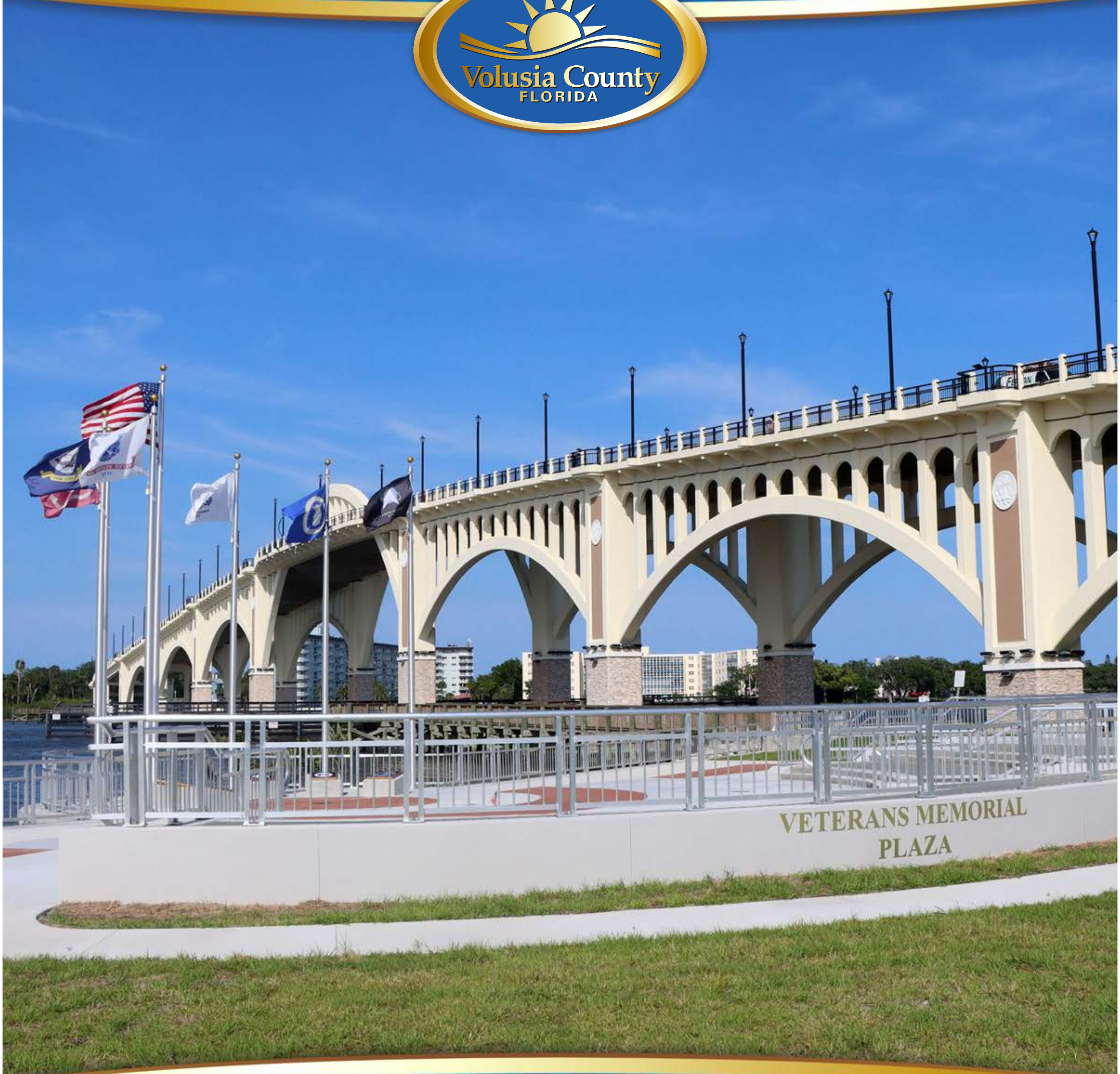
COUNTY OF VOLUSIA, FLORIDA

Volusia County
FLORIDA



ADOPTED BUDGET
FISCAL YEAR 2025-26

ADOPTED BUDGET
FISCAL YEAR 2025-26

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COUNTY CHAIR

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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.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Volusia
Florida

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

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Volusia County
FLORIDA

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

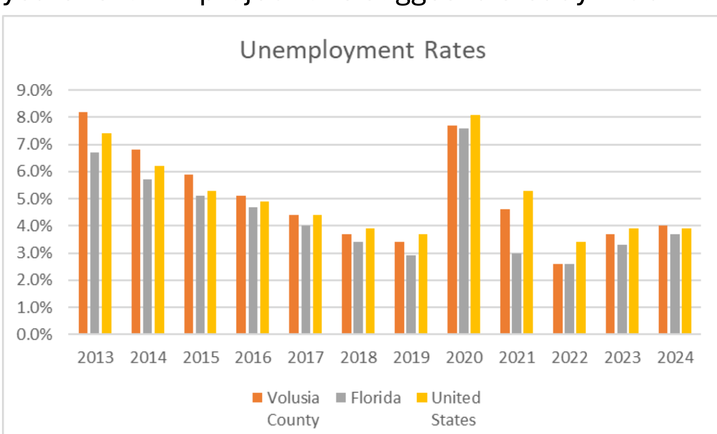
With a population exceeding half a million, Volusia County has seen steady growth, except for a brief slowdown between 2007 and 2013. The region is home to world-class institutions such as Embry-Riddle Aeronautical University and Stetson University. It also serves as a commuter hub for nearby Orlando,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

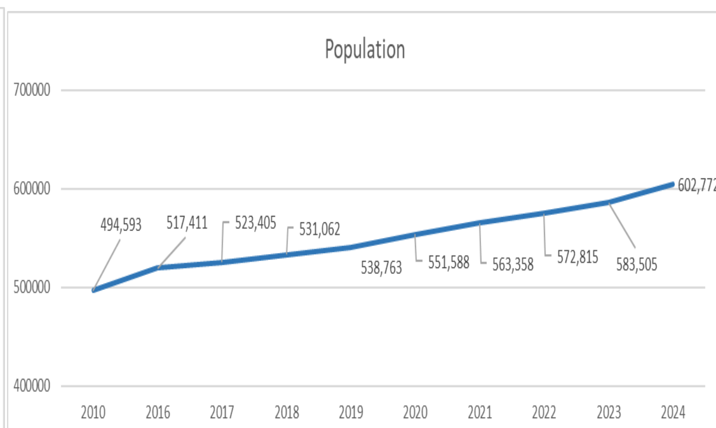
Key Attractions & Features

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 10 Private Sector Employers		
Advent Health Systems	Health Care	7,923
Halifax Hospital System	Health Care	4,447
Publix Supermarkets, Inc.	Retail Trade	4,106
Walmart Associates, Inc.	Retail Trade	3,504
Embry Riddle Aeronautical University	Education	1,939
Stetson University	Education	1,502
Amazon	Logistics	1,300
Florida Healthcare Plans	Health Care	1,099
Brown & Brown	Financial Activitie:	1,030
Brunswick Corporation (Boston Whaler)	Manufacturing	841

Top 10 Public Sector Employers		
Volusia County Schools	Education	8,212
State of Florida	Public Administration	2,758
County of Volusia	Public Administration	2,740
Daytona State College	Education	1,438
City of Daytona Beach	Public Administration	996
Volusia County Sheriff's Office	Public Safety	844
U.S. Postal Service	Transportation & Warehousing	719
U.S. Government	Public Administration	698
City of Deland	Public Administration	540
City of Port Orange	Public Administration	493

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.

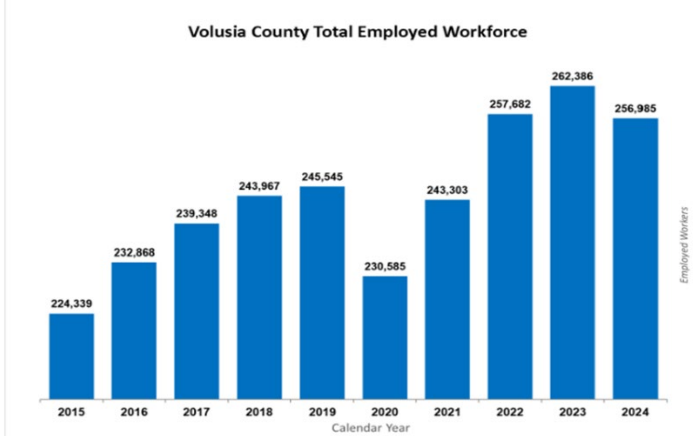
4. **Education & Workforce Development** – Institutions like Embry-Riddle Aeronautical University and Stetson University provide skilled graduates, strengthening the labor market.

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

Average Employment

Volusia County total employment workforce reach record levels of approximately 262,386 in 2023, surpassing pre-pandemic levels in 2019, and has since reduced by 2.1% to 256,985.

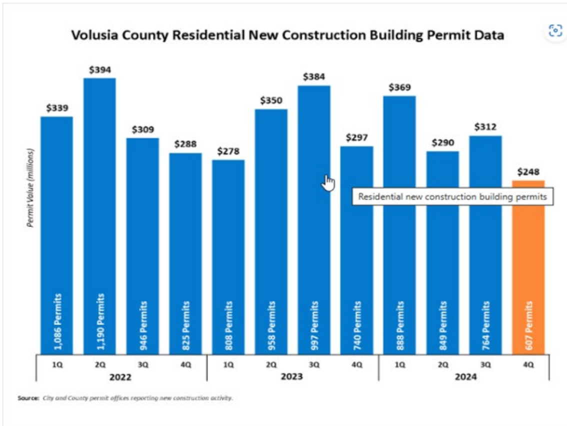


Note: *Based upon average monthly available workforce.*
Source: *FloridaCommerce, Local Area Unemployment Statistics (LAUS) program.*

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

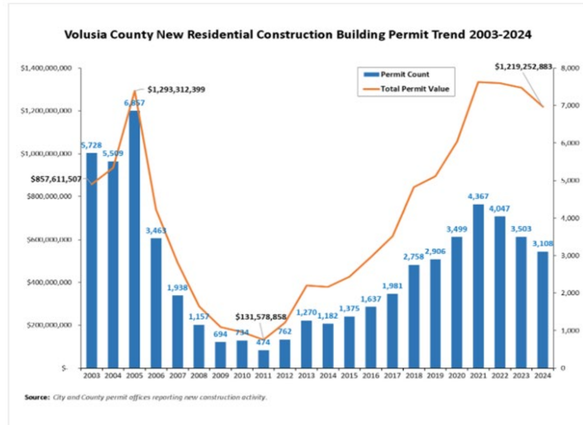
Residential Building Activity

For the 12 months ending December 2024, an average of 259 new residential building permits have been issued per month. That's an average of $101.6 million per month in single family residential permits.



Residential Building Permit Trend

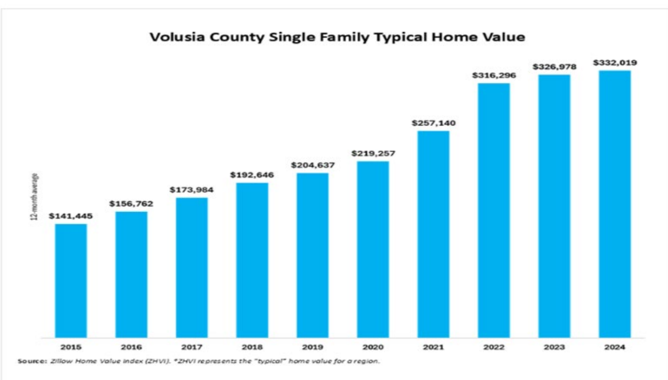
Residential building permit activity has increased steadily every year since 2012 with the average value of homes constructed in 2023 at $373,613 whereas values were $188,611 at the height of activity in 2005.



Housing Values

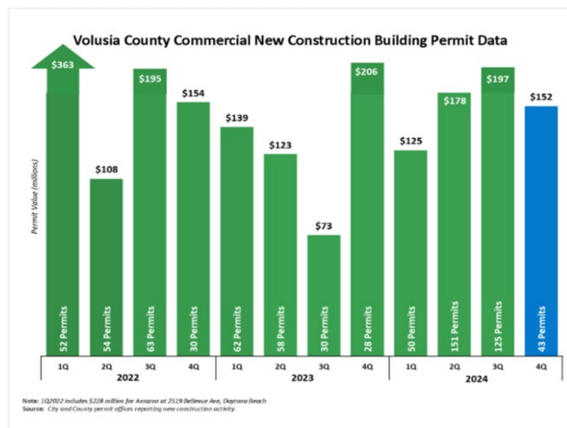
Median Sale Price (Feb. 2025)	East Volusia	West Volusia
Single Family Homes	$359,000	$335,000
Townhouses & Condos	$289,900	$227,500

Sources: Daytona Beach Area Realtors Associations. West Volusia Realtors Association



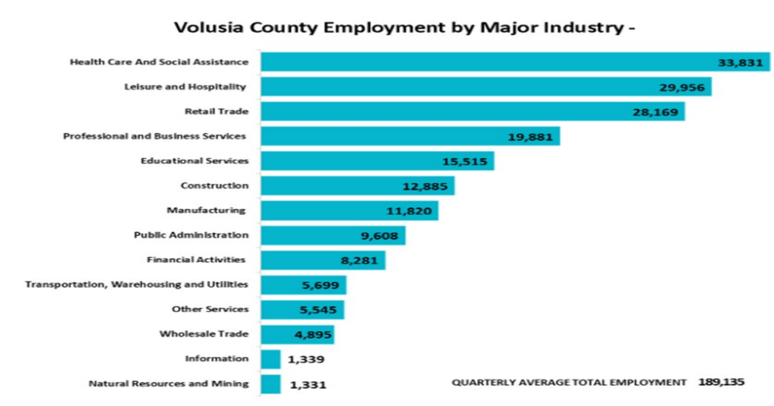
Commercial Building Activity

For the 12 months ending December 2024, an average of $55.2 million per month in new ground up commercial building permits have been issued.



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.



Volusia County Government Organization Chart

Volusia County FLORIDA

Volusia County Citizens

Volusia County Council

- **County Manager** – George Recktenwald
- **County Attorney** – Michael Dyer

Reporting to the County Manager:

- **Internal Auditor** – Jonathan Edwards
- **Deputy County Manager** – Suzanne Konchan
- **Recovery & Resiliency** – Dona Butler
- **Asst. County Manager** – Gus Zambrano
- **Human Resources** – Dana Paige

Departments:

- **Ocean Center** – Lynn Flanders
- **Community Information** – Michael Ryan
- **Business Services** – Jeaniene Jennings
  - **Facility Management** – Jim Corbett
  - **Fleet Management** – Robert Gilmore
  - **Purchasing & Contracts** – Pam Wilsky
  - **Transit Services** – Bobbie King
- **Finance/CFO** – Ryan Ossowski
  - **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** – Raymond 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
    - **Traffic Engineering** – Storm Kazmierczak (Interim)
    - **Water Resources & Utilities** – Michael Ulrich
- **Emergency Services** – Aaron Van Kleeck
  - **Emergency Medical Administration** – Mark Wolcott
  - **Emergency Medical Services** – Kevin Captain
  - **Fire Rescue** – Joe King
  - **Emergency Management** – Clint Mecham
- **Public Protection** – Dr. Randa Matusiak
  - **Animal Services** – Angela Miedema
  - **Beach Safety** – Tammy Malphurs
  - **Corrections** – Joseph DeMore
  - **Medical Examiner** – James Fulcher, MD

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Supervisor of Elections
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STRATEGIC PLANNING AND GOAL SETTING

Dynamic Master Planning

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

What a Dynamic Master Plan Does

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

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

Pathway to the Future – The Vision and the Mission

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

Volusia's Vision:	*To be a community rich with resources and opportunities today and for generations to come*
Volusia's Mission:	*To provide responsive and fiscally responsible services for the health, safety, and quality of life for our citizens*

Volusia's– Goals & Strategies

Goal #1: Create a More Efficient Regulatory Framework

Operational Strategies

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

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

Operational Strategies

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

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

Operational Strategies

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

Goal #4: Continue and Enhance Fiscal Stewardship

Operational Strategies

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

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

Operational Strategies

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

Volusia County Responsibilities

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

Services

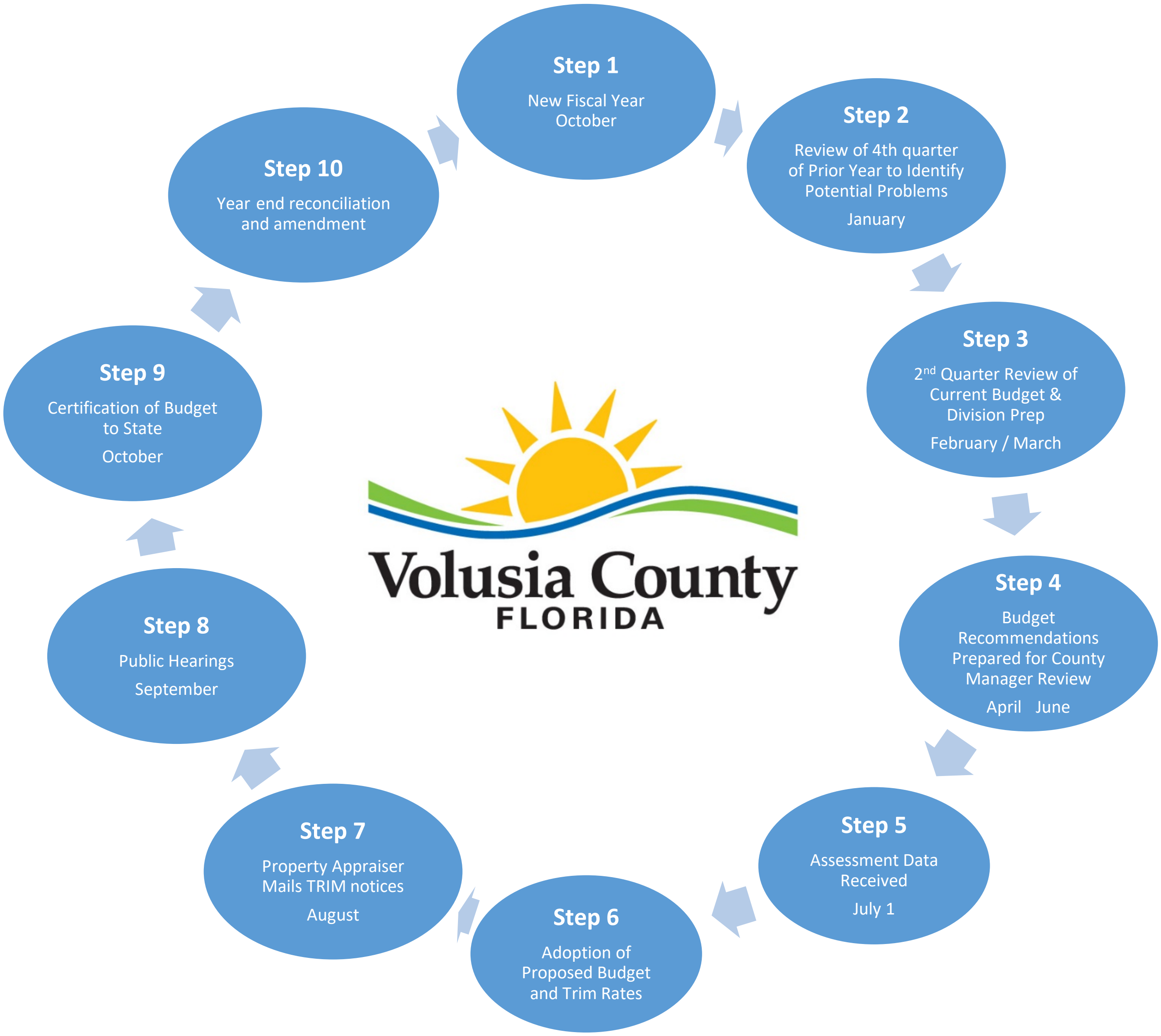
For all Volusia County Residents

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

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

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

BUDGET PREPARATION, ADOPTION AND AMENDMENT



Budget Amendments:

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

FINANCIAL POLICIES
ACCOUNTING SYSTEM AND BUDGETARY CONTROL

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

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

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

The concept of reasonable assurance recognizes that:

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

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

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

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

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

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

GENERAL BUDGET PROCEDURE

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

REVENUE PROCEDURES

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

3. The use of state revenue sharing monies will be limited to the General and County Transportation Trust funds, unless required for debt service by bond indenture agreements.

4. The use of gas tax revenue sharing monies will be limited to the County Transportation Trust fund. Gas tax revenues are used in the following manner:

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

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

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

5. Utility tax revenues are allocated for the unincorporated areas of the County as follows:

   a. a minimum of $750,000 for road operation and maintenance or construction,
   b. the balance of revenues to be used for any lawful unincorporated area purpose.

6. The use of revenues pledged to bond holders will conform in every respect to bond covenants which commit those revenues.

APPROPRIATION PROCEDURES

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

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

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

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

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

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

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

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

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

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

RESERVE PROCEDURES

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

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

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

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

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

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

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

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

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

DEBT MANAGEMENT PROCEDURES

Overview

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

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

Procedure

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

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

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

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

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

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

Forecasting Methods

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

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

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

Revenue and expenditure forecasting does the following:

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

Economic indicators play a big part:

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

Inflation – The Erosion of Purchasing Power

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

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 2025-26 through 2029-30.

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 **$1,011,878,701 worth of unfunded projects**, the majority of which involve road infrastructure. Notable unfunded initiatives include:

- Daytona Court Complex Master Plan.
- 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:

- **Southeast Area Landfill Construction (1st Cell):** Additional funding and roadway improvements - **$20,187,040** (**$49,316,000** total including carryforward).
- **Sheriff's Administration Complex: $30,000,000**.
- **Mosquito Control Facility: $23,979,781**.
- **Corrections Video & Surveillance:** Additional funding - **$8,000,000** (**$17,139,901** total including carryforward).

Capital Funding by Project Type

Funding allocations across the five-year plan are as follows:

Category	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Funding Not Identified
Capital Replacement Projects	$29,074,586	$33,329,450	$27,028,243	$51,421,000	$8,543,045	$0
Small Capital Projects	$9,867,345	$6,898,570	$3,235,895	$3,317,175	$1,425,578	$0
Capital Improvement Projects	$148,085,667	$93,501,413	$40,134,310	$34,635,622	$64,310,387	$1,011,878,701
Total:	**$187,027,598**	**$133,729,433**	**$70,398,448**	**$89,373,797**	**$74,279,010**	**$1,011,878,701**

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
001 - General Fund						
118 Coastal Maintenance Upgrades	-	55,000	450,000	-	-	-
440 Beach St - Building Rehabilitation	100,000	625,000	-	-	-	-
442 Beach St- Building Restoration	-	-	40,000	200,000	-	-
A/C Units - Dorms	-	-	75,000	520,000	-	-
ADA Upgrade at Various Facilities	100,000	100,000	100,000	100,000	100,000	-
Air Handler and Fire Suppression Replacement	3,900,000	-	-	-	-	-
Air Handlers- Correctional Facility	225,000	-	-	-	-	-
Ballfields Wind Screen Bennett Park	-	-	-	12,000	-	-
Beck Ranch Park Shade Canopy Replacement	30,000	-	-	-	-	-
Bennett Park Buildings & Structures Painting	-	-	35,000	-	-	-
Bennett Park Fence Repair	15,000	10,000	7,000	10,000	10,000	-
Bicentennail Park Restroom Structural Repairs	50,000	200,000	-	-	-	-
Building Envelope Projects at Various County Facilities	200,000	200,000	200,000	200,000	200,000	-
Carpet Replacement at Various County Facilities	250,000	250,000	250,000	250,000	250,000	-
Chiller Plant Upgrades and Optimization Ph.2 (SECM)	2,000,000	-	-	-	-	-
Chuck Lennon Fence Repair	15,000	20,000	10,000	15,000	10,000	-
Chuck Lennon Park Playground & Safety Surface Replacement	-	-	180,000	-	-	-
Chuck Lennon Racquetball Court Painting	-	30,000	-	-	-	-
County Wide Gallagher and Ocularis Upgrades	300,000	300,000	300,000	300,000	-	-
County Wide Safety and Security Measures	200,000	200,000	200,000	200,000	200,000	-
Courts Building Envelope and Exterior Restorations	290,000	290,000	290,000	290,000	290,000	-
Courts Energy Conservation Measures - Engineering Y3	-	325,000	325,000	325,000	325,000	-
Courts Safety and Security Measures	125,000	125,000	125,000	125,000	125,000	-
Cypress Lake Resurface Basketball Court	90,000	-	-	-	-	-
Daytona Court Complex Master Plan	-	-	-	-	-	255,000,000
DeBary Hall AV Updates	10,000	-	10,000	10,000	10,000	-
DeBary Hall Barn Floor Resurfacing	-	20,000	-	-	-	-
DeBary Hall Caretaker & Tennant House Repairs	15,000	-	11,000	-	-	-
DeBary Hall Chairs	-	10,000	-	-	-	-
DeBary Hall Exhibits	-	7,500	-	-	-	-
DeBary Hall Fencing	-	-	15,000	-	-	-
DeBary Hall HVAC Units	22,500	-	22,500	33,750	22,500	-
DeBary Hall Icehouse Exhibit Repair	5,000	-	-	-	-	-
DeBary Hall Landscaping	-	10,500	-	-	-	-
DeBary Hall Mansion Pool/Fence Repair	-	60,000	-	-	-	-
DeBary Hall Mansion Shutters	10,000	-	10,000	10,000	-	-
DeBary Hall Painting	25,000	15,000	-	65,000	-	-
DeBary Hall Parking Lot Lights/Electrical Work	13,500	6,000	-	-	-	-
DeBary Hall Street Flags	-	-	-	4,500	-	-
DeBary Hall Tables	5,000	-	-	-	-	-
Deland Complex Master Plan	150,000	-	-	-	-	-
DeLand Courthouse Chiller Replacement	975,000	-	-	-	-	-
Deland Courthouse Public Elevator Modernization(s)	-	750,000	-	-	-	-
DeLand Data Center Fire Detection/Suppression System	35,000	-	-	-	-	-
Divito Park Bulkhead Repair	-	-	375,000	-	-	-
Dredging Spruce Creek FEC Trestle	-	2,000,000	-	-	-	-
Dunlawton Restroom Facility	-	500,000	-	-	-	-
East Side Data Ceneter Fire Detection/Suppression System	120,000	-	-	-	-	-
Emergency Ops Center - Capacitor Replacement	50,000	-	-	-	-	-
Emergency Ops Center UPS Battery Back-up Replacement	250,000	-	-	-	-	-
Emergent Repair Project Engineering	150,000	150,000	150,000	150,000	150,000	-
Extension Garden Pathway Rehabilitation	10,000	-	-	-	-	-
Facility Management Covered Canopy	-	-	300,000	-	-	-
Facility Management Cubicle and Work Station Upgrades	90,000	-	-	-	-	-
Facility Mgmt Locker Room Upgrades and Energy Conserv.	100,000	-	-	-	-	-
Flooring Replacement at Various Court Facilities	100,000	100,000	100,000	100,000	100,000	-
Foxman Justice Center Sallyport Uprgades	100,000	-	-	-	-	-
Foxman Justice Center Window Repl & Bldg Envelope Ph1	350,000	-	-	-	-	-
Gateway Exterior Enhancements and Enveloping	-	-	150,000	-	-	-
Gateway Plaza Security Upgrades	-	150,000	-	-	-	-
Gemini Springs Caretakers House Repairs	15,000	-	-	-	-	-
Gemini Springs Spillway Repairs	-	60,000	250,000	-	-	-
Grant Match Invasive Removal	50,000	25,000	25,000	-	-	-
Highbridge Park Storage Building Remodel	-	-	-	30,000	-	-
Historic Courthouse - Rehabilitation	-	175,000	-	-	-	-
Historic Courthouse Exterior Door Replacement	30,000	-	-	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
Historic Courthouse Interior Upgrades	200,000	225,000	25,000	-	-	-
Holsonback CEP Efficiency and Building Upgrades (SCEM)	1,350,000	-	-	-	-	-
Holsonback Roof Recovery - Eng	-	-	-	75,000	-	-
HVAC Replacement at Various County Facilities	351,500	315,000	325,000	350,000	350,000	-
Lake Ashby Fishing Dock Repairs	850,000	-	-	-	-	-
Lake Ashby Restroom Renovations	-	30,000	-	-	-	-
Lake George Fishing Dock Repairs	150,000	-	-	-	-	-
Lake Monroe Floating Dock Replacement	-	-	-	480,000	-	-
Land Surveys and Appraisals	27,000	27,810	28,505	29,218	-	-
Mariner's Cove Floating Dock Replacement	-	35,000	-	-	-	-
Mariner's Cove Playground & Safety Surface Replacement	-	-	220,000	-	-	-
Mariner's Cove Resurface Tennis & Basketball Courts	200,000	-	-	-	-	-
Modular Furniture Repl at Various County Facilities	250,000	250,000	250,000	250,000	250,000	-
Office Reconfigurations at Various Court Facilities	75,000	75,000	75,000	75,000	75,000	-
Osteen Civic Center Windows	2,000	-	-	-	-	-
Parks & Recreation Office Repairs (Old ME)	179,695	-	-	-	-	-
Parks Maintenance Facility Building	700,000	-	-	-	-	-
Potable Water Pipes-Branch Jail	6,230,448	-	-	-	-	-
Rebuild of Council Chambers Audio/Video System	300,000	-	-	-	-	-
Roof Emergency Assessments & Repairs at Various Court Facili	50,000	-	-	-	-	-
Roof Replacements at Various County Facilities	575,000	585,000	590,000	595,000	595,000	-
Roof Replacements at Various County Facilities - Engineering	75,000	-	-	-	-	-
Roof Replacements at Various Court Facilities	200,000	200,000	200,000	200,000	200,000	-
SECM-Energy Conservation Measures Y2	-	1,500,000	1,250,000	1,000,000	1,000,000	-
Semi Loading Area	75,000	-	-	-	-	-
Seville Basketball Court Resurface	-	90,000	-	-	-	-
Spring Hill Restroom Renovations	-	-	-	28,000	-	-
Spruce Creek Fishing Dock Repairs	200,000	-	-	-	-	-
Spruce Creek Tower Repair	-	-	180,000	-	-	-
Strickland Fence Repair	6,000	-	7,500	6,000	6,000	-
Strickland Metal Building	-	-	-	-	35,000	-
Strickland Park Flooring Replacement	-	10,000	-	-	-	-
Strickland Park Rec. Office Fence Replacement	15,000	-	-	-	-	-
Strickland Range Roof Repairs	50,000	-	-	-	-	-
Strickland Shooting Range Shed	15,000	-	-	-	-	-
Sugar Mill Garden Dinosaur Repairs	-	30,000	-	-	-	-
Thomas C. Kelly Building 4th Floor Interior Renovations	-	75,000	-	-	-	-
Thomas C. Kelly Building Roof Recovery	800,000	-	-	-	-	-
Various County Departmental Moves - DeLand Administration	50,000	50,000	50,000	50,000	50,000	-
Hot Water Heaters	150,000	-	-	70,000	-	-
Branch Jail Window Replacement	312,400	7,500,000	-	-	-	-
Ballfields Pavilion & Building Structure Repairs	-	40,000	-	-	30,000	-
DeBary Hall Window Repair/Replacement	-	16,000	16,000	16,000	16,000	-
Strickland Flags/Poles	-	-	-	3,500	-	-
Historic Courthouse Life Safety Generator	-	150,000	-	-	-	-
Holsonback Building Envelope	-	50,000	400,000	-	-	-
Microcomputer Bldg Renovation and Relocation	-	-	-	750,000	7,500,000	-
Thomas C. Kelly Bldg Council Chambers Upgrades	-	-	75,000	300,000	-	-
Thomas C. Kelly Bldg Fire Alarm Panel Upgrade	-	-	50,000	250,000	-	-
Courtroom Renovations	50,000	560,000	575,000	75,000	75,000	-
DeLand Courthouse Building Envelope	-	-	500,000	-	-	-
001 - General Fund Total	**24,060,043**	**18,582,810**	**8,822,505**	**7,552,968**	**11,974,500**	**255,000,000**
002 - Emergency Medical Services						
Network Cabling	200,000	-	-	-	-	-
Network Switches	50,000	-	-	-	-	-
Telephone Equipment	50,000	-	-	-	-	-
Wireless Access Points	35,000	-	-	-	-	-
002 - Emergency Medical Services Total	**335,000**	**-**	**-**	**-**	**-**	**-**

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
103 - County Transportation Trust						
Advanced Permits & Engineering	700,000	700,000	700,000	700,000	700,000	-
Advanced Right of Way Acquisition	300,000	300,000	300,000	300,000	300,000	-
Clyde Morris Blvd & Big Tree	-	-	650,000	-	-	-
Clyde Morris Blvd at Madeline Ave	450,000	-	-	-	-	-
Countywide Safety Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Doyle Road - Twisted Oak to Lush Lane	612,000	-	-	-	-	-
Dunn & Williamson	-	725,000	-	-	-	-
George Engram Crosswalk	-	325,000	-	-	-	-
Knox Bridge on High Bridge Road Painting	175,000	900,000	-	-	-	-
Main Street Bridge Cathodic Protection	250,000	-	-	-	-	-
Main Street Bridge Deck Repair	175,000	-	-	-	-	-
Main Street Bridge Mechanical System Components Phase II	927,010	-	-	-	-	-
Main Street Bridge Painting	850,000	-	-	-	-	-
Main Street Bridge Pile Jacketing	65,000	250,000	-	-	-	-
Old Mission Rd - Josephine St to West Park Ave Construction	5,092,375	-	-	-	-	-
Pioneer Trail Safety Impr-Tomoka Farms-Williamson Eng	775,590	-	-	-	-	-
Pioneer Tr-Williams Rd Intersection Improvements Const	926,000	-	-	-	-	-
Saxon & Threadgill	-	-	725,000	-	-	-
Taylor Road Bridge #794009 over Spruce Creek Crutch Bent	500,000	-	-	-	-	-
Tomoka Farms Road Bridge #794008 Over Miller Creek Scour Cou	500,000	-	-	-	-	-
Tomoka Farms Road Bridge #794019 Over Sweetwater Creek Scour	45,000	-	-	-	-	-
Veterans Mem Brdg Vertical Hanger Column Block Outs Sealing	-	-	-	-	75,000	-
Veterans Memorial at Walmart Construction	725,000	-	-	-	-	-
Bridge Repair Projects - Various Locations	-	-	950,000	600,000	600,000	-
Knox Bridge on High Bridge Road Deck Repair (East)	-	-	100,000	1,075,000	-	-
Main Street Bridge East Trunnion Replacement	-	-	-	75,000	400,000	-
Main Street Bridge Submarine Cable Replacement	-	2,000,000	-	-	-	-
Tomoka Farms Rd Bridge #794019 Over Sweetwater Crk	-	500,000	-	-	-	-
Veterans Memorial Bridge Deck Sealing	-	-	-	-	200,000	-
Replace Aged Mast Arm - Traffic Signal	-	-	-	725,000	725,000	-
Traffic Signal Construction	-	-	-	725,000	725,000	-
103 - County Transportation Trust Total	**14,067,975**	**6,700,000**	**4,425,000**	**5,200,000**	**4,725,000**	**-**
104 - Library						
Daytona Beach Regional Library Children's HVAC Unit	20,000	20,000	20,000	20,000	-	-
Daytona Beach Regional Library Children's Roof Replacement	-	-	35,000	300,000	-	-
Daytona Beach Regional Library Security Camera Upgrade	83,600	-	-	-	-	-
DeLand Library Play Yard	189,854	-	-	-	-	-
DeLand Regional Library Chiller	-	-	-	-	350,000	-
DeLand Regional Library Paint Exterior	-	300,000	-	-	-	-
Deltona Regional Library HVAC	200,000	-	-	-	-	-
Deltona Regional Library Security Camera Upgrade	190,512	-	-	-	-	-
Hope Place Public Library ADA Door Opener	-	50,000	-	-	-	-
Library HVAC Replacements	100,000	100,000	100,000	100,000	100,000	-
Library Renovations Design	25,000	-	-	-	-	-
Library Support Center Lighting	60,000	-	-	-	-	-
New Smyrna Beach Regional Library Children's HVAC	175,000	-	-	-	-	-
New Smyrna Beach Regional Library Lighting	-	-	90,000	-	-	-
Orange City Public Library Roof Replacement - Design	-	-	-	-	75,000	-
Ormond Beach Regional Library HVAC Roof Units	30,000	30,000	30,000	30,000	30,000	-
Pierson Library Play Yard	230,000	-	-	-	-	-
Port Orange Regional Library Door Replacement	-	-	150,000	-	-	-
Port Orange Regional Library Exterior Upgrades	-	500,000	-	-	-	-
Port Orange Regional Library Renovations	-	200,000	-	-	-	-
Port Orange Regional Library Stucco Design	30,000	-	-	-	-	-
DeLand Regional Library Roof Replacement	-	-	35,000	400,000	-	-
DeLand Regional Library Window	35,000	300,000	-	-	-	-
New Smyrna Beach Regional Library Roof	-	75,000	500,000	-	-	-
Ormond Beach Regional Library Roof	-	-	-	75,000	600,000	-
Pierson Public Library Roof	-	-	-	40,000	200,000	-
Security Cameras	30,000	-	-	-	-	-
104 - Library Total	**1,398,966**	**1,575,000**	**960,000**	**965,000**	**1,355,000**	**-**

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
110 - Law Enforcement Fund						
Volusia Sheriff IT Roof Recovery & HVAC	-	-	400,000	-	-	-
Volusia Sheriff District 3 North Generator Installation	200,000	-	-	-	-	-
Volusia Sheriff Family Resource Center Site Development	-	250,000	-	-	-	-
Volusia Sheriff Operations Roof Recovery & HVAC	-	400,000	-	-	-	-
Volusia Sheriff Operations Sewer Replacement	-	125,000	-	-	-	-
Volusia Sheriff Project Engineering	100,000	100,000	100,000	100,000	100,000	-
Volusia Sheriff Training Facility Parking and Site Dev. Ph2	300,000	-	-	-	-	-
Volusia Sheriff Training Range Improvements	-	-	950,000	-	-	-
Volusia Sheriff Various Building Envelope Restorations	100,000	100,000	100,000	100,000	100,000	-
110 - Law Enforcement Fund Total	**700,000**	**975,000**	**1,550,000**	**200,000**	**200,000**	**-**
113 - Road Proportionate Share						
Dirksen-17-92-Debary Sunrail Construction	161,949	-	-	-	-	-
Taylor Branch Road-Dunlawton To Clyde Morris Construction	1,328,123	-	-	-	-	-
113 - Road Proportionate Share Total	**1,490,072**	**-**	**-**	**-**	**-**	**-**
114 - Ponce De Leon Inlet and Port District						
Lighhouse Point Park Back Gate Automation	32,000	-	-	-	-	-
Lighthouse Point Park Back Gate Replacement	18,000	-	-	-	-	-
Lighthouse Point Park Main Pavilion Upgrades	-	75,000	-	-	-	-
Lighthouse Point Park Toll Booth.	-	20,000	-	-	-	-
Reef Deployments	400,000	200,000	200,000	200,000	200,000	-
114 - Ponce De Leon Inlet and Port District Total	**450,000**	**295,000**	**200,000**	**200,000**	**200,000**	**-**
118 - Ocean Center						
Entertainment Enhancements	100,000	-	-	-	-	-
Motorized Blinds CF	75,000	-	-	-	-	-
CCTV Assessment & Upgrades - Construction	-	500,000	-	-	-	-
118 - Ocean Center Total	**175,000**	**500,000**	**-**	**-**	**-**	**-**
120 - Municipal Service District						
Administrative Enforcement Building	-	200,000	-	-	-	-
Clinic Dog/Cat Separation	50,000	-	-	-	-	-
Epoxy Clinic Floor	-	-	50,000	-	-	-
Fire Safety Standards Modifications	100,000	-	-	-	-	-
Parking Lot Re-paving	100,000	-	-	-	-	-
Perimeter Fencing	-	60,000	-	-	-	-
Temporary Kennels	150,000	-	-	-	-	-
120 - Municipal Service District Total	**400,000**	**260,000**	**50,000**	**-**	**-**	**-**
131 - Road Impact Fees-Zone 1 (Northeast)						
Dunn Ext-Tomoka Farms-LPGA Construction	7,000,000	-	-	-	-	-
Williamson Boulevard - Strickland Range to Hand Construction	401,263	-	-	-	-	-
Hand Widening-Clyde Morris-Nova Construction	762,918	-	-	-	-	-
131 - Road Impact Fees-Zone 1 (Northeast) Total	**8,164,181**	**-**	**-**	**-**	**-**	**-**
132 - Road Impact Fees-Zone 2 (Southeast)						
Pioneer Tr. Safety Impr - Tomoka Farm to Williamson Const	11,425,000	-	-	-	-	-
132 - Road Impact Fees-Zone 2 (Southeast) Total	**11,425,000**	**-**	**-**	**-**	**-**	**-**
133 - Road Impact Fees-Zone 3 (Southwest)						
Howland Blvd Widening - I4 to Catalina Blvd Eng	900,000	1,700,000	-	-	-	-
Lake Helen Osteen Rd Widening-Captain Dr - Construction	800,000	5,627,000	-	-	-	-
Rhode Island Ext. - Veterans Mem Pkwy to Normandy Eng	400,000	-	-	-	-	-
Veteran's Mem Pkwy Ext. - Graves - SR472 Const	10,124,820	-	-	-	-	-
Veterans Memorial Parkway Widening - Rhode Island-Graves Eng	900,000	600,000	-	-	-	-
133 - Road Impact Fees-Zone 3 (Southwest) Total	**13,124,820**	**7,927,000**	**-**	**-**	**-**	**-**
134 - Road Impact Fees-Zone 4 (Northwest)						
Orange Camp Rd Widening - 17/92 to Blue Lake Rd	2,800,000	14,700,000	-	-	-	-
134 - Road Impact Fees-Zone 4 (Northwest) Total	**2,800,000**	**14,700,000**	**-**	**-**	**-**	**-**
135 - Park Impact Fees-County						
Motocross Facility - Outdoor Recreation	1,000,000	-	-	-	-	-
Sports Complex	1,600,000	2,000,000	-	-	-	-
135 - Park Impact Fees-County Total	**2,600,000**	**2,000,000**	**-**	**-**	**-**	**-**
136 - Park Impact Fees-Zone 1 (Northeast)						
BMX Track	-	350,000	-	-	-	-
Highbridge Parking Lot	350,000	-	-	-	-	-
136 - Park Impact Fees-Zone 1 (Northeast) Total	**350,000**	**350,000**	**-**	**-**	**-**	**-**

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
138 - Park Impact Fees-Zone 3 (Southwest)						
Beck Ranch Shade Canopy	20,000	-	-	-	-	-
Colby Alderman Park Parking Improvements	125,000	-	-	-	-	-
138 - Park Impact Fees-Zone 3 (Southwest) Total	**145,000**	**-**	**-**	**-**	**-**	**-**
140 - Fire Rescue District						
Fire Station 41 Sewer/Water	175,000	-	-	-	-	-
Fire Station Roof Replacement	40,000	-	-	-	-	-
140 - Fire Rescue District Total	**215,000**	**-**	**-**	**-**	**-**	**-**
150 - Countywide Fire Impact Fee						
Construction of Fire Station 47	-	200,000	-	-	-	-
Fire Rescue - Station 23 - Pioneer Trail - Relocation	-	-	-	200,000	-	-
Fire Station 15/HAZMAT	562,287	-	-	-	-	-
150 - Countywide Fire Impact Fee Total	**562,287**	**200,000**	**-**	**200,000**	**-**	**-**
156 - EMS Impact Fee						
EMS Headquarters	383,390	-	-	-	-	-
156 - EMS Impact Fee Total	**383,390**	**-**	**-**	**-**	**-**	**-**
159 - Stormwater Utility						
Flood Mitigation Projects	600,000	-	-	-	-	-
Land for Stormwater Projects	500,000	500,000	500,000	500,000	500,000	-
159 - Stormwater Utility Total	**1,100,000**	**500,000**	**500,000**	**500,000**	**500,000**	**-**
162 - Volusia Forever Land Acquisition						
Small Lots - Aurora Heights	2,575	2,640	2,705	2,773	2,842	-
Small Lots - Cape Atlantic Estates	2,575	2,840	2,705	2,773	2,842	-
Small Lots - Davis Park	2,575	2,640	2,705	2,773	2,842	-
Small Lots - Fountain City Subdivision	2,575	2,640	2,705	2,773	2,842	-
Small Lots - Hamilton Heights	2,575	2,840	2,705	2,773	2,842	-
Small Lots - Howe & Curriers	2,575	2,640	2,705	2,773	2,842	-
Small Lots - Pablo Sub	2,575	2,640	2,705	2,773	2,842	-
Small Lots - University Highlands	2,575	2,640	2,705	27,733	2,842	-
Small Lots - West Daytona Acres	2,575	2,640	2,705	2,773	2,842	-
162 - Volusia Forever Land Acquisition Total	**23,175**	**24,160**	**24,345**	**49,917**	**25,578**	**-**
163 - Land Management						
Box Culvert Construction	150,000	-	-	-	-	-
Campsite Improvements	-	40,000	-	-	-	-
Equipment Pole Barn Construction	220,000	-	-	-	-	-
Trailhead Sign Improvements	15,000	15,450	15,913	-	-	-
Vault Toilets	50,000	103,000	53,045	-	-	-
163 - Land Management Total	**435,000**	**158,450**	**68,958**	**-**	**-**	**-**
178 - Beach Management Fund						
Animal Hospital Imaging Building	-	-	65,000	425,000	-	-
Base Tower - 27th Ave New Smyrna	-	-	89,000	-	-	-
Base Tower - Bethune Park	-	-	-	90,000	-	-
Base Tower - Frank Rendon Park	-	88,000	-	-	-	-
Bathroom Renovations	-	40,000	287,500	-	-	-
Beach Headquarters Lifeguard Station Remodel	-	-	-	250,000	-	-
Bluefish Dune Walkover	-	-	-	-	50,000	-
Due East ADA Walkover in New Smyrna Beach	-	-	-	50,000	300,000	-
Dunlawton 118 Station Remodel, 2nd Floor	-	-	-	-	100,000	-
Dunlawton Garage Door Replacement	25,000	-	-	-	-	-
Emergency Generator Upgrade Design	-	-	-	-	15,000	-
Flight Cage Aquatic Rehabilitation Replacement	40,000	-	-	-	-	-
Garage Floor Resurface - Beach Headquarters	30,000	-	-	-	-	-
Mary McLeod Bethune Master Park Plan	250,000	100,000	-	-	-	-
New Smyrna Beach Lifeguard Station Gutters	3,000	-	-	-	-	-
New Smyrna Beach Lifeguard Station Remodel	-	-	250,000	-	-	-
Ocean Drive Dune Walkover	50,000	-	-	-	-	-
Ormond Beach Lifeguard Station Remodel	-	250,000	-	-	-	-
Plaza Drive Beach Approach	-	400,000	-	-	-	-
Plaza Stormwater Rehabilitation/Improvements	75,000	-	-	-	-	-
Renovation of Cortez Street Dune Walkover	50,000	-	-	-	-	-
Shade System Structure	-	-	-	-	50,000	-
Sunsplash Pad Equipment Fencing	7,000	-	-	-	-	-
Sunsplash Playground Replacement	-	-	-	250,000	-	-
Surf St. Dune Walkover	-	-	50,000	300,000	-	-
Window Blinds - 3rd Floor Conference Room	39,500	-	-	-	-	-
Window Replacement 118 Dunlawton Beach Safety Offices	35,000	-	-	-	-	-
178 - Beach Management Fund Total	**604,500**	**878,000**	**741,500**	**1,365,000**	**515,000**	**-**

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
309 - Correctional Facilities Capital Projects						
Video & Surveillance Project	17,139,901	-	-	-	-	-
309 - Correctional Facilities Capital Projects Total	**17,139,901**	**-**	**-**	**-**	**-**	**-**
313 - Beach Capital Projects						
16th Avenue Ramp Improvements	507,974	-	-	-	-	-
Beach Infrastructure	1,159,777	245,000	1,092,500	-	-	-
Browning Ave Ramp Construction	251,690	-	-	-	-	-
Dunlawton Avenue Ramp Construction	2,149,000	-	-	-	-	-
Harvey Ramp Improvements	-	-	-	150,000	1,000,000	-
Hiles Blvd. Vehicular Ramp-Construction	-	-	150,000	1,000,000	-	-
Resurfacing and Restriping Parking Lots	100,000	60,000	60,000	50,000	50,000	-
Seminole Street Ramp Construction	175,000	1,000,000	-	-	-	-
University Ramp Improvements	9,800	-	-	-	-	-
Upgrades to Rockefeller Dr. Ramp	32,785	-	-	-	-	-
Zelda Vehicular Approach	-	-	-	150,000	298,545	-
313 - Beach Capital Projects Total	**4,386,026**	**1,305,000**	**1,302,500**	**1,350,000**	**1,348,545**	**-**
314 - Port Authority Capital Projects						
DMMA Management	3,599,140	-	-	-	-	-
Lighthouse Point Park Main Pavilion Upgrades	-	-	-	200,000	-	-
Marine Industrial Improvements	300,000	-	-	-	-	-
Smyrna Dunes Park Restroom Expansion	600,000	525,000	300,000	200,000	-	-
Swoop Reef Yard Improvements	-	1,000,000	-	-	-	-
Spoil Island Management	-	1,000,000	1,000,000	1,000,000	1,000,000	-
Lighthouse Point Park Const	4,064,129	-	-	-	-	-
314 - Port Authority Capital Projects Total	**8,563,269**	**2,525,000**	**1,300,000**	**1,400,000**	**1,000,000**	**-**
317 - Library Construction						
Pierson Library Parking Lot Additional Funds	300,000	-	-	-	-	-
Port Orange Library Lighting	90,000	-	-	-	-	-
317 - Library Construction Total	**390,000**	**-**	**-**	**-**	**-**	**-**
318 - Ocean Center						
Ballroom Upgrades	200,000	-	-	-	-	
Carpet Replacement	1,750,000	250,000	-	-	-	
Catering Equipment - Construction	-	400,000	-	-	-	
Electrical Subpanels - Construction	200,000	4,000,000	-	-	-	
Exhibit Hall Flooring	125,000	125,000	-	-	-	
Exterior Painting	300,000	-	-	-	-	
Interior Furnishings	500,000	-	-	-	-	
Interior Painting - Bldgs & Structures	500,000	-	-	-	-	
Kitchen Renovation - Construction	2,576,500	-	-	-	-	
Mezz Concession Electrical Upgrade - Construction	250,000	-	-	-	-	
Overhead Roll-Up Door Y2	-	75,000	-	-	-	-
Arena Floor Boxes - Construction	-	300,000	-	-	-	-
Door Replacement and Access Control	85,000	2,000,000	2,000,000	2,000,000	-	
Restroom Remodel - Construction	1,250,000	500,000	-	-	-	
Cantilever Roof Structure	100,000	1,000,000	-	-	-	
Power Distribution Replacement - Construction	6,000,000	-	-	-	-	
Exterior Signage Upgrades - Construction	35,000	-	-	-	-	
Bi Directional Amplifier System Upgrade - Construction	72,000	-	-	-	-	
Exhibit Hall Roof Replacement - Engineering	-	-	-	-	100,000	
Replacement Chillers and Pumps - Construction	-	-	125,000	3,750,000	-	
Wi-Fi System Replacement	1,000,000	-	-	-	-	
Security Gates - Construction	600,000	-	-	-	-	
Upper Level Exterior Repairs & Painting	200,000	3,000,000	-	-	-	
318 - Ocean Center Total	**15,743,500**	**11,650,000**	**2,125,000**	**5,750,000**	**100,000**	**-**
326 - Park Projects						
Ed Stone Repave Parking & Boat Launch	150,000	-	-	-	-	
FIND Shell Harbor FY24	136,100	-	-	-	-	
326 - Park Projects Total	**286,100**	**-**	**-**	**-**	**-**	

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
328 - Trail Projects						
A1A North to Highbridge Park to Flagler County	1,200,000	-	-	-	-	
Chuck Lennon Trail Connection	700,000	-	-	-	-	
Courtland Trailhead - Y2	-	1,400,000	1,000,000	-	-	
Debary Pathway	180,000	-	-	-	-	
DeLand Sunrail Station Restroom	950,000	-	-	-	-	
Garfield Trailhead	1,400,000	1,000,000	-	-	-	
Hickory Bluff Trailhead & Connection	800,000	-	-	-	-	
Master Trails Program	300,000	300,000	300,000	300,000	300,000	
Maytown Spur - Osteen Restroom	564,151	-	-	-	-	
Old Mission Road Trail	1,500,000	-	-	-	-	
Spring Garden Road Trailhead	100,000	1,000,000	-	-	-	
SR 442 Trail Parking Area Edgewater	350,000	-	-	-	-	
St Johns River to Sea Loop Trail, Phase 1	-	1,000,000	-	-	-	
Trail Repair and Rehabilitation	600,000	600,000	600,000	600,000	600,000	
US-17 North to Putnam County Line	1,000,000	-	1,000,000	-	-	
Beresford Road - Spur Line Railroad Crossing Impr.	241,202	-	-	-	-	
St Johns River to Sea Loop Trail, Phase 1	800,000	300,000	-	-	-	
DeLand SunRail Station to Downtown DeLand	-	250,000	2,500,000	-	-	
Highbridge Park Connection	-	75,000	400,000	-	-	
US 17 North of DeLeon Springs Trailhead	-	500,000	100,000	1,500,000	-	
328 - Trail Projects Total	**10,685,353**	**6,425,000**	**5,900,000**	**2,400,000**	**900,000**	
335 - General Fund Road Projects						
Old Mission	3,500,000	-	-	-	-	
335 - General Fund Road Projects Total	**3,500,000**	**-**	**-**	**-**	**-**	
340 - Fire Rescue Capital Fund						
Burn Building @ Training Center	2,500,000	-	-	-	-	
Fire Station 23 Construction	-	-	650,000	9,800,000	-	
Logistics Center Replacement	-	-	2,000,000	-	-	
Station 47 Construction	396,250	9,500,000	-	-	-	
Station 47 Engineering	396,250	-	-	-	-	
Station 34 Renovation/Addition	104,923	-	-	-	-	
Fire Rescue - Station 22 - Oak Hill - Renovation	2,854,860	-	-	-	-	
340 - Fire Rescue Capital Fund Total	**6,252,283**	**9,500,000**	**2,650,000**	**9,800,000**	**-**	
360 - ECHO Direct County Expenditures						
Beck Ranch Shade Canopy	20,000	-	-	-	-	
Bicentennial Dog Park Improvements	-	275,000	-	-	-	
BMX Park at Robert Strickland Park	100,000	-	-	-	-	
Carter Quail Ranch Recreation & Management Amenities	750,000	-	-	-	-	
Colby Alderman Park Parking Improvements	250,000	-	-	-	-	
Deltona Amphitheater	2,000,000	-	-	-	-	
Highbanks Parks ADA Floating Dock	450,000	-	-	-	-	
Highbridge Park Parking Improvements	-	175,000	-	-	-	
Implement Lyonia Preserve Recreation and Education Amenities	-	300,000	-	-	-	
Improvements to Volusia County Fairgrounds - Phase II	1,000,000	-	-	-	-	
Inlet Harbor Beach Access Dune Walkover	300,000	-	-	-	-	
Lake George Forest Kayak Launch	30,000	-	-	-	-	
Longleaf Pine Preserve Fishing Dock/Kayak Launch	-	50,000	-	-	-	
Longleaf Pine Preserve Recreation & Education Amenities	300,000	-	-	-	-	
Lyonia Preserve Pavilion	-	-	40,000	-	-	
Lyonia Preserve Trail Expansion	-	-	35,000	-	-	
Mary McLeod Bethune Park Playground Shade Structure	-	80,000	-	-	-	
Mary McLeod Bethune Riverside Restrooms	300,000	-	-	-	-	
Ocean Dr. & Cortez St. Beach Access Dune Walkover	-	600,000	-	-	-	
Plantation Oaks to James Ormond Tomb Park Trail Improvements	350,000	-	-	-	-	
Strickland Park Restrooms & ADA Accessible Path	-	-	350,000	-	-	
Sun Splash Park ADA Playground & Safety Surface	-	-	-	250,000	-	
TBD Recreation & Management Amenities	-	1,000,000	5,000,000	-	-	
Wiregrass Prairie Preserve Recreation & Management Amenities	100,000	-	-	-	-	
360 - ECHO Direct County Expenditures Total	**5,950,000**	**2,480,000**	**5,425,000**	**250,000**	**-**	
372 - Sheriff Capital Facilities						
Sheriff Administration Complex	30,000,000	-	-	-	-	
372 - Sheriff Capital Facilities Total	**30,000,000**	**-**	**-**	**-**	**-**	
378 - Mosquito Control Capital						
Facilities Replacement	1,750,000	-	-	-	-	
Mosquito Control Facility	29,300,000	-	-	-	-	
378 - Mosquito Control Capital Total	**31,050,000**	**-**	**-**	**-**	**-**	

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
385 - Eastside Judicial Capital						
Eastside Courthouse Project	4,500,000	10,000,000	5,000,000	-	-	
385 - Eastside Judicial Capital Total	**4,500,000**	**10,000,000**	**5,000,000**	**-**	**-**	
450 - Solid Waste						
Landfill Gas Control Quality Assurance Services	69,628	72,413	75,310	78,322	81,455	
Landfill Gas Expansion Construction	600,000	500,000	520,000	540,800	562,432	
Leachate Evaporation Equipment/Lease Purchase	430,000	-	-	-	-	
Leachate Fill Station	75,000	-	-	-	-	
Roof Structure	92,328	-	-	-	-	
SE Area 2nd Cell Construction	-	-	-	1,000,000	36,000,000	
SE Area Landfill Construction	71,528,960	-	-	-	-	
SE Area Landfill Construction Quality Assurance	1,500,000	-	-	-	-	
SE Area Landfill Roadway Improvements	3,916,000	-	-	-	-	
SE Cell Landfill Gas Master Plan	-	-	200,000	-	-	
Site Improvements to Yard Waste area	-	-	-	2,000,000	-	
Site/Stormwater/CCC/HHW Improvements Construction	-	4,000,000	-	-	-	
Transfer Station Building Improvements Construction	-	-	-	950,000	10,000,000	
WVTS Structural & Electrical Upgrades	95,000	-	-	-	-	
WVTS Water Line & Fiber Relocation	740,000	-	-	-	-	
Truck Scale	75,000	90,000	-	95,000	-	
Site Improvement Yard Trash Area	-	-	400,000	-	-	
450 - Solid Waste Total	**79,121,916**	**4,662,413**	**1,195,310**	**4,664,122**	**46,643,887**	
451 - Daytona Beach International Airport						
IED Airport Audio System Head End Upgrade	250,000	-	-	-	-	
Runway 7L Keel Joint and Spall Repairs	250,000	-	-	-	-	
Siemens Energy Efficiency Facility Improvements	30,000	-	-	-	-	
Terminal EFIS Repairs and Paint	400,000	-	-	-	-	
Video Wall Upgrade	224,916	-	-	-	-	
Passenger Boarding Bridge Replacement	3,888,213	4,000,000	4,000,000	-	-	
451 - Daytona Beach International Airport Total	**5,043,129**	**4,000,000**	**4,000,000**	**-**	**-**	
452 - Airport Passenger Facility Charge						
Terminal High Mast Lighting	1,500,000	-	-	-	-	
452 - Airport Passenger Facility Charge Total	**1,500,000**	**-**	**-**	**-**	**-**	
453 - Airport Customer Facility Charge						
Parking Lot Improvements - Innovation Way	-	1,320,000	-	-	-	
453 - Airport Customer Facility Charge Total	**-**	**1,320,000**	**-**	**-**	**-**	
454 - Airport Grant Projects						
Electrical System Upgrade - Construction	-	-	300,000	3,000,000	-	
Runway 16 Approach RSA Improvements	-	-	-	3,465,250	-	
Runway 16-34 Rehabilitation - Construction	-	-	2,000,000	20,000,000	-	
Runway 7R/25L Rehabilitation - Construction	-	-	4,011,830	-	-	
Stormwater Taxiway N West Pond Rehab - Construction	3,000,000	-	-	-	-	
Taxiway E3 & E4 Enhancements/Expansion - Phase I	3,000,000	3,000,000	-	-	-	
Taxiway P3 & P4 Improvements - Construction	3,500,000	-	-	-	-	
Taxiway Whiskey Rehabilitation - Construction	-	-	900,000	9,000,000	-	
Terminal Ramp Rehabilitation	-	-	3,300,000	-	-	
454 - Airport Grant Projects Total	**9,500,000**	**3,000,000**	**10,511,830**	**35,465,250**	**-**	
457 - Water and Sewer Utilities						
Coll Sys Rehab/Lift St Prog Construction	400,000	500,000	550,000	600,000	650,000	
Consecutive Water System Improvements Construction	1,110,000	-	-	-	-	
Gemini Springs Central Sewer System Construction	2,451,600	-	-	-	-	
Glen Abbey WTP Quality Improvement - Construction YR2	-	6,000,000	2,586,500	2,586,500	2,586,500	
Halifax WTP Improvements Construction	1,280,000	-	-	-	-	
Southeast Service Area Ground Storage Tank and Treatment	250,000	-	5,000,000	-	-	
SW Area Collection System Improvements Construction	1,688,407	-	-	-	-	
SW Area Potable Water Interconnects Construction	475,000	-	-	5,500,000	-	
Wastewater Plant Upgrades - Including Package Plants	300,000	500,000	500,000	500,000	500,000	
Water Main Replacement/Upgrades	120,000	140,000	160,000	180,000	180,000	
Water Plant Upgrades - Including Package Plants	275,000	300,000	500,000	500,000	500,000	
Water Production Well Rehabilitation	150,000	175,000	200,000	225,000	225,000	
West Volusia Water Suppliers - Blue Spring	-	-	500,000	500,000	-	
Future Projects Construction	-	12,442,000	5,500,000	1,300,000	-	
457 - Water and Sewer Utilities Total	**8,500,007**	**20,057,000**	**15,496,500**	**11,891,500**	**4,641,500**	

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
475 - Parking Garage						
CCTV Assessment & Upgrades	495,000	-	-	-	-	
Daytona Lagoon Signage Replacement	50,000	-	-	-	-	
Deck Rehabilitation (Levels 3-5) - Construction	2,750,000	-	-	-	-	
Exterior Signage	75,000	-	-	-	-	
Exterior Signage Replacement	75,000	-	-	-	-	
Interior Signage Replacement	50,000	-	-	-	-	
License Plate Reader	321,300	-	-	-	-	
Parking Garage Elevator Modernization	750,000	750,000	-	-	-	
Retention Pond Restoration - Construction	25,000	-	-	-	-	
Exterior Updates - Construction	-	150,000	-	-	-	
MEP Upgrades - Construction	-	1,000,000	-	-	-	
Reseal and Restripe Parking Lots	-	75,000	-	-	-	
Storage & Facility Maintenance Space	-	250,000	-	-	-	
Bridge Painting - Engineering	535,000	425,000	-	-	-	
475 - Parking Garage Total	**5,126,300**	**2,650,000**	**-**	**-**	**-**	
513 - Equipment Maintenance						
Bay Door Replacement - Body Shop	30,000	-	-	-	-	
Fleet Parking Area Improvement	-	-	500,000	-	-	
Fleet Shop Roof Canopy	350,000	-	-	-	-	
Outside Bay Enclosure	-	250,000	-	-	-	
513 - Equipment Maintenance Total	**380,000**	**250,000**	**500,000**	**-**	**-**	

FIVE YEAR CAPITAL IMPROVEMENT PLAN - FY 2025-26 THROUGH FY 2029-30

Row Labels	Sum of FY 2025-26	Sum of FY 2026-27	Sum of FY 2027-28	Sum of FY 2028-29	Sum of FY 2029-30	Sum of Funding not Identified
Funding To Be Determined						
Airport Rd. - Widening from Pioneer Trail to Williamson Blvd.	-	-	-	-	-	20,625,000
Beresford Ave. - Kepler to SR44 Extension (additional funding)	-	-	-	-	-	4,840,000
County Road 3 - Widen Bridge and Add Paved Shoulders	-	-	-	-	-	550,000
Deland Road & Bridge Facility	-	-	-	-	-	27,500,000
Dirksen Dr. - Widening from 17-92 to I-4	-	-	-	-	-	11,440,000
Doyle Rd. - Widening from Courtland Blvd. to SR415	-	-	-	-	-	11,253,000
Doyle Rd. - Widening from Providence Blvd. to Saxon Blvd.	-	-	-	-	-	24,233,000
Doyle Rd. - Widening from Saxon Blvd. to Courtland Blvd.	-	-	-	-	-	16,500,000
Dunn Ave. - Extension from Tomoka Farms Rd. to LPGA	-	-	-	-	-	14,649,800
Dunn Ave. - Widening from Williamson Blvd. to Clyde Morris Blvd.	-	-	-	-	-	23,793,000
Eastside Dirt Road Reduction	-	-	-	-	-	8,662,798
Hand Ave. - Extension from Williamson to Tymber Creek	-	-	-	-	-	31,900,000
Hand Ave. - Widening from Clyde Morris Blvd. to Nova Rd.	-	-	-	-	-	5,830,000
Josephine/10th St. - from Old Mission to Tatum St.	-	-	-	-	-	7,150,000
L.B. Knox Bridge - Bascule Bridge Mechanical System Upgrade	-	-	-	-	-	1,168,750
LPGA Blvd. - US-92 to I-95 Interchange	-	-	-	-	-	45,100,000
MLK Jr. Parkway - Widening from SR-472 to US-92	-	-	-	-	-	64,130,000
Old Dixie Highway - New Bikepath and Erosion Protection	-	-	-	-	-	481,250
Orange Camp Rd. - Widening from 17-92 to MLK	-	-	-	-	-	27,500,000
PFC Emory Bennett Park - Park Expansion Phase I	-	-	-	-	-	25,000,000
Pioneer Tr. - Tomoka Farms Rd. to SR-44 Safety Improvements	-	-	-	-	-	8,250,000
Pioneer Trail - Widening from Airport Rd. to I-95	-	-	-	-	-	19,833,000
Plymouth Ave. - Widening from SR-15A to 17-92	-	-	-	-	-	13,310,000
Rhode Island Extension - Veterans Memorial Pkwy to Normandy	-	-	-	-	-	25,238,400
Saxon Blvd. - Extension from Westside Parkway to 17-92	-	-	-	-	-	14,300,000
Saxon Blvd. - Widening from Finland Dr. to Normandy Blvd.	-	-	-	-	-	6,710,000
Septic to Sewer - Blue Springs PFA; Breezewood & Orange City Hills	-	-	-	-	-	24,612,500
SR44 Intersection Improvements - Mission Dr./Wallace Rd. to Canal St.	-	-	-	-	-	1,078,000
Sugar Mill Rd. - Widening from SR44 to Pioneer Trail	-	-	-	-	-	14,080,000
Taylor Branch Rd. - Widening from Dunlawton to Clyde Morris Blvd.	-	-	-	-	-	5,595,700
Taylor Rd. - Widening from Forest Preserve Blvd. to Summer Trees Rd.	-	-	-	-	-	11,574,200
Tomoka Farms Rd. - Widening from I-4 Overpass to US92	-	-	-	-	-	9,240,000
Tomoka Farms Rd. - Widening from Taylor Rd. to I-4 Overpass	-	-	-	-	-	32,890,000
Traffic Signal Upgrade - 241 Taylor Rd. & Spruce Creek Rd.	-	-	-	-	-	715,000
Traffic Signal Upgrade - 284 Clyde Morris Blvd. & Taylor Rd.	-	-	-	-	-	715,000
Traffic Signal Upgrade - 325 Richard Petty Blvd. & Aerospace Blvd.	-	-	-	-	-	715,000
Traffic Signal Upgrade - 334 Williamson Blvd. & Ormond Square Shopping Center	-	-	-	-	-	715,000
Traffic Signal Upgrade - 413 Old Mission Rd. & Josephine St.	-	-	-	-	-	715,000
Traffic Signal Upgrade - 451 Tymber Creek Rd. & LPGA Blvd.	-	-	-	-	-	715,000
Tymber Creek Rd. - Extension from Margaritaville to SR-40	-	-	-	-	-	24,585,000
Tymber Creek Rd. - Widening from Peruvian Way to Airport Rd.	-	-	-	-	-	12,694,000
Wastewater Infrastructure - River Road RV Park & Seminole Rest State Park	-	-	-	-	-	3,176,250
Water Quality - Diversion of stormwater to existing borrow pit south of NSB airport	-	-	-	-	-	962,500
Water Quality - East Indian River Blvd. bioreactor	-	-	-	-	-	3,478,750
Water Quality - Install nutrient separating baffle boxes	-	-	-	-	-	1,375,000
Water Quality - Lake Sydney/Diane/Big Lake Outfall System	-	-	-	-	-	2,406,250
Water Quality - Lighthouse Cove stromwater treatment facility	-	-	-	-	-	2,846,250
Water Quality - Pipe B-23 Canal from Commonwealth Blvd. to Farmbrook Rd.	-	-	-	-	-	2,062,500
Westside Dirt Road Reduction	-	-	-	-	-	16,535,203
Westside Parkway - from Saxon Blvd. to French Av.	-	-	-	-	-	29,370,000
Williamson Blvd. - Extension from SR44 to Pioneer Trail	-	-	-	-	-	47,586,000
Williamson Blvd. - Widening from Beville Rd. to Madeline Av	-	-	-	-	-	5,490,100
Williamson Blvd. - Widening from Summer Trees Rd. to Madeline Av.	-	-	-	-	-	38,940,000
Water Quality - Replace stormwater pipe with exfiltration trench system	-	-	-	-	-	2,062,500
Funding To Be Determined Total	**-**	**-**	**-**	**-**	**-**	**756,878,701**
Grand Total	**332,627,193**	**135,449,833**	**72,748,448**	**89,203,757**	**74,129,010**	**1,011,878,701**

County Manager

July 22, 2025

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

As your County Manager, it is with great care and strategic intent that I present to you the recommended budget for Fiscal Year 2025-2026. This budget reflects the county's dedication to serving our community well by being a good steward of tax dollars while ensuring the county stays financially healthy for years to come. County staff work on this budget all year long, studying financial forecasts to predict future revenues and expenses, considering how state and federal laws might affect the budget, looking at property values throughout the county, and making sure the spending aligns with the goals that County Council has set.

This budget is more than just numbers on a page - it is the county's main policy document that shows how the county plans to spend money on the things that matter most to you. The recommended budget includes an operating budget of $1,419,238,478 which supports the daily operations of county departments, with reserve balances from all operating funds totaling $395,687,231.

While the county’s operating budget encompasses many different funds for various services, the general fund receives special attention because it funds countywide services that benefit all residents and is the largest property tax rate applied to every property across the county. For this fiscal year, the fund faces significant financial challenges from declining revenues in multiple areas including sales tax transfers, state revenue sharing, and constitutional officer excess fees. Despite these revenue pressures totaling millions of dollars, county departments demonstrated exceptional fiscal discipline by submitting budget requests with a net decrease of $1.6 million, even while facing $4.2 million in mandatory increases for wages, health insurance, and retirement contributions. However, this departmental savings is offset by unavoidable increases in state mandated external expenses and elected office costs, making the flat property tax rate essential to maintain current service levels. The general fund is discussed in more detail later in this letter.

Additionally, the budget includes a non-operating budget of $331,458,198 for capital projects and other essential investments, funded primarily through transfers from the operating budget. This recommended budget represents the county's promise to spend taxpayer money wisely, focus on the services and programs that make your community stronger, and plan ahead so that the county remains financially stable and continues to thrive while delivering essential services with fiscal responsibility.

123 West Indiana Avenue, Room 301 • DeLand, FL 32720-4612
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County Government Budgeting

Florida county governments must follow a structured annual budget process governed by state requirements. State law requires that county governments bring forward the unspent balance of all funds as a revenue source in the next year's budget and that the budget be balanced with equal revenues and expenditures. The budget includes funds are typically set aside for one-time capital projects, emergency reserves, infrastructure improvements, or equipment purchases rather than ongoing operational expenses. Because of these set asides included in the budget, county governments do not spend the entire budget amount that they must account for. This means that while the county presents a total budget figure, a significant portion of that money is intentionally held in reserve or designated for specific future projects, so the actual spending on day-to-day operations and services is much less than the total budget amount.

Think of this like managing your household checkbook. Just as your family has income from wages and other sources, the county has revenues from property taxes, fees, and state funding. Like your household expenses for groceries, utilities, and mortgage payments, the county has operating expenses for staff salaries, equipment, and services. And just as you might have money saved from previous years that you plan to spend on a new roof or car repairs, the county saves money for major projects. In this recommended budget, savings from prior years totals $538,646,813 or 37.9% of the total operating revenue. On the expense side of the budget, the reserves budgeted across all operating funds total $395,687,231 or 27.9% of the total operating budget - this is like keeping money in your emergency fund for unexpected expenses or future needs. The difference of $142,959,582 represents the planned use of prior year savings for capital projects - just like using your savings account to pay for that new roof. This means the county is being careful with taxpayer money by using accumulated savings for major projects where possible, while strategically using debt financing when appropriate for long-term investments that benefit future generations.

The county operates two main types of budgets that work together. The operating budget covers the recurring day-to-day expenses necessary to maintain essential services like staffing, utilities, supplies, and routine maintenance. These expenses are funded primarily through annual revenue sources such as property taxes and fees. The non-operating or capital budget focuses on major, long-term investments like new infrastructure, buildings, equipment purchases, and significant facility improvements that provide benefits for many years. These capital projects are typically financed through accumulated reserves, grants, and sometimes debt.

The total net operating budget includes an increase of $97,084,971 in appropriations, or 7.3% compared to fiscal year 2024-25, across all operating funds. A breakdown of this is included below:

Line Item	FY 2024-25 Adopted Budget	FY 2025-26 Recommended Budget	Change	% Change
Current Expenditures, Transfers and Capital Expenditures	$ 945,091,014	$ 1,023,551,247	$ 78,460,233	8.3%
Reserves	377,062,493	395,687,231	18,624,738	4.9%
Total	$ 1,322,153,507	$ 1,419,238,478	$ 97,084,971	7.3%

The current expenditures represent actual operational spending on services, personnel, and programs, while reserves function as savings set aside for emergencies, future capital projects, and unexpected expenses. The 4.9% growth in reserves demonstrates sound fiscal management, as adequate reserve levels provide financial stability and reduce the need for borrowing during emergencies. These reserve funds are typically funded through one-time revenue sources or budget surpluses rather than ongoing operational revenues.

Our operating budget spans 73 separate accounting funds, most of which are restrictive in nature. Out of 73 operating funds, only ten levy property taxes. Of the total operating budget of $1,419,238,478, only 30% or $431,970,639 of the revenue comes from property taxes with $12,898,959 of those taxes being directly distributed to CRAs.

The increases in the net operating budget, excluding reserve funds, are summarized as follows:

Current Expenditures, Transfers and Capital Expenditures	FY 2024-25 Adopted Budget	FY 2025-26 Recommended Budget	Change	% Change
Funds (Business Units) That Levy Property Taxes	$ 544,681,862	$ 538,502,432	($ 6,179,430)	(1.1%)
Funds (Business Units) That Do Not Levy Property Taxes	400,409,152	485,048,815	84,639,663	21.1%
Total	$ 945,091,014	$ 1,023,551,247	$ 78,460,233	8.3%

Notably, the funds that levy property taxes are experiencing an overall budget decrease of 1.1%, demonstrating fiscal restraint in property tax-supported operations even as other revenue-funded services expand to meet community needs. The increases in the net operating budget of the funds that levy property taxes above, excluding reserve funds, are summarized as follows:

Current Expenditures, Transfers and Capital Expenditures – Funds (Business Units) That Levy Property Taxes	FY 2024-25 Adopted Budget	FY 2025-26 Recommended Budget	Change	% Change
General Fund	$ 268,551,211	$ 257,133,855	($ 11,417,356)	(4.3%)
Law Enforcement Fund	146,809,067	162,013,528	15,204,461	10.4%
Library	28,629,882	25,932,123	(2,697,759)	(9.4%)
Ponce De Leon Inlet & Port District	5,337,564	5,558,748	221,184	4.1%
Municipal Service District	13,010,650	14,448,125	1,437,475	11.0%
Silver Sands Bethune Beach MSD	16,857	17,047	190	1.1%
East Volusia Mosquito Control	7,180,747	7,098,577	(82,170)	(1.1%)
Fire Services	57,857,048	50,935,237	(6,921,811)	(12.0%)
Volusia ECHO	15,699,902	13,592,795	(2,107,107)	(13.4%)
Volusia Forever	1,588,934	1,772,397	183,463	11.5%
Total	$ 544,681,862	$ 538,502,432	($ 6,179,430)	(1.1%)

Of note, the General Fund shows a significant decrease of $11.4 million or 4.3%, reflecting departmental cost reductions and operational efficiencies despite facing substantial revenue challenges. This decrease demonstrates exceptional fiscal discipline by county departments, as detailed in the General Fund section below.

The increases in the net operating budget of the funds that **do not** levy property taxes above, excluding reserve funds, are summarized as follows:

Current Expenditures, Transfers and Capital Expenditures – Funds (Business Units) That Do Not Levy Property Taxes	**Major Revenue Source**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Recommended Budget**	**Change**	**% Change**
Emergency Medical Services	EMS Bills	$ 43,180,569	$ 43,401,480	$ 220,911	2.4%
Beach Management	Customer Charges and General Fund Subsidy	28,275,019	28,507,665	232,646	0.8%
County Transportation Trust	Fuel Taxes	46,376,957	48,692,511	2,315,554	5.0%
Road Impact Fees and Proportionate Fair Share Funds	Developer Charges	30,215,382	104,687,129	74,471,747	246.5%
Park Impact Fees Funds	Developer Charges	1,075,874	3,095,000	2,019,126	187.7%
Inmate Welfare Trust	Inmate Commissions	1,255,187	2,049,735	794,548	63.3%
Ocean Center	Rentals and Tourist Tax	18,123,691	19,737,328	1,613,637	8.9%
State E-911 Surcharge	State Contribution	4,425,079	6,424,153	1,999,074	45.2%
Solid Waste	Customer Charges	60,283,031	77,711,992	17,428,961	28.9%
Water & Sewer Utilities	Customer Charges	50,071,385	25,566,282	(24,505,103)	(48.9%)
Daytona Beach International Airport	Customer Charges	23,436,505	25,425,532	1,989,027	8.5%
Transit Services	Grants, Fares and General Fund Subsidy	32,275,085	34,786,583	2,511,498	7.8%
Parking Garage	Customer Charges	4,970,075	7,138,523	2,168,448	43.6%
Aggregate of Other Funds	Various	56,445,313	57824,902	1,379,589	2.4%
Total		$ 400,409,152	$ 485,048,815	$ 84,639,663	21.1%

The substantial increases in non-property tax funds are primarily driven by active project budgeting for road impact fees and proportionate fair share projects, representing a shift from reserve-based planning to active project implementation. The significant changes in solid waste and water & sewer utilities reflect the timing of major capital projects rather than operational expansion. Additionally, while transit services shows an overall budget increase of $2.5 million, the General Fund subsidy portion is actually decreasing, with the growth primarily funded through expanded grant revenue and fare collections rather than additional taxpayer support.

The operating budget reflects careful financial stewardship with property tax-supported funds decreasing overall while maintaining essential services. Growth in non-property tax funds primarily supports capital projects and infrastructure improvements funded through dedicated revenue sources. The county continues to demonstrate fiscal responsibility through departmental cost reductions, strategic use of reserves, and improved operational efficiencies across multiple service areas.

Millage Rate & Ad Valorem Taxes

Below is a comparison of the recommended millage rates for fiscal year 2025-26:

Taxing Fund	FY 2024-25 Millage Rate	FY 2025-26 Recommended Millage Rate	% change
General Fund	3.2007	3.2007	0%
Law Enforcement Fund	1.5994	1.5994	0%
Library	0.3891	0.3697	(4.98%)
Ponce De Leon Inlet & Port District	0.0692	0.0660	(4.63%)
Municipal Service District	1.6956	1.6956	0%
Silver Sands Bethune Beach MSD	0.0106	0.0099	(6.61%)
East Volusia Mosquito Control	0.1647	0.1573	(4.50%)
Fire Services	3.8412	3.8412	(5.67%)
Volusia ECHO	0.2000	0.2000	0.0%
Volusia Forever	0.2000	0.2000	0.0%

To understand the county's millage rate options between rolled back and flat rates, it's important to first understand how the rolled back millage rate works within the county's overall financial framework. The rolled back millage rate is calculated each year by state law. It divides the previous year's property tax revenue by the current year's taxable property values to force local governments to collect only the same amount of property tax money as the prior year, with exceptions for new construction growth. However, the rolled back rate is calculated across the entire tax roll, not on individual properties. This means that while the county collects the same total amount under a rolled back rate, individual property owners often see their taxes decrease due to assessment limitations such as "save our homes". Others property owners may see large increases under the same rolled back rate when their assessments are reset from a recent sale.

Maintaining flat millage rates becomes important for local governments to address the reality of consistently rising operational expenses. Unlike private businesses that can raise prices for their products and services, governments face legal constraints and public expectations that limit their ability to generate additional revenue. Personnel costs, which typically represent the largest portion of the county budget, increase annually through cost-of-living adjustments, health insurance increases, and state-mandated retirement contributions. Additionally, contracts for services, utilities, fuel, materials, and insurance premiums continue to rise with inflation. Without the ability to capture natural revenue growth through stable millage rates, governments are forced to either reduce service levels, defer critical maintenance, or use up their emergency reserves - none of which serve the long-term interests of the community.

Property Tax Comparisons

While property tax concerns frequently arise among residents, these taxes remain essential for financing public services, infrastructure projects, and local government functions - particularly in Florida, where the absence of a state income tax makes property taxes even more critical. Through diligent fiscal management, Volusia County has successfully kept tax rates low, with the County's portion of the total millage rate now ranking among the lowest statewide and our per-capita spending falling in the bottom 25% of Florida counties. This achievement reflects our ongoing commitment to providing necessary services while maintaining fiscal responsibility and keeping the tax burden manageable for our residents.

My staff and I previously presented rankings compiled by the Florida Tax Watch group. The organization uses data downloaded directly from the Florida Department of Revenue and Florida's Office of Economic and Demographic Research website to create various county and municipal rankings. Any resident can validate these rankings by downloading the same data sets or the rankings can be viewed at floridataxwatch.org. When evaluating millage rate rankings, it's crucial to understand that the rate represents only part of the overall tax burden equation - taxable value is the equally important second component. Monroe County illustrates this principle perfectly: while it maintains the state's lowest millage rate, it simultaneously holds the highest per-capita taxable value in Florida. This combination means that despite having the lowest rate, Monroe County residents actually pay among the highest property taxes per person statewide, demonstrating that the millage rate alone doesn't determine the actual tax burden citizens face.

The table below contains the most recent available data on some key rankings that show how Volusia County compares to the other 67 counties in the State of Florida, related to property taxes per capita:

Category	2023 Volusia County Ranking
Per Capita Total County Expenditures	57th out of 66*
Statewide Average	$2,035.61
Volusia County	$1,252.42
Per Capita Total County Revenues	55th out of 66*
Statewide Average	$2,223.20
Volusia County	$1,390.25
Per Capita Total Property Tax Levies (Includes All Taxing Authorities in the County)	22nd out of 67
Statewide Average	$2,013.47
Volusia County	$1,601.40
Per Capita County Government Property Tax Levies **(What we levy)**	38th out of 67 (Average of $601.81)
Per Capita School District Property Tax Levies **(What our School Board levies)**	30th out of 67 (Average of $535.91)
Per Capita Municipal Government Property Tax Levies **(What our cities levy)**	6th out of 67 (Average of $363.38)
Per Capita Independent Special District Property Tax Levies **(What our independent districts levy)**	18th out of 67 (Average of $100.30)

*Duval County is excluded from these rankings

General Fund

The General Fund serves as the foundation of county operations, funding essential services that benefit all residents including public safety, judicial operations, and core administrative functions. As the county's largest operating fund, it receives the most attention during budget discussions because it directly affects the countywide property tax rate applied to every property in Volusia County.

For fiscal year 2025-26, the General Fund faces significant financial challenges from declining revenues in areas beyond our control, combined with mandatory increases in state-required expenses. Despite these pressures, we are maintaining a flat millage rate of 3.2007 - the same rate as the current year - while preserving essential services and adequate emergency reserves. The flat millage rate is essential to maintain current service levels given substantial revenue declines ($13.3 million) and state-required uncontrollable expenditure increases ($6.0 million) that total over $19 million.

Revenue Challenges

The fund faces substantial revenue declines in multiple areas that are outside county control. Sales tax transfers to the General Fund are decreasing by approximately $2.4 million due to lower than expected collections statewide. State revenue sharing has dropped from a budgeted $15.6 million to an estimated $12.8 million in fiscal year 2025, creating a $2.8 million reduction that will continue in fiscal year 2026. Constitutional officer excess fees show a net decline of approximately $1.8 million, primarily driven by a $2.5 million reduction in expected Tax Collector excess fees due to that office's increased capital expenses for new facilities. The Property Appraiser and Supervisor of Elections show modest increases in projected excess fees, reflecting more accurate county estimates based on additional years of historical data.

The beach management and beach capital funds require an additional $6.3 million in General Fund support due to parking revenues falling short of budget projections. Under the new Council-approved fee structure that provides free annual passes for county residents but increases the cost for visitors, on-beach access fees collections are now projected to $0.9 million higher in the current fiscal year (2025) than the prior fiscal year (2024). However, this amount did not increase as much as was expected in the adopted (fiscal year 2025) budget, leading to a situation where there is a shortfall from a budgetary perspective, even though the amount is an increase versus prior years collections. Off-beach parking revenues have also performed similarly, coming in under budgetary expectations even though the fee is all brand-new revenue to the County. Originally budgeted at $7.1 million, based on consultant estimates, off-beach parking collections are now expected to reach only $2.9 million. While the $2.9 million all represents new revenue that helps pay for the beach, the $4.2 million difference to the budget requires General Fund support beyond what is in the current year budget. This means we must restore General Fund support to levels more consistent with prior fiscal years, thus the additional $6.3 million in General Fund support.

The identified revenue challenges total approximately $13.3 million in reduced revenues between the current (fiscal year 2025) and recommended (fiscal year 2026) budgets in the General Fund.

Expenditure Increases Beyond County Control

In addition to revenue challenges, the County also faces expenditure increases beyond our control in the General Fund. The largest category of uncontrollable increases occurs in external expenses mandated by state law or contract, growing by $4.1 million. These include required contributions to the Department of Juvenile Justice ($1.0 million increase), State Medicaid programs ($1.4 million increase), and SunRail operations ($1.2 million increase, primarily because we did not have to pay costs related to the DeLand station in the first year of operations).

In addition to external expenses, the Property Appraiser's fees paid by the General Fund are expected to increase by $1.6 million, primarily for renovating a new building.

Combined, these revenue decreases and uncontrollable expenditure increases total approximately $19 million in budget pressure on the General Fund.

County Staff Fiscal Discipline

Despite facing substantial cost pressures, county departments have demonstrated exceptional fiscal responsibility that deserves recognition. Even while absorbing $4.2 million in increases for wages, health insurance, and state retirement contributions, departments submitted budget requests showing a net decrease of $1.6 million in the General Fund. This remarkable achievement came through operational efficiencies, reduced internal service charges, strategic reallocation of resources, and careful management. This level of fiscal discipline while maintaining service quality demonstrates the commitment of county staff to responsible stewardship of taxpayer resources.

Flat Millage Rate Recommendation

In the General Fund, the recommendation to maintain a flat millage rate of 3.2007 rather than adopting the rolled-back rate is essential to address the substantial revenue losses and uncontrollable expenditure increases outlined above. The rolled-back rate would force the county to collect only the same total amount of property tax revenue as the prior year, despite facing $19 million in combined revenue losses and mandated expense increases.

Without the ability to capture natural revenue growth through property value appreciation, the county would be forced to either drastically reduce service levels, defer critical infrastructure maintenance, or deplete emergency reserves - none of which serve the long-term interests of our community. The flat millage rate allows the county to capture the 8.1% growth in property values, generating approximately $14.9 million in additional revenue to partially offset these financial pressures while maintaining current service levels.

This approach represents sound fiscal management that balances the reality of rising operational costs with the need to maintain essential services for our residents. Personnel costs, contracts for services, utilities, fuel, materials, and insurance premiums continue to rise with inflation, and unlike private businesses, governments face legal constraints and public expectations that limit their ability to generate additional revenue through other means.

Strategic Capital Investments

The General Fund budget includes $32.4 million in major capital improvements, focusing on critical infrastructure and public safety needs. The largest investments address corrections facility requirements, including an added $8.0 million for security improvements and $5.4 million for potable water systems. We are continuing our enterprise software upgrade with $2.5 million and investing $3.4 million in energy conservation projects that will reduce future operating costs. Of note, almost all of these major capital investments are financed with one-time revenues, using up prior year fund balance (savings). Because we are utilizing prior year fund balance to fund these investments, they do not themselves affect the millage rate decision/recommendation.

An important change involves financing for the Sheriff's new $30.0 million Administration Complex. Rather than using direct General Fund transfers of $15.0 million per year, we are recommending debt financing over 20 years. This approach preserves General Fund reserves while spreading the cost over the useful life of the facility, with annual debt service of $2.2 million beginning in fiscal year 2027 after construction completion.

Reserve Strategy and Federal Policy Concerns

The fund maintains robust reserves well above our 10% emergency reserve policy, with total reserves of $75.1 million projected for fiscal year 2026. This financial cushion has become increasingly important as federal policy changes create additional uncertainty for local governments.

Recent federal discussions about reducing FEMA assistance to Florida counties could significantly impact our future financial planning. FEMA's "Actions to Rebalance FEMA's Role in Disasters" memo proposes increasing the threshold for federal disaster declarations and reducing federal cost sharing. These changes would shift substantially more financial responsibility to counties for disaster response, debris removal, and infrastructure repairs. Enhanced reserve levels provide necessary protection against these potential policy changes that could require us to self-fund disaster response activities that have historically received federal support.

Staffing

County employees deliver essential services that directly impact quality of life - maintaining roads and infrastructure, processing permits and licenses, providing public health services, and responding to emergencies. Their institutional knowledge, professional relationships with residents, and commitment to public service cannot be easily replaced. When we invest in our staff, we invest in service continuity, reduce turnover costs, and enhance community trust.

I am recommending a 4% wage adjustment for all county employees in the upcoming budget cycle. This wage adjustment represents sound fiscal stewardship - the cost of replacing experienced employees far exceeds the investment in retaining them. By maintaining competitive compensation, we ensure uninterrupted service delivery and protect the taxpayers' investment in our trained workforce. Our employees are not just line items in a budget; they are the skilled professionals who make county government work for everyone. This recommended increase reflects our recognition of their value and our commitment to maintaining the high-quality services our residents deserve.

Capital Program

On June 3, 2025, we presented our proposed capital budget for fiscal year 2025-26, outlining a comprehensive five-year infrastructure investment plan. The county follows a systematic approach where department heads, constitutional officers, and county management identify capital project needs, which are then compiled into a rolling five-year plan that gets reviewed and updated annually. Only the first year receives full funding approval, while years two through five serve as financial planning tools.

The County maintains significant infrastructure assets that require ongoing investment. The county is responsible for nearly 1,000 centerline miles of paved roads, over 50,000 traffic signs, 50 bridges of various types, and approximately 3.5 million square feet of facilities across more than 440 buildings and structures. 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.

In total, the operating budget includes $187 million in capital funding. This breaks down to $29.1 million for replacing aging infrastructure, $9.9 million for smaller capital projects, and $148.1 million for major capital improvements. Over the full five-year planning period, the county has identified $554.8 million in fundable projects but faces a significant challenge with over $1 billion in additional needed projects that currently lack identified funding sources, with road improvements representing the majority of unfunded needs.

As discussed at the five-year forecast presentation meeting, county staff recommended the utilization of debt funding for a replacement mosquito control facility, a new sheriff headquarters, and solid waste cell expansion. By financing these essential public safety and environmental health facilities through debt, the county can continue to address urgent operational needs - from protecting residents against disease-carrying mosquitoes to ensuring adequate law enforcement facilities and maintaining proper waste management capacity - while spreading the costs over time to align debt payments with the long-term benefits these facilities will provide to the community.

Our capital planning process continues to demonstrate our commitment to strategic infrastructure investment and fiscal responsibility.

Fund Balance and Reserves Across All Funds

Carry forward fund balance represents 37.9% of our total operating revenue, providing essential financial stability and operational capacity. Our reserve strategy serves dual purposes: maintaining emergency preparedness and funding capital projects through pay-as-you-go financing.

Maintaining a stable fund balance is fundamental to our fiscal health as it provides resilience against unexpected economic downturns, natural disasters, or unforeseen expenses that could otherwise force us to make drastic cuts to essential services. A healthy fund balance also demonstrates fiscal responsibility to credit rating agencies, which helps maintain favorable borrowing conditions and lower interest rates on future debt issuances. Additionally, reserves provide the working capital necessary to manage cash flow throughout the fiscal year, especially important given that property tax revenues and other income sources often arrive irregularly while expenses remain constant.

Strategic debt financing can be more beneficial than depleting reserves or delaying critical infrastructure projects in certain circumstances. Infrastructure assets have useful lives spanning decades, making it financially prudent to spread their costs over multiple generations of taxpayers who will benefit from these improvements. Our goal is to achieve the proper balance between maintaining essential reserve funds for emergencies and operational requirements while using debt as a strategic tool to finance infrastructure investments that promote sustained economic growth and improve community well-being. This approach requires careful analysis of debt service coverage ratios, adherence to debt limits, and ensuring that total debt obligations remain sustainable within our revenue capacity.

Efficiencies & Accomplishments

Based on the county's comprehensive fiscal efficiency report, several major cost-saving initiatives stand out across multiple departments. The most significant achievements demonstrate both immediate savings and long-term strategic financial planning.

Operational restructuring and process improvements have yielded both immediate cost reductions and enhanced service delivery. Transit Services achieved approximately $500,000 in annual savings through system efficiencies and innovative VoRide implementation, which increased ridership by 25% while reducing operational costs. Beach Safety eliminated $1.8 million in control tower costs over two years while maintaining service quality through operational improvements. The Corrections division is projecting $1.1 million in annual savings through renegotiated medical contracts and improved staffing processes that reduced correctional officer vacancies by 80%. These examples illustrate how strategic operational changes can simultaneously reduce costs and improve service effectiveness.

Technology and infrastructure modernization represents additional fiscal efficiencies. The Information Technology division achieved substantial savings through strategic system migrations, including switching virtual-server hosts from VMWare to Hyper-V for $50,000-$80,000 in annual savings, migrating away from Oracle technologies to save over $100,000 annually, and upgrading data storage to eliminate $60,000 in annual support costs. Similarly, the Ocean Center's LED lighting conversion saved $55,000, while the Airport's runway LED conversion project is expected to save over $10,000 annually in electrical costs. These technology upgrades demonstrate how upfront investments in modern systems create recurring operational savings.

Strategic revenue generation and grant optimization has produced remarkable results, particularly in the Finance Department. The Treasury division's professional investment management has generated $7.9 million above benchmark returns since 2022, directly offsetting tax revenue needs across the years. The department successfully leveraged federal funding opportunities, bringing in over $3 million annually through the Public Emergency Medical Transport program, over $70 million in federal hospital resources, and an additional $6 million in flexible Coronavirus Local Fiscal Recovery Fund usage. Emergency Services has similarly maximized grant funding, securing over $4 million in federal grants for equipment, training, and staffing while utilizing grant-funded positions to reduce county personnel costs by approximately $229,600 annually.

It is through efforts like these that the County department budget submission for the general fund is actually a decrease, even in the face of inflation and personnel cost increases.

Future Challenges

Capital Funding

As we plan for budgets beyond this one, one of the pressing challenges facing our county's long-term financial sustainability is how to fund major capital projects. Throughout this budget, we demonstrate strategic use of accumulated reserves to finance critical infrastructure investments, including corrections facility improvements, fire station construction, enterprise software upgrades, and energy conservation projects across multiple funds. We have also recommended strategic debt financing for projects like the Sheriff's Administration Complex, mosquito control facility replacement, and solid waste cell expansion when appropriate for long-term assets. While this combined approach of pay-as-you-go financing and strategic debt preserves our debt capacity and demonstrates fiscal responsibility, the challenge of balancing these funding mechanisms will continue. Our county continues to face difficult decisions as we balance immediate operational needs—such as public safety, road maintenance, and essential services—against critical long-term capital investments in infrastructure, facilities, and equipment that require substantial resources but serve our community for decades.

The fundamental question of how to sustainably finance these recurring capital needs becomes more pressing as we utilize existing reserves across our various funds. Over the full five-year planning period, the county has identified $554.8 million in fundable projects but faces a significant challenge with over $1 billion in additional needed projects that currently lack identified funding sources. Traditional funding mechanisms—including general obligation bonds, revenue bonds, and continued pay-as-you-go financing—each present trade-offs between immediate budget impact and long-term debt obligations. The cyclical nature of our capital needs, combined with the reality that reserves cannot indefinitely fund major infrastructure investments, creates ongoing budget pressures that require careful planning and prioritization. Future debt issuances would require the budget to repay that debt through annual debt service payments, which becomes increasingly difficult to achieve in an environment where millage rates are always under pressure to decrease or by rolled back.

Municipal Service District

Our Municipal Service District fund presents another budgetary challenge. The MSD operated at full rollback rates for three of the four years between fiscal year 2021 and 2024, limiting revenue growth during this period. In addition, Council's decision to repeal the communication service tax in January 2024 reduced annual revenues by approximately $3 million, while declining state-shared sales tax revenues contributed an additional $1 million loss. These combined revenue reductions have created a operational imbalance that forces the MSD to rely on approximately $3.5 million in annual reserve funding to maintain current service levels, as projected in our five-year forecast. Although the MSD fund remains financially healthy today, this trajectory is unsustainable. Continued dependence on reserves will eventually compromise the fund's stability and our ability to deliver essential municipal services. We will need to consider revenue enhancements, service adjustments, or operational efficiencies that will allow the MSD fund to achieve balance and preserve its long-term viability.

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

The Fiscal Year 2025-2026 budget reflects our unwavering commitment to fiscal responsibility, service excellence, and strategic investment in Volusia County's future. Despite significant revenue challenges, we have maintained essential services, preserved our financial stability, and positioned the County for continued success.

I thank the County Council for their leadership and guidance throughout this budget process. This budget is the result of careful planning and the dedication of our entire organization. I am confident it serves the best interests of Volusia County's residents while maintaining our reputation for sound financial management.

