 10/1/2024

Purpose: To fund the costs of opening/closing new cells.

The amortization schedule includes only 15 years of payments for space conservation.

FY	Principal	Interest	Total
2026-27	$ 325,000	$ 389,119	$ 714,119
2027-28	$ 340,000	$ 372,494	$ 712,494
2028-29	$ 355,000	$ 355,119	$ 710,119
2029-30	$ 375,000	$ 336,869	$ 711,869
2030-31	$ 395,000	$ 317,619	$ 712,619
2031-32	$ 415,000	$ 297,069	$ 712,069
2032-33	$ 435,000	$ 276,119	$ 711,119
2033-34	$ 455,000	$ 253,869	$ 708,869
2034-35	$ 480,000	$ 232,894	$ 712,894
2035-36	$ 495,000	$ 215,559	$ 710,559
2036-37	$ 510,000	$ 199,538	$ 709,538
2037-38	$ 530,000	$ 180,650	$ 710,650
2038-39	$ 550,000	$ 160,425	$ 710,425
2039-40	$ 570,000	$ 139,400	$ 709,400
2040-41	$ 590,000	$ 116,200	$ 706,200

Fund 450 - Solid Waste

Revenue Pledged: Net revenues from organizational savings.
Maturity: 1/1/2031 Interest Rate: 5.0
Original Principal: $ 21,355,000 Origination Date: 2/11/2026

Purpose: To fund the costs of opening/closing new cells.

FY	Principal	Interest	Total
2026-27	$ 3,390,000	$ 983,000	$ 4,373,000
2027-28	$ 4,170,000	$ 794,000	$ 4,964,000
2028-29	$ 4,375,000	$ 580,375	$ 4,955,375
2029-30	$ 4,595,000	$ 396,125	$ 4,991,125
2030-31	$ 4,825,000	$ 120,625	$ 4,945,625

Fund 450 - Solid Waste

Revenue Pledged: Net revenues from organizational savings.
Maturity: 1/1/2046 Interest Rate: 5.0
Original Principal: $ 14,535,000 Origination Date: 2/11/2026

Purpose: To fund the costs of opening/closing new cells.

The amortization schedule includes only 15 years of payments for space conservation.

FY	Principal	Interest	Total
2026-27	$ 380,000	$ 676,200	$ 1,056,200
2027-28	$ 465,000	$ 655,075	$ 1,120,075
2028-29	$ 490,000	$ 631,200	$ 1,121,200
2029-30	$ 515,000	$ 606,075	$ 1,121,075
2030-31	$ 540,000	$ 579,700	$ 1,119,700
2031-32	$ 565,000	$ 552,075	$ 1,117,075
2032-33	$ 595,000	$ 523,075	$ 1,118,075
2033-34	$ 625,000	$ 492,575	$ 1,117,575
2034-35	$ 655,000	$ 460,575	$ 1,115,575
2035-36	$ 690,000	$ 426,950	$ 1,116,950
2036-37	$ 720,000	$ 391,700	$ 1,111,700
2037-38	$ 760,000	$ 354,700	$ 1,114,700
2038-39	$ 795,000	$ 315,825	$ 1,110,825
2039-40	$ 835,000	$ 275,075	$ 1,110,075
2040-41	$ 880,000	$ 232,200	$ 1,112,200

Fiscal Year 2026-27 Debt Summary

Fund 451 - Airport Capital Improvement Revenue Note, Series 2019

Revenue Pledged: Net revenues derived from operation of airport system and interest earnings.

Maturity: 12/1/2034 Interest Rate: 2.65

Original Principal: $ 12,000,000 Origination Date: 6/27/2019

Purpose: To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport..

FY	Principal	Interest	Total
2026-27	$ 775,000	$ 195,371	$ 970,371
2027-28	$ 795,000	$ 174,569	$ 969,569
2028-29	$ 815,000	$ 153,236	$ 968,236
2029-30	$ 840,000	$ 131,308	$ 971,308
2030-31	$ 860,000	$ 108,783	$ 968,783
2031-32	$ 885,000	$ 85,661	$ 970,661
2032-33	$ 905,000	$ 61,944	$ 966,944
2033-34	$ 930,000	$ 37,630	$ 967,630
2034-35	$ 955,000	$ 12,654	$ 967,654

Fund 457 -Water & Sewer-New Southwest Plant

Revenue Pledged: Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.

Maturity: 6/15/2030 Interest Rate: 1.525

Original Principal: $ 9,103,718 Origination Date: 6/15/2010

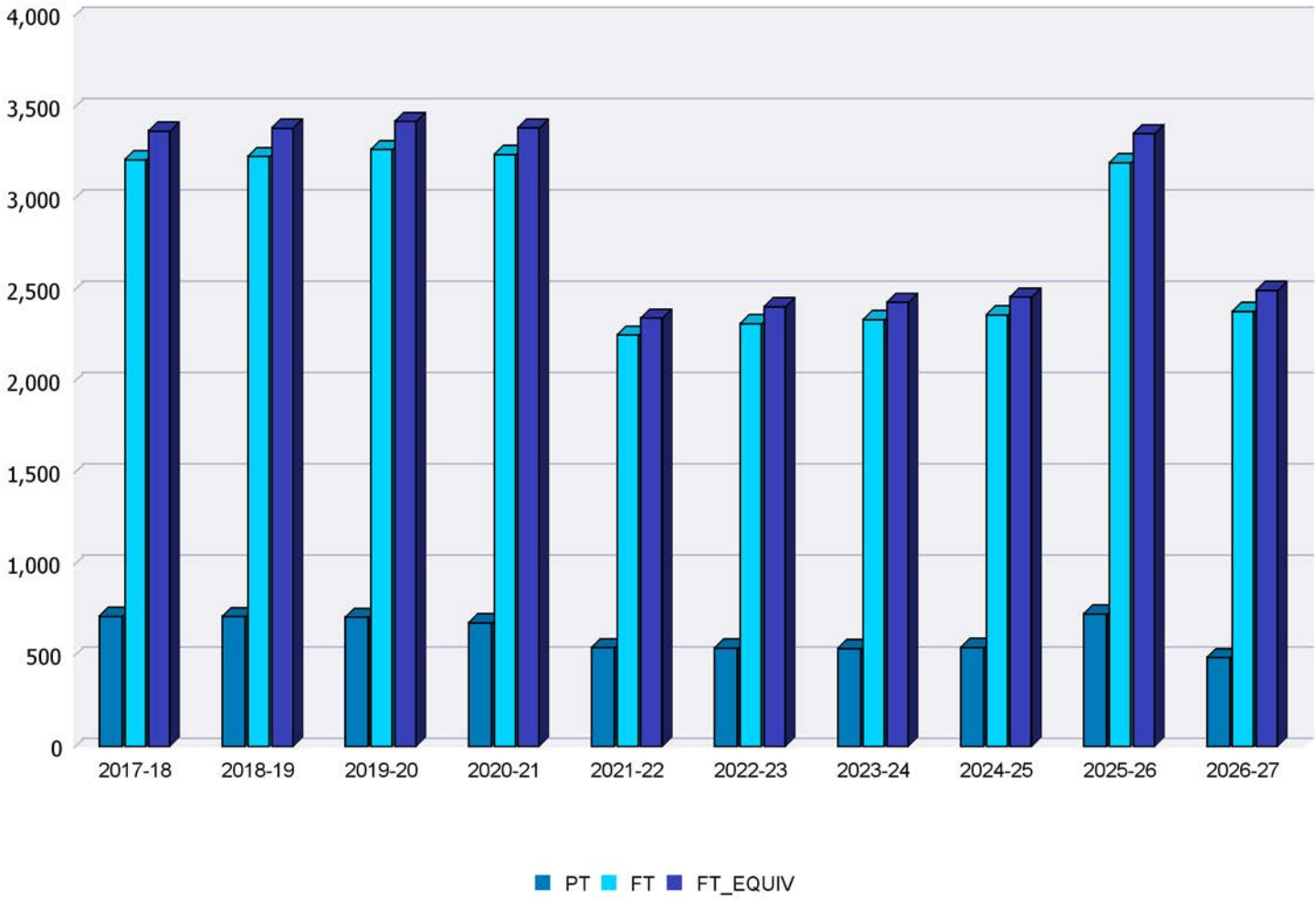
Purpose: The funding of the Southwest Regional Water Reclamations Facility Expansion.