Sincerely,

George Recktenwald

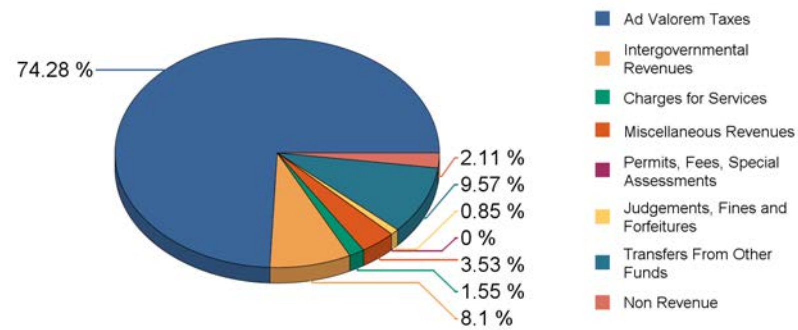
County Manager

General Fund

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	188,311,278	203,088,352
Intergovernmental Revenues	23,980,391	22,152,558
Charges for Services	4,164,438	4,232,577
Miscellaneous Revenues	8,068,507	9,658,917
Permits, Fees, Special Assessments	9,600	9,000
Judgements, Fines and Forfeitures	1,799,411	2,333,670
Transfers From Other Funds	17,598,425	26,179,188
Non Revenue	7,573,074	5,762,800
Subtotal Revenues	**251,505,124**	**273,417,062**
Fund Balance	105,018,215	94,779,838
Total Revenues	**356,523,339**	**368,196,900**

Operating Revenues



Millage Rate History	
FY 2019-20	5.5900
FY 2020-21	5.4500
FY 2021-22	5.3812
FY 2022-23	4.8499
FY 2023-24	3.3958
FY 2024-25	3.2007
FY 2025-26	3.2007

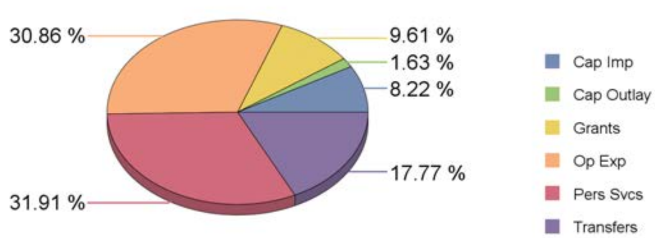
Position History - FTE	
FY 2019-20	1,845.16
FY 2020-21	1,824.77
FY 2021-22	1,037.08
FY 2022-23	1,042.33
FY 2023-24	896.92
FY 2024-25	898.92
FY 2025-26	893.92

Budgeted Fund Balance History

Fiscal Year 2025-26 Expenditures

Expenditures		
Personnel Services	89,211,245	93,243,194
Operating Expenses	102,243,802	106,100,911
Reimbursements	(21,853,808)	(22,390,834)
Capital Outlay	4,501,258	4,751,756
Capital Improvements	36,690,263	24,015,043
Grants and Aids	25,837,523	28,075,981
Interfund Transfers	55,782,560	51,922,054
Elected Offices	7,797,928	7,512,146
Subtotal Expenditures	300,210,771	293,230,251
Reserves	56,312,568	74,966,649
Total Expenses	**356,523,339**	**368,196,900**

Operating Expenses



Reserve Summary	
Future Capital Reserves	32,961,436
Emergencies Reserves	26,254,956
Law Enforcement Equivalent Emergency Reserves	12,817,746
Contingency Reserves	2,932,511

Transfers Out	
Transfers to Votran Fund	11,361,621
Transfer to Beach Management Fund - General Fund Subsidy	9,891,457
Transfers to Correctional Facilities Cap Projects Fund	8,002,658
Transfer to Beach Management Fund - Resident Pass Buydown	7,300,000
Transfers to Emergency Medical Services Fund	5,464,386
Transfer to GF Road Capital	5,000,000
Transfers to IT Capital Projects Fund	2,500,000
Transfer to Economic Development Fund	1,104,767
Transfers to Debt Service Fund	974,165
Transfers to Beach Capital Fund	200,000
Trans To Grants	123,000

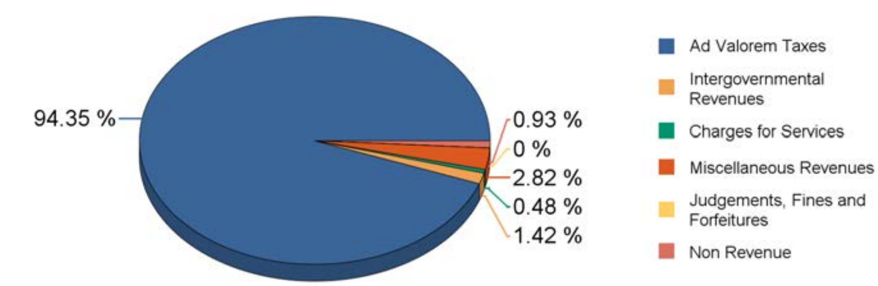
Major Capital Improvement >$500,000	
Potable Water Pipes-Branch Jail	5,442,873
Air Handler and Fire Suppression Replacement	3,900,000
Chiller Plant Upgrades and Optimization Ph.2 (SECM)	2,000,000
Holsonback CEP Efficiency and Building Upgrades (SCEM)	1,350,000
DeLand Courthouse Chiller Replacement	975,000
Lake Ashby Fishing Dock Repairs	850,000
Thomas C. Kelly Building Roof Recovery	800,000
Potable Water Pipes-Branch Jail - CF	787,575
Parks Maintenance Facility Building	700,000
Roof Replacements at Various County Facilities	500,000

Library

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	22,816,978	23,468,189
Intergovernmental Revenues	364,989	353,612
Charges for Services	113,100	119,100
Miscellaneous Revenues	586,777	702,239
Judgements, Fines and Forfeitures	1,000	1,000
Non Revenue	127,790	230,290
Subtotal Revenues	**24,010,634**	**24,874,430**
Fund Balance	10,383,240	7,571,954
Total Revenues	**34,393,874**	**32,446,384**

Operating Revenues



Millage Rate History	
FY 2019-20	0.5520
FY 2020-21	0.5174
FY 2021-22	0.5174
FY 2022-23	0.4635
FY 2023-24	0.4209
FY 2024-25	0.3891
FY 2025-26	0.3697

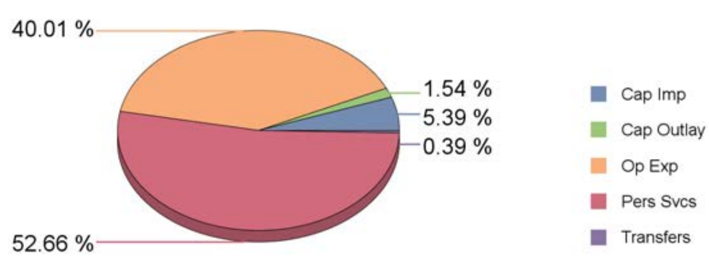
Position History - FTE	
FY 2019-20	183.50
FY 2020-21	182.50
FY 2021-22	180.50
FY 2022-23	179.50
FY 2023-24	178.50
FY 2024-25	179.50
FY 2025-26	179.50

Budgeted Fund Balance History

Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	13,463,120	13,657,039
Operating Expenses	10,174,833	10,375,823
Capital Outlay	328,895	400,295
Capital Improvements	995,733	1,398,966
Interfund Transfers	3,667,301	100,000
Subtotal Expenditures	28,629,882	25,932,123
Reserves	5,763,992	6,514,261
Total Expenses	**34,393,874**	**32,446,384**

Operating Expenses



Reserve Summary	
Future Capital Reserves	4,026,818
Emergencies Reserves	2,487,443

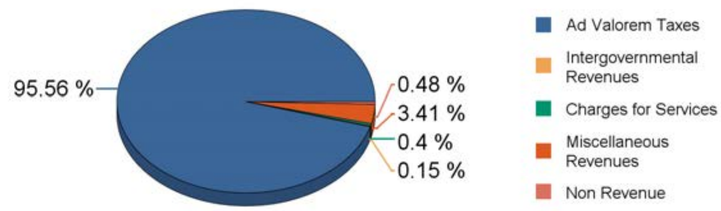
Transfers Out	
Transfers to Library Construction Fund	100,000

E Volusia Mosquito Control

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	6,749,053	6,935,434
Intergovernmental Revenues	11,000	11,000
Charges for Services	29,000	29,000
Miscellaneous Revenues	225,404	247,361
Non Revenue	0	34,900
Subtotal Revenues	**7,014,457**	**7,257,695**
Fund Balance	3,487,779	4,655,034
Total Revenues	**10,502,236**	**11,912,729**

Operating Revenues



Millage Rate History	
FY 2019-20	0.1880
FY 2020-21	0.1781
FY 2021-22	0.1781
FY 2022-23	0.1781
FY 2023-24	0.1781
FY 2024-25	0.1647
FY 2025-26	0.1573

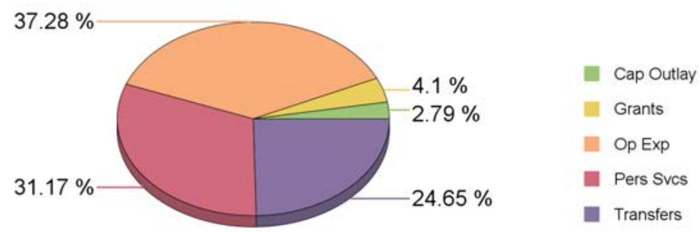
Position History - FTE	
FY 2019-20	28.75
FY 2020-21	28.00
FY 2021-22	28.00
FY 2022-23	28.00
FY 2023-24	28.00
FY 2024-25	28.00
FY 2025-26	28.00

Budgeted Fund Balance History

Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	2,287,551	2,212,930
Operating Expenses	2,859,464	2,946,665
Reimbursements	(300,000)	(300,000)
Capital Outlay	293,000	198,000
Grants and Aids	290,732	290,982
Interfund Transfers	1,750,000	1,750,000
Subtotal Expenditures	7,180,747	7,098,577
Reserves	3,321,489	4,814,152
Total Expenses	**10,502,236**	**11,912,729**

Operating Expenses



Reserve Summary	
Future Capital Reserves	3,988,383
Emergencies Reserves	725,769
Contingency Reserves	100,000

Transfers Out	
Transfers to Capital Impr Projects Fund	1,750,000

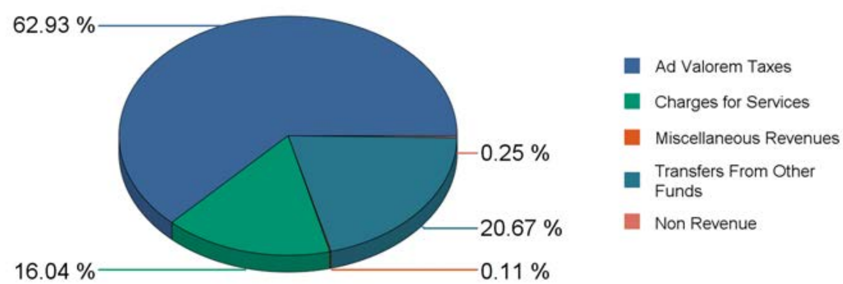
Law Enforcement Fund

Fiscal Year 2025-26 Revenues

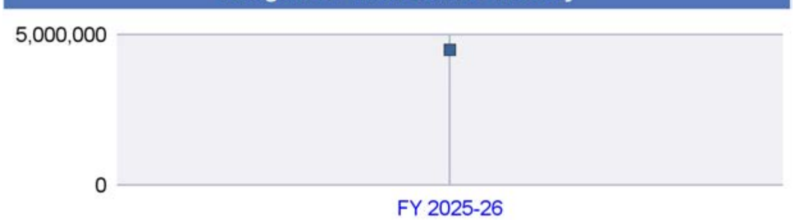
Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	93,625,028	101,259,179
Charges for Services	22,555,192	25,808,200
Miscellaneous Revenues	0	176,042
Transfers From Other Funds	30,628,847	33,264,528
Non Revenue	0	395,500
Subtotal Revenues	**146,809,067**	**160,903,449**
Fund Balance		4,494,061
Total Revenues	**146,809,067**	**165,397,510**

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

Operating Revenues



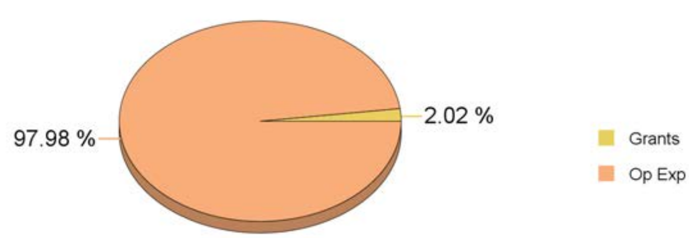
Budgeted Fund Balance History



Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Operating Expenses	3,290,538	3,903,295
Capital Improvements	0	700,000
Grants and Aids	2,999,952	3,255,681
Elected Offices	140,518,577	154,154,552
Subtotal Expenditures	146,809,067	162,013,528
Reserves		3,383,982
Total Expenses	**146,809,067**	**165,397,510**

Operating Expenses



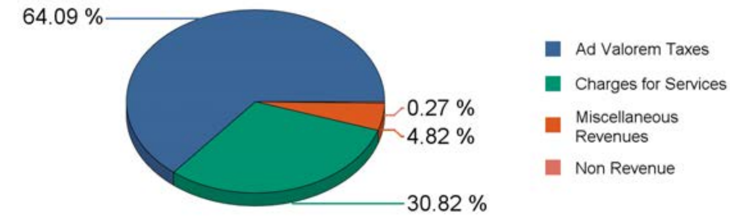
Reserve Summary	
Contingency Reserves	3,383,982

Ponce De Leon Inlet and Port District

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	2,838,630	2,911,389
Charges for Services	1,400,000	1,400,000
Miscellaneous Revenues	284,104	219,129
Non Revenue	0	12,100
Subtotal Revenues	**4,522,734**	**4,542,618**
Fund Balance	4,048,159	3,557,040
Total Revenues	**8,570,893**	**8,099,658**

Operating Revenues



Millage Rate History	
FY 2019-20	0.0929
FY 2020-21	0.0880
FY 2021-22	0.0845
FY 2022-23	0.0760
FY 2023-24	0.0692
FY 2024-25	0.0692
FY 2025-26	0.0660

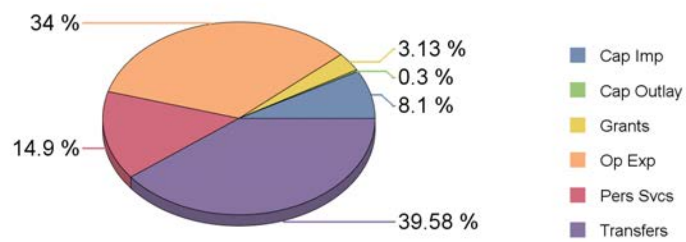
Position History - FTE	
FY 2019-20	17.00
FY 2020-21	17.00
FY 2021-22	8.00
FY 2022-23	9.00
FY 2023-24	9.00
FY 2024-25	10.00
FY 2025-26	11.00

Budgeted Fund Balance History

Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	704,090	828,159
Operating Expenses	1,757,346	1,890,024
Capital Outlay	36,000	16,500
Capital Improvements	266,000	450,000
Grants and Aids	174,128	174,065
Interfund Transfers	2,400,000	2,200,000
Subtotal Expenditures	5,337,564	5,558,748
Reserves	3,233,329	2,540,910
Total Expenses	**8,570,893**	**8,099,658**

Operating Expenses



Reserve Summary	
Future Capital Reserves	2,086,648
Emergencies Reserves	454,262

Transfers Out	
Transfer to Port Capital Fund	2,200,000

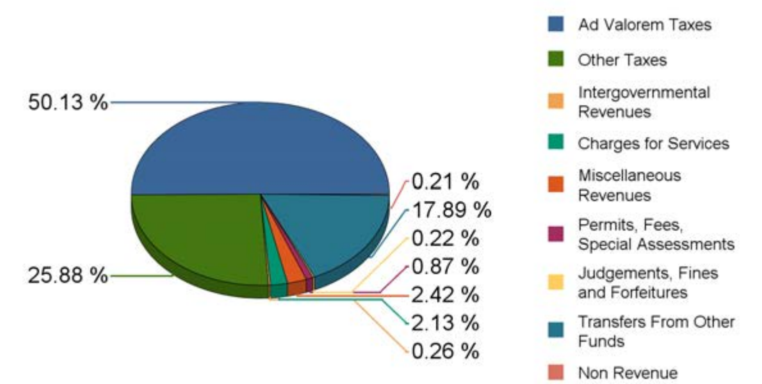
Major Capital Improvement >$50,000	
Reef Deployments	200,000
Reef Deployments-CF	200,000

Municipal Service District

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	20,049,653	21,609,083
Other Taxes	11,480,341	11,156,777
Intergovernmental Revenues	116,637	110,205
Charges for Services	921,860	918,743
Miscellaneous Revenues	1,195,122	1,042,209
Permits, Fees, Special Assessments	371,510	375,641
Judgements, Fines and Forfeitures	112,770	94,520
Transfers From Other Funds	8,625,196	7,712,924
Non Revenue	4,000	89,700
Subtotal Revenues	**42,877,089**	**43,109,802**
Fund Balance	33,335,273	33,290,966
Total Revenues	**76,212,362**	**76,400,768**

Operating Revenues



Millage Rate History	
FY 2019-20	2.2399
FY 2020-21	2.1083
FY 2021-22	2.1083
FY 2022-23	1.8795
FY 2023-24	1.6956
FY 2024-25	1.6956
FY 2025-26	1.6956

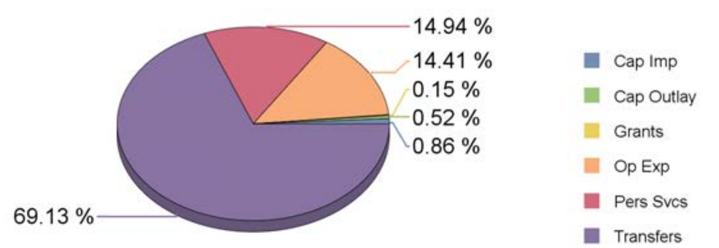
Position History - FTE	
FY 2019-20	362.00
FY 2020-21	366.00
FY 2021-22	67.00
FY 2022-23	72.00
FY 2023-24	73.00
FY 2024-25	73.00
FY 2025-26	73.00

Budgeted Fund Balance History

Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	6,717,655	6,965,944
Operating Expenses	6,052,358	6,770,502
Capital Outlay	147,270	243,900
Capital Improvements	35,000	400,000
Grants and Aids	58,367	67,779
Interfund Transfers	29,801,091	32,235,716
Subtotal Expenditures	42,811,741	46,683,841
Reserves	33,400,621	29,716,927
Total Expenses	**76,212,362**	**76,400,768**

Operating Expenses



Reserve Summary	
Reserves	19,885,423
Loan Repayment Reserves	5,520,524
Emergencies Reserves	4,310,980

Transfers Out	
Transfer to Law Enforcement Fine & Forfeiture Fund	26,777,094
Transfers to Transportation Trust Fund	5,000,000
Transfers to 2017 Cap Impr Rev Note	458,622

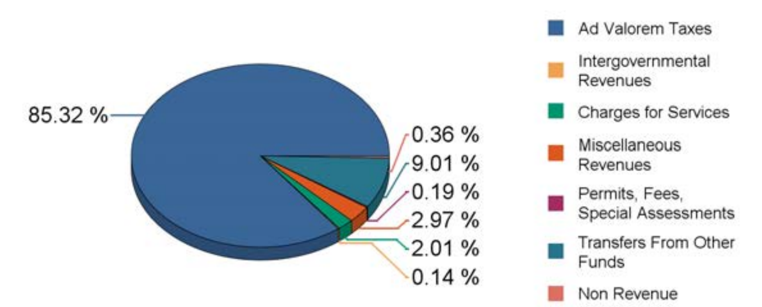
Major Capital Improvement >$50,000	
Temporary Kennels	150,000
Fire Safety Standards Modifications	100,000
Parking Lot Re-paving	100,000
Clinic Dog/Cat Separation	50,000

Fire Rescue District

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	46,509,944	47,321,796
Intergovernmental Revenues	71,130	79,120
Charges for Services	1,036,721	1,114,056
Miscellaneous Revenues	891,025	1,644,725
Permits, Fees, Special Assessments	150,000	105,000
Transfers From Other Funds	0	5,000,000
Non Revenue	0	202,200
Subtotal Revenues	**48,658,820**	**55,466,897**
Fund Balance	31,008,530	26,287,678
Total Revenues	**79,667,350**	**81,754,575**

Operating Revenues



Millage Rate History	
FY 2019-20	4.0815
FY 2020-21	3.8412
FY 2021-22	3.8412
FY 2022-23	3.8412
FY 2023-24	3.8412
FY 2024-25	3.8412
FY 2025-26	3.6236

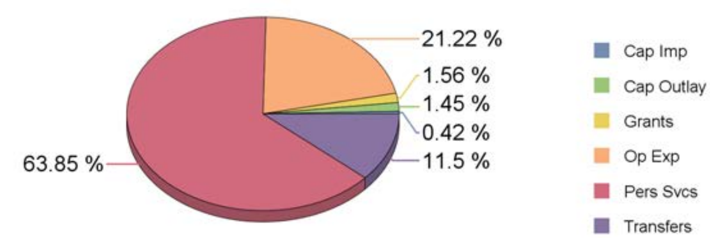
Position History - FTE	
FY 2019-20	175.00
FY 2020-21	175.00
FY 2021-22	184.50
FY 2022-23	206.00
FY 2023-24	211.50
FY 2024-25	214.50
FY 2025-26	214.50

Budgeted Fund Balance History

Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	30,359,900	32,521,996
Operating Expenses	10,323,506	10,887,899
Reimbursements	(80,615)	(77,381)
Capital Outlay	789,692	737,856
Capital Improvements	15,666,629	215,000
Grants and Aids	797,936	795,530
Interfund Transfers	0	5,856,033
Subtotal Expenditures	57,857,048	50,936,933
Reserves	21,810,302	30,817,642
Total Expenses	**79,667,350**	**81,754,575**

Operating Expenses



Reserve Summary	
Reserves	24,987,382
Emergencies Reserves	5,330,260
Grants-Match Reserves	500,000
Contingency Reserves	0
Future Capital Reserves	0
Transition Reserves	0

Transfers Out	
Transfers to Capital Projects Fund	5,856,033

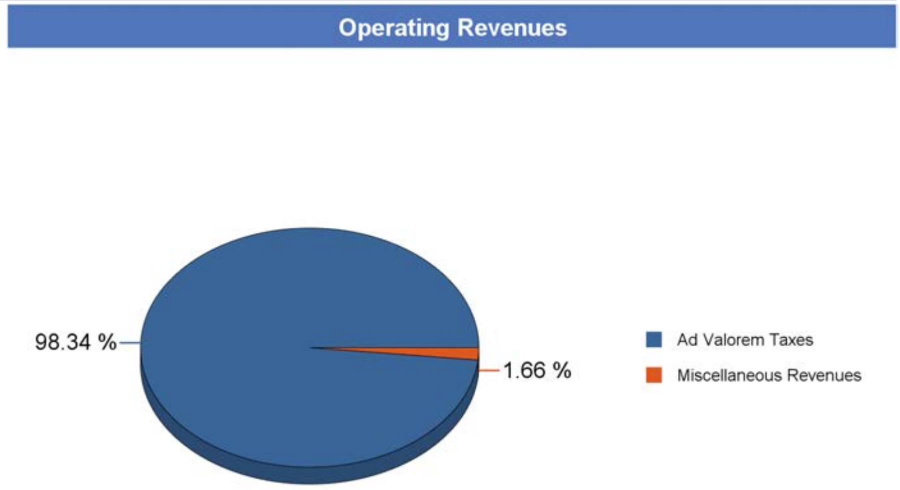
Major Capital Improvement >$50,000	
Fire Station 41 Sewer/Water	175,000

Silver Sands/Bethune Beach MSD

Fiscal Year 2025-26 Revenues

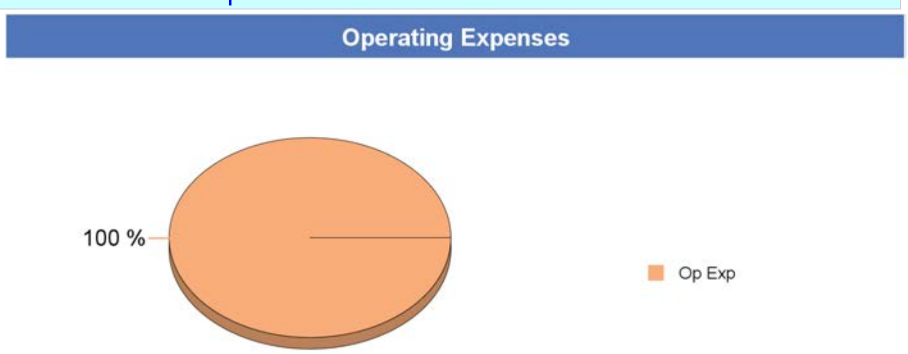
Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	15,379	15,383
Miscellaneous Revenues	179	259
Subtotal Revenues	**15,558**	**15,642**
Fund Balance	1,299	1,405
Total Revenues	**16,857**	**17,047**

Millage Rate History	
FY 2019-20	0.0150
FY 2020-21	0.0144
FY 2021-22	0.0144
FY 2022-23	0.0129
FY 2023-24	0.0117
FY 2024-25	0.0106
FY 2025-26	0.0099



Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Operating Expenses	16,857	17,047
Subtotal Expenditures	16,857	17,047
Reserves	0	0
Total Expenses	**16,857**	**17,047**

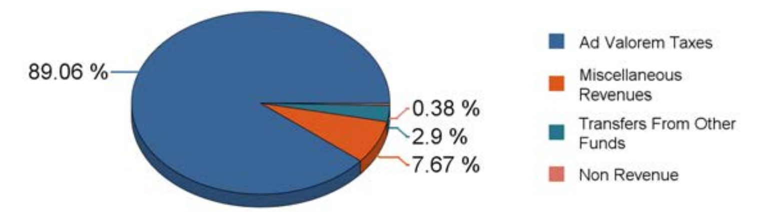


Volusia ECHO

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	11,707,552	12,680,917
Miscellaneous Revenues	1,144,392	1,091,413
Transfers From Other Funds	0	412,277
Non Revenue	0	53,400
Subtotal Revenues	**12,851,944**	**14,238,007**
Fund Balance	15,347,675	13,754,077
Total Revenues	**28,199,619**	**27,992,084**

Operating Revenues



Millage Rate History	
FY 2019-20	0.2000
FY 2020-21	0.0000
FY 2021-22	0.2000
FY 2022-23	0.2000
FY 2023-24	0.2000
FY 2024-25	0.2000
FY 2025-26	0.2000

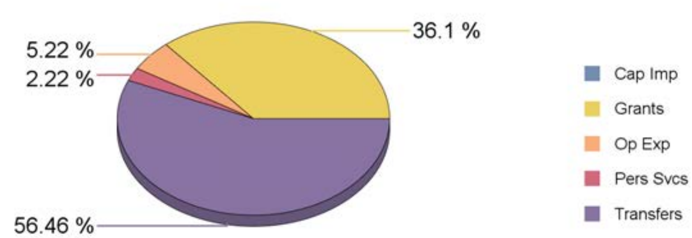
Position History - FTE	
FY 2019-20	
FY 2020-21	
FY 2021-22	3.0
FY 2022-23	3.0
FY 2023-24	3.0
FY 2024-25	3.0
FY 2025-26	3.0

Budgeted Fund Balance History

Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	307,752	301,762
Operating Expenses	536,133	708,920
Capital Improvements	3,500,000	0
Grants and Aids	7,383,017	4,907,113
Interfund Transfers	3,973,000	7,675,000
Subtotal Expenditures	15,699,902	13,592,795
Reserves	12,499,717	14,399,289
Total Expenses	**28,199,619**	**27,992,084**

Operating Expenses



Reserve Summary	
Future Capital Reserves	14,399,289

Transfers Out	
Transfer to ECHO Direct County Expenditure Fund	6,175,000
Transfers to Trails Project Fund	1,500,000

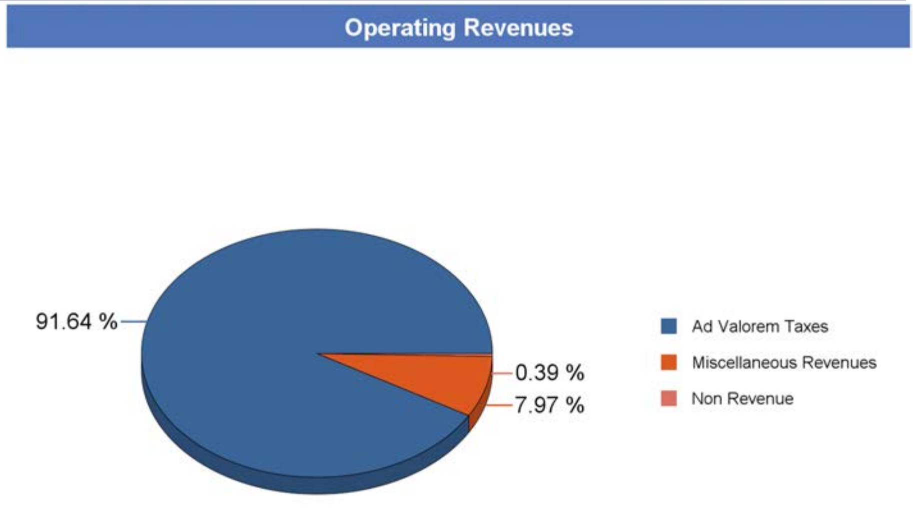
Volusia Forever Land Acquisition

Fiscal Year 2025-26 Revenues

Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	11,707,552	12,680,917
Miscellaneous Revenues	590,194	1,103,360
Non Revenue	0	53,400
Subtotal Revenues	**12,297,746**	**13,837,677**
Fund Balance	2,631,859	18,115,368
Total Revenues	**14,929,605**	**31,953,045**

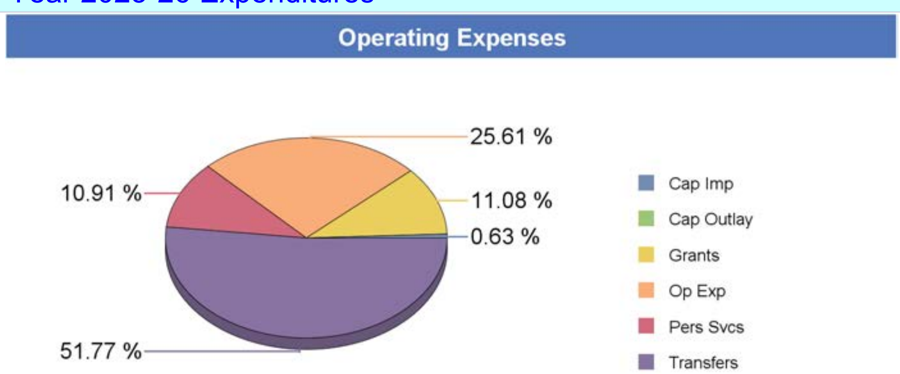
Millage Rate History	
FY 2021-22	0.2000
FY 2022-23	0.2000
FY 2023-24	0.2000
FY 2024-25	0.2000
FY 2025-26	0.2000

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



Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
Personnel Services	331,114	401,038
Operating Expenses	830,678	941,071
Capital Outlay	5,500	0
Capital Improvements	38,625	23,175
Grants and Aids	383,017	407,113
Interfund Transfers	1,756,133	1,902,138
Subtotal Expenditures	3,345,067	3,674,535
Reserves	11,584,538	28,278,510
Total Expenses	**14,929,605**	**31,953,045**



Reserve Summary	
Maint & Operations Reserves	28,278,510

Transfers Out	
Transfers to Forever Land Management	1,902,138

Summary of Capital Outlay by Fund

FY 2025-26

Fund		New Request	Carryforward	Total Request
Countywide Funds				
001	General Fund	3,004,451	1,747,305	4,751,756
104	Library	400,295	0	400,295
	Total Countywide Funds	**$3,404,746**	**1,747,305**	**$5,152,051**
Special Revenue Funds				
002	Emergency Medical Services	1,049,700	0	1,049,700
103	County Transportation Trust	1,358,800	0	1,358,800
105	E Volusia Mosquito Control	198,000	0	198,000
109	Tree Mitigation	10,500	0	10,500
114	Ponce De Leon Inlet and Port District	16,500	0	16,500
118	Ocean Center	199,000	20,000	219,000
120	Municipal Service District	243,900	0	243,900
123	Inmate Welfare Trust	22,660	0	22,660
140	Fire Rescue District	737,856	0	737,856
159	Stormwater Utility	809,400	0	809,400
163	Land Management	114,000	0	114,000
178	Beach Management Fund	437,104	0	437,104
	Total Special Revenue Funds	**$5,197,420**	**20,000**	**$5,217,420**
Enterprise Funds				
450	Solid Waste	3,566,469	0	3,566,469
451	Daytona Beach International Airport	297,980	0	297,980
457	Water and Sewer Utilities	176,000	0	176,000
	Total Enterprise Funds	**$4,040,449**	**0**	**$4,040,449**
TOTAL OPERATING FUNDS		**$12,642,615**	**1,767,305**	**$14,409,920**

Summary of Capital Outlay by Fund

FY 2025-26

	Fund	New Request	Carryforward	Total Request
Capital Projects Funds				
313	Beach Capital Projects	400,000	0	400,000
	Total Capital Projects Funds	**$400,000**	**0**	**$400,000**
Internal Service Funds				
511	Computer Replacement	1,079,400	0	1,079,400
513	Equipment Maintenance	189,103	0	189,103
514	Fleet Replacement	10,387,000	0	10,387,000
	Total Internal Service Funds	**$11,655,503**	**0**	**$11,655,503**
	TOTAL NON-OPERATING FUNDS	**$12,055,503**	**0**	**$12,055,503**
	TOTAL ALL FUNDS	**$24,698,118**	**$1,767,305**	**$26,465,423**

Detail of Capital Outlay by Fund
FY 2025-26

Fund: 001 - General Fund

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Corrections					
Commercial Kitchen Equipment	1	52,500	52,500	0	52,500
Commercial Medical Equipment	1	26,250	26,250	0	26,250
Kitchen Kettle	1	48,501	48,501	0	48,501
Pick-up Truck	1	51,000	51,000	0	51,000
Security Cameras	10	1,575	15,750	0	15,750
Security/Safety Equipment	1	52,500	52,500	0	52,500
Tasers	10	2,205	22,050	0	22,050
			268,551	**0**	**268,551**
Emergency Management					
Audio/Visual Upgrade	1	1,747,305	0	1,747,305	1,747,305
Double Door Fridge	1	7,200	7,200	0	7,200
			7,200	**1,747,305**	**1,754,505**
Information Technology					
Automatic Transfer Switch Replacement	2	7,500	15,000	0	15,000
Network Switch	1	175,000	175,000	0	175,000
Phone System Upgrade	1	187,500	187,500	0	187,500
Replacement of UPS Units	1	75,000	75,000	0	75,000
Server Rack	1	10,000	10,000	0	10,000
Server Replacement	1	304,000	304,000	0	304,000
Storage Area Network	1	250,000	250,000	0	250,000
Tape Library	2	50,000	100,000	0	100,000
Wireless Access Point Replacements	1	45,000	45,000	0	45,000
			1,161,500	**0**	**1,161,500**
Medical Examiner					
Autopsy Saw	1	3,800	3,800	0	3,800
			3,800	**0**	**3,800**
State Mandated Costs					
Evidence Storage System with Equipment	1	100,000	100,000	0	100,000
IT Hardware	1	22,000	22,000	0	22,000
Laptops	3	2,000	6,000	0	6,000
Scanner	1	1,500	1,500	0	1,500
			129,500	**0**	**129,500**

Detail of Capital Outlay by Fund
FY 2025-26

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 001 - General Fund					
Facility Management					
3D Cameras and Software	1	10,000	10,000	0	10,000
Body Cameras	1	4,000	4,000	0	4,000
Dehumidifiers/Floor Fans	1	7,500	7,500	0	7,500
Drone	1	10,000	10,000	0	10,000
Generator - Portable (Courts)	1	50,000	50,000	0	50,000
Generator - Portable (General Buildings)	1	150,000	150,000	0	150,000
HVAC Service Van	1	52,000	52,000	0	52,000
Low Moisture Meters	1	2,000	2,000	0	2,000
Roll Tool Carts	3	1,200	3,600	0	3,600
Silica Dust Vacuum	1	3,000	3,000	0	3,000
Spot Coolers	1	8,500	8,500	0	8,500
			300,600	**0**	**300,600**
County Attorney					
Office Furniture Set	1	35,600	35,600	0	35,600
			35,600	**0**	**35,600**
Parks, Recreation And Culture					
Ballfields Hurricane Blower	1	15,000	15,000	0	15,000
Ballfields Sod Cutter	1	7,000	7,000	0	7,000
Ballfields Trencher	1	5,000	5,000	0	5,000
Cargo Van	1	55,500	55,500	0	55,500
Fertilizer Spreader	1	8,500	8,500	0	8,500
Ice Machine - Ballfields/DeBary Hall	1	10,000	10,000	0	10,000
Pick-up Truck	1	51,000	51,000	0	51,000
Pressure Washer Replacement	1	8,500	8,500	0	8,500
			160,500	**0**	**160,500**
General Administration					
Chairs	14	1,600	22,400	0	22,400
			22,400	**0**	**22,400**
General Operations					
ADA Courtroom Upgrade	4	6,000	24,000	0	24,000
Backup Power	6	2,000	12,000	0	12,000
Desktops	80	1,100	88,000	0	88,000
Digital Signage	1	70,000	70,000	0	70,000
Laptops	20	1,200	24,000	0	24,000
			218,000	**0**	**218,000**

Detail of Capital Outlay by Fund
FY 2025-26

Fund: 001 - General Fund

Fire Services

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Dry Suits	12	1,400	16,800	0	16,800
Hazmat Foam Trailer	1	150,000	150,000	0	150,000
Inflatable Rescue Boat	1	10,000	10,000	0	10,000
Skid Unit	1	20,000	20,000	0	20,000
Special Operations Truck	1	500,000	500,000	0	500,000
			696,800	**0**	**696,800**
TOTAL FUND 001 - General Fund			**$3,004,451**	**$1,747,305**	**$4,751,756**

Fund: 002 - Emergency Medical Services

Emergency Medical Services

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Cardiac Monitor Mounts	15	2,500	37,500	0	37,500
Cardiac Monitors	12	40,000	480,000	0	480,000
Decontamination System	7	13,000	91,000	0	91,000
Decontamination System Hand Sprayer	8	1,200	9,600	0	9,600
Drug Safe	1	2,600	2,600	0	2,600
Office Furniture	1	78,000	78,000	0	78,000
Sapphire Infusion Pump	15	2,400	36,000	0	36,000
Stair Chairs	5	5,000	25,000	0	25,000
Tablets	30	4,500	135,000	0	135,000
Traffic Signal Pre-Emption Device	5	13,000	65,000	0	65,000
Video Laryngoscopes	30	3,000	90,000	0	90,000
			1,049,700	**0**	**1,049,700**
TOTAL FUND 002 - Emergency Medical Services			**$1,049,700**	**$0**	**$1,049,700**

Detail of Capital Outlay by Fund
FY 2025-26

Fund: 103 - County Transportation Trust

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Traffic Engineering					
Office Pool Vehicle	1	43,800	43,800	0	43,800
Traffic Studies Cameras	5	10,000	50,000	0	50,000
			93,800	**0**	**93,800**
Road And Bridge					
Box Blade Tractor	1	70,000	70,000	0	70,000
Enclosed Trailer	1	10,000	10,000	0	10,000
Flatbed Truck	1	120,000	120,000	0	120,000
Grader	1	340,000	340,000	0	340,000
Litter Cart/ATV	3	20,000	60,000	0	60,000
Loader	1	275,000	275,000	0	275,000
Mower	4	15,000	60,000	0	60,000
Open Lawn Trailer	1	5,000	5,000	0	5,000
Plate Compactor	1	20,000	20,000	0	20,000
Tri Axle Tandem Dump Truck	1	250,000	250,000	0	250,000
			1,210,000	**0**	**1,210,000**
Public Works Administration					
Office Furniture	1	5,000	5,000	0	5,000
Vehicle	1	50,000	50,000	0	50,000
			55,000	**0**	**55,000**
TOTAL FUND 103 - County Transportation Trust			**$1,358,800**	**$0**	**$1,358,800**

Detail of Capital Outlay by Fund
FY 2025-26

Fund: 104 - Library

Library Services

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
AI Powered Robotics	3	5,000	15,000	0	15,000
Audio/Visual Equipment	5	3,000	15,000	0	15,000
Early Literacy Computers	4	4,150	16,600	0	16,600
IT Office Organization	1	20,000	20,000	0	20,000
Library Support Business Center	1	8,500	8,500	0	8,500
Mobile Cooking Demonstration Cart	1	4,895	4,895	0	4,895
Network Equipment	37	1,400	51,800	0	51,800
Radio Frequency Identification System	1	150,000	150,000	0	150,000
Security Camera Equipment	1	10,000	10,000	0	10,000
Servers	3	10,000	30,000	0	30,000
Smart Access Management System Equipment Replacement	4	18,000	72,000	0	72,000
Teen Zone Desk	1	1,500	1,500	0	1,500
Various Equipment Purchased by Friends of the Library	1	5,000	5,000	0	5,000
			400,295	**0**	**400,295**
TOTAL FUND 104 - Library			**$400,295**	**$0**	**$400,295**

Fund: 105 - E Volusia Mosquito Control

Mosquito Control

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
1/2 Ton 4x4 Truck with Super Cab	3	50,000	150,000	0	150,000
1/2 Ton Compact Pickup with Super Cab	1	40,000	40,000	0	40,000
Aviation Ground Power Unit	1	8,000	8,000	0	8,000
			198,000	**0**	**198,000**
TOTAL FUND 105 - E Volusia Mosquito Control			**$198,000**	**$0**	**$198,000**

Fund: 109 - Tree Mitigation

Environmental Management

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Trailer	1	5,500	5,500	0	5,500
Water Tank	1	5,000	5,000	0	5,000
			10,500	**0**	**10,500**
TOTAL FUND 109 - Tree Mitigation			**$10,500**	**$0**	**$10,500**

Detail of Capital Outlay by Fund
FY 2025-26

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 114 - Ponce De Leon Inlet and Port District					
Coastal					
Inlet Park Utility Vehicle	1	16,500	16,500	0	16,500
			16,500	**0**	**16,500**
TOTAL FUND 114 - Ponce De Leon Inlet and Port District			**$16,500**	**$0**	**$16,500**
Fund: 118 - Ocean Center					
Ocean Center					
800 MHz Radios	1	10,000	10,000	0	10,000
Barricades	1	15,000	15,000	0	15,000
CCTV Switches	1	8,000	8,000	0	8,000
Exterior Trash Cans	1	25,000	25,000	0	25,000
Magnetometers	1	75,000	75,000	0	75,000
Pick-up Truck	1	51,000	51,000	0	51,000
Portable Service Desk	1	15,000	15,000	0	15,000
UTV Cart	1	20,000	0	20,000	20,000
			199,000	**20,000**	**219,000**
TOTAL FUND 118 - Ocean Center			**$199,000**	**$20,000**	**$219,000**
Fund: 120 - Municipal Service District					
Planning And Development Svcs					
Desktop Computer	1	2,200	2,200	0	2,200
State Historical Marker	1	3,500	3,500	0	3,500
			5,700	**0**	**5,700**
Animal Control Services					
Anesthesia Machine	1	4,800	4,800	0	4,800
Cages	1	50,000	50,000	0	50,000
Centrifuge	1	2,000	2,000	0	2,000
Dental Cart	1	12,000	12,000	0	12,000
Digital Ultrasound	1	10,000	10,000	0	10,000
IV Pump	1	1,600	1,600	0	1,600
Shed Replacement	1	45,000	45,000	0	45,000
Truck Light Toppers	6	3,333	19,998	0	19,998
Truck Safety Improvements	6	6,667	40,002	0	40,002
Warmer Controller	1	2,800	2,800	0	2,800
X-Ray Machine	1	50,000	50,000	0	50,000
			238,200	**0**	**238,200**
TOTAL FUND 120 - Municipal Service District			**$243,900**	**$0**	**$243,900**

Detail of Capital Outlay by Fund
FY 2025-26

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 123 - Inmate Welfare Trust					
Corrections					
Zero Turn Mower	2	11,330	22,660	0	22,660
			22,660	**0**	**22,660**
TOTAL FUND 123 - Inmate Welfare Trust			**$22,660**	**$0**	**$22,660**
Fund: 140 - Fire Rescue District					
Fire Services					
Appliances	1	8,773	8,773	0	8,773
Automated CPR Units	3	18,000	54,000	0	54,000
Commercial Treadmills for Fire stations	16	1,599	25,584	0	25,584
Complete Extrication Toolset	2	49,134	98,268	0	98,268
Exhaust Removal System	1	25,000	25,000	0	25,000
Fire Station Alerting	1	130,000	130,000	0	130,000
Headset Communications Package	3	7,160	21,480	0	21,480
Hydra Fusion Strut Kit	2	7,500	15,000	0	15,000
Low Profile Intake Valve	3	3,500	10,500	0	10,500
Mannequins - Training	2	1,600	3,200	0	3,200
Nozzles	2	4,000	8,000	0	8,000
Parapet Access Ladders	3	2,700	8,100	0	8,100
Portable Generator for Engines	2	1,500	3,000	0	3,000
Portable Ground Monitors	4	3,750	15,000	0	15,000
Rescue Chains for Edraulics Spreader	4	1,500	6,000	0	6,000
Rescue Struts	3	3,750	11,250	0	11,250
RFID Handheld Reader	1	1,650	1,650	0	1,650
Stair Chair	4	8,194	32,776	0	32,776
Station Generator	1	130,000	130,000	0	130,000
Strong Arm Tool	1	9,000	9,000	0	9,000
Suction Units	5	1,100	5,500	0	5,500
Temporary Shelter System	1	72,000	72,000	0	72,000
Thermal Imaging Cameras	4	6,200	24,800	0	24,800
Vending Machine for EMS Supplies	1	9,825	9,825	0	9,825
Ventilation Fan	1	5,150	5,150	0	5,150
Window Prop	1	4,000	4,000	0	4,000
			737,856	**0**	**737,856**
TOTAL FUND 140 - Fire Rescue District			**$737,856**	**$0**	**$737,856**

Detail of Capital Outlay by Fund
FY 2025-26

Fund: 159 - Stormwater Utility

Stormwater

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Concrete Saw	1	6,000	6,000	0	6,000
Ditching Bucket	1	7,500	7,500	0	7,500
Grad-All Excavator	1	630,000	630,000	0	630,000
Mower	1	17,500	17,500	0	17,500
Outboard Motor	1	3,400	3,400	0	3,400
Pickup Truck	1	95,000	95,000	0	95,000
Rotary Mowing Attachment	1	50,000	50,000	0	50,000
			809,400	**0**	**809,400**
TOTAL FUND 159 - Stormwater Utility			**$809,400**	**$0**	**$809,400**

Fund: 163 - Land Management

Land Management

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Air Compressor	1	2,000	2,000	0	2,000
Brush Truck Fire Outfit	1	80,000	80,000	0	80,000
Equipment Trailer	1	11,000	11,000	0	11,000
Lyonia Environmental Learning Center Maps	1	12,000	12,000	0	12,000
UTV Fire Skid Unit	1	9,000	9,000	0	9,000
			114,000	**0**	**114,000**
TOTAL FUND 163 - Land Management			**$114,000**	**$0**	**$114,000**

Detail of Capital Outlay by Fund
FY 2025-26

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 178 - Beach Management Fund					
Coastal					
Computer	1	1,300	1,300	0	1,300
Hauling Pickup Truck	1	20,000	20,000	0	20,000
Tractor	1	70,000	70,000	0	70,000
Trailer	1	12,000	12,000	0	12,000
			103,300	**0**	**103,300**
Environmental Management					
Boat	1	15,000	15,000	0	15,000
Boat Motor	1	10,000	10,000	0	10,000
Boat Trailer	1	5,000	5,000	0	5,000
Chiller - Small System - Biofluorescence	1	2,800	2,800	0	2,800
Chiller - Small System - Freshwater Exhibit	1	3,900	3,900	0	3,900
Chiller - Small System - Ledge Exhibit	1	3,900	3,900	0	3,900
Ductless Conditioning System	1	3,500	3,500	0	3,500
Ozone Generator/Concentrator 1	1	35,000	35,000	0	35,000
Stat Spin Centrifuge - Turtles	1	1,600	1,600	0	1,600
Therapeutic Laser	1	20,000	20,000	0	20,000
Vet Scan Blood Analyzer	1	10,000	10,000	0	10,000
			110,700	**0**	**110,700**
Beach Safety					
All Terrain Vehicles	6	10,025	60,150	0	60,150
Automated External Defibrillators	2	1,498	2,996	0	2,996
Automatic Gate Chains - Beach HQ	1	2,750	2,750	0	2,750
Beach Headquarters Smartboard	1	4,500	4,500	0	4,500
Beach Wheelchairs	1	2,750	2,750	0	2,750
Camera	1	1,500	1,500	0	1,500
Drone	1	25,200	25,200	0	25,200
Junior Lifeguard Trailer	1	13,000	13,000	0	13,000
Rescue Jet Ski	2	15,000	30,000	0	30,000
Rescue Sled	2	2,295	4,590	0	4,590
Trailer-Jet Ski	2	2,586	5,172	0	5,172
Training Mannequin-Airway	1	1,100	1,100	0	1,100
Training Mannequin-CPR	1	1,400	1,400	0	1,400
Utility Vehicle	4	16,999	67,996	0	67,996
			223,104	**0**	**223,104**
TOTAL FUND 178 - Beach Management Fund			**$437,104**	**$0**	**$437,104**

Fund: 450 - Solid Waste

Solid Waste

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
6" Trash Pump	2	30,000	60,000	0	60,000
Broom Attachment	1	9,500	9,500	0	9,500
Bulldozer	1	666,789	666,789	0	666,789
Computer	2	1,650	3,300	0	3,300
Fusion Welder Large	1	13,000	13,000	0	13,000
Gas Monitor	1	1,200	1,200	0	1,200
Litter Cart	1	24,150	24,150	0	24,150
Litter Fence	2	11,200	22,400	0	22,400
Loader	1	525,711	525,711	0	525,711
Off Road Dump	1	502,230	502,230	0	502,230
Oil Igloo	3	3,675	11,025	0	11,025
Pressure Washer	2	11,000	11,000	0	11,000
Rolling Ladder	1	3,000	3,000	0	3,000
Skid Steer	1	59,118	59,118	0	59,118
Slope Mower	1	273,197	273,197	0	273,197
Transfer Truck Tractor	2	214,000	428,000	0	428,000
Transfer Truck Trailer	2	140,000	280,000	0	280,000
UPS Battery Backup	1	1,727	1,727	0	1,727
Water Wagon	1	654,622	654,622	0	654,622
Zero Turn Mower	1	16,500	16,500	0	16,500
			3,566,469	**0**	**3,566,469**
TOTAL FUND 450 - Solid Waste			**$3,566,469**	**$0**	**$3,566,469**

Fund: 451 - Daytona Beach International Airport

Daytona Bch Internatl Airport

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
400 Hz Load Bank	1	10,000	10,000	0	10,000
58Kw 480V 3 Phase UPS	1	75,000	75,000	0	75,000
800 MHz Radios with Public Safety Package	3	5,660	16,980	0	16,980
Airfield Radios Vehicle Mounted	7	2,000	14,000	0	14,000
Airfield Tractor	1	70,000	70,000	0	70,000
Explosive Detection Equipment	1	100,000	100,000	0	100,000
Fiberglass Fish Tank	1	2,000	2,000	0	2,000
Walk-Behind Mower	1	10,000	10,000	0	10,000
			297,980	**0**	**297,980**
TOTAL FUND 451 - Daytona Beach International Airport			**$297,980**	**$0**	**$297,980**

Detail of Capital Outlay by Fund
FY 2025-26

Fund: 457 - Water and Sewer Utilities

Water Resources & Utilities

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Air Compressor	1	25,000	25,000	0	25,000
Duplex Bleach Skid STP-2	1	30,000	30,000	0	30,000
Duplex Bleach Skid WTP-2	1	30,000	30,000	0	30,000
Generator	1	45,000	45,000	0	45,000
Ice Maker	1	5,000	5,000	0	5,000
Portable Generator	1	41,000	41,000	0	41,000
			176,000	**0**	**176,000**
TOTAL FUND 457 - Water and Sewer Utilities			**$176,000**	**$0**	**$176,000**
Total OPERATING FUNDS			**$12,642,615**	**$1,767,305**	**$14,409,920**

Detail of Capital Outlay by Fund
FY 2025-26

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 313 - Beach Capital Projects					
Capital Projects					
Upgrades to Beach Gates	1	200,000	200,000	0	200,000
Way Finding Signs	1	200,000	200,000	0	200,000
			400,000	**0**	**400,000**
TOTAL FUND 313 - Beach Capital Projects			**$400,000**	**$0**	**$400,000**
Fund: 511 - Computer Replacement					
Information Technology					
Computer Replacement Program	700	1,542	1,079,400	0	1,079,400
			1,079,400	**0**	**1,079,400**
TOTAL FUND 511 - Computer Replacement			**$1,079,400**	**$0**	**$1,079,400**
Fund: 513 - Equipment Maintenance					
Fleet Management					
Air Compressor - Small	1	5,000	5,000	0	5,000
Air Conditioner Machines/Reclaimers	1	9,000	9,000	0	9,000
Automatic Tank Gauge	3	11,885	35,655	0	35,655
Blow Out Compressor	1	30,000	30,000	0	30,000
Diagnostic Tools	4	3,000	12,000	0	12,000
Fuel Dispenser	3	12,816	38,448	0	38,448
Ice Machine	1	6,000	6,000	0	6,000
Pressure Washer	1	8,000	8,000	0	8,000
Sport Utility Vehicle	1	45,000	45,000	0	45,000
			189,103	**0**	**189,103**
TOTAL FUND 513 - Equipment Maintenance			**$189,103**	**$0**	**$189,103**
Fund: 514 - Fleet Replacement					
Fleet Management					
Vehicle Replacement Program - 110 Vehicles	1	10,342,000	10,342,000	0	10,342,000
Vehicle Replacement Program - 3 Equipment	1	45,000	45,000	0	45,000
			10,387,000	**0**	**10,387,000**
TOTAL FUND 514 - Fleet Replacement			**$10,387,000**	**$0**	**$10,387,000**
Total NON-OPERATING FUNDS			**$12,055,503**	**$0**	**$12,055,503**
TOTAL ALL FUNDS			**$24,698,118**	**$1,767,305**	**$26,465,423**

Summary of Capital Improvements by Fund
FY 2025-26

Countywide Funds				
001	General Fund	15,195,373	8,819,670	24,015,043
104	Library	1,223,454	175,512	1,398,966
	Total Countywide Funds	**$16,418,827**	**$8,995,182**	**$25,414,009**
Special Revenue Funds				
002	Emergency Medical Services	335,000	0	335,000
103	County Transportation Trust	8,387,000	5,680,975	14,067,975
110	Law Enforcement Fund	700,000	0	700,000
113	Road Proportionate Share	22,416,023	1,490,072	23,906,095
114	Ponce De Leon Inlet and Port District	232,000	218,000	450,000
118	Ocean Center	100,000	75,000	175,000
120	Municipal Service District	300,000	100,000	400,000
131	Road Impact Fees-Zone 1 (Northeast)	15,780,165	8,164,181	23,944,346
132	Road Impact Fees-Zone 2 (Southeast)	17,119,306	800,000	17,919,306
133	Road Impact Fees-Zone 3 (Southwest)	4,458,000	10,524,820	14,982,820
134	Road Impact Fees-Zone 4 (Northwest)	23,934,562	0	23,934,562
135	Park Impact Fees-County	2,600,000	0	2,600,000
136	Park Impact Fees-Zone 1 (Northeast)	0	350,000	350,000
138	Park Impact Fees-Zone 3 (Southwest)	145,000	0	145,000
140	Fire Rescue District	215,000	0	215,000
150	Countywide Fire Impact Fee	199,394	362,893	562,287
156	EMS Impact Fee	383,390	0	383,390
159	Stormwater Utility	1,100,000	0	1,100,000
162	Volusia Forever Land Acquisition	23,175	0	23,175
163	Land Management	324,000	111,000	435,000
178	Beach Management Fund	924,500	0	924,500
	Total Special Revenue Funds	**$99,676,515**	**$27,876,941**	**$127,553,456**
Enterprise Funds				
450	Solid Waste	23,635,374	27,857,582	51,492,956
451	Daytona Beach International Airport	1,154,916	0	1,154,916
452	Airport Passenger Facility Charge	5,388,213	0	5,388,213
457	Water and Sewer Utilities	6,048,407	2,451,600	8,500,007
475	Parking Garage	3,471,300	1,655,000	5,126,300
	Total Enterprise Funds	**$39,698,210**	**$31,964,182**	**$71,662,392**
	TOTAL OPERATING FUNDS	**$155,793,552**	**$68,836,305**	**$224,629,857**

Summary of Capital Improvements by Fund

FY 2025-26

	Fund	New Request	Carryforward	Total Request
Capital Projects Funds				
309	Correctional Facilities Capital Projects	8,000,000	9,139,901	17,139,901
313	Beach Capital Projects	2,684,777	1,201,249	3,886,026
314	Port Authority Capital Projects	2,000,000	6,563,269	8,563,269
317	Library Construction	390,000	0	390,000
318	Ocean Center	4,840,000	9,293,500	14,133,500
326	Park Projects	150,000	136,100	286,100
328	Trail Projects	5,200,000	1,485,353	6,685,353
335	General Fund Road Projects	0	3,500,000	3,500,000
340	Fire Rescue Capital Fund	5,856,033	0	5,856,033
360	ECHO Direct County Expenditures	6,175,000	0	6,175,000
372	Sheriff Capital Facilities	30,000,000	0	30,000,000
378	Mosquito Control Capital	25,729,781	5,320,219	31,050,000
385	Eastside Judicial Capital	0	4,500,000	4,500,000
	Total Capital Projects Funds	**$91,025,591**	**$41,139,591**	**$132,165,182**
Internal Service Funds				
513	Equipment Maintenance	280,000	100,000	380,000
	Total Internal Service Funds	**$280,000**	**$100,000**	**$380,000**
	TOTAL NON-OPERATING FUNDS	**$91,305,591**	**$41,239,591**	**$132,545,182**
	TOTAL ALL FUNDS	**$247,099,143**	**$110,075,896**	**$357,175,039**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 001 - General Fund				
County Manager				
Rebuild of Council Chambers Audio/Video System		300,000	0	300,000
	Sum:	**300,000**	**0**	**300,000**
Corrections				
Access Road for Rec Yard		255,000	0	255,000
Air Handler and Fire Suppression Replacement		0	3,900,000	3,900,000
Air Handlers- Correctional Facility		225,000	0	225,000
Branch Jail Window Replacement Design		0	312,400	312,400
Potable Water Pipes-Branch Jail		5,442,873	0	5,442,873
Potable Water Pipes-Branch Jail - CF		0	787,575	787,575
Water Heaters - Correction Facility		150,000	0	150,000
	Sum:	**6,072,873**	**4,999,975**	**11,072,848**
Resource Stewardship				
Extension Garden Pathway Rehabilitation		10,000	0	10,000
	Sum:	**10,000**	**0**	**10,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description	New Request	Carry-forward	Total Request

Fund: 001 - General Fund

Parks, Recreation And Culture

Item Description	New Request	Carry-forward	Total Request
Beck Ranch Park Shade Canopy Replacement	30,000	0	30,000
Bennett Park Fence Repair	15,000	0	15,000
Bicentennial Restroom Repair Design	50,000	0	50,000
Chuck Lennon Fence Repair	15,000	0	15,000
Cypress Lake Resurface Basketball Court	90,000	0	90,000
DeBary Hall AV Updates	10,000	0	10,000
DeBary Hall HVAC Units	22,500	0	22,500
DeBary Hall Icehouse Exhibit Repair	5,000	0	5,000
DeBary Hall Painting	25,000	0	25,000
DeBary Hall Parking Lot Lights/Electrical Work	13,500	0	13,500
DeBary Hall Tables	5,000	0	5,000
Gemini Springs Caretakers House Repairs	0	15,000	15,000
Grant Match Invasive Removal	25,000	0	25,000
Grant Match Invasive Removal - CF	0	25,000	25,000
Lake Ashby Fishing Dock Repairs	0	850,000	850,000
Lake George Fishing Dock Repairs	0	150,000	150,000
Mariner's Cove Resurface Tennis & Basketball Courts	200,000	0	200,000
Osteen Civic Center Windows	2,000	0	2,000
Parks & Recreation Office Repairs (Old ME)	0	179,695	179,695
Spruce Creek Fishing Dock Repairs	0	200,000	200,000
Strickland Fence Repair	6,000	0	6,000
Strickland Park Rec. Office Fence Replacement	15,000	0	15,000
Strickland Range Roof Repairs	50,000	0	50,000
Strickland Shooting Range Shed	15,000	0	15,000
Sum:	**594,000**	**1,419,695**	**2,013,695**

Detail of Capital Improvements by Fund
FY 2025-26

Fund: 001 - General Fund

Facility Management

Item Description	New Request	Carry-forward	Total Request
440 Beach St - Building Rehabilitation - Design	100,000	0	100,000
ADA Upgrade at Various Facilities	100,000	0	100,000
Building Envelope Projects at Various County Facilities	200,000	0	200,000
Carpet Replacement at Various County Facilities	250,000	0	250,000
Chiller Plant Upgrades and Optimization Ph.2 (SECM)	0	2,000,000	2,000,000
County Wide Gallagher and Ocularis Upgrades	300,000	0	300,000
County Wide Safety and Security Measures	200,000	0	200,000
Courtroom Renovations - Engineering	50,000	0	50,000
Courts Building Envelope and Exterior Restorations	225,000	0	225,000
Courts Building Envelope and Exterior Restorations - Eng	65,000	0	65,000
Courts Safety and Security Measures	125,000	0	125,000
Deland Complex Master Plan	150,000	0	150,000
DeLand Courthouse Chiller Replacement	975,000	0	975,000
Emergency Ops Center - Capacitor Replacement	50,000	0	50,000
Emergency Ops Center UPS Battery Back-up Replacement	250,000	0	250,000
Emergent Repair Project Engineering	150,000	0	150,000
Facility Management Cubicle and Work Station Upgrades	90,000	0	90,000
Facility Mgmt Locker Room Upgrades and Energy Conserv.	100,000	0	100,000
Flooring Replacement at Various Court Facilities	100,000	0	100,000
Foxman Justice Center Sallyport Uprgades	100,000	0	100,000
Foxman Justice Center Window Repl & Bldg Envelope Ph.1	0	350,000	350,000
Gateway Plaza - Semi Loading Area	75,000	0	75,000
Historic Courthouse Exterior Door Replacement	30,000	0	30,000
Holsonback CEP Efficiency and Building Upgrades (SCEM)	1,350,000	0	1,350,000
HVAC Replacement at Various County Facilities	351,500	0	351,500
Land Surveys and Appraisals	27,000	0	27,000
Modular Furniture Repl at Various County Facilities	250,000	0	250,000
Office Reconfigurations at Various Court Facilities	75,000	0	75,000
Parks Maintenance Facility Building	700,000	0	700,000
Roof Emergency Assessments & Repairs at Various Courts	0	50,000	50,000
Roof Replacements at Various County Facilities	500,000	0	500,000
Roof Replacements at Various County Facilities - Engineering	75,000	0	75,000
Roof Replacements at Various Court Facilities	200,000	0	200,000
Thomas C. Kelly Building Roof Recovery	800,000	0	800,000
Various County Departmental Moves - DeLand Administration	50,000	0	50,000
Sum:	**8,063,500**	**2,400,000**	**10,463,500**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 001 - General Fund				
Information Technology				
DeLand Data Center Fire Detection/Suppression System		35,000	0	35,000
East Side Data Ceneter Fire Detection/Suppression System		120,000	0	120,000
	Sum:	**155,000**	**0**	**155,000**
Nondepartmental				
TOTAL FUND 001 - General Fund		**$15,195,373**	**$8,819,670**	**$24,015,043**
Fund: 002 - Emergency Medical Services				
Emergency Medical Services				
Network Cabling		200,000	0	200,000
Network Switches		50,000	0	50,000
Telephone Equipment		50,000	0	50,000
Wireless Access Points		35,000	0	35,000
	Sum:	**335,000**	**0**	**335,000**
TOTAL FUND 002 - Emergency Medical Services		**$335,000**	**$0**	**$335,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 103 - County Transportation Trust				
Construction Engineering				
Doyle Road - Twisted Oak to Lush Lane		227,000	0	227,000
Doyle Road - Twisted Oak to Lush Lane - CF		0	385,000	385,000
	Sum:	**227,000**	**385,000**	**612,000**
Road And Bridge				
Knox Bridge on High Bridge Road Painting		175,000	0	175,000
Main Street Bridge Cathodic Protection		250,000	0	250,000
Main Street Bridge Deck Repair		175,000	0	175,000
Main Street Bridge Mechanical System Components Phase II		0	927,010	927,010
Main Street Bridge Painting		850,000	0	850,000
Main Street Bridge Pile Jacketing		65,000	0	65,000
Taylor Road Bridge #794009 over Spruce Creek Crutch Bent		500,000	0	500,000
Tomoka Farms Road Bridge #794008 Over Miller Creek Scour		500,000	0	500,000
Tomoka Farms Road Bridge #794019 Over Sweetwater Creek Scour		45,000	0	45,000
	Sum:	**2,560,000**	**927,010**	**3,487,010**
Traffic Engineering				
Clyde Morris Blvd at Madeline Ave		450,000	0	450,000
Veterans Memorial at Walmart Construction		650,000	0	650,000
Veterans Memorial at Walmart Design		0	75,000	75,000
	Sum:	**1,100,000**	**75,000**	**1,175,000**
Logt 5 Road Projects				
Advanced Permits & Engineering		700,000	0	700,000
Advanced Right of Way Acquisition		300,000	0	300,000
Countywide Safety Projects		1,000,000	0	1,000,000
Old Mission Rd - Josephine St to West Park Ave Construction		2,500,000	0	2,500,000
Old Mission Rd - Josephine St to West Park Construction - CF		0	2,592,375	2,592,375
Pioneer Trail Safety Impr-Tomoka Farms-Williamson Eng		0	775,590	775,590
Pioneer Tr-Williams Rd Intersection Improvements Const		0	926,000	926,000
	Sum:	**4,500,000**	**4,293,965**	**8,793,965**
TOTAL FUND 103 - County Transportation Trust		**$8,387,000**	**$5,680,975**	**$14,067,975**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 104 - Library				
Library Services				
Daytona Beach Regional Library Children's HVAC Unit		20,000	0	20,000
Daytona Beach Regional Library Security Camera Upgrade		83,600	0	83,600
DeLand Library Play Yard		189,854	0	189,854
DeLand Regional Library Window - Design - CF		0	35,000	35,000
Deltona Regional Library HVAC		200,000	0	200,000
Deltona Regional Library Security Camera Upgrade		80,000	0	80,000
Deltona Regional Library Security Camera Upgrade - CF		0	110,512	110,512
Library HVAC Replacements		100,000	0	100,000
Library Renovations Design		25,000	0	25,000
Library Support Center Lighting		60,000	0	60,000
New Smyrna Beach Regional Library Children's HVAC		175,000	0	175,000
Ormond Beach Regional Library HVAC Roof Units		30,000	0	30,000
Pierson Library Play Yard		230,000	0	230,000
Port Orange Regional Library Stucco Design		30,000	0	30,000
Security Cameras - CF		0	30,000	30,000
	Sum:	**1,223,454**	**175,512**	**1,398,966**
TOTAL FUND 104 - Library		**$1,223,454**	**$175,512**	**$1,398,966**
Fund: 110 - Law Enforcement Fund				
Office Of The Sheriff				
Volusia Sheriff District 3 North Generator Installation		200,000	0	200,000
Volusia Sheriff Project Engineering		100,000	0	100,000
Volusia Sheriff Training Facility Parking and Site Dev. Ph2		300,000	0	300,000
Volusia Sheriff Various Building Envelope Restorations		100,000	0	100,000
	Sum:	**700,000**	**0**	**700,000**
TOTAL FUND 110 - Law Enforcement Fund		**$700,000**	**$0**	**$700,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request

Fund: 113 - Road Proportionate Share

Logt 5 Road Projects

Item Description		New Request	Carry-forward	Total Request
Beresford Ave Ext Ph2 Kepler to SR44 Const		2,173,000	0	2,173,000
Dirksen-17-92-Debary Sunrail Construction		2,000,000	0	2,000,000
Dirksen-17-92-Debary Sunrail Construction CF		0	161,949	161,949
Taylor Branch Road-Dunlawton To Clyde Morris Construction		0	1,287,108	1,287,108
Taylor Branch Road-Dunlawton To Clyde Morris Engineering		0	41,015	41,015
Tomoka Farms and Bellevue Ave Intersection Improvement Const		2,506,000	0	2,506,000
Tymber Creek Widening -Peruvian Way to Airport Rd Eng		600,000	0	600,000
Tymber Creek Widening -Peruvian Way to Airport Rd RoW		500,000	0	500,000
Veterans Mem Ext Graves-472 5L Const		2,000,000	0	2,000,000
Zone 1 Construction		4,756,357	0	4,756,357
Zone 2 Construction		5,115,525	0	5,115,525
Zone 3 Construction		458,081	0	458,081
Zone 4 Construction		2,307,060	0	2,307,060
	Sum:	**22,416,023**	**1,490,072**	**23,906,095**
TOTAL FUND 113 - Road Proportionate Share		**$22,416,023**	**$1,490,072**	**$23,906,095**

Fund: 114 - Ponce De Leon Inlet and Port District

Coastal

Item Description		New Request	Carry-forward	Total Request
Lighhouse Point Park Back Gate Automation		32,000	0	32,000
Lighthouse Point Park Back Gate Replacement		0	18,000	18,000
Reef Deployments		200,000	0	200,000
Reef Deployments-CF		0	200,000	200,000
	Sum:	**232,000**	**218,000**	**450,000**
TOTAL FUND 114 - Ponce De Leon Inlet and Port District		**$232,000**	**$218,000**	**$450,000**

Fund: 118 - Ocean Center

Ocean Center

Item Description		New Request	Carry-forward	Total Request
Entertainment Enhancements		100,000	0	100,000
Motorized Blinds CF		0	75,000	75,000
	Sum:	**100,000**	**75,000**	**175,000**
TOTAL FUND 118 - Ocean Center		**$100,000**	**$75,000**	**$175,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 120 - Municipal Service District				
Animal Control Services				
Clinic Dog/Cat Separation		50,000	0	50,000
Fire Safety Standards Modifications		100,000	0	100,000
Parking Lot Re-paving		0	100,000	100,000
Temporary Kennels		150,000	0	150,000
	Sum:	**300,000**	**100,000**	**400,000**
TOTAL FUND 120 - Municipal Service District		**$300,000**	**$100,000**	**$400,000**
Fund: 131 - Road Impact Fees-Zone 1 (Northeast)				
Construction Engineering				
Dunn Ave Extension - Ph 2 -Morfontaine St to end at INA RoW		500,000	0	500,000
Dunn Ext-Tomoka Farms-LPGA Construction		0	7,000,000	7,000,000
Hand Widening-Clyde Morris-Nova Construction		1,965,082	0	1,965,082
Hand Widening-Clyde Morris-Nova Construction - CF		0	762,918	762,918
Road Impact Fees - Zone 1 Construction		11,971,083	0	11,971,083
Tomoka Farms and Bellevue Ave Intersection Improvement Const		1,344,000	0	1,344,000
Williamson Boulevard - Strickland Range to Hand Construction		0	401,263	401,263
	Sum:	**15,780,165**	**8,164,181**	**23,944,346**
TOTAL FUND 131 - Road Impact Fees-Zone 1 (Northeast)		**$15,780,165**	**$8,164,181**	**$23,944,346**
Fund: 132 - Road Impact Fees-Zone 2 (Southeast)				
Construction Engineering				
Old Mission Rd Construction		3,432,000	0	3,432,000
Pioneer Tr. Safety Impr - Tomoka Farm to Williamson Const		10,625,000	0	10,625,000
Pioneer Tr. Safety Impr-Tomoka Farm to Williamson RoW		0	800,000	800,000
Road Impact Fees - Zone 2 Construction		1,455,306	0	1,455,306
Taylor Branch Road-Dunlawton to Clyde Morris Eng		650,000	0	650,000
Taylor Branch Road-Dunlawton to Clyde Morris RoW		957,000	0	957,000
	Sum:	**17,119,306**	**800,000**	**17,919,306**
TOTAL FUND 132 - Road Impact Fees-Zone 2 (Southeast)		**$17,119,306**	**$800,000**	**$17,919,306**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 133 - Road Impact Fees-Zone 3 (Southwest)				
Construction Engineering				
Howland Blvd Widening - I4 to Catalina Blvd Eng		900,000	0	900,000
Lake Helen Osteen Rd Widening-Captain Dr - Eng		800,000	0	800,000
Rhode Island Ext. - Veterans Mem Pkwy to Normandy Eng		0	400,000	400,000
Veterans Memorial Parkway Widening - Rhode Island-Graves Eng		900,000	0	900,000
Veteran's Mem Pkwy Ext. - Graves - SR472 Const		0	10,000,000	10,000,000
Veteran's Mem Pkwy Ext. - Graves - SR472 Eng		0	124,820	124,820
Veteran's Mem Pkwy Wide-Rhode Island-Graves Const		1,858,000	0	1,858,000
	Sum:	**4,458,000**	**10,524,820**	**14,982,820**
TOTAL FUND 133 - Road Impact Fees-Zone 3 (Southwest)		**$4,458,000**	**$10,524,820**	**$14,982,820**
Fund: 134 - Road Impact Fees-Zone 4 (Northwest)				
Construction Engineering				
Beresford Av-Kepler-Sr44 2 Lane Construction		1,739,000	0	1,739,000
Kepler-Sr44 To Us92 3 Lane Eng		400,000	0	400,000
Orange Camp Rd Widening - 17/92 to Blue Lake Rd Const		14,200,000	0	14,200,000
Orange Camp Rd Widening - 17/92 to Blue Lake Rd Eng		1,800,000	0	1,800,000
Orange Camp Rd Widening - 17/92 to Blue Lake Rd Right of Way		1,500,000	0	1,500,000
Road Impact Fees - Zone 4 Construction		4,295,562	0	4,295,562
	Sum:	**23,934,562**	**0**	**23,934,562**
TOTAL FUND 134 - Road Impact Fees-Zone 4 (Northwest)		**$23,934,562**	**$0**	**$23,934,562**
Fund: 135 - Park Impact Fees-County				
Parks, Recreation And Culture				
Motocross Facility - Outdoor Recreation		1,000,000	0	1,000,000
Sports Complex		1,600,000	0	1,600,000
	Sum:	**2,600,000**	**0**	**2,600,000**
TOTAL FUND 135 - Park Impact Fees-County		**$2,600,000**	**$0**	**$2,600,000**
Fund: 136 - Park Impact Fees-Zone 1 (Northeast)				
Parks, Recreation And Culture				
Highbridge Parking Lot		0	350,000	350,000
	Sum:	**0**	**350,000**	**350,000**
TOTAL FUND 136 - Park Impact Fees-Zone 1 (Northeast)		**$0**	**$350,000**	**$350,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 138 - Park Impact Fees-Zone 3 (Southwest)				
Parks, Recreation And Culture				
Beck Ranch Shade Canopy		20,000	0	20,000
Colby Alderman Park Parking Improvements		125,000	0	125,000
	Sum:	**145,000**	**0**	**145,000**
TOTAL FUND 138 - Park Impact Fees-Zone 3 (Southwest)		**$145,000**	**$0**	**$145,000**
Fund: 140 - Fire Rescue District				
Fire Services				
Fire Station 41 Sewer/Water		175,000	0	175,000
Fire Station Roof Replacement		40,000	0	40,000
	Sum:	**215,000**	**0**	**215,000**
TOTAL FUND 140 - Fire Rescue District		**$215,000**	**$0**	**$215,000**
Fund: 150 - Countywide Fire Impact Fee				
Fire Services				
Fire Station 15/HAZMAT		199,394	0	199,394
Fire Station 15/HAZMAT - CF		0	362,893	362,893
	Sum:	**199,394**	**362,893**	**562,287**
TOTAL FUND 150 - Countywide Fire Impact Fee		**$199,394**	**$362,893**	**$562,287**
Fund: 156 - EMS Impact Fee				
Emergency Medical Services				
EMS Headquarters		383,390	0	383,390
	Sum:	**383,390**	**0**	**383,390**
TOTAL FUND 156 - EMS Impact Fee		**$383,390**	**$0**	**$383,390**
Fund: 159 - Stormwater Utility				
Stormwater				
Flood Mitigation Projects		600,000	0	600,000
Land for Stormwater Projects		500,000	0	500,000
	Sum:	**1,100,000**	**0**	**1,100,000**
TOTAL FUND 159 - Stormwater Utility		**$1,100,000**	**$0**	**$1,100,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 162 - Volusia Forever Land Acquisition				
Land Acquisition				
Small Lots - Aurora Heights		2,575	0	2,575
Small Lots - Cape Atlantic Estates		2,575	0	2,575
Small Lots - Davis Park		2,575	0	2,575
Small Lots - Fountain City Subdivision		2,575	0	2,575
Small Lots - Hamilton Heights		2,575	0	2,575
Small Lots - Howe & Curriers		2,575	0	2,575
Small Lots - Pablo Sub		2,575	0	2,575
Small Lots - University Highlands		2,575	0	2,575
Small Lots - West Daytona Acres		2,575	0	2,575
	Sum:	**23,175**	**0**	**23,175**
TOTAL FUND 162 - Volusia Forever Land Acquisition		**$23,175**	**$0**	**$23,175**
Fund: 163 - Land Management				
Land Management				
Box Culvert Construction		105,000	0	105,000
Box Culvert Design		0	45,000	45,000
Equipment Pole Barn Construction		154,000	0	154,000
Equipment Pole Barn Design		0	66,000	66,000
Trailhead Sign Improvements		15,000	0	15,000
Vault Toilets		50,000	0	50,000
	Sum:	**324,000**	**111,000**	**435,000**
TOTAL FUND 163 - Land Management		**$324,000**	**$111,000**	**$435,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 178 - Beach Management Fund				
Coastal				
Mary McLeod Bethune Master Park Plan		250,000	0	250,000
Ocean Drive Dune Walkover		50,000	0	50,000
Paving Sidewalks Upland of Seawalls		125,000	0	125,000
Plaza Stormwater Rehabilitation/Improvements		75,000	0	75,000
Ramp Gate Repair		130,000	0	130,000
Renovation of Cortez Street Dune Walkover		50,000	0	50,000
Sunsplash Entry Trellis		30,000	0	30,000
Sunsplash Pad Equipment Fencing		7,000	0	7,000
Wilbur Boathouse Patio Deck		35,000	0	35,000
	Sum:	**752,000**	**0**	**752,000**
Environmental Management				
Flight Cage Aquatic Rehabilitation Replacement		40,000	0	40,000
	Sum:	**40,000**	**0**	**40,000**
Beach Safety				
Dunlawton Garage Door Replacement		25,000	0	25,000
Garage Floor Resurface - Beach Headquarters		30,000	0	30,000
New Smyrna Beach Lifeguard Station Gutters		3,000	0	3,000
Window Blinds - 3rd Floor Conference Room		39,500	0	39,500
Window Replacement 118 Dunlawton Beach Safety Offices		35,000	0	35,000
	Sum:	**132,500**	**0**	**132,500**
TOTAL FUND 178 - Beach Management Fund		**$924,500**	**$0**	**$924,500**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 450 - Solid Waste				
Solid Waste				
Landfill Gas Control Quality Assurance Services		69,628	0	69,628
Landfill Gas Expansion Construction		600,000	0	600,000
Leachate Evaporation Equipment/Lease Purchase		430,000	0	430,000
Leachate Fill Station		75,000	0	75,000
Roof Structure		0	92,328	92,328
Scale Replacement		75,000	0	75,000
Southeast Area Landfill Construction		16,271,040	0	16,271,040
Southeast Area Landfill Construction CF		0	27,628,960	27,628,960
Southeast Area Landfill Construction Quality Assurance		1,500,000	0	1,500,000
Southeast Area Landfill Roadway Improvements		3,916,000	0	3,916,000
West Volusia Transfer Station Water Line & Fiber Relocation		740,000	0	740,000
West Volusia Transfer Statn Structural & Electrical Upgrades		95,000	0	95,000
	Sum:	**23,771,668**	**27,721,288**	**51,492,956**
TOTAL FUND 450 - Solid Waste		**$23,771,668**	**$27,721,288**	**$51,492,956**
Fund: 451 - Daytona Beach International Airport				
Daytona Bch Internatl Airport				
IED Airport Audio System Head End Upgrade		250,000	0	250,000
Runway 7L Keel Joint and Spall Repairs		250,000	0	250,000
Terminal EFIS Repairs and Paint		400,000	0	400,000
Video Wall Upgrade		224,916	0	224,916
	Sum:	**1,124,916**	**0**	**1,124,916**
Fire Services				
Siemens Energy Efficiency Facility Improvements		30,000	0	30,000
	Sum:	**30,000**	**0**	**30,000**
TOTAL FUND 451 - Daytona Beach International Airport		**$1,154,916**	**$0**	**$1,154,916**
Fund: 452 - Airport Passenger Facility Charge				
Daytona Bch Internatl Airport				
Passenger Boarding Bridge Replacement (Phase I)		3,888,213	0	3,888,213
Terminal High Mast Lighting		1,500,000	0	1,500,000
	Sum:	**5,388,213**	**0**	**5,388,213**
TOTAL FUND 452 - Airport Passenger Facility Charge		**$5,388,213**	**$0**	**$5,388,213**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 457 - Water and Sewer Utilities				
Water Resources & Utilities				
Collection System Rehab/Lift Station Program Construction		400,000	0	400,000
Consecutive Water System Improvements Construction		1,110,000	0	1,110,000
Gemini Springs Central Sewer System Construction		0	1,400,000	1,400,000
Gemini Springs Central Sewer System Eng		0	1,051,600	1,051,600
Halifax Water Treatment Plant Improvements Construction		1,100,000	0	1,100,000
Halifax Water Treatment Plant Improvements Eng		180,000	0	180,000
Southeast Service Area Ground Storage Tank and Treatment		250,000	0	250,000
Southwest Area Collection System Improvements Construction		1,688,407	0	1,688,407
Southwest Area Potable Water Interconnects Eng		475,000	0	475,000
Wastewater Plant Upgrades - Including Package Plants		300,000	0	300,000
Water Main Replacement/Upgrades		120,000	0	120,000
Water Plant Upgrades - Including Package Plants		275,000	0	275,000
Water Production Well Rehabilitation		150,000	0	150,000
	Sum:	**6,048,407**	**2,451,600**	**8,500,007**
TOTAL FUND 457 - Water and Sewer Utilities		**$6,048,407**	**$2,451,600**	**$8,500,007**
Fund: 475 - Parking Garage				
Ocean Center				
Bridge Painting - Engineering CF		0	110,000	110,000
Bridge Repair - Construction		425,000	0	425,000
CCTV Assessment & Upgrades		400,000	0	400,000
CCTV Assessment & Upgrades CF		0	95,000	95,000
Daytona Lagoon Signage Replacement		50,000	0	50,000
Deck Rehabilitation (Levels 3-5) - Construction		1,500,000	0	1,500,000
Deck Rehabilitation (Levels 3-5) - Construction CF		0	1,250,000	1,250,000
Exterior Signage		75,000	0	75,000
Exterior Signage Replacement		25,000	0	25,000
Exterior Signage Replacement CF		0	50,000	50,000
Interior Signage Replacement		0	50,000	50,000
License Plate Reader		221,300	0	221,300
License Plate Reader CF		0	100,000	100,000
Parking Garage Elevator Modernization		750,000	0	750,000
Retention Pond Restoration - Construction		25,000	0	25,000
	Sum:	**3,471,300**	**1,655,000**	**5,126,300**
TOTAL FUND 475 - Parking Garage		**$3,471,300**	**$1,655,000**	**$5,126,300**
Total OPERATING FUNDS		**$155,929,846**	**$68,700,011**	**$224,629,857**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 309 - Correctional Facilities Capital Projects				
Capital Projects				
Video & Surveillance Project		8,000,000	0	8,000,000
Video & Surveillance Project - CF		0	9,139,901	9,139,901
	Sum:	**8,000,000**	**9,139,901**	**17,139,901**
TOTAL FUND 309 - Correctional Facilities Capital Projects		**$8,000,000**	**$9,139,901**	**$17,139,901**
Fund: 313 - Beach Capital Projects				
Capital Projects				
16th Avenue Ramp Improvements		0	507,974	507,974
Beach Infrastructure		659,777	0	659,777
Browning Avenue Ramp Design		0	1,690	1,690
Browning Ave Ramp Construction		250,000	0	250,000
Dunlawton Avenue Ramp Construction		1,500,000	0	1,500,000
Dunlawton Ramp Improvements- CF		0	649,000	649,000
Resurfacing and Restriping Parking Lots		100,000	0	100,000
Seminole Street Ramp Design		175,000	0	175,000
University Ramp Improvements		0	9,800	9,800
Upgrades to Rockefeller Dr. Ramp		0	32,785	32,785
	Sum:	**2,684,777**	**1,201,249**	**3,886,026**
TOTAL FUND 313 - Beach Capital Projects		**$2,684,777**	**$1,201,249**	**$3,886,026**
Fund: 314 - Port Authority Capital Projects				
Coastal				
DMMA Management		1,500,000	0	1,500,000
DMMA Management - Construction - CF		0	1,500,000	1,500,000
DMMA Management - Design - CF		0	599,140	599,140
Marine Industrial Improvements		300,000	0	300,000
Smyrna Dunes Park Restroom Expansion		200,000	0	200,000
Smyrna Dunes Park Restroom Expansion - CF		0	400,000	400,000
	Sum:	**2,000,000**	**2,499,140**	**4,499,140**
Capital Projects				
Lighthouse Point Park Const- CF		0	2,809,277	2,809,277
Lighthouse Point Park Design- CF		0	1,254,852	1,254,852
	Sum:	**0**	**4,064,129**	**4,064,129**
TOTAL FUND 314 - Port Authority Capital Projects		**$2,000,000**	**$6,563,269**	**$8,563,269**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 317 - Library Construction				
Capital Projects				
Pierson Library Parking Lot Additional Funds		300,000	0	300,000
Port Orange Library Lighting		90,000	0	90,000
	Sum:	**390,000**	**0**	**390,000**
TOTAL FUND 317 - Library Construction		**$390,000**	**$0**	**$390,000**
Fund: 318 - Ocean Center				
Capital Projects				
Arena Upper Bowl Restoration		600,000	0	600,000
Ballroom Upgrades		200,000	0	200,000
Bi Directional Amplifier System Upgrade - Construction CF		0	72,000	72,000
Cantilever Roof Structure - Engineering		100,000	0	100,000
Carpet Replacement		1,500,000	0	1,500,000
Dock Renovations - Construction CF		0	500,000	500,000
Dock Renovations - Engineering CF		0	100,000	100,000
Door Replacement and Access Control - Design CF		0	85,000	85,000
Electrical Subpanels - Engineering		200,000	0	200,000
Exhibit Hall Flooring		165,000	0	165,000
Exterior Painting		300,000	0	300,000
Exterior Signage Upgrades - Construction CF		0	35,000	35,000
Interior Furnishings		400,000	0	400,000
Interior Furnishings CF		0	100,000	100,000
Interior Painting - Bldgs & Structures		500,000	0	500,000
Kitchen Renovation - Construction		300,000	0	300,000
Kitchen Renovation - Construction CF		0	2,200,000	2,200,000
Kitchen Renovation - Design CF		0	76,500	76,500
Mezz Concession Electrical Upgrade - Construction		125,000	0	125,000
Mezz Concession Electrical Upgrade - Construction CF		0	125,000	125,000
Power Distribution Replacement - Construction CF		0	4,000,000	4,000,000
Restroom Remodel - Construction CF		#MULTIVALUE	#MULTIVALUE	#MULTIVALUE
Upper Level Exterior Repairs & Painting - Design		200,000	0	200,000
Wi-Fi System Replacement CF		0	1,000,000	1,000,000
	Sum:	**4,840,000**	**9,293,500**	**14,133,500**
TOTAL FUND 318 - Ocean Center		**$4,840,000**	**$9,293,500**	**$14,133,500**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request

Fund: 326 - Park Projects

Capital Projects

Item Description		New Request	Carry-forward	Total Request
Ed Stone Repave Parking & Boat Launch		150,000	0	150,000
FIND Shell Harbor FY24		0	136,100	136,100
	Sum:	**150,000**	**136,100**	**286,100**
TOTAL FUND 326 - Park Projects		**$150,000**	**$136,100**	**$286,100**

Fund: 328 - Trail Projects

Capital Projects

Item Description		New Request	Carry-forward	Total Request
Beresford Road - Spur Line Railroad Crossing Improvements		0	64,202	64,202
Beresford Road - Spur Line Railroad Crossing Impr. - ROW		0	177,000	177,000
Debary Pathway		0	180,000	180,000
DeLand Sunrail Station Restroom		800,000	0	800,000
DeLand Sunrail Station Restroom - CF		0	150,000	150,000
Garfield Trailhead		200,000	0	200,000
Garfield Trailhead - ROW		1,200,000	0	1,200,000
Master Trails Program		700,000	0	700,000
Maytown Spur - Osteen Restroom		0	564,151	564,151
Old Mission Road Trail		1,100,000	0	1,100,000
Old Mission Road Trail - ROW		400,000	0	400,000
SR 442 Trail Parking Area Edgewater		0	350,000	350,000
St Johns River to Sea Loop Trail, Phase 1 - ROW		800,000	0	800,000
	Sum:	**5,200,000**	**1,485,353**	**6,685,353**
TOTAL FUND 328 - Trail Projects		**$5,200,000**	**$1,485,353**	**$6,685,353**

Fund: 335 - General Fund Road Projects

Capital Projects

Item Description		New Request	Carry-forward	Total Request
Old Mission Road project		0	3,500,000	3,500,000
	Sum:	**0**	**3,500,000**	**3,500,000**
TOTAL FUND 335 - General Fund Road Projects		**$0**	**$3,500,000**	**$3,500,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 340 - Fire Rescue Capital Fund				
Capital Projects				
Burn Building @ Training Center		2,500,000	0	2,500,000
Fire Rescue - Station 22 - Oak Hill - Renovation		2,854,860	0	2,854,860
Station 34 Renovation/Addition		104,923	0	104,923
Station 47 Engineering		396,250	0	396,250
	Sum:	**5,856,033**	**0**	**5,856,033**
TOTAL FUND 340 - Fire Rescue Capital Fund		**$5,856,033**	**$0**	**$5,856,033**

Detail of Capital Improvements by Fund
FY 2025-26

Fund: 360 - ECHO Direct County Expenditures

Item Description		New Request	Carry-forward	Total Request
Coastal				
Inlet Harbor Beach Access Dune Walkover		300,000	0	300,000
Mary McLeod Bethune Riverside Restrooms		300,000	0	300,000
	Sum:	**600,000**	**0**	**600,000**
Resource Stewardship				
Improvements to Volusia County Fairgrounds - Phase II		1,000,000	0	1,000,000
	Sum:	**1,000,000**	**0**	**1,000,000**
Land Management				
Carter Quail Ranch Recreation & Management Amenities		750,000	0	750,000
Lake George Forest Kayak Launch		30,000	0	30,000
Longleaf Pine Preserve Recreation & Education Amenities		300,000	0	300,000
Wiregrass Prairie Preserve Recreation & Management Amenities		100,000	0	100,000
	Sum:	**1,180,000**	**0**	**1,180,000**
Library Services				
Deltona Amphitheater		2,000,000	0	2,000,000
	Sum:	**2,000,000**	**0**	**2,000,000**
Parks, Recreation And Culture				
Beck Ranch Shade Canopy		20,000	0	20,000
BMX Park at Robert Strickland Park		100,000	0	100,000
Colby Alderman Park Parking Improvements		250,000	0	250,000
DeBary Hall Caretaker & Tennant House Preservation		15,000	0	15,000
DeBary Hall Mansion Shutters		10,000	0	10,000
Highbanks Parks ADA Floating Dock		450,000	0	450,000
Plantation Oaks to James Ormond Tomb Park Trail Improvements		350,000	0	350,000
	Sum:	**1,195,000**	**0**	**1,195,000**
Facility Management				
Historic Courthouse Interior Preservation		200,000	0	200,000
	Sum:	**200,000**	**0**	**200,000**
TOTAL FUND 360 - ECHO Direct County Expenditures		**$6,175,000**	**$0**	**$6,175,000**

Detail of Capital Improvements by Fund
FY 2025-26

Item Description		New Request	Carry-forward	Total Request
Fund: 372 - Sheriff Capital Facilities				
Capital Projects				
Sheriff Administration Complex		30,000,000	0	30,000,000
	Sum:	**30,000,000**	**0**	**30,000,000**
TOTAL FUND 372 - Sheriff Capital Facilities		**$30,000,000**	**$0**	**$30,000,000**
Fund: 378 - Mosquito Control Capital				
Capital Projects				
Facilities Replacement		1,750,000	0	1,750,000
Mosquito Control Facility		23,979,781	0	23,979,781
Mosquito Control Facility Replacement Buildings & Structures		0	848,425	848,425
Mosquito Control Facility Replacement- CF		0	888,794	888,794
Mosquito Control Facility Replacement Construction - CF		0	2,833,000	2,833,000
Mosquito Control Facility Replacement Design - CF		0	750,000	750,000
	Sum:	**25,729,781**	**5,320,219**	**31,050,000**
TOTAL FUND 378 - Mosquito Control Capital		**$25,729,781**	**$5,320,219**	**$31,050,000**
Fund: 385 - Eastside Judicial Capital				
Capital Projects				
Eastside Courthouse Project		0	4,500,000	4,500,000
	Sum:	**0**	**4,500,000**	**4,500,000**
TOTAL FUND 385 - Eastside Judicial Capital		**$0**	**$4,500,000**	**$4,500,000**
Fund: 513 - Equipment Maintenance				
Fleet Management				
Bay Door Replacement - Body Shop		30,000	0	30,000
Fleet Shop Roof Canopy		250,000	0	250,000
Fleet Shop Roof Canopy - CF		0	100,000	100,000
	Sum:	**280,000**	**100,000**	**380,000**
TOTAL FUND 513 - Equipment Maintenance		**$280,000**	**$100,000**	**$380,000**
Total NON-OPERATING FUNDS		**$91,305,591**	**$41,239,591**	**$132,545,182**
TOTAL ALL FUNDS		**$247,235,437**	**$109,939,602**	**$357,175,039**

Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2025-26 Transfer Amount
	001 - General Fund Transfers	
Beach Capital Fund (313)	Beach Capital Improvements	200,000
Beach Management Fund (178)	General Fund Beach Subsidy	9,891,457
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	7,300,000
Corretions Capital Fund (309)	Corrections Video Surveillance & Security	8,002,658
Economic Development Fund (130)	Economic Development Subsidy	1,104,767
Emergency Medical Services Fund (002)	EMS Subsidy	5,464,386
General Fund Road Projecs (335)	Road Program	5,000,000
IT Capital Fund (322)	ERP Upgrade	2,500,000
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	11,361,621
Total General Fund Transfers		**51,922,054**
	003 - COVID Transition Fund Transfers	
General Fund (001)	Corrections Video Surveillance	4,300,000
Total COVID Transition Transfers		**4,300,000**
	004 - ARPA Transition Fund Transfers	
General Fund (001)	Corrections Video Surveillance	5,800,000
Total ARPA Transition Transfers		**5,800,000**
	104 - Library Fund Transfers	
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	100,000
Total Library Transfers		**100,000**
	105 - Mosquito Control Fund	
Mosquito Control Projects Fund (378)	Transfer to fund new Mosquito Control Facility	1,750,000
Total Mosquito Control Transfers		**1,750,000**
	106 - Resort Tax Fund Transfers	
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A	1,979,671
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	2,315,142
Ocean Center Fund (118)	Ocean Center Operations	13,441,522
Total Resort Tax Transfers		**17,736,335**
	108 - Sales Tax Fund Transfers	
General Fund (001)	Sales tax revenue portion to the General Fund	14,053,964
Public Safety Fund (110)	Sales tax revenue portion to the Public Safety Fund	6,487,434
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	7,680,552
Total Sales Tax Transfers		**28,221,950**
	114 - Port Authority Fund Transfers	
Port Capital Projects Fund (314)	Restroom Renovations	2,200,000
Total Port Authority Transfers		**2,200,000**
	118 - Ocean Center Fund Transfers	
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	678,988
Parking Garage (475)	Loan for Support Services	2,075,000
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	7,617,803
Total Ocean Center Transfers		**10,371,791**
	120 - Municipal Service District Fund Transfers	
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	458,622
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Public Safety Fund (110)	Transfer for Sheriff Unincorporated Services	26,777,094
Total Municipal Service District Transfers		**32,235,716**

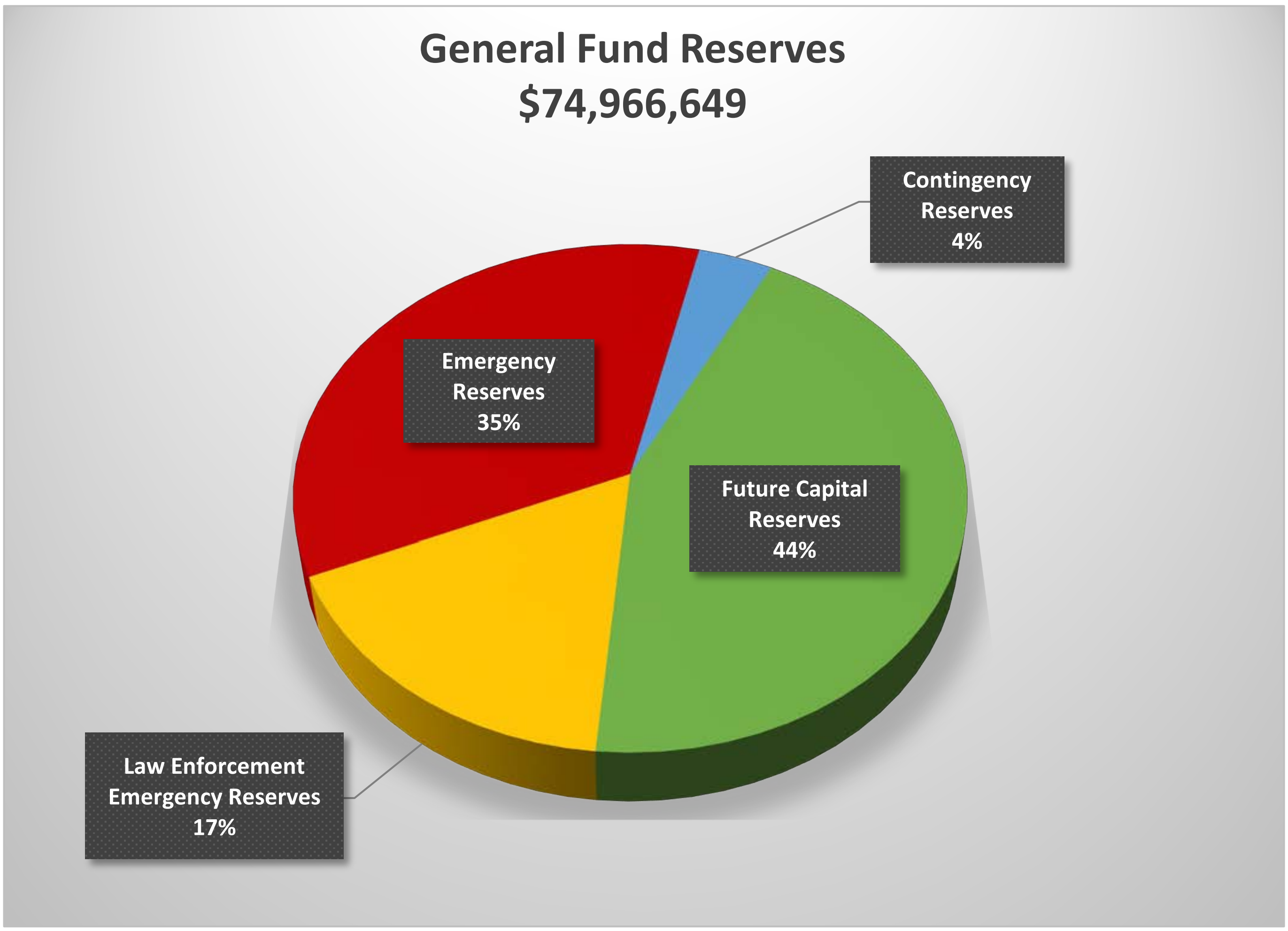
Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2025-26 Transfer Amount
	121 - Special Asessments Fund Transfers	
Stormwater Utility Fund (159)	Close out of Fund - return funds to originating fund	77,787
General Fund (001)	Close out of Fund - return funds to originating fund	544,507
County Transportation Trust Fund (103)	Close out of Fund - return funds to originating fund	413,162
Municipal Services District Fund (120)	Close out of Fund - return funds to originating fund	32,372
Total Municipal Service District Transfers		**1,067,828**
	140 - Fire Rescue District Fund Transfers	
Fire Rescue Capital Projects Fund (340)	Fire Rescue Capital Projects	5,856,033
Total ECHO Transfers		**5,856,033**
	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	6,175,000
Total ECHO Transfers		**7,675,000**
	162 - Land Acquisition Fund	
Land Management Fund (163)	Transfer of 15% set aside for land management activities	1,902,138
Total Land Acquisition Fund Transfers		**1,902,138**
	360 - ECHO Direct County Expenditures Fund	
Volusia ECHO Fund (160)	Close out of projects & return accumulated investment income	412,277
Total Land Acquisition Fund Transfers		**412,277**
	450 - Solid Waste Fund Transfers	
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	1,257,720
Total Solid Waste Fund Transfers		**1,257,720**
	511 - Computer Replacement Fund Transfers	
General Fund (001)	Closing Audio Video for Council - transfer back to originating fund	222,997
Total Solid Waste Fund Transfers		**222,997**

Transfers between Operating Funds	**131,372,071**
Transfers from Operating Funds to Non-Operating Funds	**41,024,494**
Transfers from Non-Operating Funds to Operating Funds	**635,274**
Total Interfund Transfers	**173,031,839**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26
	Fund: 001 - General Fund	
Contingency Reserves	Address unexpected one-time priority expenditures	2,932,511
Future Capital Reserves	Set aside for one-time capital needs	32,961,436
Law Enforcement Emergency Reserves	Set aside for Law Enforcement operations	12,817,746
Emergency Reserves	Per Council reserve policy at 10%	26,254,956
	Total Reserves Fund: 001 - General	**74,966,649**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Special Revenue Funds

Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	8,447,498
Revenue Stabilization	Set aside to offset volatility in ambulance fees	3,838,615
	Total Reserves Fund: 002 - Emergency Medical Services	**12,286,113**

Fund: 103 - County Transportation Trust

Future Capital	Set aside for planned transportation related projects	21,798,143
Contingency Reserves	Address unexpected one-time Council priority expenditures	2,050,695
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,595,307
	Total Reserves Fund: 103 - County Transportation Trust	**26,444,145**

Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	4,026,818
Emergency Reserves	Per Council reserve policy at 10%	2,487,443
	Total Reserves Fund: 104 - Library	**6,514,261**

Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future capital improvement needs	3,988,383
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	725,769
	Total Reserves Fund: 105 - East Volusia Mosquito Control	**4,814,152**

Fund: 109 - Tree Mitigation

Reserves	Set aside for future expenses related to tree replacement program	3,707,039
	Total Reserves Fund: 109 - Tree Mitigation	**3,707,039**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Fund: 110 - Law Enforcement Fund

Contingency Reserves	Set aside for Sheriff's Office operations	3,383,982
	Total Reserves Fund: 110 - Law Enforcement Fund	**3,383,982**

Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital improvement needs	2,086,648
Emergency Reserves	Per Council reserve policy at 10%	454,262
	Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District	**2,540,910**

Fund: 115 - E-911 Emergency Telephone System

Reserves	Set aside for future system costs	1,064,481
	Total Reserves Fund: 115 - E-911 Emergency Telephone System	**1,064,481**

Fund: 116 - Special Lighting Districts

Reserves	Set aside for future expenses	170,655
	Total Reserves Fund: 116 - Special Lighting Districts	**170,655**

Fund: 117 - Building Permits

Reserves	Set aside for future expenses	3,286,850
	Total Reserves Fund: 117 - Building Permits	**3,286,850**

Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	2,649,829
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,309,521
	Total Reserves Fund: 118 - Ocean Center	**3,959,350**

Fund: 119 - Road District Maintenance

Future Capital Reserves	Set aside for future one-time capital road needs	394,298
	Total Reserves Fund: 119 - Road District Maintenance	**394,298**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Fund: 120 - Municipal Service District

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	5,520,524
Reserves	Set aside for one-time capital needs	19,885,423
Emergency Reserves	Per Council reserve policy at 10%	4,310,980
	Total Reserves Fund: 120 - Municipal Service District	**29,716,927**

Fund: 122 - Manatee Conservation

Reserves	Set aside for law enforcement water patrol	698,681
	Total Reserves Fund: 122 - Manatee Conservation	**698,681**

Fund: 123 - Inmate Welfare Trust

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	3,336,902
	Total Reserves Fund: 123 - Inmate Welfare Trust	**3,336,902**

Fund: 124 - Library Endowment

Reserves	Set aside for library services	547,393
	Total Reserves Fund: 124 - Library Endowment	**547,393**

Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	653,388
	Total Reserves Fund: 125 - Homeless Initiatives	**653,388**

Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	464,845
	Total Reserves Fund: 127 - Wetland Mitigation	**464,845**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Fund: 130 - Economic Development

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

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

Future Capital Reserves	Set aside for future one-time capital project needs	1,686,015
	Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)	**1,686,015**

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

Future Capital Reserves	Set aside for future one-time capital project needs	5,677,492
	Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)	**5,677,492**

Fund: 135 - Park Impact Fees - County

Future Capital Reserves	Set aside for future one-time capital needs	2,823,146
	Total Reserves Fund: 135 - Park Impact Fees-County	**2,823,146**

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

Future Capital Reserves	Set aside for future one-time capital needs	483,659
	Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)	**483,659**

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

Future Capital Reserves	Set aside for future one-time capital needs	79,345
	Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)	**79,345**

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

Future Capital Reserves	Set aside for future one-time capital needs	48,592
	Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)	**48,592**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

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

Future Capital Reserves	Set aside for future one-time capital needs	185,857
	Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)	**185,857**

Fund: 140 - Fire Rescue District

Reserves	Set aside for unexpected needs	25,292,971
Grant Match Reserve	Set aside for future grant match opportunities	500,000
Emergency Reserves	Per Council reserve policy at 10%	5,026,367
	Total Reserves Fund: 140 - Fire Rescue District	**30,819,338**

Fund: 150 - Countywide Fire Impact Fee

Future Capital Reserves	Set aside for future one-time fire station capital needs	605,520
	Total Reserves Fund: 150 - Countywide Fire Impact Fee	**605,520**

Fund: 155 - Impact Fee Administration

Reserves	Set aside for impact fee administration costs	647,841
	Total Reserves Fund: 155 - Impact Fee Administration	**647,841**

Fund: 156 - EMS Impact Fee

Future Capital Reserves	Set aside for future one-time EMS capital needs	427,485
	Total Reserves Fund: 156 - EMS Impact Fee	**427,485**

Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	66,823
	Total Reserves Fund: 158 - Gemini Springs Endowment	**66,823**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future capital improvement projects	3,553,445
	Total Reserves Fund: 159 - Stormwater Utility	**3,553,445**

Fund: 160 - Volusia ECHO

Future Capital Reserves	Set aside for future Council allocation for ECHO projects	14,399,289
	Total Reserves Fund: 160 - Volusia ECHO	**14,399,289**

Fund: 162 - Land Acquisition

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	28,278,510
	Total Reserves Fund: 162 - Land Acquisition	**28,278,510**

Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	14,887,322
	Total Reserves Fund: 163 - Land Management	**14,887,322**

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	922,536
	Total Reserves Fund: 164 - Barberville Mitigation Tract	**922,536**

Fund: 165 - Dune Restoration Fund

Reserves	Set aside for future dune restoration needs	14,764
	Total Reserves Fund: 165 - Dune Restoration Fund	**14,764**

Fund: 166 - Opioid Direct Settlement Fund

Reserves	Set aside for future planned disbursement for opioid abatement	673,485
	Total Reserves Fund: 166 - Opioid Direct Settlement Fund	**673,485**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Fund: 167 - Opioid Regional Settlement Fund

Reserves	Set aside for future planned disbursement for opioid abatement	295,908
	Total Reserves Fund: 167 - Opioid Regional Settlement Fund	**295,908**

Fund: 168 - Walgreens Opioid Direct Settlement Fund

Reserves	Set aside for future planned disbursement for opioid abatement	89,729
	Total Reserves Fund: 168 - Walgreens Opioid Direct Settlement Fund	**89,729**

Fund: 169 - Walgreens Opioid Regional Settlement Fund

Reserves	Set aside for future planned disbursement for opioid abatement	859,170
	Total Reserves Fund: 169 - Walgreens Opioid Regional Settlement Fund	**859,170**

Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	516,155
	Total Reserves Fund: 170 - Law Enforcement Trust	**516,155**

Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	604,777
	Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice	**604,777**

Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	41,935
	Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury	**41,935**

Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	641,473
	Total Reserves Fund: 174 - Law Enforcement Education Trust	**641,473**

Reserve Summary by Fund

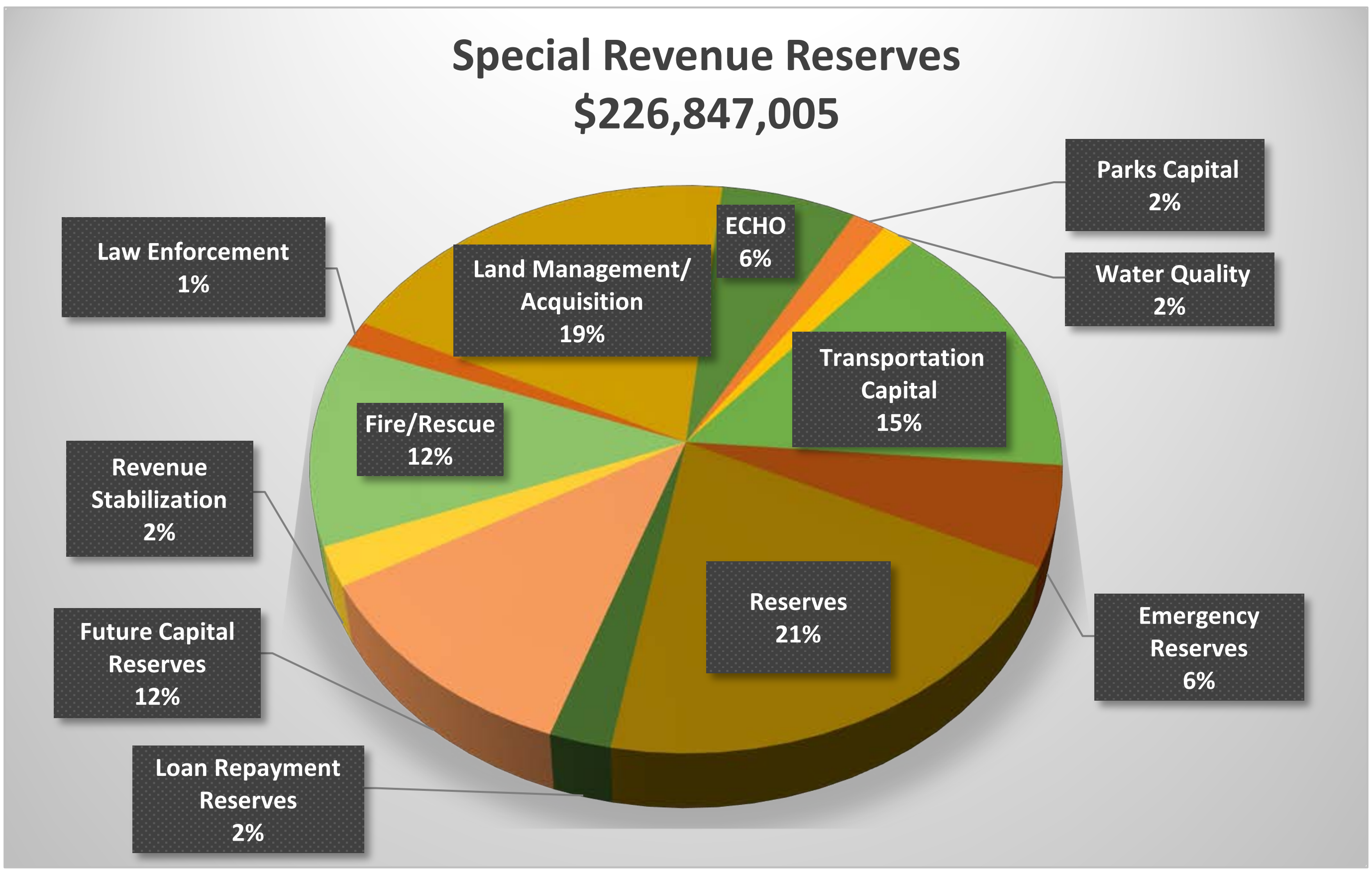
Reserve Category	Purpose	FY 2025-26

Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	1,774,939
	Total Reserves Fund: 175 - Crime Prevention Trust	**1,774,939**

Fund: 177 - Dori Slosberg

Maintenance & Operations Reserves	Set aside for future driver education enhancements	844,794
	Total Reserves Fund: 177 - Dori Slosberg	**844,794**
	Special Revenue Funds Total	**226,847,005**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Debt Service Funds

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	3,334,365
	Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**3,334,365**

Fund: 215 - Capital Improvement Note, Series 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	352,393
	Total Reserves Fund: 215 - Capital Improvement Note, 2017	**352,393**

Fund: 295 - Public Transportation Debt Service Fund

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	3,345
	Total Reserves Fund: 295 - Public Transportation Debt Service Fund	**3,345**
	Debt Service Funds Total	**3,690,103**

Capital Project Funds

Fund: 313 - Beach Capital Projects

Future Capital Reserves	Set aside for future beach related capital projects	377,959
	Total Reserves Fund: 313 - Beach Capital Projects	**377,959**

Fund: 314 - Port Authority Capital Projects

Future Capital Reserves	Set aside for future port authority related capital projects	3,876,353
	Total Reserves Fund: 314 - Port Authority Capital Projects	**3,876,353**

Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	64,660
	Total Reserves Fund: 317 - Library Construction Projects	**64,660**

Fund: 318 - Ocean Center Capital Projects

Future Capital Reserves	Set aside for future capital projects	5,245,356
	Total Reserves Fund: 318 - Ocean Center Capital Projects	**5,245,356**

Fund: 322 - Information Technology Capital Projects

Future Capital Reserves	Set aside for financial system upgrade	2,551,565
	Total Reserves Fund: 322 - Information Technology Capital Projects	**2,551,565**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26
Fund: 326 - Park Projects		
Future Capital Reserves	Set aside for future parks waterway projects	1,338,430
	Total Reserves Fund: 326 - Park Projects	**1,338,430**
Fund: 328 - Trail Projects		
Future Capital Reserves	Set aside for future trail projects	5,194,113
	Total Reserves Fund: 328 - Trail Projects	**5,194,113**
Fund: 334 - Bond Funded Road Program		
Future Capital Reserves	Set aside for future road construction projects	196,912
	Total Reserves Fund: 334 - Bond Funded Road Program	**196,912**
Fund: 335 - General Fund Road Projects		
Future Capital Reserves	Set aside for future road improvement/maintenance projects	5,000,000
	Total Reserves Fund: 335 - General Fund Road Projects	**5,000,000**
Fund: 365 - Public Works Facilities		
Future Capital Reserves	Set aside for future public works facilities projects	9,020,432
	Total Reserves Fund: 365 - Public Works Facilities	**9,020,432**
Fund: 369 - Sheriff Capital Projects		
Future Capital Reserves	Set aside for future Volusia County Sheriff's Office projects	389,765
	Total Reserves Fund: 369 - Sheriff Capital Projects	**389,765**
Fund: 378 - Mosquito Control Capital		
Future Capital Reserves	Set aside for future mosquito control building	365,502
	Total Reserves Fund: 378 - Mosquito Control Capital	**365,502**
	Capital Project Funds Total	**33,621,047**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Enterprise Funds

Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	2,775,517
	Total Reserves Fund: 440 - Waste Collection	**2,775,517**

Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	13,657,086
Landfill Closure Reserves	Set aside for future landfill closures	3,000,000
	Total Reserves Fund: 450 - Solid Waste	**16,657,086**

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	26,953,511
	Total Reserves Fund: 451 - Daytona Beach International Airport	**29,768,007**

Fund: 453 - Airport Customer Facility Charge

Future Capital Reserves	Set aside for future rental car related capital projects	7,705,239
	Total Reserves Fund: 453 - Airport Customer Facility Charge	**7,705,239**

Fund: 456 - Transit Services

Revenue Stabilization	Set aside to offset volatility of transit revenue streams	6,568,112
	Total Reserves Fund: 456 - Transit Services	**6,568,112**

Fund: 457 - Water and Sewer Utilities

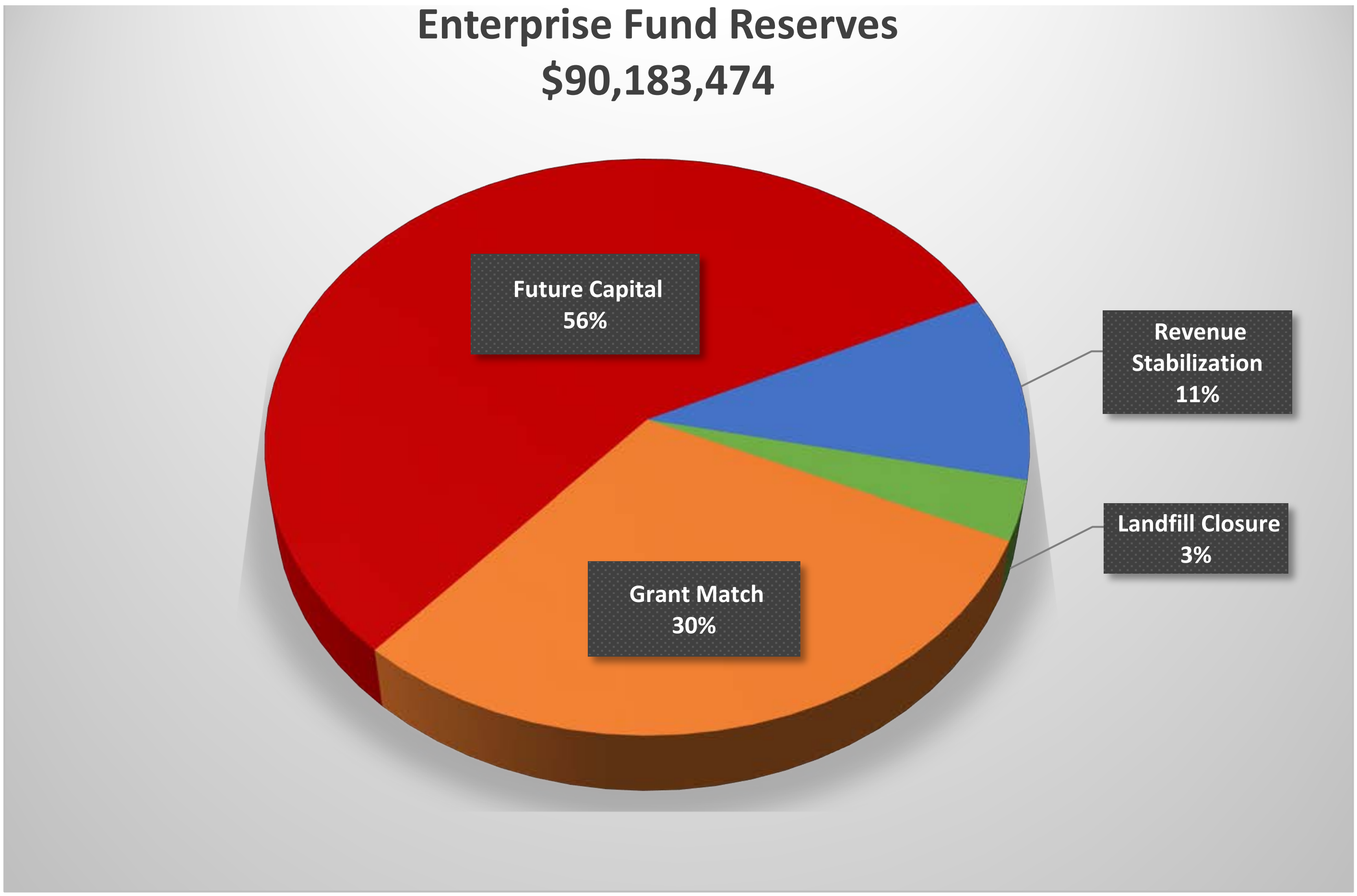
Future Capital Reserves	Set aside for future one-time water utility capital improvement needs	25,212,240
	Total Reserves Fund: 457 - Water and Sewer Utilities	**25,212,240**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Fund: 475 - Parking Garage

Future Capital Reserves	Set aside for future one-time capital needs	1,497,273
	Enterprise Funds Total	**90,183,474**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2025-26

Internal Service Funds

Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program	4,997,846
	Total Reserves Fund: 511 - Computer Replacement	**4,997,846**

Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	397,682
	Total Reserves Fund: 513 - Equipment Maintenance	**397,682**

Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	19,162,952
	Total Reserves Fund: 514 - Fleet Replacement	**19,162,952**

Fund: 521 - Insurance Management

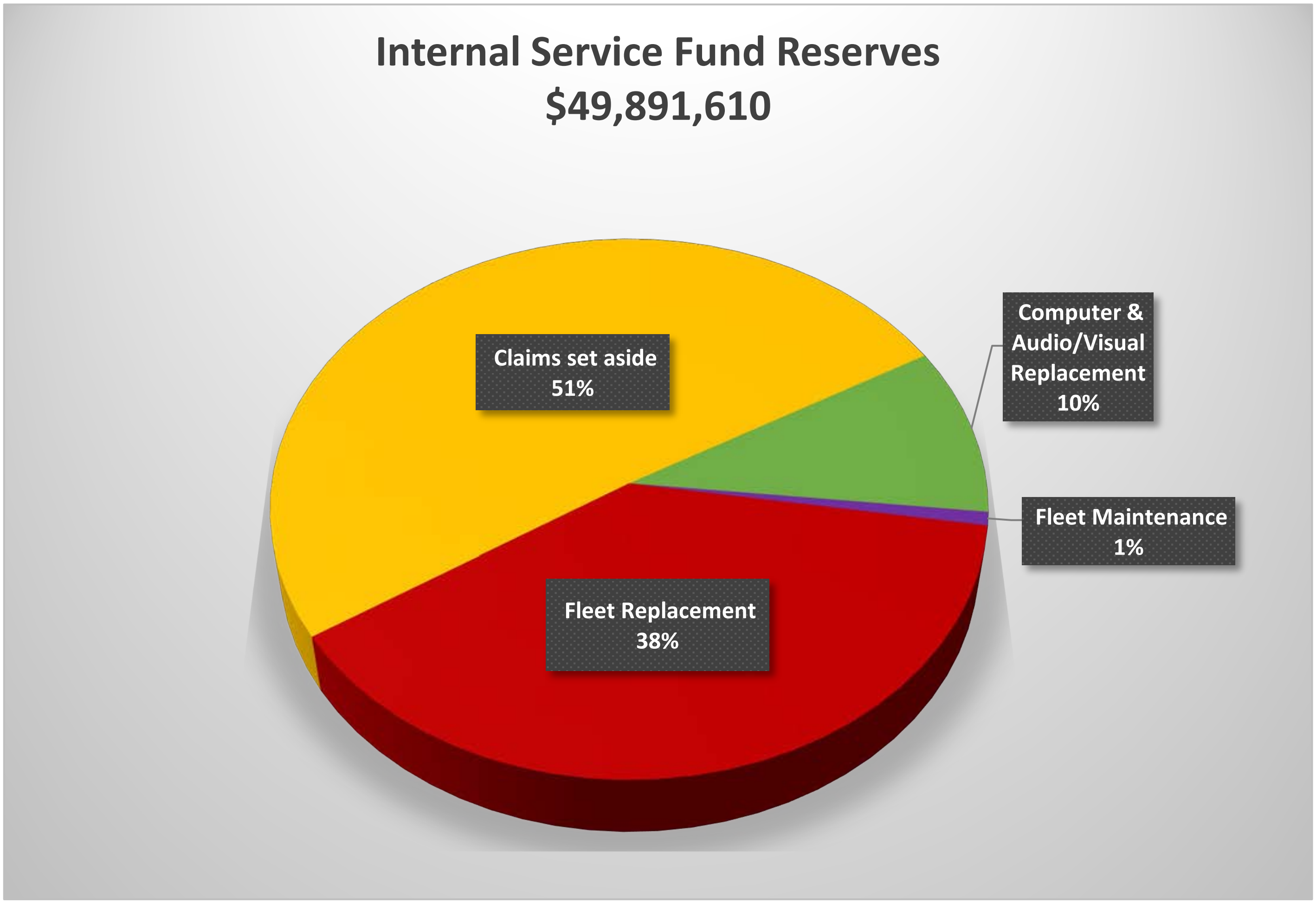
Reserve for Catastrophic Claims	Set aside for property losses, policy changes, and workers' compensation / liability claims	13,662,123
	Total Reserves Fund: 521 - Insurance Management	**13,662,123**

Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims (incurred but not reported)	10,802,323
Catastrophic Claims	Set aside for potential risk of claim greater than $500,000	868,684
	Total Reserves Fund: 530 - Group Insurance	**11,671,007**
	Internal Service Funds Total	**49,891,610**

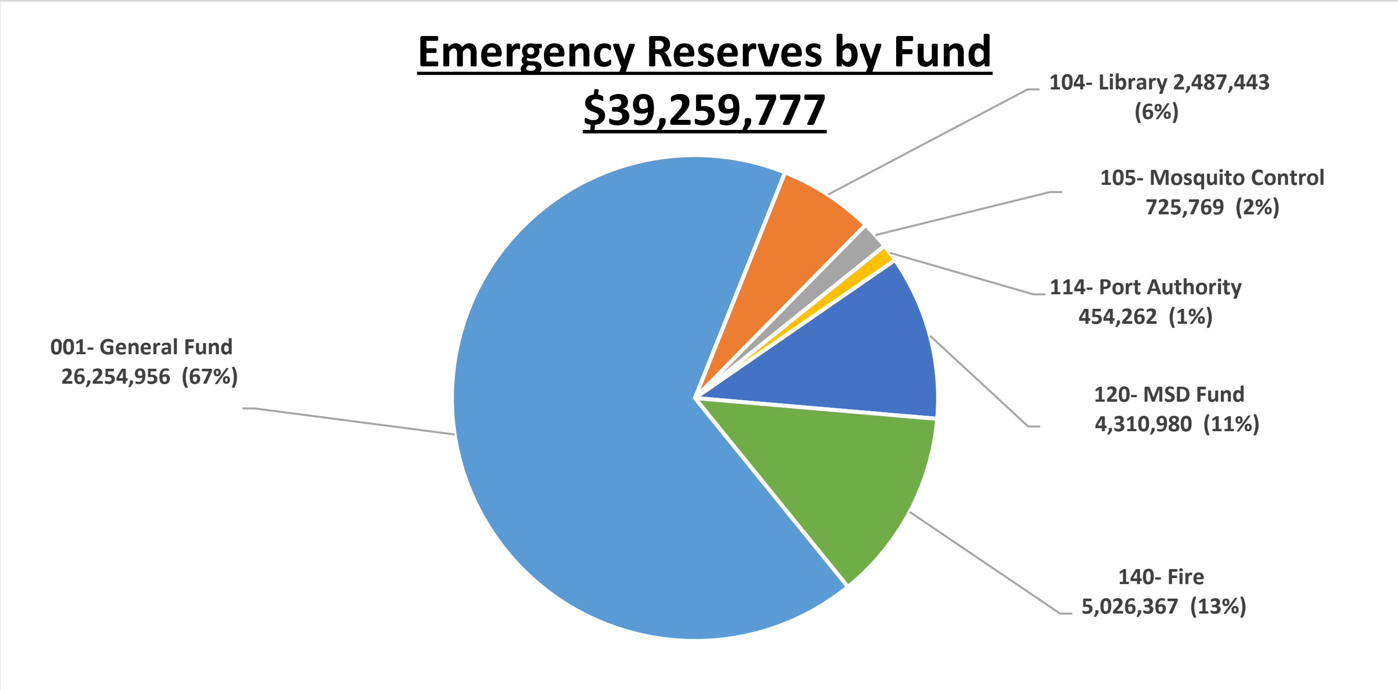
Reserve Summary by Fund

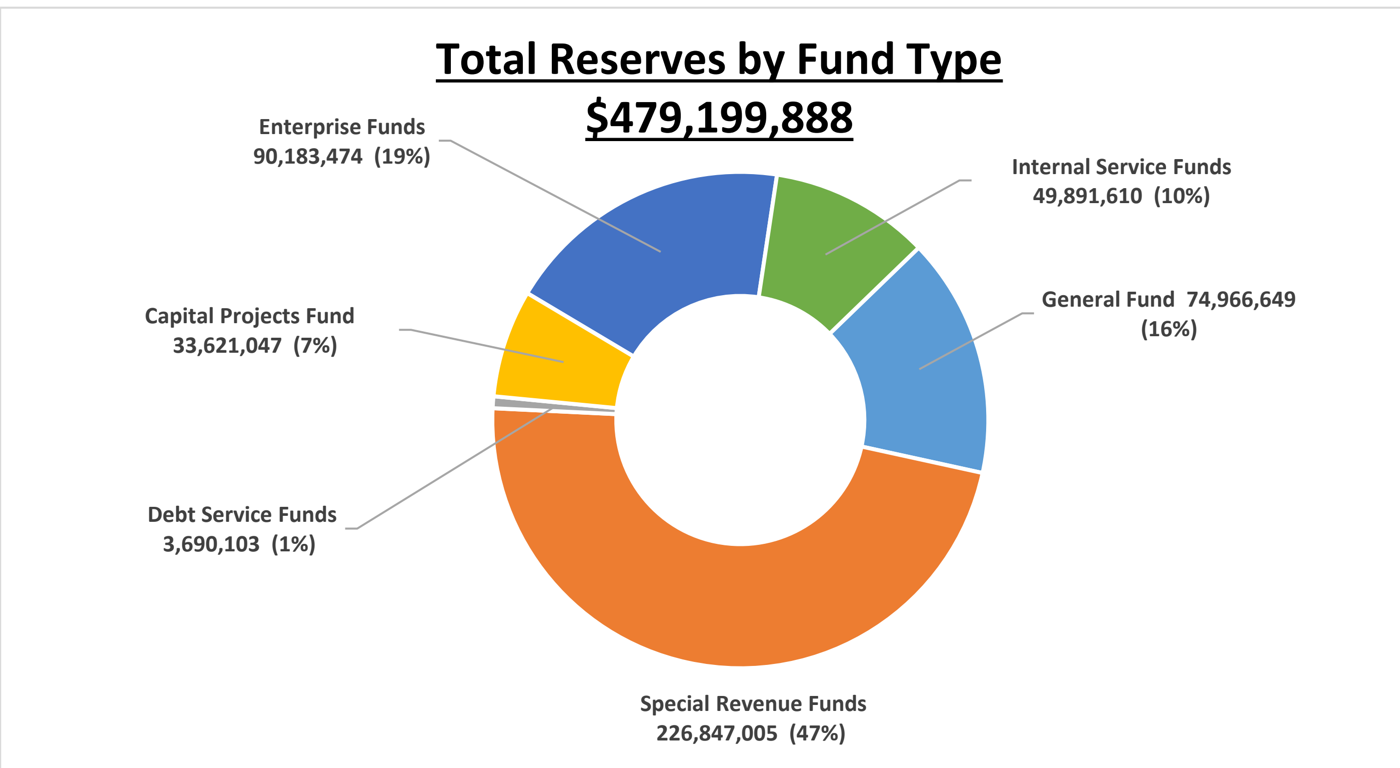
Reserve Category | **Purpose** | **FY 2025-26**



Reserve Summary by Fund

Reserve Category | **Purpose** | **FY 2025-26**





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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 Operating Budgets by Fund

	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget	FY 2025-26 Budget	Operating Transfers	FY 2025-26 Net Budget
001 - General Fund	356,523,339	31,659,560	324,863,779	368,196,900	36,096,396	332,100,504
002 - Emergency Medical Services	54,836,467	0	54,836,467	55,687,593	0	55,687,593
003 - COVID Transition	0	0	0	4,300,000	4,300,000	0
004 - ARPA Transition Fund	0	0	0	5,800,000	5,800,000	0
101 - Coronavirus Relief	296,378	0	296,378	213,591	0	213,591
103 - County Transportation Trust	70,726,316	1,017,233	69,709,083	75,136,656	0	75,136,656
104 - Library	34,393,874	0	34,393,874	32,446,384	0	32,446,384
105 - E Volusia Mosquito Control	10,502,236	0	10,502,236	11,912,729	0	11,912,729
106 - Resort Tax	18,193,962	17,182,418	1,011,544	17,976,449	17,736,335	240,114
108 - Sales Tax Trust	31,401,293	31,392,111	9,182	28,221,950	28,221,950	0
109 - Tree Mitigation	2,285,099	0	2,285,099	3,956,130	0	3,956,130
110 - Law Enforcement Fund	146,809,067	0	146,809,067	165,397,510	0	165,397,510
111 - Convention Development Tax	16,876,008	0	16,876,008	17,531,205	0	17,531,205
113 - Road Proportionate Share	21,100,917	0	21,100,917	23,906,095	0	23,906,095
114 - Ponce De Leon Inlet and Port District	8,570,893	0	8,570,893	8,099,658	0	8,099,658
115 - E-911 Emergency Telephone System	6,839,935	0	6,839,935	7,488,634	0	7,488,634
116 - Special Lighting Districts	409,014	0	409,014	534,946	0	534,946
117 - Building Permits	6,885,331	0	6,885,331	7,342,690	0	7,342,690
118 - Ocean Center	28,579,517	687,120	27,892,397	26,450,666	2,753,988	23,696,678
119 - Road District Maintenance	611,274	0	611,274	609,878	0	609,878
120 - Municipal Service District	76,212,362	29,801,091	46,411,271	76,400,768	32,235,716	44,165,052
121 - Special Assessments	867,894	0	867,894	1,067,828	1,067,828	0
122 - Manatee Conservation	699,711	0	699,711	748,682	0	748,682
123 - Inmate Welfare Trust	4,661,592	0	4,661,592	5,386,637	0	5,386,637
124 - Library Endowment	457,437	0	457,437	547,393	0	547,393
125 - Homeless Initiatives	256,980	0	256,980	953,388	0	953,388
127 - Wetland Mitigation	387,121	0	387,121	514,845	0	514,845
130 - Economic Development	12,811,889	0	12,811,889	12,656,804	0	12,656,804
131 - Road Impact Fees-Zone 1 (Northeast)	18,894,521	0	18,894,521	25,630,361	0	25,630,361
132 - Road Impact Fees-Zone 2 (Southeast)	11,930,689	0	11,930,689	17,919,306	0	17,919,306
133 - Road Impact Fees-Zone 3 (Southwest)	18,138,078	0	18,138,078	20,660,312	0	20,660,312
134 - Road Impact Fees-Zone 4 (Northwest)	18,242,828	0	18,242,828	23,934,562	0	23,934,562

	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget	FY 2025-26 Budget	Operating Transfers	FY 2025-26 Net Budget
135 - Park Impact Fees-County	3,576,997	0	3,576,997	5,423,146	0	5,423,146
136 - Park Impact Fees-Zone 1 (Northeast)	949,508	0	949,508	833,659	0	833,659
137 - Park Impact Fees-Zone 2 (Southeast)	96,073	0	96,073	79,345	0	79,345
138 - Park Impact Fees-Zone 3 (Southwest)	387,908	0	387,908	193,592	0	193,592
139 - Park Impact Fees-Zone 4 (Northwest)	453,720	0	453,720	185,857	0	185,857
140 - Fire Rescue District	79,667,350	0	79,667,350	81,754,575	0	81,754,575
150 - Countywide Fire Impact Fee	2,073,476	0	2,073,476	1,167,807	0	1,167,807
155 - Impact Fee Administration	1,672,806	0	1,672,806	1,010,362	0	1,010,362
156 - EMS Impact Fee	436,578	0	436,578	810,875	0	810,875
157 - Silver Sands/Bethune Beach MSD	16,857	0	16,857	17,047	0	17,047
158 - Gemini Springs Endowment	67,123	0	67,123	71,823	0	71,823
159 - Stormwater Utility	10,501,335	0	10,501,335	11,221,756	0	11,221,756
160 - Volusia ECHO	28,199,619	0	28,199,619	27,992,084	0	27,992,084
162 - Volusia Forever Land Acquisition	14,929,605	1,756,133	13,173,472	31,953,045	1,902,138	30,050,907
163 - Land Management	16,535,011	0	16,535,011	17,587,049	0	17,587,049
164 - Barberville Mitigation Tract	684,280	0	684,280	997,534	0	997,534
165 - Dune Restoration Fund	244,826	0	244,826	14,764	0	14,764
166 - Opioid Direct Settlement Fund	0	0	0	673,485	0	673,485
167 - Opioid Regional Settlement Fund	101,743	0	101,743	413,826	0	413,826
168 - Walgreens Opioid Direct Settlement Fund	0	0	0	89,729	0	89,729
169 - Walgreens Opioid Regional Settlement Fund	0	0	0	859,170	0	859,170
170 - Law Enforcement Trust	732,659	0	732,659	733,155	0	733,155
172 - Federal Forfeiture Sharing Justice	559,926	0	559,926	604,777	0	604,777
173 - Federal Forfeiture Sharing Treasury	39,361	0	39,361	41,935	0	41,935
174 - Law Enforcement Education Trust Fund	455,562	0	455,562	791,473	0	791,473
175 - Crime Prevention Trust	1,291,001	0	1,291,001	1,774,939	0	1,774,939
177 - Dori Slosberg	765,382	0	765,382	1,066,410	0	1,066,410
178 - Beach Management Fund	28,275,019	0	28,275,019	28,507,665	0	28,507,665
179 - Opioid Settlement Administration	3,567	0	3,567	3,815	0	3,815
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	7,494,145	0	7,494,145	7,630,679	0	7,630,679
208 - Capital Improvement Revenue Note, 2010	687,120	0	687,120	678,988	0	678,988
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,017,233	0	1,017,233	0	0	0

Summary Operating Budgets by Fund

	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget	FY 2025-26 Budget	Operating Transfers	FY 2025-26 Net Budget
213 - Gas Tax Refunding Revenue Bonds, 2013	162,549	0	162,549	0	0	0
215 - Capital Improvement Note, 2017	801,726	0	801,726	811,765	0	811,765
295 - Public Transportation State Infrastructure Loan	974,165	0	974,165	977,510	0	977,510
440 - Waste Collection	15,364,752	0	15,364,752	16,711,769	0	16,711,769
450 - Solid Waste	62,772,206	1,122,000	61,650,206	95,626,798	1,257,720	94,369,078
451 - Daytona Beach International Airport	47,751,727	0	47,751,727	49,805,326	0	49,805,326
452 - Airport Passenger Facility Charge	6,031,175	0	6,031,175	5,388,213	0	5,388,213
453 - Airport Customer Facility Charge	6,113,681	0	6,113,681	7,705,239	0	7,705,239
456 - Transit Services	37,334,226	0	37,334,226	41,354,695	0	41,354,695
457 - Water and Sewer Utilities	72,387,345	0	72,387,345	50,778,522	0	50,778,522
475 - Parking Garage	5,759,809	0	5,759,809	8,635,796	0	8,635,796
TOTAL	**1,436,771,173**	**114,617,666**	**1,322,153,507**	**1,550,610,549**	**131,372,071**	**1,419,238,478**

Summary Non-Operating Budgets by Fund

	FY 2024-25 Budget	Transfers	FY 2024-25 Net Budget	FY 2025-26 Budget	Transfers	FY 2025-26 Net Budget
305 - 800 MHz Capital	3,179,947	0	3,179,947	0	0	0
309 - Correctional Facilities Capital Projects	9,008,663	0	9,008,663	17,139,901	0	17,139,901
313 - Beach Capital Projects	5,754,283	0	5,754,283	4,663,985	0	4,663,985
314 - Port Authority Capital Projects	5,409,026	0	5,409,026	12,444,622	0	12,444,622
317 - Library Construction	11,058,135	0	11,058,135	454,660	0	454,660
318 - Ocean Center	14,492,136	0	14,492,136	19,378,856	0	19,378,856
322 - I.T. Capital Projects	5,260,224	0	5,260,224	2,551,565	0	2,551,565
326 - Park Projects	1,584,848	0	1,584,848	1,624,530	0	1,624,530
328 - Trail Projects	10,580,895	0	10,580,895	11,879,466	0	11,879,466
334 - Bond Funded Road Program	0	0	0	196,912	0	196,912
335 - General Fund Road Projects	0	0	0	8,500,000	0	8,500,000
340 - Fire Rescue Capital Fund	0	0	0	5,856,033	0	5,856,033
360 - ECHO Direct County Expenditures	3,010,698	0	3,010,698	6,587,277	0	6,587,277
365 - Public Works Facilities	8,469,877	0	8,469,877	9,020,432	0	9,020,432
369 - Sheriff Capital Projects	0	0	0	389,765	0	389,765
372 - Sheriff Capital Facilities	15,000,000	0	15,000,000	30,000,000	0	30,000,000
373 - Medical Examiner's Facility	718,023	0	718,023	0	0	0
378 - Mosquito Control Capital	5,572,062	0	5,572,062	31,665,502	0	31,665,502
385 - Eastside Judicial Capital	5,000,000	0	5,000,000	4,500,000	0	4,500,000
511 - Computer Replacement	5,343,947	0	5,343,947	6,528,140	0	6,528,140
513 - Equipment Maintenance	18,286,795	0	18,286,795	17,925,560	0	17,925,560
514 - Fleet Replacement	27,518,325	0	27,518,325	29,549,952	0	29,549,952
521 - Insurance Management	31,254,911	0	31,254,911	31,087,954	0	31,087,954
530 - Group Insurance	70,925,980	0	70,925,980	79,513,086	0	79,513,086
TOTAL	**257,428,775**	**0**	**257,428,775**	**331,458,198**	**0**	**331,458,198**

	Fund Balance 09/30/24	Revenues FY 2024-25 Projected	Expenditures FY 2024-25 Projected	Fund Balance 09/30/25
Countywide Funds				
001 - General Fund	125,344,832	256,700,729	287,265,723	94,779,838
104 - Library	12,336,929	24,312,837	29,077,812	7,571,954
160 - Volusia ECHO	21,762,612	15,013,355	23,021,890	13,754,077
162 - Volusia Forever Land Acquisition	18,287,383	15,733,535	15,905,550	18,115,368
Total Countywide Funds	**$177,731,756**	**$311,760,456**	**$355,270,975**	**$134,221,237**
Special Revenue Funds				
002 - Emergency Medical Services	17,549,810	42,928,788	48,641,538	11,837,060
003 - COVID Transition	5,687,149	0	1,387,149	4,300,000
004 - ARPA Transition Fund	0	0	0	5,800,000
101 - Coronavirus Relief	0	43,217,855	43,217,855	0
103 - County Transportation Trust	46,904,576	37,753,715	47,685,186	36,973,105
105 - E Volusia Mosquito Control	4,579,793	7,086,124	7,010,883	4,655,034
106 - Resort Tax	0	17,657,534	17,657,534	0
108 - Sales Tax Trust	0	28,134,636	28,134,636	0
109 - Tree Mitigation	2,156,487	1,593,449	211,804	3,538,132
110 - Law Enforcement Fund	2,354,833	149,001,905	146,862,677	4,494,061
111 - Convention Development Tax	0	17,184,569	17,184,569	0
113 - Road Proportionate Share	31,785,180	6,084,978	15,179,396	22,690,762
114 - Ponce De Leon Inlet and Port District	4,526,403	4,481,818	5,451,181	3,557,040
115 - E-911 Emergency Telephone System	5,289,572	3,317,896	4,425,079	4,182,389
116 - Special Lighting Districts	79,575	406,321	350,950	134,946
117 - Building Permits	3,041,900	3,706,137	3,603,092	3,144,945
118 - Ocean Center	15,120,834	17,854,321	24,420,053	8,555,102
119 - Road District Maintenance	384,383	240,398	255,989	368,792
120 - Municipal Service District	34,749,278	41,268,489	42,726,801	33,290,966
121 - Special Assessments	980,736	45,106	291	1,025,551
122 - Manatee Conservation	671,826	60,324	41,734	690,416
123 - Inmate Welfare Trust	4,745,033	1,239,634	1,814,432	4,170,235
124 - Library Endowment	447,746	80,589	133	528,202
125 - Homeless Initiatives	234,500	1,097,815	400,193	932,122
127 - Wetland Mitigation	439,727	58,176	40,000	457,903
130 - Economic Development	12,536,254	1,117,731	2,740,696	10,913,289
131 - Road Impact Fees-Zone 1 (Northeast)	22,979,088	3,094,524	3,564,928	22,508,684

	Fund Balance 09/30/24	Revenues FY 2024-25 Projected	Expenditures FY 2024-25 Projected	Fund Balance 09/30/25
Special Revenue Funds				
132 - Road Impact Fees-Zone 2 (Southeast)	13,254,663	2,372,236	3,607	15,623,292
133 - Road Impact Fees-Zone 3 (Southwest)	18,719,576	2,418,700	4,600,835	16,537,441
134 - Road Impact Fees-Zone 4 (Northwest)	22,979,088	2,162,239	3,440,807	21,700,520
135 - Park Impact Fees-County	2,894,691	1,849,197	1,181,328	3,562,560
136 - Park Impact Fees-Zone 1 (Northeast)	837,364	94,264	190,245	741,383
137 - Park Impact Fees-Zone 2 (Southeast)	55,135	12,140	14	67,261
138 - Park Impact Fees-Zone 3 (Southwest)	330,656	56,812	250,092	137,376
139 - Park Impact Fees-Zone 4 (Northwest)	311,481	74,847	275,076	111,252
140 - Fire Rescue District	33,723,114	49,792,270	57,227,706	26,287,678
150 - Countywide Fire Impact Fee	1,923,365	308,507	1,366,610	865,262
155 - Impact Fee Administration	39,725	714,020	215,262	538,483
156 - EMS Impact Fee	268,562	271,379	0	539,941
157 - Silver Sands/Bethune Beach MSD	2,594	15,656	16,845	1,405
158 - Gemini Springs Endowment	70,573	3,246	5,021	68,798
159 - Stormwater Utility	4,887,604	6,710,848	7,048,003	4,550,449
163 - Land Management	14,530,219	2,770,407	2,591,698	14,708,928
164 - Barberville Mitigation Tract	834,686	95,059	64,891	864,854
166 - Opioid Direct Settlement Fund	852,938	36,513	250,000	639,451
167 - Opioid Regional Settlement Fund	7,449,479	320,251	7,654,416	115,314
168 - Walgreens Opioid Direct Settlement Fund	84,650	2,629	0	87,279
169 - Walgreens Opioid Regional Settlement Fund	799,114	31,083	0	830,197
170 - Law Enforcement Trust	880,550	36,168	217,266	699,452
172 - Federal Forfeiture Sharing Justice	557,686	24,449	147	581,988
173 - Federal Forfeiture Sharing Treasury	38,522	1,772	11	40,283
174 - Law Enforcement Education Trust Fund	479,117	229,740	150,000	558,857
175 - Crime Prevention Trust	1,122,793	327,784	0	1,450,577
177 - Dori Slosberg	764,136	277,933	230,336	811,733
178 - Beach Management Fund	0	28,083,615	28,083,615	0
179 - Opioid Settlement Administration	0	3,567	3,567	0
Total Special Revenue Funds	**$346,148,241**	**$527,598,686**	**$578,076,177**	**$301,470,750**

	Fund Balance 09/30/24	Revenues FY 2024-25 Projected	Expenditures FY 2024-25 Projected	Fund Balance 09/30/25
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	3,159,268	4,388,402	4,298,025	3,249,645
208 - Capital Improvement Revenue Note, 2010	0	687,120	687,120	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	1,017,238	1,017,233	0
213 - Gas Tax Refunding Revenue Bonds, 2013	47,795	0	2,269	0
215 - Capital Improvement Note, 2017	335,057	472,517	463,550	344,024
295 - Public Transportation State Infrastructure Loan	1,647	975,044	974,165	2,526
Total Debt Service Funds	**$3,543,767**	**$7,540,321**	**$7,442,362**	**$3,596,195**
Enterprise Funds				
440 - Waste Collection	2,261,142	13,571,028	13,220,582	2,611,588
450 - Solid Waste	25,851,008	42,310,583	44,734,423	23,427,168
451 - Daytona Beach International Airport	30,557,510	25,707,889	24,063,298	32,202,101
452 - Airport Passenger Facility Charge	2,393,105	1,746,889	443,841	3,696,153
453 - Airport Customer Facility Charge	5,193,929	1,069,750	1,287	6,262,392
456 - Transit Services	5,123,112	33,695,714	32,293,910	6,524,916
457 - Water and Sewer Utilities	53,216,164	88,656,017	119,901,120	21,971,061
475 - Parking Garage	2,106,076	4,931,703	4,374,527	2,663,252
Total Enterprise Funds	**$126,702,046**	**$211,689,573**	**$239,032,988**	**$99,358,631**

	Fund Balance 09/30/24	Revenues FY 2024-25 Projected	Expenditures FY 2024-25 Projected	Fund Balance 09/30/25
Capital Projects Funds				
303 - Marine Science Center Capital	2,158,744	264,122	2,150,655	0
305 - 800 MHz Capital	9,651,677	686,861	7,160,907	0
307 - Holsonback Purchase Fund	0	10,100,000	0	0
309 - Correctional Facilities Capital Projects	8,934,279	205,622	2,658	9,137,243
313 - Beach Capital Projects	6,526,221	1,334,843	4,534,758	3,326,306
314 - Port Authority Capital Projects	8,249,522	2,736,158	1,054,397	9,931,283
317 - Library Construction	7,556,814	4,427,418	11,948,855	35,377
318 - Ocean Center	11,487,971	11,208,096	11,273,990	11,422,077
322 - I.T. Capital Projects	1,483,942	4,000,000	170	0
326 - Park Projects	1,370,695	175,405	94,256	1,451,844
328 - Trail Projects	9,194,700	1,919,674	1,126,094	9,988,280
334 - Bond Funded Road Program	1,547,893	101,914	1,547,890	101,917
335 - General Fund Road Projects	5,000,000	0	1,500,000	3,500,000
340 - Fire Rescue Capital Fund	0	15,469,097	15,469,097	0
360 - ECHO Direct County Expenditures	12,192,747	6,996,766	19,189,513	0
365 - Public Works Facilities	8,286,481	381,143	2,462	8,665,162
367 - Elections Warehouse	2,858,670	1,887,149	4,397,307	0
369 - Sheriff Capital Projects	8,890,310	418,150	0	0
373 - Medical Examiner's Facility	873,531	80,103	777	0
374 - Sheriff Renovations Fund	574,677	14,704	0	0
378 - Mosquito Control Capital	5,855,577	2,012,003	2,196,296	5,671,284
385 - Eastside Judicial Capital	0	5,000,000	500,000	4,500,000
Total Capital Projects Funds	**$112,694,451**	**$69,419,228**	**$84,150,082**	**$67,730,773**
Internal Service Funds				
511 - Computer Replacement	5,072,971	1,641,067	1,671,541	5,042,497
513 - Equipment Maintenance	1,447,316	15,615,308	16,234,445	828,179
514 - Fleet Replacement	34,881,232	8,935,968	23,671,636	20,145,564
521 - Insurance Management	13,385,359	20,044,506	18,506,481	14,923,384
530 - Group Insurance	10,568,026	64,466,024	63,944,490	11,089,560
Total Internal Service Funds	**$65,354,904**	**$110,702,873**	**$124,028,593**	**$52,029,184**

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 2025-26 budget has $658,406,770 appropriated fund balance a 11.6% increase from prior fiscal year.

Fund Type	Fiscal Year 2024-25	Fiscal Year 2025-26	Difference	% change
General Fund	105,018,215	94,779,838	(10,238,377)	-9.7%
Special Revenue Fund	293,853,209	340,912,149	47,058,940	16.0%
Debt Service Fund	3,553,031	3,596,195	43,164	1.2%
Capital Fund	57,545,804	67,730,773	10,184,969	17.7%
Enterprise Fund	83,855,247	99,358,631	15,503,384	18.5%
Internal Service Fund	46,070,642	52,029,184	5,958,542	12.9%
	589,896,148	658,406,770	68,510,622	11.6%

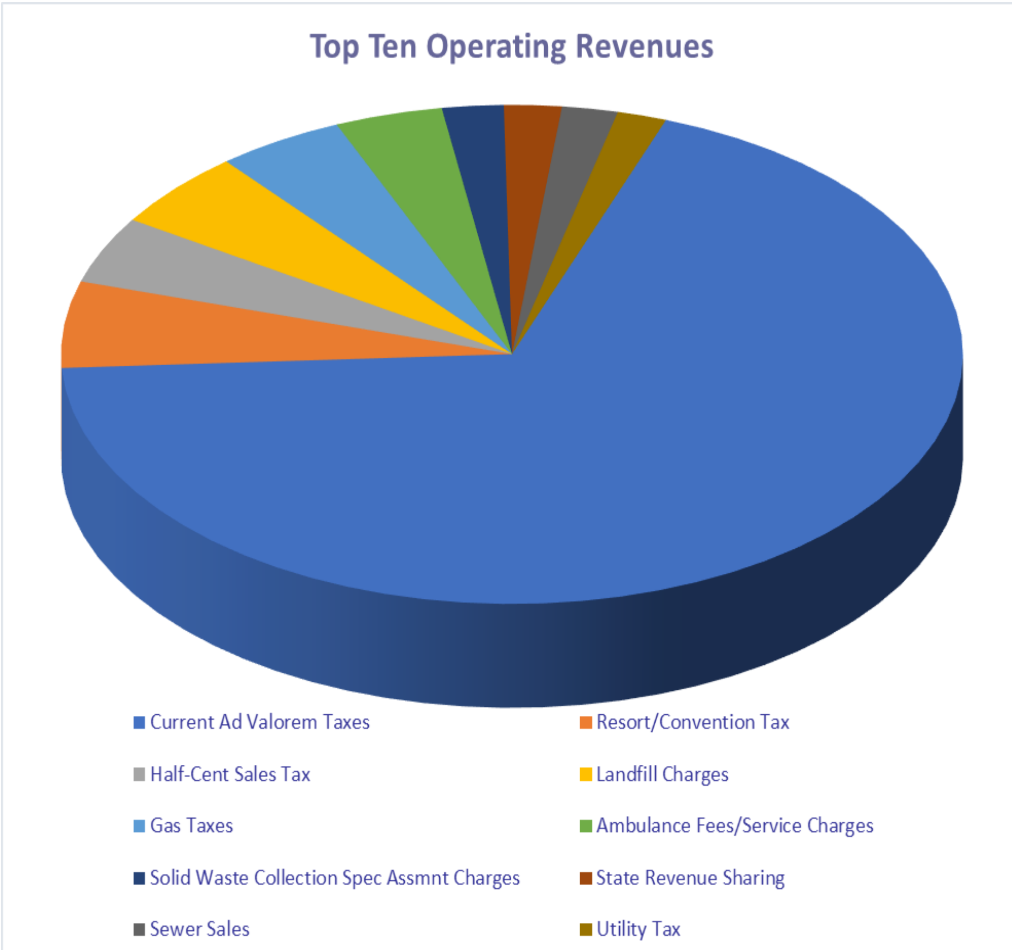
Fund	% Change	Explanation
Emergency Medical Services	-16.4%	Reduction of subsidy payment and transfer of building funds back to General Fund.
Library	-27.1%	Transfer of funds to Library Capital Fund for Port Orange Library Expansion project.
East Volusia Mosquito Control	33.5%	Increase in fund balance due to reduced expenses and increased investment income.
Resort Tax	-100.0%	Decrease in fund balance due to decrease in investment income
Tree Mitigation	77.3%	Increase in fund balance is due to an increase in development activity requiring mitigation
Ponce De Leon Inlet and Port District	-12.1%	Decrease is caused by reduced revenue collected for park fees and increased costs.
Special Lighting Districts	303.3%	Accumulation of funds to cover fluctuation in energy costs
Ocean Center	-25.1%	Reduction in fund balance for on-going projects
Special Assessments	24.6%	Increase in fund balance due to increased investment income.
Library Endowment	20.8%	$60,000 donation from a trust given to the Daytona Regional Library.
Homeless Initiatives	309.7%	Transfer from General Fund to provide funding assistance to the First Step Shelter for an additional five years.
Wetland Mitigation	35.0%	Increase in fund balance is due to an increase in development activity requiring mitigation
Road Impact Fees - All Zones	39.6%	Increase in fund balance is due to an increase in collected impact fee collections.
Park Impact Fees (All Zones)	-40.4%	Reduction of fund balance due to addition of ECHO project matches.
Fire Rescue District	-15.2%	Transfer of capital improvement projects out of fund into a capital fund to build for construction.
Countywide Fire Impact Fee	-52.4%	Funds used for the construction of Station 15
Impact Fee Administration	-38.3%	Decrease in fund balance is due to an decrease in impact fee applications
EMS Impact Fee	120.8%	Accumulation of prior year's receipts for future capital.
Stormwater Utility	11.1%	Increase in fund balance is due to decrease in costs and an increase in investment income.
Volusia ECHO	-10.4%	Fund balance used for ECHO Grant Awards and ECHO DCE Awards.
Volusia Forever Land Acquisition	588.3%	Reflects carryforward of balances from prior planned Land Acquisitions that did not occur.
Barberville Mitigation Tract	35.7%	Increase in fund balance is due to an expected increase in sales of mitigation credits.
Dune Restoration Fund	-100.0%	Decrease in fund balance due to fees being refunded for damages incurred due to hurricane.
Law Enforcement Education Trust	94.5%	Accumulation of funds for educational training.
Crime Prevention Trust	40.4%	Accumulation of funds to fund crime prevention programs or activities.

CHANGES IN FUND BALANCE GREATER THAN 10%

Dori Slosberg	49.6%	Accumulation of funds to fund driver's education programs.
Waste Collection	29.4%	Increase in fund balance from increase in solid waste collection revenue.
Solid Waste	1899.4%	Loan proceeds for the new cell expansion project is causing an increase in fund balance.
Daytona Beach Internation Airport	44.9%	Increased fund balance reflects additional unbudgeted revenue from FY24 such as a $2.2M transfer of PFC funds from 452 fund and an estimated revenue in FY25 of $10.1M from proceeds of the sale of the Holsonback Building to the County.
Airport Passenger Facility Charge	-15.5%	Reduction of fund balance due to the expectation of replacing passenger boarding bridges in three stages.
Airport Customer Facility Charge	23.8%	Accumulation of funds for future projects such as a re-paving of Innovation Way and a new rental car facility.
Transit Services	70.4%	Accumulation of additional fund balance from the General Fund Subsidy transfer.
Water and Sewer Utilities	-49.5%	Decrease in fund balance from completion of Southwest Regional Expansion capital project.
Parking Garage	58.3%	Increase in fund balance due to the loan from the Ocean Center.
Computer Replacement	29.8%	Significantly less expenditures on computer replacement in FY24 than were estimated as well as additional investment income which created additional one-time fund balance which is being brought forward and budgeted in FY26.
Equipment Maintenance	-35.8%	Reduction in fund balance due to maintenance of building and the capital purchases of budgeted vehicles and fleet maintenance equipment.
Insurance Management	29.2%	Increase in fund balance due to lower than expected risk insurance claims.

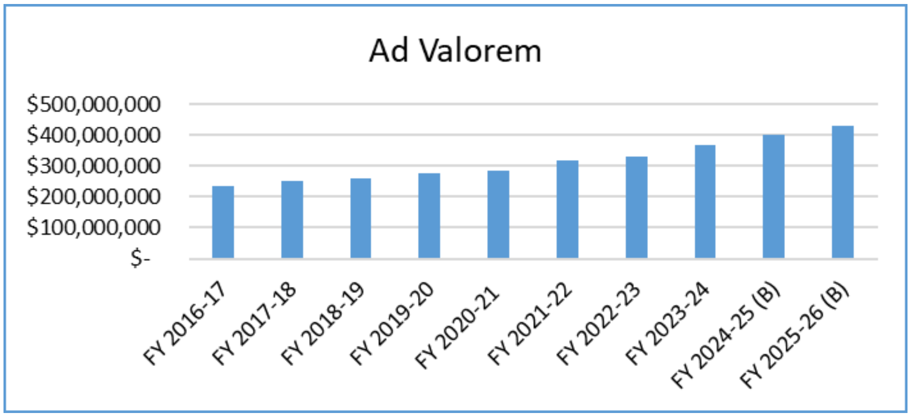
Volusia County Top Ten Operating Revenues

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 2025-26 budget.



	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	% of Operating Revenues
Current Ad Valorem Taxes	403,196,047	430,361,639	25.76%
Resort Tax/Convention Dev. Tax	34,039,334	35,112,177	2.10%
Half-Cent Sales Tax	29,995,383	27,261,436	1.63%
Landfill Charges	28,050,000	31,443,000	1.88%
Gas Taxes	25,962,798	28,712,844	1.72%
Ambulance Fees/Service Charges	22,320,000	24,282,857	1.45%
Solid Waste Collection Assessment	13,195,405	13,846,217	0.83%
State Revenue Sharing	15,807,297	12,955,718	0.78%
Sewer Sales	12,564,844	12,584,000	0.75%
Utility Tax	11,474,341	11,156,777	0.67%

Ad Valorem Property Taxes (Various Taxing Funds)

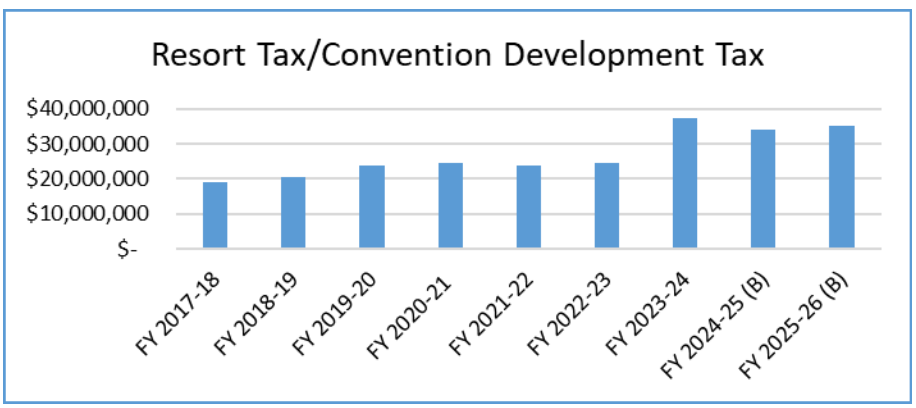


The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2025-26 is $430,361,639 an increase of $27.2 million from fiscal year 2024-25. Ad valorem taxes are 25.76% 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

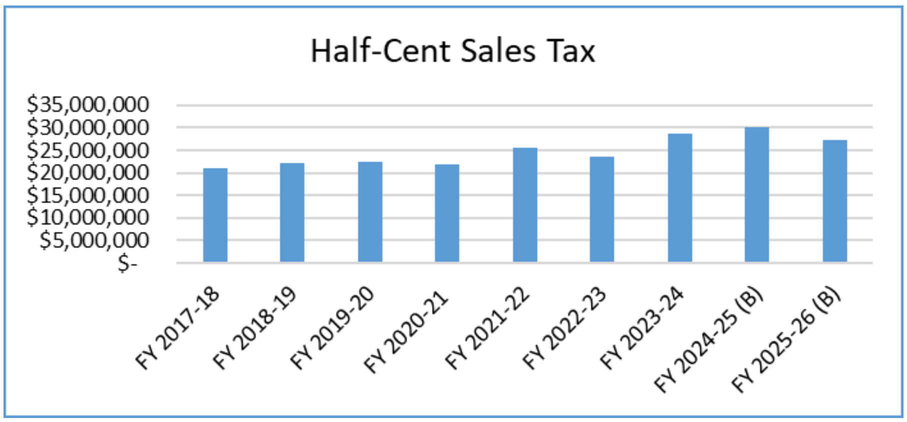


The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodation for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from 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 2025-26 budget is $11,742,212 and the *Resort Tax – Additional One Cent* fiscal year 2025-26 budget is $5,871,106. These funds provide for debt service expenditures on the 2004 Tourist Development Tax Bond issue and the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center in the amount of $4,293,306. The remaining revenue is used for daily operations of the Ocean Center.

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

The Convention Development Tax revenue derives from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts within Volusia County. The Tourist Development Advertising Authorities receive these revenues. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia Advertising Authority (SVAA), and West Volusia Advertising Authority (WVAA). The fiscal year 2025-26 budget is $17,498,859. The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

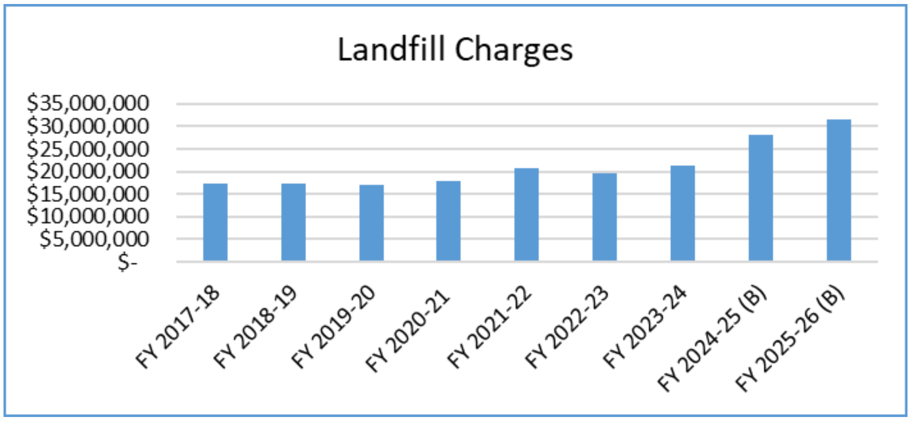
Local Government Half-Cent Sales Tax



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 2025-26 budget is $27,261,436.

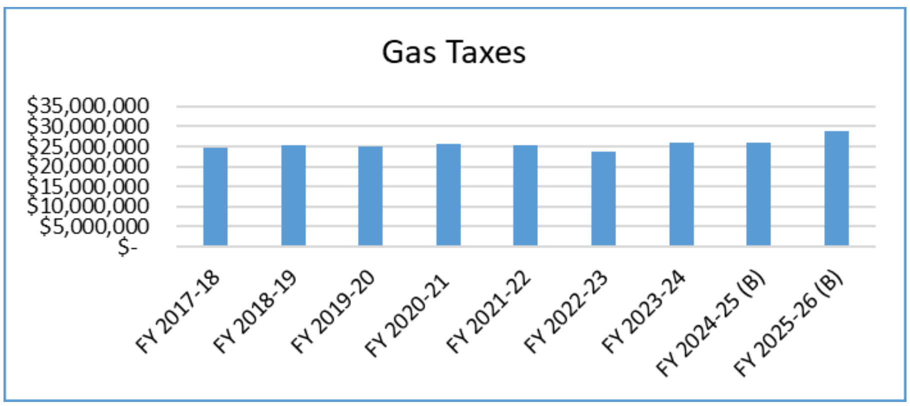
The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund, Municipal Service District Fund, and the Law Enforcement Fund.

Landfill Charges



The County's 4th largest revenue is landfill charges as authorized by ordinance. The Solid Waste Fund's main source of operating revenue is landfill charges which are budgeted at $31,443,000 in fiscal year 2025-26. 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 2025-26 budget for gas taxes is $28,712,844.

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

1 to 6 Cents Local Option Fuel Tax- local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As a result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified public transportation operations and maintenance expenditures, roadway and right of ways along with drainage, street lighting, traffic signs, bridges and the debt service payment. The fiscal year 2025-26 budget is $9,920,823. This revenue source has been pledged for debt service payments to repay $41,505,000 in revenue bonds issued on January 9, 2013.

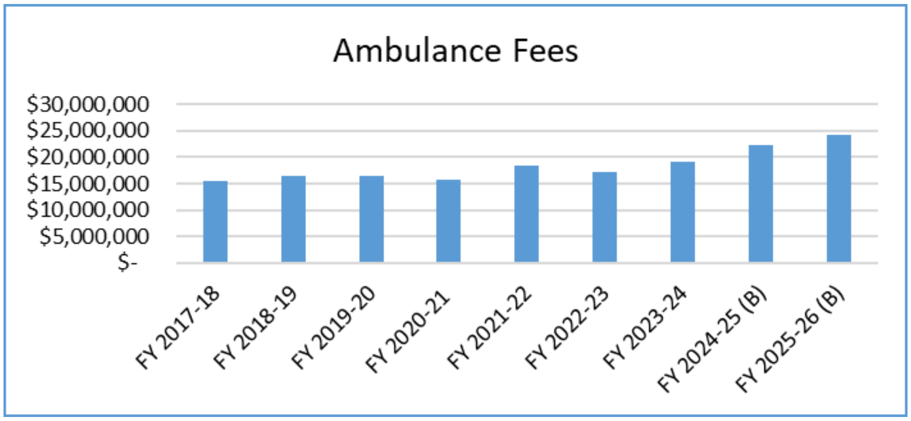
1 to 5 cents Local Option Fuel Tax- county governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. The fiscal year 2025-26 budget is $7,303,418. 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 2025-26 budget is $5,838,644.

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 2025-26 budget is $2,553,379.

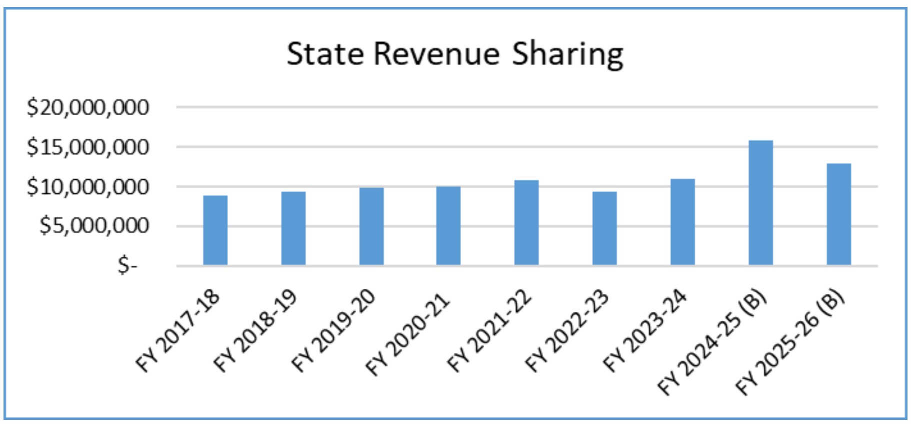
Ninth Cent Fuel Tax- the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined 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 2025-26 budget is $3,096,580.

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 $24,282,857 fiscal year 2025-26. Ambulance fee revenue is a net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions.

State Revenue Sharing

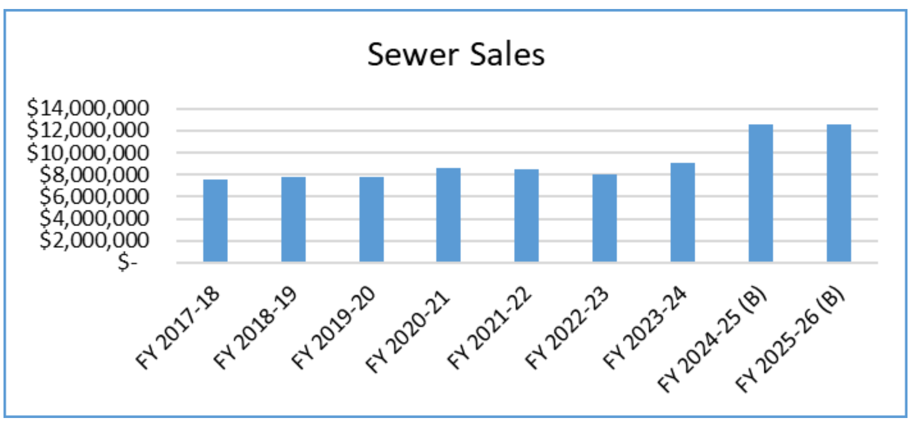


State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These revenues are distributed to the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The fiscal year 2025-26 budget is $12,955,718 and gets distributed to the general fund in the amount of $12,773,818 and $181,900 to the County Transportation Trust Fund.

Solid Waste Collection-Special Assessment

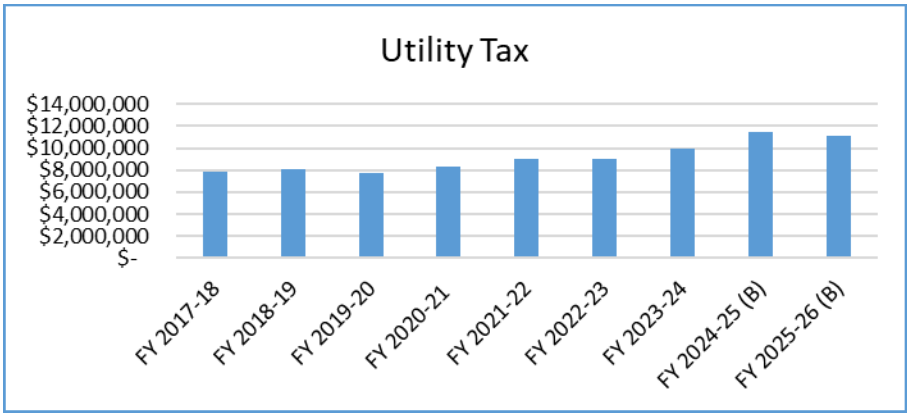
Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage, 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 2025-26 budget is $13,846,217.

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 2025-26 budget is $12,584,000.

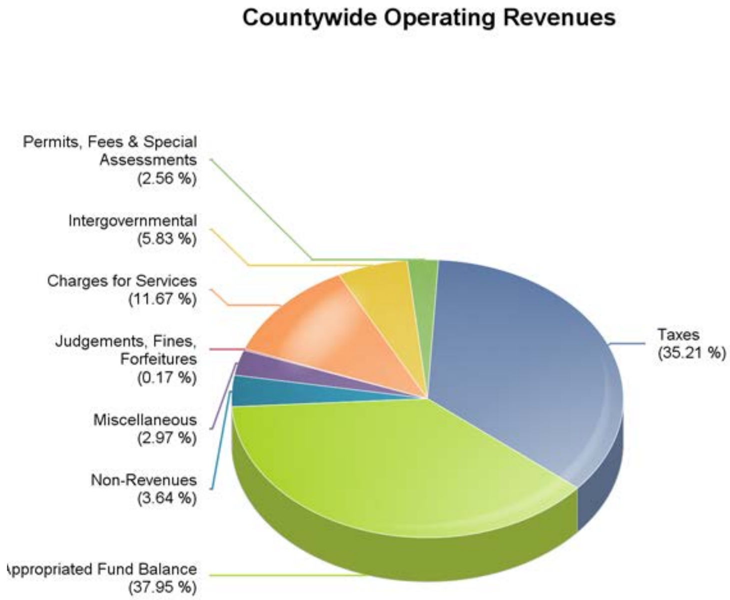
Utility Tax



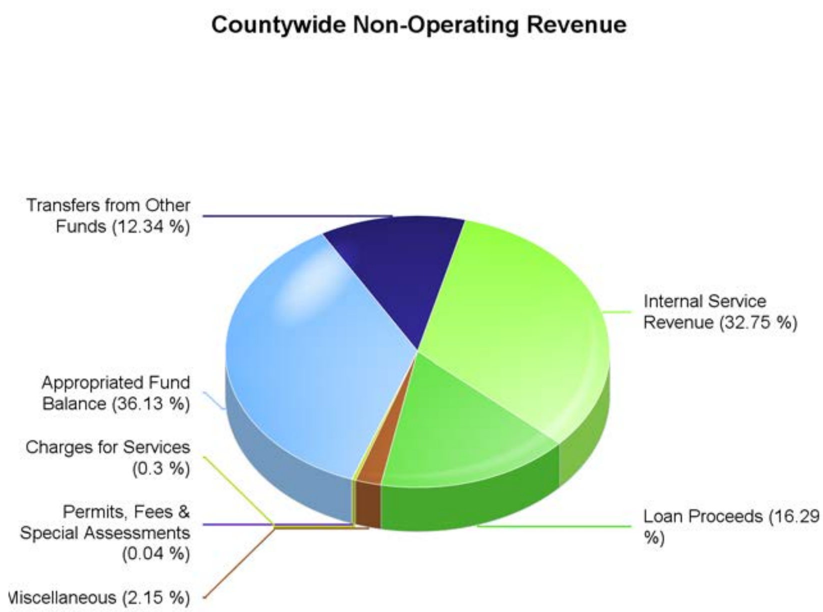
Utility tax as known as Public Service Tax per Florida Statute is permitted to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall not be applied against any fuel adjustment charge, which shall be stated separately on each bill. Exemption from payment of the utility tax exists for any federal, state, county, municipality, school district, or other public body as defined in F.S. 1.01 or otherwise exempted by law. This revenue will be used to offset costs of providing municipal services to the residents of unincorporated Volusia County. Utility tax revenue is received monthly by the Treasury and Billing Division into the Municipal Services District Fund and used to cover the cost of municipal services provided to the residents of unincorporated Volusia County. The fiscal year 2025-26 budget is $11,156,777.

VOLUSIA COUNTY, FLORIDA
Countywide Revenues by Source
Fiscal Year 2025-26

Countywide Operating Revenues by Source Fiscal Year 2025-26	
Taxes	499,676,914
Permits, Fees & Special Assessments	36,339,892
Intergovernmental	82,689,446
Charges for Services	165,663,491
Judgements, Fines, Forfeitures	2,434,190
Miscellaneous	42,119,756
Non-Revenues	51,667,976
Appropriated Fund Balance	538,646,813
Total Countywide Operating Revenues	**$1,419,238,478**



Countywide Non-Operating Revenues By Category Fiscal Year 2025-26	
Permits, Fees & Special Assessments	123,000
Charges for Services	1,000,480
Miscellaneous	7,122,580
Loan Proceeds	54,000,000
Internal Service Revenue	108,550,687
Transfers from Other Funds	40,901,494
Appropriated Fund Balance	119,759,957
Total Countywide Non-Operating Revenues	**$331,458,198**



	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Convention Development Tax	0	17,498,859	0	0	0	0	17,498,859
Current Ad Valorem Taxes	202,138,352	228,223,287	0	0	0	0	430,361,639
Delinquent Ad Valorem Taxes	950,000	659,000	0	0	0	0	1,609,000
Franchise Fees	0	593,500	0	0	0	0	593,500
Local Option Fuel Tax 5 F.S. 336.025(1)(b)	0	7,303,418	0	0	0	0	7,303,418
Local Option Fuel Tax 6 F.S. 336.025(1)(a)	0	9,920,823	0	0	0	0	9,920,823
Ninth Cent Fuel Tax F.S. 336.021	0	3,096,580	0	0	0	0	3,096,580
Resort Tax	0	11,742,212	0	0	0	0	11,742,212
Resort Tax - Addl One Cent	0	5,871,106	0	0	0	0	5,871,106
SW Non-Exclusive Franchise Fee	0	0	0	0	523,000	0	523,000
Utility Tax	0	11,156,777	0	0	0	0	11,156,777
Total Taxes	**$203,088,352**	**$296,065,562**	**$0**	**$0**	**$523,000**	**$0**	**$499,676,914**
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	3,905,000	0	0	0	0	3,905,000
Commercial Solicitation Permit	0	7,500	0	0	0	0	7,500
Contractor License Examination Fees	0	900	0	0	0	0	900
Contractor License Misc (Reciprocity, Replacement, Etc.)	0	150	0	0	0	0	150
Culture/Rec Impact Fees Residential	0	1,944,498	0	0	0	0	1,944,498
Dune Restoration in Lieu CoV Ord Sec 72-1056(a)(6)	0	10,000	0	0	0	0	10,000
Farm Pond Permit CoV Ord Sec 72-293(15)a. 12.	0	1,300	0	0	0	0	1,300

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Permits, Fees & Special Assessments							
F.S. 328.72(15) Vessel Registration Fees	0	0	0	123,000	0	0	123,000
Outdoor Ent Permit Sec 10-62(b)/ IML Host License Sec 26-54	0	3,200	0	0	0	0	3,200
Public Safety Impact Fees - Commercial	0	49,792	0	0	0	0	49,792
Public Safety Impact Fees - Residential	0	440,036	0	0	0	0	440,036
Road Impact Fees - Commercial	0	1,287,775	0	0	0	0	1,287,775
Road Impact Fees - Residential	0	7,362,552	0	0	0	0	7,362,552
Road Maintenance Spec Assmnt Charges	0	220,555	0	0	0	0	220,555
Sign Permits CoV Ord Sec 72-298(14)	0	16,000	0	0	0	0	16,000
Sludge Permit Fees	9,000	0	0	0	0	0	9,000
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	13,846,217	0	13,846,217
Stormwater Spec Assmnt Charges	0	6,300,000	0	0	139,276	0	6,439,276
Streetlighting Spec Assmnt Charges	0	400,000	0	0	0	0	400,000
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	**$9,000**	**$22,345,399**	**$0**	**$123,000**	**$13,985,493**	**$0**	**$36,462,892**
Intergovernmental Revenues							
Beverage Licenses	280,844	6,701	0	0	0	0	287,545
Confiscated Tags - FS 324.0221(3)	2,163	0	0	0	0	0	2,163
Coronavirus Local Fiscal Recovery Fund	0	213,591	0	0	0	0	213,591
E911 Annual Maintenance	0	150,560	0	0	0	0	150,560
E911 Nonwireless Distributions	0	413,556	0	0	0	0	413,556
E911 Prepaid Wireless Distributions	0	318,920	0	0	0	0	318,920
E911 Training Distributions	0	3,000	0	0	0	0	3,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Intergovernmental Revenues							
E911 Wireless Distributions	0	2,260,220	0	0	0	0	2,260,220
FCC E-Rate	0	68,218	0	0	0	0	68,218
Federal Transit Administration-Operating	0	0	0	0	15,321,657	0	15,321,657
Firefighters Supplemental Comp	0	79,120	0	0	0	0	79,120
Half-Cent Sales Tax	0	27,261,436	0	0	0	0	27,261,436
Hospital Authority Medicaid Contributions	8,356,428	0	0	0	0	0	8,356,428
Insurance Agents	159,569	0	0	0	0	0	159,569
Licenses-Mobile Homes	0	103,504	0	0	0	0	103,504
Local Government User Refund F.S. 206.41(4)(d)	0	275,662	0	0	0	0	275,662
Mass Transit State Fuel Tax Refund F.S. 206.41 (4)(b)	196,205	0	0	0	0	0	196,205
Other Transportation	0	14,197	0	0	0	0	14,197
Payment In Lieu Of Taxes	250,000	0	0	0	353,772	0	603,772
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	4,822,457	0	4,822,457
State Mosquito Control I	0	11,000	0	0	0	0	11,000
State Revenue Sharing	12,773,818	181,900	0	0	0	0	12,955,718
State Sales & Use Commission	1,031	0	0	0	0	0	1,031
State Shared Constitutional Fuel Tax F.S. 206.47	0	5,838,644	0	0	0	0	5,838,644
State Shared County Fuel Tax F.S. 206.41(1)	0	2,553,379	0	0	0	0	2,553,379
Total Intergovernmental Revenues	**$22,152,558**	**$40,039,002**	**$0**	**$0**	**$20,497,886**	**$0**	**$82,689,446**
Charges for Services							
Airfield	0	0	0	0	945,633	0	945,633
Ambulance Fees/Svc Chgs	0	24,282,857	0	0	0	0	24,282,857

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Animal Control $5 FS 828.27(4)(b)	0	400	0	0	0	0	400
Animal Control Fees	0	5,000	0	0	0	0	5,000
Animal Control Fees - Oak Hill	0	9,500	0	0	0	0	9,500
Animal Control Fees - Wellness Fee	0	6,200	0	0	0	0	6,200
Animal Ctrl-Svc Chgs	0	145,000	0	0	0	0	145,000
Beach Access Fees	0	6,592,000	0	840,480	0	0	7,432,480
Booking Fees	157,000	0	0	0	0	0	157,000
Camping Fees	120,000	0	0	0	0	0	120,000
CDL Class and Fees	0	0	0	0	0	160,000	160,000
Charges For Labor	0	142,150	0	0	0	0	142,150
Charges For Services	0	966,556	0	0	511	0	967,067
City/Fire Amb Rev 10% Reclass	0	(433,680)	0	0	0	0	(433,680)
City/Fire Ambulance Fees/Svc Chgs	0	5,782,402	0	0	0	0	5,782,402
Class II Permit Fees, CoV Ord Sec 72-1100 and 72-1101	0	5,500	0	0	0	0	5,500
Code Enforcement Lot Maintenance Fees and Related	0	21,500	0	0	0	0	21,500
Concession-Stands	0	921,500	0	0	0	0	921,500
Concurrency Management Review, CoV Ord Sec 72-1016	0	5,687	0	0	0	0	5,687
Const. Officer Fees-Sheriff-Airport	0	1,985,220	0	0	0	0	1,985,220
Const. Officer Fees-Sheriff-City Contracts	0	21,217,452	0	0	0	0	21,217,452
Const. Officer Fees-Sheriff-Other	0	1,050,000	0	0	0	0	1,050,000
Const. Officer Fees-Sheriff-Outside Detail	0	130,000	0	0	0	0	130,000
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)	1,452,458	0	0	0	0	0	1,452,458
Customer Facility Charge	0	0	0	0	1,244,540	0	1,244,540

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Daily Subsistence - Inmates	335,000	0	0	0	0	0	335,000
Domestic Violence Surcharge FS 938.08	103,865	0	0	0	0	0	103,865
Dori Slosberg Drivers Ed FS 318.1215	0	224,849	0	0	0	0	224,849
Drug Lab Fee	75,267	0	0	0	0	0	75,267
Emerg Preparedness Plan Review	8,000	0	0	0	0	0	8,000
EMS Event and Standby	0	202,800	0	0	0	0	202,800
Event Sponsorship	0	66,500	0	0	0	0	66,500
Excess Fees Clerk Circuit Ct	100,000	0	0	0	0	0	100,000
Facility Entrance	0	455,734	0	0	0	0	455,734
Filing Fee FS 34.045(1)(c)	8,802	0	0	0	0	0	8,802
Fire Contingency Transportation Svcs	0	450,000	0	0	0	0	450,000
Fire Line Availability Fee	0	0	0	0	97,812	0	97,812
Fire Training Charges	0	75,000	0	0	0	0	75,000
F.S. 328.66 Boat Registration Fees	355,419	0	0	0	0	0	355,419
F.S. 468.631 / 553.721 10% Building Education	0	9,800	0	0	0	0	9,800
Gopher Tortoise Review Fees, CoV Ord Sec 72-1140(c)	0	100,000	0	0	0	0	100,000
Hangar Area	0	0	0	0	1,260,263	0	1,260,263
Housing Of Prisoners	15,000	0	0	0	0	0	15,000
I.C.E.	2,000	0	0	0	0	0	2,000
Impact Fee Administrative Charges	0	450,000	0	0	0	0	450,000
Inspection Fees	0	0	0	0	15,000	0	15,000
Itinerant Merchant Admin Svcs	0	40,000	0	0	0	0	40,000
Landfill Charges	0	0	0	0	31,443,000	0	31,443,000
Land Management Fees	0	192,030	0	0	0	0	192,030
League Registration Fees	1,200	0	0	0	0	0	1,200
LEC Fees: Lyonia Envirmtl Ctr	24,619	0	0	0	0	0	24,619

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
LE Crime Prevention - FS 775.083(2)	0	284,000	0	0	0	0	284,000
LE Education Trust - FS 938.15; FS 318.18(11)(c)	0	214,380	0	0	0	0	214,380
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	1,327,967	0	0	0	0	1,327,967
Management Fee	0	433,680	0	0	0	0	433,680
Mass Transit Fares	0	0	0	0	2,500,000	0	2,500,000
Medical & Dental, Glasses, Restitution - Inmates	13,000	0	0	0	0	0	13,000
Medical Examiner's Fees	323,152	0	0	0	0	0	323,152
Meter Disconnection Fee	0	0	0	0	164,220	0	164,220
Meter Installation	0	0	0	0	150,000	0	150,000
MSC Camp	0	30,840	0	0	0	0	30,840
MSC Gift Shop/ Novelties	0	381,219	0	0	0	0	381,219
MSC School Field Trips	0	35,453	0	0	0	0	35,453
Ocean Center Revenues	0	50,000	0	0	0	0	50,000
Off-Beach Parking Revenue	0	2,987,000	0	0	0	0	2,987,000
Other Charges For Services (Demolition Liens)	0	55,000	0	0	0	0	55,000
Other Mass Transit-Advertising	0	0	0	0	750,000	0	750,000
Other Mass Transit-I D Cards	0	0	0	0	400	0	400
Park Fees	255,000	1,422,000	0	0	0	0	1,677,000
Parking Daily Receipts	0	0	0	0	930,404	0	930,404
Parking Monthly Receipts	0	0	0	0	85,000	0	85,000
Parking Special Events	0	0	0	0	2,716,269	0	2,716,269

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Parking Validation Receipts	0	0	0	0	105,808	0	105,808
Passenger Facility Charge	0	0	0	0	1,536,500	0	1,536,500
Payroll Admin Fees	1,300	0	0	0	0	0	1,300
PEMT MCO Program	0	6,034,954	0	0	0	0	6,034,954
PEMT Program	0	100,000	0	0	0	0	100,000
Planning Fees (Comp Plan Amendments)	0	14,873	0	0	0	0	14,873
Plat Abandonment Review	0	8,590	0	0	0	0	8,590
Power Ski Registration Fees	0	2,800	0	0	0	0	2,800
Prisoner Reporting-Incentv Pay	47,000	0	0	0	0	0	47,000
Program Income	0	0	0	0	5,000	0	5,000
Prostitution Drug Court Programs - FS 796.07 (6)	1,000	0	0	0	0	0	1,000
Reclaimed Water	0	0	0	0	1,664,000	0	1,664,000
Recreation Fees	224,000	0	0	0	0	0	224,000
Registration Fees	0	79,000	0	0	0	0	79,000
Research Services	485	0	0	0	0	0	485
Sales-Maps, Code Bks, Publicat	2,178	90,000	0	0	0	0	92,178
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	12,584,000	0	12,584,000
Site Plan/Subdivision Review/Inspection, CoV Ord Sec 72-504	0	238,991	0	0	0	0	238,991
Special Events	0	11,600	0	0	500,000	0	511,600
Sp Rec Fac-Arena	0	693,550	0	0	0	0	693,550
Sp Rec Fac-Concessions	3,140	9,700	0	0	0	0	12,840
Sp Rec Fac-Conference Center	0	848,750	0	0	0	0	848,750
Sp Rec Fac-Equipment	7,900	241,706	0	0	0	0	249,606
Sp Rec Fac- Lot Event	0	92,150	0	0	0	0	92,150
Sp Rec Fac-Reimbursable-Staff	0	213,875	0	0	0	0	213,875

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Stormwater Mgmt Permit, CoV Sec 72-778 (3)b.	0	8,705	0	0	0	0	8,705
Summer Recreation Program	309,000	0	0	0	0	0	309,000
Terminal-Airlines	0	0	0	0	1,497,326	0	1,497,326
Terminal-Concession	0	0	0	0	6,602,928	0	6,602,928
Training Service Charge	0	500	0	0	0	0	500
Transportation Svcs-Debary	0	10,000	0	0	0	0	10,000
Transportation Svcs-Other	0	237,653	0	0	0	0	237,653
Treasury & Billing Fees and Commissions	3,200	0	0	0	0	0	3,200
Tree Permit, Removal and Inspection Fees, CoV Ord 72-836(b)	0	100,000	0	0	0	0	100,000
Tree Replacement Fee, CoV Ord Sec 72-842(j)	0	330,892	0	0	0	0	330,892
Vab Filing Fees	14,981	0	0	0	0	0	14,981
VAB Reimbursement - School Board	50,000	0	0	0	0	0	50,000
Volusia County Law Library 12.5% FS 318.18(13)(a)	218,611	0	0	0	0	0	218,611
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	10,504,000	0	10,504,000
Wetland Alteration Permit, CoV Ord Sec 72-884	0	60,000	0	0	0	0	60,000
Zoning Fees (Variances, Exceptions, Rezoning, PUD)	0	156,887	0	0	0	0	156,887
Total Charges for Services	**$4,232,577**	**$83,028,300**	**$0**	**$840,480**	**$78,402,614**	**$160,000**	**$166,663,971**

	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)	400,000	0	0	0	0	0	400,000
Code Enforcement Fines	0	80,000	0	0	0	0	80,000
Court Innovation 25% FS 939.185(1)(a)	165,000	0	0	0	0	0	165,000
Court Technology FS 28.24(12)(e)	1,037,524	0	0	0	0	0	1,037,524
Fines-Assmts-Drug Abuse Trtmnt - FS 938.13 FS 938.21	40,193	0	0	0	0	0	40,193
Legal Aid 25% FS 939.185(1)(a)	165,000	0	0	0	0	0	165,000
Library Collection Fees	0	1,000	0	0	0	0	1,000
Restitution - FS 960.293 (2)(b)	0	2,520	0	0	0	0	2,520
Teen Court FS 938.19 (2)	195,953	0	0	0	0	0	195,953
Teen Court / JAC / Alt 25% FS 939.185(1)(a)	165,000	0	0	0	0	0	165,000
Unlicensed Contractors	0	5,000	0	0	0	0	5,000
Volusia County Law Library 25% FS 939.185 (1)(a)	165,000	0	0	0	0	0	165,000
Wetland Alteration Permit Late Fees	0	12,000	0	0	0	0	12,000
Total Judgements, Fines and Forfeitures	**$2,333,670**	**$100,520**	**$0**	**$0**	**$0**	**$0**	**$2,434,190**
Miscellaneous Revenues							
Apron Rent	0	0	0	0	202,208	0	202,208
Bad Debt Recovery	0	1,549,970	0	0	0	0	1,549,970
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	6,000	0	0	0	0	0	6,000
Commission-Coke Contract	67,647	0	0	0	0	0	67,647
Commissions	350	1,083,750	0	0	0	0	1,084,100
Contractor License	0	200,000	0	0	0	0	200,000
Corrections Phone Commissions	300,000	0	0	0	0	0	300,000
Dishonored Check Fees	700	0	0	0	4,000	0	4,700

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
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
Investment Fee Allocation	(43,633)	(92,079)	(534)	(18,064)	(26,505)	(21,255)	(202,070)
Investment Fee Reimbursement	202,070	0	0	0	0	0	202,070
Investment Fees	(303,923)	0	0	0	0	0	(303,923)
Investment Income	0	6,140	0	0	0	0	6,140
Land Rentals	5,500	130,489	0	0	3,302,961	0	3,438,950
Late Charges	0	0	0	0	360,011	0	360,011
Medical Records	0	6,697	0	0	0	0	6,697
Miscellaneous Revenue	600	205	0	0	25,280	0	26,085
Other Contributions & Donation	30,000	0	0	0	0	0	30,000
Other Reimbursements	15,000	5,000	0	0	83,700	0	103,700
Outside Revenue	0	0	0	0	235,000	0	235,000
Pool Activity to Be Allocated	7,837,756	16,851,569	96,693	3,275,823	5,206,451	3,837,614	37,105,906
Public Records Request	1,300	1,600	0	0	0	0	2,900
Rebates	185,853	1,200	0	0	0	0	187,053
Refund Of Prior Year Expendtrs	2,622	52,309	0	0	0	0	54,931
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	37,132	37,132
Rent	496,883	391,118	0	0	1,184,858	0	2,072,859
Rent - Facilities	0	0	0	0	127,649	0	127,649
Sale-Land	300,000	400,000	0	0	0	0	700,000
Sale-Mitigation Credits	0	100,000	0	0	0	0	100,000
Sales-Fuels Materials Supplies	0	0	0	0	15,000	0	15,000
Sales-Surplus Matls & Scrap	0	1,125	0	0	33,500	11,330	45,955
Sale-Surplus Furn/Fixtr/Equip	398,492	165,400	0	0	318,000	0	881,892
Settlement	0	3,815	0	0	0	0	3,815

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Smart Communications (Tablets)	85,000	0	0	0	0	0	85,000
Utilities-Rent Related	0	291,000	0	0	0	0	291,000
Vehicle/Equipment Revenue	0	4,000	0	0	0	0	4,000
Veterans Donations	1,500	0	0	0	0	0	1,500
Video Visitation Commissions	10,500	0	0	0	0	0	10,500
Wetland Mitigation Fees, CoV Ord Sec 72-887(c)	0	40,000	0	0	0	0	40,000
Total Miscellaneous Revenues	**$9,658,917**	**$21,262,567**	**$96,159**	**$3,257,759**	**$11,102,113**	**$3,864,821**	**$49,242,336**
Internal Service Revenues							
COBRA Payments-COUNTY	0	0	0	0	0	86,095	86,095
Commercial Insurance - VSO	0	0	0	0	0	484,067	484,067
Computer Replacement Service Charge - Property Appraiser	0	0	0	0	0	46,074	46,074
Computer Replacement Service Charge - SOE	0	0	0	0	0	14,353	14,353
Computer Replacement Service Charge - Tax Collector	0	0	0	0	0	29,017	29,017
Contributions-Commercial Ins-COUNTY	0	0	0	0	0	307,534	307,534
Contributions-Liability-COUNTY	0	0	0	0	0	1,814,906	1,814,906
Contributions-Physical Damage-COUNTY	0	0	0	0	0	6,989,768	6,989,768
Contributions-Workers' Comp-COUNTY	0	0	0	0	0	2,276,982	2,276,982
Employee Dependent Contribution - VSO	0	0	0	0	0	3,524,703	3,524,703
Employer Contribution - Health Insurance	0	0	0	0	0	30,821,511	30,821,511
Employer Premium - Property Appraiser	0	0	0	0	0	1,997,568	1,997,568
Employer Premium - SOE	0	0	0	0	0	346,783	346,783
Employer Premium - Tax Collector	0	0	0	0	0	1,575,525	1,575,525

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Employer Premium - TPO	0	0	0	0	0	81,158	81,158
Employer Premium - VSO	0	0	0	0	0	14,108,702	14,108,702
Fleet Replacement Service Charge - Health Dept	0	0	0	0	0	80,000	80,000
Fleet Replacement Service Charge - Property Appraiser	0	0	0	0	0	75,000	75,000
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	32,000	32,000
Gas & Oil	0	0	0	0	0	6,408,018	6,408,018
Health Insurance-Dep Contr	0	0	0	0	0	7,990,770	7,990,770
Information Systems Revenue	0	0	0	0	0	1,168,092	1,168,092
Liability - Property Appraiser	0	0	0	0	0	1,111	1,111
Liability - SOE	0	0	0	0	0	430	430
Liability - Tax Collector	0	0	0	0	0	3,042	3,042
Liability - VSO	0	0	0	0	0	1,136,466	1,136,466
Pharmacy Rebates	0	0	0	0	0	5,625,000	5,625,000
Physical Damage - Health Department	0	0	0	0	0	115,068	115,068
Physical Damage - Tax Collector	0	0	0	0	0	12,724	12,724
Physical Damage - VSO	0	0	0	0	0	501,543	501,543
Pool Cars	0	0	0	0	0	74,263	74,263
Recoveries-Claims	0	0	0	0	0	50,000	50,000
Retiree Premiums-COUNTY	0	0	0	0	0	1,960,552	1,960,552
Vehicle Maint - Labor	0	0	0	0	0	4,557,000	4,557,000
Vehicle Maint - Parts	0	0	0	0	0	4,001,550	4,001,550
Vehicle Maint - Sublets	0	0	0	0	0	1,606,800	1,606,800
Vehicle Replacement Program Contributions	0	0	0	0	0	7,664,119	7,664,119

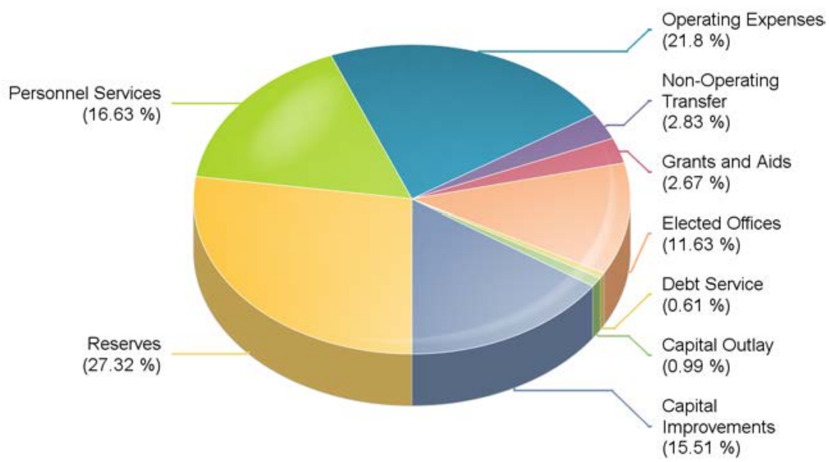
	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Vehicle Replacement Program (VRP) Maintenance Service Charge	0	0	0	0	0	198,000	198,000
Wellness $150/$150= $300	0	0	0	0	0	(440,640)	(440,640)
Worker's Compensation - Property Appraiser	0	0	0	0	0	16,878	16,878
Worker's Compensation - SOE	0	0	0	0	0	2,714	2,714
Worker's Compensation - Tax Collector	0	0	0	0	0	21,697	21,697
Worker's Compensation - VSO	0	0	0	0	0	1,155,744	1,155,744
Total Internal Service Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$108,550,687**	**$108,550,687**
Non-Revenues							
Animal Welfare Donations	0	5,000	0	0	0	0	5,000
Appropriated Loan Proceeds	0	0	0	24,000,000	0	0	24,000,000
Contributions	0	400,000	0	0	0	0	400,000
Donations	0	11,500	0	0	0	0	11,500
Donations-Comm Services	1,500	0	0	0	0	0	1,500
Issuance Of Debt-Bonds	0	0	0	30,000,000	38,700,000	0	68,700,000
Library Contributions	0	127,790	0	0	0	0	127,790
Msc Donations	0	86,912	0	0	0	0	86,912
Transfer from ARPA Transition Fund	5,800,000	0	0	0	0	0	5,800,000
Transfer from Coronavirus Local Fiscal Recovery Fund	4,300,000	0	0	0	0	0	4,300,000
Transfer from ECHO	0	0	0	7,675,000	0	0	7,675,000
Transfer from ECHO DCE	0	412,277	0	0	0	0	412,277
Transfer from Fire Rescue	0	0	0	5,856,033	0	0	5,856,033
Transfer from Library	0	0	0	100,000	0	0	100,000
Transfer from Mosquito Control	0	0	0	1,750,000	0	0	1,750,000
Transfer from MSD	0	31,777,094	458,622	0	0	0	32,235,716