FY	Principal	Interest	Total
2026-27	$ 540,341	$ 64,934	$ 605,275
2027-28	$ 556,947	$ 48,328	$ 605,275
2028-29	$ 574,063	$ 31,212	$ 605,275
2029-30	$ 591,706	$ 13,569	$ 605,275

VOLUSIA COUNTY, FLORIDA

Personnel Authorizations

Ten Year History



County of Volusia Personnel Authorizations FY 2017-18 to FY 2026-27			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
2017-18	715	3,213	3,370
2018-19	713	3,230	3,386
2019-20	709	3,268	3,422
2020-21	678	3,240	3,387
2021-22	543	2,253	2,346
2022-23	541	2,316	2,408
2023-24	538	2,338	2,432
2024-25	544	2,364	2,461
2025-26	542	2,361	2,457
2026-27	488	2,383	2,498

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund

	FY 2024-25 Budget			FY 2025-26 Budget			FY 2026-27 Budget		
FUND	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**
001 - General Fund	863.00	191.00	898.92	858.00	191.00	893.92	876.00	193.00	912.92
002 - Emergency Medical Services	273.00	17.00	281.25	273.00	17.00	281.25	273.00	17.00	300.25
101 - Coronavirus Relief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
103 - County Transportation Trust	177.00	7.00	179.45	177.00	7.00	179.45	179.00	7.00	181.45
104 - Library	177.00	5.00	179.50	177.00	5.00	179.50	177.00	5.00	179.50
105 - E Volusia Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
114 - Ponce De Leon Inlet and Port Distr	10.00	0.00	10.00	11.00	0.00	11.00	10.00	0.00	10.00
117 - Building Permits	28.00	0.00	28.00	30.00	0.00	30.00	31.00	9.00	33.70
118 - Ocean Center	50.00	0.00	50.00	50.00	0.00	50.00	48.00	1.00	48.80
120 - Municipal Service District	73.00	0.00	73.00	73.00	0.00	73.00	65.00	10.00	72.20
123 - Inmate Welfare Trust	7.00	0.00	7.00	10.00	0.00	10.00	11.00	0.00	11.00
130 - Economic Development	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
140 - Fire Rescue District	214.00	1.00	214.50	214.00	1.00	214.50	224.00	1.00	224.50
155 - Impact Fee Administration	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
159 - Stormwater Utility	52.00	1.00	52.75	52.00	1.00	52.75	50.00	1.00	50.75
160 - Volusia ECHO	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
162 - Volusia Forever Land Acquisition	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
163 - Land Management	12.00	0.00	12.00	12.00	0.00	12.00	13.00	0.00	13.00
167 - Opioid Regional Settlement Fund	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00
178 - Beach Management Fund	113.00	322.00	159.91	113.00	320.00	158.91	113.00	243.00	147.06
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	76.00	0.00	76.00	76.00	0.00	76.00	76.00	0.00	76.00
451 - Daytona Beach International Airpo	57.00	0.00	57.00	57.00	0.00	57.00	57.00	0.00	57.00
456 - Transit Services	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
457 - Water and Sewer Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
475 - Parking Garage	6.00	0.00	6.00	6.00	0.00	6.00	5.00	1.00	5.20
Total - Operating Funds	**2,305.00**	**544.00**	**2,402.28**	**2,306.00**	**542.00**	**2,402.28**	**2,324.00**	**488.00**	**2,439.33**
511 - Computer Replacement	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
513 - Equipment Maintenance	47.00	0.00	47.00	47.00	0.00	47.00	47.00	0.00	47.00
521 - Insurance Management	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
530 - Group Insurance	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Total - Non-Operating Funds	**59.00**	**0.00**	**59.00**	**59.00**	**0.00**	**59.00**	**59.00**	**0.00**	**59.00**
Attrition			**36.00**			**36.00**			**35.00**
Unfunded			**79.00**			**73.00**			**103.00**

Personnel Authorization Summary By Division

Division	FY 2024-25 Budget			FY 2025-26 Budget			FY 2026-27 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	29.00	0.00	29.00	28.00	0.00	28.00	28.00	0.00	28.00
Animal Control Services	19.00	2.00	20.00	20.00	0.00	20.00	21.00	1.00	21.90
Beach Safety	76.00	317.00	121.37	76.00	317.00	121.37	76.00	240.00	109.52
Building And Code Admin	40.00	0.00	40.00	40.00	0.00	40.00	31.00	18.00	40.00
Business Services	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Circuit Court-Criminal	30.00	0.00	30.00	29.00	0.00	29.00	29.00	0.00	29.00
Circuit Court-Juvenile	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00
Coastal	32.00	0.00	32.00	32.00	0.00	32.00	32.00	0.00	32.00
Community Assistance	14.00	0.00	14.00	13.00	0.00	13.00	46.00	0.00	46.00
Community Information	15.00	0.00	15.00	15.00	0.00	15.00	14.00	0.00	14.00
Community Services Administration	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Construction Engineering	40.00	0.00	40.00	40.00	0.00	40.00	50.00	0.00	50.00
Corrections	357.00	7.00	360.50	357.00	7.00	360.50	354.00	7.00	357.50
County Attorney	26.00	0.00	26.00	26.00	0.00	26.00	26.00	0.00	26.00
County Council	14.00	0.00	14.00	14.00	0.00	14.00	12.00	1.00	12.49
County Manager	8.00	1.00	8.50	8.00	1.00	8.50	9.00	1.00	9.50
Daytona Bch Internatl Airport	50.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00
Echo Program	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Economic Development	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
Emergency Management	7.00	1.00	7.50	8.00	1.00	8.50	8.00	1.00	8.50
Emergency Medical Administration	6.00	1.00	6.50	6.00	1.00	6.50	6.00	1.00	6.50
Emergency Medical Services	254.00	17.00	262.25	254.00	17.00	262.25	254.00	17.00	281.25
Emergency Services	4.00	0.00	4.00	4.00	0.00	4.00	5.00	0.00	5.00
Environmental Management	45.00	5.00	46.19	45.00	5.00	46.19	44.00	5.00	45.19
Facility Management	47.00	0.00	47.00	47.00	0.00	47.00	47.00	0.00	47.00
Financial And Administrative	24.00	0.00	24.00	3.00	0.00	3.00	4.00	0.00	4.00
Fire Services	232.00	1.00	232.50	232.00	1.00	232.50	232.00	1.00	232.50
Fleet Management	47.00	0.00	47.00	47.00	0.00	47.00	47.00	0.00	47.00
General Administration	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00
General Operations	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00

Personnel Authorization Summary By Division

Division	FY 2024-25 Budget			FY 2025-26 Budget			FY 2026-27 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Growth And Resource Mgmt	11.00	0.00	11.00	11.00	0.00	11.00	12.00	0.00	12.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Human Resources	34.00	0.00	34.00	34.00	0.00	34.00	34.00	0.00	34.00
Information Technology	83.00	0.00	83.00	84.00	0.00	84.00	84.00	0.00	84.00
Internal Auditing	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
Land Acquisition	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Land Management	12.00	0.00	12.00	12.00	0.00	12.00	13.00	0.00	13.00
Library Services	177.00	5.00	179.50	177.00	5.00	179.50	177.00	5.00	179.50
Management And Budget	14.00	0.00	14.00	16.00	0.00	16.00	7.00	0.00	7.00
Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
Ocean Center	56.00	0.00	56.00	56.00	0.00	56.00	53.00	2.00	54.00
Parks, Recreation And Culture	71.00	177.00	100.27	71.00	177.00	100.27	71.00	177.00	100.27
Planning And Development Svcs	27.00	0.00	27.00	27.00	0.00	27.00	26.00	0.00	26.00
Public Protection Svc Center	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Public Works Administration	7.00	0.00	7.00	7.00	0.00	7.00	8.00	0.00	8.00
Purchasing	15.00	0.00	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Resource Stewardship	13.00	1.00	13.50	13.00	1.00	13.50	13.00	1.00	13.50
Road And Bridge	115.00	7.00	117.45	115.00	7.00	117.45	130.00	7.00	132.45
Solid Waste	79.00	0.00	79.00	79.00	0.00	79.00	79.00	0.00	79.00
State Attorney	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00
Stormwater	52.00	1.00	52.75	52.00	1.00	52.75	50.00	1.00	50.75
Traffic Engineering	24.00	0.00	24.00	24.00	0.00	24.00	0.00	0.00	0.00
Transit Services	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
Treasury & Billing	0.00	0.00	0.00	19.00	0.00	19.00	27.00	0.00	27.00
Veterans Services	16.00	0.00	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Water Resources & Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
Total of All Funds	**2,364.00**	**544.00**	**2,461.28**	**2,365.00**	**542.00**	**2,461.28**	**2,383.00**	**487.00**	**2,497.82**
Attrition Positions			**36.00**			**36.00**			**35.00**
Unfunded Positions			**79.00**			**73.00**			**103.00**

RESOLUTION NO. 2026-148

RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE COUNTY OF VOLUSIA AND ITS DEPENDENT TAXING UNITS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the total valuation on property, both real and personal in the County of Volusia, State of Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, as reported by the Property Appraiser, County of Volusia, Florida, under the 2026 Assessment Roll is $69,588,419,777; and

WHEREAS, the County Council of Volusia County, Florida in accordance with Section 200.065, Florida Statutes, is required at this time to fix ad valorem tax millage for County purposes, and for dependent taxing units;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, IN OPEN MEETING DULY ASSEMBLED AT THE THOMAS C. KELLY ADMINISTRATION CENTER IN DELAND, COUNTY OF VOLUSIA, FLORIDA, THIS 22ND DAY OF SEPTEMBER, A.D., 2026 AS FOLLOWS:

SECTION I. AGGREGATE MILLAGE RATE.