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Non-Revenues							
Transfer from Ocean Center	0	0	678,988	7,617,803	2,075,000	0	10,371,791
Transfer from Port Authority	0	0	0	2,200,000	0	0	2,200,000
Transfer from Resort Tax	0	13,441,522	4,294,813	0	0	0	17,736,335
Transfer from Sales Tax	14,053,964	14,167,986	0	0	0	0	28,221,950
Transfer from Solid Waste	1,257,720	0	0	0	0	0	1,257,720
Transfer from Special Assessment Fund	544,507	523,321	0	0	0	0	1,067,828
Transfer from Volusia Forever Acquisition	0	1,902,138	0	0	0	0	1,902,138
Transfer General Fund	0	23,760,610	974,165	15,702,658	11,361,621	0	51,799,054
Transfer In to County from Property Appraiser - Excess Fees	566,300	133,700	0	0	0	0	700,000
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	4,195,000	805,000	0	0	0	0	5,000,000
Transfers From Other Funds	222,997	5,000,000	0	0	0	0	5,222,997
Total Non-Revenues	**$31,941,988**	**$92,554,850**	**$6,406,588**	**$94,901,494**	**$52,136,621**	**$0**	**$277,941,541**
Appropriated Fund Balance							
Appropriated Fund Balance	94,779,838	340,912,149	3,596,195	67,730,773	99,358,631	52,029,184	658,406,770
Total Appropriated Fund Balance	**$94,779,838**	**$340,912,149**	**$3,596,195**	**$67,730,773**	**$99,358,631**	**$52,029,184**	**$658,406,770**
Total Budget	**368,196,900**	**896,308,349**	**10,098,942**	**166,853,506**	**276,006,358**	**164,604,692**	**1,882,068,747**
Less Transfers	(26,179,188)	(90,984,948)	(6,406,588)	0	(13,436,621)	0	(137,007,345)
Total Net Budget	**342,017,712**	**805,323,401**	**3,692,354**	**166,853,506**	**262,569,737**	**164,604,692**	**1,745,061,402**

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures By Category
Fiscal Year 2025-26

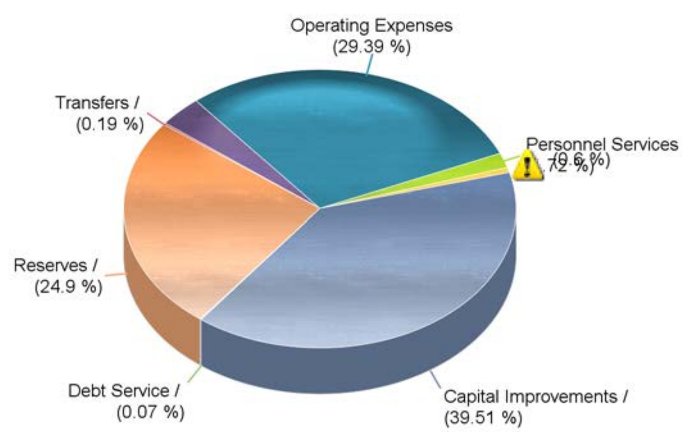
Countywide Operating Expenditures By Category Fiscal Year 2025-26	
Personnel Services	240,925,380
Operating Expenses	315,846,967
Capital Outlay	14,409,920
Subtotal Operating Expenses	**$571,182,267**
Capital Improvements	224,629,857
Debt Service	8,898,502
Elected Offices	168,457,851
Grants and Aids	38,702,604
Non-Operating Transfer	41,024,494
Reserves	395,685,535
Reimbursements	(29,342,632)
Total Countywide Operating Expenditures	**1,419,238,478**

Operating Expenditures by Category



Countywide Non-Operating Expenditures By Category Fiscal Year 2025-26	
Personnel Services	5,773,980
Operating Expenses	98,595,452
Capital Outlay	12,055,503
Subtotal Non-Operating Expenses	**116,424,935**
Capital Improvements	132,545,182
Debt Service	250,000
Grants and Aids	90,150
Reserves	83,512,657
Transfers	635,274
Total Countywide Non-Operating Expenditures	**$331,458,198**

Non-Operating Expenditures by Category



Countywide Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
001 - General Fund	93,243,194	83,710,077	4,751,756	24,015,043	0	28,075,981	51,922,054	74,966,649	7,512,146	368,196,900
104 - Library	13,657,039	10,375,823	400,295	1,398,966	0	0	100,000	6,514,261	0	32,446,384
160 - Volusia ECHO	301,762	708,920	0	0	0	4,907,113	7,675,000	14,399,289	0	27,992,084
162 - Volusia Forever Land Acquisition	401,038	941,071	0	23,175	0	407,113	1,902,138	28,278,510	0	31,953,045
163 - Land Management	1,070,510	1,080,163	114,000	435,000	0	54	0	14,887,322	0	17,587,049
164 - Barberville Mitigation Tract	0	74,998	0	0	0	0	0	922,536	0	997,534
Total: Countywide Funds	**108,673,543**	**96,891,052**	**5,266,051**	**25,872,184**	**0**	**33,390,261**	**61,599,192**	**139,968,567**	**7,512,146**	**479,172,996**

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
002 - Emergency Medical Services	29,299,306	12,717,224	1,049,700	335,000	0	250	0	12,286,113	0	55,687,593
003 - COVID Transition	0	0	0	0	0	0	4,300,000	0	0	4,300,000
004 - ARPA Transition Fund	0	0	0	0	0	0	5,800,000	0	0	5,800,000
101 - Coronavirus Relief	213,591	0	0	0	0	0	0	0	0	213,591
103 - County Transportation Trust	14,492,398	18,773,338	1,358,800	14,067,975	0	0	0	26,444,145	0	75,136,656
105 - E Volusia Mosquito Control	2,212,930	2,646,665	198,000	0	0	290,982	1,750,000	4,814,152	0	11,912,729
106 - Resort Tax	0	240,114	0	0	0	0	17,736,335	0	0	17,976,449
108 - Sales Tax Trust	0	0	0	0	0	0	28,221,950	0	0	28,221,950
109 - Tree Mitigation	0	184,273	10,500	0	0	54,318	0	3,707,039	0	3,956,130
110 - Law Enforcement Fund	0	3,903,295	0	700,000	0	3,255,681	0	3,383,982	154,154,552	165,397,510
111 - Convention Development Tax	0	17,531,205	0	0	0	0	0	0	0	17,531,205
113 - Road Proportionate Share	0	0	0	23,906,095	0	0	0	0	0	23,906,095
114 - Ponce De Leon Inlet and Port District	828,159	1,890,024	16,500	450,000	0	174,065	2,200,000	2,540,910	0	8,099,658
115 - E-911 Emergency Telephone System	0	0	0	0	0	0	0	1,064,481	6,424,153	7,488,634
116 - Special Lighting Districts	0	364,291	0	0	0	0	0	170,655	0	534,946
117 - Building Permits	2,680,524	1,375,316	0	0	0	0	0	3,286,850	0	7,342,690
118 - Ocean Center	4,577,132	7,148,393	219,000	175,000	0	0	10,371,791	3,959,350	0	26,450,666
119 - Road District Maintenance	0	215,580	0	0	0	0	0	394,298	0	609,878
120 - Municipal Service District	6,965,944	6,770,502	243,900	400,000	0	67,779	32,235,716	29,716,927	0	76,400,768

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
121 - Special Assessments	0	0	0	0	0	0	1,067,828	0	0	1,067,828
122 - Manatee Conservation	0	12,500	0	0	0	37,501	0	698,681	0	748,682
123 - Inmate Welfare Trust	903,526	1,123,549	22,660	0	0	0	0	3,336,902	0	5,386,637
124 - Library Endowment	0	0	0	0	0	0	0	547,393	0	547,393
125 - Homeless Initiatives	0	0	0	0	0	300,000	0	653,388	0	953,388
127 - Wetland Mitigation	0	50,000	0	0	0	0	0	464,845	0	514,845
130 - Economic Development	943,024	800,491	0	0	0	0	0	10,913,289	0	12,656,804
131 - Road Impact Fees-Zone 1 (Northeast)	0	0	0	23,944,346	0	0	0	1,686,015	0	25,630,361
132 - Road Impact Fees-Zone 2 (Southeast)	0	0	0	17,919,306	0	0	0	0	0	17,919,306
133 - Road Impact Fees-Zone 3 (Southwest)	0	0	0	14,982,820	0	0	0	5,677,492	0	20,660,312
134 - Road Impact Fees-Zone 4 (Northwest)	0	0	0	23,934,562	0	0	0	0	0	23,934,562
135 - Park Impact Fees-County	0	0	0	2,600,000	0	0	0	2,823,146	0	5,423,146
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0	350,000	0	0	0	483,659	0	833,659
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	0	0	0	0	0	79,345	0	79,345
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	0	145,000	0	0	0	48,592	0	193,592
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	0	0	0	0	0	185,857	0	185,857
140 - Fire Rescue District	32,521,996	10,810,518	737,856	215,000	0	795,530	5,856,033	30,817,642	0	81,754,575
150 - Countywide Fire Impact Fee	0	0	0	562,287	0	0	0	605,520	0	1,167,807
155 - Impact Fee Administration	159,415	203,106	0	0	0	0	0	647,841	0	1,010,362
156 - EMS Impact Fee	0	0	0	383,390	0	0	0	427,485	0	810,875
157 - Silver Sands/ Bethune Beach MSD	0	17,047	0	0	0	0	0	0	0	17,047
158 - Gemini Springs Endowment	0	5,000	0	0	0	0	0	66,823	0	71,823
159 - Stormwater Utility	4,178,221	1,580,690	809,400	1,100,000	0	0	0	3,553,445	0	11,221,756
165 - Dune Restoration Fund	0	0	0	0	0	0	0	14,764	0	14,764
166 - Opioid Direct Settlement Fund	0	0	0	0	0	0	0	673,485	0	673,485
167 - Opioid Regional Settlement Fund	117,918	0	0	0	0	0	0	295,908	0	413,826

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
168 - Walgreens Opioid Direct Settlement Fund	0	0	0	0	0	0	0	89,729	0	89,729
169 - Walgreens Opioid Regional Settlement Fund	0	0	0	0	0	0	0	859,170	0	859,170
170 - Law Enforcement Trust	0	0	0	0	0	0	0	516,155	217,000	733,155
172 - Federal Forfeiture Sharing Justice	0	0	0	0	0	0	0	604,777	0	604,777
173 - Federal Forfeiture Sharing Treasury	0	0	0	0	0	0	0	41,935	0	41,935
174 - Law Enforcement Education Trust Fund	0	0	0	0	0	0	0	641,473	150,000	791,473
175 - Crime Prevention Trust	0	0	0	0	0	0	0	1,774,939	0	1,774,939
177 - Dori Slosberg	0	346	0	0	0	221,270	0	844,794	0	1,066,410
178 - Beach Management Fund	11,918,901	15,112,193	437,104	924,500	0	114,967	0	0	0	28,507,665
179 - Opioid Settlement Administration	0	3,815	0	0	0	0	0	0	0	3,815
Total: Special Revenue Funds	**112,012,985**	**103,479,475**	**5,103,420**	**127,095,281**	**0**	**5,312,343**	**109,539,653**	**161,843,391**	**160,945,705**	**785,332,253**

Debt Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	0	0	0	0	4,296,314	0	0	3,334,365	0	7,630,679
208 - Capital Improvement Revenue Note, 2010	0	0	0	0	678,988	0	0	0	0	678,988
215 - Capital Improvement Note, 2017	0	0	0	0	459,372	0	0	352,393	0	811,765
295 - Public Transportation State Infrastructure Loan	0	0	0	0	974,165	0	0	3,345	0	977,510
Total: Debt Service Funds	**0**	**0**	**0**	**0**	**6,408,839**	**0**	**0**	**3,690,103**	**0**	**10,098,942**

Enterprise Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
440 - Waste Collection	206,671	13,729,581	0	0	0	0	0	2,775,517	0	16,711,769
450 - Solid Waste	6,757,064	14,981,759	3,566,469	51,492,956	913,744	0	1,257,720	16,657,086	0	95,626,798
451 - Daytona Beach International Airport	6,358,030	11,255,749	297,980	1,154,916	970,644	0	0	29,768,007	0	49,805,326
452 - Airport Passenger Facility Charge	0	0	0	5,388,213	0	0	0	0	0	5,388,213
453 - Airport Customer Facility Charge	0	0	0	0	0	0	0	7,705,239	0	7,705,239
456 - Transit Services	848,342	33,938,241	0	0	0	0	0	6,568,112	0	41,354,695
457 - Water and Sewer Utilities	5,916,820	10,368,180	176,000	8,500,007	605,275	0	0	25,212,240	0	50,778,522
475 - Parking Garage	151,925	1,860,298	0	5,126,300	0	0	0	1,497,273	0	8,635,796
Total: Enterprise Funds	**20,238,852**	**86,133,808**	**4,040,449**	**71,662,392**	**2,489,663**	**0**	**1,257,720**	**90,183,474**	**0**	**276,006,358**
Total: Operating Budget	**240,925,380**	**286,504,335**	**14,409,920**	**224,629,857**	**8,898,502**	**38,702,604**	**172,396,565**	**395,685,535**	**168,457,851**	**1,550,610,549**
Less Operating Transfers:	0	0	0	0	0	0	131,372,071	0	0	131,372,071
Net Operating Budget:	**240,925,380**	**286,504,335**	**14,409,920**	**224,629,857**	**8,898,502**	**38,702,604**	**41,024,494**	**395,685,535**	**168,457,851**	**1,419,238,478**

Capital Projects Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
309 - Correctional Facilities Capital Projects	0	0	0	17,139,901	0	0	0	0	0	17,139,901
313 - Beach Capital Projects	0	0	400,000	3,886,026	0	0	0	377,959	0	4,663,985
314 - Port Authority Capital Projects	0	5,000	0	8,563,269	0	0	0	3,876,353	0	12,444,622
317 - Library Construction	0	0	0	390,000	0	0	0	64,660	0	454,660
318 - Ocean Center	0	0	0	14,133,500	0	0	0	5,245,356	0	19,378,856
322 - I.T. Capital Projects	0	0	0	0	0	0	0	2,551,565	0	2,551,565
326 - Park Projects	0	0	0	286,100	0	0	0	1,338,430	0	1,624,530
328 - Trail Projects	0	0	0	6,685,353	0	0	0	5,194,113	0	11,879,466
334 - Bond Funded Road Program	0	0	0	0	0	0	0	196,912	0	196,912
335 - General Fund Road Projects	0	0	0	3,500,000	0	0	0	5,000,000	0	8,500,000
340 - Fire Rescue Capital Fund	0	0	0	5,856,033	0	0	0	0	0	5,856,033
360 - ECHO Direct County Expenditures	0	0	0	6,175,000	0	0	412,277	0	0	6,587,277
365 - Public Works Facilities	0	0	0	0	0	0	0	9,020,432	0	9,020,432
369 - Sheriff Capital Projects	0	0	0	0	0	0	0	389,765	0	389,765
372 - Sheriff Capital Facilities	0	0	0	30,000,000	0	0	0	0	0	30,000,000
378 - Mosquito Control Capital	0	0	0	31,050,000	250,000	0	0	365,502	0	31,665,502
385 - Eastside Judicial Capital	0	0	0	4,500,000	0	0	0	0	0	4,500,000
Total: Capital Projects Funds	**0**	**5,000**	**400,000**	**132,165,182**	**250,000**	**0**	**412,277**	**33,621,047**	**0**	**166,853,506**

Internal Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
511 - Computer Replacement	189,932	37,965	1,079,400	0	0	0	222,997	4,997,846	0	6,528,140
513 - Equipment Maintenance	4,546,868	12,396,757	189,103	380,000	0	15,150	0	397,682	0	17,925,560
514 - Fleet Replacement	0	0	10,387,000	0	0	0	0	19,162,952	0	29,549,952
521 - Insurance Management	762,920	16,587,911	0	0	0	75,000	0	13,662,123	0	31,087,954
530 - Group Insurance	274,260	67,567,819	0	0	0	0	0	11,671,007	0	79,513,086
Total: Internal Service Funds	**5,773,980**	**96,590,452**	**11,655,503**	**380,000**	**0**	**90,150**	**222,997**	**49,891,610**	**0**	**164,604,692**
Total: Non-Operating Budget	**5,773,980**	**96,595,452**	**12,055,503**	**132,545,182**	**250,000**	**90,150**	**635,274**	**83,512,657**	**0**	**331,458,198**

Less Non-Operating Transfers:	0	0	0	0	0	0	0	0	0	0
Net Non-Operating Budget:	**5,773,980**	**96,595,452**	**12,055,503**	**132,545,182**	**250,000**	**90,150**	**635,274**	**83,512,657**	**0**	**331,458,198**

Fund: 001 - General Fund

The General Fund is used to account for all Volusia County financial resources except those required to be accounted for in other funds and is the fund used to track county-wide services provided to the residents of Volusia County. Ad Valorem taxes are the major revenue source of this fund, at 74.3% of total revenues (less appropriated fund balance). The recommended millage rate of 3.2007 is same as the previous fiscal year.

Major capital expenditures include Corrections air handler replacement and fire suppression system $3.9 million, Correction potable water $5.4 million, energy conservation projects $3.4 million, Emergency Medical dispatch software $1.96 million, and the Emergency Operations Center audio/visual upgrade $1.5 million. A complete list of the capital projects can be viewed on the General Fund forecast page in the forecast section of this document.

Interfund transfers total $51.9 million. Included are the transfers to Fund 178 for the operations on the beach $17.2 million, Emergency Medical Services Fund 002 for operational support $5.5 million, Votran Fund 456 operational support $11.4 million, Economic Development Fund 130 operational support $1.1 million, Corrections Video Surveillance & Security System Fund 309 capital project $8 million, General Fund Road Program Fund 335 for $5 million, IT Capital Projects Fund 322 for the ERP upgrade $2.5 million and the debt service payment for the Sunrail Expansion Fund 295 for $974,165.

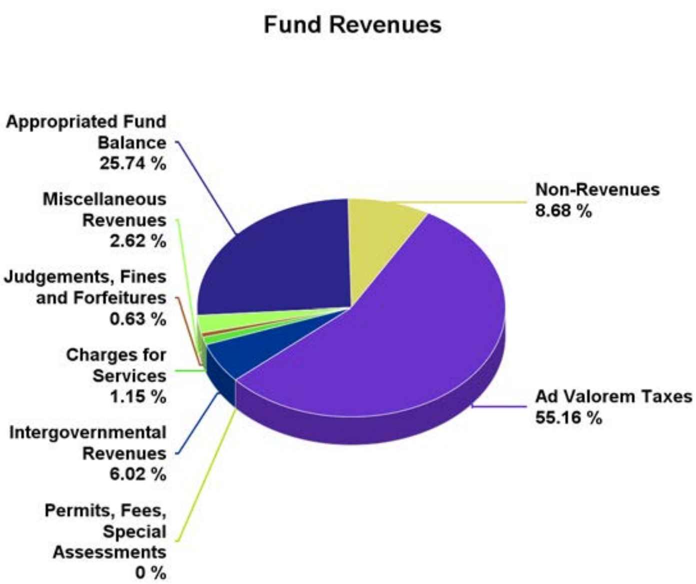
Reserves are budgeted at $74,966,649, which includes emergency reserves set at 10% of current revenues per County policy of $26,254,956, the new Law Enforcement Fund Equivalent Emergency reserve of $12,817,746, future capital reserves of $32,961,436 and the remainder of $2,932,511 million set aside for future contingencies.

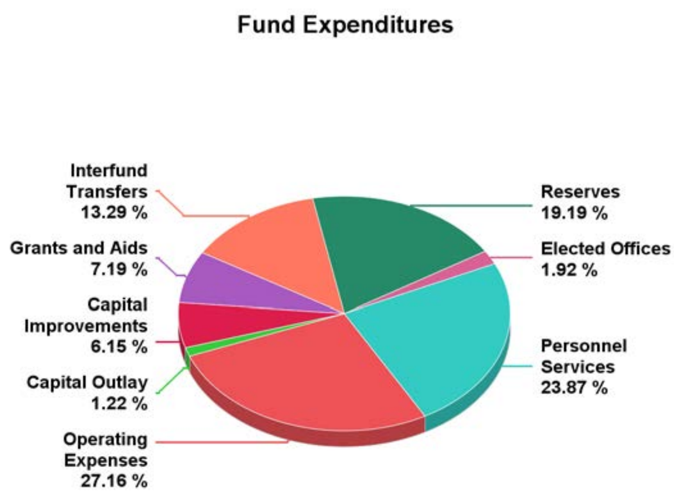
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	228,581,335	180,891,986	188,311,278	188,311,278	203,088,352
Other Taxes	701,074	31,015	0	0	0
Permits, Fees, Special Assessments	26,240	11,917	9,600	10,275	9,000
Intergovernmental Revenues	25,821,248	21,467,139	23,980,391	21,055,116	22,152,558
Charges for Services	14,843,905	4,717,621	4,164,438	4,106,397	4,232,577
Judgements, Fines and Forfeitures	1,871,246	1,842,711	1,799,411	1,917,548	2,333,670
Miscellaneous Revenues	10,119,287	12,337,992	8,068,507	10,531,559	9,658,917
Appropriated Fund Balance	0	0	105,018,215	125,344,832	94,779,838
Non-Revenues	37,052,274	35,225,131	25,171,499	30,768,556	31,941,988
Total Revenues: 001 - General Fund	**319,016,609**	**256,525,512**	**356,523,339**	**382,045,561**	**368,196,900**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	82,625,556	72,896,002	89,211,245	85,974,997	93,243,194
Operating Expenses	96,465,285	85,974,660	102,243,802	98,651,980	106,100,911
Capital Outlay	1,921,864	2,008,037	4,501,258	2,692,979	4,751,756
Capital Improvements	7,649,835	13,114,839	36,690,263	20,765,043	24,015,043
Reimbursements	(15,325,729)	(16,530,807)	(21,853,808)	(19,510,271)	(22,390,834)
Grants and Aids	29,072,081	28,916,288	25,837,523	27,766,786	28,075,981
Interfund Transfers	23,230,306	44,809,662	55,782,560	63,126,281	51,922,054
Reserves	0	0	56,312,568	0	74,966,649
Elected Offices	74,135,968	7,327,769	7,797,928	7,797,928	7,512,146
Total Expenditures: 001 - General Fund	**299,775,166**	**238,516,450**	**356,523,339**	**287,265,723**	**368,196,900**

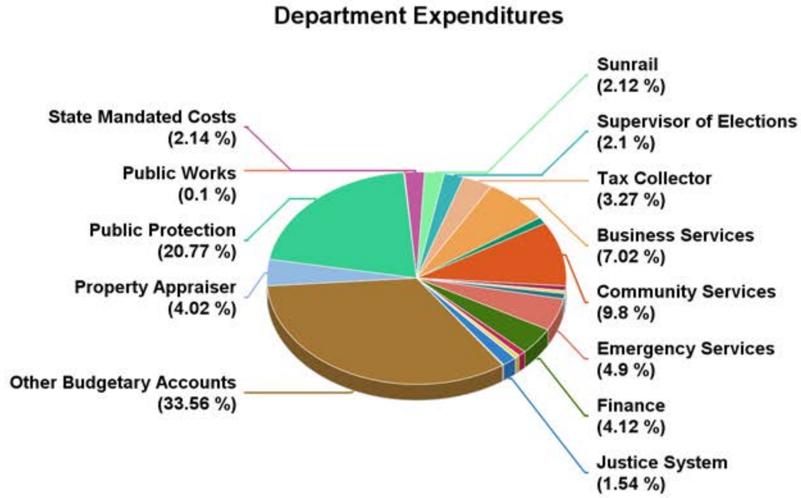
Fund: 001 - General Fund

Department	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Business Services	17,321,920	23,832,619	27,951,207	30,510,270	25,848,807
Clerk of the Circuit Court	2,933,743	3,359,612	3,441,807	3,391,807	3,774,930
Community Services	29,889,398	29,603,258	34,763,209	33,348,875	36,082,149
County Attorney	1,535,213	1,647,372	2,223,497	2,174,611	2,584,850
County Council	1,124,018	1,142,278	1,532,889	1,414,193	1,712,366
County Manager	1,752,538	1,422,379	2,412,628	2,327,689	3,004,214
Emergency Services	12,588,915	13,303,845	20,689,756	16,804,963	18,041,555
Finance	13,258,989	13,079,846	15,389,064	14,027,834	15,174,176
Growth and Resource Management	5,266,278	2,861,696	3,221,065	3,458,560	2,935,511
Growth Management Commission	107,623	119,184	239,441	231,494	241,505
Human Resources	1,069,868	1,089,313	1,719,563	1,437,396	1,670,089
Internal Auditing	280,601	245,128	309,552	318,133	355,443
Justice System	4,951,707	5,098,248	5,708,644	5,451,931	5,682,628
Office of the Sheriff	69,690,903	789,848	1,515,273	1,512,329	457,430
Other Budgetary Accounts	25,305,107	45,473,477	118,442,682	58,060,263	123,551,892
Property Appraiser	11,269,079	12,316,647	13,147,530	13,162,530	14,783,695
Public Protection	65,484,909	52,532,927	70,611,092	64,489,658	76,488,081
Public Works	9,417,611	335,104	349,919	339,098	356,330
State Mandated Costs	5,792,867	6,555,499	6,785,404	7,464,721	7,892,651
Sunrail	4,601,730	5,540,645	5,633,117	6,585,598	7,802,782
Supervisor of Elections	5,598,519	7,683,235	8,014,295	8,152,065	7,733,617
Tax Collector	10,533,630	10,484,290	12,421,705	12,601,705	12,022,199
Total Department:	**299,775,166**	**238,516,450**	**356,523,339**	**287,265,723**	**368,196,900**





Fund: 001 - General Fund



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 2025-26, the revenues in the EMS fund are estimated to increase by 7.2% or $3.2 million. The PEMT (MCO) program revenue, which is federal funding passed through the state of Florida to participating Managed Care Organizations, estimated to increase 16.7% to $6.1 million. The General Fund subsidy to the EMS fund will decrease to $5.5 million, to offset the increased payment for participation in the PEMT program.

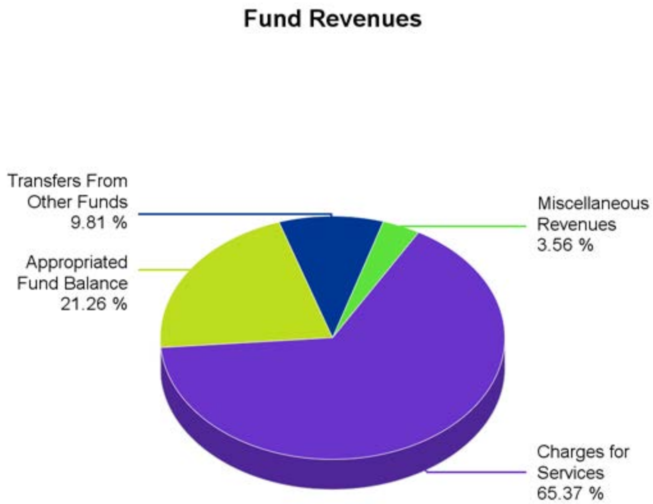
The expense increase in the EMS fund, excluding reserves, for fiscal year 2025-26 is .5% or $220,911. This includes a built-in credit of $1.5 million that is to offset the trend savings in personnel services and operational savings. Personnel is increasing by 4% or $1.2 million mainly due to retirement and wage adjustments, along with the change in calculation of health insurance.

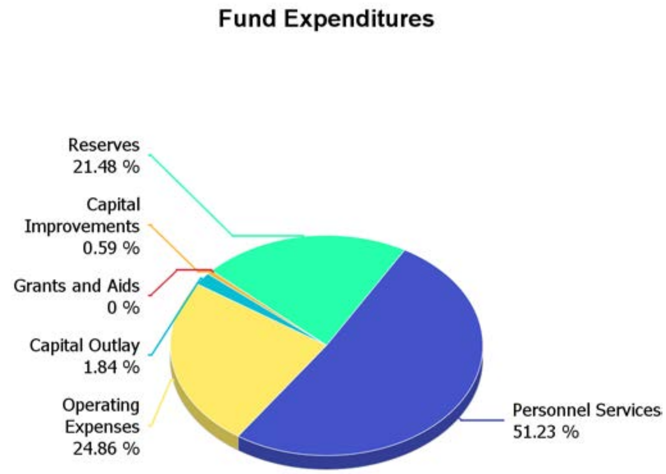
The total reserves of $12,286,113 is so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, and ventilators and to offset any revenue fluctuations.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	31,011,064	34,919,690	32,542,456	34,532,254	36,403,013
Miscellaneous Revenues	1,674,946	2,077,028	1,671,379	1,932,148	1,983,134
Transfers From Other Funds	6,617,677	6,631,137	6,464,386	6,464,386	5,464,386
Appropriated Fund Balance	0	0	14,158,246	17,549,810	11,837,060
Total Revenue Fund: 002 - Emergency Medical Services	**39,303,687**	**43,627,855**	**54,836,467**	**60,478,598**	**55,687,593**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	22,447,879	25,217,675	28,121,408	25,922,785	29,299,306
Operating Expenses	11,559,927	13,162,631	13,381,021	13,636,721	14,218,724
Capital Outlay	995,175	1,176,765	1,679,390	1,564,301	1,049,700
Capital Improvements	3,195,439	0	0	482,600	335,000
Reimbursements	(1,567)	(1,506)	(1,500)	(1,500)	(1,501,500)
Grants and Aids	0	144	250	75	250
Interfund Transfers	239,365	840,450	0	7,036,556	0
Reserves	0	0	11,655,898	0	12,286,113
Total Expenditures: Fund 002 - Emergency Medical Services	**38,436,218**	**40,396,159**	**54,836,467**	**48,641,538**	**55,687,593**

Fund: 002 - Emergency Medical Services



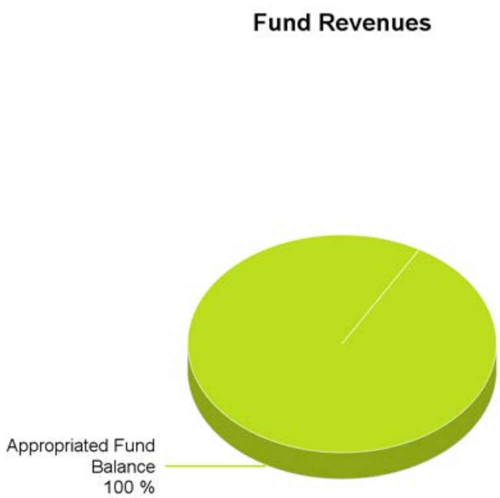


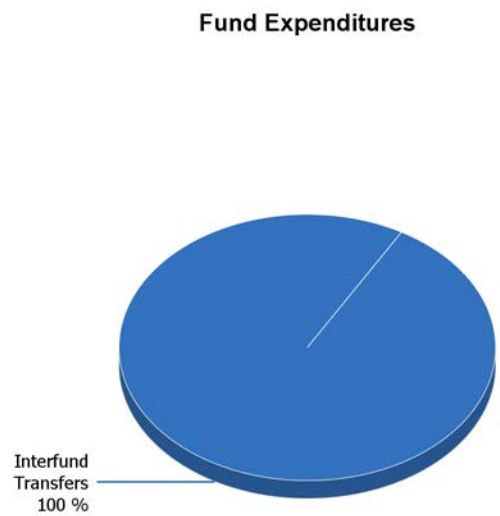
Fund: 003 - COVID Transition

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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	636,193	851,080	0	0	0
Appropriated Fund Balance	0	0	0	5,687,149	4,300,000
Total Revenue Fund: 003 - COVID Transition	**636,193**	**851,080**	**0**	**5,687,149**	**4,300,000**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	96,540	50,522	0	0	0
Capital Improvements	1,056,773	3,987,166	0	0	0
Interfund Transfers	0	0	0	1,387,149	4,300,000
Total Expenditures: Fund 003 - COVID Transition	**1,153,313**	**4,037,688**	**0**	**1,387,149**	**4,300,000**





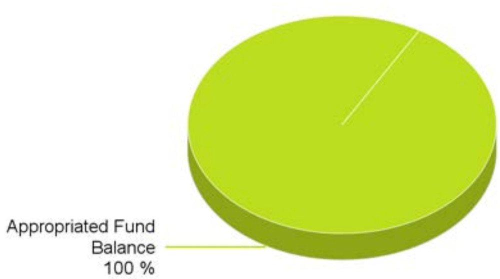
Fund: 004 - ARPA Transition Fund

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.

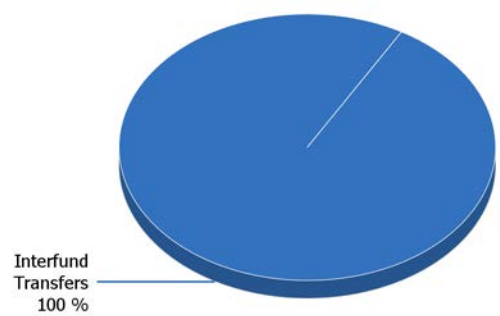
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	675,693	1,454,125	0	0	0
Transfers From Other Funds	0	6,900,000	0	0	0
Appropriated Fund Balance	0	0	0	0	5,800,000
Elected Offices Revenue	1,990,323	1,583,345	0	0	0
Total Revenue Fund: 004 - ARPA Transition Fund	**2,666,016**	**9,937,470**	**0**	**0**	**5,800,000**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	66,650	70,152	0	0	0
Capital Outlay	20,936	117,785	0	0	0
Capital Improvements	976,756	4,834,424	0	0	0
Interfund Transfers	0	5,000,000	0	0	5,800,000
Elected Offices	4,603,718	3,637,186	0	0	0
Total Expenditures: Fund 004 - ARPA Transition Fund	**5,668,060**	**13,659,547**	**0**	**0**	**5,800,000**

Fund Revenues



Fund Expenditures

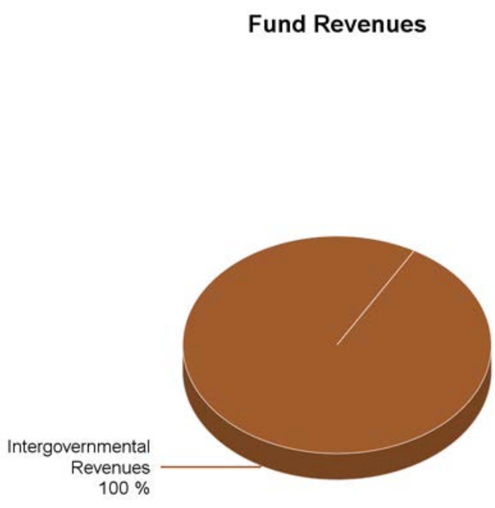


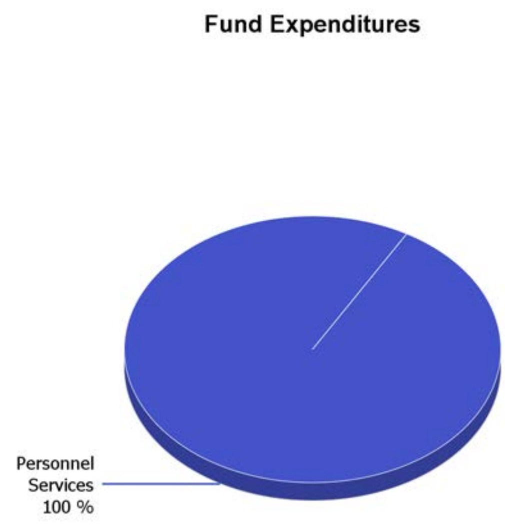
Fund: 101 - Coronavirus Relief

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Intergovernmental Revenues	6,225,776	14,314,628	296,378	43,217,855	213,591
Miscellaneous Revenues	3,808,133	3,104,524	0	0	0
Transfers From Other Funds	0	199,727	0	0	0
Total Revenue Fund: 101 - Coronavirus Relief	**10,033,909**	**17,618,879**	**296,378**	**43,217,855**	**213,591**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	198,621	6,224,601	296,378	214,008	213,591
Operating Expenses	192,259	745,538	0	904,192	0
Capital Improvements	1,538,765	5,528,255	0	41,609,111	0
Grants and Aids	558,209	2,015,962	0	490,544	0
Interfund Transfers	3,077,422	900,000	0	0	0
Elected Offices	660,500	0	0	0	0
Total Expenditures: Fund 101 - Coronavirus Relief	**6,225,776**	**15,414,356**	**296,378**	**43,217,855**	**213,591**





Fund: 103 - County Transportation Trust

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; the 7th cent county gas tax; the 9th cent gas tax, and a transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. Over 60% of roadways are in municipal service areas. For fiscal year 2025-26, $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 2025-26 operating budget of $34.6 million includes $14.5 million in personnel services and $22.3 million in operating expenditures. Operating Expenditures include providing for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization which increased 3% from fiscal year 2024-25. Major capital improvement projects funded within County Transportation Trust funds include countywide safety projects, bridge repairs program, traffic signal modernization, advanced right-of-way acquisition, and advanced engineering and permitting which increased 7% from fiscal year 2024-25.

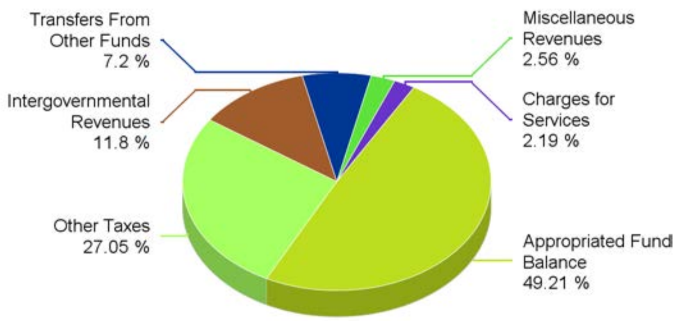
Reserve balances of $26.4 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program and offsetting volatility in revenue streams such as gas taxes.

Fund Revenues	**FY 2022-23 Actuals**	**FY 2023-24 Actuals**	**FY 2024-25 Budget**	**FY 2024-25 Estimate**	**FY 2025-26 Budget**
Other Taxes	17,520,635	19,675,242	17,816,248	20,119,625	20,320,821
Intergovernmental Revenues	8,434,658	8,547,603	8,615,439	8,777,823	8,863,782
Charges for Services	1,585,055	1,403,961	1,742,903	1,621,530	1,644,210
Miscellaneous Revenues	1,670,622	3,158,227	2,002,760	2,234,737	1,921,576
Transfers From Other Funds	5,000,000	5,538,581	5,000,000	5,000,000	5,413,162
Appropriated Fund Balance	0	0	35,548,966	46,904,576	36,973,105
Total Revenue Fund: 103 - County Transportation Trust	**34,210,970**	**38,323,614**	**70,726,316**	**84,658,291**	**75,136,656**

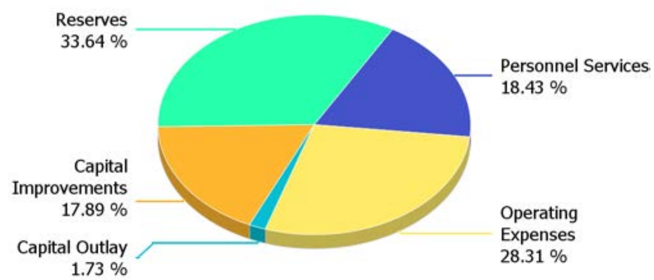
Fund Expenditures					
Personnel Services	10,735,223	11,449,478	14,078,144	13,056,727	14,492,398
Operating Expenses	13,239,211	17,799,196	21,507,207	23,040,666	22,255,146
Capital Outlay	2,131,824	998,103	1,083,900	1,585,716	1,358,800
Capital Improvements	2,952,934	4,281,175	13,090,592	12,185,082	14,067,975
Reimbursements	(2,893,820)	(2,580,467)	(3,382,886)	(3,482,886)	(3,481,808)
Interfund Transfers	2,396,084	2,764,947	1,017,233	1,299,881	0
Reserves	0	0	23,332,126	0	26,444,145
Total Expenditures: Fund 103 - County Transportation Trust	**28,561,456**	**34,712,432**	**70,726,316**	**47,685,186**	**75,136,656**

Fund: 103 - County Transportation Trust

Fund Revenues



Fund Expenditures



Fund: 104 - Library

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

Revenue received from ad valorem is approximately 94% 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 2025-26. The library also receives revenue from the Federal Communications Commission (FCC) for the E-rate program to help obtain affordable broadband, budgeted at $68,218, for fiscal year 2025-26. 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 $1,052,629.

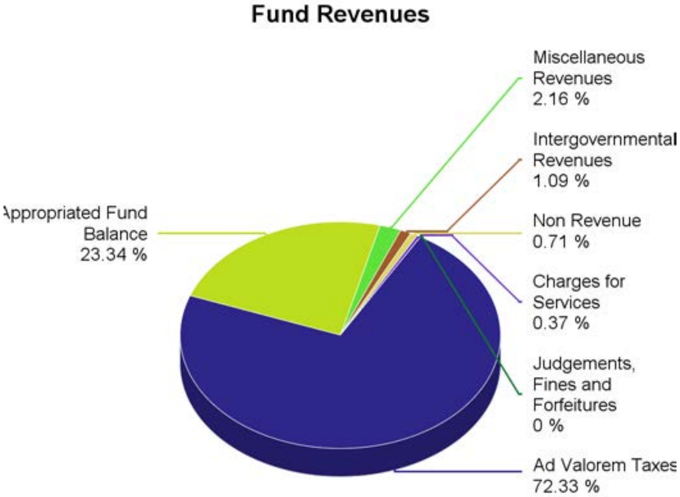
Fiscal year 2025-26 includes a $100,000 interfund transfer to the Library Capital Fund (Fund 317) to account for potential need with ongoing projects at the Port Orange and Pierson Public Libraries and to accumulate funds for future major Library capital projects.

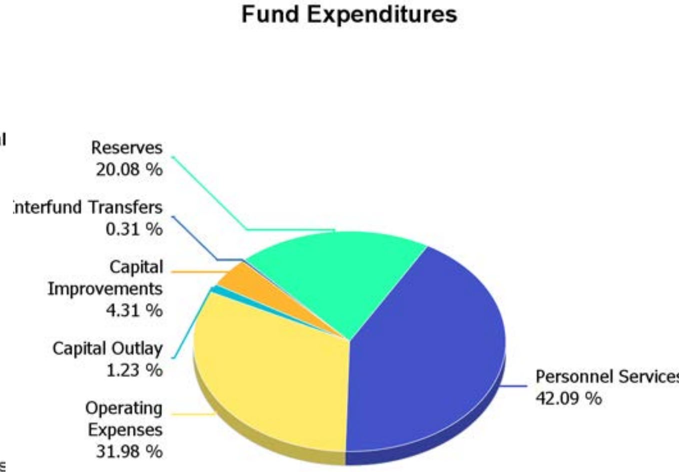
Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at $2,487,443. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at $4,026,818.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	21,847,418	22,406,345	22,816,978	22,816,978	23,468,189
Intergovernmental Revenues	692,086	357,788	364,989	353,612	353,612
Charges for Services	126,646	129,126	113,100	119,200	119,100
Judgements, Fines and Forfeitures	4,444	4,685	1,000	4,000	1,000
Miscellaneous Revenues	672,311	1,110,678	586,777	754,757	702,239
Non Revenue	364,520	325,019	127,790	264,290	230,290
Transfers From Other Funds	21,900	13,639	0	0	0
Appropriated Fund Balance	0	0	10,383,240	12,336,929	7,571,954
Total Revenue Fund: 104 - Library	**23,729,325**	**24,347,280**	**34,393,874**	**36,649,766**	**32,446,384**

Fund Expenditures					
Personnel Services	10,893,409	11,783,288	13,463,120	13,057,263	13,657,039
Operating Expenses	9,260,565	9,457,553	10,174,833	10,303,617	10,375,823
Capital Outlay	54,545	174,405	328,895	131,949	400,295
Capital Improvements	398,999	626,287	995,733	1,347,677	1,398,966
Interfund Transfers	2,290,289	2,536,029	3,667,301	4,237,306	100,000
Reserves	0	0	5,763,992	0	6,514,261
Total Expenditures: Fund 104 - Library	**22,897,807**	**24,577,562**	**34,393,874**	**29,077,812**	**32,446,384**

Fund: 104 - Library





Fund: 105 - E Volusia Mosquito Control

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

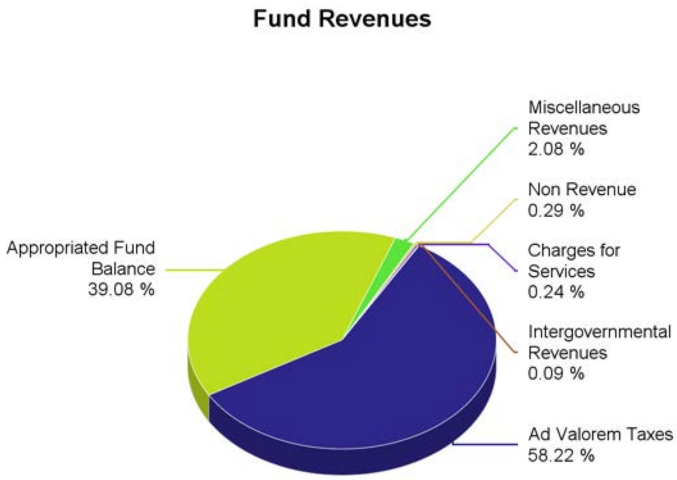
Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 2025-26, the recommended millage rate is the rollback rate of 0.1573. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also realized from services provided to municipalities outside the district. Previously, VCMC received funds from the Florida Department of Agriculture and Consumer Services, which provided limited state funds but has eliminated funding to Districts with budgets of more than $3 million.

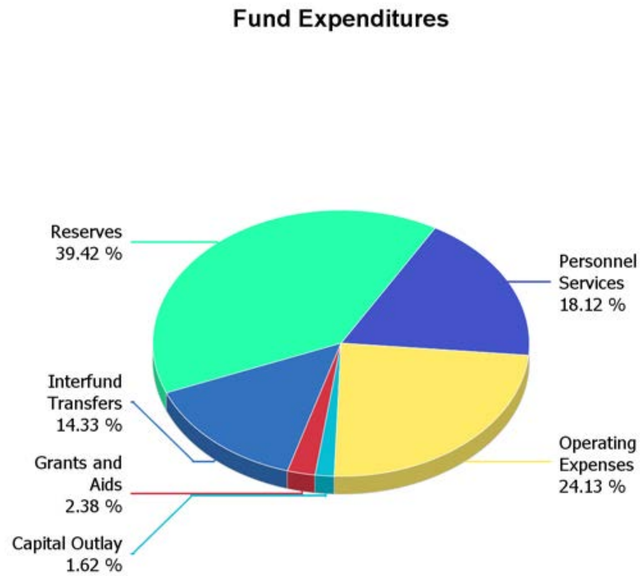
An interfund transfer in the amount of $1,750,000 is budgeted in fiscal year 2025-26 to transfer to fund 378 - Mosquito Control Capital as funding is built for the replacement of existing mosquito control facilities. Of the $4,814,152 held in reserves, $3,988,383 is for future capital, $100,000 is held in a reserve for contingency for fluctuation in commodity prices, and $725,769 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	5,901,676	6,642,228	6,749,053	6,737,053	6,935,434
Intergovernmental Revenues	12,301	22,044	11,000	11,000	11,000
Charges for Services	80,961	43,436	29,000	29,000	29,000
Miscellaneous Revenues	250,856	370,608	225,404	262,171	247,361
Non Revenue	63,802	61,041	0	46,900	34,900
Transfers From Other Funds	0	36,511	0	0	0
Appropriated Fund Balance	0	0	3,487,779	4,579,793	4,655,034
Total Revenue Fund: 105 - E Volusia Mosquito Control	**6,309,596**	**7,175,868**	**10,502,236**	**11,665,917**	**11,912,729**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	1,789,393	1,855,894	2,287,551	2,138,512	2,212,930
Operating Expenses	2,812,100	2,960,183	2,859,464	2,829,311	2,946,665
Capital Outlay	273,699	103,858	293,000	289,398	198,000
Reimbursements	(91,923)	(242,584)	(300,000)	(300,000)	(300,000)
Grants and Aids	251,779	285,573	290,732	279,685	290,982
Interfund Transfers	1,934,494	1,834,373	1,750,000	1,773,977	1,750,000
Reserves	0	0	3,321,489	0	4,814,152
Total Expenditures: Fund 105 - E Volusia Mosquito Control	**6,969,542**	**6,797,297**	**10,502,236**	**7,010,883**	**11,912,729**

Fund: 105 - E Volusia Mosquito Control





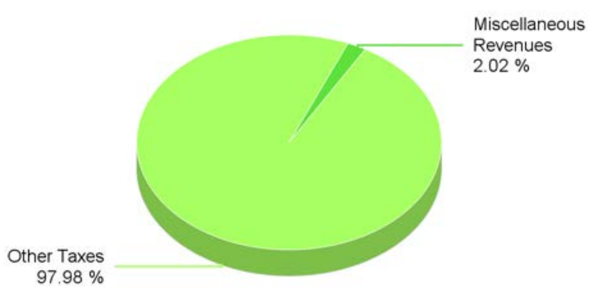
Fund: 106 - Resort Tax

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 2025-26 is, $4.3 million, with the remaining revenue allocated to Ocean Center operations.

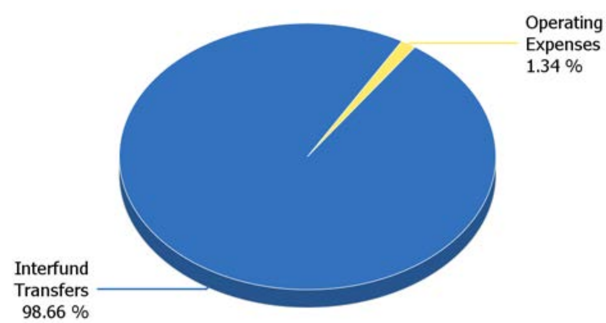
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Other Taxes	16,523,379	16,461,110	17,182,415	17,267,959	17,613,318
Miscellaneous Revenues	357,998	643,300	555,844	389,575	363,131
Appropriated Fund Balance	0	0	455,703	0	0
Total Revenue Fund: 106 - Resort Tax	**16,881,377**	**17,104,410**	**18,193,962**	**17,657,534**	**17,976,449**

Fund Expenditures					
Operating Expenses	220,312	220,937	80,947	84,071	240,114
Interfund Transfers	16,661,067	16,883,472	17,182,418	17,573,463	17,736,335
Reserves	0	0	930,597	0	0
Total Expenditures: Fund 106 - Resort Tax	**16,881,379**	**17,104,409**	**18,193,962**	**17,657,534**	**17,976,449**

Fund Revenues



Fund Expenditures

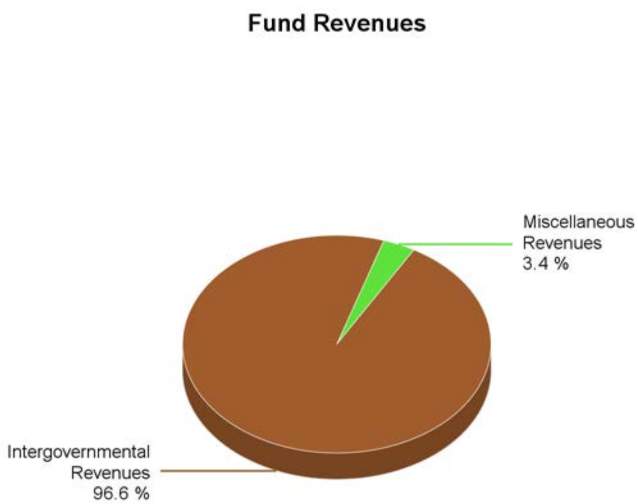


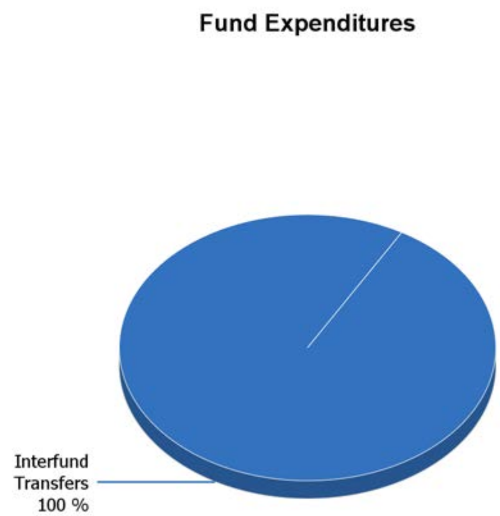
Fund: 108 - Sales Tax Trust

The County is entitled to a proportionate share of the Half-Cent State Sales Tax, collected at the state level and distributed to all counties based on formula per F.S. 202.18, F.S. 218.61. Half-Cent Sales Tax revenue is received into the Sales Tax Trust Fund from the Department of Revenue on a monthly basis. The revenue is allocated between the General Fund (001) - $14 million, the Municipal Service District Fund (120) - $7.7 million and the Law Enforcement Fund (110) - $6.5 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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Intergovernmental Revenues	28,830,626	27,603,009	29,995,383	27,104,171	27,261,436
Miscellaneous Revenues	747,852	1,830,624	1,405,910	1,030,465	960,514
Total Revenue Fund: 108 - Sales Tax Trust	**29,578,478**	**29,433,633**	**31,401,293**	**28,134,636**	**28,221,950**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	2,719	9,182	9,182	0
Interfund Transfers	28,676,952	34,274,954	31,392,111	28,125,454	28,221,950
Total Expenditures: Fund 108 - Sales Tax Trust	**28,676,952**	**34,277,673**	**31,401,293**	**28,134,636**	**28,221,950**





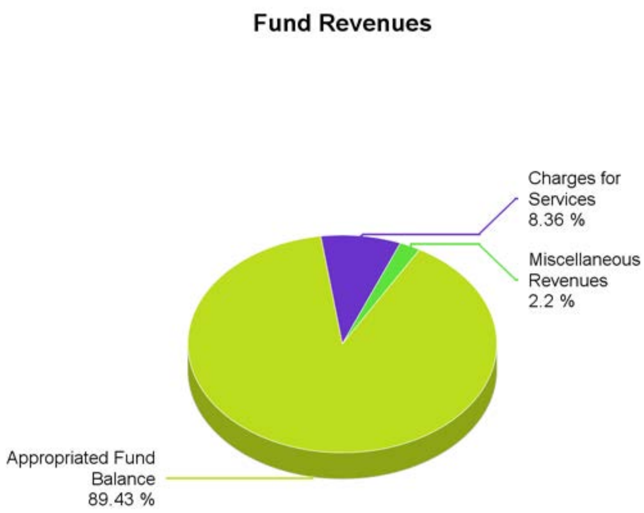
Fund: 109 - Tree Mitigation

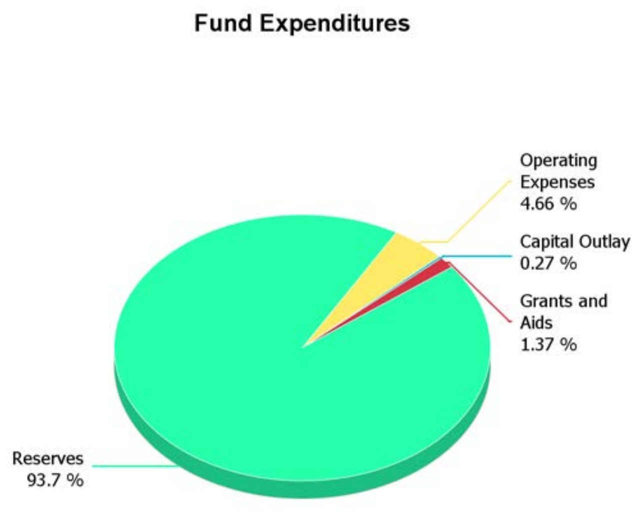
This fund was established in accordance with Ord. No. 02-13, I, 7-18-02; Ord. No. 2008-25, III, 12-4-08 Sec. 72-846. The funds in said account shall be expended, utilized and disbursed for the planting of trees, and to cover any other ancillary costs including but not limited to, landscaping, sprinkler 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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	342,465	448,778	289,000	1,500,000	330,892
Miscellaneous Revenues	29,141	135,484	0	93,449	87,106
Transfers From Other Funds	1,371,656	0	0	0	0
Appropriated Fund Balance	0	0	1,996,099	2,156,487	3,538,132
Total Revenue Fund: 109 - Tree Mitigation	**1,743,262**	**584,262**	**2,285,099**	**3,749,936**	**3,956,130**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	37,047	133,992	158,759	158,759	184,273
Capital Outlay	0	0	0	0	10,500
Grants and Aids	0	0	53,045	53,045	54,318
Reserves	0	0	2,073,295	0	3,707,039
Total Expenditures: Fund 109 - Tree Mitigation	**37,047**	**133,992**	**2,285,099**	**211,804**	**3,956,130**





Fund: 110 - Law Enforcement Fund

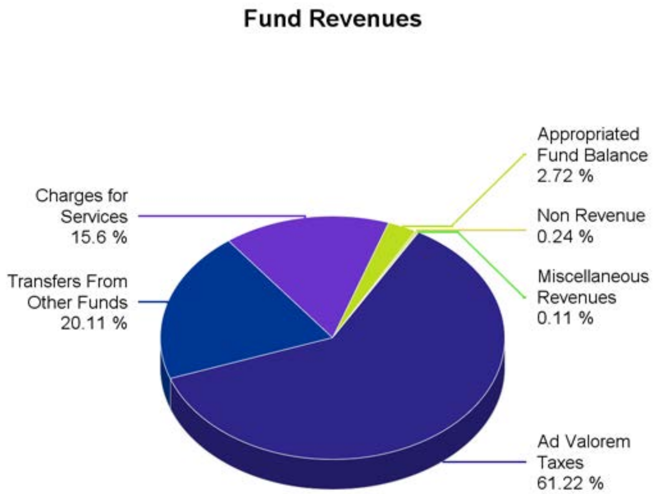
In fiscal year 2022-23, fund 110 was used to account for the contracts between the Volusia Sheriff Office and the cities of Deltona, Debary, Pierson, and Oak Hill as well as the Daytona Beach International Airport security contract. For fiscal year 2023-24, County Council reestablished a County Fine 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.

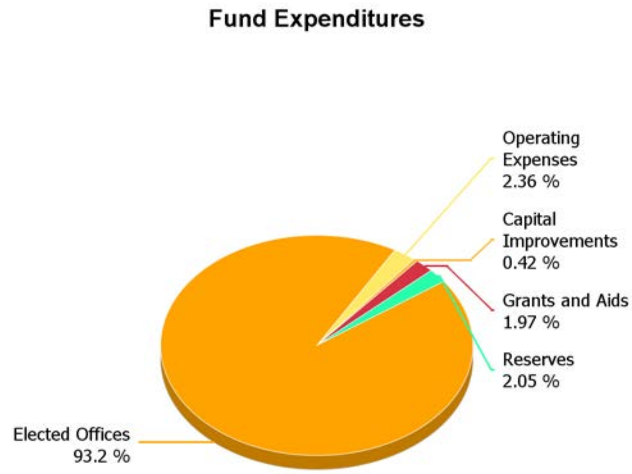
Ad valorem taxes in the Law Enforcement Fund account for $101,259,179 of the total revenue with a millage rate of 1.5994. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for $23,202,672 of the 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 $26,777,094 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of $6,487,434 is to offset the Tax Collector commissions [$2,086,090], Property Appraiser commissions [$1,718,764], and CRA payments [$3,261,415] 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 $1,515,000 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 $700,000. The balance of revenues after the Tax Collector commissions, Property Appraiser commissions, and CRA payments are made [$154,154,552] is sent to the Sheriff to fund his requested budget.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	0	77,196,059	93,625,028	93,875,028	101,259,179
Intergovernmental Revenues	0	7,676	0	0	0
Charges for Services	19,147,568	23,017,199	22,555,192	24,444,420	25,808,200
Miscellaneous Revenues	1	(208,867)	0	215,688	176,042
Non Revenue	0	2,089,378	0	535,500	395,500
Transfers From Other Funds	0	31,220,099	30,628,847	29,931,269	33,264,528
Appropriated Fund Balance	0	0	0	2,354,833	4,494,061
Total Revenue Fund: 110 - Law Enforcement Fund	**19,147,569**	**133,321,544**	**146,809,067**	**151,356,738**	**165,397,510**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	1,557,013	3,290,538	3,290,538	3,903,295
Capital Improvements	0	0	0	0	700,000
Grants and Aids	0	2,460,992	2,999,952	3,053,562	3,255,681
Reserves	0	0	0	0	3,383,982
Elected Offices	19,147,569	126,948,705	140,518,577	140,518,577	154,154,552
Total Expenditures: Fund 110 - Law Enforcement Fund	**19,147,569**	**130,966,710**	**146,809,067**	**146,862,677**	**165,397,510**

Fund: 110 - Law Enforcement Fund



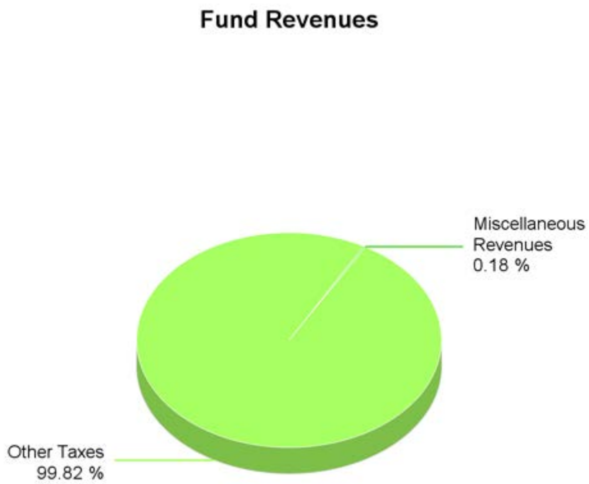


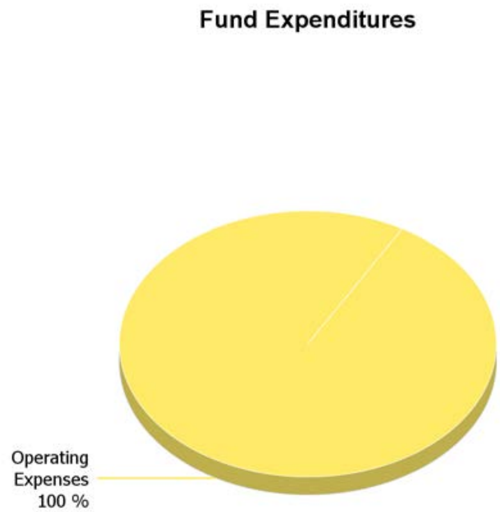
Fund: 111 - Convention Development Tax

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 2025-26 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 $12,622,598. The net total of taxes to be remitted to SVAA is estimated at $3,580,682. The net total of taxes to be remitted to WVAA is estimated at $967,277.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Other Taxes	16,523,379	16,461,110	16,856,919	17,165,356	17,498,859
Miscellaneous Revenues	43,810	47,054	19,089	19,213	32,346
Total Revenue Fund: 111 - Convention Development Tax	**16,567,189**	**16,508,164**	**16,876,008**	**17,184,569**	**17,531,205**
Fund Expenditures					
Operating Expenses	16,567,188	16,508,162	16,876,008	17,184,569	17,531,205
Total Expenditures: Fund 111 - Convention Development Tax	**16,567,188**	**16,508,162**	**16,876,008**	**17,184,569**	**17,531,205**





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.

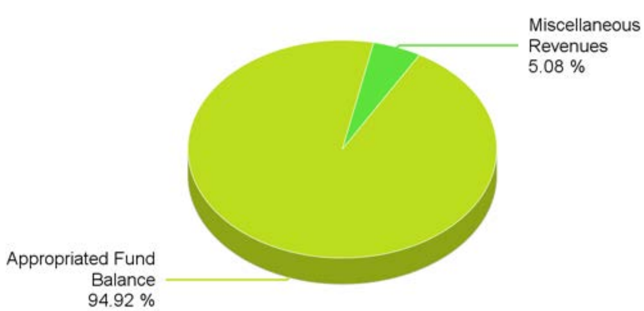
A complete list of projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

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

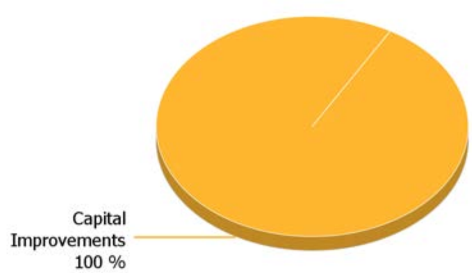
Fund Revenues	**FY 2022-23 Actuals**	**FY 2023-24 Actuals**	**FY 2024-25 Budget**	**FY 2024-25 Estimate**	**FY 2025-26 Budget**
Permits, Fees, Special Assessments	8,088,640	9,012,047	0	4,781,137	0
Miscellaneous Revenues	519,530	2,177,910	0	1,303,841	1,215,333
Appropriated Fund Balance	0	0	21,100,917	31,785,180	22,690,762
Total Revenue Fund: 113 - Road Proportionate Share	**8,608,170**	**11,189,957**	**21,100,917**	**37,870,158**	**23,906,095**

Fund Expenditures					
Capital Improvements	3,552,947	2,802,013	9,991,858	15,179,396	23,906,095
Interfund Transfers	215,798	0	0	0	0
Reserves	0	0	11,109,059	0	0
Total Expenditures: Fund 113 - Road Proportionate Share	**3,768,745**	**2,802,013**	**21,100,917**	**15,179,396**	**23,906,095**

Fund Revenues



Fund Expenditures



Fund: 114 - Ponce De Leon Inlet and Port District

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

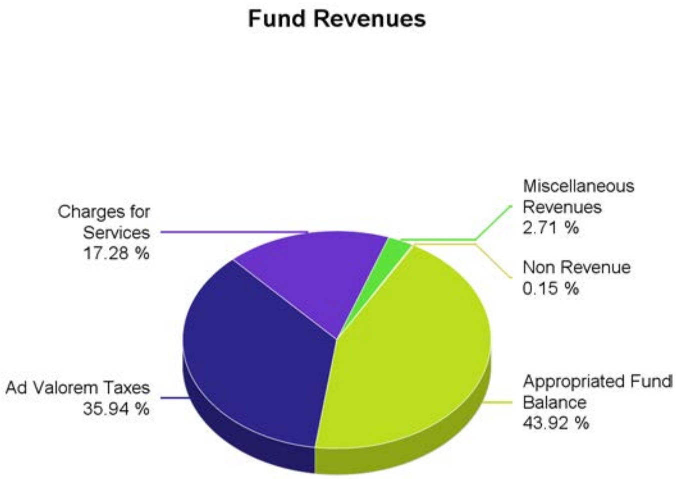
The Port District millage rate is recommended at the rollback rate of 0.0660. The County Code authorizes the ad valorem millage not to exceed one mill per annum for administration, maintenance, and operations, and up to two mills per annum for debt service or any voter approved bonds.

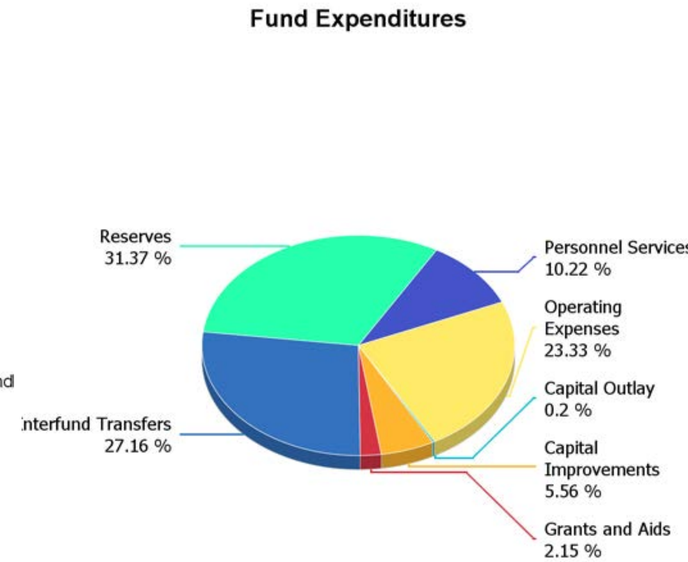
For fiscal year 2025-26 the Ponce de Leon Inlet and Port District has an operating budget of $8.1 million, including the interfund transfer to Fund 314 - Port Authority Capital Projects at $2.2 million for fiscal year 2025-26. Of the $2,540,910 held in reserves, $2,086,648 is for future capital improvements and $454,262 in emergency reserves, which represents 10% of recurring revenues per County Council policy.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	2,518,969	2,581,785	2,838,630	2,830,630	2,911,389
Intergovernmental Revenues	1,562	0	0	0	0
Charges for Services	1,244,776	1,294,416	1,400,000	1,400,000	1,400,000
Miscellaneous Revenues	237,976	360,172	284,104	235,088	219,129
Non Revenue	30,342	26,537	0	16,100	12,100
Transfers From Other Funds	839	30,041	0	0	0
Appropriated Fund Balance	0	0	4,048,159	4,526,403	3,557,040
Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District	**4,034,464**	**4,292,951**	**8,570,893**	**9,008,221**	**8,099,658**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	439,997	611,539	704,090	664,644	828,159
Operating Expenses	1,464,572	1,509,643	1,757,346	1,975,868	1,890,024
Capital Outlay	16,084	15,878	36,000	36,000	16,500
Capital Improvements	212,305	161,704	266,000	152,302	450,000
Grants and Aids	123,066	143,029	174,128	184,044	174,065
Interfund Transfers	756,472	3,317,678	2,400,000	2,438,323	2,200,000
Reserves	0	0	3,233,329	0	2,540,910
Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District	**3,012,496**	**5,759,471**	**8,570,893**	**5,451,181**	**8,099,658**

Fund: 114 - Ponce De Leon Inlet and Port District





Fund: 115 - E-911 Emergency Telephone System

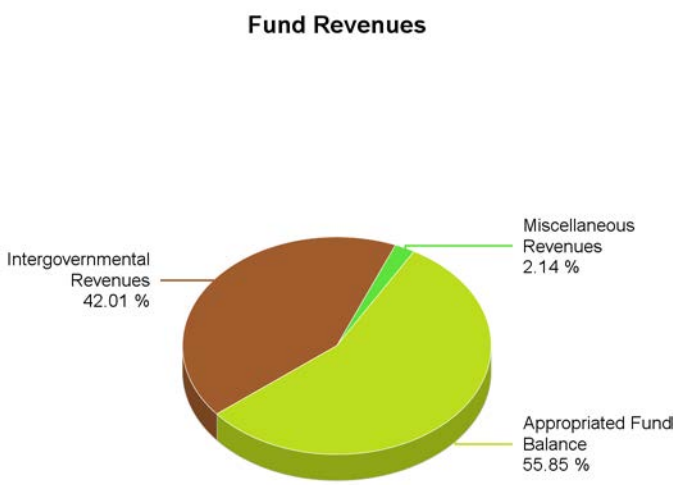
The "Florida Emergency Communications Number E911 State Plan Act" (F.S. 365.171- 365.174) outlines the establishment, use, and distribution of "911" fee revenues. Service providers collect the fees levied upon subscribers and remit them to the State E911 Board. On a monthly basis, the Board distributes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

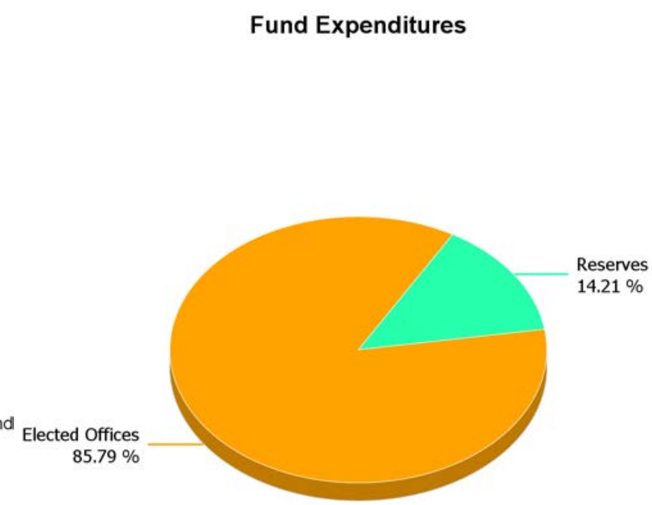
Any county that receives these funds is required to establish a unique trust fund, (Ordinance 87-34), to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs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

The fiscal year 2025-26 budget includes transfer of $6,424,153 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system. A reserve balance of $1,064,481 is set aside for future operational and capital needs.

Fund Revenues	**FY 2022-23 Actuals**	**FY 2023-24 Actuals**	**FY 2024-25 Budget**	**FY 2024-25 Estimate**	**FY 2025-26 Budget**
Intergovernmental Revenues	3,016,582	3,154,850	2,856,000	3,146,256	3,146,256
Miscellaneous Revenues	112,122	247,605	141,739	171,640	159,989
Non Revenue	1,193,281	0	0	0	0
Appropriated Fund Balance	0	0	3,842,196	5,289,572	4,182,389
Total Revenue Fund: 115 - E-911 Emergency Telephone System	**4,321,985**	**3,402,455**	**6,839,935**	**8,607,468**	**7,488,634**

Fund Expenditures					
Operating Expenses	0	365	926	926	0
Reserves	0	0	2,414,856	0	1,064,481
Elected Offices	3,232,018	3,434,897	4,424,153	4,424,153	6,424,153
Total Expenditures: Fund 115 - E-911 Emergency Telephone System	**3,232,018**	**3,435,262**	**6,839,935**	**4,425,079**	**7,488,634**





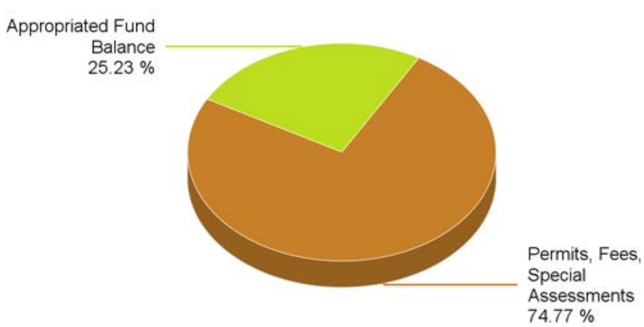
Fund: 116 - Special Lighting Districts

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 2025-26 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.

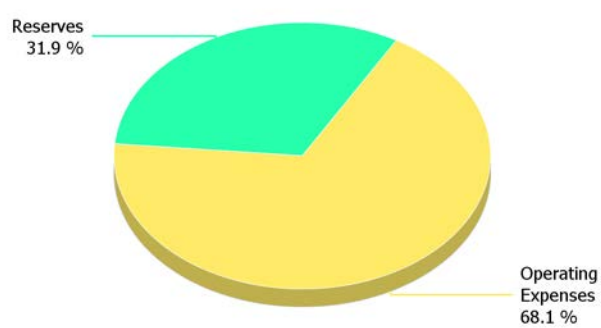
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	339,175	403,591	375,554	406,321	400,000
Appropriated Fund Balance	0	0	33,460	79,575	134,946
Total Revenue Fund: 116 - Special Lighting Districts	**339,175**	**403,591**	**409,014**	**485,896**	**534,946**

Fund Expenditures					
Operating Expenses	329,504	350,580	369,816	350,950	364,291
Reserves	0	0	39,198	0	170,655
Total Expenditures: Fund 116 - Special Lighting Districts	**329,504**	**350,580**	**409,014**	**350,950**	**534,946**

Fund Revenues



Fund Expenditures



Fund: 117 - Building Permits

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

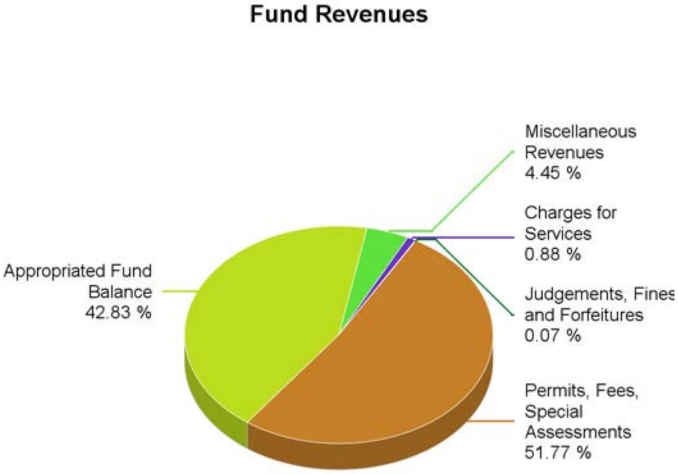
The major funding source for the Building Fund is from permits, fees, and special assessments totaling $3.8 million. Permits, Fees, and Special Assessments are a collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas. The Building Fund is also supported by revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures. This revenue is used to offset costs of services provided by county vendors to demolish condemned structures.

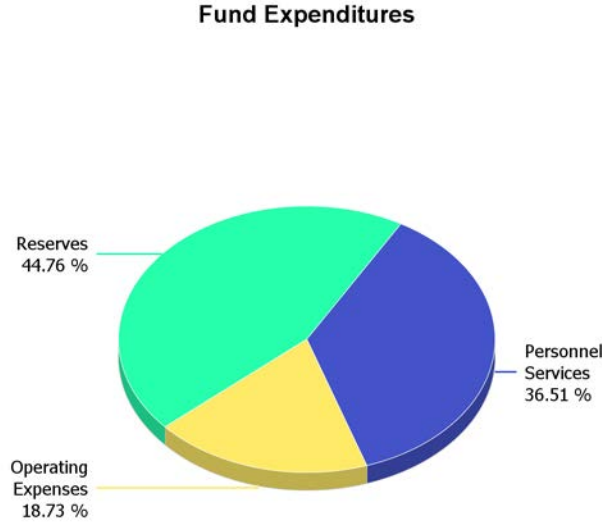
The Building Fund has $4 million in fund expenditures for fiscal year 2025-26 which includes personnel services, various operating expenditures, and capital outlay. The building fund has a reserve of $3.2 million in fiscal year 2025-26.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	4,378,498	3,708,800	3,500,000	3,500,000	3,801,050
Charges for Services	77,328	43,065	62,500	70,000	64,800
Judgements, Fines and Forfeitures	0	0	0	0	5,000
Miscellaneous Revenues	72,429	203,466	133,755	136,137	326,895
Transfers From Other Funds	0	712	0	0	0
Appropriated Fund Balance	0	0	3,189,076	3,041,900	3,144,945
Total Revenue Fund: 117 - Building Permits	**4,528,255**	**3,956,043**	**6,885,331**	**6,748,037**	**7,342,690**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	1,818,174	1,995,078	2,465,581	2,376,050	2,680,524
Operating Expenses	1,208,424	989,397	1,399,969	1,203,262	1,375,316
Capital Outlay	0	17,032	0	0	0
Interfund Transfers	21,959	86,043	0	23,780	0
Reserves	0	0	3,019,781	0	3,286,850
Total Expenditures: Fund 117 - Building Permits	**3,048,557**	**3,087,550**	**6,885,331**	**3,603,092**	**7,342,690**

Fund: 117 - Building Permits





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 2025-26, the transfer in from resort tax totals $13,441,522. The Ocean Center is also supported by event revenue totaling over $3 million in fiscal year 2025-26.

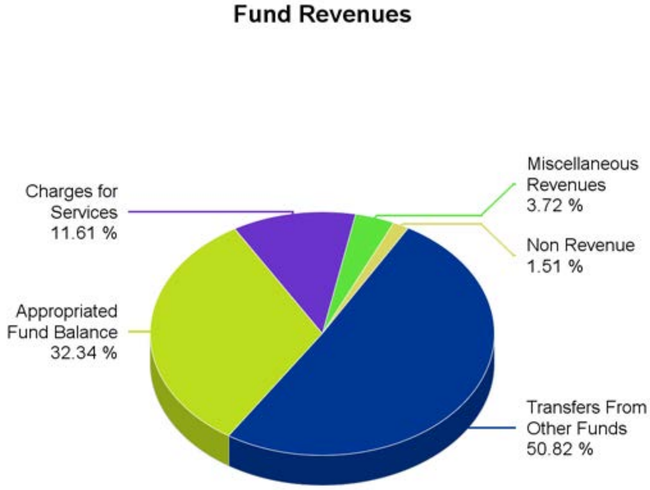
The Ocean Center has $22.5 million in fund expenditures for fiscal year 2025-26 which includes personnel services, various operating expenditure, capital improvements and capital outlay. There is an increase in operating expenses in fiscal year 2025-26 due to the aging of the building requiring more maintenance and repairs.

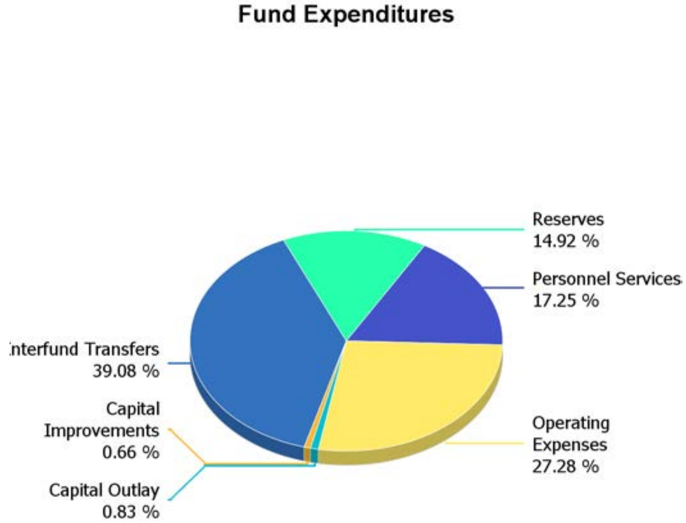
Interfund transfers include $678,988 to fund debt service (208) for the Ocean Center Expansion and $7,617,803 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of $1,789,556 has been included, as well as reserves for on-going maintenance and capital needs in the amount of $2,169,794, totaling $3,959,350.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	2,785,706	3,314,221	3,141,334	3,166,671	3,071,231
Miscellaneous Revenues	582,486	925,432	733,588	1,010,089	982,811
Non Revenue	408,789	400,000	400,000	400,000	400,000
Transfers From Other Funds	12,317,971	12,550,058	12,886,516	13,277,561	13,441,522
Appropriated Fund Balance	0	0	11,418,079	15,120,834	8,555,102
Total Revenue Fund: 118 - Ocean Center	**16,094,952**	**17,189,711**	**28,579,517**	**32,975,155**	**26,450,666**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	2,941,304	3,533,801	4,484,702	4,339,843	4,577,132
Operating Expenses	5,791,208	7,431,214	6,779,738	7,233,384	7,239,502
Capital Outlay	109,504	42,088	79,000	320,910	219,000
Capital Improvements	35,116	107,865	523,500	160,652	175,000
Reimbursements	(65,051)	(129,701)	(66,430)	(66,430)	(91,109)
Grants and Aids	8,340	6,345	8,181	8,181	0
Interfund Transfers	5,037,573	5,115,752	7,002,120	12,423,513	10,371,791
Reserves	0	0	9,768,706	0	3,959,350
Total Expenditures: Fund 118 - Ocean Center	**13,857,994**	**16,107,364**	**28,579,517**	**24,420,053**	**26,450,666**

Fund: 118 - Ocean Center





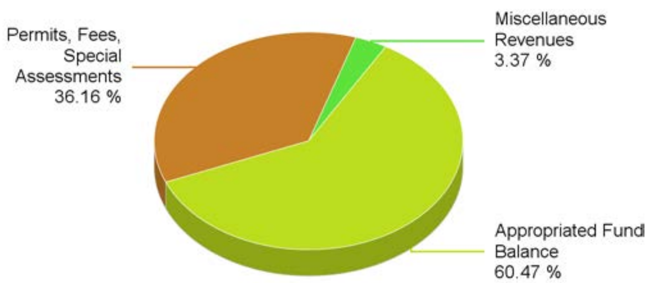
Fund: 119 - Road District Maintenance

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.

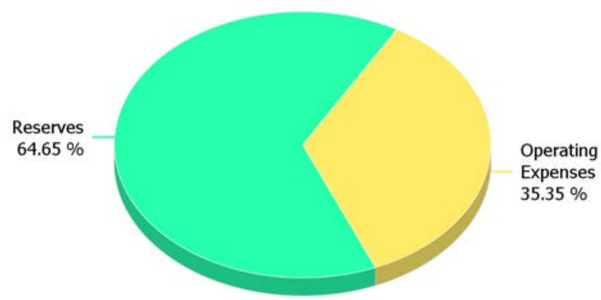
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	216,820	218,092	218,371	218,371	220,555
Miscellaneous Revenues	12,435	27,063	0	22,027	20,531
Appropriated Fund Balance	0	0	392,903	384,383	368,792
Total Revenue Fund: 119 - Road District Maintenance	**229,255**	**245,155**	**611,274**	**624,781**	**609,878**

Fund Expenditures					
Operating Expenses	211,830	220,937	209,932	255,989	215,580
Reserves	0	0	401,342	0	394,298
Total Expenditures: Fund 119 - Road District Maintenance	**211,830**	**220,937**	**611,274**	**255,989**	**609,878**

Fund Revenues



Fund Expenditures



Fund: 120 - Municipal Service District

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all the unincorporated areas of the county. The budget for fiscal year 2025-26 includes a millage of 1.6956 mills, which is flat with fiscal year 2024-25. Ad Valorem revenues represent 50% 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 $458,622 for debt service of the Sheriff Evidence Facility/Lab and $26,777,094 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).

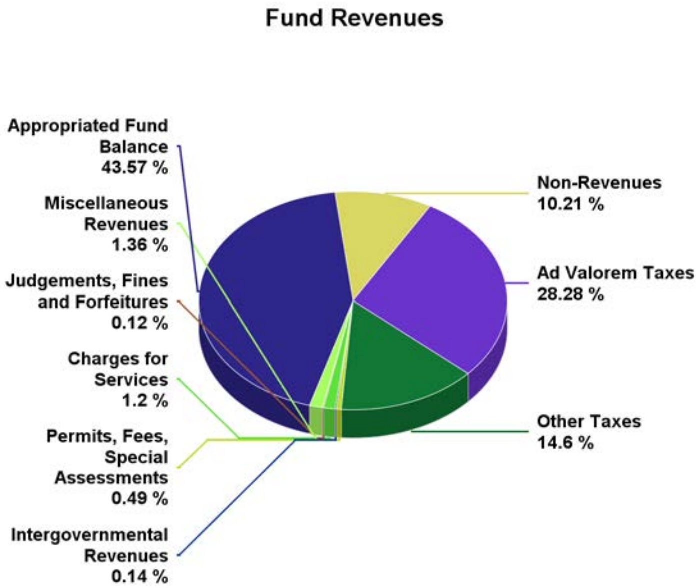
Reserves of $19,885,423 are set aside to offset volatility in various revenue streams such as utility tax, sales tax, and other non-ad valorem revenues, and to provide for unexpected expenditures. Emergency reserves are currently allocated at $4,310,980 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of $5,520,524 is set aside for the debt service payments for Sheriff Warehouse.

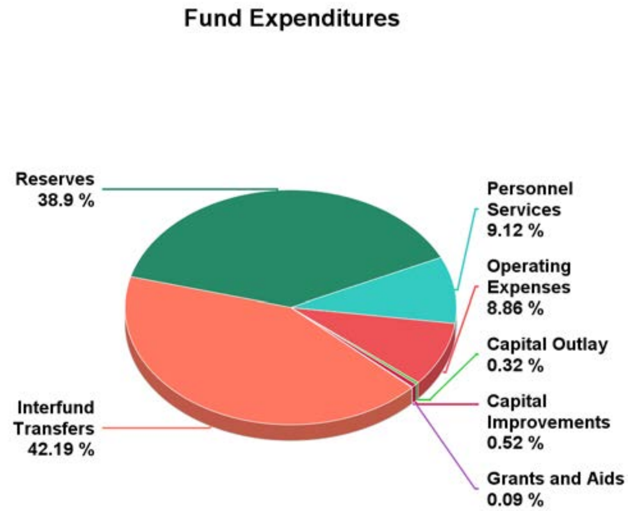
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	17,939,673	18,199,344	20,049,653	20,049,653	21,609,083
Other Taxes	13,695,801	11,565,910	11,480,341	10,831,822	11,156,777
Permits, Fees, Special Assessments	338,242	338,833	371,510	363,297	375,641
Intergovernmental Revenues	122,314	113,415	116,637	109,181	110,205
Charges for Services	1,030,329	1,115,776	921,860	938,441	918,743
Judgements, Fines and Forfeitures	91,733	97,221	112,770	84,009	94,520
Miscellaneous Revenues	1,032,980	1,738,080	1,195,122	1,117,672	1,042,209
Appropriated Fund Balance	0	0	33,335,273	34,749,278	33,290,966
Non-Revenues	8,687,929	7,197,035	8,629,196	7,774,414	7,802,624
Total Revenues: 120 - Municipal Service District	**42,939,001**	**40,365,614**	**76,212,362**	**76,017,767**	**76,400,768**

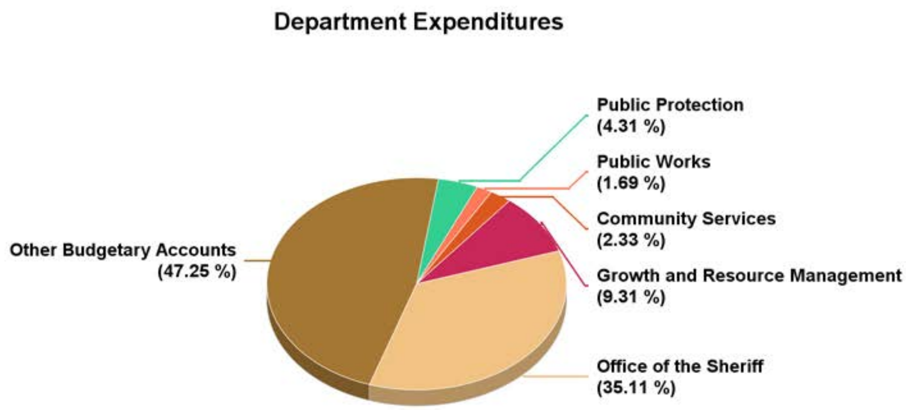
Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	5,631,969	6,161,251	6,717,655	6,441,481	6,965,944
Operating Expenses	5,354,935	5,454,769	6,052,358	6,079,399	6,770,502
Capital Outlay	411,973	102,228	147,270	79,123	243,900
Capital Improvements	44,301	443,677	35,000	204,712	400,000
Reimbursements	(22,440)	(24,901)	0	0	0
Grants and Aids	45,738	47,338	58,367	58,287	67,779
Interfund Transfers	6,927,263	27,819,724	29,801,091	29,863,799	32,235,716
Reserves	0	0	33,400,621	0	29,716,927
Elected Offices	24,450,867	0	0	0	0
Total Expenditures: 120 - Municipal Service District	**42,844,606**	**40,004,086**	**76,212,362**	**42,726,801**	**76,400,768**

Fund: 120 - Municipal Service District

Department	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Community Services	1,596,032	1,543,739	1,675,094	1,675,094	1,779,271
Growth and Resource Management	5,689,904	5,964,796	6,448,741	6,423,248	7,113,218
Office of the Sheriff	24,506,181	22,165,828	24,394,517	24,381,357	26,827,094
Other Budgetary Accounts	7,661,619	6,449,889	38,978,439	6,372,007	36,096,105
Property Appraiser	0	0	318,056	0	0
Public Protection	2,565,441	2,822,496	2,786,538	2,665,222	3,291,920
Public Works	825,429	1,057,338	1,197,489	1,209,873	1,293,160
Tax Collector	0	0	413,488	0	0
Total Department:	**42,844,606**	**40,004,086**	**76,212,362**	**42,726,801**	**76,400,768**







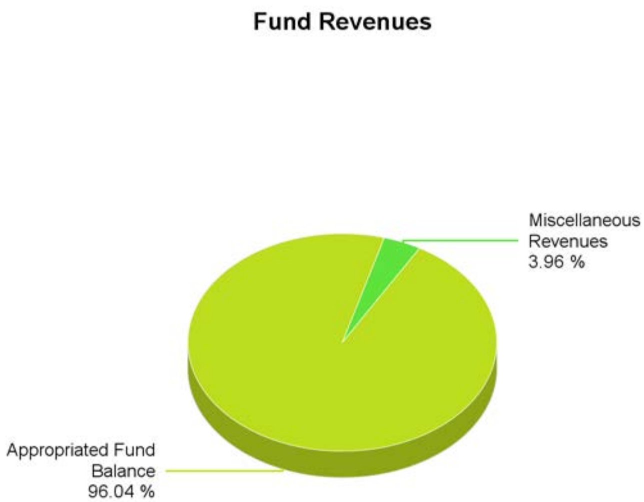
Fund: 121 - Special Assessments

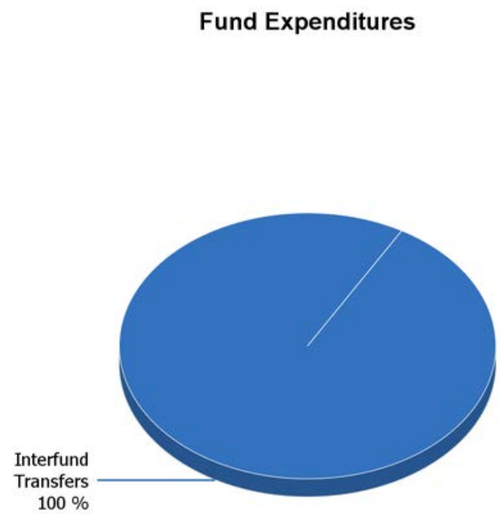
Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment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

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. The debt service for both special assessments was paid off on June 1, 2019. Fund is being closed out and remaining funds of $1,067,828 are being 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.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	36,942	65,831	44,613	45,106	42,277
Appropriated Fund Balance	0	0	823,281	980,736	1,025,551
Total Revenue Fund: 121 - Special Assessments	**36,942**	**65,831**	**867,894**	**1,025,842**	**1,067,828**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	163	131	291	291	0
Interfund Transfers	0	0	0	0	1,067,828
Reserves	0	0	867,603	0	0
Total Expenditures: Fund 121 - Special Assessments	**163**	**131**	**867,894**	**291**	**1,067,828**





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.

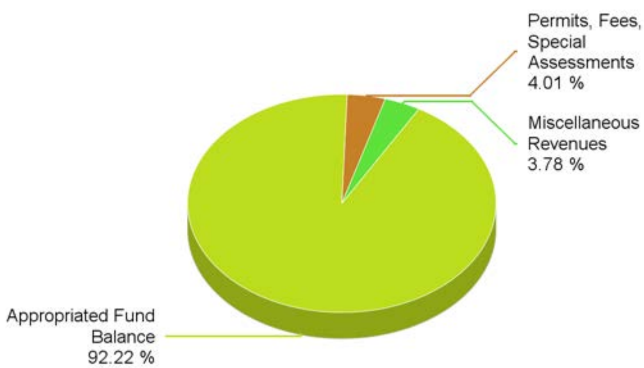
The Manatee Conservation Fund (MCF) provides additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This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

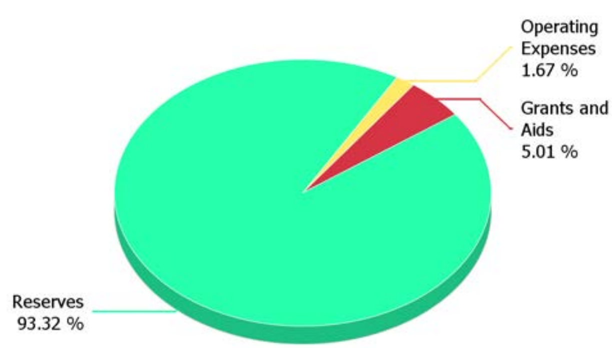
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	37,899	34,332	28,450	30,000	30,000
Miscellaneous Revenues	24,163	44,226	29,502	30,324	28,266
Appropriated Fund Balance	0	0	641,759	671,826	690,416
Total Revenue Fund: 122 - Manatee Conservation	**62,062**	**78,558**	**699,711**	**732,150**	**748,682**

Fund Expenditures					
Operating Expenses	2,652	815	12,693	12,693	12,500
Capital Outlay	0	1,888	0	0	0
Grants and Aids	1,442	26,663	37,501	29,041	37,501
Reserves	0	0	649,517	0	698,681
Total Expenditures: Fund 122 - Manatee Conservation	**4,094**	**29,366**	**699,711**	**41,734**	**748,682**

Fund Revenues



Fund Expenditures



Fund: 123 - Inmate Welfare Trust

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

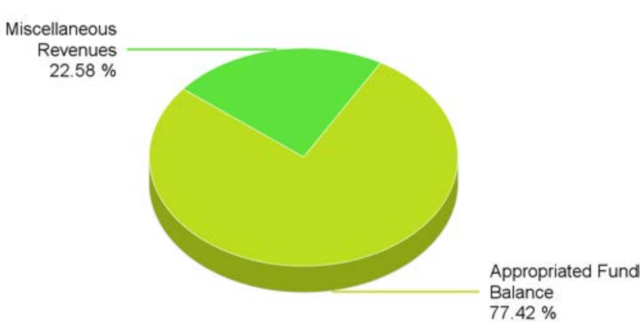
Proceeds from this fund are to improve visitation facilities, provide inmates with recreational activities, law library material, ministry services, transportation services, legal access to indigent inmates, and the opportunity for trade development.

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

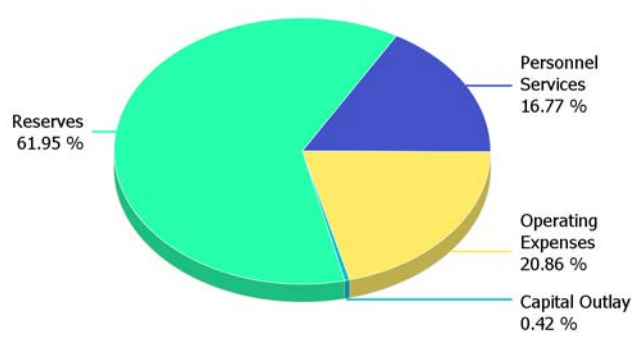
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	1,203,295	1,340,943	762,657	1,239,634	1,216,402
Non Revenue	86	34	0	0	0
Transfers From Other Funds	0	2,007	0	0	0
Appropriated Fund Balance	0	0	3,898,935	4,745,033	4,170,235
Total Revenue Fund: 123 - Inmate Welfare Trust	**1,203,381**	**1,342,984**	**4,661,592**	**5,984,667**	**5,386,637**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	444,980	368,623	581,663	653,653	903,526
Operating Expenses	306,799	1,075,915	651,524	1,132,785	1,123,549
Capital Outlay	11,885	2,499	22,000	22,000	22,660
Capital Improvements	175,299	398,381	0	0	0
Interfund Transfers	182,331	21,689	0	5,994	0
Reserves	0	0	3,406,405	0	3,336,902
Total Expenditures: Fund 123 - Inmate Welfare Trust	**1,121,294**	**1,867,107**	**4,661,592**	**1,814,432**	**5,386,637**

Fund Revenues



Fund Expenditures

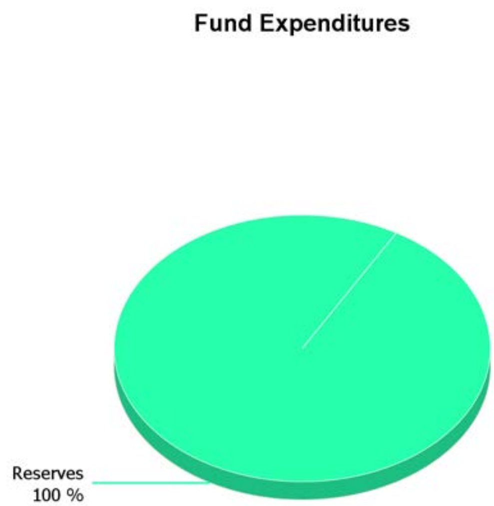


Fund: 124 - Library Endowment

The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments, gifts or other specially earmarked funds presented to the library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Nor should the receipt of gift funds be used as a reason for decreasing local tax support or holding it to a level less than necessary to meet standards. Such gifts shall be deposited into this fund and used for future services in the various libraries. This fund has a reserve amount of $547,393. Any appropriations for Library Services out of this fund will be brought to Council for approval via budget resolution.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	17,385	30,193	20,361	20,589	19,191
Non Revenue	0	0	0	60,000	0
Appropriated Fund Balance	0	0	437,076	447,746	528,202
Total Revenue Fund: 124 - Library Endowment	**17,385**	**30,193**	**457,437**	**528,335**	**547,393**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	63	133	133	0
Interfund Transfers	21,900	0	0	0	0
Reserves	0	0	457,304	0	547,393
Total Expenditures: Fund 124 - Library Endowment	**21,900**	**63**	**457,437**	**133**	**547,393**



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.