A. The Fiscal Year 2026-27 aggregate millage rate for the countywide taxing authority, Volusia County Council is 6.6917 mills; which is greater than the aggregate rolled-back rate of 6.6757 mills by 0.24%.

SECTION II. ALL COUNTY PURPOSE LEVIES.

B. The Fiscal Year 2026-27 operating millage rate for the countywide taxing authority, Volusia County General Fund is the rolled-back rate of 3.1007 mills.

C. The Fiscal Year 2026-27 operating millage rate for the countywide taxing authority, Volusia County Law Enforcement Fund is 1.5994 mills; which is greater than the rolled-back rate of 1.5485 mills by 3.29%.

D. The Fiscal Year 2026-27 operating millage rate for the countywide taxing authority, Volusia County Library Fund is 0.3697 mills; which is greater than the rolled-back rate of 0.3576 mills by 3.38%.

E. The Fiscal Year 2026-27 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1936 mills by 3.31%.

F. The Fiscal Year 2026-27 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1936 mills by 3.31%.

SECTION III. SPECIAL TAXING DISTRICTS.

G. The Fiscal Year 2026-27 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1573 mills; which is greater than the rolled-back rate of 0.1525 mills by 3.15%.

H. The Fiscal Year 2026-27 operating millage rate for the taxing authority, Ponce Inlet and Port Authority Fund is the rolled-back rate of 0.0640 mills.

I. The Fiscal Year 2026-27 operating millage rate for the taxing authority, Municipal Service District Fund is 1.6956 mills; which is greater than the rolled-back rate of 1.6495 mills by 2.79%.

J. The Fiscal Year 2026-27 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is 0.0099 mills; which is greater than the rolled-back rate of 0.0098 mills by 1.02%.

K. The Fiscal Year 2026-27 operating millage rate for the taxing authority, Fire Rescue District Fund is 3.5990 mills; which is greater than the rolled-back rate of 3.5217 mills by 2.19%.

EFFECTIVE DATE. THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION.

DONE, ORDERED AND ADOPTED in open meeting in DeLand, County of Volusia, Florida, on this 22nd day of September, A.D., 2026.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: _____
JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:

_____
GEORGE RECKTENWALD
COUNTY MANAGER

COUNTY COUNCIL SEAL VOLUSIA COUNTY, FLORIDA

RESOLUTION NO. 2026-149

A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-27 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Council has on this September 22, 2026, held the public hearing for a final budget adoption required by Section 200.065, Florida Statutes; and

WHEREAS, the County Council has considered and discussed the appropriations and revenue estimates set forth in the attached Schedule A for the Budget for Fiscal Year 2026-27 which includes a gross budget of $1,798,435,423 reduced by interfund transfers, internal service funds and reserves for a net amount of $1,058,117,643; and

WHEREAS, for purposes of calculating the operating budget expenditure percentage increase required to be disclosed under Florida Statute 200.065(3)(l), the calculation is based on the gross budget of $1,798,435,423 less the following statutorily allowed exclusions: internal service funds, totaling $164,031,632 resulting in budget expenditures subject to the statutory calculation of **$1,634,403,791**; and

WHEREAS, for comparative purposes under Florida Statute 200.065(3)(l), the prior fiscal year 2025-26 calculation was based on the gross budget of $1,882,068,747 less the following statutorily allowed exclusions: internal service funds totaling $164,604,692 and expenditures of bond proceeds for capital outlay totaling $92,700,000, resulting in prior year operating budget expenditures subject to the statutory calculation of **$1,624,764,055**; and

WHEREAS, based on the calculations set forth above, the proposed operating budget expenditures of $1,634,403,791 for fiscal year 2026-27 represent an increase of $9,639,736 or **0.6 percent** more than the prior year's operating expenditures of $1,624,764,055, which percentage increase must be disclosed pursuant to Florida Statute 200.065(3)(l);

WHEREAS, the County Council of Volusia County, Florida, finds those appropriations and revenue estimates to be proper and within the millage rate heretofore adopted by resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE THOMAS C. KELLY ADMINISTRATION CENTER, DELAND, FLORIDA, THIS 22ND DAY OF SEPTEMBER, 2026, AS FOLLOWS:

SECTION I: The Fiscal Year 2026-27 Final Budget, as set forth in Schedule A attached hereto and incorporated herein by this reference, is hereby adopted.

SECTION II: This resolution shall take effect immediately upon its adoption.

DONE AND ORDERED IN OPEN MEETING.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:

GEORGE RECKTENWALD
COUNTY MANAGER

COUNTY COUNCIL SEAL VOLUSIA COUNTY, FLORIDA

Budget Terms

Accrual Basis – The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Ad Valorem Tax – The primary source of revenue for the County. For purposes of taxation, real property includes land and buildings, as well as improvements erected or affixed to the land. The Property Appraiser determines the value of all taxable real property. Revenue generated from taxable value multiplied by the adopted millage rate x 1000.

Adopted Budget – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

Annual Budget – An estimate of expenditures for specific purposes during the fiscal year (Oct. 1 - Sept. 30) and the estimated revenues for financing those activities.

Balanced Budget – A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

Bond – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds – The revenues derived from issuance of bonds used to finance capital projects.

Budget (Operating) – Financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

Budget Message – A general discussion of the recommended budget as presented in writing by the County Manager to the County Council as a part of the budget document.

Capital Budget – Annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

Capital Improvement Plan – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

Capital Improvement Project – Includes land acquisitions, building improvements, transportation improvements, improvements to other public facilities, and equipment over $25,000.

Capital Outlay – Items with a per-unit cost of more than $1,000 which include furniture and equipment.

Charges for Services –The charge for goods or services provided by local government to those private individuals who receive the service. Such charges reduce the reliance on property tax funding.

Consumer Price Index – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Debt Service – The payment of principal, interest, and other obligations resulting from the issuance of bonds, loans, or notes.

Encumbrance – An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

Expenditure – The sum of money actually paid from County funds for goods.

Budget Terms

Fiduciary Fund – A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

Final Millage – Millage adopted at final budget hearing.

Fiscal Year – The twelve-month financial period which the annual budget applies. The fiscal period used by Volusia County begins October 1 and ends September 30 of the following calendar year.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

F.S. – Florida Statutes.

FTE – Full-time equivalent position, based upon the number of hours for which a position is budgeted during the year.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that is available for appropriation in the upcoming fiscal year.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

Governmental Funds – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

Grant – A contribution of assets by one governmental unit, or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

Impact Fee – A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for roads or fire services, is charged to those responsible for the new development.

Incorporated Area – Within city limits.

Interest Income – Revenue derived from the County's regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

Interfund Transfer – Financial transaction from one fund to another resulting in the recording of a receipt and expenditure.

Internal Service Fund – A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lighting District – A special district established to finance street lighting expenses for property owners within its boundaries.

Local Option Gas Tax – By ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Volusia with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

Mission Statement – Statement of purpose that defines the business of the organization.

Modified Accrual Basis – A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

Budget Terms

Net Expenses – Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Operating Budget – The capital budget and the internal service budget.

Objective – Specific, measurable statement, consistent with goals and mission, that targets a desired future state.

Operating Budget – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes interfund transfers, capital, and internal service budgets.

Operating Expenditures – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel.

Ordinance – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Performance Measures – A means used to evaluate a program and ensure approved levels of funding yield expected results.

Potable Water – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

Property (Ad Valorem) Taxes – A revenue collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage – Millage rate necessary to fund the proposed budget.

Proprietary Fund/Agency – Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

Restricted Revenue – A source of funds which is mandated by law or policy to be used for a specific purpose.

Revenue – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.

Rolled-back Rate – Rate that would generate prior year tax revenues less new construction, additions, deletions, rehabilitative improvements, adjusted for payments to Community Redevelopment areas and % change in Florida Per Capita Personal Income.

Special Assessment – A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

State Mandated Cost – Legislation passed by state government requiring action or provision of services and/or programs.

Truth In Millage Law (TRIM) – A 1980 Florida Law, which changed the budget process for local taxing governments; designed to keep the public informed about the taxing intentions of the various taxing authorities. (Section 200.065, F.S.).

Unincorporated Area – Those areas of the county which lie outside the boundaries of the cities.

User (Fees) Charges – Payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

Voted Millage – Tax levied to support a program(s) that has been approved by voter referendum.