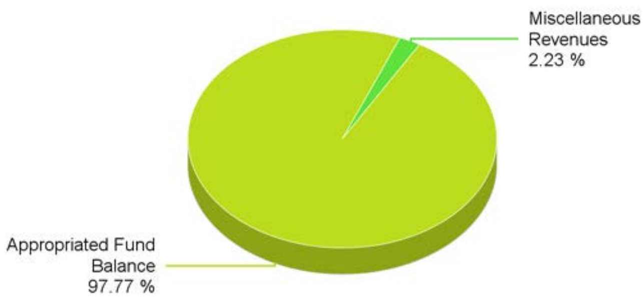
In fiscal year 2024-25, County Council authorized continued funding for the First Step Shelter's operating costs, establishing a five-year financial commitment. Fiscal Year 2024-25 included an initial disbursement in the amount of $400,000, fiscal year 2025-26 is scheduled to disburse $300,000, and fiscal years 2027-29 will include disbursements of $200,000 annually, for a total project cost of $1,300,000. The reserves of $653,388 are for current and future initiatives or will be brought to Council for a transfer back to the General Fund.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	40,526	35,274	29,484	22,815	21,266
Transfers From Other Funds	0	0	0	1,075,000	0
Appropriated Fund Balance	0	0	227,496	234,500	932,122
Total Revenue Fund: 125 - Homeless Initiatives	**40,526**	**35,274**	**256,980**	**1,332,315**	**953,388**

Fund Expenditures					
Operating Expenses	0	159	193	193	0
Grants and Aids	557,598	400,000	0	400,000	300,000
Reserves	0	0	256,787	0	653,388
Total Expenditures: Fund 125 - Homeless Initiatives	**557,598**	**400,159**	**256,980**	**400,193**	**953,388**

Fund: 125 - Homeless Initiatives

Fund Revenues



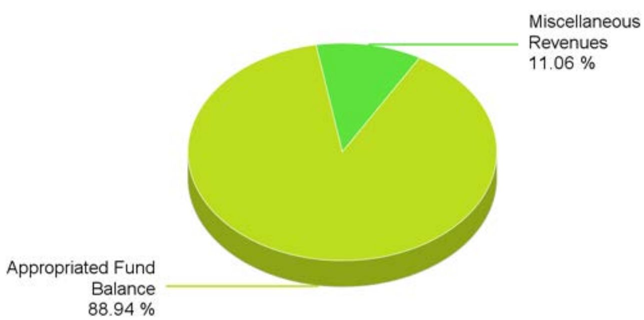
Fund Expenditures

Fund: 127 - Wetland Mitigation

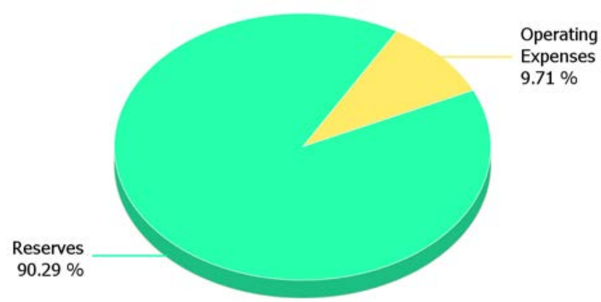
Volusia County Code of Ordinances, Chapter 72, Division 11, adopted in 1989, establishes standards for wetland alteration permits. Development activity that has an adverse effect upon wetlands requires mitigation. The ordinance allows developers to pay into a fund in lieu of on-site or off-site mitigation.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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	91,839	108,719	48,000	58,176	56,942
Appropriated Fund Balance	0	0	339,121	439,727	457,903
Total Revenue Fund: 127 - Wetland Mitigation	**91,839**	**108,719**	**387,121**	**497,903**	**514,845**
Fund Expenditures					
Operating Expenses	0	0	50,000	40,000	50,000
Reserves	0	0	337,121	0	464,845
Total Expenditures: Fund 127 - Wetland Mitigation	**0**	**0**	**387,121**	**40,000**	**514,845**

Fund Revenues



Fund Expenditures

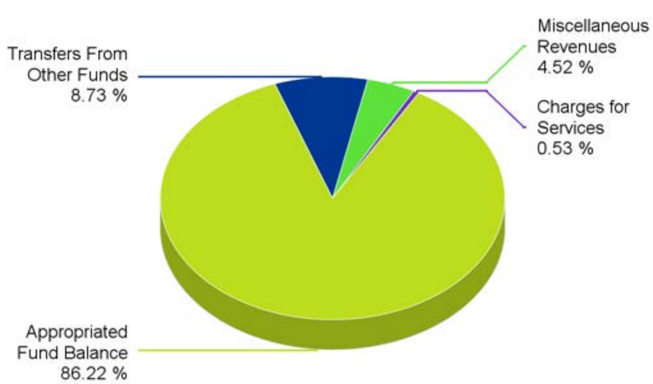


Fund: 130 - Economic Development

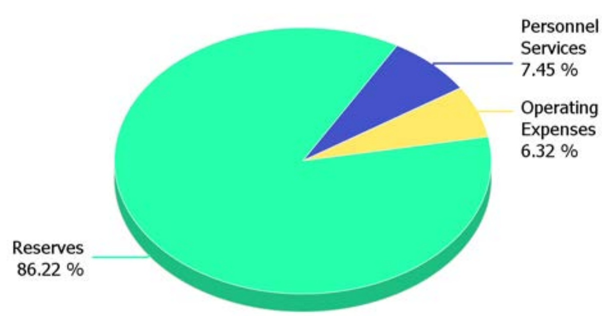
The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2025-26 there is $10,913,289 budgeted in reserves that can be made available for business development incentives per approval by the County Council.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	22,300	14,239	12,000	26,500	66,500
Miscellaneous Revenues	471,894	895,040	597,681	608,859	572,248
Transfers From Other Funds	2,607,148	1,672,321	1,288,919	482,372	1,104,767
Appropriated Fund Balance	0	0	10,913,289	12,536,254	10,913,289
Total Revenue Fund: 130 - Economic Development	**3,101,342**	**2,581,600**	**12,811,889**	**13,653,985**	**12,656,804**
Fund Expenditures					
Personnel Services	765,393	741,284	928,178	838,983	943,024
Operating Expenses	1,138,734	1,299,793	970,422	1,895,299	800,491
Capital Outlay	0	11,482	0	0	0
Interfund Transfers	6,639	23,207	0	6,414	0
Reserves	0	0	10,913,289	0	10,913,289
Total Expenditures: Fund 130 - Economic Development	**1,910,766**	**2,075,766**	**12,811,889**	**2,740,696**	**12,656,804**

Fund Revenues



Fund Expenditures



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

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

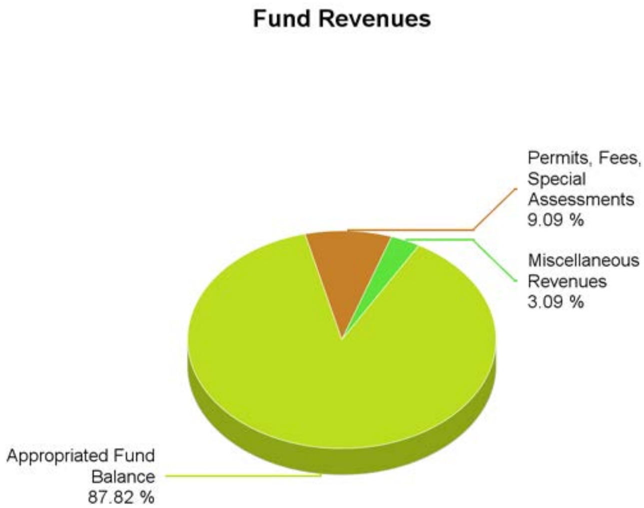
A complete list of projects for Zone 1 for fiscal year 2025-26 can be found within the Capital Improvements listing in the Executive Summary section of this document.

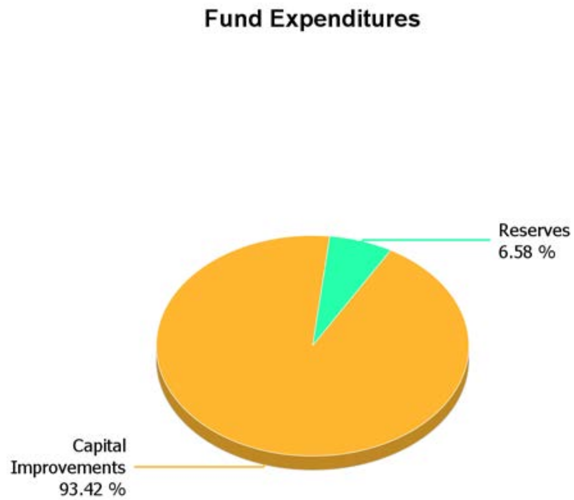
For fiscal year 2025-26, $1,686,015 is reserved for future capital projects.

Fund Revenues	**FY 2022-23 Actuals**	**FY 2023-24 Actuals**	**FY 2024-25 Budget**	**FY 2024-25 Estimate**	**FY 2025-26 Budget**
Permits, Fees, Special Assessments	6,942,497	6,004,425	2,328,667	2,243,762	2,328,667
Miscellaneous Revenues	510,302	1,224,437	788,099	850,762	793,010
Appropriated Fund Balance	0	0	15,777,755	22,979,088	22,508,684
Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)	**7,452,799**	**7,228,862**	**18,894,521**	**26,073,612**	**25,630,361**

Fund Expenditures					
Operating Expenses	0	1,539	5,147	5,147	0
Capital Improvements	27,089	1,370,454	7,763,000	3,559,781	23,944,346
Interfund Transfers	1,861,046	1,892,036	0	0	0
Reserves	0	0	11,126,374	0	1,686,015
Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)	**1,888,135**	**3,264,029**	**18,894,521**	**3,564,928**	**25,630,361**

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





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

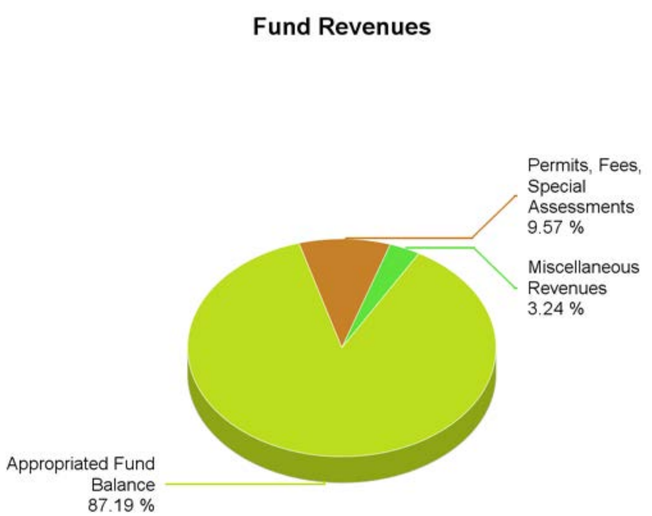
The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement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

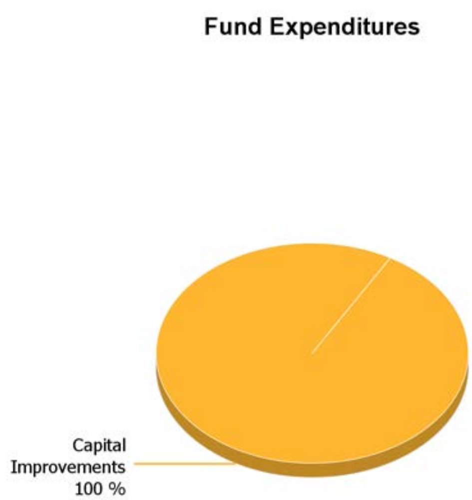
Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

Zone 2 plans for improvements to Pioneer Trail in fiscal year 2025-26, the corridor will have safety improvements constructed to raise the condition to current safety standards. Other projects include Old Mission Road and Taylor Branch Road from Dunlawton to Clyde Morris.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	2,893,742	4,433,250	1,715,260	1,749,188	1,715,260
Miscellaneous Revenues	365,642	903,356	552,326	623,048	580,754
Appropriated Fund Balance	0	0	9,663,103	13,254,663	15,623,292
Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)	**3,259,384**	**5,336,606**	**11,930,689**	**15,626,899**	**17,919,306**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	1,169	3,607	3,607	0
Capital Improvements	0	0	800,000	0	17,919,306
Interfund Transfers	487,417	2,539,655	0	0	0
Reserves	0	0	11,127,082	0	0
Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)	**487,417**	**2,540,824**	**11,930,689**	**3,607**	**17,919,306**





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

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

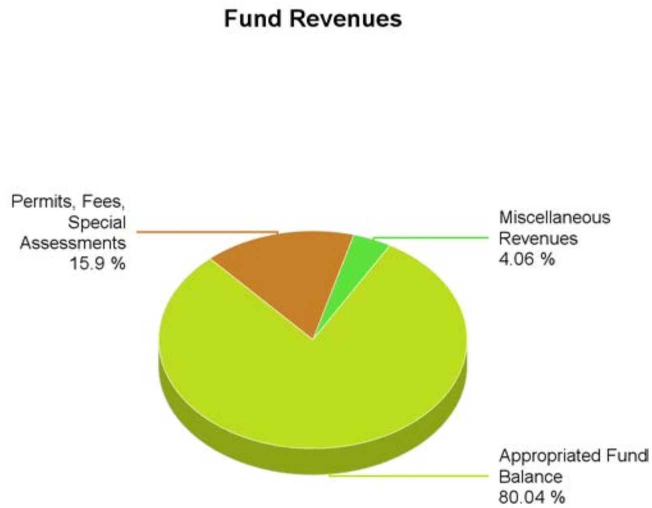
Zone 3 projects for FY2025-26 include extending Veterans Memorial Parkway from Graves Avenue to SR 472 and Rhode Island to Graves Avenue, widening Howland Boulevard I4 to Catalina, and Lake Helen Osteen Road widening Captain to Haulover.

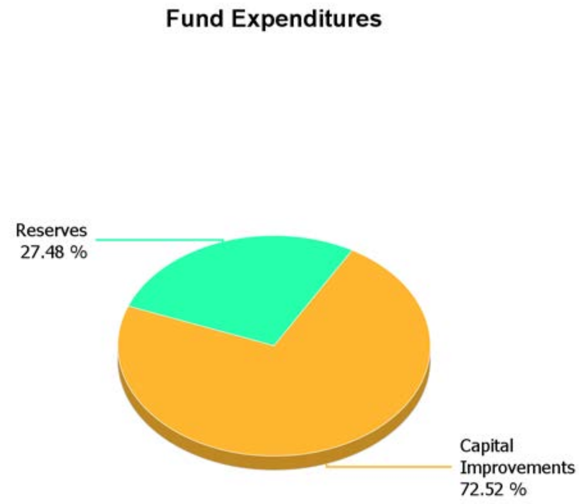
For fiscal year 2025-26, $5,677,492 in reserves for future capital projects.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	5,758,025	4,262,260	3,284,680	1,519,466	3,284,680
Miscellaneous Revenues	604,179	1,290,362	862,202	899,234	838,191
Appropriated Fund Balance	0	0	13,991,196	18,719,576	16,537,441
Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)	**6,362,204**	**5,552,622**	**18,138,078**	**21,138,276**	**20,660,312**

Fund Expenditures					
Operating Expenses	0	1,910	5,631	5,631	0
Capital Improvements	136,167	2,175,326	11,640,000	4,595,204	14,982,820
Interfund Transfers	1,728,112	1,756,888	0	0	0
Reserves	0	0	6,492,447	0	5,677,492
Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)	**1,864,279**	**3,934,124**	**18,138,078**	**4,600,835**	**20,660,312**

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





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

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

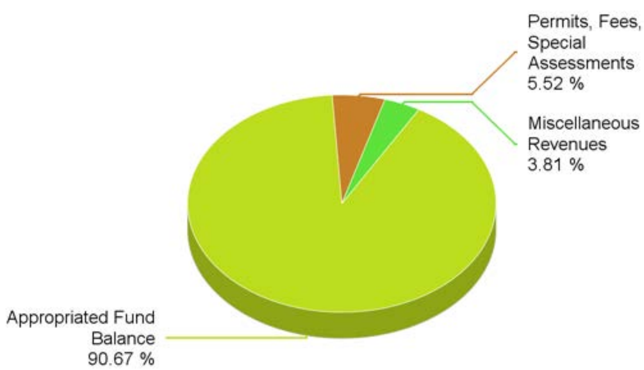
Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees were collected at 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

Zone 4 projects for fiscal 2025-26 include widening on Orange Camp Road from US-17/92 to Blue Lake Avenue, widening Kepler from State Road 44 to US92 to three lanes, and Beresford Avenue from Blue Lake Avenue to Martin Luther King Beltway.

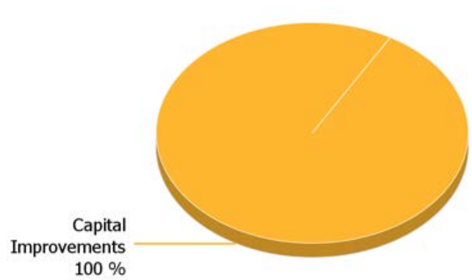
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	3,838,658	3,686,896	1,321,720	1,183,476	1,321,720
Miscellaneous Revenues	752,987	1,413,207	939,980	978,763	912,322
Appropriated Fund Balance	0	0	15,981,128	22,979,088	21,700,520
Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)	**4,591,645**	**5,100,103**	**18,242,828**	**25,141,327**	**23,934,562**

Fund Expenditures					
Operating Expenses	0	2,546	6,139	6,139	0
Capital Improvements	2,054,103	746,512	0	3,434,668	23,934,562
Interfund Transfers	354,485	360,388	0	0	0
Reserves	0	0	18,236,689	0	0
Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)	**2,408,588**	**1,109,446**	**18,242,828**	**3,440,807**	**23,934,562**

Fund Revenues



Fund Expenditures

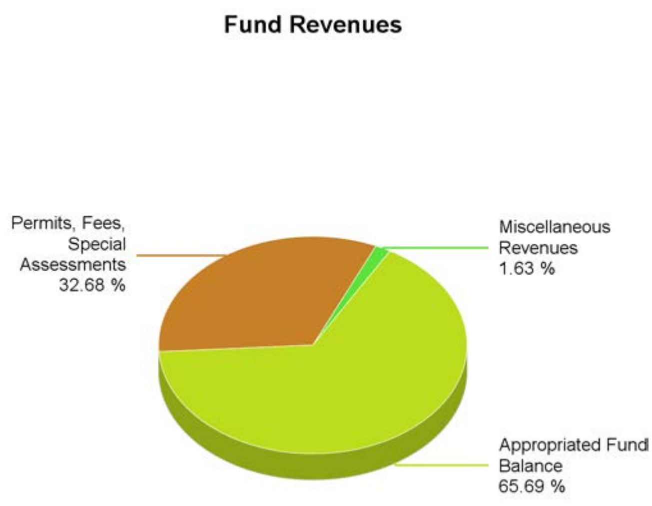


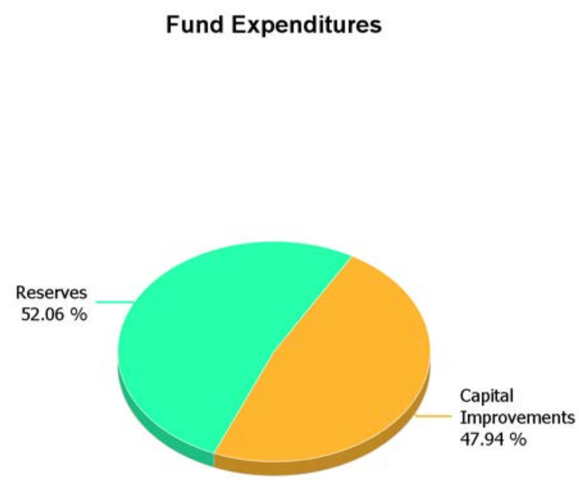
Fund: 135 - Park Impact Fees-County

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

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	548,043	1,754,474	1,200,000	1,754,474	1,772,294
Miscellaneous Revenues	31,645	139,803	68,377	94,723	88,292
Appropriated Fund Balance	0	0	2,308,620	2,894,691	3,562,560
Total Revenue Fund: 135 - Park Impact Fees-County	**579,688**	**1,894,277**	**3,576,997**	**4,743,888**	**5,423,146**
Fund Expenditures					
Operating Expenses	0	93	447	50,447	0
Capital Improvements	0	42,643	0	1,130,881	2,600,000
Interfund Transfers	0	136,096	0	0	0
Reserves	0	0	3,576,550	0	2,823,146
Total Expenditures: Fund 135 - Park Impact Fees-County	**0**	**178,832**	**3,576,997**	**1,181,328**	**5,423,146**





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

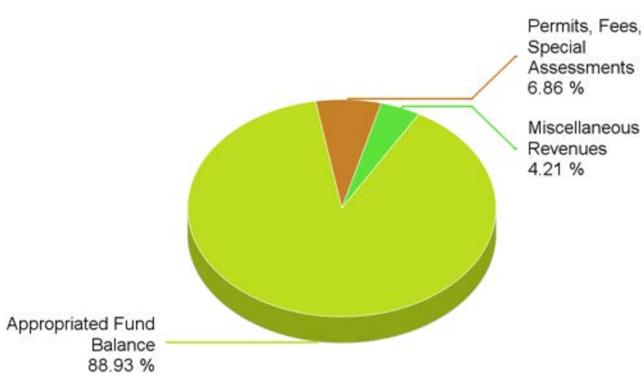
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient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

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

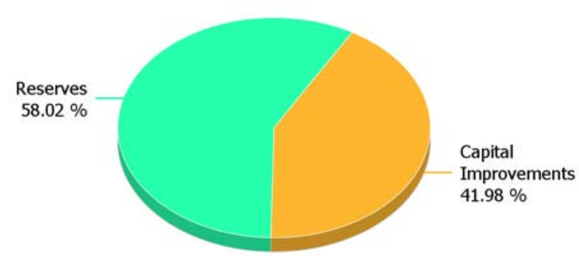
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	113,622	56,640	75,000	56,640	57,206
Miscellaneous Revenues	29,027	54,833	37,582	37,624	35,070
Appropriated Fund Balance	0	0	836,926	837,364	741,383
Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)	**142,649**	**111,473**	**949,508**	**931,628**	**833,659**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	97	245	245	0
Capital Improvements	0	63,671	550,000	190,000	350,000
Grants and Aids	28	0	0	0	0
Reserves	0	0	399,263	0	483,659
Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)	**28**	**63,768**	**949,508**	**190,245**	**833,659**

Fund Revenues



Fund Expenditures



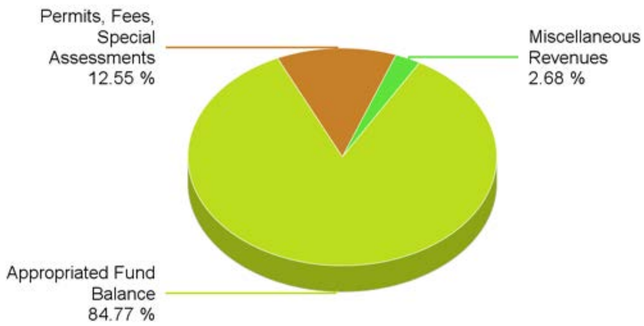
Fund: 137 - Park Impact Fees-Zone 2 (Southeast)

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

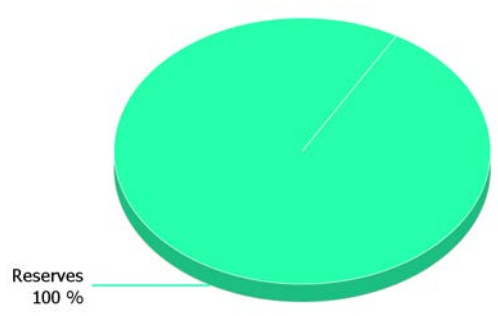
The reserves in this fund are set aside for future park implementation and development in the southeast zone of Volusia County which consist of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	15,544	9,858	25,000	9,858	9,957
Miscellaneous Revenues	1,303	3,312	2,097	2,282	2,127
Appropriated Fund Balance	0	0	68,976	55,135	67,261
Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)	**16,847**	**13,170**	**96,073**	**67,275**	**79,345**
Fund Expenditures					
Operating Expenses	0	4	14	14	0
Reserves	0	0	96,059	0	79,345
Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)	**0**	**4**	**96,073**	**14**	**79,345**

Fund Revenues



Fund Expenditures



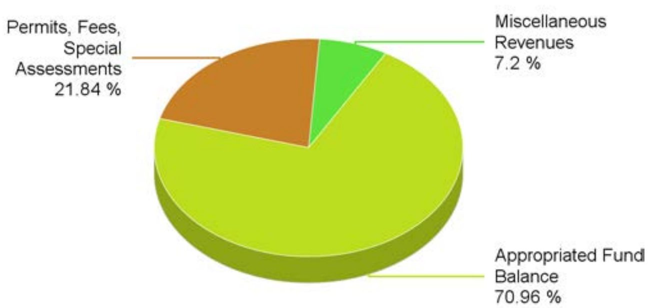
Fund: 138 - Park Impact Fees-Zone 3 (Southwest)

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

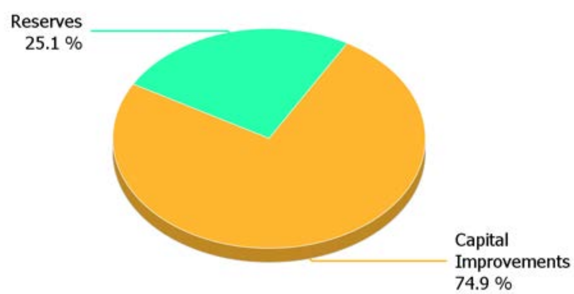
The reserves in this fund are set aside for future park implementation and development in the southwest zone of Volusia County which consist of the following cities: Lake Helen, Orange City, Deltona and DeBary.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	33,129	41,861	60,000	41,861	42,280
Miscellaneous Revenues	10,748	21,717	14,127	14,951	13,936
Appropriated Fund Balance	0	0	313,781	330,656	137,376
Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)	**43,877**	**63,578**	**387,908**	**387,468**	**193,592**
Fund Expenditures					
Operating Expenses	0	36	92	92	0
Capital Improvements	0	17,007	250,000	250,000	145,000
Reserves	0	0	137,816	0	48,592
Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)	**0**	**17,043**	**387,908**	**250,092**	**193,592**

Fund Revenues



Fund Expenditures



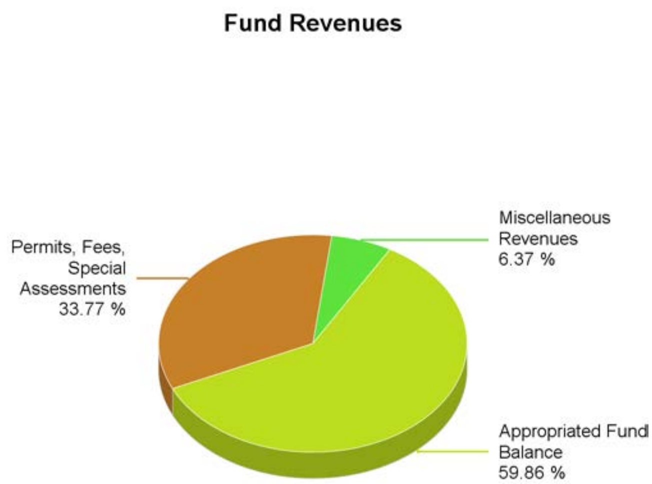
Fund: 139 - Park Impact Fees-Zone 4 (Northwest)

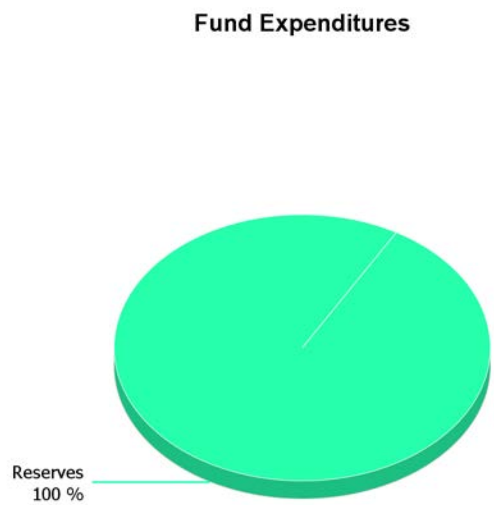
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time,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

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	64,998	62,140	100,000	62,140	62,761
Miscellaneous Revenues	7,590	18,335	11,596	12,707	11,844
Appropriated Fund Balance	0	0	342,124	311,481	111,252
Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)	**72,588**	**80,475**	**453,720**	**386,328**	**185,857**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	24	76	76	0
Capital Improvements	0	0	275,000	275,000	0
Reserves	0	0	178,644	0	185,857
Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)	**0**	**24**	**453,720**	**275,076**	**185,857**





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 93.8% of the operating revenues. The budget includes a millage rate of 3.8412, which is flat with the current fiscal year. 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.

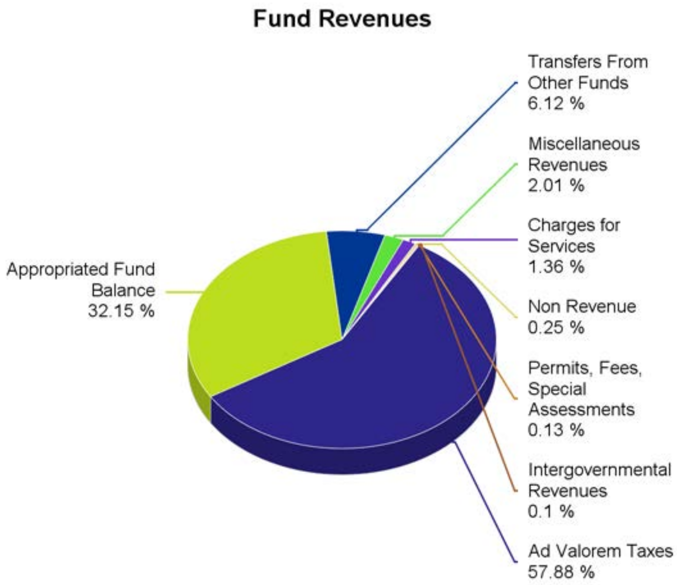
The operating budget, less reserves, totals $44.2 million, with capital totaling an additional $952,856. Personnel services account for 73.7% of the total operating budget. Starting in fiscal year 2024-25, interfund transfers to the Fire Capital Fund (340) to accumulate funds for the replacement/upgrade of fire stations will occur. In fiscal year 2025-26 the transfer of $5,856,033 is for stations 22,34,47 and the Training Center Burn Building.

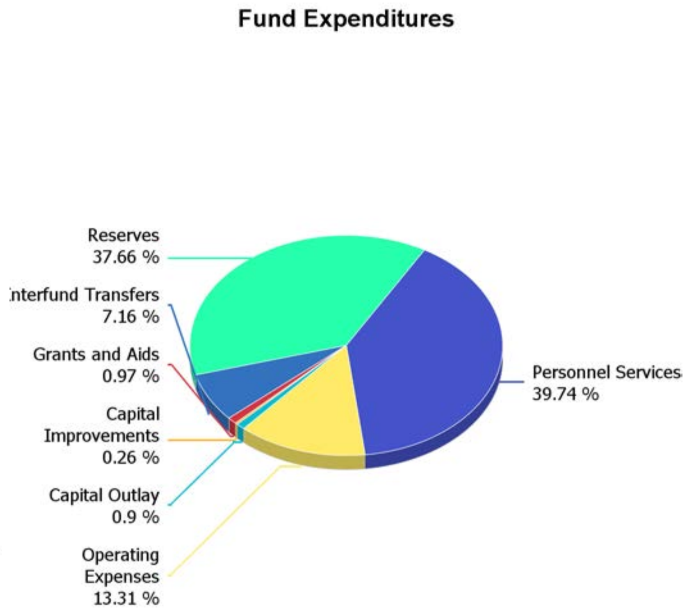
Reserves in the Fire Fund total $33,588,730 with emergency reserves at $5,330,260 or 10% of current revenue, per County Council policy. The remaining reserves of $28,258,470 are set aside for grants, and future capital needs such as; defibrillators, power cots/loaders, and SCBA replacements.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	37,543,026	42,244,654	46,509,944	46,509,944	47,321,796
Permits, Fees, Special Assessments	97,345	92,938	150,000	100,000	105,000
Intergovernmental Revenues	78,748	74,810	71,130	74,000	79,120
Charges for Services	981,453	1,082,011	1,036,721	1,068,721	1,114,056
Miscellaneous Revenues	1,274,350	2,576,737	891,025	1,769,405	1,644,725
Non Revenue	379,259	364,641	0	270,200	202,200
Transfers From Other Funds	0	61,342	0	0	5,000,000
Appropriated Fund Balance	0	0	31,008,530	33,723,114	26,287,678
Total Revenue Fund: 140 - Fire Rescue District	**40,354,181**	**46,497,133**	**79,667,350**	**83,515,384**	**81,754,575**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	24,636,120	27,018,399	30,359,900	28,660,233	32,521,996
Operating Expenses	9,288,065	9,775,938	10,323,506	9,841,087	10,887,899
Capital Outlay	1,111,276	773,852	789,692	1,886,553	737,856
Capital Improvements	217,658	640,782	15,666,629	489,009	215,000
Reimbursements	(89,440)	(92,689)	(80,615)	(80,615)	(77,381)
Grants and Aids	469,666	655,884	797,936	708,664	795,530
Interfund Transfers	660,012	776,793	0	15,722,775	5,856,033
Reserves	0	0	21,810,302	0	30,817,642
Total Expenditures: Fund 140 - Fire Rescue District	**36,293,357**	**39,548,959**	**79,667,350**	**57,227,706**	**81,754,575**

Fund: 140 - Fire Rescue District





Fund: 150 - Countywide Fire Impact Fee

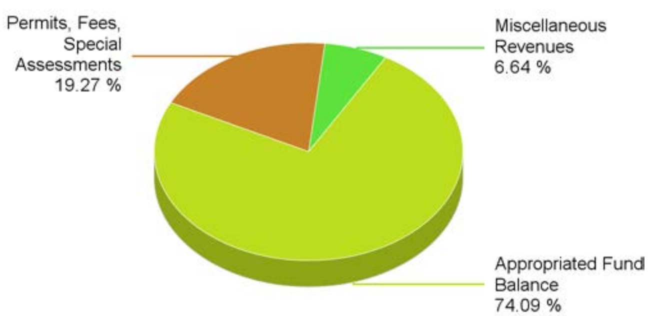
The Fire Rescue Impact Fee Fund was established by Ordinance 2022-34 and is incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected to pay for capital improvement needs related to growth. The impact fee is subject to review by the County Council at least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

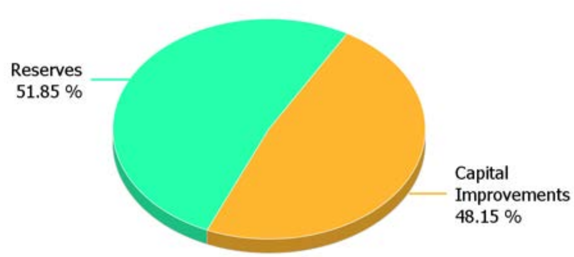
Within this fund is $562,287 for the construction of Station 15. There is $605,520 in reserves for future fire projects.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	123,316	260,068	207,000	225,315	225,000
Miscellaneous Revenues	1,002	101,677	49,191	83,192	77,545
Transfers From Other Funds	1,467,810	0	0	0	0
Appropriated Fund Balance	0	0	1,817,285	1,923,365	865,262
Total Revenue Fund: 150 - Countywide Fire Impact Fee	**1,592,128**	**361,745**	**2,073,476**	**2,231,872**	**1,167,807**
Fund Expenditures					
Operating Expenses	0	193	321	321	0
Capital Improvements	0	30,314	1,729,182	1,366,289	562,287
Reserves	0	0	343,973	0	605,520
Total Expenditures: Fund 150 - Countywide Fire Impact Fee	**0**	**30,507**	**2,073,476**	**1,366,610**	**1,167,807**

Fund Revenues



Fund Expenditures



Fund: 155 - Impact Fee Administration

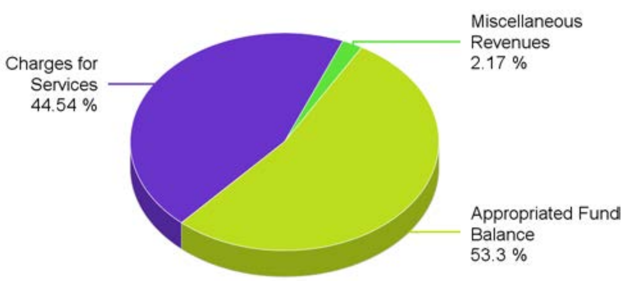
This fund is established in compliance with Chapter 70, Section 77 (6), which states the county shall be entitled to collect and retain the actual costs of administering the impact fee program, which is in addition to the fee otherwise owed. This fee is collected to offset the costs of administering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

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

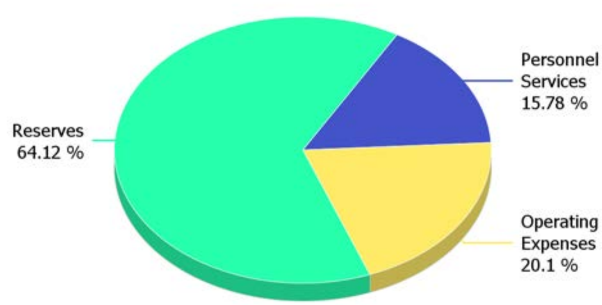
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	352,471	425,524	800,000	450,000	450,000
Miscellaneous Revenues	5,252	34,832	0	23,472	21,879
Transfers From Other Funds	0	0	0	240,548	0
Appropriated Fund Balance	0	0	872,806	39,725	538,483
Total Revenue Fund: 155 - Impact Fee Administration	**357,723**	**460,356**	**1,672,806**	**753,745**	**1,010,362**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	0	141,951	149,875	148,574	159,415
Operating Expenses	229,954	253,551	74,393	64,975	203,106
Interfund Transfers	1,773	151,130	0	1,713	0
Reserves	0	0	1,448,538	0	647,841
Total Expenditures: Fund 155 - Impact Fee Administration	**231,727**	**546,632**	**1,672,806**	**215,262**	**1,010,362**

Fund Revenues



Fund Expenditures



Fund: 156 - EMS Impact Fee

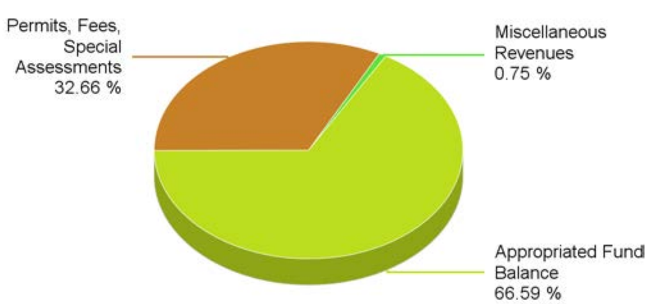
The Emergency Medical Services (EMS) Impact Fee Fund was established by Ordinance 2022-27 and is incorporated in Chapter 70 of the Volusia County Code. The impact fees are collected to pay for capital improvement needs related to growth. The impact fee applies to new construction or change in use.

The EMS impact fee shall be reviewed by council no less than once every four years. Revenues not expended in any fiscal year shall carry forward to the next year. Fees are expended in the order which they are collected. Within the fiscal year 2025-26 budget $383,390 is allocated towards the construction of the new facility.

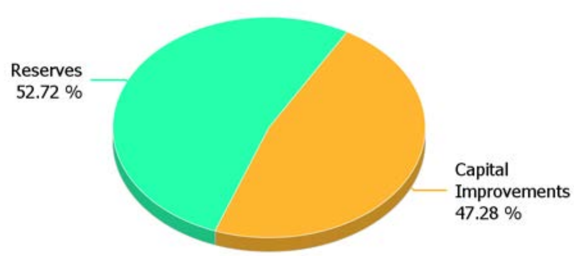
Fund Revenues	**FY 2022-23 Actuals**	**FY 2023-24 Actuals**	**FY 2024-25 Budget**	**FY 2024-25 Estimate**	**FY 2025-26 Budget**
Permits, Fees, Special Assessments	39,930	218,356	192,000	264,828	264,828
Miscellaneous Revenues	268	10,008	0	6,551	6,106
Appropriated Fund Balance	0	0	244,578	268,562	539,941
Total Revenue Fund: 156 - EMS Impact Fee	**40,198**	**228,364**	**436,578**	**539,941**	**810,875**

Fund Expenditures					
Capital Improvements	0	0	192,000	0	383,390
Reserves	0	0	244,578	0	427,485
Total Expenditures: Fund 156 - EMS Impact Fee	**0**	**0**	**436,578**	**0**	**810,875**

Fund Revenues



Fund Expenditures

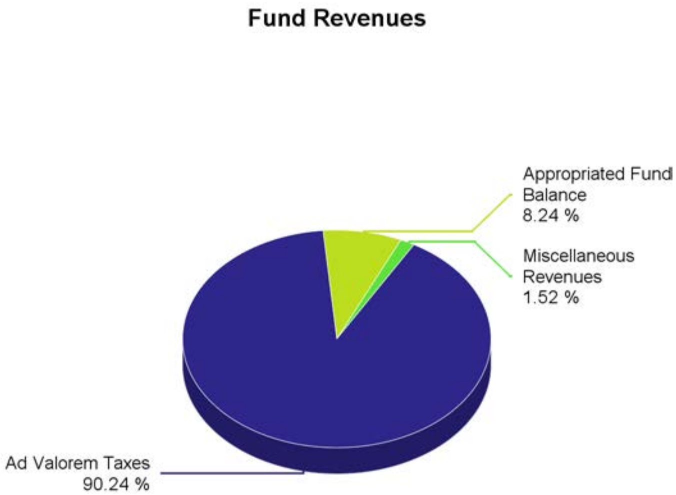


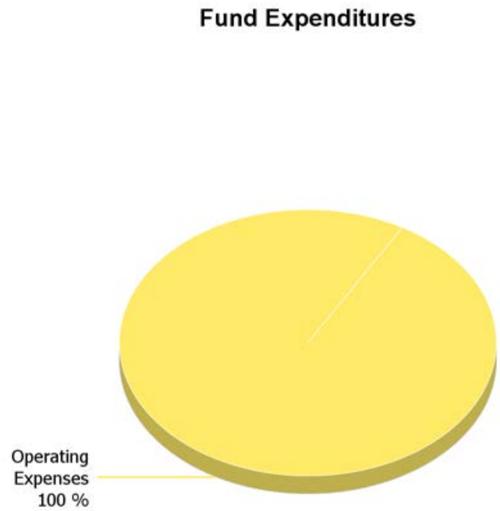
Fund: 157 - Silver Sands/Bethune Beach MSD

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	15,404	15,486	15,379	15,379	15,383
Miscellaneous Revenues	297	398	179	277	259
Non Revenue	157	134	0	0	0
Appropriated Fund Balance	0	0	1,299	2,594	1,405
Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD	**15,858**	**16,018**	**16,857**	**18,250**	**17,047**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	18,126	15,960	16,857	16,845	17,047
Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD	**18,126**	**15,960**	**16,857**	**16,845**	**17,047**



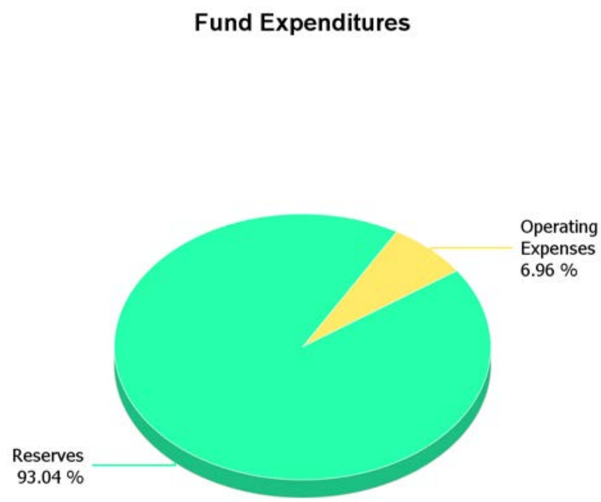


Fund: 158 - Gemini Springs Endowment

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 2025-26 budget includes $66,823 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 trail repair.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	2,657	4,738	3,210	3,246	3,025
Appropriated Fund Balance	0	0	63,913	70,573	68,798
Total Revenue Fund: 158 - Gemini Springs Endowment	**2,657**	**4,738**	**67,123**	**73,819**	**71,823**
Fund Expenditures					
Operating Expenses	0	9	5,021	5,021	5,000
Reserves	0	0	62,102	0	66,823
Total Expenditures: Fund 158 - Gemini Springs Endowment	**0**	**9**	**67,123**	**5,021**	**71,823**



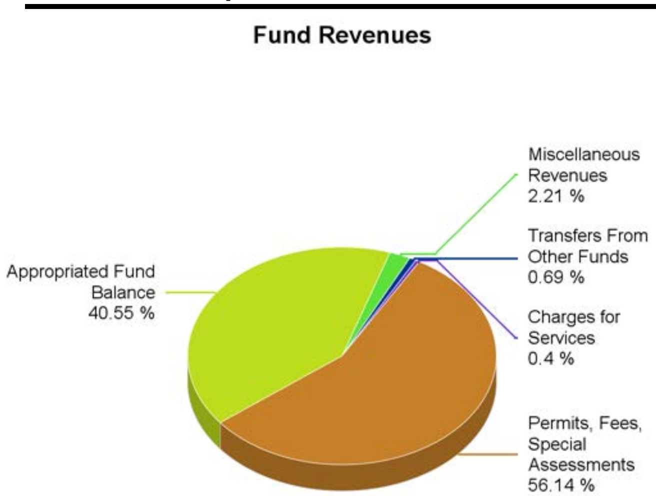
Fund: 159 - Stormwater Utility

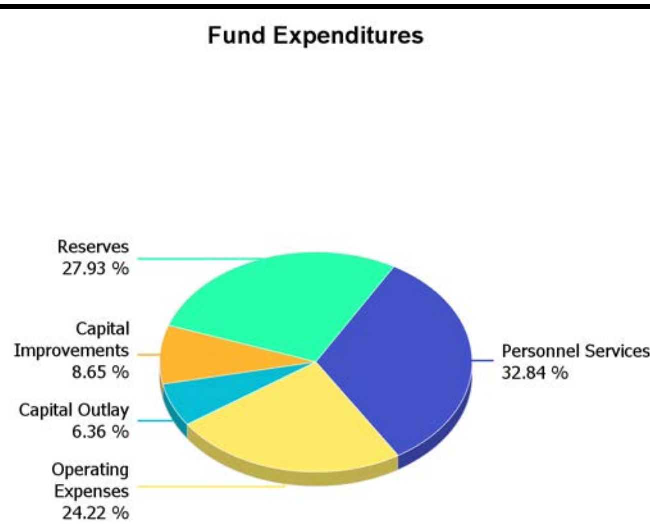
Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year 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 2025-26, the Stormwater Utility fund has an operating budget of $7.2 million. Capital projects for fiscal year 2025-26 include flood mitigation projects.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	4,533,051	4,945,778	6,138,538	6,300,000	6,300,000
Charges for Services	59,907	126,546	45,000	45,000	45,000
Miscellaneous Revenues	269,003	540,490	221,959	365,848	248,520
Transfers From Other Funds	74,037	290,997	0	0	77,787
Appropriated Fund Balance	0	0	4,095,838	4,887,604	4,550,449
Total Revenue Fund: 159 - Stormwater Utility	**4,935,998**	**5,903,811**	**10,501,335**	**11,598,452**	**11,221,756**

Fund Expenditures					
Personnel Services	3,098,381	3,375,479	3,933,090	3,728,349	4,178,221
Operating Expenses	2,720,337	2,688,816	3,449,540	3,707,480	3,080,690
Capital Outlay	341,699	1,369,317	807,000	816,495	809,400
Capital Improvements	76,455	2,868	250,000	251,750	1,100,000
Reimbursements	(1,411,347)	(1,392,608)	(2,000,000)	(1,500,000)	(1,500,000)
Interfund Transfers	45,045	157,431	0	43,929	0
Reserves	0	0	4,061,705	0	3,553,445
Total Expenditures: Fund 159 - Stormwater Utility	**4,870,570**	**6,201,303**	**10,501,335**	**7,048,003**	**11,221,756**





Fund: 160 - Volusia ECHO

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

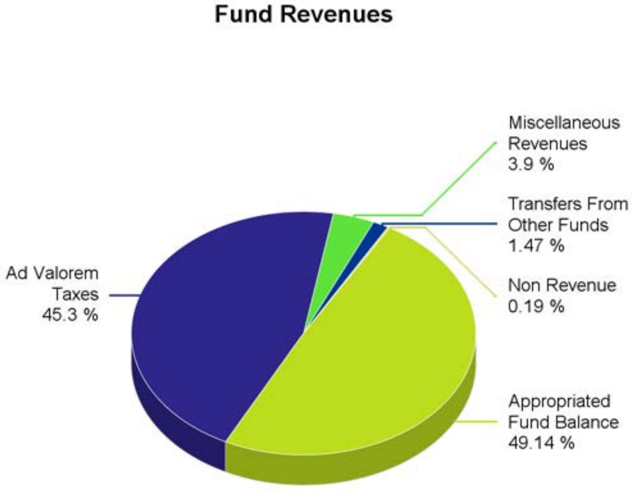
The fiscal year 2025-26 millage rate is recommended at 0.2000, which is the same millage rate adopted in fiscal year 2024-25. The ECHO board supported an annual trails set aside of $1.5 million for the countywide Master Trail Program annually and that transfer is programmed in fiscal year 2025-26 as well as $4.5 million for ECHO grants in fiscal year 2025-26.

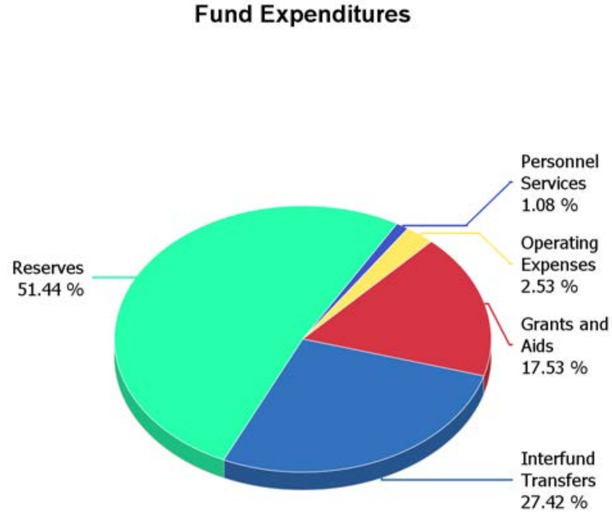
On March 7, 2023, County Council approved agenda item #10599, which allows projects to be funded by direct county expenditures for County government projects or grant-in-aid awards. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer 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 $14.4 million, for future grant awards or direct expenditures.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	9,422,123	10,639,410	11,707,552	11,707,552	12,680,917
Intergovernmental Revenues	4,334	0	0	0	0
Miscellaneous Revenues	1,137,927	1,705,253	1,144,392	1,770,620	1,091,413
Non Revenue	98,976	95,165	0	71,400	53,400
Transfers From Other Funds	0	100,046	0	1,463,783	412,277
Appropriated Fund Balance	0	0	15,347,675	21,762,612	13,754,077
Total Revenue Fund: 160 - Volusia ECHO	**10,663,360**	**12,539,874**	**28,199,619**	**36,775,967**	**27,992,084**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	232,181	261,533	307,752	279,871	301,762
Operating Expenses	367,361	447,813	536,133	737,768	708,920
Capital Improvements	0	0	3,500,000	3,500,000	0
Grants and Aids	1,938,604	2,412,612	7,383,017	9,782,315	4,907,113
Interfund Transfers	7,158,687	9,431,416	3,973,000	8,721,936	7,675,000
Reserves	0	0	12,499,717	0	14,399,289
Total Expenditures: Fund 160 - Volusia ECHO	**9,696,833**	**12,553,374**	**28,199,619**	**23,021,890**	**27,992,084**

Fund: 160 - Volusia ECHO



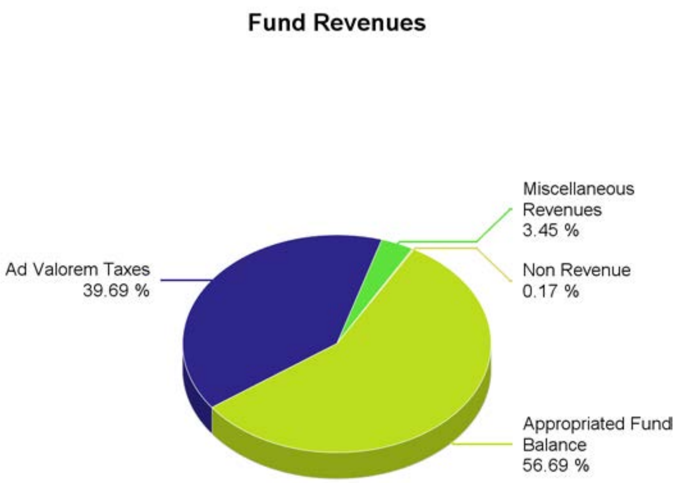


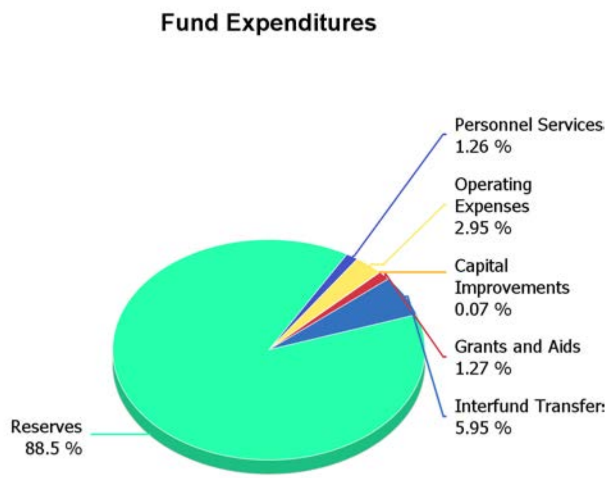
Fund: 162 - Volusia Forever Land Acquisition

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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	9,423,456	10,641,033	11,707,552	11,707,552	12,680,917
Intergovernmental Revenues	4,334	0	0	0	0
Miscellaneous Revenues	707,432	1,081,758	590,194	3,954,583	1,103,360
Non Revenue	98,976	95,165	0	71,400	53,400
Transfers From Other Funds	0	23	0	0	0
Appropriated Fund Balance	0	0	2,631,859	18,287,383	18,115,368
Total Revenue Fund: 162 - Volusia Forever Land Acquisition	**10,234,198**	**11,817,979**	**14,929,605**	**34,020,918**	**31,953,045**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	167,683	260,553	331,114	333,590	401,038
Operating Expenses	424,910	675,866	830,678	1,090,904	941,071
Capital Outlay	3,981	0	5,500	0	0
Capital Improvements	3,617,210	95,625	38,625	12,339,943	23,175
Grants and Aids	303,413	345,969	383,017	382,582	407,113
Interfund Transfers	1,393,025	1,594,434	1,756,133	1,758,531	1,902,138
Reserves	0	0	11,584,538	0	28,278,510
Total Expenditures: Fund 162 - Volusia Forever Land Acquisition	**5,910,222**	**2,972,447**	**14,929,605**	**15,905,550**	**31,953,045**





Fund: 163 - Land Management

For fiscal year 2025-26, Land Management will have a 15% set aside from annual revenue from the Land Acquisition fund (162) in the amount of $1,902,138 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.

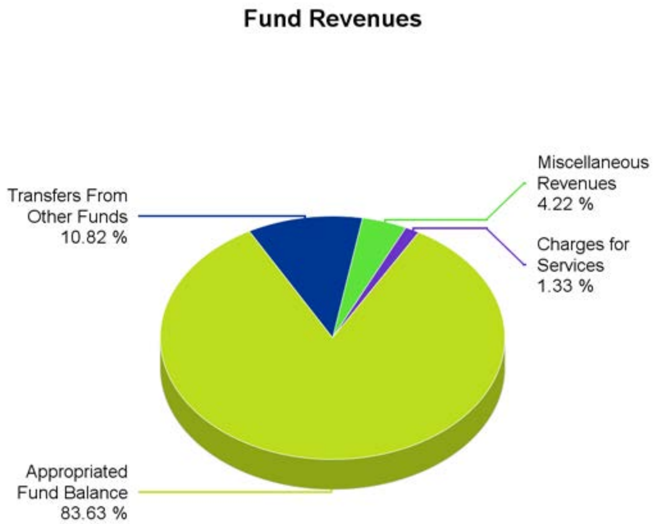
The Land Management activity is responsible for the management, enhancement and restoration of more than 38,000 acres located in Volusia County. Volusia County manages the following conservation areas: Deep Creek Preserve, Deering Preserve, Doris Leeper Spruce Creek Preserve, Gemini Springs Conservation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

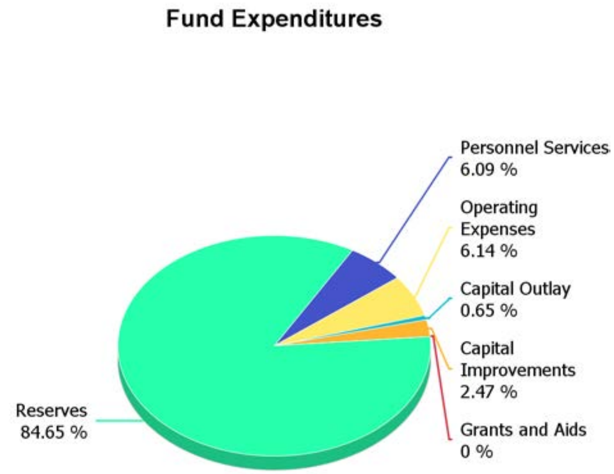
The fiscal year 2025-26 budget includes $14,887,322 in reserves for land management of current forever properties.

Fund Revenues	**FY 2022-23 Actuals**	**FY 2023-24 Actuals**	**FY 2024-25 Budget**	**FY 2024-25 Estimate**	**FY 2025-26 Budget**
Intergovernmental Revenues	37,305	0	0	0	0
Charges for Services	212,031	134,591	234,530	234,530	234,530
Miscellaneous Revenues	607,226	1,049,411	711,622	779,744	741,453
Transfers From Other Funds	1,391,784	1,588,879	1,756,133	1,756,133	1,902,138
Appropriated Fund Balance	0	0	13,832,726	14,530,219	14,708,928
Total Revenue Fund: 163 - Land Management	**2,248,346**	**2,772,881**	**16,535,011**	**17,300,626**	**17,587,049**

Fund Expenditures					
Personnel Services	817,414	797,846	1,054,326	933,473	1,070,510
Operating Expenses	905,768	737,829	1,258,146	1,466,968	1,080,163
Capital Outlay	78,398	31,400	163,000	174,500	114,000
Capital Improvements	24,746	94,897	111,000	0	435,000
Grants and Aids	0	0	52	52	54
Interfund Transfers	9,220	30,365	0	16,705	0
Reserves	0	0	13,948,487	0	14,887,322
Total Expenditures: Fund 163 - Land Management	**1,835,546**	**1,692,337**	**16,535,011**	**2,591,698**	**17,587,049**

Fund: 163 - Land Management





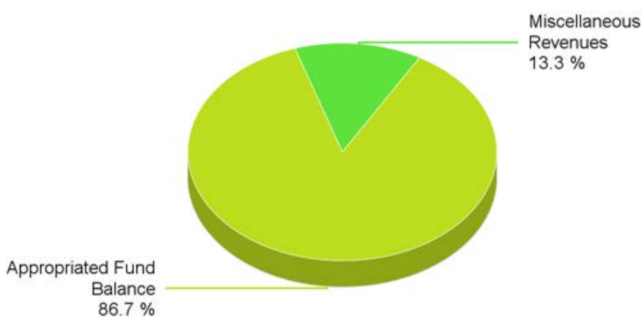
Fund: 164 - Barberville Mitigation Tract

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.

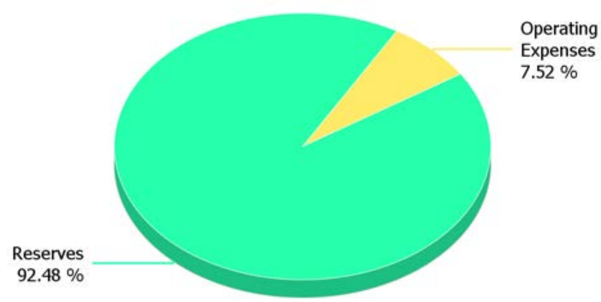
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	70,281	193,803	47,000	95,059	132,680
Appropriated Fund Balance	0	0	637,280	834,686	864,854
Total Revenue Fund: 164 - Barberville Mitigation Tract	**70,281**	**193,803**	**684,280**	**929,745**	**997,534**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	63,240	22,237	64,891	64,891	74,998
Reserves	0	0	619,389	0	922,536
Total Expenditures: Fund 164 - Barberville Mitigation Tract	**63,240**	**22,237**	**684,280**	**64,891**	**997,534**

Fund Revenues



Fund Expenditures

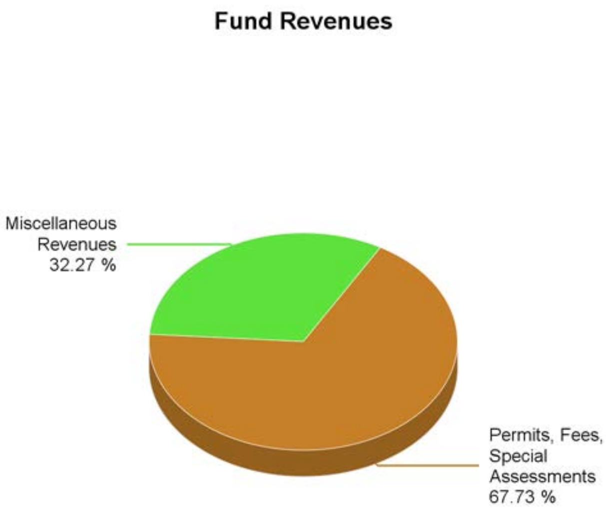


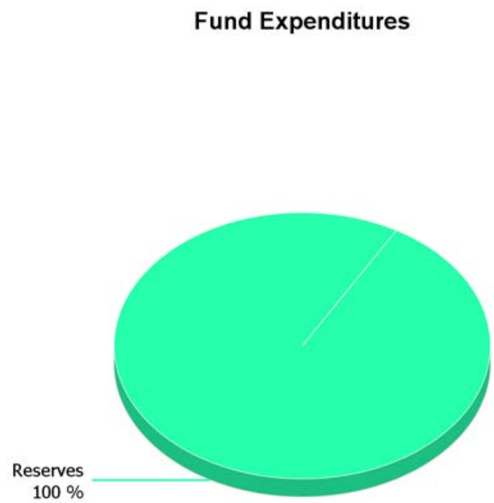
Fund: 165 - Dune Restoration Fund

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	0	204,206	30,000	(216,588)	10,000
Miscellaneous Revenues	0	7,271	0	5,111	4,764
Appropriated Fund Balance	0	0	214,826	211,477	0
Total Revenue Fund: 165 - Dune Restoration Fund	**0**	**211,477**	**244,826**	**0**	**14,764**

Fund Expenditures					
Operating Expenses	0	0	54,388	0	0
Reserves	0	0	190,438	0	14,764
Total Expenditures: Fund 165 - Dune Restoration Fund	**0**	**0**	**244,826**	**0**	**14,764**





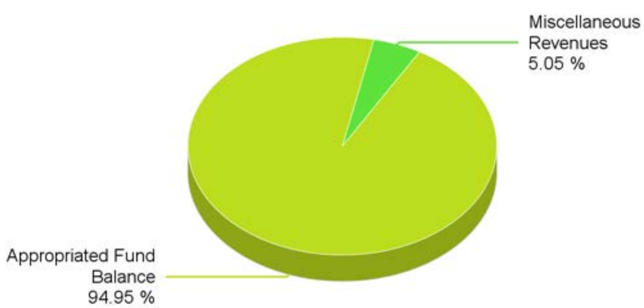
Fund: 166 - Opioid Direct Settlement Fund

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

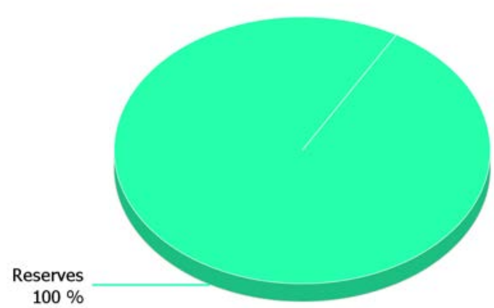
Spending of these funds will be brought to council for appropriations via budget resolution.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	1,161,410	51,071	0	36,513	34,034
Appropriated Fund Balance	0	0	0	852,938	639,451
Total Revenue Fund: 166 - Opioid Direct Settlement Fund	**1,161,410**	**51,071**	**0**	**889,451**	**673,485**
Fund Expenditures					
Operating Expenses	130,711	228,832	0	250,000	0
Reserves	0	0	0	0	673,485
Total Expenditures: Fund 166 - Opioid Direct Settlement Fund	**130,711**	**228,832**	**0**	**250,000**	**673,485**

Fund Revenues



Fund Expenditures



Fund: 167 - Opioid Regional Settlement Fund

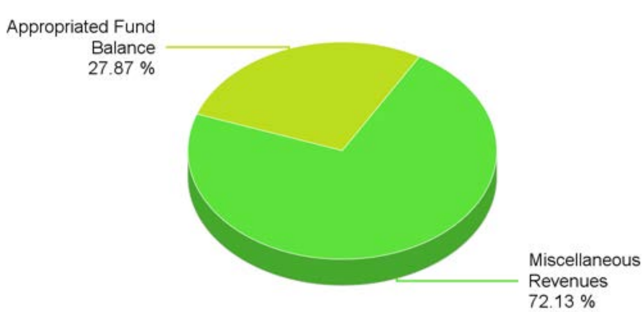
During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. This fund was created to account for the direct settlement reached with Walgreens and its planned disbursement plans for opioid abatement. The Walgreens settlement funds will be paid out over an 18-year period. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

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

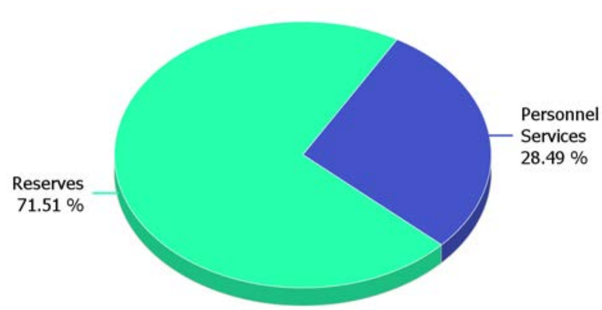
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	7,132,123	453,970	101,743	320,251	298,512
Appropriated Fund Balance	0	0	0	7,449,479	115,314
Total Revenue Fund: 167 - Opioid Regional Settlement Fund	**7,132,123**	**453,970**	**101,743**	**7,769,730**	**413,826**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	60,843	72,673	98,373	101,028	117,918
Operating Expenses	0	0	3,370	123,819	0
Grants and Aids	0	0	0	7,428,713	0
Interfund Transfers	0	3,098	0	856	0
Reserves	0	0	0	0	295,908
Total Expenditures: Fund 167 - Opioid Regional Settlement Fund	**60,843**	**75,771**	**101,743**	**7,654,416**	**413,826**

Fund Revenues



Fund Expenditures



Fund: 168 - Walgreens Opioid Direct Settlement Fund

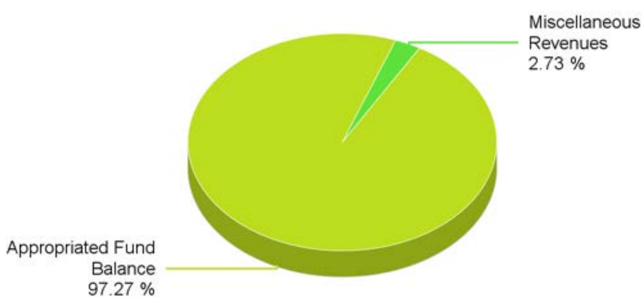
During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. This fund was created to account for the direct settlement reached with Walgreens and its planned disbursement plans for opioid abatement. The Walgreens settlement funds will be paid out over an 18-year period. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

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

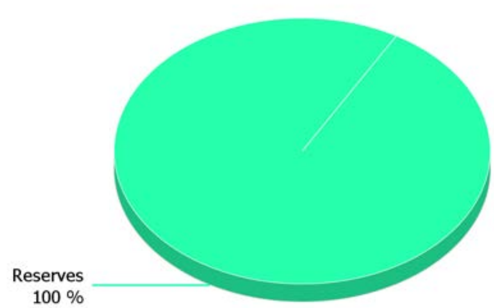
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	89,763	3,693	0	2,629	2,450
Appropriated Fund Balance	0	0	0	84,650	87,279
Total Revenue Fund: 168 - Walgreens Opioid Direct Settlement Fund	**89,763**	**3,693**	**0**	**87,279**	**89,729**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Reserves	0	0	0	0	89,729
Total Expenditures: Fund 168 - Walgreens Opioid Direct Settlement Fund	**0**	**0**	**0**	**0**	**89,729**

Fund Revenues



Fund Expenditures



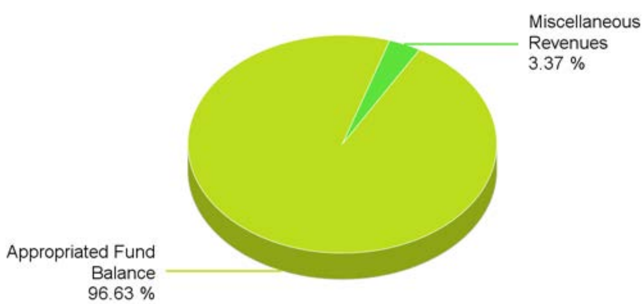
Fund: 169 - Walgreens Opioid Regional Settlement Fund

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. This fund was created to account for the direct settlement reached with Walgreens and its planned disbursement plans for opioid abatement. The Walgreens settlement funds will be paid out over an 18-year period. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

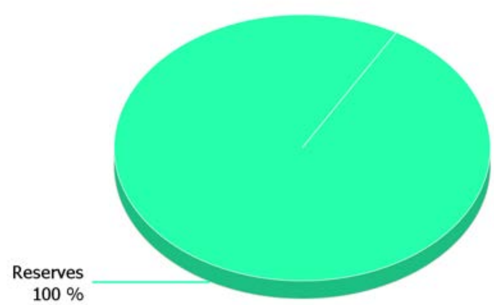
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	756,439	42,676	0	31,083	28,973
Appropriated Fund Balance	0	0	0	799,114	830,197
Total Revenue Fund: 169 - Walgreens Opioid Regional Settlement Fund	**756,439**	**42,676**	**0**	**830,197**	**859,170**

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

Fund Revenues



Fund Expenditures



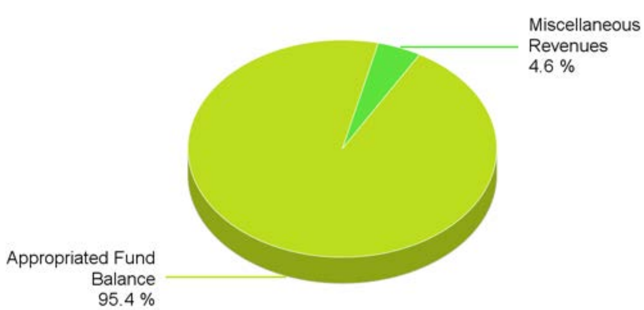
Fund: 170 - Law Enforcement Trust

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

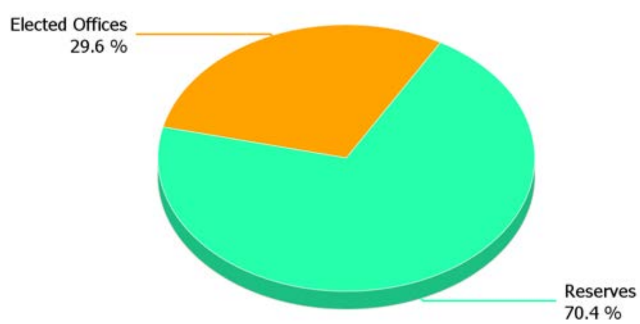
Upon request by the Sheriff to the County Council, these funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Judgements, Fines and Forfeitures	2,866	900	0	0	0
Miscellaneous Revenues	38,048	58,209	40,799	36,168	33,703
Non Revenue	212,886	172,600	0	0	0
Transfers From Other Funds	1,391	0	0	0	0
Appropriated Fund Balance	0	0	691,860	880,550	699,452
Total Revenue Fund: 170 - Law Enforcement Trust	**255,191**	**231,709**	**732,659**	**916,718**	**733,155**
Fund Expenditures					
Operating Expenses	0	130	266	266	0
Reserves	0	0	515,393	0	516,155
Elected Offices	297,800	217,000	217,000	217,000	217,000
Total Expenditures: Fund 170 - Law Enforcement Trust	**297,800**	**217,130**	**732,659**	**217,266**	**733,155**

Fund Revenues



Fund Expenditures



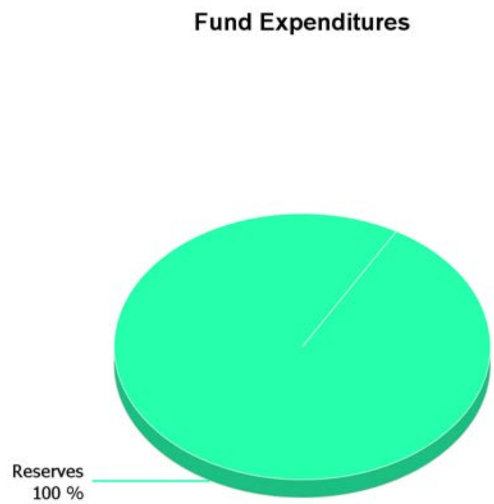
Fund: 172 - Federal Forfeiture Sharing Justice

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

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	15,508	34,998	22,465	24,449	22,789
Non Revenue	99,422	70,592	0	0	0
Appropriated Fund Balance	0	0	537,461	557,686	581,988
Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice	**114,930**	**105,590**	**559,926**	**582,135**	**604,777**

Fund Expenditures					
Operating Expenses	0	49	147	147	0
Reserves	0	0	559,779	0	604,777
Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice	**0**	**49**	**559,926**	**147**	**604,777**



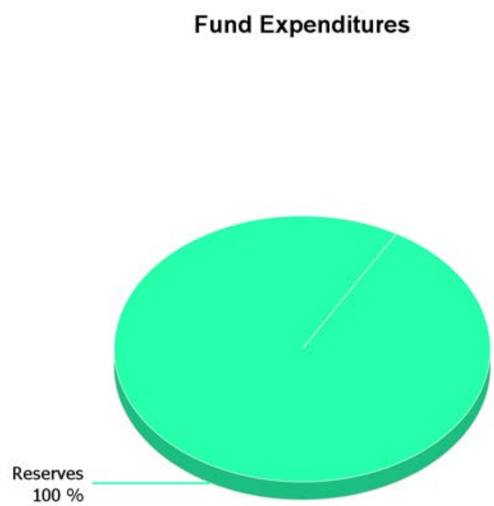
Fund: 173 - Federal Forfeiture Sharing Treasury

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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	1,450	2,588	1,752	1,772	1,652
Appropriated Fund Balance	0	0	37,609	38,522	40,283
Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury	**1,450**	**2,588**	**39,361**	**40,294**	**41,935**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	5	11	11	0
Reserves	0	0	39,350	0	41,935
Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury	**0**	**5**	**39,361**	**11**	**41,935**



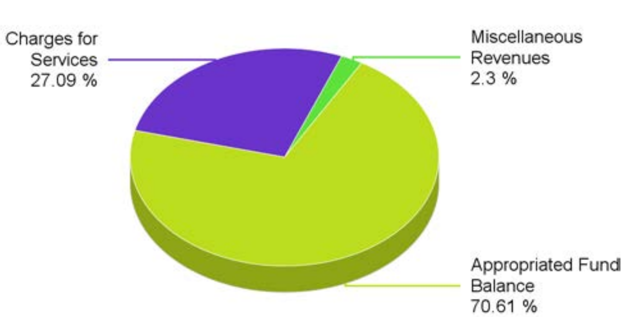
Fund: 174 - Law Enforcement Education Trust Fund

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.

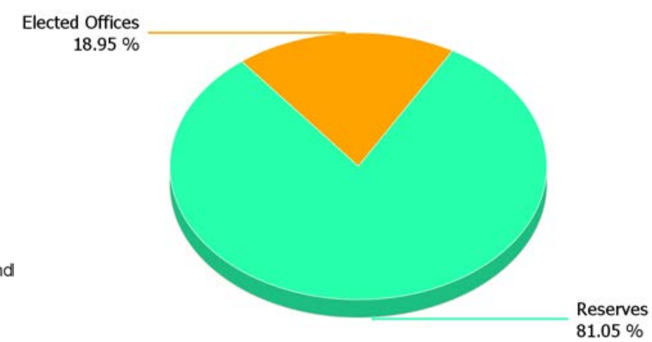
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	146,779	178,777	168,186	210,176	214,380
Miscellaneous Revenues	5,718	27,853	0	19,564	18,236
Non Revenue	150,000	0	0	0	0
Appropriated Fund Balance	0	0	287,376	479,117	558,857
Total Revenue Fund: 174 - Law Enforcement Education Trust Fund	**302,497**	**206,630**	**455,562**	**708,857**	**791,473**

Fund Expenditures					
Reserves	0	0	305,562	0	641,473
Elected Offices	150,000	150,000	150,000	150,000	150,000
Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund	**150,000**	**150,000**	**455,562**	**150,000**	**791,473**

Fund Revenues



Fund Expenditures



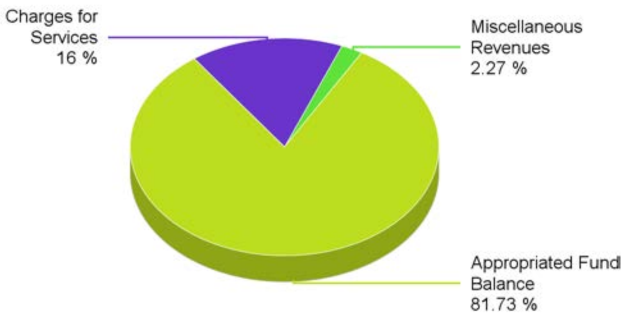
Fund: 175 - Crime Prevention Trust

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

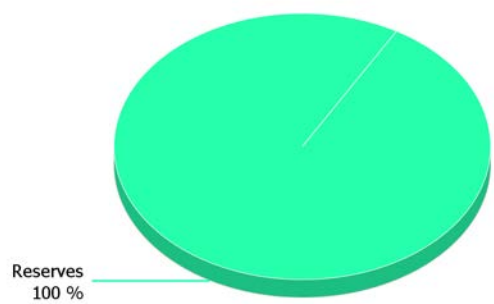
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	281,256	280,590	258,134	284,482	284,000
Miscellaneous Revenues	16,170	62,408	0	43,302	40,362
Appropriated Fund Balance	0	0	1,032,867	1,122,793	1,450,577
Total Revenue Fund: 175 - Crime Prevention Trust	**297,426**	**342,998**	**1,291,001**	**1,450,577**	**1,774,939**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Reserves	0	0	1,291,001	0	1,774,939
Total Expenditures: Fund 175 - Crime Prevention Trust	**0**	**0**	**1,291,001**	**0**	**1,774,939**

Fund Revenues



Fund Expenditures



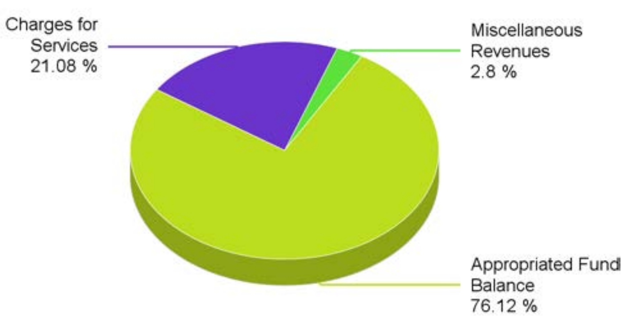
Fund: 177 - Dori Slosberg

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

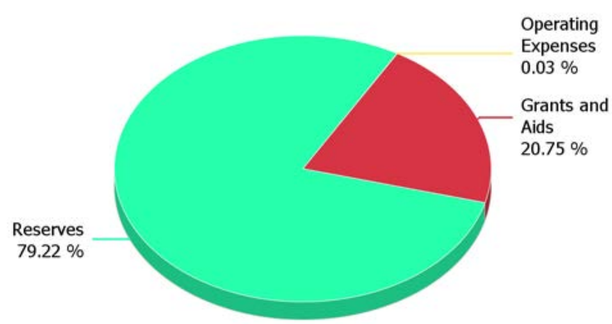
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	203,739	245,933	222,623	245,933	224,849
Miscellaneous Revenues	13,977	47,196	0	32,000	29,828
Appropriated Fund Balance	0	0	542,759	764,136	811,733
Total Revenue Fund: 177 - Dori Slosberg	**217,716**	**293,129**	**765,382**	**1,042,069**	**1,066,410**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	246	215	336	336	346
Grants and Aids	141,232	134,082	216,084	230,000	221,270
Reserves	0	0	548,962	0	844,794
Total Expenditures: Fund 177 - Dori Slosberg	**141,478**	**134,297**	**765,382**	**230,336**	**1,066,410**

Fund Revenues



Fund Expenditures



Fund: 178 - Beach Management Fund

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

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

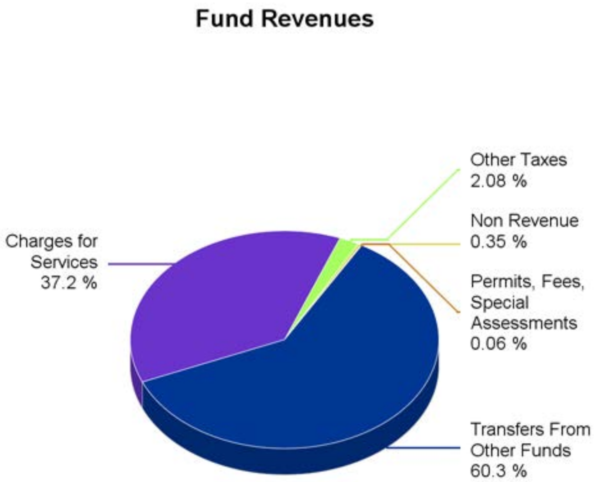
The following expenditures will be tracked to this fund moving forward include personnel services and operating for Beach Safety, Coastal and the Sea Turtle Conservation program as well as beach toll collection expenses, ramp grading & trash removal, coastal upland parks, the Marine Science Center and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

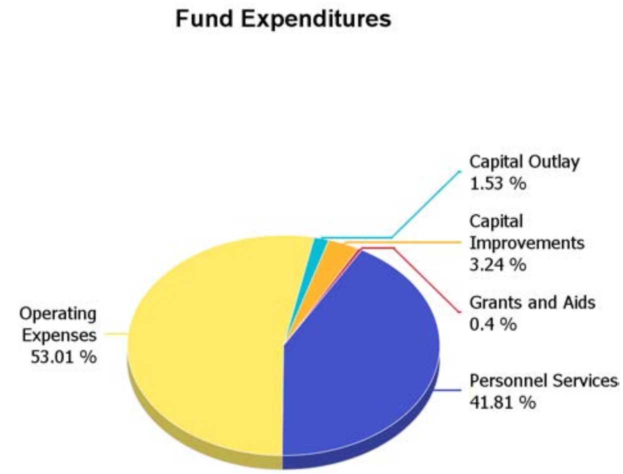
The General Fund subsidy will still subsidize this fund by including the annual resident pass buydowns which currently the General Fund buys down the difference in cost between the residential and non-residential annual pass to meet the uniformity requirement of Volusia County's charter.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Other Taxes	0	567,000	583,000	583,000	593,500
Permits, Fees, Special Assessments	0	44,800	20,000	30,650	18,500
Charges for Services	0	6,421,377	16,470,870	9,885,205	10,605,796
Miscellaneous Revenues	0	(19,282)	0	0	0
Non Revenue	0	124,434	108,000	125,000	98,412
Transfers From Other Funds	0	15,648,092	11,093,149	17,459,760	17,191,457
Total Revenue Fund: 178 - Beach Management Fund	**0**	**22,786,421**	**28,275,019**	**28,083,615**	**28,507,665**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	0	10,080,495	11,557,412	11,003,976	11,918,901
Operating Expenses	0	11,716,314	13,820,741	15,295,368	15,112,193
Capital Outlay	0	245,948	371,503	267,272	437,104
Capital Improvements	0	346,607	2,412,000	1,430,176	924,500
Grants and Aids	0	106,728	113,363	1,200	114,967
Interfund Transfers	0	290,323	0	85,623	0
Total Expenditures: Fund 178 - Beach Management Fund	**0**	**22,786,415**	**28,275,019**	**28,083,615**	**28,507,665**

Fund: 178 - Beach Management Fund





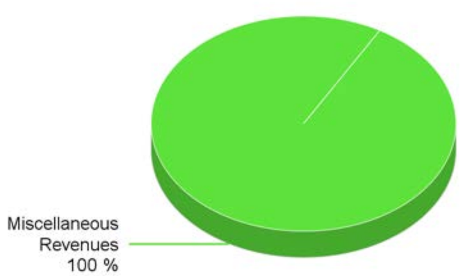
Fund: 179 - Opioid Settlement Administration

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

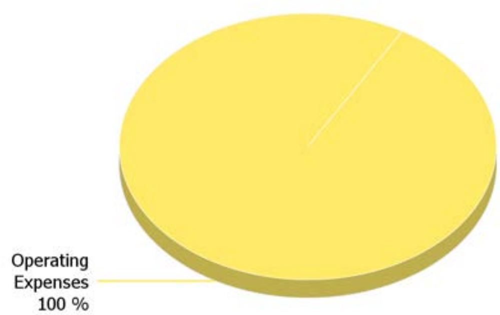
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	0	0	3,567	3,567	3,815
Total Revenue Fund: 179 - Opioid Settlement Administration	**0**	**0**	**3,567**	**3,567**	**3,815**

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

Fund Revenues



Fund Expenditures



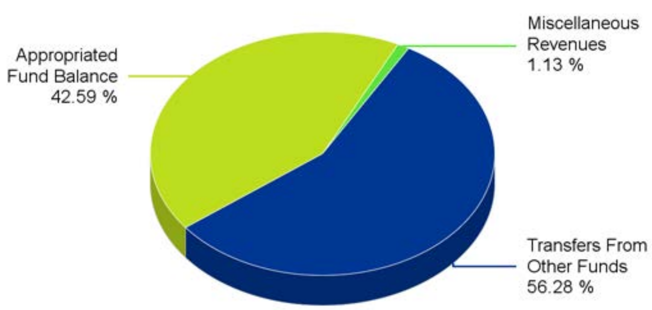
Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014

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

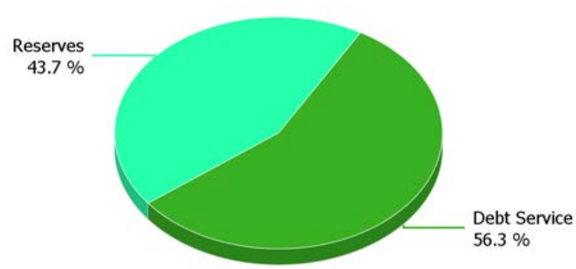
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	74,359	149,536	95,471	92,500	86,221
Transfers From Other Funds	4,343,096	4,347,286	4,295,902	4,295,902	4,294,813
Appropriated Fund Balance	0	0	3,102,772	3,159,268	3,249,645
Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**4,417,455**	**4,496,822**	**7,494,145**	**7,547,670**	**7,630,679**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	277	623	623	0
Debt Service	4,292,114	4,294,807	4,297,402	4,297,402	4,296,314
Reserves	0	0	3,196,120	0	3,334,365
Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**4,292,114**	**4,295,084**	**7,494,145**	**4,298,025**	**7,630,679**

Fund Revenues



Fund Expenditures



Fund: 208 - Capital Improvement Revenue Note, 2010

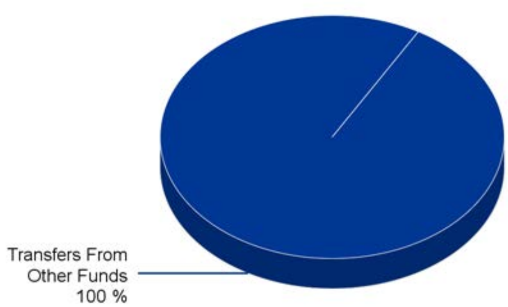
The Capital Improvement Revenue Note Fund provides funding for principal, interest and other debt-related costs for the $17,750,000 Capital Improvement Revenue Note, Series 2010. This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions $9,875,000; Capri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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transfers From Other Funds	689,605	685,647	687,120	687,120	678,988
Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010	**689,605**	**685,647**	**687,120**	**687,120**	**678,988**

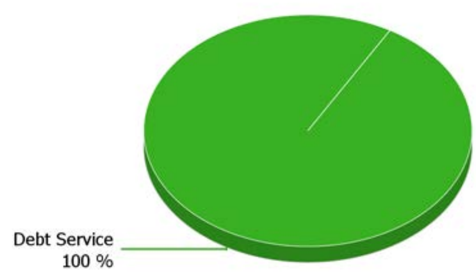
Fund Expenditures

Debt Service	689,605	685,647	687,120	687,120	678,988
Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010	**689,605**	**685,647**	**687,120**	**687,120**	**678,988**

Fund Revenues



Fund Expenditures



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

The Williamson Boulevard Capital Improvement Revenue Note Fund provides funding for principal, interest, and other debt-related costs for the $9,000,000 Capital Improvement Revenue Note, Series 2015. The total project cost is $15.8 million for the extension to Williamson Boulevard, located in the Port Orange area. Additional funding for the project was provided by state grants, the County Local Option Gas taxes, and the City of Port Orange. Revenue for debt service requirements is provided by a transfer from the County Transportation Trust Fund (103). Final payment on this note is October 1, 2025.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	145	3,406	0	5	0
Transfers From Other Funds	1,007,893	1,012,532	1,017,233	1,017,233	0
Total Revenue Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	**1,008,038**	**1,015,938**	**1,017,233**	**1,017,238**	**0**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Debt Service	1,008,039	1,012,532	1,017,233	1,017,233	0
Total Expenditures: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	**1,008,039**	**1,012,532**	**1,017,233**	**1,017,233**	**0**

Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

The Gas Tax Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the $41,505,000 Gas Tax Refunding Revenue Bonds, Series 2013. These bonds were issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements. Revenue pledged for this bond is the Six Cent Local Option Gas Tax. Revenue for debt service requirements is provided by transfers from the County Transportation Trust Fund (103) or the Road Impact Fee Funds (131-134). Final payment was made in fiscal year 2023-24.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	84,003	47,917	41,182	0	0
Transfers From Other Funds	4,431,060	4,504,845	0	0	0
Appropriated Fund Balance	0	0	121,367	47,795	0
Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013	**4,515,063**	**4,552,762**	**162,549**	**47,795**	**0**

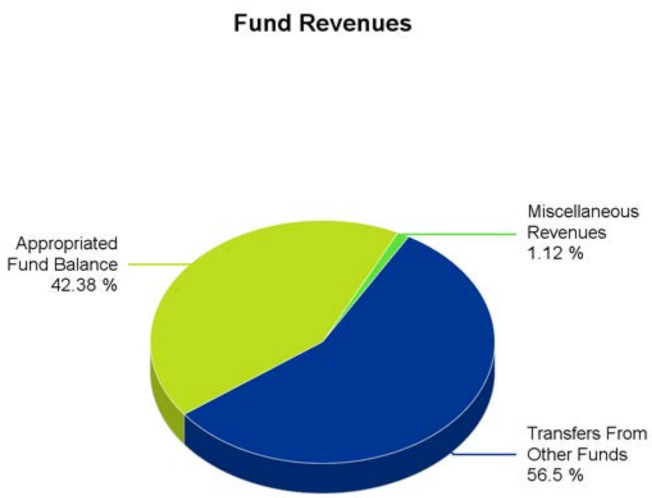
Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	122	269	269	0
Debt Service	4,515,063	4,504,845	0	2,000	0
Reserves	0	0	162,280	0	0
Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	**4,515,063**	**4,504,967**	**162,549**	**2,269**	**0**

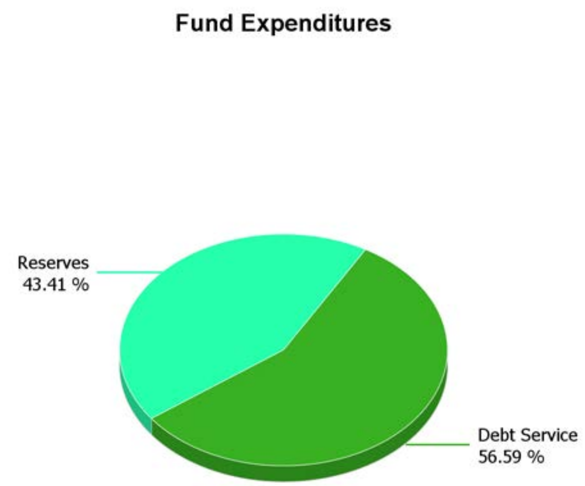
Fund: 215 - Capital Improvement Note, 2017

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	7,971	15,848	10,100	9,783	9,119
Transfers From Other Funds	465,751	467,046	462,734	462,734	458,622
Appropriated Fund Balance	0	0	328,892	335,057	344,024
Total Revenue Fund: 215 - Capital Improvement Note, 2017	**473,722**	**482,894**	**801,726**	**807,574**	**811,765**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	30	66	66	0
Debt Service	463,240	461,630	463,484	463,484	459,372
Reserves	0	0	338,176	0	352,393
Total Expenditures: Fund 215 - Capital Improvement Note, 2017	**463,240**	**461,660**	**801,726**	**463,550**	**811,765**





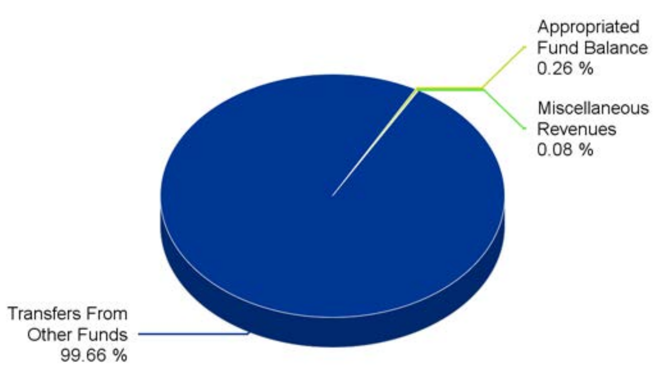
Fund: 295 - Public Transportation State Infrastructure Loan

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

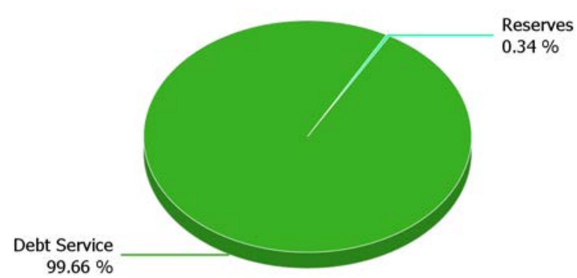
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	0	0	0	879	819
Transfers From Other Funds	47,126	974,165	974,165	974,165	974,165
Appropriated Fund Balance	0	0	0	1,647	2,526
Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan	**47,126**	**974,165**	**974,165**	**976,691**	**977,510**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Debt Service	47,126	974,165	974,165	974,165	974,165
Reserves	0	0	0	0	3,345
Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan	**47,126**	**974,165**	**974,165**	**974,165**	**977,510**

Fund Revenues



Fund Expenditures



Fund: 305 - 800 MHz Capital

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

This project will be completed during fiscal year 2024-25 and the fund will be closed out at the end of the fiscal year.

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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Judgements, Fines and Forfeitures	365,313	433,662	357,853	434,800	0
Miscellaneous Revenues	625,359	710,135	517,017	252,061	0
Appropriated Fund Balance	0	0	2,305,077	9,651,677	0
Total Revenue Fund: 305 - 800 MHz Capital	**990,672**	**1,143,797**	**3,179,947**	**10,338,538**	**0**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	169,070	64,063	273,376	271,276	0
Capital Outlay	623,669	52,281	150,000	2,253,858	0
Capital Improvements	5,378,114	1,980,677	856,800	4,635,773	0
Grants and Aids	91,083	0	0	0	0
Reserves	0	0	1,899,771	0	0
Total Expenditures: Fund 305 - 800 MHz Capital	**6,261,936**	**2,097,021**	**3,179,947**	**7,160,907**	**0**

Fund: 309 - Correctional Facilities Capital Projects

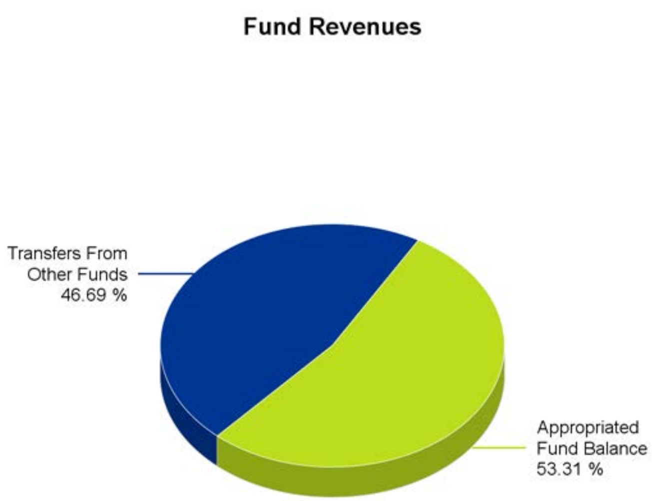
This fund is to account for various capital projects within the public safety areas of Volusia County. The current project is the network infrastructure upgrades at the Correctional Facility and Branch Jail. The data and voice network infrastructure (cabling, switches, network closets, UPS) in the Branch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

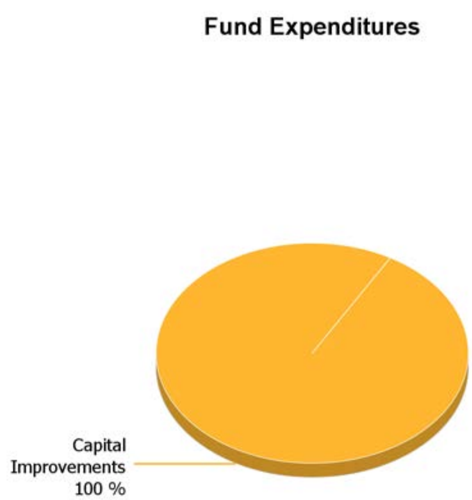
Transfers from General Fund include:
Fiscal Year 2017-18 - $396,000
Fiscal Year 2018-19 - $600,000
Fiscal Year 2019-20 - $2,868,000
Fiscal Year 2020-21 - $4,523,271
Fiscal Year 2021-22 - $1,776,729
Fiscal Year 2025-26 - $8,002,658

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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	337,005	588,146	406,980	205,622	0
Transfers From Other Funds	0	0	0	0	8,002,658
Appropriated Fund Balance	0	0	8,601,683	8,934,279	9,137,243
Total Revenue Fund: 309 - Correctional Facilities Capital Projects	**337,005**	**588,146**	**9,008,663**	**9,139,901**	**17,139,901**

Fund Expenditures					
Operating Expenses	0	1,193	2,658	2,658	0
Capital Improvements	3,014	0	0	0	17,139,901
Reserves	0	0	9,006,005	0	0
Total Expenditures: Fund 309 - Correctional Facilities Capital Projects	**3,014**	**1,193**	**9,008,663**	**2,658**	**17,139,901**





Fund: 313 - Beach Capital Projects

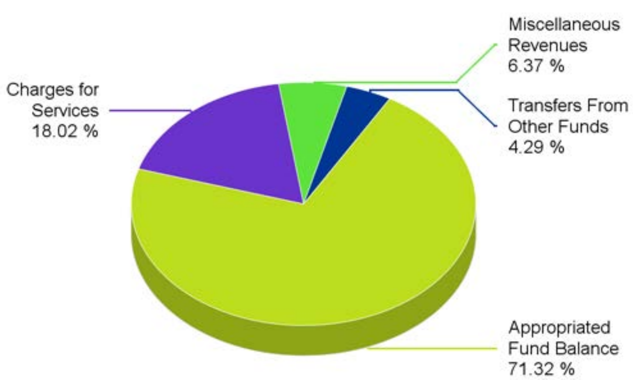
The purpose of this fund is to account for various beach-related capital projects. Such projects may include coastal park renovations as well as parking development and beach ramps at multiple locations.

The fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated $4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is $840,480 for fiscal year 2025-26. Capital projects that are budgeted in fiscal year 2025-26 include Dunlawton Avenue Ramp, 16th Avenue Ramp, resurfacing and restriping of parking lots, and expanding off beach parking.

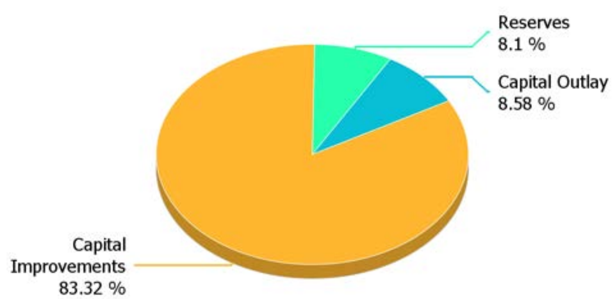
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	1,161,148	1,049,480	1,089,620	816,000	840,480
Miscellaneous Revenues	246,076	486,528	321,690	318,843	297,199
Transfers From Other Funds	0	0	0	200,000	200,000
Appropriated Fund Balance	0	0	4,342,973	6,526,221	3,326,306
Total Revenue Fund: 313 - Beach Capital Projects	**1,407,224**	**1,536,008**	**5,754,283**	**7,861,064**	**4,663,985**
Fund Expenditures					
Operating Expenses	0	146,964	2,101	75,490	0
Capital Outlay	0	0	95,430	143,046	400,000
Capital Improvements	413,036	1,413,256	3,297,964	4,316,222	3,886,026
Interfund Transfers	138,013	0	0	0	0
Reserves	0	0	2,358,788	0	377,959
Total Expenditures: Fund 313 - Beach Capital Projects	**551,049**	**1,560,220**	**5,754,283**	**4,534,758**	**4,663,985**

Fund Revenues



Fund Expenditures



Fund: 314 - Port Authority Capital Projects

The purpose of this fund is to account for various Port District capital projects. Transfer of $2,200,000 from the Port District Fund (114) in fiscal year 2025-26.

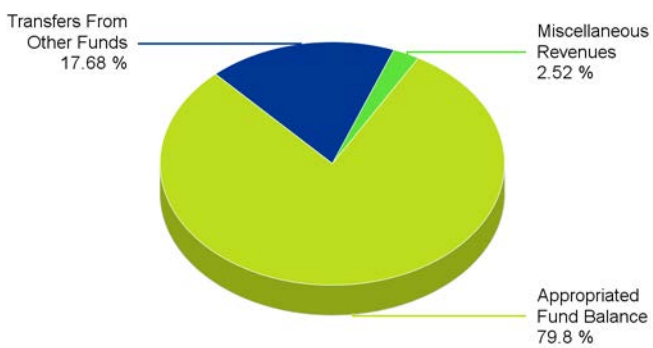
Projects in fiscal year 2025-26 include an intra-coastal dredging project and Lighthouse Point Park boardwalk renovations.

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."

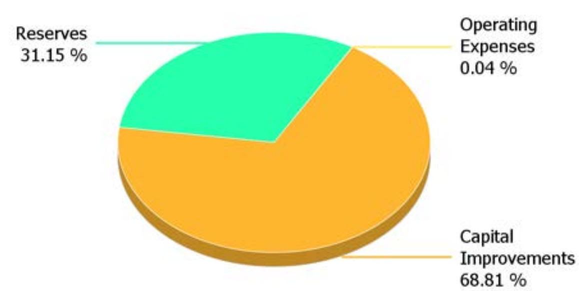
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	107,485	441,722	0	336,158	313,339
Transfers From Other Funds	750,000	3,200,000	2,400,000	2,400,000	2,200,000
Appropriated Fund Balance	0	0	3,009,026	8,249,522	9,931,283
Total Revenue Fund: 314 - Port Authority Capital Projects	**857,485**	**3,641,722**	**5,409,026**	**10,985,680**	**12,444,622**

Fund Expenditures					
Operating Expenses	0	861	5,000	36,838	5,000
Capital Improvements	10,930	730	4,800,000	1,017,559	8,563,269
Reserves	0	0	604,026	0	3,876,353
Total Expenditures: Fund 314 - Port Authority Capital Projects	**10,930**	**1,591**	**5,409,026**	**1,054,397**	**12,444,622**

Fund Revenues



Fund Expenditures



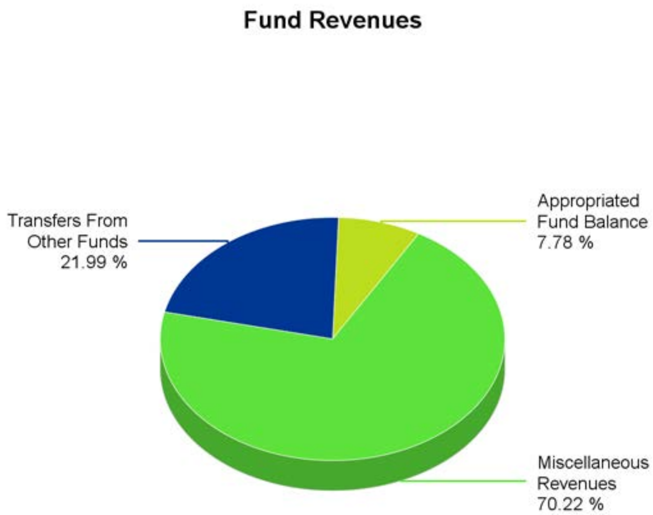
Fund: 317 - Library Construction

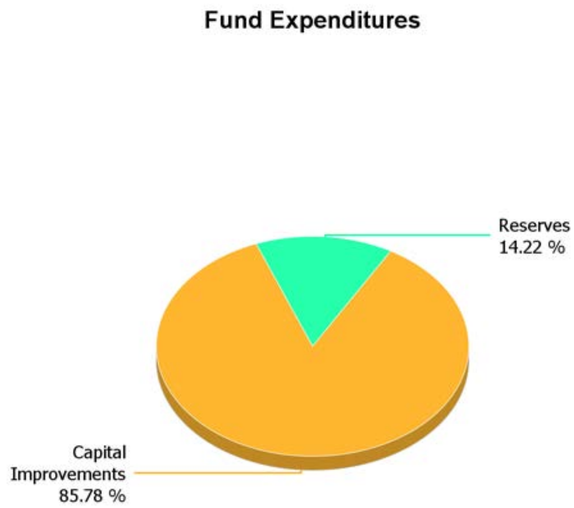
This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2025-26, an interfund transfer of $100,000 will occur to account for potential need with ongoing projects at the Port Orange Regional Library and Peirson Public Library 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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	200,508	480,112	307,158	342,535	319,283
Transfers From Other Funds	2,000,000	2,000,000	3,667,301	4,084,883	100,000
Appropriated Fund Balance	0	0	7,083,676	7,556,814	35,377
Total Revenue Fund: 317 - Library Construction	**2,200,508**	**2,480,112**	**11,058,135**	**11,984,232**	**454,660**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	593	2,006	2,006	0
Capital Improvements	68,285	238,561	1,254,215	11,946,849	390,000
Interfund Transfers	0	800,000	0	0	0
Reserves	0	0	9,801,914	0	64,660
Total Expenditures: Fund 317 - Library Construction	**68,285**	**1,039,154**	**11,058,135**	**11,948,855**	**454,660**





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.

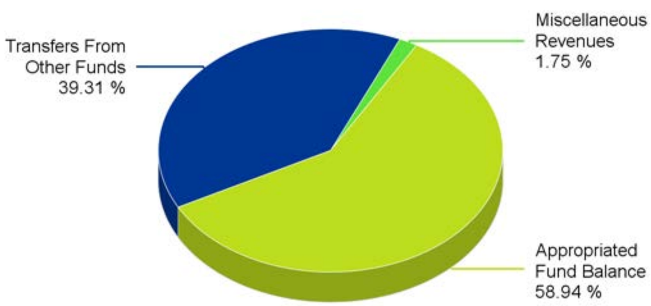
The fiscal year 2025-26 budget includes an interfund transfer from the Ocean Center Fund (118) of $7,617,803 for the ongoing capital improvement plan to replace and update the arena seats, arena floor boxes, power distribution replacement, kitchen renovation, and concourse restroom remodel.

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

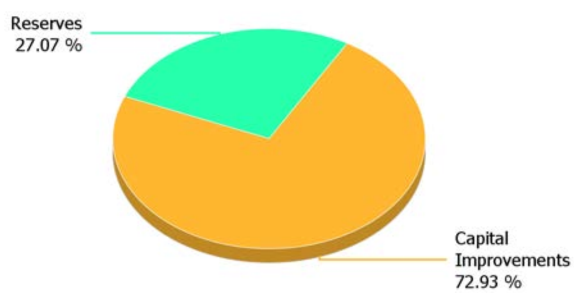
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	236,746	516,623	371,096	363,662	338,976
Transfers From Other Funds	4,315,000	4,315,000	6,315,000	10,844,434	7,617,803
Appropriated Fund Balance	0	0	7,806,040	11,487,971	11,422,077
Total Revenue Fund: 318 - Ocean Center	**4,551,746**	**4,831,623**	**14,492,136**	**22,696,067**	**19,378,856**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	50	654	2,424	2,424	0
Capital Outlay	0	8,858	0	0	0
Capital Improvements	1,696,583	888,229	14,226,318	11,271,566	14,133,500
Reserves	0	0	263,394	0	5,245,356
Total Expenditures: Fund 318 - Ocean Center	**1,696,633**	**897,741**	**14,492,136**	**11,273,990**	**19,378,856**

Fund Revenues



Fund Expenditures



Fund: 322 - I.T. Capital Projects

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

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

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

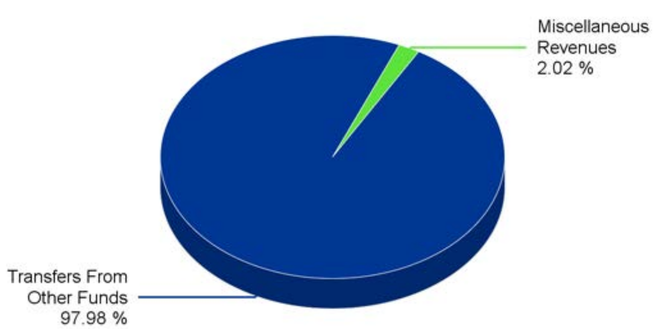
for a total of $7.5 million to date for the funding of this project.

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."

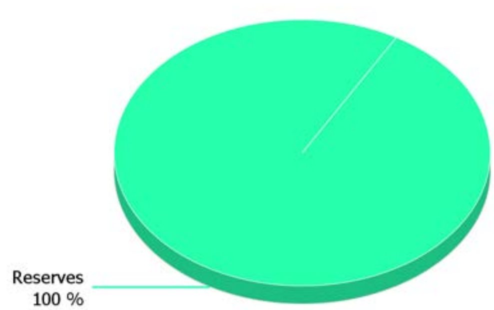
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	16,475	75,872	26,067	0	51,565
Transfers From Other Funds	0	1,000,000	4,000,000	4,000,000	2,500,000
Appropriated Fund Balance	0	0	1,234,157	1,483,942	0
Total Revenue Fund: 322 - I.T. Capital Projects	**16,475**	**1,075,872**	**5,260,224**	**5,483,942**	**2,551,565**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	58	170	170	0
Capital Outlay	0	0	5,260,054	0	0
Reserves	0	0	0	0	2,551,565
Total Expenditures: Fund 322 - I.T. Capital Projects	**0**	**58**	**5,260,224**	**170**	**2,551,565**

Fund Revenues



Fund Expenditures



Fund: 326 - Park Projects

The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP) for construction or renovations which include sea walls, restrooms, and boat ramps. The fiscal year 2025-26 FBIP revenue is budgeted at $123,000.

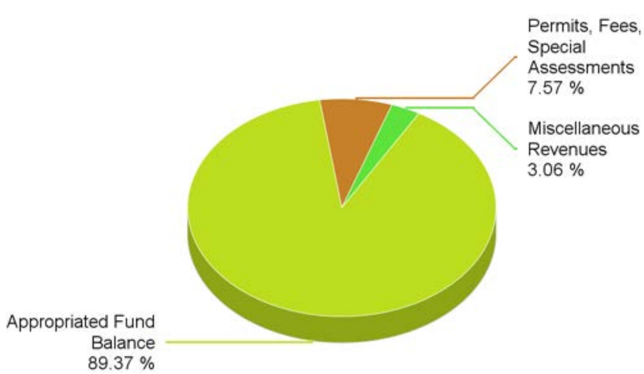
The fiscal year 2025-26 budget has allocated $286,100 towards capital improvements and a reserve amount of $1,338,430 that is set aside for future boater improvement projects. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this 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."

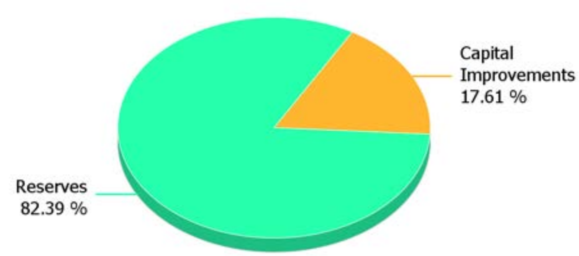
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	119,141	123,171	121,200	122,100	123,000
Miscellaneous Revenues	46,157	74,395	59,031	53,305	49,686
Appropriated Fund Balance	0	0	1,404,617	1,370,695	1,451,844
Total Revenue Fund: 326 - Park Projects	**165,298**	**197,566**	**1,584,848**	**1,546,100**	**1,624,530**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	170	386	80,356	0
Capital Improvements	(128)	0	150,000	13,900	286,100
Interfund Transfers	0	55,000	0	0	0
Reserves	0	0	1,434,462	0	1,338,430
Total Expenditures: Fund 326 - Park Projects	**(128)**	**55,170**	**1,584,848**	**94,256**	**1,624,530**

Fund Revenues



Fund Expenditures



Fund: 328 - Trail Projects

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council had committed $1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The ECHO fund 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 2025-26, $6,685,353 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.

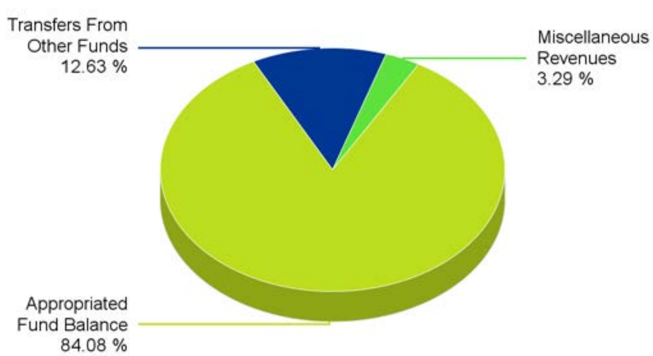
The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

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."

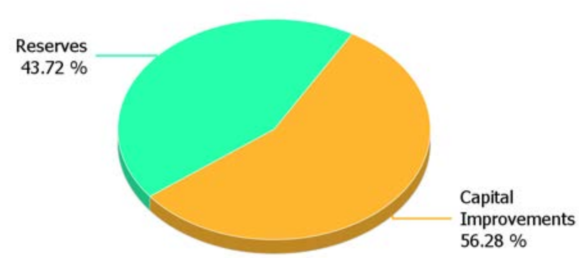
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	281,201	600,000	373,955	419,674	391,186
Transfers From Other Funds	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	8,706,940	9,194,700	9,988,280
Total Revenue Fund: 328 - Trail Projects	**1,781,201**	**2,100,000**	**10,580,895**	**11,114,374**	**11,879,466**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	926	2,442	8,142	0
Capital Improvements	521,575	381,997	4,118,000	1,117,952	6,685,353
Reserves	0	0	6,460,453	0	5,194,113
Total Expenditures: Fund 328 - Trail Projects	**521,575**	**382,923**	**10,580,895**	**1,126,094**	**11,879,466**

Fund Revenues



Fund Expenditures



Fund: 334 - Bond Funded Road Program

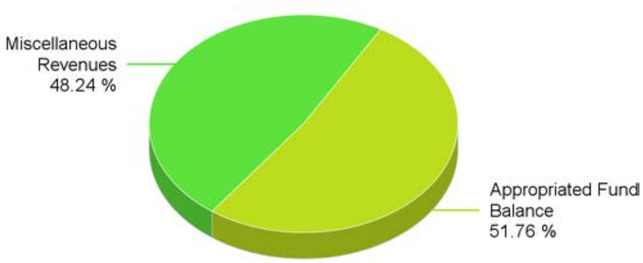
This fund consisted of a $70 million Gas Tax Revenue Bond. Proceeds were used for road construction projects based upon input from local cities, existing traffic demands, and economic development.

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

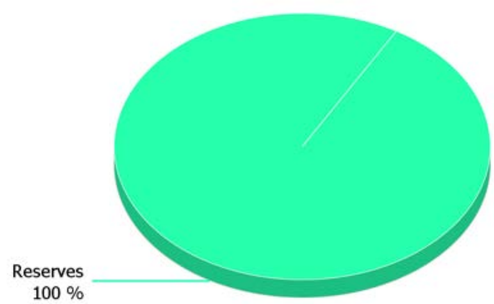
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	93,006	163,218	0	101,914	94,995
Appropriated Fund Balance	0	0	0	1,547,893	101,917
Total Revenue Fund: 334 - Bond Funded Road Program	**93,006**	**163,218**	**0**	**1,649,807**	**196,912**

Fund Expenditures					
Operating Expenses	0	336	0	0	0
Capital Improvements	15,973	737,259	0	1,448,724	0
Interfund Transfers	0	0	0	99,166	0
Reserves	0	0	0	0	196,912
Total Expenditures: Fund 334 - Bond Funded Road Program	**15,973**	**737,595**	**0**	**1,547,890**	**196,912**

Fund Revenues



Fund Expenditures



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 Resolutions 2024-168 and 2024-186, the Council allocated a total of $5 million for these road improvements.

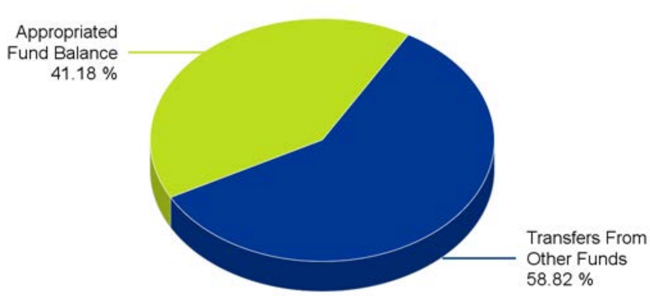
In the fiscal year 2025-2026 $3.5 million will be contributed to the Old Mission Road Project. Revenue includes a $5 million transfer from the General Fund.

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."

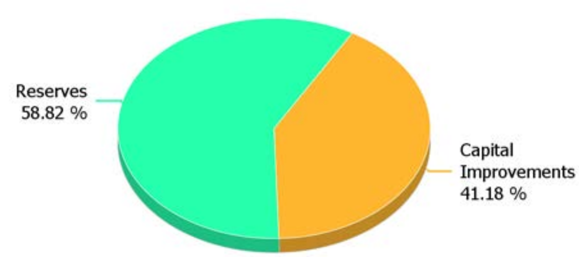
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transfers From Other Funds	0	5,000,000	0	0	5,000,000
Appropriated Fund Balance	0	0	0	5,000,000	3,500,000
Total Revenue Fund: 335 - General Fund Road Projects	**0**	**5,000,000**	**0**	**5,000,000**	**8,500,000**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	0	0	1,500,000	0
Capital Improvements	0	0	0	0	3,500,000
Reserves	0	0	0	0	5,000,000
Total Expenditures: Fund 335 - General Fund Road Projects	**0**	**0**	**0**	**1,500,000**	**8,500,000**

Fund Revenues



Fund Expenditures



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

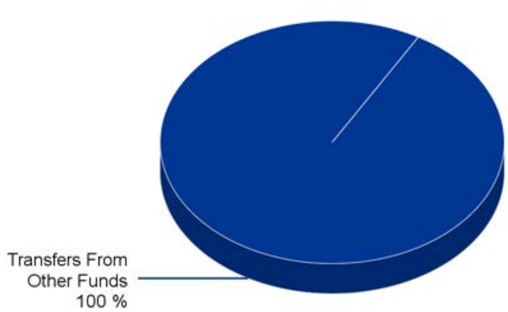
Total of fiscal year 2024-25 transfers = $5,856,033

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."

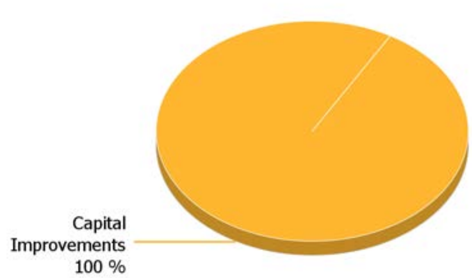
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transfers From Other Funds	0	0	0	15,469,097	5,856,033
Total Revenue Fund: 340 - Fire Rescue Capital Fund	**0**	**0**	**0**	**15,469,097**	**5,856,033**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Capital Improvements	0	0	0	15,469,097	5,856,033
Total Expenditures: Fund 340 - Fire Rescue Capital Fund	**0**	**0**	**0**	**15,469,097**	**5,856,033**

Fund Revenues



Fund Expenditures



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 2025-26 budget includes an interfund transfer in the amount of $6,175,000 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.

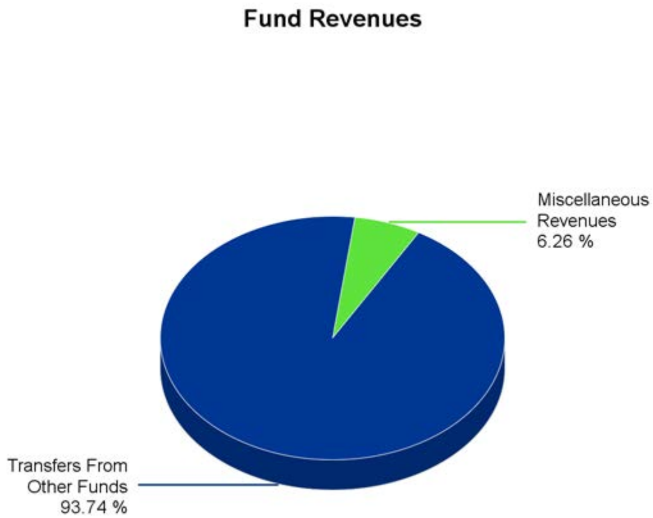
An interfund transfer of $412,277 is budgeted for the closeouts of projects and will be transferred back to the originating Volusia ECHO Fund (160).

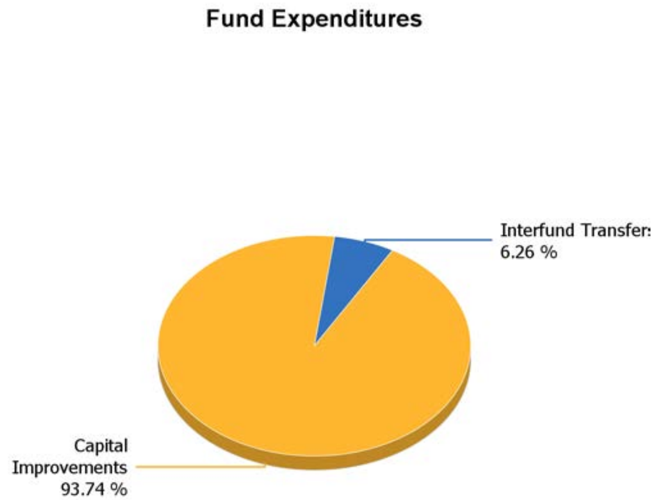
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	0	705,726	0	442,302	412,277
Non Revenue	0	10,662	0	30,000	0
Transfers From Other Funds	5,656,205	7,922,120	2,473,000	6,524,464	6,175,000
Appropriated Fund Balance	0	0	537,698	12,192,747	0
Total Revenue Fund: 360 - ECHO Direct County Expenditures	**5,656,205**	**8,638,508**	**3,010,698**	**19,189,513**	**6,587,277**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	4,950	0	0	15,000	0
Capital Improvements	50,279	1,946,736	2,473,000	17,710,730	6,175,000
Interfund Transfers	0	100,000	0	1,463,783	412,277
Reserves	0	0	537,698	0	0
Total Expenditures: Fund 360 - ECHO Direct County Expenditures	**55,229**	**2,046,736**	**3,010,698**	**19,189,513**	**6,587,277**

Fund: 360 - ECHO Direct County Expenditures





Fund: 365 - Public Works Facilities

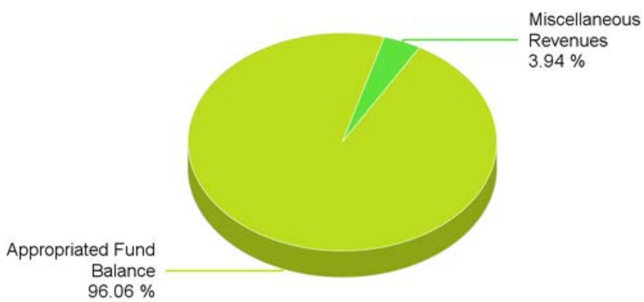
The purpose of this fund is to provide funds for the construction of a Public Works Service Center as well as renovations to the Westside Maintenance Facility. In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction.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

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

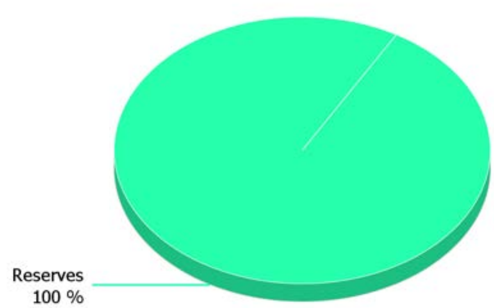
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	312,110	555,088	377,003	381,143	355,270
Appropriated Fund Balance	0	0	8,092,874	8,286,481	8,665,162
Total Revenue Fund: 365 - Public Works Facilities	**312,110**	**555,088**	**8,469,877**	**8,667,624**	**9,020,432**
Fund Expenditures					
Operating Expenses	0	1,105	2,462	2,462	0
Reserves	0	0	8,467,415	0	9,020,432
Total Expenditures: Fund 365 - Public Works Facilities	**0**	**1,105**	**8,469,877**	**2,462**	**9,020,432**

Fund Revenues



Fund Expenditures



Fund: 369 - Sheriff Capital Projects

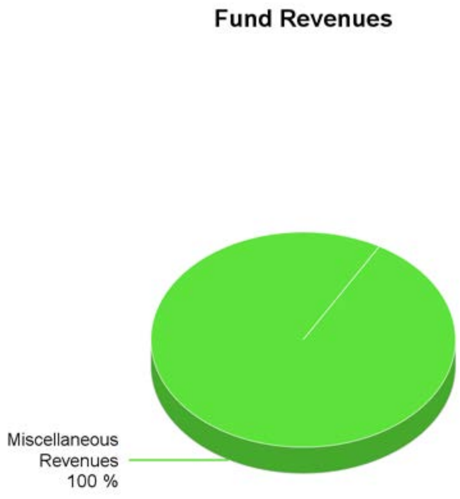
The purpose of this fund is to account for projects in the Volusia County Sheriff's Office. The initial funding in fiscal year 2015-16 was for the evidence facility, which was completed in fiscal year 2018-19. Additional projects that have been funded from this fund included: Action Target Line of Fire 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.

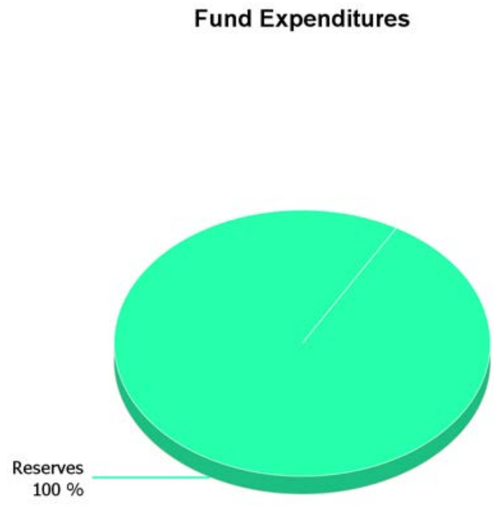
The Sheriff Capital Projects fund was funded with interfund transfers from the General Fund (001) and the Municipal Service District Fund (120) from fiscal year 2015-16 up through fiscal year 2021-22 totaling $19,448,434. Investment income has also been appropriated to the fund balance as it has been 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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	351,400	592,594	0	418,150	389,765
Appropriated Fund Balance	0	0	0	8,890,310	0
Total Revenue Fund: 369 - Sheriff Capital Projects	**351,400**	**592,594**	**0**	**9,308,460**	**389,765**

Fund Expenditures					
Capital Improvements	493,588	200,924	0	0	0
Reserves	0	0	0	0	389,765
Total Expenditures: Fund 369 - Sheriff Capital Projects	**493,588**	**200,924**	**0**	**0**	**389,765**





Fund: 372 - Sheriff Capital Facilities

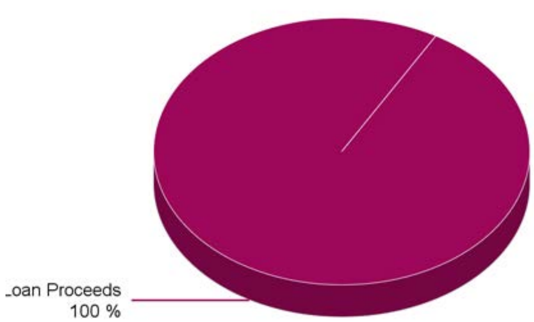
This fund is used to track the expenses for the development of a new Sheriff Administration Complex that will consolidate services to one central, and state of the art facility, to better serve staff and the citizens' needs. The facility is scheduled to be funded with debt proceeds issued in fiscal year 2025-26. Debt service payments would begin in the following fiscal year and be paid by the General Fund (001) with an annual debt service transfer.

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."

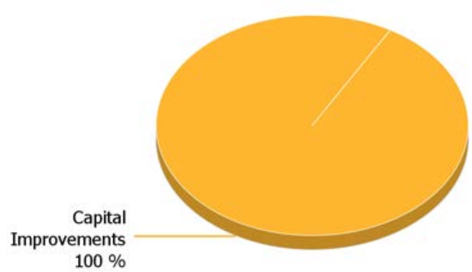
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	55,413	(34,734)	0	0	0
Loan Proceeds	0	0	0	0	30,000,000
Transfers From Other Funds	0	0	15,000,000	0	0
Total Revenue Fund: 372 - Sheriff Capital Facilities	**55,413**	**(34,734)**	**15,000,000**	**0**	**30,000,000**

Fund Expenditures					
Capital Improvements	0	0	15,000,000	0	30,000,000
Elected Offices	3,539,815	0	0	0	0
Total Expenditures: Fund 372 - Sheriff Capital Facilities	**3,539,815**	**0**	**15,000,000**	**0**	**30,000,000**

Fund Revenues



Fund Expenditures



Fund: 373 - Medical Examiner's Facility

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

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

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

This $11.7 million project has been completed and will be closed out at the end of fiscal year 2024-25

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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	487,151	80,766	119,042	80,103	0
Appropriated Fund Balance	0	0	598,981	873,531	0
Total Revenue Fund: 373 - Medical Examiner's Facility	**487,151**	**80,766**	**718,023**	**953,634**	**0**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	2,309	777	777	0
Capital Outlay	257,909	39,822	0	0	0
Capital Improvements	14,324,531	1,336,400	0	0	0
Reserves	0	0	717,246	0	0
Total Expenditures: Fund 373 - Medical Examiner's Facility	**14,582,440**	**1,378,531**	**718,023**	**777**	**0**

Fund: 378 - Mosquito Control Capital

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

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

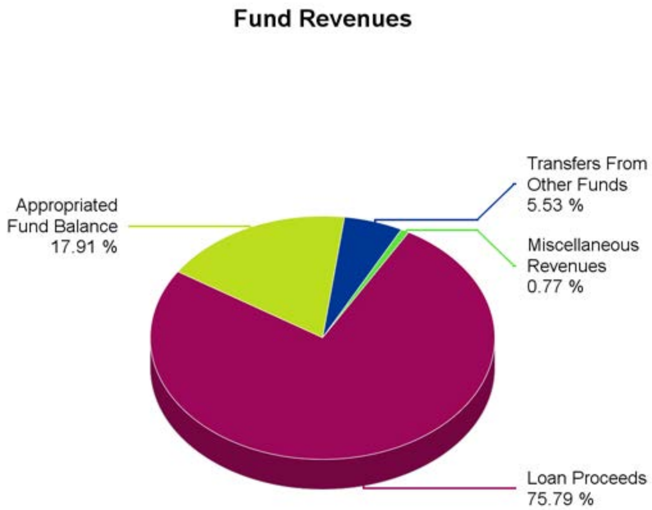
Plans of the Mosquito Control facility construction in fiscal year 2025-26 will require an issuance of debt. Actions are being made to minimize the loan amount needed by researching finance options. Design and construction of the new facility is set to start in fiscal year 2025-26.

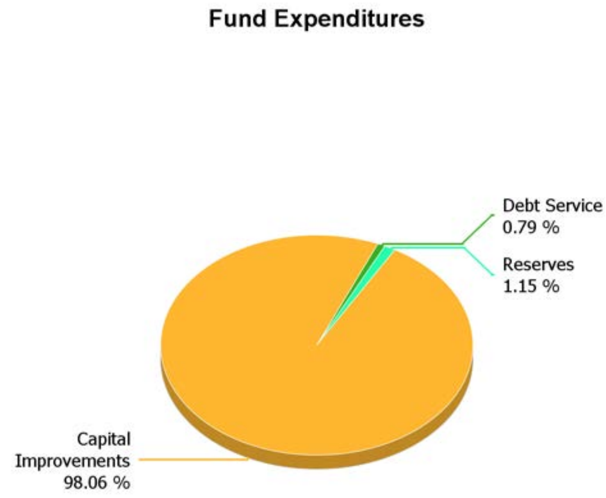
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	88,443	349,732	0	262,003	244,218
Loan Proceeds	0	0	0	0	24,000,000
Transfers From Other Funds	1,650,000	1,750,000	1,750,000	1,750,000	1,750,000
Appropriated Fund Balance	0	0	3,822,062	5,855,577	5,671,284
Total Revenue Fund: 378 - Mosquito Control Capital	**1,738,443**	**2,099,732**	**5,572,062**	**7,867,580**	**31,665,502**

Fund Expenditures					
Capital Improvements	99,485	336,824	5,483,000	2,196,296	31,050,000
Debt Service	0	0	0	0	250,000
Reserves	0	0	89,062	0	365,502
Total Expenditures: Fund 378 - Mosquito Control Capital	**99,485**	**336,824**	**5,572,062**	**2,196,296**	**31,665,502**

Fund: 378 - Mosquito Control Capital





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.

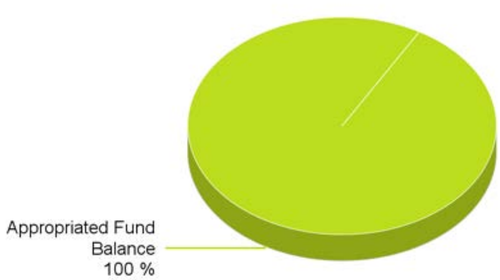
In fiscal year 2024-25, an initial interfund transfer of $5,000,000 from the general fund (001) was budgeted to allow for expenses related to planning of the large-scale project. Funding for design and construction costs have not yet been determined by the County Council.

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."

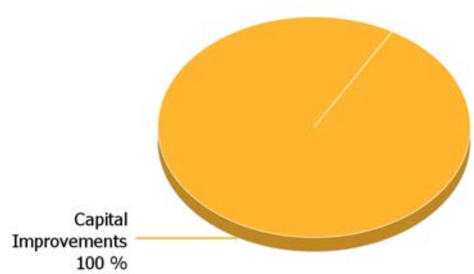
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transfers From Other Funds	0	0	5,000,000	5,000,000	0
Appropriated Fund Balance	0	0	0	0	4,500,000
Total Revenue Fund: 385 - Eastside Judicial Capital	**0**	**0**	**5,000,000**	**5,000,000**	**4,500,000**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Capital Improvements	0	0	5,000,000	500,000	4,500,000
Total Expenditures: Fund 385 - Eastside Judicial Capital	**0**	**0**	**5,000,000**	**500,000**	**4,500,000**

Fund Revenues



Fund Expenditures



Fund: 440 - Waste Collection

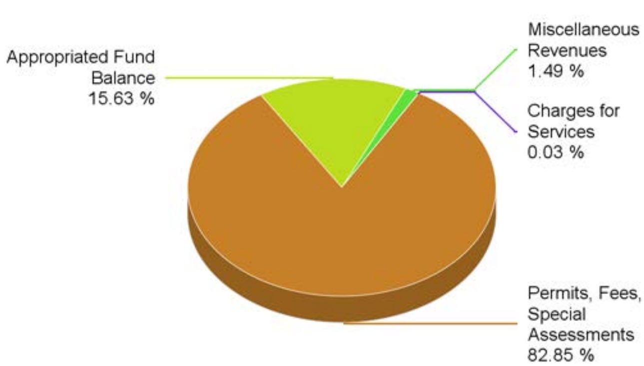
The Solid Waste Division operates under the authority of s. 25.01, Florida Statues, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account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

On August 19, 2019, the County Council approved a rate cap of $310, as authorized per 197.3632 (6) F.S. and set the rate at $255, via Resolution 2019-103. On July 20, 2021, the annual assessment rate was increased from $255 per residential improved real property to $262, 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.

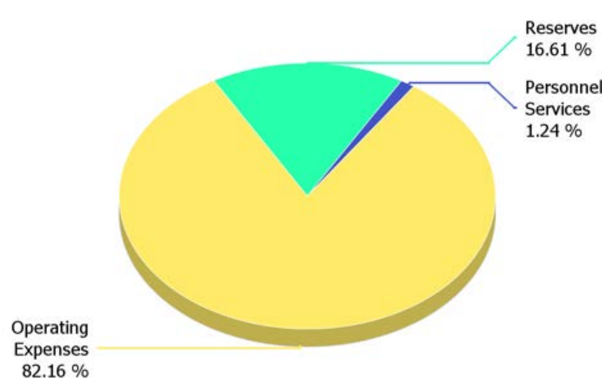
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	11,757,576	12,719,590	13,195,405	13,298,933	13,846,217
Charges for Services	7,740	9,243	4,800	5,000	5,000
Miscellaneous Revenues	198,157	332,764	146,401	267,095	248,964
Appropriated Fund Balance	0	0	2,018,146	2,261,142	2,611,588
Total Revenue Fund: 440 - Waste Collection	**11,963,473**	**13,061,597**	**15,364,752**	**15,832,170**	**16,711,769**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	164,482	167,814	196,385	189,709	206,671
Operating Expenses	11,581,821	12,397,426	12,904,159	13,028,304	13,729,581
Interfund Transfers	2,660	9,295	0	2,569	0
Reserves	0	0	2,264,208	0	2,775,517
Total Expenditures: Fund 440 - Waste Collection	**11,748,963**	**12,574,535**	**15,364,752**	**13,220,582**	**16,711,769**

Fund Revenues



Fund Expenditures



Fund: 450 - Solid Waste

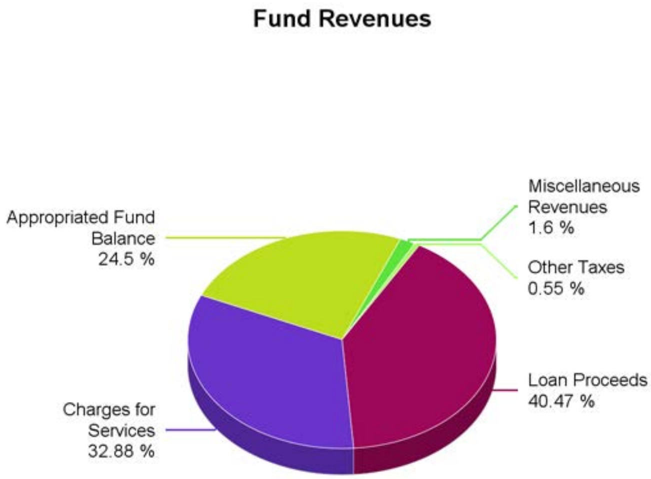
The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. The Landfill disposal fees are established by Council Resolution 2003-57, disposal fees were adjusted on May 3, 2022, via Resolution 2022-68. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). Public-private partnership programs include recycling, and other special wastes services that include household hazardous waste disposal and electronics and fluorescent bulb recycling. On November 15, 2022, Resolution 2022-68 was amended to increase landfill disposal fees starting October 1, 2023. The 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.

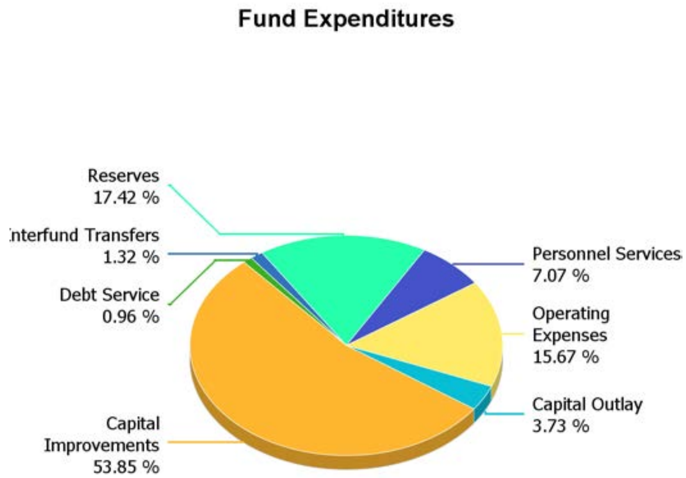
Plans of a Southeast Landfill Construction in fiscal year 2025-26, loan proceeds taken out in fiscal year 2024-25 were used to start the process of the new cell. Loan Proceeds received in fiscal year 2025-26 will fund the rest of the project. Staff are currently researching alternative finance options and grant opportunities to minimize the loan amount.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Other Taxes	521,726	581,788	445,000	523,015	523,000
Permits, Fees, Special Assessments	18,670	14,470	17,500	3,600	0
Intergovernmental Revenues	0	15,000	0	0	0
Charges for Services	27,206,129	28,489,790	28,050,753	30,000,491	31,443,511
Miscellaneous Revenues	2,192,580	3,146,381	1,487,217	1,672,441	1,533,119
Loan Proceeds	0	0	31,600,000	10,111,036	38,700,000
Appropriated Fund Balance	0	0	1,171,736	25,851,008	23,427,168
Total Revenue Fund: 450 - Solid Waste	**29,939,105**	**32,247,429**	**62,772,206**	**68,161,591**	**95,626,798**

Fund Expenditures					
Personnel Services	5,483,669	5,917,810	6,467,703	6,169,433	6,757,064
Operating Expenses	12,027,885	15,122,116	13,572,446	15,977,908	14,981,759
Capital Outlay	5,809,534	2,160,501	3,800,932	5,594,029	3,566,469
Capital Improvements	2,255,932	2,805,169	36,441,950	15,167,190	51,492,956
Debt Service	0	44,407	0	310,763	913,744
Grants and Aids	250,000	250,000	0	250,000	0
Interfund Transfers	913,604	1,306,339	1,122,000	1,265,100	1,257,720
Reserves	0	0	1,367,175	0	16,657,086
Total Expenditures: Fund 450 - Solid Waste	**26,740,624**	**27,606,342**	**62,772,206**	**44,734,423**	**95,626,798**

Fund: 450 - Solid Waste





Fund: 451 - Daytona Beach International Airport

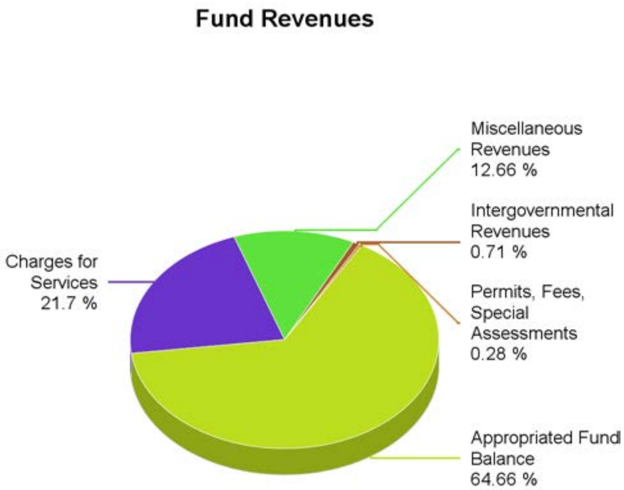
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). As of 2023 the Airport is served by three commercial airlines (Delta, American, and Avelo Airlines) and seven rental car companies. Airline and passenger fees, as well as rental income and fuel flowage fees generate the operating revenues for the Airport. Capital Improvement projects are funded primarily through Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) grants, and are captured in the newly created Airport Grant Projects Fund. Local match funds are transferred in from either this operating fund or one of the two new funds containing all Passenger Facility Charge revenues and Customer Facility Charge revenues. Local matches and transfers are established with budget resolutions approved by County Council.

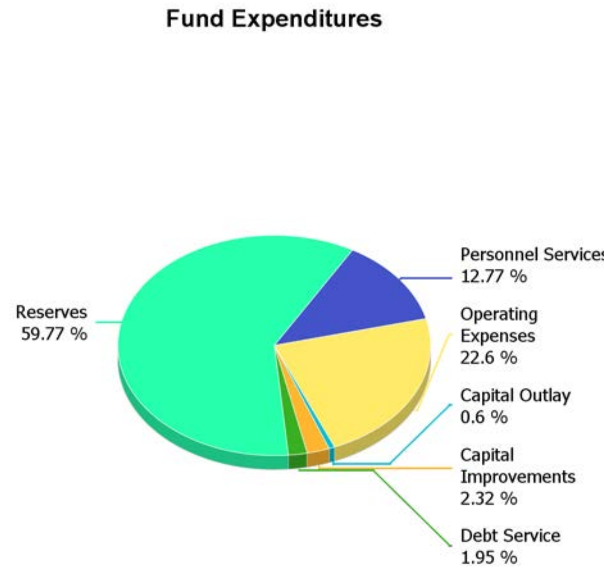
Reserves for fiscal year 2025-26 total $29.8 million which include $2.8 million for revenue stabilization and $27 million for grant match requirements shown in the budget and forecast period. A one-time revenue of $10M+ is budgeted and estimated in fiscal year 2024-25 for the sale of the Holsonback Property to the County. In fiscal year 2025-26 debt service for the Airport is $970,644.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	92,686	136,368	139,276	139,276	139,276
Intergovernmental Revenues	3,375,587	358,858	369,938	353,772	353,772
Charges for Services	8,309,599	6,885,331	8,449,585	8,861,916	10,806,150
Miscellaneous Revenues	5,894,017	8,847,662	16,574,551	16,000,413	6,304,027
Non Revenue	419,669	0	0	0	0
Transfers From Other Funds	0	2,178,064	0	352,512	0
Appropriated Fund Balance	0	0	22,218,377	30,557,510	32,202,101
Total Revenue Fund: 451 - Daytona Beach International Airport	**18,091,558**	**18,406,283**	**47,751,727**	**56,265,399**	**49,805,326**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	4,948,846	5,423,677	5,847,394	5,706,618	6,358,030
Operating Expenses	10,135,151	9,631,956	11,122,944	12,075,793	11,255,749
Capital Outlay	600,269	252,950	394,000	442,428	297,980
Capital Improvements	5,118,340	4,354,184	800,000	2,979,680	1,154,916
Debt Service	267,142	249,783	970,387	970,387	970,644
Interfund Transfers	3,367,536	2,703,312	0	1,888,392	0
Reserves	0	0	28,617,002	0	29,768,007
Total Expenditures: Fund 451 - Daytona Beach International Airport	**24,437,284**	**22,615,862**	**47,751,727**	**24,063,298**	**49,805,326**

Fund: 451 - Daytona Beach International Airport





Fund: 452 - Airport Passenger Facility Charge

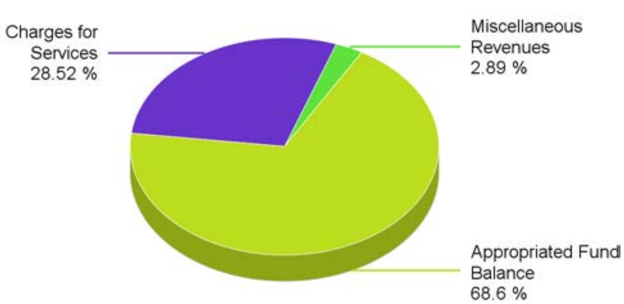
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The 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 2025-26 is $1,536,500.

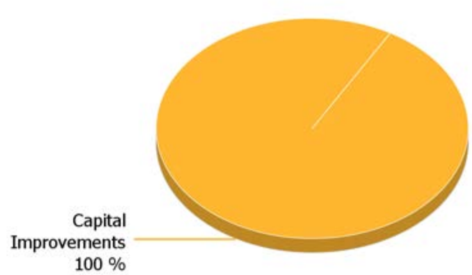
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	1,353,164	1,315,374	1,580,400	1,580,000	1,536,500
Miscellaneous Revenues	73,861	260,637	75,536	166,889	155,560
Appropriated Fund Balance	0	0	4,375,239	2,393,105	3,696,153
Total Revenue Fund: 452 - Airport Passenger Facility Charge	**1,427,025**	**1,576,011**	**6,031,175**	**4,139,994**	**5,388,213**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	400	493	493	0
Capital Outlay	0	0	500,000	0	0
Capital Improvements	0	0	3,800,000	443,348	5,388,213
Interfund Transfers	0	2,168,720	0	0	0
Reserves	0	0	1,730,682	0	0
Total Expenditures: Fund 452 - Airport Passenger Facility Charge	**0**	**2,169,120**	**6,031,175**	**443,841**	**5,388,213**

Fund Revenues



Fund Expenditures



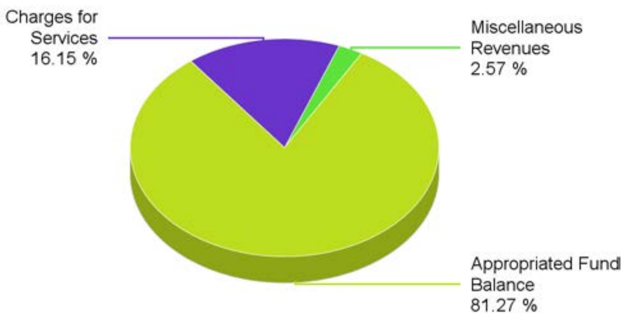
Fund: 453 - Airport Customer Facility Charge

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company currently collects on behalf of the airport a CFC of $2.50 per transaction day and remits back to the airport. In fiscal year 2025-26 the CFC will be raised to $3.50 per transaction day. The CFC revenue projected for fiscal year 2025-26 is $1,244,540.

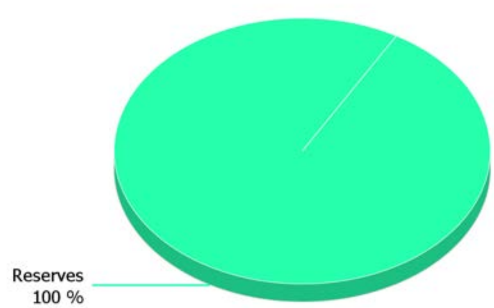
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	825,300	894,953	857,000	857,000	1,244,540
Miscellaneous Revenues	137,027	299,550	197,110	212,750	198,307
Appropriated Fund Balance	0	0	5,059,571	5,193,929	6,262,392
Total Revenue Fund: 453 - Airport Customer Facility Charge	**962,327**	**1,194,503**	**6,113,681**	**6,263,679**	**7,705,239**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	0	16,582	1,287	1,287	0
Reserves	0	0	6,112,394	0	7,705,239
Total Expenditures: Fund 453 - Airport Customer Facility Charge	**0**	**16,582**	**6,113,681**	**1,287**	**7,705,239**

Fund Revenues



Fund Expenditures



Fund: 456 - Transit Services

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 to provide a bus transportation system serving all citizens in the county. Votran is a service of Volusia County Government. Votran's mission is to identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and environmentally-sound team commitment to quality service. Votran provides transportation to most urban and rural areas of the county with a fleet of 82 revenue-producing fixed route buses and 76 paratransit vehicles. Additional services are provided through contracts. Votran has approximately 212 drivers and the remaining 114 employees work in our maintenance department, dispatch office, customer service office, reservations office, and in the administrative support functions. Votran's Mobility Management Center (administration and operations office) in South Daytona was completed in 1998. Votran also provides its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use the fixed-route service. This budget is funded through passenger fares, ad valorem taxes and the Federal Transit Administration and Florida Department of Transportation expenditures. Additional funds are derived from bus advertising and charges for services.

This fiscal year 2025-26 budget is funded 8% by passenger fares, 35% by the General Fund contribution, and 54% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of $15,321,657. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of $4,822,457 and Mass Transit Fares at $2,500,000. The remaining revenue comes from bus advertising, concessions and charges for services at $8,24,044.

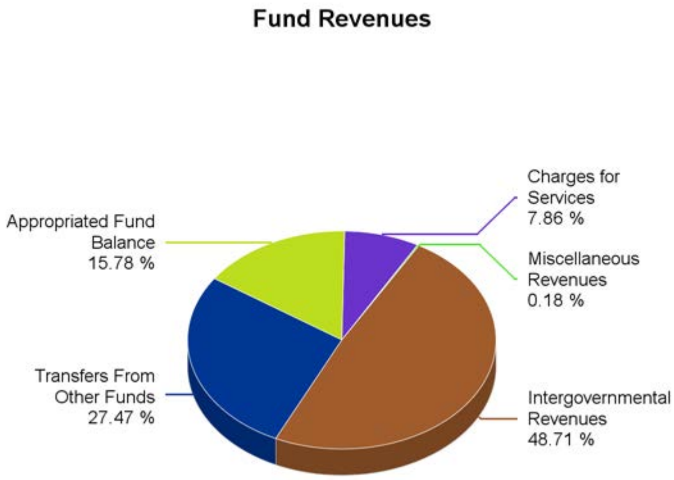
Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction. The operational management of the transportation service is provided by First Transit.

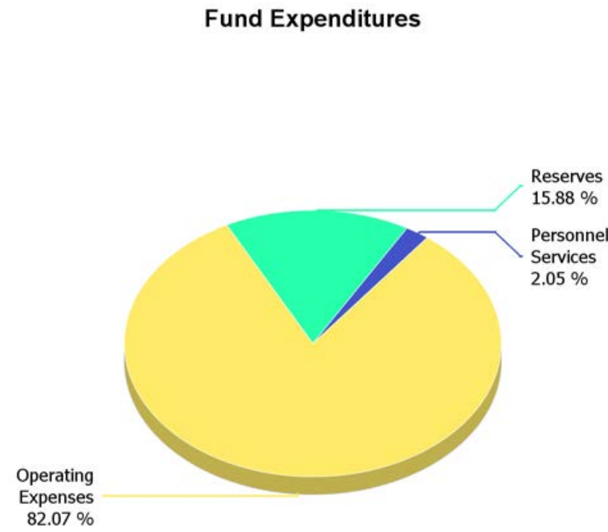
The General Fund contribution is evaluated each year and the fiscal year 2025-26 contribution is $11,361,621. Reserves include revenue stabilization in the amount of $6,568,112 for fiscal year 2025-26.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Intergovernmental Revenues	16,806,006	19,983,335	18,090,898	18,090,898	20,144,114
Charges for Services	3,108,133	3,317,852	3,540,400	3,650,400	3,250,400
Miscellaneous Revenues	(40,253)	156,931	35,000	115,475	73,644
Non Revenue	2,456,876	7,225,477	0	0	0
Transfers From Other Funds	7,500,000	10,218,811	11,838,941	11,838,941	11,361,621
Appropriated Fund Balance	0	0	3,828,987	5,123,112	6,524,916
Total Revenue Fund: 456 - Transit Services	**29,830,762**	**40,902,406**	**37,334,226**	**38,818,826**	**41,354,695**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	491,616	811,327	819,346	824,270	848,342
Operating Expenses	28,702,174	30,813,759	31,455,739	31,462,790	33,938,241
Capital Outlay	2,452,630	2,015,107	0	0	0
Capital Improvements	382,371	1,782,563	0	0	0
Interfund Transfers	7,522	21,689	0	6,850	0
Reserves	0	0	5,059,141	0	6,568,112
Total Expenditures: Fund 456 - Transit Services	**32,036,313**	**35,444,445**	**37,334,226**	**32,293,910**	**41,354,695**

Fund: 456 - Transit Services





Fund: 457 - Water and Sewer Utilities

The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates a total of nine water treatment facilities, seven wastewater treatment facilities, and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The division also maintains 13 smaller water and wastewater facilities on behalf of other agencies.

Our mission is to employ best management, operations, engineering, and financial practices necessary to produce and deliver safe drinking water; as well as treat and dispose wastewater within environmentally safe regulatory standards, while offering competitively priced products and high-quality services for all Volusia County Water Resources and Utilities customers.

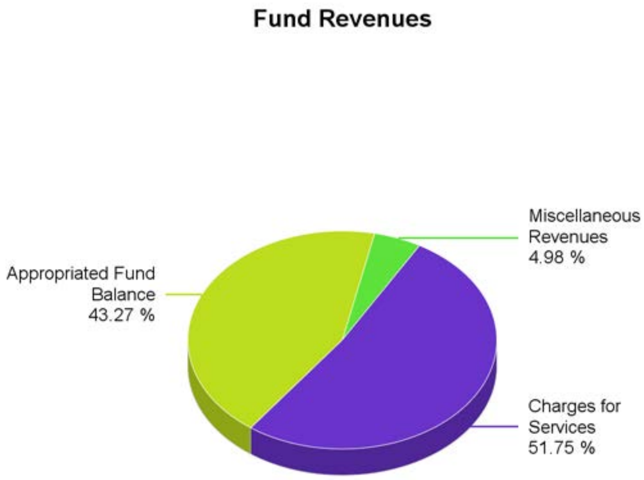
In cooperation with other County departments, the division promotes educational resources and home appliance rebates to encourage water conservation. In addition, the WRU division works with the St. Johns River Water Management District, the Florida Department of Environmental Protection, and other local utilities to address regional issues involving water supply and water quality for the protection of environmentally sensitive springs and rivers.

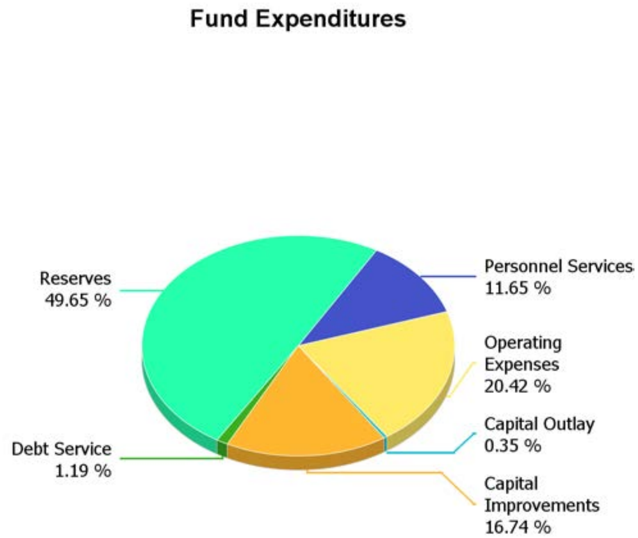
Capital improvement projects include Gemini Springs Central Sewer System, Southwest Area Collection System Improvements to the wastewater system, and Halifax Water Treatment Plant Improvements.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Intergovernmental Revenues	25,000	64,263	0	59,909,176	0
Charges for Services	22,433,455	26,877,912	26,223,132	25,999,075	26,279,032
Miscellaneous Revenues	2,009,452	3,763,891	2,663,373	2,747,766	2,528,429
Non Revenue	7,920,419	8,288,420	0	0	0
Transfers From Other Funds	0	13,327	0	0	0
Appropriated Fund Balance	0	0	43,500,840	53,216,164	21,971,061
Total Revenue Fund: 457 - Water and Sewer Utilities	**32,388,326**	**39,007,813**	**72,387,345**	**141,872,181**	**50,778,522**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	4,832,558	5,242,029	5,534,553	5,361,296	5,916,820
Operating Expenses	8,928,522	10,218,302	10,334,557	10,728,804	10,368,180
Capital Outlay	281,661	148,483	207,000	284,008	176,000
Capital Improvements	7,347,420	5,279,782	33,390,000	102,870,358	8,500,007
Debt Service	122,294	107,451	605,275	605,275	605,275
Interfund Transfers	51,419	186,623	0	51,379	0
Reserves	0	0	22,315,960	0	25,212,240
Total Expenditures: Fund 457 - Water and Sewer Utilities	**21,563,874**	**21,182,670**	**72,387,345**	**119,901,120**	**50,778,522**

Fund: 457 - Water and Sewer Utilities





Fund: 475 - Parking Garage

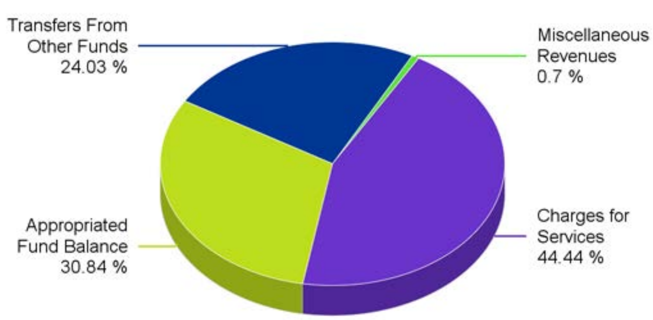
The Parking Garage was constructed in 2000 to serve both the Ocean Center and the Daytona Beach area's Main Street Entertainment District. Full ownership, management and operational responsibilities of the parking facility were transferred from the Volusia Redevelopment Parking Corporation to Volusia 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 2025-26 budget includes on-going operating expenditures in the amount of $2 million or 28% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2025-26 are license plate reader, reseal and restripe parking lots, retention pond restoration, interior/exterior signage, bridge painting and repair, storage area shelving, utility vehicle, deck level 3-5 rehab, and mechanical, electrical, plumbing upgrades totaling $5,126,300.

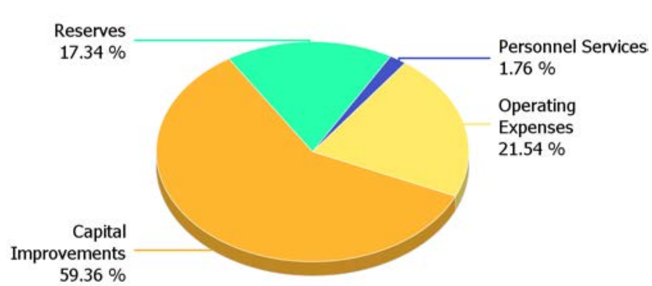
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	2,908,170	3,597,339	4,017,278	4,017,278	3,837,481
Miscellaneous Revenues	39,137	91,289	60,180	64,425	60,063
Transfers From Other Funds	0	0	0	850,000	2,075,000
Appropriated Fund Balance	0	0	1,682,351	2,106,076	2,663,252
Total Revenue Fund: 475 - Parking Garage	**2,947,307**	**3,688,628**	**5,759,809**	**7,037,779**	**8,635,796**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	89,021	116,812	211,356	136,271	151,925
Operating Expenses	1,173,234	1,334,762	1,323,219	1,621,644	1,860,298
Capital Outlay	0	28,688	87,000	87,000	0
Capital Improvements	251,214	309,688	3,348,500	2,527,043	5,126,300
Debt Service	38,752	11,117	0	0	0
Grants and Aids	300	300	0	0	0
Interfund Transfers	973	6,197	0	2,569	0
Reserves	0	0	789,734	0	1,497,273
Total Expenditures: Fund 475 - Parking Garage	**1,553,494**	**1,807,564**	**5,759,809**	**4,374,527**	**8,635,796**

Fund Revenues



Fund Expenditures



Fund: 511 - Computer Replacement

The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program. The Public Defender's Office, Supervisor of Elections, Office of the Tax Collector, and Property Appraiser's Office also participate in this program.

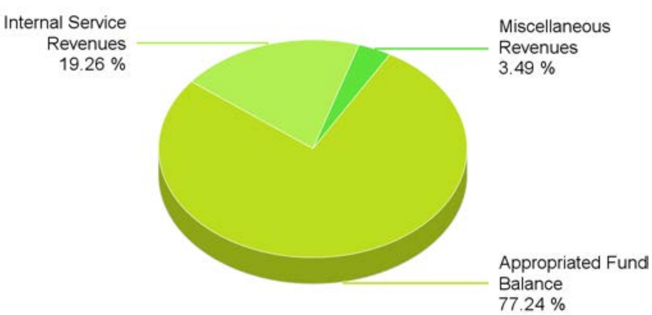
The current equipment is on a four-year replacement cycle, but the program is transitioning to a five-year replacement cycle as new equipment is being added. In fiscal year 2024-25 the Information Technology Division moved the replacement program management in-house which was implemented by two positions 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 2025-26 budget includes funding to replace approximately 700 desktop, laptops, and tablet computers.

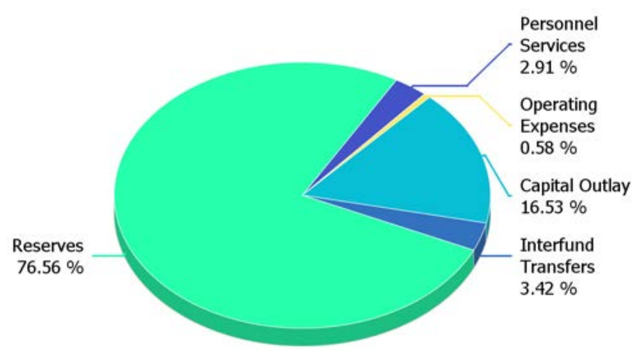
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	200,376	530,093	245,486	428,519	228,107
Non Revenue	45,510	0	0	0	0
Internal Service Revenues	1,110,784	1,141,688	1,215,034	1,212,548	1,257,536
Appropriated Fund Balance	0	0	3,883,427	5,072,971	5,042,497
Total Revenue Fund: 511 - Computer Replacement	**1,356,670**	**1,671,781**	**5,343,947**	**6,714,038**	**6,528,140**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	0	28,995	160,260	161,616	189,932
Operating Expenses	40,210	31,420	42,852	224,677	37,965
Capital Outlay	1,350,301	1,224,104	642,600	1,283,535	1,079,400
Interfund Transfers	0	0	0	1,713	222,997
Reserves	0	0	4,498,235	0	4,997,846
Total Expenditures: Fund 511 - Computer Replacement	**1,390,511**	**1,284,519**	**5,343,947**	**1,671,541**	**6,528,140**

Fund Revenues



Fund Expenditures



Fund: 513 - Equipment Maintenance

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

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2025-26 the labor rate is to be increased to $93.00/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.

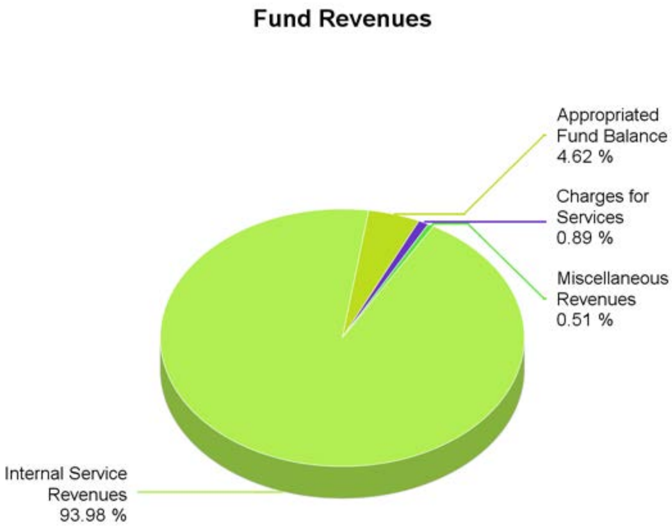
The cost of fuel, oil, parts and fuel cleanup is centralized in this division and fund, as well as a motor pool for use when vehicles are in for repair or by the occasional user who is not assigned a vehicle.

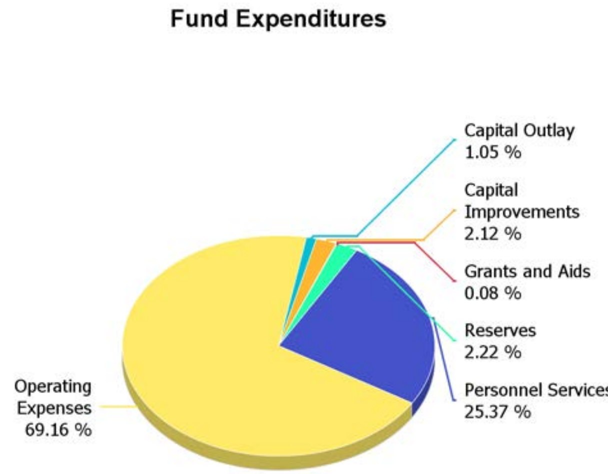
In fiscal year 2025-26 capital outlay is budgeted at $189,103 for the replacement of vehicles, fuel dispensers, automatic tank gauges, and equipment for diagnostic services. Capital improvement is budgeted at $380,000 for two bay doors to be replaced and a new roof structure at the landfill fleet maintenance facility of which $100,000 was carried forward from the previous fiscal year.

Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	88,100	141,800	175,000	190,100	160,000
Miscellaneous Revenues	54,596	128,447	107,970	93,491	91,750
Non Revenue	25,343	1,000	0	0	0
Internal Service Revenues	16,518,918	15,565,731	16,713,732	15,331,717	16,845,631
Transfers From Other Funds	0	1,199	0	0	0
Appropriated Fund Balance	0	0	1,290,093	1,447,316	828,179
Total Revenue Fund: 513 - Equipment Maintenance	**16,686,957**	**15,838,177**	**18,286,795**	**17,062,624**	**17,925,560**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	3,637,055	3,685,879	3,970,319	4,025,169	4,546,868
Operating Expenses	12,019,236	11,808,852	12,639,398	11,380,901	12,396,757
Capital Outlay	42,560	624,431	527,816	650,746	189,103
Capital Improvements	288,270	180,723	240,000	122,315	380,000
Grants and Aids	13,311	17,047	12,790	15,067	15,150
Interfund Transfers	46,599	142,526	0	40,247	0
Reserves	0	0	896,472	0	397,682
Total Expenditures: Fund 513 - Equipment Maintenance	**16,047,031**	**16,459,458**	**18,286,795**	**16,234,445**	**17,925,560**

Fund: 513 - Equipment Maintenance





Fund: 514 - Fleet Replacement

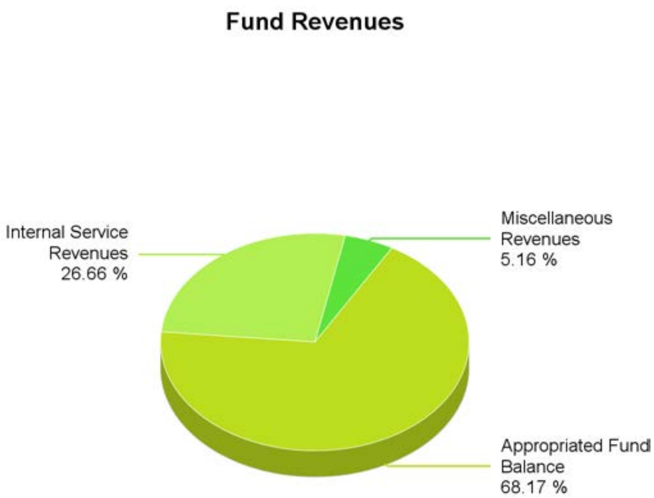
The Vehicle Replacement Program Fund was established in fiscal year 2017-18 to better track the funds for the actual replacement. Maintenance is included within Fund 513. The Vehicle Replacement Program, tracked by Fleet Management, is used to stabilize and amortize the cost of acquiring and replacing the County fleet. Fleet composition ranges from passenger vehicles to ambulances and fire engines.

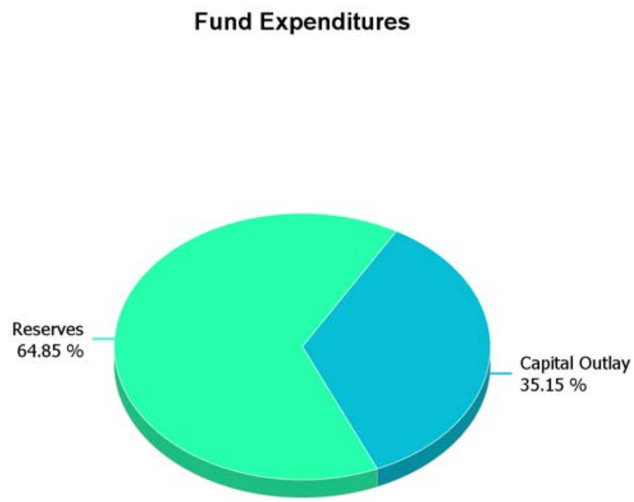
Initially, the departments purchase vehicles, and the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2025-26 Fleet plans to purchase 113 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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	1,355,529	2,470,246	1,527,051	1,636,349	1,525,269
Non Revenue	148,891	50,968	0	0	0
Internal Service Revenues	6,053,466	6,986,919	7,299,619	7,299,619	7,879,119
Appropriated Fund Balance	0	0	18,691,655	34,881,232	20,145,564
Total Revenue Fund: 514 - Fleet Replacement	**7,557,886**	**9,508,133**	**27,518,325**	**43,817,200**	**29,549,952**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Operating Expenses	(52,000)	(36,425)	9,973	9,973	0
Capital Outlay	3,597,582	6,199,418	9,714,970	23,661,663	10,387,000
Reserves	0	0	17,793,382	0	19,162,952
Total Expenditures: Fund 514 - Fleet Replacement	**3,545,582**	**6,162,993**	**27,518,325**	**23,671,636**	**29,549,952**





Fund: 521 - Insurance Management

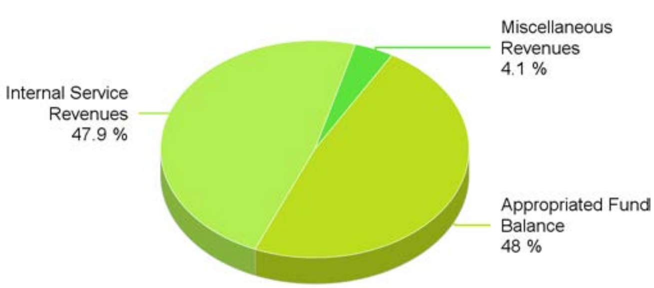
Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening 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 2024-25 property policy renewal cost $5,778,556 (CC Agenda File #12627). 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.

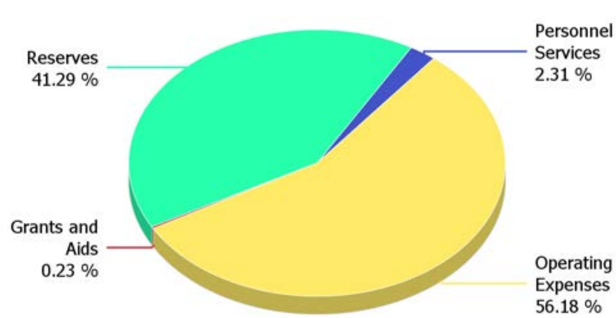
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	928,529	1,851,173	1,116,149	1,366,670	1,273,896
Internal Service Revenues	16,315,604	18,612,052	18,588,899	18,677,836	14,890,674
Transfers From Other Funds	70,236	0	0	0	0
Appropriated Fund Balance	0	0	11,549,863	13,385,359	14,923,384
Total Revenue Fund: 521 - Insurance Management	**17,314,369**	**20,463,225**	**31,254,911**	**33,429,865**	**31,087,954**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	738,458	691,779	737,011	714,772	762,920
Operating Expenses	13,092,862	16,121,388	19,457,966	17,710,715	18,587,911
Reimbursements	0	0	0	0	(2,000,000)
Grants and Aids	66,628	47,421	75,000	75,000	75,000
Interfund Transfers	6,206	21,689	0	5,994	0
Reserves	0	0	10,984,934	0	13,662,123
Total Expenditures: Fund 521 - Insurance Management	**13,904,154**	**16,882,277**	**31,254,911**	**18,506,481**	**31,087,954**

Fund Revenues



Fund Expenditures



Fund: 530 - Group Insurance

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

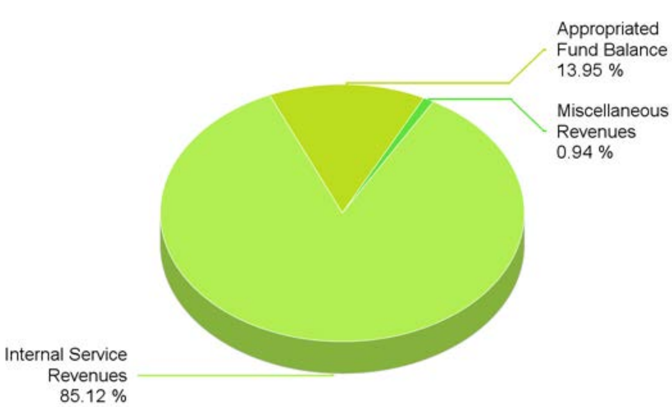
In the Group Insurance Fund (530) reserves have been split into two categories. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been incurred by the end of the fiscal year but will be paid within 60 days of the next fiscal year, as well as claims that exceed the budgeted amount in the operating budget.

The 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. There is a one-time transfer of $3,000,000 in the group insurance fund in fiscal year 2024-25. This is a one-time supplemental transfer of employer premiums to help meet IBNR reserve requirements.

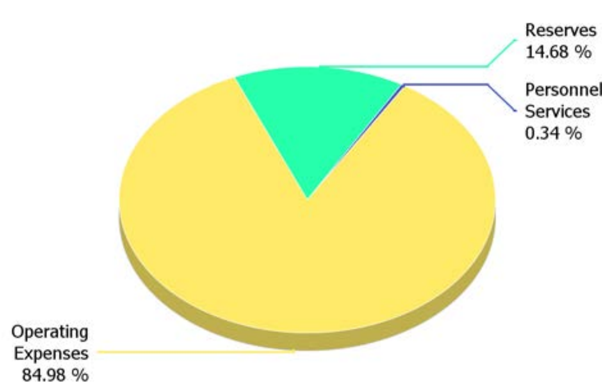
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Judgements, Fines and Forfeitures	0	0	0	1,763	0
Miscellaneous Revenues	712,743	1,154,578	602,107	822,756	745,799
Non Revenue	136,130	110,928	0	0	0
Internal Service Revenues	48,308,044	54,291,719	59,668,269	60,641,505	67,677,727
Transfers From Other Funds	5,007,186	7,001,030	0	3,000,000	0
Appropriated Fund Balance	0	0	10,655,604	10,568,026	11,089,560
Total Revenue Fund: 530 - Group Insurance	**54,164,103**	**62,558,255**	**70,925,980**	**75,034,050**	**79,513,086**

Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Personnel Services	114,668	195,614	275,092	224,173	274,260
Operating Expenses	55,345,309	58,804,769	61,679,437	63,720,317	67,567,819
Reserves	0	0	8,971,451	0	11,671,007
Total Expenditures: Fund 530 - Group Insurance	**55,459,977**	**59,000,383**	**70,925,980**	**63,944,490**	**79,513,086**

Fund Revenues



Fund Expenditures



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Report Overview of Section – Budget by Department / Division

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

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

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

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

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

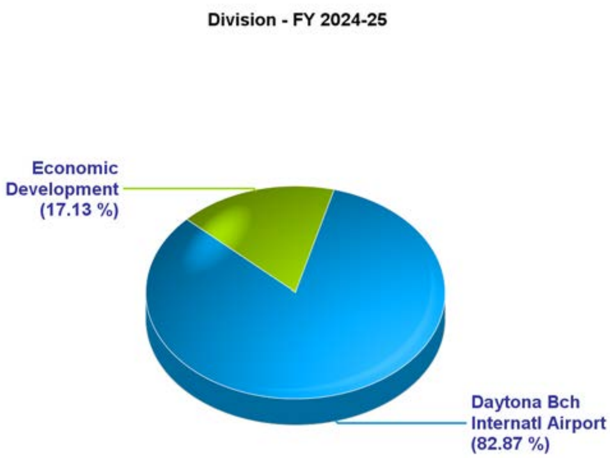
VOLUSIA COUNTY GOVERNMENT
DEPARTMENT TO FUND MATRIX

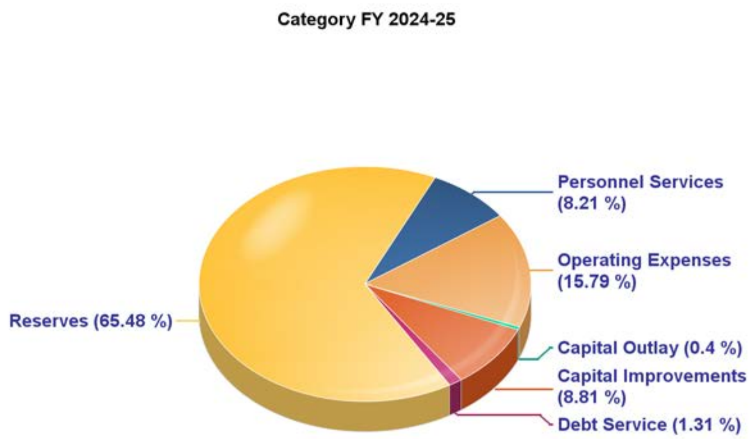
County Council	County Attorney	County Manager	Clerk of the Circuit Court / Justice System / State Mandated	Community Information	Internal Auditor	Sunrail
General Fund	General Fund	General Fund	General Fund	General Fund; Computer Replacement	General Fund	General Fund

Aviation & Economic Resources	Business Services	Community Services	Emergency Services	Finance	Growth & Resource Management	Human Resources	Ocean Center	Public Protection	Public Works
Daytona Beach International Airport; Economic Development; Airport Passenger Facility Charge; Airport Customer Facility Charge; Airport Grant Projects	General Fund; Equipment Maintenance; Fleet Replacement; Transit Services	General Fund; Library; Municipal Service District; Library Endowment; Homeless Initiatives; Park Impact Fees; Gemini Springs Endowment; Volusia ECHO; Volusia Forever; Volusia Forever Land Management; Land Management; Barberville Mitigation Tract; Dori Slosberg Fund	General Fund; Emergency Medical Services; Fire Rescue District; Fire Impact Fees; Daytona Beach International Airport	General Fund; Emergency Medical Services; Coronavirus Relief Fund; Computer Replacement; Resort Tax, Convention Development Tax	General Fund; Tree Mitigation; Building Permits; Municipal Service District; Wetland Mitigation; Impact Fee Administration Manatee Conservation; Dune Restoration Fund	General Fund; Insurance Management; Group Insurance	Ocean Center; Parking Garage	General Fund; Emergency Medical Services; Ponce De Leon Inlet & Port District; Municipal Service District; Inmate Welfare Trust; Beach Enforcement Trust	General Fund; County Transportation Trust; East Volusia Mosquito Control; Road Proportionate Share; Ponce De Leon Inlet & Port District; Road District Maintenance; Municipal Service District, Special Assessments; Road Impact Fees; Stormwater Utility; Waste Collection; Solid Waste; Water & Sewer Utilities

Volusia County
FLORIDA

Aviation and Economic Resources	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Daytona Bch Internatl Airport	23,137,023	21,108,767	58,340,591	22,982,354	61,241,351
Economic Development	1,910,766	2,075,766	12,811,889	2,740,696	12,656,804
Aviation and Economic Resources Total:	**25,047,789**	**23,184,533**	**71,152,480**	**25,723,050**	**73,898,155**





Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 130 - Economic Development	1,910,766	2,075,766	12,811,889	2,740,696	12,656,804
Fund 451 - Daytona Beach International Airport	23,137,023	21,091,785	46,195,735	22,537,226	48,147,899
Fund 452 - Airport Passenger Facility Charge	0	400	6,031,175	443,841	5,388,213
Fund 453 - Airport Customer Facility Charge	0	16,582	6,113,681	1,287	7,705,239
Fund Total:	**25,047,789**	**23,184,533**	**71,152,480**	**25,723,050**	**73,898,155**

Aviation and Economic Resources Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 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, or leveraging local dollars. Scheduled projects include: Runway 25R Runway Safety Area Construction; completion of Parking Lot Improvements Phase 2 (Wayfinding Signage); construction of Phase 3 (Lighting) and Phase 4 (Canopy) Construction; Taxiway E3 & E4 Enhancements / Expansion Construction; Taxiway P3 & P4 Rehabilitation Construction; Taxiway N (West) Stormwater Pond Design Improvements; South Property Parcels Environmental / Land Development and completion, and close out of Fire Alarm System Replacement construction. Additionally, the Airport's Projects and Maintenance team continues focusing its efforts on refining the capital improvement plan and long-range maintenance plan to maximize the use of grant dollars 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 service to the full range of potential customers both within and outside Volusia County. Activities include ongoing communication and contact with airlines, development of air service proposals, and market research. Marketing and promotional activities associated with air service development include presentations to civic groups, educational institutions, and other public and private forums. Business development activities include the development and promotion of aeronautical and non-aeronautical land uses, lease negotiations, lease drafting, property management, planning, customer service special events, and revenue maximization.

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

Key Objectives -

01. Leverage local dollars by utilizing Federal and State Grant monies when available, while providing safe, modern, and secure facilities for the public and tenants.

02. Retain current air service capacity with existing airlines and increase airline options and destinations in domestic and international markets.

03. Increase and retain passengers utilizing the Daytona Beach International Airport through market stimulation and development, encourage growth of airline routes 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.

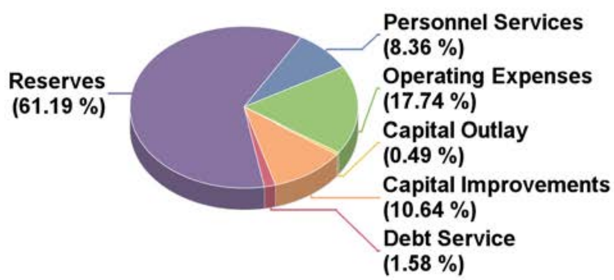
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of capital projects in progress	13	14	11
Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	3	4	4
Number of total passengers	695,033	700,643	700,000
New long term lease agreements	1	1	3
Number of bird/wildlife strikes to commercial aircraft	7	12	0
Random daily security checks (average)	1	1	1

Department: Aviation and Economic Resources

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Daytona Bch Internatl Airport					
Personnel Services	3,947,563	4,295,733	4,690,497	4,562,782	5,121,282
Operating Expenses	9,844,940	9,284,577	10,725,629	11,695,337	10,865,070
Capital Outlay	591,502	221,178	894,000	442,428	297,980
Capital Improvements	5,118,340	4,354,184	4,600,000	3,423,028	6,513,129
Debt Service	267,142	249,783	970,387	970,387	970,644
Interfund Transfers	3,367,536	2,703,312	0	1,888,392	0
Reserves	0	0	36,460,078	0	37,473,246
Total: Daytona Bch Internatl Airport	**23,137,023**	**21,108,767**	**58,340,591**	**22,982,354**	**61,241,351**

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

Fund Allocation					
Airport Customer Facility Charge - 453	0	16,582	6,113,681	1,287	7,705,239
Airport Passenger Facility Charge - 452	0	400	6,031,175	443,841	5,388,213
Daytona Beach International Airport - 451	23,137,023	21,091,785	46,195,735	22,537,226	48,147,899
Total Fund Allocation	**23,137,023**	**21,108,767**	**58,340,591**	**22,982,354**	**61,241,351**



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

Highlights

The Volusia County Economic Development Division (VCED) leads a broad range of initiatives focused on business creation, expansion, and retention, while also providing research and economic data to County leadership, partners, and businesses. The Division manages key partnerships with organizations such as Team Volusia (TVEDC), the University of Central Florida, SCORE, CareerSource Flagler Volusia, and others to support local businesses and innovators. This year, three major developments will significantly shape VCED's operations, budget, and value to the community: the implementation of a new operational strategy focused on maximizing impact with existing resources; the proposed transition of the Volusia Business Incubator from UCF management to direct oversight by VCED, enabling broader and more inclusive support for local entrepreneurs while generating net annual savings of $183,200; and the launch of a continuous, targeted promotional schedule to improve program visibility and community engagement without increasing marketing costs. These changes reflect VCED's commitment to evolving with the needs of the business community and delivering high-impact, efficient services across Volusia County.

Key Objectives -

01. Establish regular, timely, and contextualized communication through multimedia content to ensure that County leadership and community partners are well informed of Volusia County Economic Development activities and the practical solutions being developed for businesses.

02. Establish an in-person business help center, with Volusia County Economic Development staff, to coach and more effectively connect local entrepreneurs and small enterprises to needed resources.

03. Achieve growth in the average number of monthly Volusia Business Resources website users.

04. Achieve an 80% connection rate with new-to-Volusia small businesses within three months of their launch or arrival.

05. Establish an interactive, geocentric dashboard of demographic, industry, and economic data for Volusia County stakeholders and businesses.

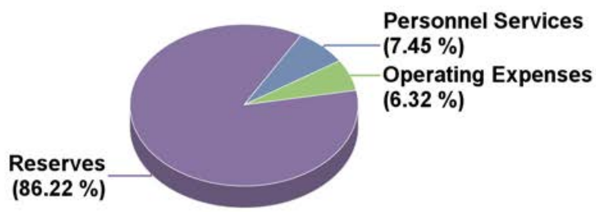
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of video updates provided to county leadership and community partners	0	6	12
Number of targeted programs launched tailored to the specific needs of businesses and innovators in Volusia County	0	2	5
Number of monthly Volusia Business Resources website users	0	1,000	1,400
Percentage connection rate with businesses new in Volusia County	0	40	80
Build a geocentric dashboard of demographic, industry, and economic data	0	1	1

Department: Aviation and Economic Resources

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Economic Development					
Personnel Services	765,393	741,284	928,178	838,983	943,024
Operating Expenses	1,138,734	1,299,793	970,422	1,895,299	800,491
Capital Outlay	0	11,482	0	0	0
Interfund Transfers	6,639	23,207	0	6,414	0
Reserves	0	0	10,913,289	0	10,913,289
Total: Economic Development	**1,910,766**	**2,075,766**	**12,811,889**	**2,740,696**	**12,656,804**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	8	8
Number of Full Time Equivalent Positions	8	8

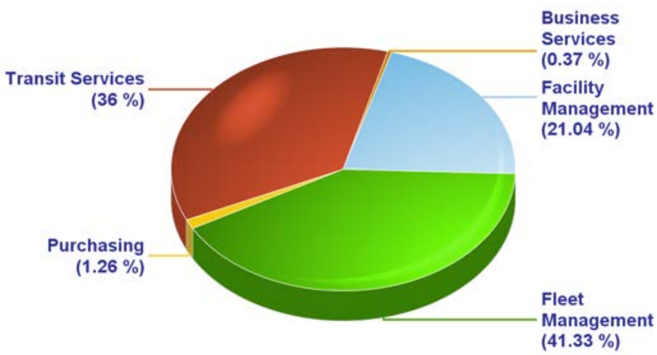
Fund Allocation					
Economic Development - 130	1,910,766	2,075,766	12,811,889	2,740,696	12,656,804
Total Fund Allocation	**1,910,766**	**2,075,766**	**12,811,889**	**2,740,696**	**12,656,804**



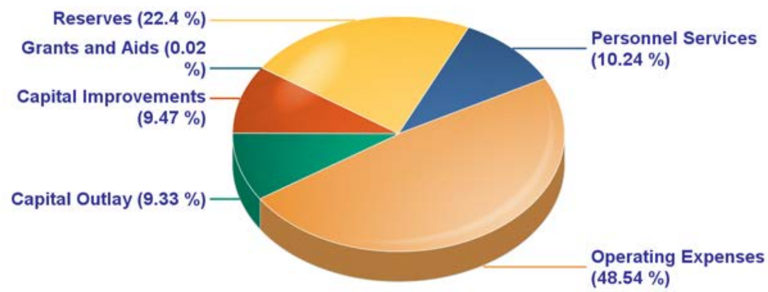
Business Services

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Business Services	817,419	522,494	408,721	517,306	430,222
Central Services	(129)	0	0	18,639	0
Facility Management	15,762,374	22,201,081	26,157,071	28,592,593	24,170,796
Fleet Management	19,592,613	22,622,451	45,805,120	39,906,081	47,475,512
Purchasing	1,122,805	1,109,044	1,385,415	1,381,732	1,447,789
Transit Services	32,036,313	35,444,445	37,334,226	32,293,910	41,354,695
Business Services Total:	**69,331,395**	**81,899,515**	**111,090,553**	**102,710,261**	**114,879,014**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	17,321,920	23,832,619	27,951,207	30,510,270	25,848,807
Fund 003 - COVID Transition	380,549	0	0	0	0
Fund 360 - ECHO Direct County Expenditures	0	0	0	0	200,000
Fund 456 - Transit Services	32,036,313	35,444,445	37,334,226	32,293,910	41,354,695
Fund 513 - Equipment Maintenance	16,047,031	16,459,458	18,286,795	16,234,445	17,925,560
Fund 514 - Fleet Replacement	3,545,582	6,162,993	27,518,325	23,671,636	29,549,952
Fund Total:	**69,331,395**	**81,899,515**	**111,090,553**	**102,710,261**	**114,879,014**

Business Services Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Business Services	Full Time Positions	2	2	3	3
Facility Management	Full Time Positions	44	44	47	47
Fleet Management	Full Time Positions	50	46	47	47
Purchasing	Full Time Positions	15	15	15	15
Transit Services	Full Time Positions	0	7	8	8

Department: Business Services

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Business Services					
Personnel Services	329,108	512,497	488,320	554,395	487,618
Operating Expenses	70,198	65,298	4,321	46,831	46,303
Capital Outlay	0	2,613	0	0	0
Capital Improvements	492,775	0	0	0	0
Reimbursements	(74,662)	(57,914)	(83,920)	(83,920)	(103,699)
Total: Business Services	**817,419**	**522,494**	**408,721**	**517,306**	**430,222**

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	817,419	522,494	408,721	517,306	430,222
Total Fund Allocation	**817,419**	**522,494**	**408,721**	**517,306**	**430,222**

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

Highlights

Facility Management (FM) provides both on-call services and planned maintenance for over three million square feet distributed over 444 buildings, structures, and infrastructure assets 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 planning. Facility Management also oversees contracts to ensure performance standards are met.

Other services include ground maintenance, janitorial, pest control, courier service, vending, and security. Additionally, there is a skilled in-house labor force capable of performing all major trade work to include carpentry, plumbing, HVAC, electrical, and low voltage. Facility Management is also responsible for ensuring all ADA facility requirements are met to accommodate the public.

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of capital improvement projects	56	50	27
Number of buildings security is provided	9	9	9
Changes of entrances/interiors	10	10	4
Square feet maintained/7 days per week	3,184,061	3,231,061	3,328,249
Number of energy conservation projects	16	5	2

Department: Business Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Facility Management					
Personnel Services	3,163,977	3,451,695	3,980,318	3,867,339	4,348,949
Operating Expenses	8,526,567	9,350,679	9,974,835	9,604,277	9,810,246
Capital Outlay	41,363	126,733	328,998	471,396	300,600
Capital Improvements	5,616,467	10,672,092	12,731,393	15,519,279	10,663,500
Grants and Aids	3,172	3,239	14,415	3,190	7,449
Reimbursements	(1,589,172)	(1,403,357)	(872,888)	(872,888)	(959,948)
Total: Facility Management	**15,762,374**	**22,201,081**	**26,157,071**	**28,592,593**	**24,170,796**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	47	47
Number of Full Time Equivalent Positions	47	47

Fund Allocation					
COVID Transition - 003	380,549	0	0	0	0
ECHO Direct County Expenditures - 360	0	0	0	0	200,000
General Fund - 001	15,381,825	22,201,081	26,157,071	28,592,593	23,970,796
Total Fund Allocation	**15,762,374**	**22,201,081**	**26,157,071**	**28,592,593**	**24,170,796**

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 25,899+ hours of scheduled repairs in fiscal year 23-24. 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 25-26, the labor rate charged by Fleet will increase to $93/hour.

Fleet continues to purchase fuel with a consortium of ten (10) local agencies using a bulk fuel bid. Prior year fuel sales were over 1.8 million gallons. County fuel sites are kept within 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 24-25, Fleet reduced the Parts markup from 5% to 0% due to savings. The sublets markup remains at 20%.

Fleet's motor pool provides rental vehicles. Customers utilized the pool rentals over 497 times in fiscal year 23-24.

Fleet's newly developed Training Unit continues 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. To date, 84 students have successfully completed this training and received their CDLs.

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 25-26, 106 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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Overall customer satisfaction rate	99	99	99
Billable mechanic hours	49,657	49,000	49,000
Fully burdened labor rate	88	90	93
Monthly scheduled work order hours to total hours	58	59	60
Generator preventive maintenance on-schedule rate	88	93	99
Vehicle availability rate	98	98	97
Fuel inventory accountability	99	99	99
Parts on-demand rate	90	90	90
Monitor monthly overhead report	7,103	5,560	4,420
Number of students trained and tested for Commercial Driver's Licenses	36	35	50

Key Objectives -

01. Provide replacement vehicles for divisions participating in the lease program.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of vehicles replaced	89	77	106

Department: Business Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fleet Management					
Personnel Services	3,637,055	3,685,879	3,970,319	4,025,169	4,546,868
Operating Expenses	11,967,236	11,772,427	12,649,371	11,390,874	12,396,757
Capital Outlay	3,640,142	6,823,849	10,242,786	24,312,409	10,576,103
Capital Improvements	288,270	180,723	240,000	122,315	380,000
Grants and Aids	13,311	17,047	12,790	15,067	15,150
Interfund Transfers	46,599	142,526	0	40,247	0
Reserves	0	0	18,689,854	0	19,560,634
Total: Fleet Management	**19,592,613**	**22,622,451**	**45,805,120**	**39,906,081**	**47,475,512**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	47	47
Number of Full Time Equivalent Positions	47	47

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
Equipment Maintenance - 513	16,047,031	16,459,458	18,286,795	16,234,445	17,925,560
Fleet Replacement - 514	3,545,582	6,162,993	27,518,325	23,671,636	29,549,952
Total Fund Allocation	**19,592,613**	**22,622,451**	**45,805,120**	**39,906,081**	**47,475,512**

Mission: **To provide fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.**

Highlights

The Purchasing and Contracts division continues to work closely with county departments, the constitutional offices of the Supervisor of Elections, Property Appraiser, and the Tax Collector, and the business community to ensure that county business is conducted as efficiently and effectively as possible, and that the maximum value is received from taxpayer dollars spent on the purchase of commodities, services, and construction.

In the Fiscal Year 2025 Purchasing and Contracts continued its use of online/electronic procurement system OpenGov. Our team is currently implementing the contract management module of OpenGov with a goal to have all new and continuing services contracts issued in the system and have a public facing page for the public to research county contracts as well as access to contracts for County staff by the start of the FY26. In FY 25 Purchasing and Contracts has improved efficiency and consistency by fully utilizing the template function in OpenGov's shared sections in all of the solicitations. If a change needs to be made, it only needs to be updated in one place rather than multiple templates or locations within the document. The goal for FY 26 is to complete the update the construction bid templates and modernize the way vendors respond to construction project using OpenGov.

Staff training continues to be important to obtain and maintain professional certifications. Continue to leverage scholarship funds from our local professional chapter of NIGP to increase employee training without increasing our budget. We also provide training to our internal customers for the purchasing card program, Purchasing 101 and Purchasing for Construction & Professional Services and specific one on one on-boarding train for key positions in the County. Continue to look for opportunities for vendor outreach such Central Florida Chapter of NIGP and Central FL Small Business Alliance Reverse Trade Shows (2026).

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 [formal and informal solicitations & training programs].

02. Implement, train, maintain, and improve e-procurement/automated solutions that add value to the procurement and surplus property disposition services for both internal and external customers: (formal/informal solicitations, training programs)

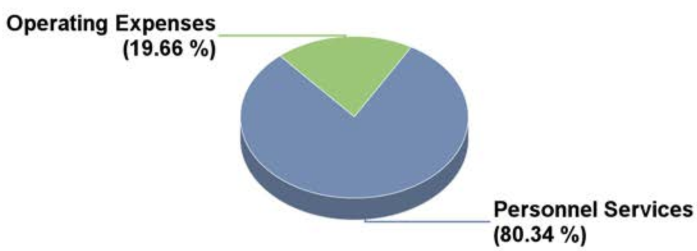
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of formal and informal solicitations and master agreements	206	200	210
Number of training hours conducted	54	58	56

Department: Business Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Purchasing					
Personnel Services	1,407,819	1,409,974	1,570,666	1,578,294	1,709,063
Operating Expenses	331,033	393,736	419,215	407,904	418,306
Reimbursements	(616,047)	(694,666)	(604,466)	(604,466)	(679,580)
Total: Purchasing	**1,122,805**	**1,109,044**	**1,385,415**	**1,381,732**	**1,447,789**

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	1,122,805	1,109,044	1,385,415	1,381,732	1,447,789
Total Fund Allocation	**1,122,805**	**1,109,044**	**1,385,415**	**1,381,732**	**1,447,789**



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, Votan ion 1975. Votran provides fixed route public transportation to urban areas of the county with a fleet of 77 revenue producing fixed route buses and 79 paratransit buses. The budget is funded by the operating revenues, the Volusia County General Fund, Federal Transit Administration (FTA) and Florida Department of Transportation (FDOT) grant funds. Operating revenues are generated by Votran through passenger fares, contract services 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. There will be no increase to FY 25-26 contribution. Reserves are held for fluctuations in fuel and revenue.

Key Objectives -

01. Respond to customer needs and complaints quickly

02. Increase ridership

03. Maintain an "on time" performance at 90%

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of complaints	172	148	140
Number of passengers	2,219,866	2,050,766	2,250,000
Percent of on-time performance	84	85	86

Department: Business Services

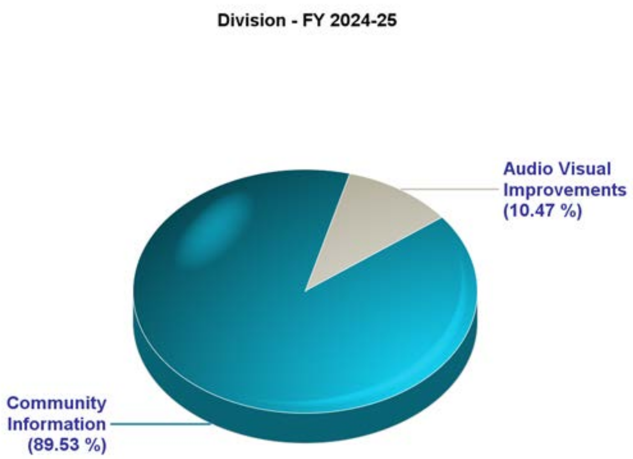
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transit Services					
Personnel Services	491,616	811,327	819,346	824,270	848,342
Operating Expenses	28,702,174	30,813,759	31,455,739	31,462,790	33,938,241
Capital Outlay	2,452,630	2,015,107	0	0	0
Capital Improvements	382,371	1,782,563	0	0	0
Interfund Transfers	7,522	21,689	0	6,850	0
Reserves	0	0	5,059,141	0	6,568,112
Total: Transit Services	**32,036,313**	**35,444,445**	**37,334,226**	**32,293,910**	**41,354,695**

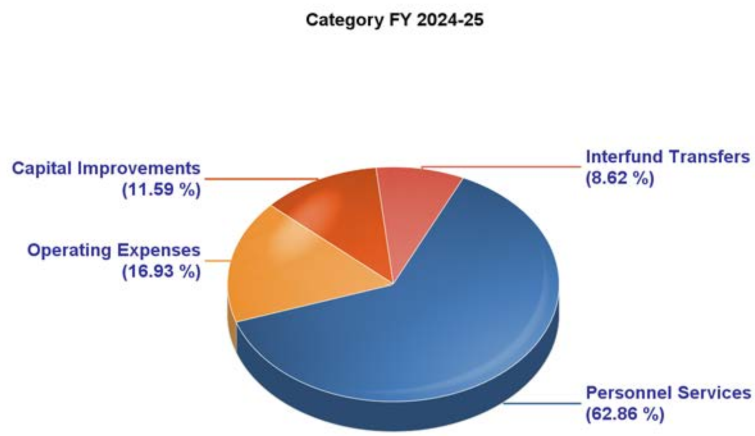
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	8	8
Number of Full Time Equivalent Positions	8	8

Fund Allocation					
Transit Services - 456	32,036,313	35,444,445	37,334,226	32,293,910	41,354,695
Total Fund Allocation	**32,036,313**	**35,444,445**	**37,334,226**	**32,293,910**	**41,354,695**

Community Information

Community Information	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Audio Visual Improvements	33,723	14,565	270,007	79,100	222,997
Community Information	1,135,680	798,769	1,345,103	1,225,230	1,907,728
Community Information Total:	**1,169,403**	**813,334**	**1,615,110**	**1,304,330**	**2,130,725**





Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	1,069,030	729,142	1,345,103	1,225,230	1,907,728
Fund 004 - ARPA Transition Fund	66,650	69,627	0	0	0
Fund 511 - Computer Replacement	33,723	14,565	270,007	79,100	222,997
Fund Total:	**1,169,403**	**813,334**	**1,615,110**	**1,304,330**	**2,130,725**

Community Information Positions

Community Information Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Community Information	Full Time Positions	15	15	15	15

Highlights

Community Information oversees the county's internal and external communications and public relations efforts in support of the goals and directives established by the county's leadership. Community Information strives to increase the public's awareness and knowledge of county services, provides information on the issues that confront the leaders of county government, assists county departments with their communication needs, coordinates emergency public information, oversees the county's websites, and assists with the county's marketing, advertising, and public relations programs.

Key Objectives - Community Information

01. Implement effective public information through visits to www.volusia.org

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

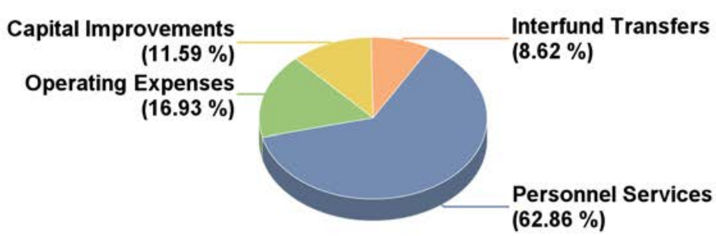
Performance Measures - Community Information	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of internet users visiting www.volusia.org	11,132,446	11,689,068	12,130,256
Annual Engagement	26,460,408	2,538,429	3,100,452

Department: Community Information

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Community Information					
Personnel Services	1,151,707	1,171,044	1,469,226	1,403,683	1,626,454
Operating Expenses	482,995	210,606	460,829	450,250	438,119
Capital Outlay	20,615	9,486	130,100	68,200	0
Capital Improvements	0	0	0	0	300,000
Interfund Transfers	0	0	0	0	222,997
Reserves	0	0	224,285	0	0
Reimbursements	(485,914)	(577,802)	(577,330)	(617,803)	(456,845)

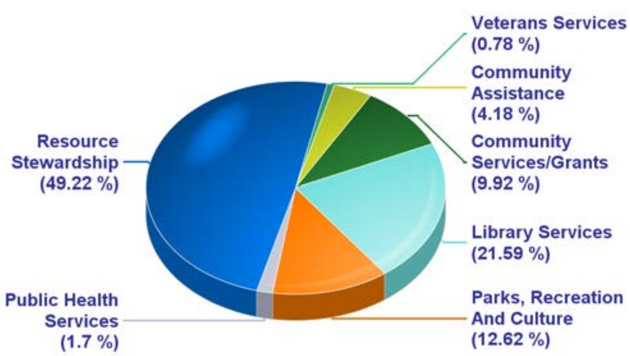
Positions	Prior Year Positions	Adopted Positions
Number of Full Time Positions	15	15
Number of Full Time Equivalent Positions	15	15

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
ARPA Transition Fund - 004	66,650	69,627	0	0	0
Computer Replacement - 511	33,723	14,565	300,385	79,100	222,997
General Fund - 001	1,069,030	729,142	1,406,725	1,225,230	1,907,728
Total Fund Allocation	**1,169,403**	**813,334**	**1,707,110**	**1,304,330**	**2,130,725**

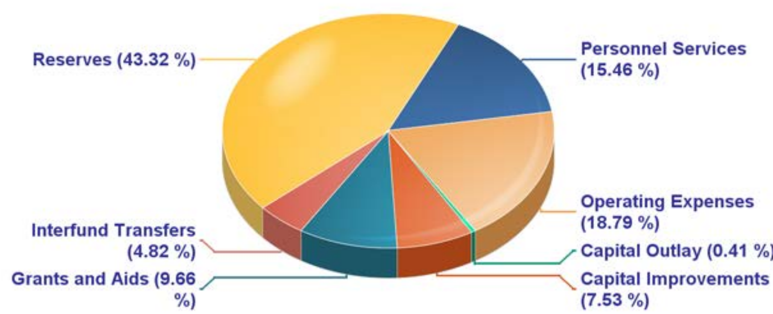


Community Services	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Community Assistance	6,378,654	5,115,421	6,699,490	7,941,080	6,773,206
Community Services/Grants	10,797,640	11,175,605	13,588,439	20,182,839	16,080,899
Library Services	22,919,707	24,577,625	33,988,227	29,827,945	34,993,777
Parks, Recreation And Culture	10,311,886	10,950,380	21,225,371	17,833,895	20,449,346
Public Health Services	3,003,163	3,026,391	2,650,774	2,636,020	2,750,210
Resource Stewardship	17,044,095	16,947,233	55,310,460	44,154,499	79,772,429
Veterans Services	1,063,791	1,191,086	1,358,348	1,247,455	1,262,765
Community Services Total:	**71,518,936**	**72,983,741**	**134,821,109**	**123,823,733**	**162,082,632**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	29,889,398	29,603,258	34,763,209	33,347,476	36,082,149
Fund 104 - Library	22,897,807	24,577,562	33,530,790	29,077,812	32,446,384
Fund 114 - Ponce De Leon Inlet and Port District	185,807	0	0	0	0
Fund 120 - Municipal Service District	1,596,032	1,543,739	1,675,094	1,675,094	1,779,271
Fund 124 - Library Endowment	21,900	63	457,437	133	547,393
Fund 125 - Homeless Initiatives	557,598	400,159	256,980	400,193	953,388
Fund 135 - Park Impact Fees-County	0	178,832	3,576,997	1,181,328	5,423,146
Fund 136 - Park Impact Fees-Zone 1 (Northeast)	28	63,768	949,508	190,245	833,659
Fund 137 - Park Impact Fees-Zone 2 (Southeast)	0	4	96,073	14	79,345
Fund 138 - Park Impact Fees-Zone 3 (Southwest)	0	17,043	387,908	250,092	193,592
Fund 139 - Park Impact Fees-Zone 4 (Northwest)	0	24	453,720	275,076	185,857
Fund 158 - Gemini Springs Endowment	0	9	67,123	5,021	71,823
Fund 160 - Volusia ECHO	9,696,833	12,553,374	27,771,217	23,021,890	27,992,084
Fund 162 - Volusia Forever Land Acquisition	4,517,197	1,378,013	12,745,070	14,147,019	30,050,907
Fund 163 - Land Management	1,835,546	1,692,337	16,535,011	2,591,698	17,587,049
Fund 164 - Barberville Mitigation Tract	63,240	22,237	684,280	64,891	997,534
Fund 167 - Opioid Regional Settlement Fund	60,843	75,771	101,743	7,654,416	413,826
Fund 177 - Dori Slosberg	141,478	134,297	765,382	230,336	1,066,410
Fund 179 - Opioid Settlement Administration	0	0	3,567	3,567	3,815
Fund 360 - ECHO Direct County Expenditures	55,229	743,251	0	9,707,432	5,375,000
Fund Total:	**71,518,936**	**72,983,741**	**134,821,109**	**123,823,733**	**162,082,632**

Community Services Positions

Community Services Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Community Assistance	Full Time Positions	1	2	1	0
Community Services/Grants	Full Time Positions	15	15	16	16
Library Services	Full Time Positions	175	175	177	177
Parks, Recreation And Culture	Full Time Positions	70	71	71	71
Resource Stewardship	Full Time Positions	28	29	31	31
Veterans Services	Full Time Positions	14	15	16	16
Library Services	Part Time Positions	9	7	5	5
Parks, Recreation And Culture	Part Time Positions	183	177	177	177
Resource Stewardship	Part Time Positions	1	1	1	1

Mission: **To identify and plan for the needs of children and their families in Volusia County and to monitor and evaluate the programs funded through the recommendations of the Children and Families Advisory Board and approved by Volusia County Council.**

Highlights

The mission of 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 2025-26, CFAB will budget $2.6 million to disperse through grants for many nonprofit agencies that provide services to our community.

Funds in this account 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.

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.

Community Assistance administrative staff meet to discuss service compliance, identify needs, and coordinate services with private and non-profit community service agencies. Local resources and various grants provide funding for these diversified services.

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 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. Evaluate the needs of children and families in Volusia County and identify strategies to meet those needs best.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of Children and Families Advisory Board meetings	4	4	4

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Percent representation of dependent children by volunteers	98	99	100
Number of certified community advocates	168	172	180
Percent of advocates retained annually	70	80	80

Department: Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Community Assistance					
Personnel Services	64,268	19,258	31,554	12,091	37,769
Operating Expenses	88,185	35,019	37,910	36,302	42,613
Grants and Aids	6,226,201	5,061,144	6,630,026	7,892,687	6,692,824
Total: Community Assistance	**6,378,654**	**5,115,421**	**6,699,490**	**7,941,080**	**6,773,206**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	1	0
Number of Full Time Equivalent Positions	1	0

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
General Fund - 001	6,378,654	5,124,759	6,699,490	7,941,080	6,773,206
Opioid Regional Settlement Fund - 167	0	(9,338)	0	0	0
Total Fund Allocation	**6,378,654**	**5,115,421**	**6,699,490**	**7,941,080**	**6,773,206**

Mission: **To improve the quality of life for Volusia County citizens having very low to moderate incomes by coordinating access to resources that will bring them sustenance when needed, a greater sense of hope, self-sufficiency, self-esteem, and a greater sense of community to all citizens.**

Highlights

The Volusia County Community Services and Grants Division continues to meet a variety of citizen housing, family, and neighborhood needs throughout the County. Countywide improvements include housing, streets, neighborhood, rental assistance, down payment assistance, and other supportive services through Volusia County's Community Services programs. Local resources and various grants provide funding for 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 portion of the state share of the matching funds required for the Medicaid program, the State must charge the counties an annual contribution to acquire a specific portion. The annual contribution amounts and county percentages are calculated each year by the Social Services Estimating Conference. For the fiscal year 2025-26, Volusia's annual contribution is estimated to be $9,574,696, which will be shared by each of the county's three hospital districts.

Key Objectives -

01. Assist eligible Volusia County Citizens experiencing a crisis to prevent eviction, foreclosure, and other indigent emergency services such as indigent cremation/burial, prescription, and dental extractions.

02. Determine eligibility for in-county and out-of-county Health Care Responsibility Act (HCRA), and complete reports for state compliance.

03. Assist eligible Volusia County citizens experiencing a crisis with utility assistance.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of individuals that received homeless prevention services	195	150	175
Number of clients screened for eligibility for HCRA	106	115	120
Number of individuals that received utilities assistance	121	100	115

Department: Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Community Services/Grants					
Personnel Services	1,335,427	1,499,859	1,977,677	1,390,438	1,865,114
Operating Expenses	8,687,278	9,037,777	10,336,260	10,478,101	11,747,497
Capital Outlay	0	7,500	0	0	0
Grants and Aids	724,284	588,140	488,318	8,333,009	677,270
Interfund Transfers	123,000	126,098	123,000	123,856	123,000
Reserves	0	0	805,749	0	1,794,090
Reimbursements	(72,349)	(83,769)	(142,565)	(142,565)	(126,072)
Total: Community Services/Grants	**10,797,640**	**11,175,605**	**13,588,439**	**20,182,839**	**16,080,899**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	16	16
Number of Full Time Equivalent Positions	16	16

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Dori Slosberg - 177	141,478	134,297	765,382	230,336	1,066,410
General Fund - 001	10,037,721	10,556,040	12,460,767	11,894,327	13,643,460
Homeless Initiatives - 125	557,598	400,159	256,980	400,193	953,388
Opioid Regional Settlement Fund - 167	60,843	85,109	101,743	7,654,416	413,826
Opioid Settlement Administration - 179	0	0	3,567	3,567	3,815
Total Fund Allocation	**10,797,640**	**11,175,605**	**13,588,439**	**20,182,839**	**16,080,899**

Mission: **To provide residents and visitors with exceptional library services that facilitate personal growth, economic development and quality of life in a manner that strengthens community pride while fostering a countywide identity and partnerships.**

Highlights

The Library division is responsible for providing public library service for every resident in the County and for maintaining facilities at acceptable standards. The countywide Library Fund was established to account for revenues and expenditures relating to the operation of a public library system, including six regional libraries, two full service branch libraries, six community branch libraries, and one support facility. The budget represents continuing the capital improvement program, continuing to provide relevant on-site and online collections of popular materials, continuing to provide educational, literacy, cultural, maker and recreational programs, while continuing to enhance services available virtually 24/7.

Key Objectives -

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.

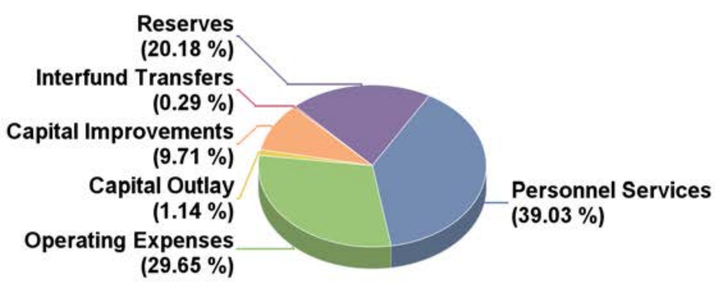
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of program attendees	173,246	178,443	183,796
Number of collection items per capita (LOS=1.82 per capita)	3	3	3
Number of virtual visits to networked resources	6,718,804	2,457,459	2,531,183
Number of internet and computer use sessions	960,448	989,261	1,018,939

Department: Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Library Services					
Personnel Services	10,893,409	11,783,288	13,463,120	13,057,263	13,657,039
Operating Expenses	9,260,565	9,457,616	9,311,882	10,303,750	10,375,823
Capital Outlay	54,545	174,405	328,895	131,949	400,295
Capital Improvements	398,999	626,287	995,733	2,097,677	3,398,966
Interfund Transfers	2,312,189	2,536,029	3,667,301	4,237,306	100,000
Reserves	0	0	6,221,296	0	7,061,654
Total: Library Services	**22,919,707**	**24,577,625**	**33,988,227**	**29,827,945**	**34,993,777**

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

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
ECHO Direct County Expenditures - 360	0	0	0	750,000	2,000,000
Library - 104	22,897,807	24,577,562	33,530,790	29,077,812	32,446,384
Library Endowment - 124	21,900	63	457,437	133	547,393
Total Fund Allocation	**22,919,707**	**24,577,625**	**33,988,227**	**29,827,945**	**34,993,777**



Mission: **To provide ecological, cultural, and outdoor experiences through a wide variety of parks, trails, and unique resources to our community and visitors.**

Highlights

The Operations and Maintenance activity is responsible for all Volusia County operated parks and trails, including restroom cleaning, mowing, trash removal, tree and landscape maintenance, building and grounds repairs, painting, dock and deck maintenance, playground maintenance, shooting range operations, campground operations and boat launches.

The fiscal year 2025-26 budget reflects the repair/replacement of a portion of the Lake Ashby Dock and a portion of the Lake George fishing dock, Gemini Springs Park caretaker house repairs, Ed Stone Park lot resurfacing, Dorris Leeper Spruce Creek Preserve Caretaker House Roof Replacement & Strickland Range Roof Repairs, Park Operations Shop Construction, Cypress Lake Park Basketball court resurfacing, Beck Shade Canopy Replacement, Spruce Creek Dock Repairs, and fence repairs at various parks.

Environmental and Outdoor Programs provide leisure and recreation activities for the residents of Volusia County. Staff continues work with the Volusia County School Board to offer programs during the student holidays throughout the school year. Our division also operates the Summer Recreation Program at 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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of safety & new operations implemented	2	4	3
Number of parks and facilities improved	7	6	10

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of coordinated activities	365	368	378
Number of program participants	23,959	24,255	25,100

Department: Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Parks, Recreation And Culture					
Personnel Services	4,823,223	5,295,179	6,030,958	5,656,296	6,185,846
Operating Expenses	4,748,256	5,014,854	5,157,746	5,165,186	5,253,541
Capital Outlay	283,338	277,610	74,000	80,453	160,500
Capital Improvements	1,382,300	1,090,392	6,514,195	7,933,922	6,303,695
Grants and Aids	614,804	616,809	612,258	612,258	612,258
Interfund Transfers	0	136,096	0	0	0
Reserves	0	0	4,450,434	0	3,687,422
Reimbursements	(1,540,035)	(1,480,560)	(1,614,220)	(1,614,220)	(1,753,916)
Total: Parks, Recreation And Culture	**10,311,886**	**10,950,380**	**21,225,371**	**17,833,895**	**20,449,346**

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

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
ECHO Direct County Expenditures - 360	46,249	444,723	0	2,924,736	1,195,000
Gemini Springs Endowment - 158	0	9	67,123	5,021	71,823
General Fund - 001	8,483,770	8,702,238	10,518,948	8,582,289	10,687,653
Municipal Service District - 120	1,596,032	1,543,739	1,675,094	1,675,094	1,779,271
Park Impact Fees-County - 135	0	178,832	3,576,997	431,328	5,423,146
Park Impact Fees-Zone 1 (Northeast) - 136	28	63,768	949,508	190,245	833,659
Park Impact Fees-Zone 2 (Southeast) - 137	0	4	96,073	14	79,345
Park Impact Fees-Zone 3 (Southwest) - 138	0	17,043	387,908	250,092	193,592
Park Impact Fees-Zone 4 (Northwest) - 139	0	24	453,720	275,076	185,857
Ponce De Leon Inlet and Port District - 114	185,807	0	0	0	0
Volusia ECHO - 160	0	0	3,500,000	3,500,000	0
Total Fund Allocation	**10,311,886**	**10,950,380**	**21,225,371**	**17,833,895**	**20,449,346**

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of communicable disease control services provided to all residents and visitors	91,949	88,278	89,000
Number of primary care services provided to all residents and visitors	506,125	659,180	675,000
Number of environmental health services provided	22,777	23,400	19,400

Department: Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Public Health Services					
Operating Expenses	1,071,499	1,047,313	612,323	597,569	205,016
Grants and Aids	1,931,664	1,979,078	2,038,451	2,038,451	2,545,194
Total: Public Health Services	**3,003,163**	**3,026,391**	**2,650,774**	**2,636,020**	**2,750,210**
Fund Allocation					
General Fund - 001	3,003,163	3,026,391	2,650,774	2,636,020	2,750,210
Total Fund Allocation	**3,003,163**	**3,026,391**	**2,650,774**	**2,636,020**	**2,750,210**

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Residents participating in educational activities	11,232	11,000	12,000
Number of volunteer hours contributed	12,315	12,600	12,500
Acres Actively Managed	5,200	5,500	6,500
Number of public meetings with advisory committees	20	21	21
Outside funds leveraged to accomplish our mission	4,174,930	8,000,000	20,000,000

Department: Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Resource Stewardship					
Personnel Services	1,937,575	2,026,964	2,548,293	2,374,497	2,513,095
Operating Expenses	1,968,231	2,085,719	2,052,825	3,594,273	3,020,222
Capital Outlay	82,379	31,400	168,500	174,500	114,000
Capital Improvements	3,645,986	582,788	149,625	19,107,639	2,648,175
Grants and Aids	2,242,017	2,758,581	7,766,086	10,164,949	5,314,280
Interfund Transfers	7,167,907	9,461,781	3,973,000	8,738,641	7,675,000
Reserves	0	0	38,652,131	0	58,487,657
Total: Resource Stewardship	**17,044,095**	**16,947,233**	**55,310,460**	**44,154,499**	**79,772,429**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	31	31
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	31.5	31.5

Fund Allocation					
Barberville Mitigation Tract - 164	63,240	22,237	684,280	64,891	997,534
ECHO Direct County Expenditures - 360	8,980	298,528	0	6,032,696	2,180,000
General Fund - 001	922,299	1,002,744	1,074,882	1,046,305	964,855
Land Management - 163	1,835,546	1,692,337	16,535,011	2,591,698	17,587,049
Park Impact Fees-County - 135	0	0	0	750,000	0
Volusia ECHO - 160	9,696,833	12,553,374	24,271,217	19,521,890	27,992,084
Volusia Forever Land Acquisition - 162	4,517,197	1,378,013	12,745,070	14,147,019	30,050,907
Total Fund Allocation	**17,044,095**	**16,947,233**	**55,310,460**	**44,154,499**	**79,772,429**

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 shut-ins and those in nursing homes and assisted living facilities.

03. Reduce clients unable to assist.

04. Complete and file all requested forms and applications for veterans/dependents.

05. Perform outreach events to inform and educate on potential benefits and services provided.

06. New monetary benefits paid to Volusia County veterans/dependents.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of claims & benefits filed	7,304	8,223	9,100
Number of veterans/dependents served	16,451	14,734	16,500
Number of clients unable to assist	2,836	1,800	1,625
Number of forms and applications completed for Veterans/dependents	26,969	23,258	27,012
Number of outreach events	80	75	100
New monetary benefits the VA paid to Volusia Veterans/Dependents	13,447,632	4,813,679	6,913,564

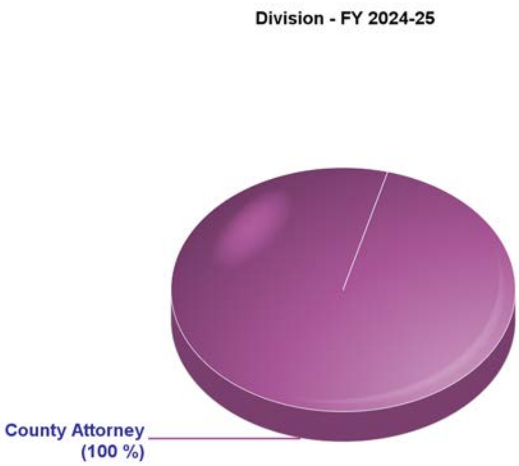
Department: Community Services

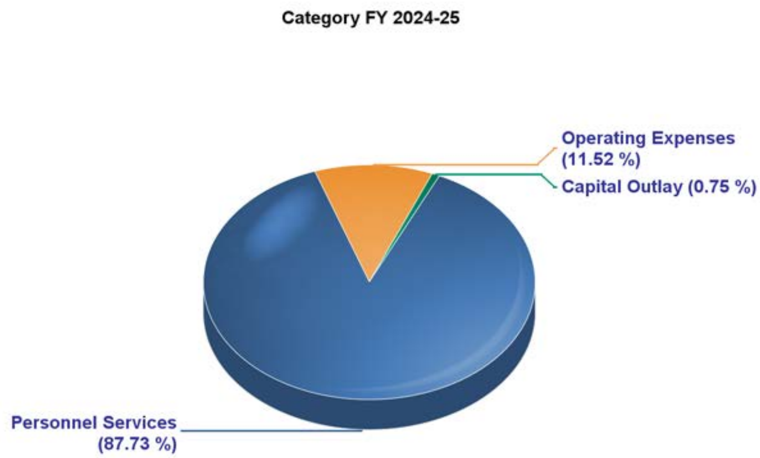
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Veterans Services					
Personnel Services	977,325	1,055,729	1,272,320	1,170,978	1,093,791
Operating Expenses	86,466	135,357	86,028	76,477	168,974
Total: Veterans Services	**1,063,791**	**1,191,086**	**1,358,348**	**1,247,455**	**1,262,765**

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	1,063,791	1,191,086	1,358,348	1,247,455	1,262,765
Total Fund Allocation	**1,063,791**	**1,191,086**	**1,358,348**	**1,247,455**	**1,262,765**

County Attorney	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Attorney	1,535,213	1,647,372	2,223,497	2,174,611	2,584,850
County Attorney Total:	**1,535,213**	**1,647,372**	**2,223,497**	**2,174,611**	**2,584,850**





Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	1,535,213	1,647,372	2,223,497	2,174,611	2,584,850
Fund Total:	**1,535,213**	**1,647,372**	**2,223,497**	**2,174,611**	**2,584,850**

County Attorney Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
County Attorney	Full Time Positions	28	26	26	26

Department: County Attorney

Mission: **To provide high quality, effective and efficient legal counsel to Volusia County government.**

Highlights

The County Attorney's office serves as legal counsel to Volusia County government and county constitutional officers as provided by agreement. County attorneys develop ordinances, resolutions, and contracts to implement and support the policy decisions of the County Council in coordination with the County Manager and staff. County attorneys defend, and prosecute for, the County in civil and administrative proceedings in state and federal courts, and administrative venues, in areas such as: ordinance challenges, code enforcement, civil rights, liability defense, environmental compliance, contract and procurement disputes, elections, animal control, lien and mortgage foreclosures, employment, labor, real estate, eminent domain, land use and zoning, construction, property assessment disputes, and worker's compensation. County attorneys provide legal counsel to county boards, including subsequent litigation. The County Attorney's office monitors legislative and court developments which impact county government.

Key Objectives -

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.

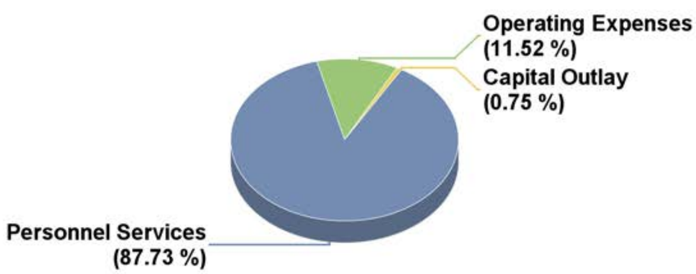
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of ordinances and resolutions adopted	218	220	220
Number of new cases	2,680	2,700	2,800

Department: County Attorney

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Attorney					
Personnel Services	3,417,466	3,558,192	3,806,637	3,847,052	4,184,476
Operating Expenses	242,032	249,649	535,996	446,695	549,702
Capital Outlay	0	2,807	20,000	20,000	35,600
Reimbursements	(2,124,285)	(2,163,276)	(2,139,136)	(2,139,136)	(2,184,928)
Total: County Attorney	**1,535,213**	**1,647,372**	**2,223,497**	**2,174,611**	**2,584,850**

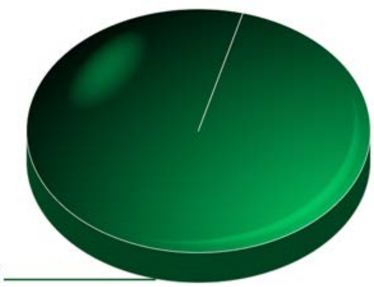
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	26	26
Number of Full Time Equivalent Positions	26	26

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	1,535,213	1,647,372	2,223,497	2,174,611	2,584,850
Total Fund Allocation	**1,535,213**	**1,647,372**	**2,223,497**	**2,174,611**	**2,584,850**

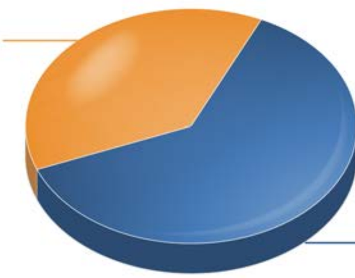


County Council	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Council	1,124,018	1,142,278	1,532,889	1,414,193	1,712,366
County Council Total:	**1,124,018**	**1,142,278**	**1,532,889**	**1,414,193**	**1,712,366**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	1,124,018	1,142,278	1,532,889	1,414,193	1,712,366
Fund Total:	**1,124,018**	**1,142,278**	**1,532,889**	**1,414,193**	**1,712,366**

County Council Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
County Council	Full Time Positions	14	15	14	14

Department: County Council

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.

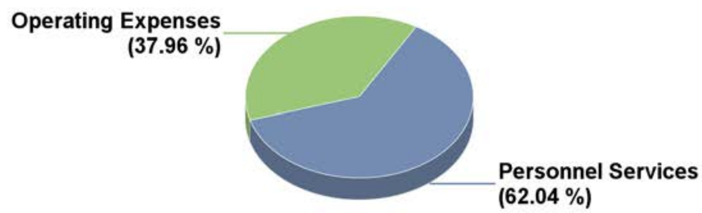
The seven-member County Council is responsible for the promulgation and adoption of policy. The Council-appointed County Manager is responsible for the execution of policy.

Department: County Council

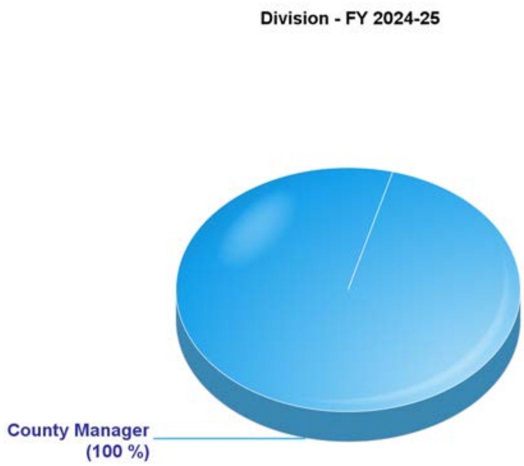
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Council					
Personnel Services	1,041,858	1,176,440	1,366,967	1,298,407	1,315,657
Operating Expenses	433,954	372,634	766,145	716,009	805,025
Capital Outlay	2,292	0	0	0	0
Reimbursements	(354,086)	(406,796)	(600,223)	(600,223)	(408,316)
Total: County Council	**1,124,018**	**1,142,278**	**1,532,889**	**1,414,193**	**1,712,366**

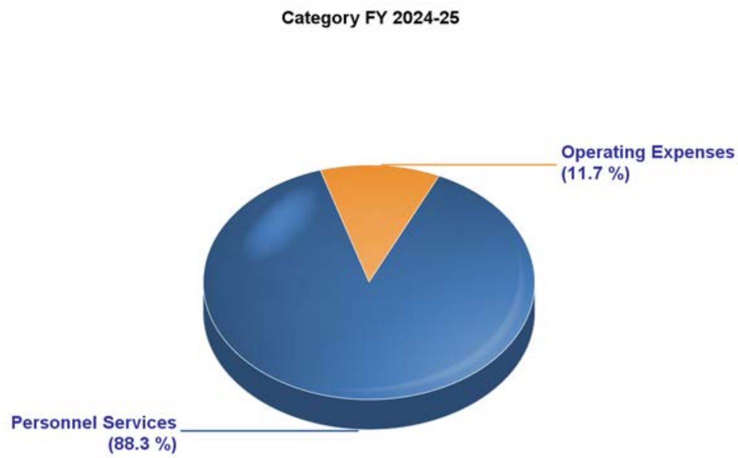
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	14	14
Number of Full Time Equivalent Positions	14	14

Fund Allocation					
General Fund - 001	1,124,018	1,142,278	1,532,889	1,414,193	1,712,366
Total Fund Allocation	**1,124,018**	**1,142,278**	**1,532,889**	**1,414,193**	**1,712,366**



County Manager	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Manager	683,508	693,237	1,067,525	1,102,459	1,096,486
County Manager Total:	**683,508**	**693,237**	**1,067,525**	**1,102,459**	**1,096,486**





Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	683,508	693,237	1,067,525	1,102,459	1,096,486
Fund Total:	**683,508**	**693,237**	**1,067,525**	**1,102,459**	**1,096,486**

County Manager Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
County Manager	Full Time Positions	8	8	8	8
County Manager	Part Time Positions	1	1	1	1

Mission: **To support the County Council, Volusia County's Departments and its citizens. This commitment requires the County Manager's administrative staff to be proactive liaisons to internal and external groups, involved in the community, accessible points of contact, providers of information through research and analysis, and advocates of County government.**

Highlights

The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs of the County Manager's Office.

Department: County Manager

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Manager					
Personnel Services	1,129,590	1,240,898	1,436,389	1,434,432	1,462,196
Operating Expenses	122,826	116,633	139,715	176,606	193,790
Reimbursements	(568,908)	(664,294)	(508,579)	(508,579)	(559,500)
Total: County Manager	**683,508**	**693,237**	**1,067,525**	**1,102,459**	**1,096,486**

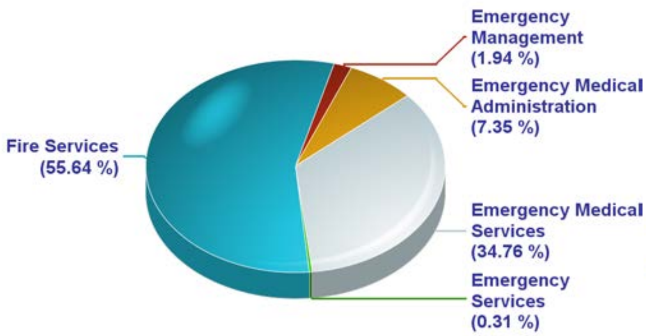
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	8	8
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	8.5	8.5

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	683,508	693,237	1,067,525	1,102,459	1,096,486
Total Fund Allocation	**683,508**	**693,237**	**1,067,525**	**1,102,459**	**1,096,486**

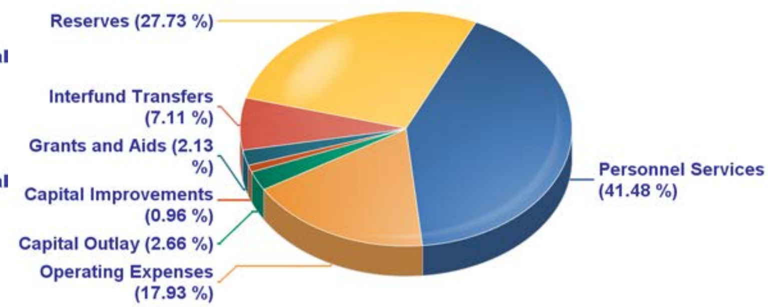
Emergency Services

Emergency Services	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Emergency Management	887,907	977,810	5,479,477	4,011,741	3,051,928
Emergency Medical Administration	9,280,002	9,923,797	12,278,796	10,156,952	11,566,254
Emergency Medical Services	36,820,379	38,675,821	53,442,918	46,904,922	54,671,091
Emergency Services	387,427	342,162	504,658	514,449	482,968
Fire Services	41,213,256	43,523,384	84,025,752	62,242,209	87,520,214
Emergency Services Total:	**88,588,971**	**93,442,974**	**155,731,601**	**123,830,273**	**157,292,455**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	12,588,915	13,303,845	20,689,756	16,804,963	18,041,555
Fund 002 - Emergency Medical Services	36,820,379	38,675,821	53,006,340	46,904,922	53,860,216
Fund 003 - COVID Transition	0	359,765	0	0	0
Fund 140 - Fire Rescue District	36,293,357	39,548,959	77,969,459	57,227,706	81,754,575
Fund 150 - Countywide Fire Impact Fee	0	30,507	2,073,476	1,366,610	1,167,807
Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	479,081	0	0	0	0
Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	145,123	0	0	0	0
Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	319,061	0	0	0	0
Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	594,232	0	0	0	0
Fund 156 - EMS Impact Fee	0	0	436,578	0	810,875
Fund 451 - Daytona Beach International Airport	1,348,823	1,524,077	1,555,992	1,526,072	1,657,427
Fund Total:	**88,588,971**	**93,442,974**	**155,731,601**	**123,830,273**	**157,292,455**

Emergency Services Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Emergency Management	Full Time Positions	6	6	7	8
Emergency Medical Administration	Full Time Positions	4	5	6	6
Emergency Medical Services	Full Time Positions	248	252	254	254
Emergency Services	Full Time Positions	0	4	4	4
Fire Services	Full Time Positions	224	229	232	232
Emergency Management	Part Time Positions	0	1	1	1
Emergency Medical Administration	Part Time Positions	1	1	1	1
Emergency Medical Services	Part Time Positions	14	11	17	17
Fire Services	Part Time Positions	0	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

Under Chapter 232, Florida State Statutes, Volusia County Division of Emergency Management is responsible for the countywide organization and administration for the Volusia County Emergency Operations Center, the Comprehensive Emergency Management Plan, CEMP and the all-hazards approach to emergency management activities that direct, support, and coordinate the prevention, preparedness, response, recovery and mitigation missions. Volusia County Emergency Management maintains a training, planning, and exercise calendar in support of countywide disaster resilience, to include training opportunities at both the local, regional, state, and federal level, as well as conducting and assisting with tabletop, functional, and full-scale exercises.

* Core Responsibilities: Organizes and administers countywide emergency operations, including the Emergency Operations Center, Comprehensive Emergency Management Plan (CEMP), and an all-hazards approach to emergency preparedness, response, recovery, and mitigation.

* Focus for Fiscal Year 2025-26:
  o Enhancing Emergency Support Function (ESF) Annexes and Continuity of Operations Plans (COOP).
  o Conducting quarterly partners meetings on public safety topics.
  o Developing and facilitating all-hazards training and exercises with partners.
  o Ensuring healthcare facilities comply with updated Emergency Management Power Plans (EPPs).

* Key Developments:
  o Recovery efforts continue post-Hurricanes Ian, Nicole, and Milton.
  o Ongoing activities under the federal Hazard Mitigation Grant Program (HMGP).
  o Anticipation of a new Emergency Operations Center addition with advanced facilities and technology.

* Training and Exercises:
  o In 2024, included hurricane drills, building collapse exercises, and airport/tabletop scenarios.
  o Plans for 2025 encompass hurricane preparedness, active shooter simulations, mass casualty exercises, cybersecurity scenarios, and healthcare-related tabletop exercises.
  o FEMA-led training courses and a healthcare summit are also anticipated.

* Strategic Planning:
  o An updated 5-year strategic plan (as of February 2024) focuses on prevention, preparedness, response, recovery, and mitigation across the community.

Volusia County Emergency Management continues to work on building disaster resilience and addressing gaps identified in past exercises and real-world events

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 hazard preparedness.

03. Provide opportunities for community outreach and presentation participation.

04. Review and assist health care facilities in the completion of their Comprehensive Emergency Plans (CEMPs), and Emergency Power Plans (EPPs) to ensure plans are updated and compliant reflecting current legislation.

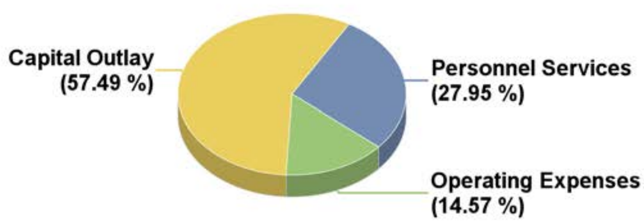
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of Emergency Support Function annex/COOP reviews	21	21	24
Number of all hazard exercises	3	8	8
Number of community outreach programs	69	69	70
Number of Health Care Facility/Emergency Power Plan reviews	167	167	167

Department: Emergency Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Emergency Management					
Personnel Services	438,979	536,094	716,132	691,217	852,887
Operating Expenses	448,928	429,509	717,958	395,031	444,536
Capital Outlay	0	0	1,470,387	2,700	1,754,505
Capital Improvements	0	12,207	2,575,000	347,793	0
Interfund Transfers	0	0	0	2,575,000	0
Total: Emergency Management	**887,907**	**977,810**	**5,479,477**	**4,011,741**	**3,051,928**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	7	8
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	7.5	8.5

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	887,907	977,810	5,479,477	4,011,741	3,051,928
Total Fund Allocation	**887,907**	**977,810**	**5,479,477**	**4,011,741**	**3,051,928**



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 emergency medical technicians and paramedics. In fiscal year 2023-24, the system responded to more than 103,000 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, local credentialing of emergency medical technicians and paramedics, management of and existing, and contemplation of a new records management system, provided recurring and ad hoc data analysis to determine system efficacy, and routinely met with system stakeholders (e.g., hospitals, 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. Analyze patient care report data for compliance with predefined metrics.

03. Review and update of federally-and state-required documents and licenses.

04. Clinical credentials authorized by the medical director.

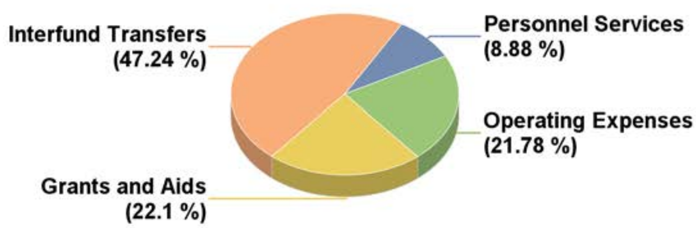
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of patient care reports manually reviewed for compliance with field protocols	3,240	3,472	3,819
Number of individual metrics analyzed within patient care reports	4,000	20,000	35,000
Number of federal & state required documents and licenses revised or renewed	3	16	14
Number of paramedic clearances conducted by the medical director	44	64	68

Department: Emergency Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Emergency Medical Administration					
Personnel Services	622,922	690,654	917,105	880,874	1,026,536
Operating Expenses	203,893	218,201	2,314,665	229,802	2,518,707
Capital Outlay	2,084	8,388	20,283	20,283	0
Grants and Aids	1,833,426	2,388,877	2,562,357	2,561,607	2,556,625
Interfund Transfers	6,617,677	6,617,677	6,464,386	6,464,386	5,464,386
Total: Emergency Medical Administratior	**9,280,002**	**9,923,797**	**12,278,796**	**10,156,952**	**11,566,254**

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	9,280,002	9,923,797	12,278,796	10,156,952	11,566,254
Total Fund Allocation	**9,280,002**	**9,923,797**	**12,278,796**	**10,156,952**	**11,566,254**



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 911 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 58,035 transports for fiscal year 2025-26 which is an increase of approximately 2.5% over the current year estimates. This is based on the expectation for additional free-standing emergency departments (ED) from Advent Health, Halifax Health, and Healthcare Corporation of America (HCA) that are currently planned or under construction. These new free-standing EDs, coupled with two new rehabilitation hospitals (Orange City and Daytona Beach) planned in 2025 will undoubtedly increase demand for service. Furthermore, Volusia County continues to grow substantially, and our expected increase in population growth, development, and traffic volumes will continue to beget significant impacts and increased demand, notably within the primary response areas for the agency. VCEMS utilizes a deployment model that 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. Provide timely ambulance response in urban areas greater than 1,000 residents per square mile.

03. Maximize operational efficiency.

04. Provide training to EMS Personnel

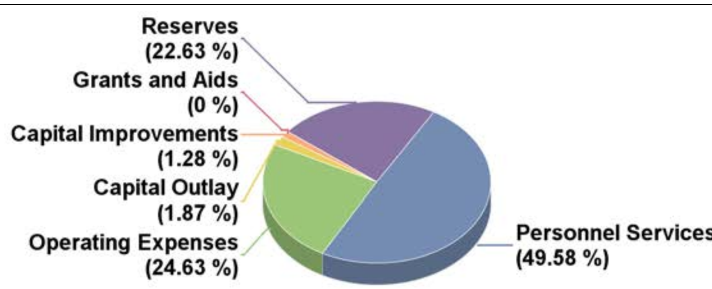
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of transports	54,898	56,620	58,035
Average response time - urban/rural (seconds)	379	375	375
Operating cost per EMS transport	613	613	620
Total Training contact hours by EMS Division personnel	5,425	5,185	5,444

Department: Emergency Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Emergency Medical Services					
Personnel Services	21,223,953	23,879,770	26,666,487	24,560,099	27,852,692
Operating Expenses	11,168,014	12,780,198	13,005,815	13,262,791	13,837,961
Capital Outlay	995,175	1,176,765	1,679,390	1,564,301	1,049,700
Capital Improvements	3,195,439	0	192,000	482,600	718,390
Grants and Aids	0	144	250	75	250
Interfund Transfers	239,365	840,450	0	7,036,556	0
Reserves	0	0	11,900,476	0	12,713,598
Reimbursements	(1,567)	(1,506)	(1,500)	(1,500)	(1,501,500)
Total: Emergency Medical Services	**36,820,379**	**38,675,821**	**53,442,918**	**46,904,922**	**54,671,091**

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	262.25

Fund Allocation					
Emergency Medical Services - 002	36,820,379	38,675,821	53,006,340	46,904,922	53,860,216
EMS Impact Fee - 156	0	0	436,578	0	810,875
Total Fund Allocation	**36,820,379**	**38,675,821**	**53,442,918**	**46,904,922**	**54,671,091**



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 Services.

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
*Coordinated emergency medical 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 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.

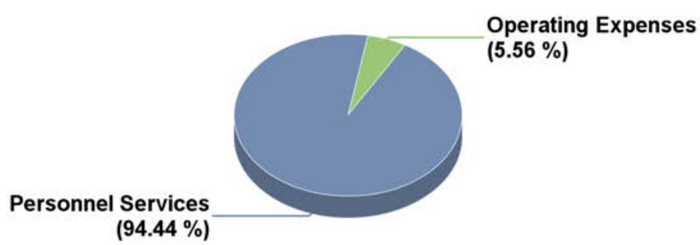
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of meetings to discuss departmental and division strategy	23	23	25
Number of background investigations completed	136	130	140

Department: Emergency Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Emergency Services					
Personnel Services	374,824	596,467	640,145	658,591	736,922
Operating Expenses	12,603	30,657	45,358	36,703	43,365
Reimbursements	0	(284,962)	(180,845)	(180,845)	(297,319)
Total: Emergency Services	**387,427**	**342,162**	**504,658**	**514,449**	**482,968**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	4	4
Number of Full Time Equivalent Positions	4	4

Fund Allocation					
General Fund - 001	387,427	342,162	504,658	514,449	482,968
Total Fund Allocation	**387,427**	**342,162**	**504,658**	**514,449**	**482,968**



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 collaboration of four internal divisions and partnerships with internal and external stakeholders. Our mission is to protect life property and the environment through efficient responsive services while continuously evolving to ensure a safe and secure community.

The Operations Division is our largest and most visible team, responding to emergency incidents, public service calls, and education events across Volusia County from 19 fire stations. In addition, our personnel staff specialized teams, including Hazardous Materials, Aircraft Rescue, Technical Rescue, and the Firewalker Wildland Team. The Fire Prevention Division enforces fire codes and coordinates efforts in fire prevention and community risk reduction. The Support Services Division handles essential administrative functions, including budget, payroll, and human resources. The Administration Division manages key areas such as training, EMS, logistics, technology, data analytics, compliance, facilities management, and equipment maintenance.

Our priorities for the fiscal year 2025-26 budget cycle focus on our commitment to training our personnel, staffing our apparatus, and improving our facilities, equipment, and technology to meet the needs of Volusia County's growing population. With many retirements expected over the next five years, we are focused on preparing the next generation of firefighters and future leaders. Data-driven decisions guide the development of new fire stations, ensuring they are strategically located to serve our community's evolving needs. Included in this year's budget is the construction and relocation of Fire Station 15 and the renovations to Fire Stations 22 and 34. These projects will address functional needs, safety, gender equity, and ADA compliance, while ensuring facilities can withstand weather challenges and increasing call volumes.

Key Objectives -

01. Provide an effective and efficient response to meet call processing times at the 90th percentile within Volusia County.

02. Lower turnout times through effective response to the 90th percentile within Volusia County.

03. Reduce the amount of travel times through effective and efficient response within Volusia County.

04. Provide effective response to meet faster total response times within Volusia County.

05. Foster growth for all Fire Rescue staff through required training for International Standardization Organization (ISO) standards.

06. Cultivate leadership skills through training and education of Fire Officers.

07. Meet the 17% national average of women in the workforce within Fire Rescue firefighters.

08. Inform and educate 30% the public annually with risk reduction information.

09. Annually conduct pre-fire plans within response area.

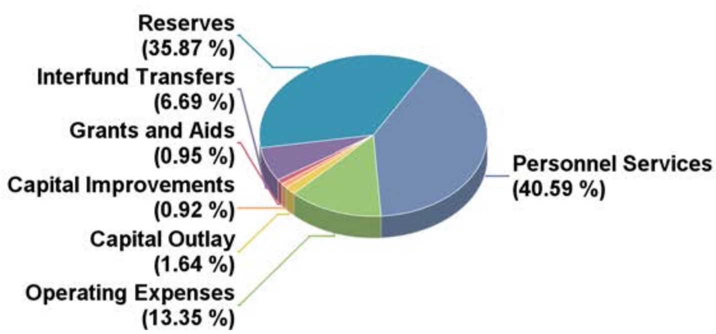
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Percentage of calls where processing time is equal or less than 2 minutes	58	60	60
Percentage of calls where turnout time equal or less than 80 seconds	93	95	95
Percent of calls where travel time equal or less than 10 minutes	84	90	90
Percentage of calls where Total Response Time equal or less than 13 minutes 20 seconds	85	88	88
Percentage of required training hours completed	99	99	99
Percent of Fire Officers with 12 hours of leadership training	98	99	99
Percent of staff that are female firefighters	9	10	12
Number of Public Education campaigns	31	40	40
Percentage of pre-fire plans completed	65	90	95

Department: Emergency Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fire Services					
Personnel Services	27,275,119	29,797,891	33,362,077	31,436,245	35,554,471
Operating Expenses	9,927,174	10,465,170	9,424,669	10,598,635	11,692,431
Capital Outlay	1,187,216	861,120	937,574	1,970,883	1,434,656
Capital Improvements	287,344	1,030,861	17,395,811	1,855,298	807,287
Grants and Aids	498,020	684,238	831,961	738,988	829,555
Interfund Transfers	2,127,823	776,793	0	15,722,775	5,856,033
Reserves	0	0	22,154,275	0	31,423,162
Reimbursements	(89,440)	(92,689)	(80,615)	(80,615)	(77,381)
Total: Fire Services	**41,213,256**	**43,523,384**	**84,025,752**	**62,242,209**	**87,520,214**

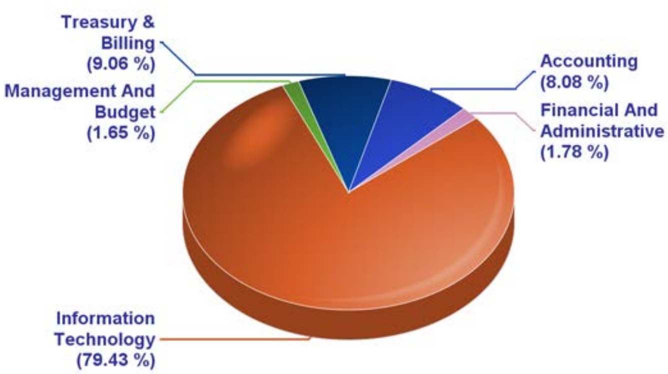
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	232	232
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	232.5	232.5

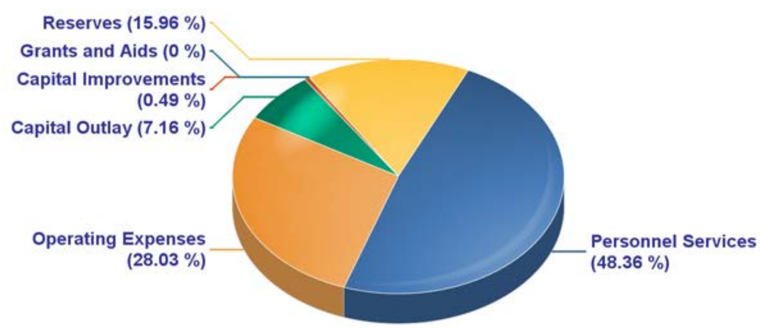
Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Countywide Fire Impact Fee - 150	0	30,507	2,073,476	1,366,610	1,167,807
COVID Transition - 003	0	359,765	0	0	0
Daytona Beach International Airport - 451	1,348,823	1,524,077	1,555,992	1,526,072	1,657,427
Fire Impact Fees-Zone 1 (Northeast) - 151	479,081	0	0	0	0
Fire Impact Fees-Zone 2 (Southeast) - 152	145,123	0	0	0	0
Fire Impact Fees-Zone 3 (Southwest) - 153	319,061	0	0	0	0
Fire Impact Fees-Zone 4 (Northwest) - 154	594,232	0	0	0	0
Fire Rescue District - 140	36,293,357	39,548,959	77,969,459	57,227,706	81,754,575
General Fund - 001	2,033,579	2,060,076	2,426,825	2,121,821	2,940,405
Total Fund Allocation	**41,213,256**	**43,523,384**	**84,025,752**	**62,242,209**	**87,520,214**



Finance

Finance	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Accounting	1,781,585	1,797,152	1,868,785	1,831,494	1,894,685
Financial And Administrative	290,862	313,020	2,552,161	410,967	417,856
Information Technology	11,467,606	11,542,219	17,531,778	13,102,535	18,629,989
Management And Budget	583,298	630,812	484,233	298,649	387,026
Treasury & Billing	2,129,933	1,871,420	0	1,833,621	2,123,710
Finance Total:	**16,253,284**	**16,154,623**	**22,436,957**	**17,477,266**	**23,453,266**





Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	13,258,989	13,079,846	15,389,064	14,027,834	15,174,176
Fund 002 - Emergency Medical Services	1,615,839	1,720,338	1,830,127	1,736,616	1,827,377
Fund 101 - Coronavirus Relief	70,230	84,485	143,826	120,375	146,570
Fund 451 - Daytona Beach International Airport	(48,562)	0	0	0	0
Fund 511 - Computer Replacement	1,356,788	1,269,954	5,073,940	1,592,441	6,305,143
Fund Total:	**16,253,284**	**16,154,623**	**22,436,957**	**17,477,266**	**23,453,266**

Finance Positions

Finance Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Accounting	Full Time Positions	30	29	29	28
Financial And Administrative	Full Time Positions	3	3	24	3
Information Technology	Full Time Positions	79	81	83	84
Management And Budget	Full Time Positions	9	9	14	16
Treasury & Billing	Full Time Positions	29	30	0	19

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.

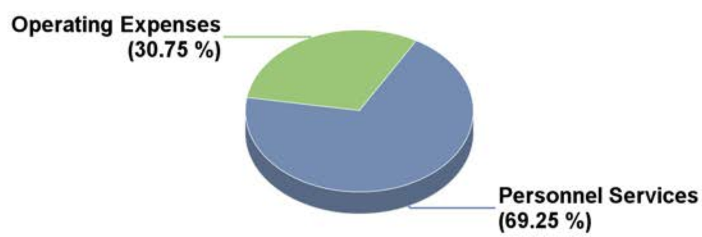
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of invoices processed for payment	134,721	134,800	134,800
Number of invoices/statements mailed	7,787	7,800	7,800
Number of capital asset records maintained	17,287	17,300	17,800

Department: Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Accounting					
Personnel Services	2,098,825	2,255,795	2,442,265	2,410,176	2,513,521
Operating Expenses	1,140,051	1,079,347	1,144,375	1,139,173	1,116,291
Capital Outlay	0	4,525	0	0	0
Reimbursements	(1,457,291)	(1,542,515)	(1,717,855)	(1,717,855)	(1,735,127)
Total: Accounting	**1,781,585**	**1,797,152**	**1,868,785**	**1,831,494**	**1,894,685**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	29	28
Number of Full Time Equivalent Positions	29	28

Fund Allocation					
General Fund - 001	1,781,585	1,797,152	1,868,785	1,831,494	1,894,685
Total Fund Allocation	**1,781,585**	**1,797,152**	**1,868,785**	**1,831,494**	**1,894,685**



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 grants for the various divisions of the County.

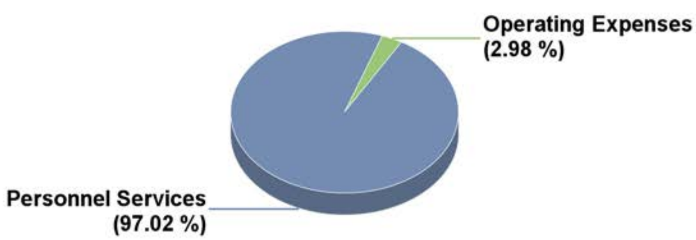
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of grants coordinated and overseen by the Office of the CFO	225	230	230

Department: Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Financial And Administrative					
Personnel Services	438,009	497,230	2,370,754	608,478	628,667
Operating Expenses	14,508	15,324	395,686	16,768	19,316
Reimbursements	(161,655)	(199,534)	(214,279)	(214,279)	(230,127)
Total: Financial And Administrative	**290,862**	**313,020**	**2,552,161**	**410,967**	**417,856**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	24	3
Number of Full Time Equivalent Positions	24	3

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Coronavirus Relief - 101	70,230	84,485	143,826	120,375	146,570
Emergency Medical Services - 002	0	0	1,830,127	30,406	0
General Fund - 001	220,632	228,535	578,208	260,186	271,286
Total Fund Allocation	**290,862**	**313,020**	**2,552,161**	**410,967**	**417,856**



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 83 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 2025-26, the division will continue focusing on (a) the security and integrity of the County's data processing systems, (b) improving the reliability of network connections through the use of multiple redundant mechanisms, and (c) replacing end-of-life equipment and reducing the need for expensive third-party maintenance. The division will also complete the migration from VMware to the Hyper-V server virtualization platform.

Information Technology's recommended budget decreased from previous fiscal years, primarily due to two factors. The first is a savings on radio system equipment maintenance. The County's new P25 radio system will come online in summer of 2025, with a three-year manufacturer's warranty. The second source of significant savings comes from the migration from VMWare to Microsoft Hyper-V for server virtualization software.

The division also manages the ongoing PC Replacement Program. During fiscal year 2025-26, 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. Improve the CJIS business intelligence reporting environment.

02. Install Peplink devices at all County facilities.

03. Implement new Electronic Agenda system.

04. Implement next-generation telephony.

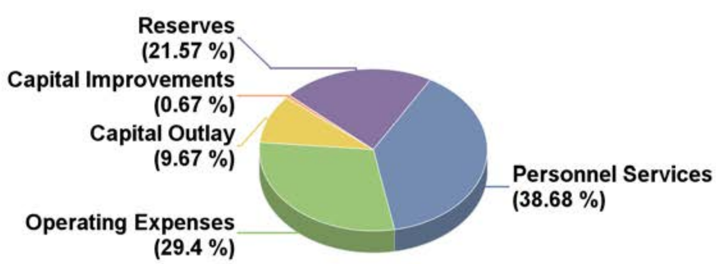
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Percentage of business reporting project completion	40	65	100
Percentage of County facilities with backup cellular connectivity	0	25	50
Percentage of electronic agenda project completion	0	5	100
Percentage of telephony project completion	0	5	25

Department: Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Information Technology					
Personnel Services	6,925,142	7,213,013	8,444,331	8,083,768	8,960,170
Operating Expenses	5,782,679	6,300,220	7,164,321	7,027,733	6,811,335
Capital Outlay	2,019,095	1,911,723	2,066,900	2,406,668	2,240,900
Capital Improvements	0	43,502	0	33,755	155,000
Interfund Transfers	0	0	0	1,713	0
Reserves	0	0	4,307,328	0	4,997,846
Reimbursements	(3,259,310)	(3,926,239)	(4,451,102)	(4,451,102)	(4,535,262)
Total: Information Technology	**11,467,606**	**11,542,219**	**17,531,778**	**13,102,535**	**18,629,989**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	83	84
Number of Full Time Equivalent Positions	83	84

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
Computer Replacement - 511	1,356,788	1,269,954	5,073,940	1,592,441	6,305,143
Daytona Beach International Airport - 451	(48,562)	0	0	0	0
General Fund - 001	10,159,380	10,272,265	12,457,838	11,510,094	12,324,846
Total Fund Allocation	**11,467,606**	**11,542,219**	**17,531,778**	**13,102,535**	**18,629,989**



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.

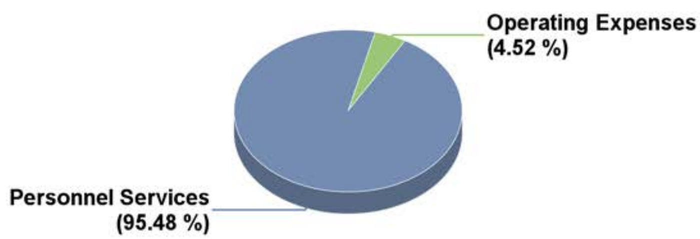
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Accuracy rate in forecasting annual General Fund revenue estimates (percent)	97	97	96
GFOA Distinguished Budget Presentation Award earned	1	1	1
Number of budget amendments processed (Operating/Non-Operating/ Grants)	417	430	450
Number of reports developed and maintained	194	194	194

Department: Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Management And Budget					
Personnel Services	725,472	768,426	1,282,965	595,633	709,058
Operating Expenses	118,163	138,207	404,211	26,321	33,543
Grants and Aids	0	0	624	0	0
Reimbursements	(260,337)	(275,821)	(1,203,567)	(323,305)	(355,575)
Total: Management And Budget	**583,298**	**630,812**	**484,233**	**298,649**	**387,026**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	14	16
Number of Full Time Equivalent Positions	14	16

Fund Allocation					
General Fund - 001	583,298	630,812	484,233	298,649	387,026
Total Fund Allocation	**583,298**	**630,812**	**484,233**	**298,649**	**387,026**



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 payment processing transactions.

06. Number of emergency transports billed.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of Tourist and Convention Development Tax returns processed	16,150	17,000	17,500
Total Tourist and Convention Development Tax revenue collected	32,969,272	35,000,000	36,000,000
Number of Tourist and Convention Development Tax audits performed	25	50	75
Number of over the counter payment transactions processed	12,978	10,280	10,000
Number of high-speed payment proessing transactions	42,869	40,500	41,000
Number of transports billed	67,149	69,200	71,000

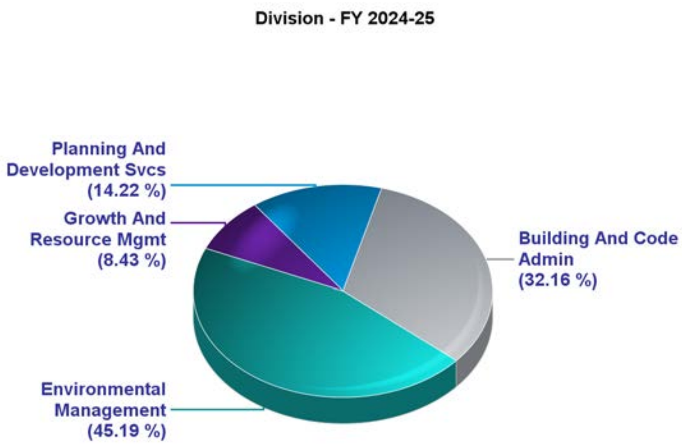
Department: Finance

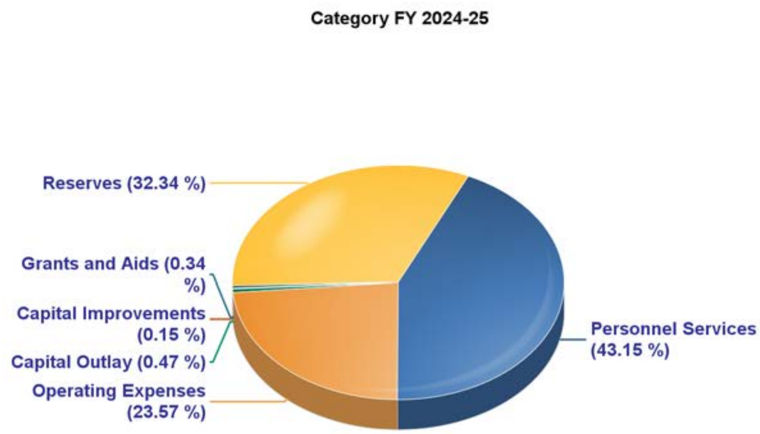
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Treasury & Billing					
Personnel Services	1,983,114	2,098,538	0	2,089,870	2,334,052
Operating Expenses	772,621	511,659	0	774,477	798,212
Grants and Aids	200	410	0	624	639
Reimbursements	(626,002)	(739,187)	0	(1,031,350)	(1,009,193)
Total: Treasury & Billing	**2,129,933**	**1,871,420**	**0**	**1,833,621**	**2,123,710**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	0	19
Number of Full Time Equivalent Positions	0	19

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Emergency Medical Services - 002	1,615,839	1,720,338	0	1,706,210	1,827,377
General Fund - 001	514,094	151,082	0	127,411	296,333
Total Fund Allocation	**2,129,933**	**1,871,420**	**0**	**1,833,621**	**2,123,710**

Growth and Resource Management	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Building And Code Admin	4,196,989	4,351,980	8,290,274	4,925,079	8,604,371
Environmental Management	5,575,745	6,596,577	10,068,348	9,527,766	12,091,163
Growth And Resource Mgmt	1,425,909	1,631,767	2,924,176	1,768,440	2,256,167
Planning And Development Svcs	3,078,964	3,179,995	3,480,831	3,388,408	3,804,940
Growth and Resource Management Total:	**14,277,607**	**15,760,319**	**24,763,629**	**19,609,693**	**26,756,641**





Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	5,266,278	2,861,696	3,221,065	3,458,560	2,935,511
Fund 004 - ARPA Transition Fund	0	18,550	0	0	0
Fund 109 - Tree Mitigation	37,047	133,992	2,285,099	211,804	3,956,130
Fund 117 - Building Permits	3,048,557	3,087,550	6,885,331	3,603,092	7,342,690
Fund 120 - Municipal Service District	5,689,904	5,964,796	6,448,741	6,423,248	7,113,218
Fund 122 - Manatee Conservation	4,094	29,366	699,711	41,734	748,682
Fund 127 - Wetland Mitigation	0	0	387,121	40,000	514,845
Fund 155 - Impact Fee Administration	231,727	546,632	1,672,806	215,262	1,010,362
Fund 165 - Dune Restoration Fund	0	0	244,826	0	14,764
Fund 178 - Beach Management Fund	0	2,650,457	2,918,929	2,832,990	3,120,439
Fund 360 - ECHO Direct County Expenditures	0	467,280	0	2,783,003	0
Fund Total:	**14,277,607**	**15,760,319**	**24,763,629**	**19,609,693**	**26,756,641**

Growth and Resource Management Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Building And Code Admin	Full Time Positions	37	40	40	40
Environmental Management	Full Time Positions	44	45	45	45
Growth And Resource Mgmt	Full Time Positions	11	11	11	11
Planning And Development Svcs	Full Time Positions	27	27	27	27
Environmental Management	Part Time Positions	5	5	5	5

Mission: **To provide a better quality of life for all Volusia County citizens by facilitating the development of a well designed, efficient, healthy, and safely built environment that enhances community identity, co-exists with the natural environment, and promotes sustainable development.**

Highlights

The Building and Code Administration Division is composed of four major activities: Contractor Licensing, Building Code Administration, Code Compliance, and Permit Processing.

Contractor Licensing provides accurate and timely contractor information to the public, cities, and staff by maintaining a database of current license and insurance information for state-certified contractors and locally licensed specialty contractors. Staff also supports the Contractor Licensing and Construction Appeals Board on cases for complaints against licensed contractors, citation appeals, appeals of Chief Building Official determinations, and cases involving unsafe, dilapidated buildings and structures.

Building Code Administration is tasked with enforcement of the Florida Building Code as mandated by the State of Florida and ordinances adopted by Volusia County for the unincorporated areas of the county. This includes plan review and inspection to ensure compliance with code requirements to safeguard public health, safety, and general welfare.

Code Compliance is responsible for enforcement of several chapters of the County Code of Ordinances and the Florida Building Code. Staff responds to building, zoning, and related complaints; administers lot maintenance regulations; reviews and enforces outdoor entertainment event permits, host itinerant merchant licenses, and temporary campgrounds during special events; and supports the Code Enforcement Board and the Special Magistrate for unincorporated areas of Volusia County.

Permit Processing is responsible for accepting, distributing, reviewing, and processing building permit applications; issuing permits; and archiving information and documentation required by the Code of Ordinances and Florida Building Code.

Key Objectives -

01. Investigate reported unlicensed contractor activity and unpermitted work.

02. Review newly issued plumbing journeyman, electrical journeyman, and master electrician competency cards and newly registered contractors.

03. Review single-family home, addition, alteration, mobile home, and commercial addition/alteration permits within 10 days.

04. Perform quality inspections by limiting the average number of site visits per inspector.

05. Respond to and pursue compliance on all reports of ordinance violations.

06. Ensure that unresolved violations are taken to the Code Enforcement Board for resolution.

07. Work with property owners through education and Code Enforcement Board orders to bring properties into compliance.

08. Intake, review, and distribute permit applications to appropriate staff for processing and issuance.

09. Process permit applications for issuance within 2 business days after reviews are completed 90 percent of the time.

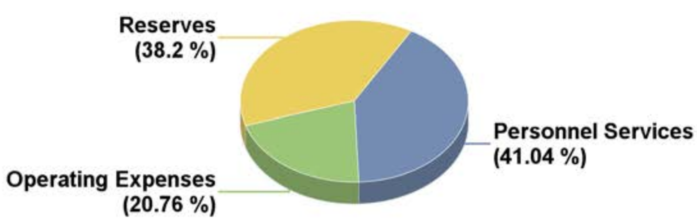
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of unlicensed contractor and unpermitted work investigations	285	150	150
Number of new journeyman and master electrician competency cards issued and new contractors registered	1,387	1,400	1,400
Percent of residential and commercial reviews completed within 10 days	98	90	90
Average number of daily site visits performed by each building inspector	20	20	20
Number of code complaints responded to and processed	2,504	2,100	2,000
Number of countywide Code Enforcement Board cases	590	640	600
Number of orders of code compliance issued	98	100	100
Total number of building permits processed and issued	11,324	11,540	11,000
Percent of permit applications processed for issuance within 2 business days after reviews are completed	79	80	80

Department: Growth and Resource Management

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Building And Code Admin					
Personnel Services	2,682,281	2,930,762	3,463,056	3,339,595	3,530,940
Operating Expenses	1,492,749	1,318,143	1,807,437	1,561,704	1,786,581
Capital Outlay	0	17,032	0	0	0
Interfund Transfers	21,959	86,043	0	23,780	0
Reserves	0	0	3,019,781	0	3,286,850
Total: Building And Code Admin	**4,196,989**	**4,351,980**	**8,290,274**	**4,925,079**	**8,604,371**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	40	40
Number of Full Time Equivalent Positions	40	40

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Building Permits - 117	3,048,557	3,087,550	6,885,331	3,603,092	7,342,690
General Fund - 001	185,512	198,399	204,650	203,047	6,366
Municipal Service District - 120	962,920	1,066,031	1,200,293	1,118,940	1,255,315
Total Fund Allocation	**4,196,989**	**4,351,980**	**8,290,274**	**4,925,079**	**8,604,371**



Mission: **To preserve, protect, and restore the County's unique natural resources; to monitor the condition and health of aquatic ecosystems; to regulate pollution control facilities to minimize environmental impacts; to balance the quality of life and economic interest of our citizens.**

Highlights

The Lyonia Environmental Center (LEC) provides visitors with a unique insight into fragile Volusia County ecosystems. The LEC promotes an understanding of the natural environment, the heritage it sustains, and the challenges it faces. The LEC offers monthly environmental education programs for visitors of all ages, an annual Wildlife Festival, school curriculum programs, homeschool classes, and scout badge workshops. The LEC also hosts meetings and workshops for many groups and non-profits, including teacher workshops.

The Environmental Permitting (EP) activity administers and enforces the tree preservation, wetland protection, Indian River Lagoon Surface Water Improvements and Management Overlay Zone, and gopher tortoise protection ordinances. EP implements the Tree Replacement Trust and Wetland Mitigation Fund programs.

The Water Quality (WQ) program functions to document the quality of Volusia County waters and to make that information available to the public. In addition to monitoring water quality trends, the program plays a vital role in establishing Total Maximum Daily Loads on county surface water bodies. The program is a partnership with the Florida Department of Environmental Protection and St. Johns River Water Management District. WQ began bacterial testing in fiscal year 2023-24.

The Sustainability and Resilience (SR) activity advances resiliency efforts within our community to prepare the county for sea level rise and future climate conditions. SR promotes sustainable practices and provides outdoor education on conservation lands and volunteer opportunities that encourage stewardship of our natural resources. The activity completed a back to the basics resilience outreach campaign for community members and government officials as a part of the Volusia Forward initiative.

The Pollution Control (PC) activity consists of six program areas, including domestic waste, solid waste, bio-solids, noise, hazardous waste, and water resource protection. PC also coordinates the annual St. Johns River cleanup and oversees the Derelict Vessel Removal Program in the St. Johns River.

The Protected Species activity includes the Sea Turtle Habitat Conservation Plan Program (HCP) and the Manatee Protection Program (MPP). The HCP includes managing the county's federal Incidental Take Permit and implementation of a Habitat Conservation Plan, sea turtle nest monitoring and reporting, review of coastal development projects, and beach lighting enforcement. The MPP manages the Manatee Protection Plan and maintains a first-response marine mammal stranding team for stranded marine mammals.

The Marine Science Center (MSC) provides sea turtle and seabird rehabilitation and environmental education in support of Volusia County's Habitat Conservation Plan. Sick and injured sea turtles and seabirds are rehabilitated and released upon full recovery. Some birds that cannot be released become ambassadors for their species as part of our educational exhibits or our glove-trained raptor programs. Several capital improvement projects, including the new education building, interior renovations, and updated environmental exhibits, are scheduled to be 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 2023-24, the MSC had an attendance of 76,160 and total revenue of $880,139, including gift shop sales of $331,610.

Key Objectives -

01. Monitor the division and grant budgets and expenditures.

02. Review development applications and conduct inspections to ensure compliance with the environmental provisions of the Volusia County Comprehensive Plan, Volusia County Land Development Code, and Volusia County Zoning Ordinance.

03. Implement and enforce the tree ordinance through issuance of tree permits. Implement and enforce the wetland ordinance through issuance of wetland alteration permits. Implement and enforce class II regulations. Implement and enforce the gopher tortoise protection ordinance. Inspect and review development applications for compliance with federal and state regulations regarding protected and endangered species. Assist with implementation of the farm pond program.

04. Collect samples of surface water, saline waters, stormwater, and Total Maximum Daily Load program water bodies.

05. Develop volunteer programs that enhance conservation efforts and promote stewardship of natural resources.

06. Manage the Volusia County Sustainability Action Plan and Regional Resiliency Action Plan, and promote community outreach and education through Green Volusia, Green Volusia Volunteers, Be Floridian Now, and Explore Volusia.

07. Inspect domestic waste, solid waste, bio-solids operations, and small quantity generators of hazardous waste.

08. Investigate and resolve citizen complaints regarding pollution control violations and environmental incidents and ensure appropriate remediation actions are performed.

09. Protect endangered species habitat on Volusia County beaches, including areas for nesting sea turtles and nesting, migratory, and wintering birds.

10. Manage the United States Fish and Wildlife Service Incidental Take Permit and associated Habitat Conservation Plan.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of budget units monitored	37	40	30
Number of non-residential environmental permit, site plan, subdivision, planning, zoning, and other reviews	559	565	570
Number of residential environmental reviews and permits processed	15,164	16,000	16,000
Water quality sample sets collected	562	582	582
Number of volunteers	2,525	2,600	2,600
Number of resiliency and green workshops, programs, and events	252	194	201
Number of domestic waste, solid waste, bio-solids, and small quantity generator inspections	1,115	1,125	1,125
Number of citizen pollution complaints and environmental incidents investigated and resolved	131	185	185
Number of nests laid on Volusia County managed beaches	902	1,000	1,000
Number of documented incidental takes of listed species by vehicles	1	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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of visitors to center	14,880	15,000	15,000
Number of public program attendees	2,192	2,400	2,500
Number of student programs	92	95	95
Number of participants at special events and outreach events	5,283	5,300	5,400

Key Objectives -

01. Rehabilitate sick/injured sea turtles and educate the public about their habitat.

02. Rehabilitate sick/injured seabirds and educate the public about their habitat.

03. Provide inspiring educational opportunities to Marine Science Center visitors.

04. Educate the public through special events such as Bird Day and Turtle Day.

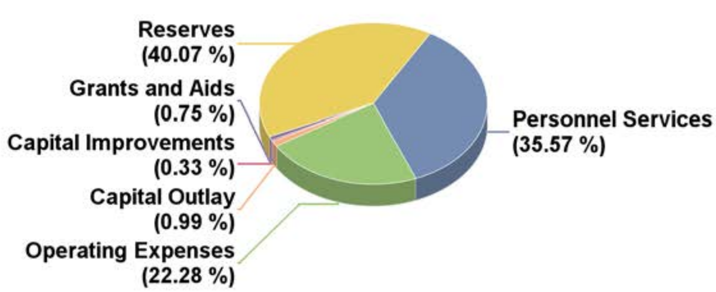
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of sea turtles in rehabilitation	231	250	220
Number of birds in rehabilitation	1,031	1,000	1,000
Number of visitors	76,160	40,000	90,000
Number of attendees at events	3,108	200	4,500

Department: Growth and Resource Management

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Environmental Management					
Personnel Services	3,554,358	3,818,589	4,009,933	4,016,693	4,336,888
Operating Expenses	1,946,536	2,181,573	2,637,048	2,618,654	2,715,927
Capital Outlay	106,694	131,449	73,450	48,515	121,200
Capital Improvements	36,715	538,303	107,000	2,861,757	40,000
Grants and Aids	1,442	26,663	90,546	82,086	91,819
Interfund Transfers	0	0	0	61	0
Reserves	0	0	3,250,371	0	4,885,329
Reimbursements	(70,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total: Environmental Management	**5,575,745**	**6,596,577**	**10,068,348**	**9,527,766**	**12,091,163**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	45	45
Number of Part Time Positions	5	5
Number of Full Time Equivalent Positions	46.19	46.19

Fund Allocation					
ARPA Transition Fund - 004	0	18,550	0	0	0
Beach Management Fund - 178	0	2,650,457	2,918,929	2,832,990	3,120,439
Dune Restoration Fund - 165	0	0	244,826	0	14,764
ECHO Direct County Expenditures - 360	0	467,280	0	2,783,003	0
General Fund - 001	4,633,559	2,311,623	2,494,593	2,551,344	2,539,487
Manatee Conservation - 122	4,094	29,366	699,711	41,734	748,682
Municipal Service District - 120	901,045	985,309	1,038,069	1,066,891	1,196,816
Tree Mitigation - 109	37,047	133,992	2,285,099	211,804	3,956,130
Wetland Mitigation - 127	0	0	387,121	40,000	514,845
Total Fund Allocation	**5,575,745**	**6,596,577**	**10,068,348**	**9,527,766**	**12,091,163**



Department: Growth and Resource Management

Mission: **To facilitate sustainable, safely built communities and conserve natural resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes.**

Highlights

Growth and Resource Management Administration provides oversight of the three main Growth and Resource Management divisions: Building and Code Administration, Environmental Management, and Planning and Development Services.

The Administration activity provides clerical and administrative support, monitors all budget units, and processes virtually all of the public record requests for the department. Staff also monitors and coordinates the 17 community redevelopment agencies.

The Impact Fees activity implements the Volusia County Impact Fee Ordinance. Staff processes and collects impact fees for transportation, schools, parks, emergency medical services, and fire.

The Technology activity supports the AMANDA software system and Connect Live web portal that integrate a majority of the functions within the department, including those related to building, contractor licensing, code compliance, environmental permitting, land development, planning, and zoning. Staff encourages use of the web portal for application submittal, inspection scheduling, and payments, and continues to streamline our technology for ease of use by all customers, both internal and external.

Key Objectives -

01. Provide supervisory, clerical, and administrative support for the department.

02. Monitor department budgets and expenditures

03. Process public record requests for the department.

04. Ensure compliance with county impact fee requirements.

05. Encourage use of Connect Live web portal for submittal of permit and development applications.

06. Encourage use of web portal for customers to schedule inspections.

07. Encourage customers to pay department fees online.

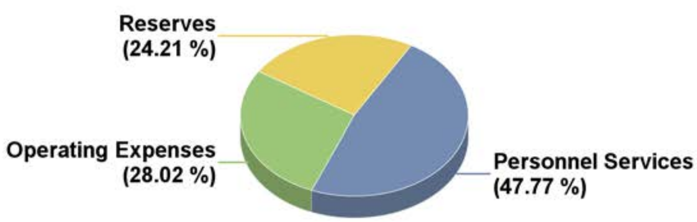
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of funded, full-time department positions supported	123	123	128
Number of budget units monitored, including grants	53	48	41
Number of public record requests processed	1,159	855	900
Number of applications reviewed for impact fee compliance	3,566	3,115	3,000
Percentage of building permit applications submitted online	93	97	98
Percentage of building inspections scheduled online	97	99	98
Percentage of payment transactions made online	98	98	98

Department: Growth and Resource Management

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Growth And Resource Mgmt					
Personnel Services	1,077,119	1,189,557	1,251,293	1,239,883	1,278,333
Operating Expenses	776,171	721,796	579,378	641,329	749,968
Interfund Transfers	1,773	151,130	0	242,261	0
Reserves	0	0	1,448,538	0	647,841
Reimbursements	(429,154)	(430,716)	(355,033)	(355,033)	(419,975)
Total: Growth And Resource Mgmt	**1,425,909**	**1,631,767**	**2,924,176**	**1,768,440**	**2,256,167**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	11	11
Number of Full Time Equivalent Positions	11	11

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
General Fund - 001	365,994	272,544	417,978	661,586	313,340
Impact Fee Administration - 155	231,727	546,632	1,672,806	215,262	1,010,362
Municipal Service District - 120	828,188	812,591	833,392	891,592	932,465
Total Fund Allocation	**1,425,909**	**1,631,767**	**2,924,176**	**1,768,440**	**2,256,167**



Mission: **To facilitate sustainable growth through the implementation of smart growth principles that support a thriving economy, protect our natural resources, and produce a high quality of life for Volusia County citizens and businesses.**

Highlights

The Planning and Development Services division is comprised of the Land Development, Zoning, Planning, and Mapping and Addressing activities.

The Land Development activity processes and coordinates reviews for site plan development and subdivision applications, including clearing, grading, tree removal, stormwater management, and construction within county rights-of-way. This activity processes changes to legal parcel maps, including subdivision platting, lot combinations, and lot adjustments. The Land Development activity also manages the Historic Preservation Ordinance and provides staff analysis and presentations to the Historic Preservation Board.

The Zoning activity reviews building permit applications, conditional uses, and outdoor entertainment events for compliance with the County's Comprehensive Plan and Zoning Ordinance. This activity provides customer service via the zoning call center and maintains historic zoning maps.

The Planning activity manages the Comprehensive Plan and Zoning Ordinance to implement growth management strategies. This activity provides quality staff analysis and presentations to the Planning and Land Development Regulation Commission and County Council. The Planning team also conducts public workshops and assists other County departments with public outreach efforts.

The Mapping and Addressing activity maintains the Geographic Information Systems (GIS) data utilized by Volusia County 911 and Emergency Services. This activity is responsible for more than 50 GIS layers, including addresses, streets, zoning, future land use, and city boundaries.

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. Monitor, review, comment, and coordinate all city comprehensive plan amendments, annexations, and development activity within the cities.

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.

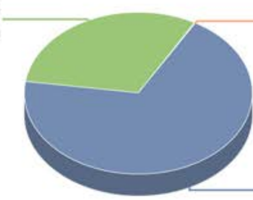
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of customer interactions	60,873	60,000	62,000
Number of site plan and subdivision applications reviewed	421	450	490
Number of stand-alone Land Development Code applications processed	1,563	1,482	1,600
Number of zoning reviews of building permit and other zoning applications	5,961	6,283	6,472
Number of development-driven planning applications processed	160	155	165
Number of city planning applications and annexations reviewed	659	600	710
Number of long-range planning efforts	6	5	10
Number of 911 addresses created or edited	71,865	6,000	7,000
Number of updates for County addressing database, city annexations, street lines, and other GIS requests	8,455	5,000	5,500

Department: Growth and Resource Management

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Planning And Development Svcs					
Personnel Services	2,214,588	2,331,970	2,612,155	2,394,909	2,622,608
Operating Expenses	864,376	848,025	865,176	993,499	1,176,632
Capital Outlay	0	0	3,500	0	5,700
Total: Planning And Development Svcs	**3,078,964**	**3,179,995**	**3,480,831**	**3,388,408**	**3,804,940**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	27	27
Number of Full Time Equivalent Positions	27	27

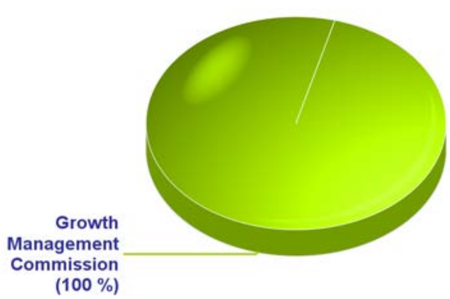
Fund Allocation					
General Fund - 001	81,213	79,130	103,844	42,583	76,318
Municipal Service District - 120	2,997,751	3,100,865	3,376,987	3,345,825	3,728,622
Total Fund Allocation	**3,078,964**	**3,179,995**	**3,480,831**	**3,388,408**	**3,804,940**



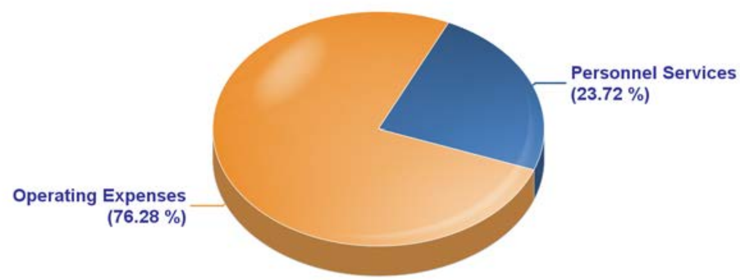
Growth Management Commission

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Growth Management Commission	107,623	119,184	239,441	231,494	241,505
Growth Management Commission Total:	**107,623**	**119,184**	**239,441**	**231,494**	**241,505**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	107,623	119,184	239,441	231,494	241,505
Fund Total:	**107,623**	**119,184**	**239,441**	**231,494**	**241,505**

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 municipalities and countys comprehensive plans and any amendments thereto with each other.

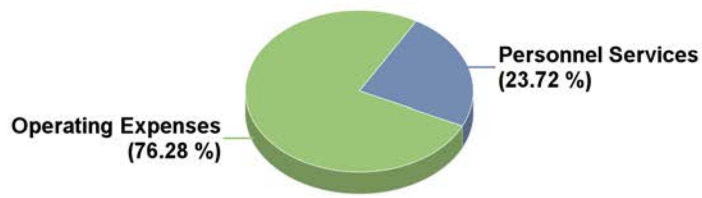
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of applications reviewed	64	75	75

Department: Growth Management Commission

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Growth Management Commission					
Personnel Services	41,805	45,181	47,725	47,206	57,286
Operating Expenses	65,818	74,003	191,716	184,288	184,219
Total: Growth Management Commission	**107,623**	**119,184**	**239,441**	**231,494**	**241,505**

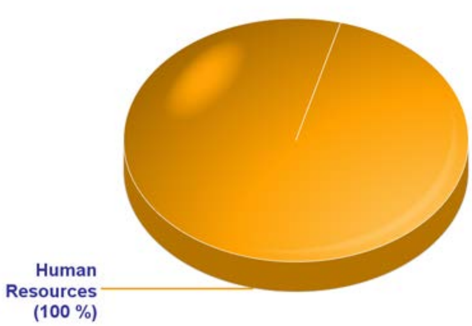
Positions	**Prior Year Positions**	**Proposed Positions**
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	.5	.5

Fund Allocation					
General Fund - 001	107,623	119,184	239,441	231,494	241,505
Total Fund Allocation	**107,623**	**119,184**	**239,441**	**231,494**	**241,505**

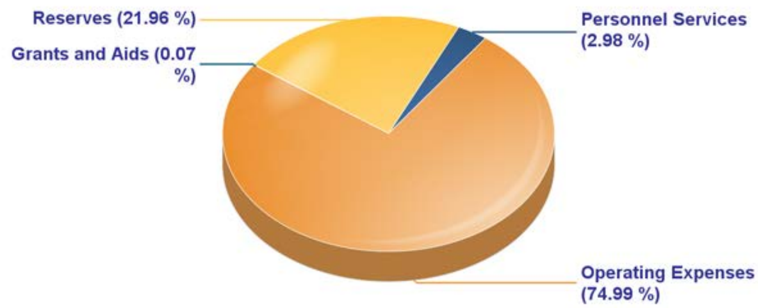


Human Resources	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Human Resources	70,433,999	76,971,973	103,900,454	83,888,367	112,271,129
Human Resources Total:	**70,433,999**	**76,971,973**	**103,900,454**	**83,888,367**	**112,271,129**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	1,069,868	1,089,313	1,719,563	1,437,396	1,670,089
Fund 521 - Insurance Management	13,904,154	16,882,277	31,254,911	18,506,481	31,087,954
Fund 530 - Group Insurance	55,459,977	59,000,383	70,925,980	63,944,490	79,513,086
Fund Total:	**70,433,999**	**76,971,973**	**103,900,454**	**83,888,367**	**112,271,129**

Human Resources Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 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 diverse, high-performing workforce.**

Highlights

Human Resources works with leadership to ensure the County of Volusia is the employer of choice that provides a safe, engaging and productive work environment, which allows our employees to provide excellent service to the citizens of and visitors to Volusia County.

HR Goals:
Continue to provide leadership development training, specifically on areas of focus identified in our county-wide survey and building and sustaining a diverse 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.
Increase training opportunities with a focus on identified county core values; provide training using multiple modes to maximize access to professional development opportunities.
Facilitate the redesigned employee performance process designed to provide feedback to employees enabling leaders to coach for success and empowering employees to design their paths for professional growth.

Risk Management is part of the Human Resources Division. The fund includes the Wellness Center, the Safety Officer, Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides occupational health services to external agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal Service Charges for Workers' Compensation and Liability Insurance are allocated based on claims history and for Property Insurance is allocated based on the property value. Commercial insurance policies are direct billed to the responsible agency.

The Employee Benefits Group Insurance Fund reflects employer, employee, COBRA and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. The Wellness program overseen by Human Resources has ongoing educational events to educate employees about the value of maintaining healthy lifestyles to help control health care costs. To assist with this, some on-site health screenings are available to employees. In addition, physical examinations for our first responders are completed on site. A Registered Nurse and a Health Coach, funded by Cigna, provide health and wellness assistance to employees as well as develop programs to help control healthcare costs.

The funds reserves are for the Florida Office of Insurance and Regulations recommendation of 60 days of claims 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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of applications processed	16,759	16,850	17,235
Number of tests administered	6	9	10
Number of training course attendees	1,248	1,842	2,000
Number of employee orientation attendees	602	721	820

Key Objectives -

01. Provide affordable, high quality health care to County employees.

02. Stabilize claim costs through education and wellness programs.

03. Stabilize claim costs per employee per month through wellness programs.

04. Develop physical fitness conditioning programs for employee lifestyle enhancement.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
County contribution per FTE	11,376	12,372	0
Health claim costs	50,269,756	63,170,843	68,050,133
Number of employees who qualify for wellness incentive	2,249	2,004	2,378
Number of employees participating in Wellness Center	40	65	101

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Total premium (dollars)	6,426,616	8,190,746	9,282,511
Number of policies	45	70	73

Key Objectives -

01. Maintain accurate listing of county property

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Total property value ($millions)	786,000,000	819,500,000	896,500,000

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.

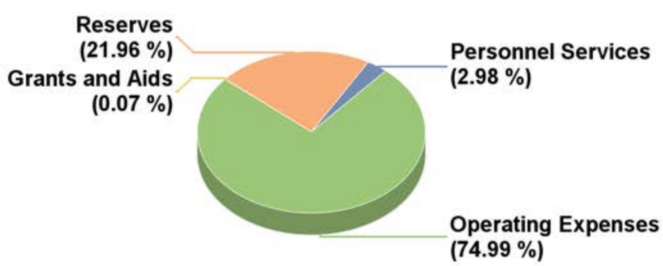
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of drug screens	672	675	569
Number of physicals	576	580	704

Department: Human Resources

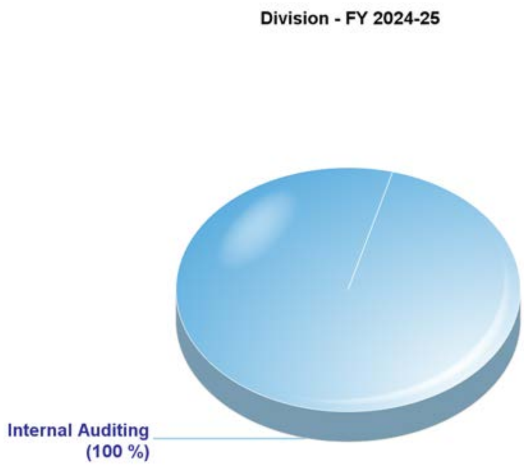
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Human Resources					
Personnel Services	2,683,423	2,905,412	3,391,096	3,116,745	3,437,466
Operating Expenses	68,741,500	75,129,357	81,543,541	81,756,196	86,511,896
Capital Outlay	1,573	0	0	0	0
Grants and Aids	66,628	47,421	75,000	75,000	75,000
Interfund Transfers	6,206	21,689	0	5,994	0
Reserves	0	0	19,956,385	0	25,333,130
Reimbursements	(1,065,331)	(1,131,906)	(1,065,568)	(1,065,568)	(3,086,363)
Total: Human Resources	**70,433,999**	**76,971,973**	**103,900,454**	**83,888,367**	**112,271,129**

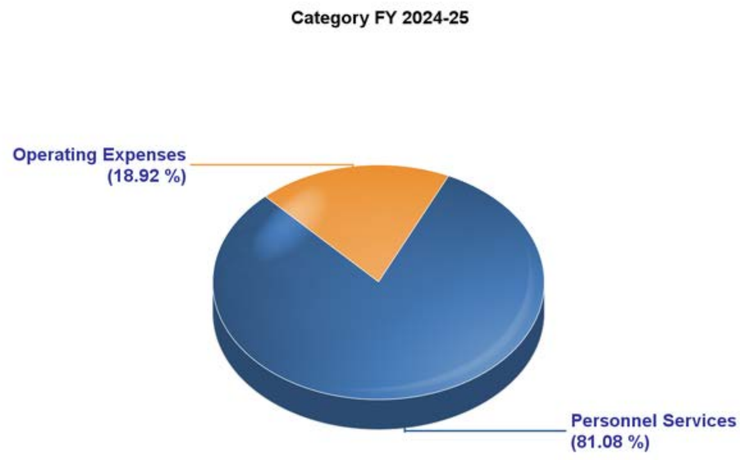
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	34	34
Number of Full Time Equivalent Positions	34	34

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	1,069,868	1,089,313	1,719,563	1,437,396	1,670,089
Group Insurance - 530	55,459,977	59,000,383	70,925,980	63,944,490	79,513,086
Insurance Management - 521	13,904,154	16,882,277	31,254,911	18,506,481	31,087,954
Total Fund Allocation	**70,433,999**	**76,971,973**	**103,900,454**	**83,888,367**	**112,271,129**



Internal Auditing	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Internal Auditing	280,601	245,128	309,552	318,133	355,443
Internal Auditing Total:	**280,601**	**245,128**	**309,552**	**318,133**	**355,443**





Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	280,601	245,128	309,552	318,133	355,443
Fund Total:	**280,601**	**245,128**	**309,552**	**318,133**	**355,443**

Internal Auditing Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Internal Auditing	Full Time Positions	2	2	2	2

Department: Internal Auditing

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 three 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.

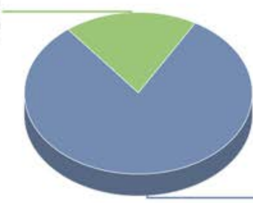
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
The number of audit reports issued	5	5	6
The percentage of audit recommendations in audit reports with management concurrence	88	90	90
The percentage of audit recommendations implemented by management within a year of audit release	93	73	90

Department: Internal Auditing

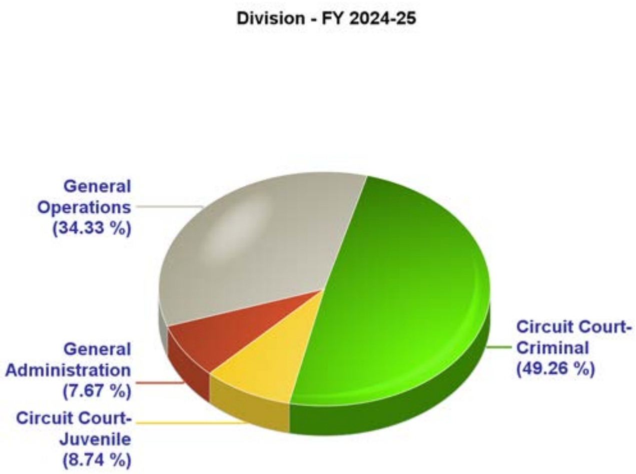
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Internal Auditing					
Personnel Services	311,051	337,463	353,146	361,727	387,852
Operating Expenses	65,375	11,539	90,765	90,765	90,495
Reimbursements	(95,825)	(103,874)	(134,359)	(134,359)	(122,904)
Total: Internal Auditing	**280,601**	**245,128**	**309,552**	**318,133**	**355,443**

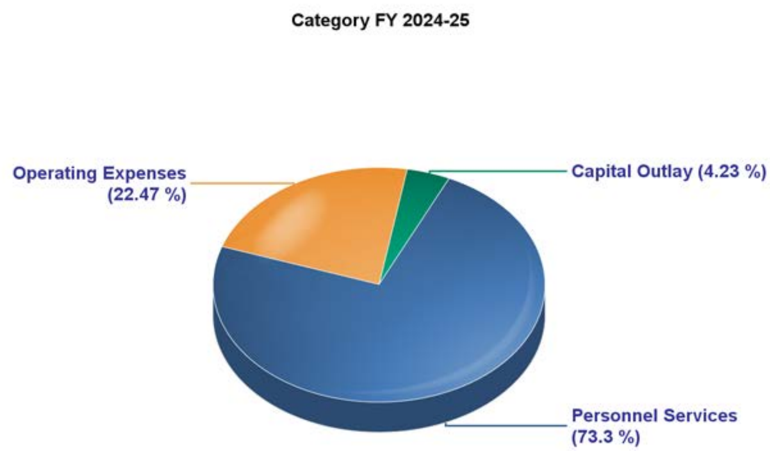
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	2	2
Number of Full Time Equivalent Positions	2	2

Fund Allocation					
General Fund - 001	280,601	245,128	309,552	318,133	355,443
Total Fund Allocation	**280,601**	**245,128**	**309,552**	**318,133**	**355,443**



Judicial	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Circuit Court-Criminal	2,455,135	2,517,141	2,811,858	2,707,949	2,799,355
Circuit Court-Juvenile	325,588	384,054	435,738	424,524	496,554
General Administration	362,653	396,486	377,032	414,544	435,682
General Operations	1,808,331	1,800,567	2,084,016	1,904,914	1,951,037
Judicial Total:	**4,951,707**	**5,098,248**	**5,708,644**	**5,451,931**	**5,682,628**





Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	4,951,707	5,098,248	5,708,644	5,451,931	5,682,628
Fund Total:	**4,951,707**	**5,098,248**	**5,708,644**	**5,451,931**	**5,682,628**

Judicial Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Circuit Court-Criminal	Full Time Positions	30	30	30	29
Circuit Court-Juvenile	Full Time Positions	6	6	5	5
General Administration	Full Time Positions	0	0	0	1
General Operations	Full Time Positions	11	11	12	12

Highlights

Volusia County's Pretrial Services program was accredited by the Florida Corrections Accreditation Commission in 2008 and received reaccreditation in 2011, 2014, 2017, 2020, and 2023. 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.

The Volusia County Drug Court was created in 1997, the Volusia County DUI Court in 2012, and the Volusia County Veterans Court in November 2013. Each program aims at reducing substance abuse, breaking the cycle of addiction, addressing mental health issues, encouraging law-abiding lifestyles, restoring families, and lessening the fiscal impact on society. Each program involves regular court appearances before the court judges, community supervision, substance abuse treatment counseling, random drug and alcohol screening, 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

Key Objectives -

01. Provide DUI Court participants access to rehabilitation services and monitor progress through program completion while providing supportive services.

02. Provide Drug Court participants access to rehabilitation services and monitor progress through program completion while providing supportive services.

03. Provide Veteran's Court participants access to rehabilitation services and monitor progress through program completion while providing supportive services.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
DUI Court graduation rate (%)	100	83	85
Drug Court graduation rate (%)	49	60	63
Veterans Court graduation rate (%)	81	92	90

Key Objectives -

01. Pretrial Assessment gathers comprehensive information including criminal histories of all individuals booked into the Volusia County Jail who attend First Appearance.

02. Pretrial Assessment conducts interviews with individuals booked into the Volusia County Jail as part of the comprehensive information gathering process. This provides the Court with additional information needed for well-informed release decisions.

03. Pretrial Supervision provides multi-layered levels of community-based supervision of individuals released into the program by the Court. Pretrial Supervision monitors compliance with all court ordered conditions of release.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Assessments completed by Pretrial Services	12,470	12,500	12,400
Defendants assigned to Pretrial Supervision	2,624	2,700	2,700
Appearance rate of Pretrial Referrals (percent)	96	97	97

Department: Judicial

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Circuit Court-Criminal					
Personnel Services	2,171,952	2,220,276	2,426,020	2,323,536	2,454,093
Operating Expenses	283,183	296,865	385,838	384,413	345,262
Total: Circuit Court-Criminal	**2,455,135**	**2,517,141**	**2,811,858**	**2,707,949**	**2,799,355**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	30	29
Number of Full Time Equivalent Positions	30	29

Fund Allocation					
General Fund - 001	2,455,135	2,517,141	2,811,858	2,707,949	2,799,355
Total Fund Allocation	**2,455,135**	**2,517,141**	**2,811,858**	**2,707,949**	**2,799,355**

Highlights

Teen Court is a nationally acclaimed diversion program designed to provide 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 whereby 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. Teen Court is a diversion program that provides an alternative for juveniles who commit less serious crimes to participate in a court process whereby the juvenile offender is sentenced and held accountable by a jury of their peers.

02. Juvenile offenders who accept responsibility for their actions voluntarily willingly in Teen Court and attend educational counseling services to learn the consequences of breaking the law. Juvenile offenders who successfully complete the program gain skills to reverse bad behaviors resulting in reduced recidivism.

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. 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.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of case referrals	539	514	530
Number of program completions	381	295	340
Number of student volunteer hours	2,542	1,603	2,100
Number of adult volunteer hours	344	300	330

Department: Judicial

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Circuit Court-Juvenile					
Personnel Services	278,368	347,666	377,019	380,455	439,013
Operating Expenses	47,220	36,388	58,719	44,069	57,541
Total: Circuit Court-Juvenile	**325,588**	**384,054**	**435,738**	**424,524**	**496,554**

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	325,588	384,054	435,738	424,524	496,554
Total Fund Allocation	**325,588**	**384,054**	**435,738**	**424,524**	**496,554**

Mission: **To provide an effective forum for the fair, efficient, and impartial resolution of legal and factual court related matters in Flagler, Putnam, St. Johns and Volusia Counties.**

Highlights

Court Administration supports the eighteen Circuit Judges and ten County 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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of county court filings	69,335	69,800	71,000
Number of circuit court filings	20,685	21,000	22,100

Department: Judicial

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
General Administration					
Personnel Services	0	0	0	46,580	78,289
Operating Expenses	356,986	382,493	356,032	346,964	334,993
Capital Outlay	5,667	13,993	21,000	21,000	22,400
Total: General Administration	**362,653**	**396,486**	**377,032**	**414,544**	**435,682**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	0	1
Number of Full Time Equivalent Positions	0	1

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	362,653	396,486	377,032	414,544	435,682
Total Fund Allocation	**362,653**	**396,486**	**377,032**	**414,544**	**435,682**

Highlights

Court Administration operates two urinalysis laboratories that are located in S. James Foxman Justice Center and the Deland Courthouse. The laboratories perform urinalysis screenings upon order of the judges and request of community partners and internal programs such as Pretrial Services and Drug, DUI, Teen, and Veterans Court. Laboratory 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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Supported Custom Applications	29	30	31
Number of Judicial and Court Administration users	224	227	230

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Percentage of Positive Specimens	22	24	22
Number of individual tests	152,413	155,000	160,000
Number of specimens tested	15,990	17,000	18,000

Department: Judicial

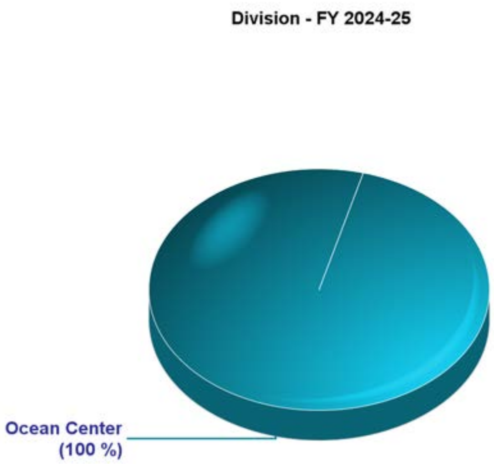
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
General Operations					
Personnel Services	883,264	838,827	1,165,177	1,002,698	1,194,117
Operating Expenses	560,272	536,650	560,801	616,216	538,920
Capital Outlay	364,795	425,090	358,038	286,000	218,000
Total: General Operations	**1,808,331**	**1,800,567**	**2,084,016**	**1,904,914**	**1,951,037**

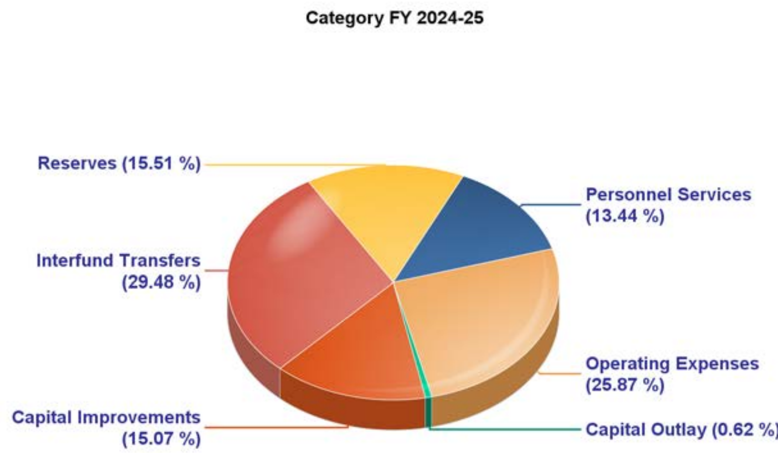
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	12	12
Number of Full Time Equivalent Positions	12	12

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	1,808,331	1,800,567	2,084,016	1,904,914	1,951,037
Total Fund Allocation	**1,808,331**	**1,800,567**	**2,084,016**	**1,904,914**	**1,951,037**

Ocean Center

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ocean Center	15,411,488	17,914,928	34,339,326	28,894,580	35,086,462
Ocean Center Total:	**15,411,488**	**17,914,928**	**34,339,326**	**28,894,580**	**35,086,462**





Appropriation by Fund

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 118 - Ocean Center	13,857,994	16,107,364	28,579,517	24,420,053	26,450,666
Fund 360 - ECHO Direct County Expenditures	0	0	0	100,000	0
Fund 475 - Parking Garage	1,553,494	1,807,564	5,759,809	4,374,527	8,635,796
Fund Total:	**15,411,488**	**17,914,928**	**34,339,326**	**28,894,580**	**35,086,462**

Ocean Center Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Ocean Center	Full Time Positions	46	47	56	56

Department: Ocean Center

Mission: **To build innovative, high-impact business support systems and capabilities for businesses in Volusia County by leveraging existing community resources, engaging ecosystem partners to address identified needs, and delivering tailored solutions - positioning ourselves as the region's leading business advisory resource.**

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

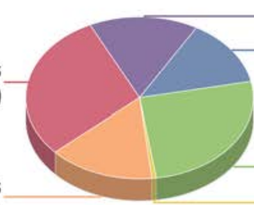
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of area hotel room nights to increase economic impact	71,286	91,067	100,173
Number of event days utilized	355	385	420
Attendee Days	424,803	535,778	589,355
Number of events held	103	105	107

Department: Ocean Center

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ocean Center					
Personnel Services	3,030,325	3,650,613	4,696,058	4,476,114	4,729,057
Operating Expenses	6,964,442	8,765,976	8,102,957	8,855,028	9,099,800
Capital Outlay	109,504	70,776	166,000	407,910	219,000
Capital Improvements	286,330	417,553	3,872,000	2,787,695	5,301,300
Debt Service	38,752	11,117	0	0	0
Grants and Aids	8,640	6,645	8,181	8,181	0
Interfund Transfers	5,038,546	5,121,949	7,002,120	12,426,082	10,371,791
Reserves	0	0	10,558,440	0	5,456,623
Reimbursements	(65,051)	(129,701)	(66,430)	(66,430)	(91,109)
Total: Ocean Center	**15,411,488**	**17,914,928**	**34,339,326**	**28,894,580**	**35,086,462**

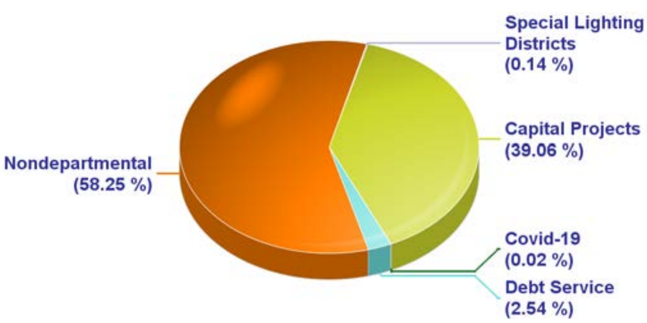
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	56	56
Number of Full Time Equivalent Positions	56	56

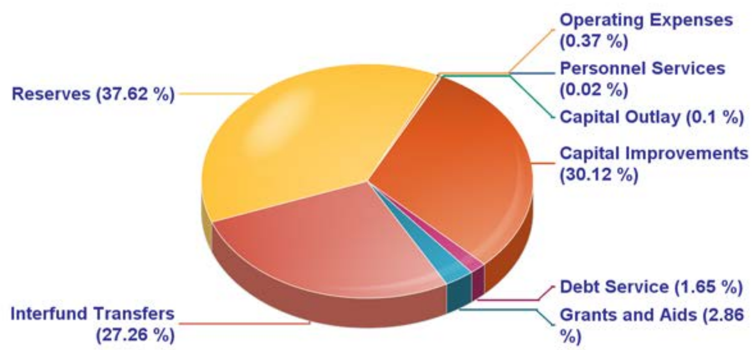
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
ECHO Direct County Expenditures - 360	0	0	0	100,000	0
Ocean Center - 118	13,857,994	16,107,364	28,579,517	24,420,053	26,450,666
Parking Garage - 475	1,553,494	1,807,564	5,759,809	4,374,527	8,635,796
Total Fund Allocation	**15,411,488**	**17,914,928**	**34,339,326**	**28,894,580**	**35,086,462**



Other Budgetary Accounts

Other Budgetary Accounts	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Capital Projects	30,622,876	23,663,644	99,293,817	62,775,841	155,415,177
Covid-19	1,730,308	3,984,709	152,552	13,951,333	67,021
Debt Service	11,015,187	11,934,055	11,136,938	7,442,362	10,098,942
Nondepartmental	101,660,883	155,323,905	216,860,402	116,510,655	231,780,234
Special Lighting Districts	347,630	366,540	425,283	367,795	551,993
Other Budgetary Accounts Total:	**145,376,884**	**195,272,853**	**327,868,992**	**201,047,986**	**397,913,367**





Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	25,305,107	45,473,477	118,442,682	58,060,263	123,551,892
Fund 003 - COVID Transition	0	0	0	1,387,149	4,300,000
Fund 004 - ARPA Transition Fund	1,921,700	5,637,615	0	0	5,800,000
Fund 101 - Coronavirus Relief	1,730,308	3,984,709	152,552	13,951,333	67,021
Fund 106 - Resort Tax	16,881,379	17,104,409	18,193,962	17,657,534	17,976,449
Fund 107 - HDPP Local Participation	21,742,801	45,133,151	0	0	0
Fund 108 - Sales Tax Trust	28,676,952	34,277,673	31,401,293	28,134,636	28,221,950
Fund 110 - Law Enforcement Fund	0	0	2,999,952	3,053,562	6,639,663
Fund 115 - E-911 Emergency Telephone System	0	365	2,415,782	926	1,064,481
Fund 116 - Special Lighting Districts	329,504	350,580	409,014	350,950	534,946
Fund 120 - Municipal Service District	7,661,619	6,449,889	38,978,439	6,372,007	36,096,105
Fund 121 - Special Assessments	0	0	0	0	1,067,828
Fund 157 - Silver Sands/Bethune Beach MSD	18,126	15,960	16,269	16,845	17,047
Fund 162 - Volusia Forever Land Acquisition	1,393,025	1,594,434	1,756,133	1,758,531	1,902,138
Fund 166 - Opioid Direct Settlement Fund	0	0	0	0	673,485
Fund 168 - Walgreens Opioid Direct Settlement Fund	0	0	0	0	89,729

Fund 169 - Walgreens Opioid Regional Settlement Fund	0	0	0	0	859,170
Fund 170 - Law Enforcement Trust	0	130	515,659	266	516,155
Fund 172 - Federal Forfeiture Sharing Justice	0	49	559,926	147	604,777
Fund 173 - Federal Forfeiture Sharing Treasury	0	5	11	11	0
Fund 174 - Law Enforcement Education Trust Fund	0	0	305,562	0	641,473
Fund 175 - Crime Prevention Trust	0	0	1,291,001	0	1,774,939
Fund 178 - Beach Management Fund	0	290,323	0	85,623	0
Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	4,292,114	4,295,084	7,494,145	4,298,025	7,630,679
Fund 208 - Capital Improvement Revenue Note, 2010	689,605	685,647	687,120	687,120	678,988
Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,008,039	1,012,532	1,017,233	1,017,233	0
Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,515,063	4,504,967	162,549	2,269	0
Fund 215 - Capital Improvement Note, 2017	463,240	461,660	801,726	463,550	811,765
Fund 295 - Public Transportation State Infrastructure Loan	47,126	974,165	974,165	974,165	977,510
Fund 303 - Marine Science Center Capital	830,772	497,901	0	2,150,655	0
Fund 305 - 800 MHz Capital	6,261,936	2,097,021	3,179,947	7,160,907	0
Fund 309 - Correctional Facilities Capital Projects	3,014	1,193	9,008,663	2,658	17,139,901
Fund 313 - Beach Capital Projects	551,049	1,560,220	5,754,283	4,534,758	4,663,985
Fund 314 - Port Authority Capital Projects	10,930	730	604,026	417,559	7,940,482
Fund 317 - Library Construction	68,285	1,039,154	11,058,135	11,948,855	454,660
Fund 318 - Ocean Center	1,696,633	897,741	14,492,136	11,273,990	19,378,856
Fund 322 - I.T. Capital Projects	0	58	5,260,224	170	2,551,565
Fund 326 - Park Projects	(128)	55,170	1,584,848	94,256	1,474,530
Fund 328 - Trail Projects	521,575	382,923	10,580,895	1,126,094	11,879,466
Fund 334 - Bond Funded Road Program	0	336	0	0	0
Fund 335 - General Fund Road Projects	0	0	0	1,500,000	8,500,000
Fund 340 - Fire Rescue Capital Fund	0	0	0	15,469,097	5,856,033
Fund 360 - ECHO Direct County Expenditures	0	0	3,010,698	0	0
Fund 365 - Public Works Facilities	0	1,105	8,469,877	2,462	9,020,432
Fund 367 - Elections Warehouse	0	8,839,842	0	4,397,307	0
Fund 369 - Sheriff Capital Projects	493,588	200,924	0	0	389,765
Fund 370 - Sheriff Helicopter Replacement	0	5,470,615	0	0	0
Fund 372 - Sheriff Capital Facilities	3,539,815	0	15,000,000	0	30,000,000
Fund 373 - Medical Examiner's Facility	14,582,440	1,378,531	718,023	777	0
Fund 374 - Sheriff Renovations Fund	41,782	247,906	0	0	0
Fund 377 - Veteran's Memorial Donations at Tom Stead Bridge	0	17,835	0	0	0
Fund 378 - Mosquito Control Capital	99,485	336,824	5,572,062	2,196,296	31,665,502
Fund 385 - Eastside Judicial Capital	0	0	5,000,000	500,000	4,500,000
Fund Total:	**145,376,884**	**195,272,853**	**327,868,992**	**201,047,986**	**397,913,367**

Department: Other Budgetary Accounts

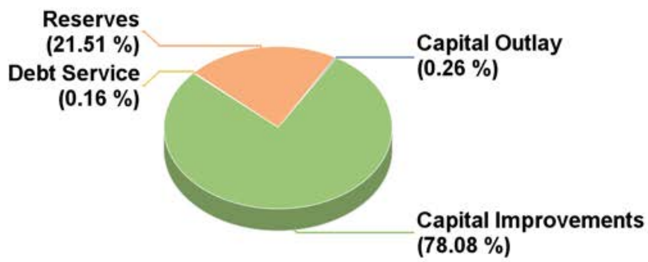
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Capital Projects					
Operating Expenses	169,224	219,890	288,802	1,945,761	0
Capital Outlay	919,364	203,945	5,505,484	2,396,904	400,000
Capital Improvements	24,705,192	16,896,359	51,859,297	58,433,176	121,341,042
Debt Service	0	0	0	0	250,000
Grants and Aids	91,083	0	0	0	0
Interfund Transfers	138,013	6,343,450	0	0	0
Reserves	0	0	41,640,234	0	33,424,135
Elected Offices	4,600,000	0	0	0	0
Total: Capital Projects	**30,622,876**	**23,663,644**	**99,293,817**	**62,775,841**	**155,415,177**

Department: Other Budgetary Accounts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
800 MHz Capital - 305	6,261,936	2,097,021	3,179,947	7,160,907	0
ARPA Transition Fund - 004	1,921,700	637,615	0	0	0
Beach Capital Projects - 313	551,049	1,560,220	5,754,283	4,534,758	4,663,985
Bond Funded Road Program - 334	0	336	0	0	0
Correctional Facilities Capital Projects - 309	3,014	1,193	9,008,663	2,658	17,139,901
Eastside Judicial Capital - 385	0	0	5,000,000	500,000	4,500,000
ECHO Direct County Expenditures - 360	0	0	3,010,698	0	0
Elections Warehouse - 367	0	8,839,842	0	4,397,307	0
Fire Rescue Capital Fund - 340	0	0	0	15,469,097	5,856,033
General Fund Road Projects - 335	0	0	0	1,500,000	8,500,000
I.T. Capital Projects - 322	0	58	5,260,224	170	2,551,565
Library Construction - 317	68,285	1,039,154	11,058,135	11,948,855	454,660
Marine Science Center Capital - 303	830,772	497,901	0	2,150,655	0
Medical Examiner's Facility - 373	14,582,440	1,378,531	718,023	777	0
Mosquito Control Capital - 378	99,485	336,824	5,572,062	2,196,296	31,665,502
Ocean Center - 318	1,696,633	897,741	14,492,136	11,273,990	19,378,856
Park Projects - 326	(128)	55,170	1,584,848	94,256	1,474,530
Port Authority Capital Projects - 314	10,930	730	604,026	417,559	7,940,482
Public Works Facilities - 365	0	1,105	8,469,877	2,462	9,020,432
Sheriff Capital Facilities - 372	3,539,815	0	15,000,000	0	30,000,000
Sheriff Capital Projects - 369	493,588	200,924	0	0	389,765
Sheriff Helicopter Replacement - 370	0	5,470,615	0	0	0
Sheriff Renovations Fund - 374	41,782	247,906	0	0	0
Trail Projects - 328	521,575	382,923	10,580,895	1,126,094	11,879,466
Veteran's Memorial Donations at Tom Stead Bridge - 377	0	17,835	0	0	0
Total Fund Allocation	**30,622,876**	**23,663,644**	**99,293,817**	**62,775,841**	**155,415,177**

Department: Other Budgetary Accounts

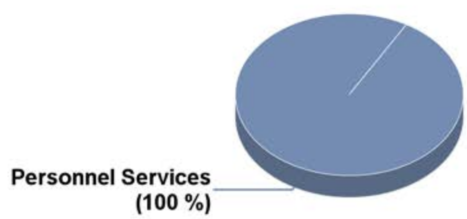
FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget



Department: Other Budgetary Accounts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Covid-19					
Personnel Services	64,236	140,116	152,552	93,633	67,021
Operating Expenses	193,058	745,538	0	904,192	0
Capital Improvements	254,305	183,093	0	12,462,964	0
Grants and Aids	558,209	2,015,962	0	490,544	0
Interfund Transfers	0	900,000	0	0	0
Elected Offices	660,500	0	0	0	0
Total: Covid-19	**1,730,308**	**3,984,709**	**152,552**	**13,951,333**	**67,021**

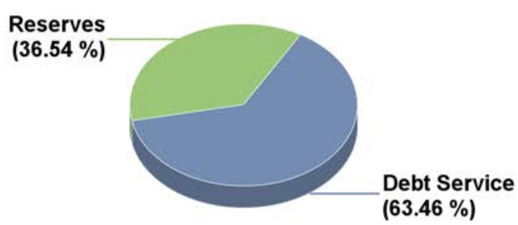
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
Coronavirus Relief - 101	1,730,308	3,984,709	152,552	13,951,333	67,021
Total Fund Allocation	**1,730,308**	**3,984,709**	**152,552**	**13,951,333**	**67,021**



Department: Other Budgetary Accounts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Debt Service					
Operating Expenses	0	429	958	958	0
Debt Service	11,015,187	11,933,626	7,439,404	7,441,404	6,408,839
Reserves	0	0	3,696,576	0	3,690,103
Total: Debt Service	**11,015,187**	**11,934,055**	**11,136,938**	**7,442,362**	**10,098,942**

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
Capital Improvement Note, 2017 - 215	463,240	461,660	801,726	463,550	811,765
Capital Improvement Revenue Note, 2010 - 208	689,605	685,647	687,120	687,120	678,988
Gas Tax Refunding Revenue Bonds, 2013 - 213	4,515,063	4,504,967	162,549	2,269	0
Public Transportation State Infrastructure Loan - 295	47,126	974,165	974,165	974,165	977,510
Tourist Development Tax Refunding Revenue Bonds, 2014 - 202	4,292,114	4,295,084	7,494,145	4,298,025	7,630,679
Williamson Blvd. Capital Improvement Revenue Note, 2015 - 209	1,008,039	1,012,532	1,017,233	1,017,233	0
Total Fund Allocation	**11,015,187**	**11,934,055**	**11,136,938**	**7,442,362**	**10,098,942**



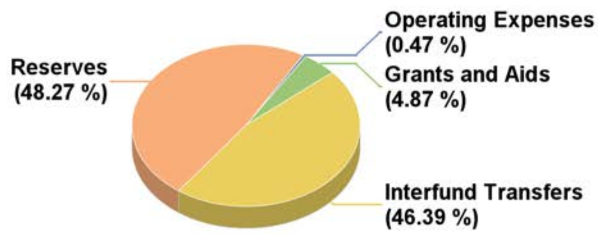
Department: Other Budgetary Accounts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Nondepartmental					
Operating Expenses	924,056	960,348	191,776	924,895	1,101,071
Capital Improvements	0	0	10,100,000	0	0
Grants and Aids	30,580,969	52,554,165	10,849,679	10,880,977	11,540,020
Interfund Transfers	70,155,858	101,809,392	104,988,570	107,204,783	109,847,376
Reserves	0	0	95,730,377	0	114,291,767
Reimbursements	0	0	(5,000,000)	(2,500,000)	(5,000,000)
Total: Nondepartmental	**101,660,883**	**155,323,905**	**216,860,402**	**116,510,655**	**231,780,234**

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
ARPA Transition Fund - 004	0	5,000,000	0	0	5,800,000
Beach Management Fund - 178	0	290,323	0	85,623	0
COVID Transition - 003	0	0	0	1,387,149	4,300,000
Crime Prevention Trust - 175	0	0	1,291,001	0	1,774,939
E-911 Emergency Telephone System - 115	0	365	2,415,782	926	1,064,481
Federal Forfeiture Sharing Justice - 172	0	49	559,926	147	604,777
Federal Forfeiture Sharing Treasury - 173	0	5	11	11	0
General Fund - 001	25,305,107	45,473,477	118,442,682	58,060,263	123,551,892
HDPP Local Participation - 107	21,742,801	45,133,151	0	0	0
Law Enforcement Education Trust Fund - 174	0	0	305,562	0	641,473
Law Enforcement Fund - 110	0	0	2,999,952	3,053,562	6,639,663
Law Enforcement Trust - 170	0	130	515,659	266	516,155
Municipal Service District - 120	7,661,619	6,449,889	38,978,439	6,372,007	36,096,105
Opioid Direct Settlement Fund - 166	0	0	0	0	673,485
Resort Tax - 106	16,881,379	17,104,409	18,193,962	17,657,534	17,976,449
Sales Tax Trust - 108	28,676,952	34,277,673	31,401,293	28,134,636	28,221,950
Special Assessments - 121	0	0	0	0	1,067,828
Volusia Forever Land Acquisition - 162	1,393,025	1,594,434	1,756,133	1,758,531	1,902,138
Walgreens Opioid Direct Settlement Fund - 168	0	0	0	0	89,729
Walgreens Opioid Regional Settlement Fund - 169	0	0	0	0	859,170
Total Fund Allocation	**101,660,883**	**155,323,905**	**216,860,402**	**116,510,655**	**231,780,234**

Department: Other Budgetary Accounts

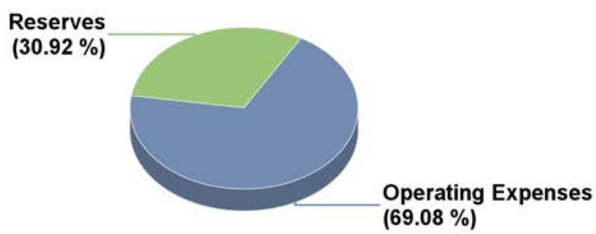
FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget



Department: Other Budgetary Accounts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Special Lighting Districts					
Operating Expenses	347,630	366,540	386,085	367,795	381,338
Reserves	0	0	39,198	0	170,655
Total: Special Lighting Districts	**347,630**	**366,540**	**425,283**	**367,795**	**551,993**

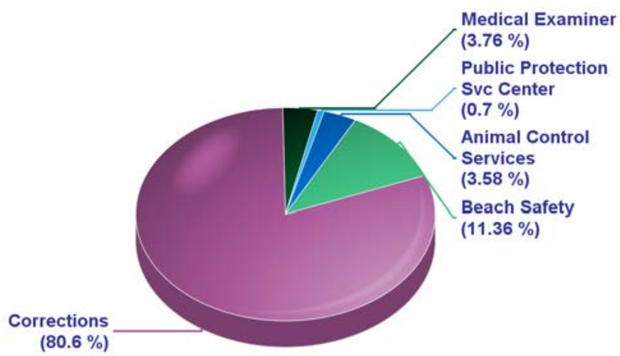
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
Silver Sands/Bethune Beach MSD - 157	18,126	15,960	16,269	16,845	17,047
Special Lighting Districts - 116	329,504	350,580	409,014	350,950	534,946
Total Fund Allocation	**347,630**	**366,540**	**425,283**	**367,795**	**551,993**



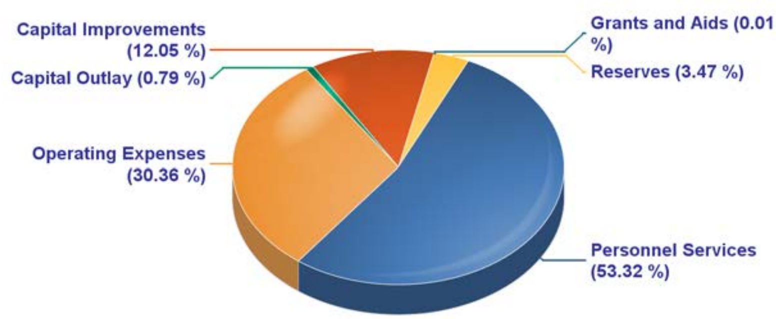
Public Protection

Public Protection	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Animal Control Services	2,612,816	2,927,744	2,952,321	2,796,452	3,443,805
Beach Safety	9,947,170	9,116,969	11,892,621	10,286,326	10,931,646
Corrections	54,048,980	58,232,526	71,141,855	62,470,822	77,579,425
Medical Examiner	2,927,971	3,209,625	3,551,317	3,537,784	3,622,249
Public Protection Svc Center	493,913	689,001	579,512	545,484	673,044
Public Protection Total:	**70,030,850**	**74,175,865**	**90,117,626**	**79,636,868**	**96,250,169**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	65,484,909	52,532,927	70,611,092	64,489,658	76,488,081
Fund 003 - COVID Transition	676,224	3,664,764	0	0	0
Fund 004 - ARPA Transition Fund	3,505	3,837,522	0	0	0
Fund 114 - Ponce De Leon Inlet and Port District	47,375	48,413	77,356	73,480	77,562
Fund 120 - Municipal Service District	2,565,441	2,822,496	2,786,538	2,665,222	3,291,920
Fund 123 - Inmate Welfare Trust	1,121,294	1,867,107	4,661,592	1,814,432	5,386,637
Fund 166 - Opioid Direct Settlement Fund	130,711	228,832	0	250,000	0
Fund 171 - Beach Enforcement Trust	1,391	0	0	0	0
Fund 178 - Beach Management Fund	0	9,173,804	11,981,048	10,344,076	11,005,969
Fund Total:	**70,030,850**	**74,175,865**	**90,117,626**	**79,636,868**	**96,250,169**

Public Protection Positions

		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Animal Control Services	Full Time Positions	19	19	19	20
Beach Safety	Full Time Positions	79	77	76	76
Corrections	Full Time Positions	360	357	357	357
Public Protection Svc Center	Full Time Positions	8	6	6	6
Animal Control Services	Part Time Positions	0	0	2	0
Beach Safety	Part Time Positions	317	317	317	317
Corrections	Part Time Positions	1	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) is dedicated not only to ensuring animal welfare but also to protecting public safety. Through robust enforcement efforts and proactive measures, VCAS addresses dangerous animals, mitigates the risks posed by zoonotic diseases, and supports the community with a comprehensive approach to animal control.

In Fiscal Year 2024, the Field Operations team responded to over 4,000 service requests, including calls related to dangerous animals and public safety threats. They investigated more than 200 cases of alleged cruelty, resulting in criminal charges in three instances. Additionally, VCAS provided support to incorporated cities on 252 occasions and launched community initiatives like "Meet the Pack," where animal control officers met residents in dog parks to educate and offer resources to pet owners.

VCAS also took critical steps in safeguarding public health by addressing issues that pose risks of zoonotic diseases, including rabies, through vaccination campaigns and field interventions. Clinical Operations conducted 5,391 spay/ neuter surgeries, including 2,748 Trap-Neuter-Return procedures for community cats, 1,396 for dogs, and 1,247 for domestic cats. The team microchipped over 3,000 animals to help reduce stray populations and facilitate quicker reunification with their owners.

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.

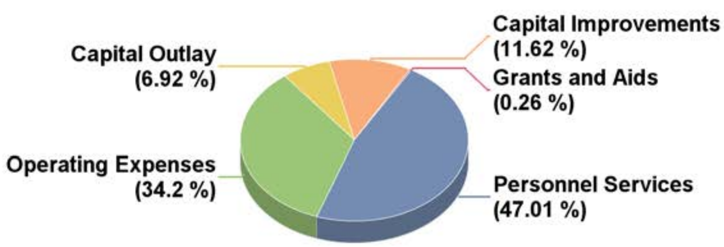
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of mobile clinic events	24	24	30
Number of requests for assistance by first responders	177	180	183
Number of cruelty investigations	225	240	245
Number of requests for service	4,312	4,380	4,385
Number of days attended for education in the community	19	25	31
Number of animals sheltered	713	732	725
Number of cat Trap/Neuter/Return surgeries	2,748	2,784	2,800
Number of animals returned to owner	486	492	490
Number of spay/neuter services provided	5,391	5,424	5,445
Number of animals microchipped	3,139	3,156	3,500

Department: Public Protection

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Animal Control Services					
Personnel Services	1,237,682	1,427,126	1,639,721	1,520,973	1,618,840
Operating Expenses	911,994	988,977	1,123,915	984,161	1,177,885
Capital Outlay	409,461	62,289	143,770	79,123	238,200
Capital Improvements	44,301	443,677	35,000	204,712	400,000
Grants and Aids	9,378	5,675	9,915	7,483	8,880
Total: Animal Control Services	**2,612,816**	**2,927,744**	**2,952,321**	**2,796,452**	**3,443,805**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	19	20
Number of Part Time Positions	2	0
Number of Full Time Equivalent Positions	20	20

Fund Allocation					
Beach Management Fund - 178	0	56,835	88,427	57,750	74,323
Municipal Service District - 120	2,565,441	2,822,496	2,786,538	2,665,222	3,291,920
Ponce De Leon Inlet and Port District - 114	47,375	48,413	77,356	73,480	77,562
Total Fund Allocation	**2,612,816**	**2,927,744**	**2,952,321**	**2,796,452**	**3,443,805**



Mission: **To provide the safety and enjoyment of all beach goers by providing expert lifeguard services.**

Highlights

The Beach Safety Division is directly responsible for the safety and welfare of the millions of residents and visitors to enjoy Volusia County Beaches each year. The Beach Safety Division provides world class lifeguard, and emergency medical services 365 days a year.

Staffing is influenced by number of visitors, seasonality, weather, time of day and special events. To ensure adequate staffing, Beach Safety emphasizes recruitment and retention, utilization of 8 and 12 hour shifts and use of intermittent employees. These strategic measures are incorporated into a dynamic staffing model to meet increased demand by tracking and measuring where and when calls for service occur to ensure a safe environment for residents and visitors.

The Volusia County Junior Lifeguard Program was started in 1990 as a program for education in water safety, lifesaving techniques and beach ecology. We are dedicated to providing our participants with the best instruction possible so that one day they can be confident and efficient lifeguards. Our Junior Lifeguard instructors are professionals in the areas of beach lifeguarding, ocean safety and related activities. Tryouts and camps are held each summer. To participate, youths must be between the ages of 9 and 15 and pass tryouts. Completion of this program is valuable to those wishing to springboard into career as a lifeguard with Beach Safety.

Key Objectives -

01. Provide quality lifeguard and emergency first aid services.

02. Establish effective lifeguard coverage by providing adequate staffing and the strategic placement of portable towers.

03. Provide information relating to beach safety and beach ecology to area schools and municipalities in an effort to promote an understanding of varied duties and to recruit new employees.

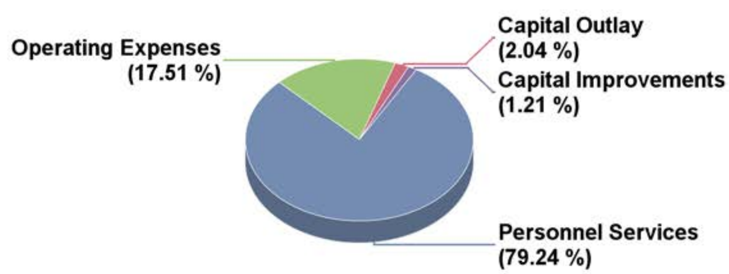
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of water related rescues	2,260	2,450	2,300
Number of lifeguards per weekend (peak season)	85	95	90
Average number of hours associated with community outreach programs	416	399	350

Department: Public Protection

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Beach Safety					
Personnel Services	8,061,693	7,440,864	8,398,236	7,980,549	8,661,797
Operating Expenses	1,638,042	1,498,001	1,806,332	1,622,237	1,914,245
Capital Outlay	171,102	165,690	148,053	84,085	223,104
Capital Improvements	74,942	12,414	1,540,000	599,455	132,500
Interfund Transfers	1,391	0	0	0	0
Total: Beach Safety	**9,947,170**	**9,116,969**	**11,892,621**	**10,286,326**	**10,931,646**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	76	76
Number of Part Time Positions	317	317
Number of Full Time Equivalent Positions	121.37	121.37

Fund Allocation					
Beach Enforcement Trust - 171	1,391	0	0	0	0
Beach Management Fund - 178	0	9,116,969	11,892,621	10,286,326	10,931,646
General Fund - 001	9,945,779	0	0	0	0
Total Fund Allocation	**9,947,170**	**9,116,969**	**11,892,621**	**10,286,326**	**10,931,646**



Mission: **To protect the community by maintaining a secure jail that also is safe, humane, and constitutional in operations.**

Highlights

The Corrections Administration covers essential internal operations, including payroll, accounting, purchasing, inventory management, budget oversight, contract administration, and inmate case management. These functions ensure the efficiency of correctional facility operations.

The Corrections Clinic is dedicated to the health and well-being of inmates, addressing medical and mental health care needs. This includes a major contract for medical services, along with expenses for outpatient care, equipment maintenance, claims processing, and onsite staff who work to minimize hospital stays.

Facility maintenance and repair costs are captured within a specific budgetary unit, ensuring upkeep of the Branch Jail, Correctional Facility, and administrative buildings to maintain safe and functional environments.

The Corrections Branch Jail budget supports security and housing needs at both the Branch Jail and Correctional Facility. This includes staff training, clothing, equipment, janitorial supplies, inmate meals, hygiene products, and other essentials that contribute to facility operations and inmate well-being.

The Inmate Welfare Fund (IWF) operates under statutory authority, using revenue generated from commissary sales to provide recreational, spiritual, and rehabilitative programs and equipment for incarcerated individuals.

Key Objectives -

01. 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.

02. 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.

03. Stay up to date with maintenance items in order to reduce costs of major repairs and/or replacement of equipment.

04. 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.

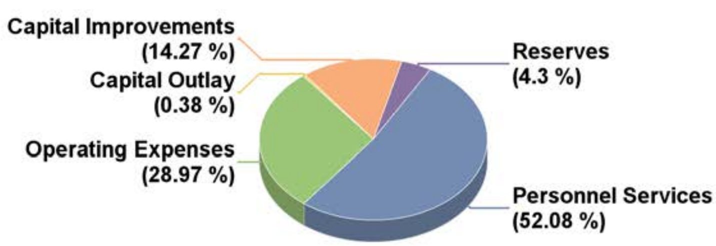
Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of corrections officers hired	71	100	45
Annual number of intake screenings	18,900	17,000	17,500
Number of scheduled preventative maintenance checks	1,433	1,688	1,700
Number of programs offered for diversion	17	21	25

Department: Public Protection

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Corrections					
Personnel Services	29,837,384	27,634,780	37,929,839	37,455,283	40,406,286
Operating Expenses	22,756,211	21,169,621	22,200,966	22,453,358	22,472,178
Capital Outlay	97,314	181,908	409,970	402,038	291,211
Capital Improvements	1,175,740	9,224,528	7,194,675	2,154,149	11,072,848
Interfund Transfers	182,331	21,689	0	5,994	0
Reserves	0	0	3,406,405	0	3,336,902
Total: Corrections	**54,048,980**	**58,232,526**	**71,141,855**	**62,470,822**	**77,579,425**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	357	357
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	360.5	360.5

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
ARPA Transition Fund - 004	3,505	3,837,522	0	0	0
COVID Transition - 003	676,224	3,664,764	0	0	0
General Fund - 001	52,117,246	48,634,301	66,480,263	60,406,390	72,192,788
Inmate Welfare Trust - 123	1,121,294	1,867,107	4,661,592	1,814,432	5,386,637
Opioid Direct Settlement Fund - 166	130,711	228,832	0	250,000	0
Total Fund Allocation	**54,048,980**	**58,232,526**	**71,141,855**	**62,470,822**	**77,579,425**



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 and 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 fiscal year 2024-25, the medical examiner contract for services saw a 3.5% increase to account for general cost increases. The same increase is proposed for fiscal year 2025-26.

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.

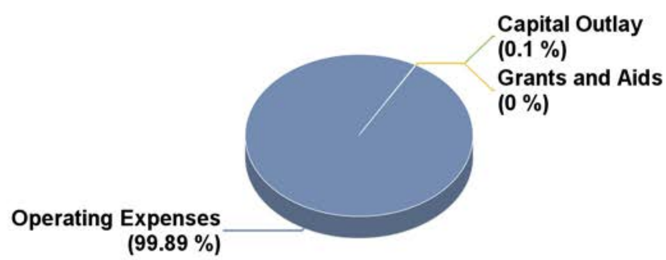
03. Provide cremation authorizations for persons who die in Volusia County after review of death certifications and conduct additional investigations as needed.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of autopsies performed	2,037	2,169	2,200
Percentage of medical examiner reports completed in 90 days or less	100	100	100
Cremation authorizations	5,511	5,760	5,750

Department: Public Protection

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Medical Examiner					
Operating Expenses	2,924,293	3,201,072	3,542,416	3,529,065	3,618,271
Capital Outlay	3,500	8,375	8,700	8,541	3,800
Grants and Aids	178	178	201	178	178
Total: Medical Examiner	**2,927,971**	**3,209,625**	**3,551,317**	**3,537,784**	**3,622,249**

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	2,927,971	3,209,625	3,551,317	3,537,784	3,622,249
Total Fund Allocation	**2,927,971**	**3,209,625**	**3,551,317**	**3,537,784**	**3,622,249**



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. This fiscal year, the Department also began the process of collecting stakeholder feedback to draft 5-year strategic plans for all divisions.

Key Objectives -

01. Departmental strategic planning meetings.

02. Budget reviews conducted.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of meetings to discuss departmental and division strategy	52	26	26
Number of reports prepared to monitor budget expenditures	26	26	26

Department: Public Protection

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Public Protection Svc Center					
Personnel Services	695,279	623,581	550,809	498,515	652,234
Operating Expenses	69,891	81,187	55,412	73,678	49,441
Capital Outlay	0	10,995	0	0	0
Reimbursements	(271,257)	(26,762)	(26,709)	(26,709)	(28,631)
Total: Public Protection Svc Center	**493,913**	**689,001**	**579,512**	**545,484**	**673,044**

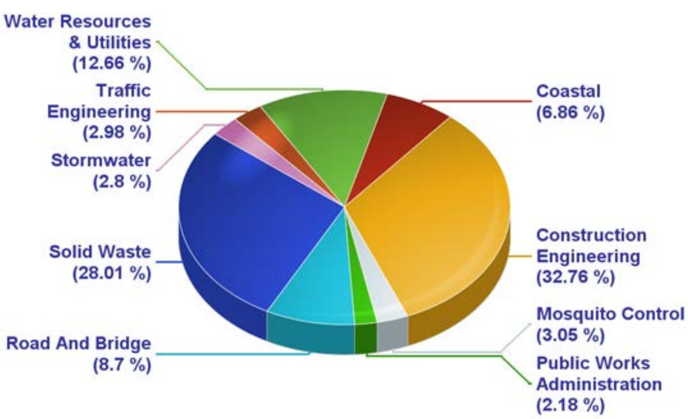
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	6	6
Number of Full Time Equivalent Positions	6	6

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	493,913	689,001	579,512	545,484	673,044
Total Fund Allocation	**493,913**	**689,001**	**579,512**	**545,484**	**673,044**

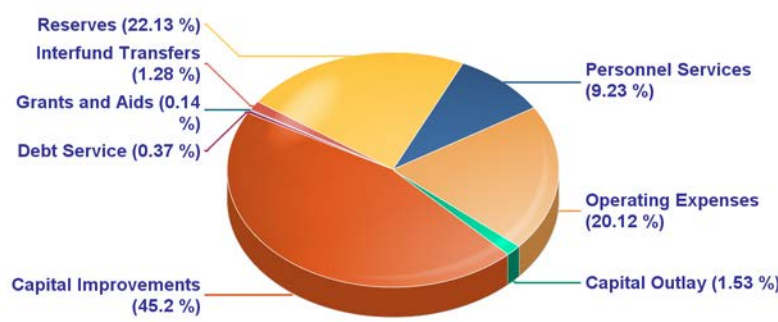
Public Works

Public Works	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Coastal	11,781,932	17,219,955	26,569,876	25,970,760	27,507,493
Construction Engineering	17,239,918	22,391,629	109,685,631	37,790,935	131,381,747
Mosquito Control	7,061,465	7,039,881	10,546,671	7,310,883	12,212,729
Public Works Administration	604,916	1,111,411	6,804,217	747,490	8,742,814
Road And Bridge	17,318,529	21,945,428	31,867,642	28,727,705	34,867,415
Solid Waste	38,489,587	40,180,877	78,136,958	57,955,005	112,338,567
Stormwater	4,870,570	6,201,303	10,501,335	7,048,003	11,221,756
Traffic Engineering	5,324,394	5,481,632	13,402,435	9,898,692	11,950,333
Water Resources & Utilities	21,563,874	21,182,670	72,387,345	119,901,120	50,778,522
Public Works Total:	**124,255,185**	**142,754,786**	**359,902,110**	**295,350,593**	**401,001,376**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	9,417,611	335,104	349,919	339,098	356,330
Fund 004 - ARPA Transition Fund	132,672	459,047	0	0	0
Fund 103 - County Transportation Trust	28,561,456	34,712,432	70,726,316	47,685,186	75,136,656
Fund 105 - E Volusia Mosquito Control	6,969,542	6,797,297	10,246,671	7,010,883	11,912,729
Fund 113 - Road Proportionate Share	3,768,745	2,802,013	21,100,917	15,179,396	21,906,095
Fund 114 - Ponce De Leon Inlet and Port District	2,779,314	5,711,058	8,389,834	5,377,701	8,022,096
Fund 119 - Road District Maintenance	211,830	220,937	611,274	255,989	609,878
Fund 120 - Municipal Service District	825,429	1,057,338	1,197,489	1,209,873	1,293,160
Fund 121 - Special Assessments	163	131	867,894	291	0
Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,888,135	3,264,029	18,894,521	3,201,850	25,229,098
Fund 132 - Road Impact Fees-Zone 2 (Southeast)	487,417	2,540,824	11,930,689	3,607	17,919,306
Fund 133 - Road Impact Fees-Zone 3 (Southwest)	1,864,279	3,934,124	18,138,078	4,600,835	20,660,312
Fund 134 - Road Impact Fees-Zone 4 (Northwest)	2,408,588	1,109,446	18,242,828	3,440,807	23,934,562
Fund 159 - Stormwater Utility	4,870,570	6,201,303	10,501,335	7,048,003	11,221,756
Fund 178 - Beach Management Fund	0	10,671,831	13,375,042	14,820,926	14,381,257
Fund 314 - Port Authority Capital Projects	0	861	4,805,000	636,838	4,504,140
Fund 334 - Bond Funded Road Program	15,973	737,259	0	1,547,890	196,912
Fund 360 - ECHO Direct County Expenditures	0	836,205	0	5,135,295	600,000
Fund 440 - Waste Collection	11,748,963	12,574,535	15,364,752	13,220,582	16,711,769
Fund 450 - Solid Waste	26,740,624	27,606,342	62,772,206	44,734,423	95,626,798
Fund 457 - Water and Sewer Utilities	21,563,874	21,182,670	72,387,345	119,901,120	50,778,522
Fund Total:	**124,255,185**	**142,754,786**	**359,902,110**	**295,350,593**	**401,001,376**

Public Works Positions

Public Works Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Coastal	Full Time Positions	27	27	32	32
Construction Engineering	Full Time Positions	40	40	40	40
Mosquito Control	Full Time Positions	28	28	28	28
Public Works Administration	Full Time Positions	7	7	7	7
Road And Bridge	Full Time Positions	117	118	115	115
Solid Waste	Full Time Positions	77	77	79	79
Stormwater	Full Time Positions	54	53	52	52
Traffic Engineering	Full Time Positions	22	24	24	24
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 a trial period where residents were provided with beach driving access at no additional charge. This was part of a new toll contract that allows for automation of low-volume beach ramps that went into effect at the same time. Ultimately, this new toll 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 is being utilized by contractors dredging the intra-coastal waterway and involved in beach recovery projects related to the 2022 Hurricane Season. Once the dredging contractors complete their recovery efforts, the reef yard will revert to storage of donated 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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Acres of brazilian pepper chemically treated and mechanically removed at the Inlet Parks	5	14	5
Complimentary handicap vehicular entries provided at the Inlet Parks	19,098	20,000	20,000
Total vehicle entries at the Inlet Parks	253,786	265,000	265,000

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Coastal					
Personnel Services	1,673,435	2,103,342	2,582,537	2,413,869	2,687,460
Operating Expenses	8,997,003	10,208,047	12,024,934	14,110,188	13,371,851
Capital Outlay	75,292	47,885	214,500	185,072	119,800
Capital Improvements	98,108	1,194,370	5,831,000	6,639,564	6,301,140
Grants and Aids	181,622	248,633	283,576	183,744	286,332
Interfund Transfers	756,472	3,417,678	2,400,000	2,438,323	2,200,000
Reserves	0	0	3,233,329	0	2,540,910
Total: Coastal	**11,781,932**	**17,219,955**	**26,569,876**	**25,970,760**	**27,507,493**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	32	32
Number of Full Time Equivalent Positions	32	32

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
Beach Management Fund - 178	0	10,671,831	13,375,042	14,820,926	14,381,257
ECHO Direct County Expenditures - 360	0	836,205	0	5,135,295	600,000
General Fund - 001	9,002,618	0	0	0	0
Ponce De Leon Inlet and Port District - 114	2,779,314	5,711,058	8,389,834	5,377,701	8,022,096
Port Authority Capital Projects - 314	0	861	4,805,000	636,838	4,504,140
Total Fund Allocation	**11,781,932**	**17,219,955**	**26,569,876**	**25,970,760**	**27,507,493**

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 Countys 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 -

Construct county Roadway projects.

Perform engineering review and inspections of site plans and stormwater plans.

Review and inspect use permits.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of construction projects completed per CIP schedule	3	6	4
Number of site plans/stormwater reviews	152	156	160
Number of permit applications processed	1,225	1,278	1,290

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Construction Engineering					
Personnel Services	2,645,896	2,843,478	3,619,564	3,334,967	3,776,467
Operating Expenses	1,720,082	1,561,367	2,221,833	2,339,209	2,474,934
Capital Improvements	7,341,528	10,651,304	38,899,918	32,857,962	111,691,831
Interfund Transfers	6,897,871	8,593,200	1,017,233	1,255,915	0
Reserves	0	0	65,918,826	0	15,449,625
Reimbursements	(1,365,459)	(1,257,720)	(1,991,743)	(1,997,118)	(2,011,110)
Total: Construction Engineering	**17,239,918**	**22,391,629**	**109,685,631**	**37,790,935**	**131,381,747**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	40	40
Number of Full Time Equivalent Positions	40	40

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
ARPA Transition Fund - 004	132,672	459,047	0	0	0
Bond Funded Road Program - 334	15,973	737,259	0	1,547,890	196,912
County Transportation Trust - 103	5,525,447	6,394,898	19,263,296	8,567,288	20,185,972
General Fund - 001	414,993	335,104	349,919	339,098	356,330
Municipal Service District - 120	733,506	814,754	897,489	909,873	993,160
Road Impact Fees-Zone 1 (Northeast) - 131	1,888,135	3,264,029	18,894,521	3,201,850	25,229,098
Road Impact Fees-Zone 2 (Southeast) - 132	487,417	2,540,824	11,930,689	3,607	17,919,306
Road Impact Fees-Zone 3 (Southwest) - 133	1,864,279	3,934,124	18,138,078	4,600,835	20,660,312
Road Impact Fees-Zone 4 (Northwest) - 134	2,408,588	1,109,446	18,242,828	3,440,807	23,934,562
Road Proportionate Share - 113	3,768,745	2,802,013	21,100,917	15,179,396	21,906,095
Special Assessments - 121	163	131	867,894	291	0
Total Fund Allocation	**17,239,918**	**22,391,629**	**109,685,631**	**37,790,935**	**131,381,747**

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 2025-26. Reserves have been set aside for replacement of equipment and future capital improvements including replacement of mosquito control facilities.

Key Objectives -

Assess the effectiveness of mosquito treatments through the use of standard field validation methods.

Conduct bottle bioassays to monitor insecticide resistance in local mosquito populations.

Maintain proactive residential inspections and treatments of container mosquito habitats.

Minimize the population of biting adult mosquitoes through proactive aerial larval treatments.

Minimize the population of biting adult mosquitoes through proactive ground based low volume mist blower larval treatments.

Monitor populations of nuisance and potential vector mosquito species for operational planning.

Promote an organizational culture that embraces and encourages workplace safety.

Promote mosquito education through community outreach events within the County of Volusia.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of adult mosquito treatments evaluated using standard field validation methods	0	0	5
Number of bottle bioassays conducted	30	26	26
Number of sites where domestic inspections were performed	2,053	2,500	2,500
Number of larval habitat acres treated by helicopter	4,091	7,500	7,500
Number of larval habitat acres treated by low volume mist blower	6,328	5,000	5,000
Number of adult mosquito surveillance traps set	2,515	2,250	2,250
Number of routine safety reviews tailored to specific hazards identified within the division	15	12	12
Number of community outreach events to educate citizens on mosquito control prevention and control measures	47	50	50

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Mosquito Control					
Personnel Services	1,789,393	1,855,894	2,287,551	2,138,512	2,212,930
Operating Expenses	2,904,023	3,202,767	2,903,899	3,129,311	3,246,665
Capital Outlay	273,699	103,858	293,000	289,398	198,000
Grants and Aids	251,779	285,573	290,732	279,685	290,982
Interfund Transfers	1,934,494	1,834,373	1,750,000	1,773,977	1,750,000
Reserves	0	0	3,321,489	0	4,814,152
Reimbursements	(91,923)	(242,584)	(300,000)	(300,000)	(300,000)
Total: Mosquito Control	**7,061,465**	**7,039,881**	**10,546,671**	**7,310,883**	**12,212,729**

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	6,969,542	6,797,297	10,246,671	7,010,883	11,912,729
Municipal Service District - 120	91,923	242,584	300,000	300,000	300,000
Total Fund Allocation	**7,061,465**	**7,039,881**	**10,546,671**	**7,310,883**	**12,212,729**

Mission: **To ensure and enhance the basic quality of life, general welfare, and growth of Volusia County by properly managing the County's infrastructure and related support services.**

Highlights

Public Works Administration is responsible for the management of seven divisions to include a review and monitoring of the division's budget covering all operational, capital outlay, capital improvement plans and expenditures, and personnel requests. Thorough oversight has led to stability in the department's operations and achievement of division goals and objectives. Monitoring division productivity levels and implementation of improvements will result in cost effective service delivery and potential increases in level of service. The Public Works Department has multiple revenue sources to fund the department's operation that includes, but is not limited to, Local & State Fuel Taxes, Road Impact Fees, Road Proportionate Fair Share payments, Ad Valorem taxes, Stormwater and Solid Waste Special Assessments, Beach Access and Park Fees, Landfill Charges, and Water & Sewer sales.

Key Objectives -

01. Bi-weekly department meetings with division directors

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Bi-weekly department meetings with division directors	24	24	24

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Public Works Administration					
Personnel Services	775,184	922,342	1,010,526	985,871	1,052,094
Operating Expenses	265,587	263,591	1,487,297	310,761	1,547,521
Capital Outlay	46,232	0	0	0	55,000
Interfund Transfers	145,071	520,987	0	143,132	0
Reserves	0	0	4,998,668	0	6,875,778
Reimbursements	(627,158)	(595,509)	(692,274)	(692,274)	(787,579)
Total: Public Works Administration	**604,916**	**1,111,411**	**6,804,217**	**747,490**	**8,742,814**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	7	7
Number of Full Time Equivalent Positions	7	7

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Transportation Trust - 103	604,916	1,111,411	6,804,217	747,490	8,742,814
Total Fund Allocation	**604,916**	**1,111,411**	**6,804,217**	**747,490**	**8,742,814**

Mission: **To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system; and to develop and provide levels of service by planning, scheduling, directing and controlling work.**

Highlights

Road and Bridge Operations is responsible for the maintenance of approximately 1,000 center line miles of paved roads, approximately 100 miles of dirt roads, 48 fixed bridges, and 2 bascule bridges. This includes the associated right-of-way mowing, tree removal and trimming, grading, roadway and traffic signage, roadway striping, sidewalk maintenance, curbing and median maintenance, bridge maintenance, and associated drainage system maintenance. The primary capital focus is to replace and repair aging infrastructure and address ADA sidewalk issues. Reserves in the amount of $6 million are set aside for transportation-related maintenance and projects.

The Outside Operations Activity accounts for emergency maintenance roadway repairs and 911 signage. This activity is also responsible for the maintenance of abandoned cemeteries located throughout the county and other special projects, such as supporting the Daytona Speedway Races, Bike Week, Biketoberfest, Volusia County Fair, and Volusia County Food Drive.

The West Highlands Park activity provides for right-of-way maintenance activities, such as mowing, dirt road grading, signs, and tree trimming for the West Highlands maintenance district in accordance with the assessment agreement. Any savings in maintenance funding is used to pave dirt roads based on maintenance priority.

Key Objectives -

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service

02. Remove existing damaged or non-ADA compliant sidewalk and curb ramps and replace with new ADA compliant sidewalk

03. Mow rights-of-way to maintain a level of service for safety purposes

04. Perform non-transportation trust maintenance activities to ensure roadway safety

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Miles of trees trimmed	83	121	121
Square feet of sidewalk repaired	16,318	11,067	11,067
Number of acres mowed	15,226	12,270	12,270
Linear feet of emergency road spot repair	140,814	150,000	150,000

Key Objectives -

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Miles of dirt roads graded	223	281	281

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Road And Bridge					
Personnel Services	6,432,909	6,731,259	8,095,636	7,471,740	8,330,395
Operating Expenses	9,832,718	14,126,866	15,083,312	17,850,848	15,301,067
Capital Outlay	2,000,954	923,238	1,044,000	1,412,353	1,210,000
Capital Improvements	163,815	935,863	2,000,000	3,012,324	3,487,010
Interfund Transfers	0	199,727	0	0	0
Reserves	0	0	6,564,254	0	7,459,616
Reimbursements	(1,111,867)	(971,525)	(919,560)	(1,019,560)	(920,673)
Total: Road And Bridge	**17,318,529**	**21,945,428**	**31,867,642**	**28,727,705**	**34,867,415**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	115	115
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	117.45	117.45

Fund Allocation					
County Transportation Trust - 103	17,106,699	21,724,491	31,256,368	28,471,716	34,257,537
Road District Maintenance - 119	211,830	220,937	611,274	255,989	609,878
Total Fund Allocation	**17,318,529**	**21,945,428**	**31,867,642**	**28,727,705**	**34,867,415**

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 $297 per year, which will account for an estimated 5% CPI for the contracted hauler and a $1.32/household/year disposal cost increase.

Solid Waste Administration:
The fiscal year 2025-2026 budget includes construction of the southeast area landfill, engineering design and construction for West Volusia Transfer Station water line and site improvements. Funds are also included for the replacement of various office equipment vehicles, and heavy equipment as identified and tracked in the division's seven-year capital equipment replacement schedule. The budget also includes carryover of partial funding by Solid Waste to construct a cover structure for the heavy equipment Fleet Maintenance building at the Tomoka Farms Road Landfill.

Key Objectives -

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 reductio and recycling and documenting the amount of waste recycled annually.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Tons of solid waste processed per year	772,563	782,304	790,127
Percent recycled materials per year	36	37	38
Tons of transported waste per year	163,904	165,000	168,300
Years of available permitted capacity	4	3	2
Number of unincorporated residential units per year	47,086	47,152	48,063
Number of residential education contacts	41,192	41,576	42,758
Percent of complaints resolved in 24 hours	99	99	99
Tons of residential waste collected for recycling	2,820	2,549	2,320

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Solid Waste					
Personnel Services	5,648,151	6,085,624	6,664,088	6,359,142	6,963,735
Operating Expenses	23,609,706	27,519,542	26,476,605	29,006,212	28,711,340
Capital Outlay	5,809,534	2,160,501	3,800,932	5,594,029	3,566,469
Capital Improvements	2,255,932	2,805,169	36,441,950	15,167,190	51,492,956
Debt Service	0	44,407	0	310,763	913,744
Grants and Aids	250,000	250,000	0	250,000	0
Interfund Transfers	916,264	1,315,634	1,122,000	1,267,669	1,257,720
Reserves	0	0	3,631,383	0	19,432,603
Total: Solid Waste	**38,489,587**	**40,180,877**	**78,136,958**	**57,955,005**	**112,338,567**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	79	79
Number of Full Time Equivalent Positions	79	79

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Solid Waste - 450	26,740,624	27,606,342	62,772,206	44,734,423	95,626,798
Waste Collection - 440	11,748,963	12,574,535	15,364,752	13,220,582	16,711,769
Total Fund Allocation	**38,489,587**	**40,180,877**	**78,136,958**	**57,955,005**	**112,338,567**

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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Miles of roadside ditch systems cleaned	82	83	83
Feet of stormwater pipe replaced or installed	7,766	8,364	8,364
Number of street miles swept	1,888	2,720	2,720

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Stormwater					
Personnel Services	3,098,381	3,375,479	3,933,090	3,728,349	4,178,221
Operating Expenses	2,720,337	2,688,816	3,449,540	3,707,480	3,080,690
Capital Outlay	341,699	1,369,317	807,000	816,495	809,400
Capital Improvements	76,455	2,868	250,000	251,750	1,100,000
Interfund Transfers	45,045	157,431	0	43,929	0
Reserves	0	0	4,061,705	0	3,553,445
Reimbursements	(1,411,347)	(1,392,608)	(2,000,000)	(1,500,000)	(1,500,000)
Total: Stormwater	**4,870,570**	**6,201,303**	**10,501,335**	**7,048,003**	**11,221,756**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	52	52
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	52.75	52.75

Fund Allocation					
Stormwater Utility - 159	4,870,570	6,201,303	10,501,335	7,048,003	11,221,756
Total Fund Allocation	**4,870,570**	**6,201,303**	**10,501,335**	**7,048,003**	**11,221,756**

Mission: **To enhance the quality of life for residents and visitors by providing essential services for the safe and efficient movement of both vehicular and pedestrian traffic throughout Volusia County. This is accomplished through the planning, design, implementation, and maintenance of traffic control devices, such as traffic signals, school zone flashers, curve warning flashers and studies that recommend roadway signing or pavement markings in accordance with standard engineering practices. The Division assists the Florida Department of Transportation and numerous municipalities in accomplishing this same mission.**

Highlights

Traffic Engineering is responsible for transportation planning and the proper warranting, design, installation, operations, and maintenance of traffic control devices countywide. The Division continues to maintain and analyze traffic crash records to identify and implement appropriate corrective safety measures. In addition, Traffic Engineering provides traffic engineering and traffic operations services to all cities in the county with Interlocal Agreements for Municipal Services. The Division analyzes all land use amendments with regard to transportation impacts within the provisions of Chapter 2/Transportation Element of the Comprehensive Plan goals, objectives and policies. The Division evaluates traffic engineering elements on development projects such as driveway use permits, rezoning, planned unit developments, special exceptions, variances, conceptual & final site plans, subdivision overall development plans, preliminary & final plats, transportation concurrency applications, and transportation impact analyses.

Traffic signal operations, maintenance, modernization, and traffic signal updates for Florida Department of Transportation (federal and state roads) are all responsibilities of the Traffic Engineering Division.

Traffic Engineering provides routine and emergency maintenance to all local jurisdiction signals, school flashers, and flashers; except for the City of Daytona Beach. Currently, this entails 310 signals, and 368 school and other flasher types countywide. Traffic Engineering is proposing traffic signal projects at the following locations this fiscal year: New traffic signal at Veterans Memorial Parkway @ Walmart, and a traffic signal span replacement with pedestrian signals at Clyde Morris Blvd and Madeline Avenue. Traffic Engineering is also planning to modernize various traffic signal controllers, cabinets, and overhead signal equipment.

Key Objectives -

1. Provide a comprehensive program of 24-hour Traffic Counts along key roadways throughout Volusia County.
2. Produce Yearly Average Annual Daily Traffic (AADT) counts for State & County roads.
3. Conduct Traffic Studies to determine whether intersections and/or corridors need additional traffic control devices.
4. Evaluate development projects for transportation.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of traffic studies & volume/vehicle classification counts	650	700	700
Complete yearly AADT & LOS report	1	1	1
Number of days to complete traffic studies after receiving request	120	120	120
Number of development projects reviewed	609	700	700

Key Objectives -

1. Provide a comprehensive program of scheduled traffic signal maintenance two times per year on signals.

2. Maintain communications system to 304 state, county, and city coordinated traffic signals countywide.

3. Provide a comprehensive program of scheduled school zone and flasher maintenance along county and city roads once per year.

4. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along city and county roads.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of twice per year traffic signal preventative maintenance on County roads	310	310	310
Miles of signal communications network maintained & operated	65	73	78
Number of annual school zone/flasher preventative maintenance	451	368	368
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2

Key Objectives -

1. Provide a comprehensive program of scheduled school zone and flasher maintenance along state roads once per year.

2. 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 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of twice per year traffic signal preventative maintenance on State roads	412	412	412
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Traffic Engineering					
Personnel Services	1,692,035	1,859,235	2,300,120	2,212,268	2,383,969
Operating Expenses	2,197,064	2,580,384	3,465,909	3,343,570	3,683,721
Capital Outlay	84,638	74,865	39,900	173,363	93,800
Capital Improvements	1,366,542	984,619	2,385,532	4,169,491	1,175,000
Reserves	0	0	5,210,974	0	4,613,843
Reimbursements	(15,885)	(17,471)	0	0	0
Total: Traffic Engineering	**5,324,394**	**5,481,632**	**13,402,435**	**9,898,692**	**11,950,333**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	24	24
Number of Full Time Equivalent Positions	24	24

Fund Allocation	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
County Transportation Trust - 103	5,324,394	5,481,632	13,402,435	9,898,692	11,950,333
Total Fund Allocation	**5,324,394**	**5,481,632**	**13,402,435**	**9,898,692**	**11,950,333**

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.

During FY 2024-25, staff managed construction completion of over 9,100 linear ft of water distribution mains and fire hydrants in the southeast service area and design of a 2.1 mile water main extension in the southwest service area. Construction is expected to be completed by mid-2026.

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 -

Develop capital improvement program, manage contract design and construction.

Install and maintain reclaimed water connections

Maintain water service connections for customers.

Manage Florida Department of Environmental Protection operating permits.

Monitor irregular consumption patterns and provide assistance to customers

Produce and deliver safe and reliable potable (drinking) water for customer needs.

Provide sanitary sewer connections for customers

Provide timely and accurate utility locates as requested.

Treat and distribute clean reclaimed water for residential and nonresidential use.

Performance Measures -	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of capital projects	7	9	8
Number of reclaimed water connections	2,496	2,621	2,716
Number of potable water connections	17,492	17,750	18,000
Number of permits maintained	20	20	20
Number of calls to customers regarding continuous and high water usage	3,818	3,875	3,910
Amount of potable water processed (millions of gallons annually)	1,652	1,679	1,679
Number of wastewater connections	13,692	14,067	14,347
Number of utility locates performed	8,459	8,500	8,600
Reclaimed water pumped (millions of gallons annually)	934	986	1,004

Department: Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Water Resources & Utilities					
Personnel Services	4,832,558	5,242,029	5,534,553	5,361,296	5,916,820
Operating Expenses	8,928,522	10,218,302	10,334,557	10,728,804	10,368,180
Capital Outlay	281,661	148,483	207,000	284,008	176,000
Capital Improvements	7,347,420	5,279,782	33,390,000	102,870,358	8,500,007
Debt Service	122,294	107,451	605,275	605,275	605,275
Interfund Transfers	51,419	186,623	0	51,379	0
Reserves	0	0	22,315,960	0	25,212,240
Total: Water Resources & Utilities	**21,563,874**	**21,182,670**	**72,387,345**	**119,901,120**	**50,778,522**

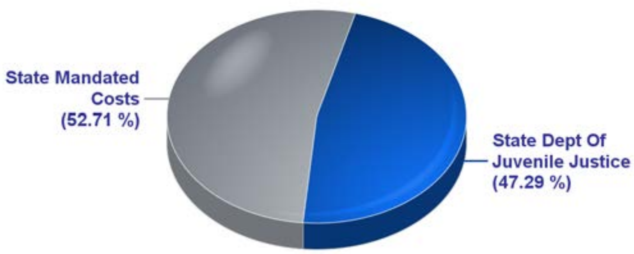
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	60	60
Number of Full Time Equivalent Positions	60	60

Fund Allocation					
Water and Sewer Utilities - 457	21,563,874	21,182,670	72,387,345	119,901,120	50,778,522
Total Fund Allocation	**21,563,874**	**21,182,670**	**72,387,345**	**119,901,120**	**50,778,522**

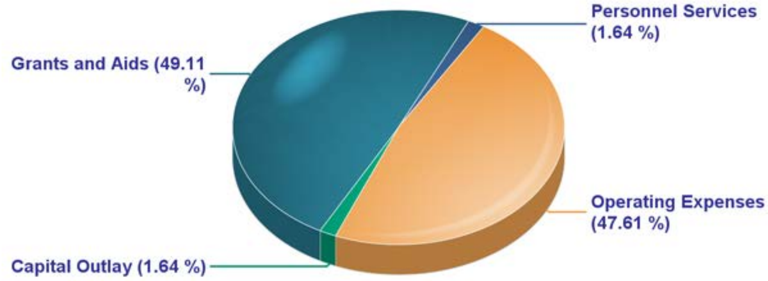
State Mandated Costs

State Mandated Costs	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
State Dept Of Juvenile Justice	2,265,500	2,795,413	2,753,632	3,456,120	3,732,609
State Mandated Costs	3,527,367	3,760,086	4,031,772	4,008,601	4,160,042
State Mandated Costs Total:	**5,792,867**	**6,555,499**	**6,785,404**	**7,464,721**	**7,892,651**

Division - FY 2024-25



Category FY 2024-25



Appropriation by Fund

Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	5,792,867	6,555,499	6,785,404	7,464,721	7,892,651
Fund Total:	**5,792,867**	**6,555,499**	**6,785,404**	**7,464,721**	**7,892,651**

State Mandated Costs Positions

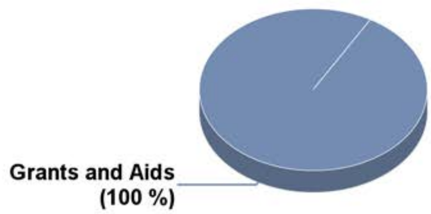
State Mandated Costs Positions		FY 2021-22 Budget	FY 2023-23 Budget	FY 2024-25 Budget	FY 2025-26 Budget
State Mandated Costs	Full Time Positions	1	1	1	1

Mission: **To comply with Florida State Statute 985.6865, requiring County of Volusia to reimburse the State for its share of juvenile detention costs based on the number of detention days for juveniles who reside in the County.**

Department: State Mandated Costs

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
State Dept Of Juvenile Justice					
Grants and Aids	2,265,500	2,795,413	2,753,632	3,456,120	3,732,609
Total: State Dept Of Juvenile Justice	**2,265,500**	**2,795,413**	**2,753,632**	**3,456,120**	**3,732,609**

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	2,265,500	2,795,413	2,753,632	3,456,120	3,732,609
Total Fund Allocation	**2,265,500**	**2,795,413**	**2,753,632**	**3,456,120**	**3,732,609**



Department: State Mandated Costs

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

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.

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

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 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 VCLL 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.

Key Objectives - Central Fla Legal Services

01. Educate and inform client populations and the general public on their rights and responsibilities with respect to civil legal issues and on the services CLS provides.

02. Meet the civil legal needs of Central Florida's 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 - Central Fla Legal Services	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of persons reached through education, outreach, and website	415,000	425,000	450,000
Number of new cases	8,854	8,987	9,000
Number of hours of service provided by pro bono attorneys and other professionals	3,635	3,690	3,700

Key Objectives - State Attorney

01. To protect and serve the citizens of Volusia County by pursuing the prosecution against criminal defendants.

Performance Measures - State Attorney	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Pursuing the prosecution in criminal cases in Volusia County	31,287	35,385	35,150

Key Objectives - Public Defender

01. Represent indigent persons as required by Section 27.51(1).

Performance Measures - Public Defender	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Number of cases appointed to represent in Volusia County	21,083	21,411	21,732

Key Objectives - Public Law Library

01. Continue to meet the legal information needs of the community.

02. Continue to increase awareness of Law Library resources and services.

03. Continue to develop and provide programs and services for Library users.

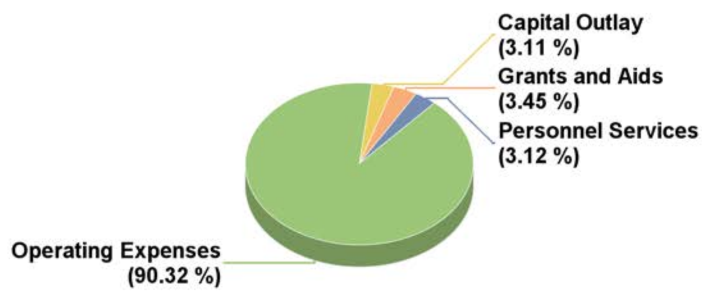
Performance Measures - Public Law Library	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget
Law Library usage by calendar year	32,617	32,633	32,650
Website Usage	150,887	150,902	150,917
Educational seminars, tutorial sessions, and tours	12	12	12

Department: State Mandated Costs

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
State Mandated Costs					
Personnel Services	96,629	102,847	109,100	108,020	129,590
Operating Expenses	3,273,030	3,364,419	3,649,732	3,658,136	3,757,512
Capital Outlay	40,749	164,052	143,000	112,505	129,500
Grants and Aids	116,959	128,768	129,940	129,940	143,440
Total: State Mandated Costs	**3,527,367**	**3,760,086**	**4,031,772**	**4,008,601**	**4,160,042**

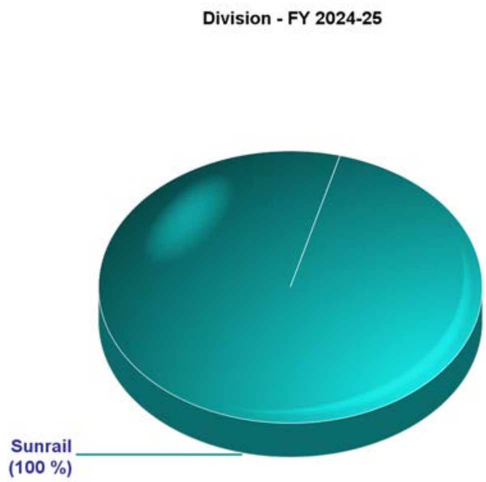
Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	1	1
Number of Full Time Equivalent Positions	1	1

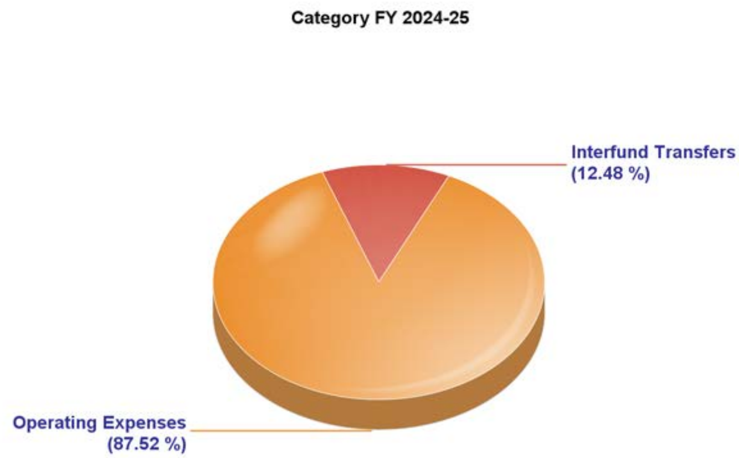
Fund Allocation					
General Fund - 001	3,527,367	3,760,086	4,031,772	4,008,601	4,160,042
Total Fund Allocation	**3,527,367**	**3,760,086**	**4,031,772**	**4,008,601**	**4,160,042**



Sunrail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Sunrail	4,601,730	5,540,645	5,633,117	6,585,598	7,802,782
Sunrail Total:	**4,601,730**	**5,540,645**	**5,633,117**	**6,585,598**	**7,802,782**





Appropriation by Fund

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 001 - General Fund	4,601,730	5,540,645	5,633,117	6,585,598	7,802,782
Fund Total:	**4,601,730**	**5,540,645**	**5,633,117**	**6,585,598**	**7,802,782**

Department: Sunrail

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

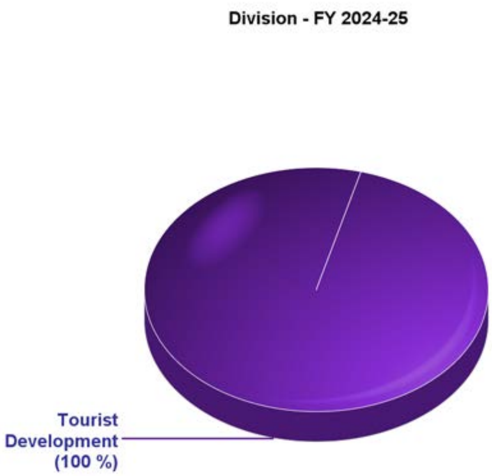
SunRail began revenue service on May 1, 2014, providing an alternative to the I-4 automobile commute. The Florida Department of Transportation (FDOT) is the project sponsor, and the project now navigates its way through four counties and the city of Orlando. Construction of the 12-mile segment from DeBary 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 operating expenditures for fiscal year 2025-26 is budgeted at $6,671,147 for the Operation and Maintenance of the DeBary and DeLand stations. The transfer of operations will occur during Phase II of the Phasing Agreement, with a completion date projected in 2027.

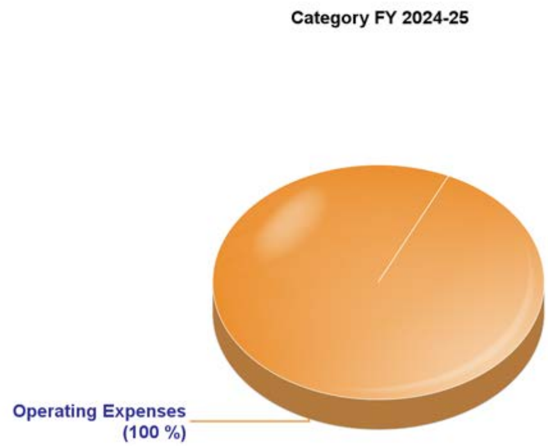
Department: Sunrail

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Sunrail					
Operating Expenses	62,854	55,384	5,633,117	5,611,433	6,828,617
Grants and Aids	4,538,876	5,485,261	0	0	0
Interfund Transfers	0	0	0	974,165	974,165
Total: Sunrail	**4,601,730**	**5,540,645**	**5,633,117**	**6,585,598**	**7,802,782**

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
General Fund - 001	4,601,730	5,540,645	5,633,117	6,585,598	7,802,782
Total Fund Allocation	**4,601,730**	**5,540,645**	**5,633,117**	**6,585,598**	**7,802,782**

Tourist Development	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Tourist Development	16,567,188	16,508,162	16,876,008	17,184,569	17,531,205
Tourist Development Total:	**16,567,188**	**16,508,162**	**16,876,008**	**17,184,569**	**17,531,205**





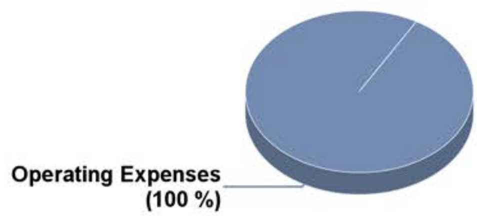
Appropriation by Fund	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund 111 - Convention Development Tax	16,567,188	16,508,162	16,876,008	17,184,569	17,531,205
Fund Total:	**16,567,188**	**16,508,162**	**16,876,008**	**17,184,569**	**17,531,205**

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Tourist Development					
Operating Expenses	16,567,188	16,508,162	16,876,008	17,184,569	17,531,205
Total: Tourist Development	**16,567,188**	**16,508,162**	**16,876,008**	**17,184,569**	**17,531,205**

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Fund Allocation					
Convention Development Tax - 111	16,567,188	16,508,162	16,876,008	17,184,569	17,531,205
Total Fund Allocation	**16,567,188**	**16,508,162**	**16,876,008**	**17,184,569**	**17,531,205**



CONSTITUTIONAL OFFICES FUNDING & SUPPORT

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

	FY 2024-25 Budget	FY 2025-26 Budget
Clerk of the Court		
Transfer to Office	2,990,000	3,370,000
Direct County Spending	451,807	404,930
Total	**3,441,807**	**3,774,930**
Office the Sheriff		
Transfer to Office	145,309,730	160,945,705
Grants and Other Retained Office Revenues	4,945,615	2,351,719
Subtotal - Certified Budget Request	150,255,345	163,297,424
Direct County Spending	1,571,433	1,307,430
Total	**151,826,778**	**164,604,854**
Property Appraiser		
Fees Expense	16,335,250	18,555,665
Direct County Spending	150,000	189,840
Total	**16,485,250**	**18,745,505**
Supervisor of Elections		
Transfer to Office	7,797,928	7,512,146
Direct County Spending	216,367	221,471
Total	**8,014,295**	**7,733,617**
Tax Collector		
Commissions Expense	15,728,702	16,612,345
Direct County Spending	1,155,000	178,117
Total	**16,883,702**	**16,790,462**
TOTAL CONSTITUTIONAL OFFICES FUNDING	**196,651,832**	**211,649,368**

Note: This summary does not include any estimated excess fees for the above constituional offices expected to be paid to the County at the conculsion 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 $4,195,000 for Fiscal Year 2025-26.

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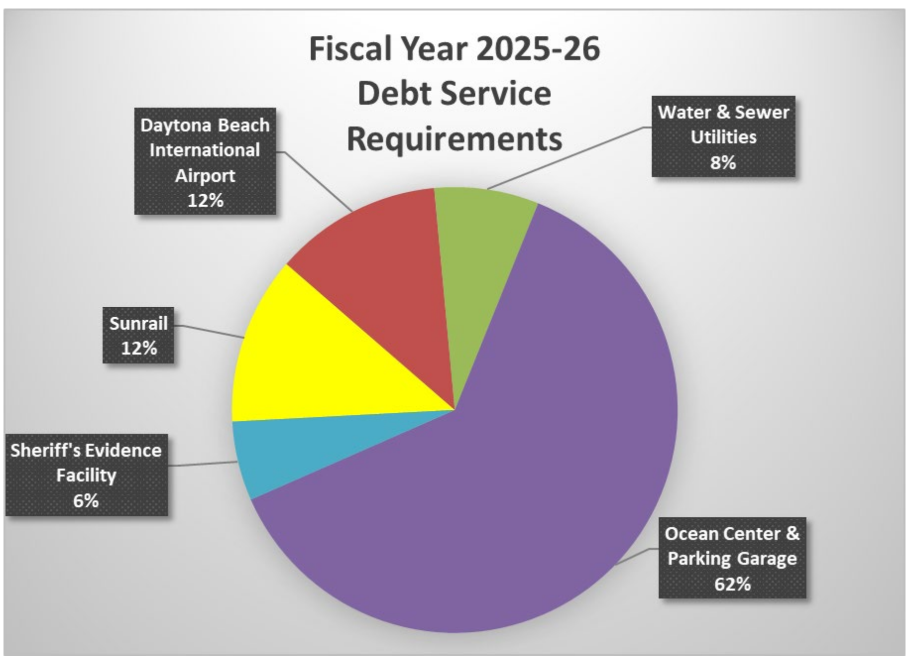
VOLUSIA COUNTY DEBT

The County takes a planned approach to the funding of large projects: funding from internally generated capital, where appropriate, or financing with debt. The County issues debt only for the purposes of constructing or acquiring capital improvements or making major renovations to existing facilities. Debt is also used to fund the acquisition of major equipment, when appropriate. All capital improvements financed through the issuance of debt are for a period not to exceed the useful life of the improvements and for no more than 30 years. Revenue sources are pledged for debt when legally available. In situations where a revenue source is used to cover general operating expenditures, it will only be pledged for debt when another sufficient revenue source is available to replace it. In addition to these strategies, the County manages its debt to ensure that it maintains the highest credit rating possible. The County's overall debt profile is characterized by good debt service coverage with its debt burden low. An objective measure of the County's fiscal performance is evidenced by the latest financial analysis and review performed by Fitch Rating Agency in 2017, in which they assert:

- Volusia County has an extended history of sound financial operations with prudent management practices that contribute to its strong reserves and liquidity.
- The county continues to operate with conservative assumptions and moderate periodic revenue increases leading to historically sound reserve levels.
- Debt levels are low and future capital needs manageable.

In addition, Moody's Investor Services, in April 2018 increased the County's user rating from Aa3 to Aa2, re-affirming the assertions made by Fitch in the prior year.

The fiscal year 2024-25 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is $7,984,758 including $6,408,839 in governmental fund debt and $970,644 in proprietary fund debt including revenue notes and state revolving loans. The graph below shows debt by function for fiscal year 2025-26.



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, Mosquito Control building 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 2025-26

	FUND	Fiscal Year 2025-26 PRINCIPAL PAYMENT	Fiscal Year 2025-26 INTEREST PAYMENT	Fiscal Year 2025-26 OTHER FEES	Fiscal Year 2025-26 TOTAL
Governmental Fund Debt					
Revenue Note Loans					
2010 Capital Improvement Revenue Note					
Ocean Center Expansion	208	557,000	121,988	0	678,988
2017 Capital Improvement Revenue Note	215	320,000	138,622	750	459,372
Total Revenue Note Loans		**$877,000**	**$260,610**	**$750**	**$1,138,360**
State Infrastructure Bank Loan (SIB)					
Commuter Rail Loan	295	804,922	169,243	0	$974,165
Total State Infrastructure Bank Loans (SIB)		**$804,922**	**$169,243**	**$0**	**$974,165**
Non-Self Supporting Bonds					
2014A Tourist Development Refunding Revenue Bo	202	1,415,000	564,672	750	1,980,422
2014B Tourist Development Refunding Revenue Bo	202	1,660,000	655,142	750	2,315,892
Total Non-Self Supporting Bonds		**$3,075,000**	**$1,219,814**	**$1,500**	**$4,296,314**
Total Governmental Fund Debt		**$4,756,922**	**$1,649,667**	**$2,250**	**$6,408,839**
Proprietary Fund Debt					
Revenue Note Loans					
2019 Capital Improvement Revenue Note (Airport)	451	755,000	215,644	0	970,644
Total Proprietary Fund Notes		**$755,000**	**$215,644**	**$0**	**$970,644**
State Revolving Loans (SRF)					
Southwest Regional Water Reclamation Facility 2	457	524,230	81,045	0	605,275
Total State Revolving Loans (SRF)		**$524,230**	**$81,045**	**$0**	**$605,275**
Total Proprietary Fund Debt		**$1,279,230**	**$296,689**	**$0**	**$1,575,919**
Total Debt Service		**$6,036,152**	**$1,946,356**	**$2,250**	**$7,984,758**

Fiscal Year 2025-26 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
2025-26	$ 1,415,000	$ 564,671	$ 1,979,671
2026-27	$ 1,475,000	$ 513,952	$ 1,988,952
2027-28	$ 1,530,000	$ 461,214	$ 1,991,214
2028-29	$ 1,580,000	$ 406,634	$ 1,986,634
2029-30	$ 1,640,000	$ 350,095	$ 1,990,095
2030-31	$ 1,705,000	$ 291,418	$ 1,996,418
2031-32	$ 1,765,000	$ 230,519	$ 1,995,519
2032-33	$ 1,825,000	$ 167,515	$ 1,992,515
2033-34	$ 1,895,000	$ 102,229	$ 1,997,229
2034-35	$ 1,965,000	$ 34,486	$ 1,999,486

Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014B

Revenue Pledged: Tourist Development Tax and interest earnings.

Maturity: 12/1/2034 Interest Rate: 3.51

Original Principal: $ 25,000,000 Origination Date: 4/15/2014

Purpose: These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004, which were originally issued to fund the Ocean Center expansion and renovation project.

FY	Principal	Interest	Total
2025-26	$ 1,660,000	$ 655,142	$ 2,315,142
2026-27	$ 1,710,000	$ 595,998	$ 2,305,998
2027-28	$ 1,775,000	$ 534,836	$ 2,309,836
2028-29	$ 1,840,000	$ 471,393	$ 2,311,393
2029-30	$ 1,905,000	$ 405,668	$ 2,310,668
2030-31	$ 1,970,000	$ 337,662	$ 2,307,662
2031-32	$ 2,045,000	$ 267,199	$ 2,312,199
2032-33	$ 2,120,000	$ 194,103	$ 2,314,103
2033-34	$ 2,195,000	$ 118,375	$ 2,313,375
2034-35	$ 2,275,000	$ 39,926	$ 2,314,926

Fund 208 - Capital Improvement Note, Series 2010

Revenue Pledged: Ocean Center Revenue

Maturity: 12/1/2030 Interest Rate: 3.67

Original Principal: $ 9,875,000 Origination Date: 12/10/2010

Purpose: This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions $9,875,000.

FY	Principal	Interest	Total
2025-26	$ 557,000	$ 121,988	$ 678,988
2026-27	$ 573,000	$ 101,250	$ 674,250
2027-28	$ 591,000	$ 79,887	$ 670,887
2028-29	$ 608,000	$ 57,884	$ 665,884
2029-30	$ 627,000	$ 35,218	$ 662,218
2030-31	$ 646,000	$ 11,855	$ 657,855

Fund 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
2025-26	$ 320,000	$ 138,622	$ 458,622
2026-27	$ 330,000	$ 129,294	$ 459,294
2027-28	$ 340,000	$ 119,679	$ 459,679
2028-29	$ 350,000	$ 109,778	$ 459,778
2029-30	$ 360,000	$ 99,590	$ 459,590
2030-31	$ 370,000	$ 89,114	$ 459,114
2031-32	$ 380,000	$ 78,351	$ 458,351
2032-33	$ 395,000	$ 67,230	$ 462,230
2033-34	$ 405,000	$ 55,750	$ 460,750
2034-35	$ 415,000	$ 43,983	$ 458,983
2035-36	$ 430,000	$ 31,857	$ 461,857
2036-37	$ 440,000	$ 19,372	$ 459,372
2037-38	$ 455,000	$ 6,529	$ 461,529

Fiscal Year 2025-26 Debt Summary

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
2025-26	$ 804,922	$ 169,243	$ 974,165
2026-27	$ 819,008	$ 155,157	$ 974,165
2027-28	$ 833,341	$ 140,824	$ 974,165
2028-29	$ 847,924	$ 126,241	$ 974,165
2029-30	$ 862,763	$ 111,402	$ 974,165
2030-31	$ 877,862	$ 96,303	$ 974,165
2031-32	$ 893,224	$ 80,941	$ 974,165
2032-33	$ 908,856	$ 65,309	$ 974,165
2033-34	$ 924,760	$ 49,405	$ 974,165
2034-35	$ 940,944	$ 33,221	$ 974,165
2035-36	$ 957,410	$ 16,755	$ 974,165

Fund 451 - Airport Capital Improvement Revenue Note, Series 2019

Revenue Pledged: Net revenues derived from operation of airport system and interest earnings.

Maturity: 12/1/2034 Interest Rate: 2.65

Original Principal: $ 12,000,000 Origination Date: 6/27/2019

Purpose: To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport..

FY	Principal	Interest	Total
2025-26	$ 755,000	$ 215,644	$ 970,644
2026-27	$ 775,000	$ 195,371	$ 970,371
2027-28	$ 795,000	$ 174,569	$ 969,569
2028-29	$ 815,000	$ 153,236	$ 968,236
2029-30	$ 840,000	$ 131,308	$ 971,308
2030-31	$ 860,000	$ 108,783	$ 968,783
2031-32	$ 885,000	$ 85,661	$ 970,661
2032-33	$ 905,000	$ 61,944	$ 966,944
2033-34	$ 930,000	$ 37,630	$ 967,630
2034-35	$ 955,000	$ 12,654	$ 967,654

Fund 457 -Water & Sewer-New Southwest Plant

Revenue Pledged: Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.

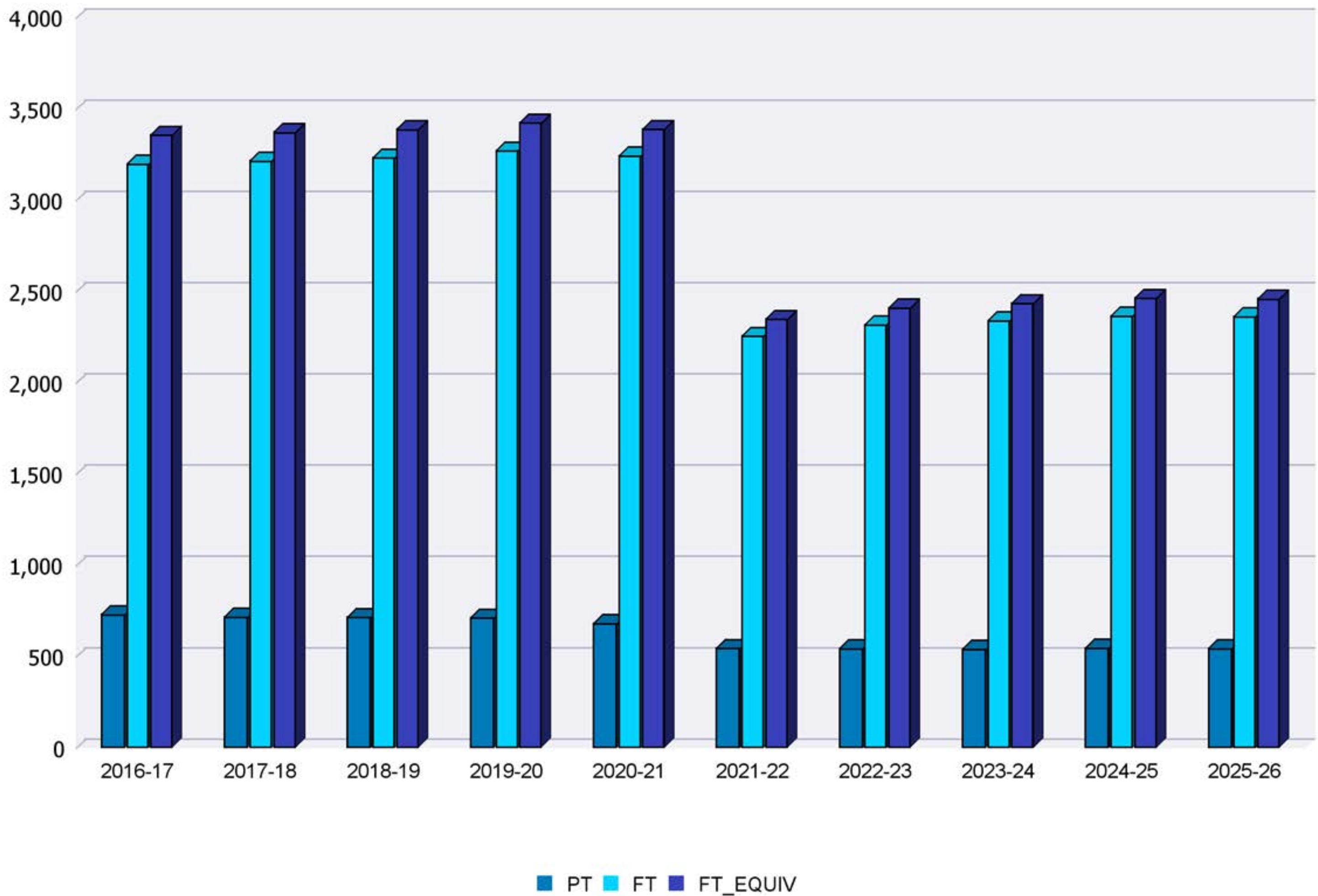
Maturity: 6/15/2030 Interest Rate: 1.525

Original Principal: $ 9,103,718 Origination Date: 6/15/2010

Purpose: The funding of the Southwest Regional Water Reclamations Facility Expansion.

FY	Principal	Interest	Total
2025-26	$ 524,230	$ 81,045	$ 605,275
2026-27	$ 540,341	$ 64,934	$ 605,275
2027-28	$ 556,947	$ 48,328	$ 605,275
2028-29	$ 574,063	$ 31,212	$ 605,275
2029-30	$ 591,706	$ 13,569	$ 605,275

VOLUSIA COUNTY, FLORIDA
Personnel Authorizations
Ten Year History



County of Volusia
Personnel Authorizations
FY 2016-17 to FY 2025-26

Year	Part-Time	Full-Time	Full-Time Equivalent
2016-17	728	3,196	3,355
2017-18	715	3,213	3,370
2018-19	713	3,230	3,386
2019-20	709	3,268	3,422
2020-21	678	3,240	3,387
2021-22	543	2,253	2,346
2022-23	541	2,316	2,408
2023-24	538	2,338	2,432
2024-25	544	2,364	2,461
2025-26	542	2,361	2,457

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund

	FY 2023-24 Budget			FY 2024-25 Budget			FY 2025-26 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	861.00	191.00	896.92	863.00	191.00	898.92	859.00	191.00	894.92
002 - Emergency Medical Services	271.00	11.00	276.25	273.00	17.00	281.25	273.00	17.00	281.25
101 - Coronavirus Relief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
103 - County Transportation Trust	180.00	7.00	182.45	177.00	7.00	179.45	177.00	7.00	179.45
104 - Library	175.00	7.00	178.50	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	9.00	0.00	9.00	10.00	0.00	10.00	11.00	0.00	11.00
117 - Building Permits	28.00	0.00	28.00	28.00	0.00	28.00	30.00	0.00	30.00
118 - Ocean Center	41.00	0.00	41.00	50.00	0.00	50.00	46.00	0.00	46.00
120 - Municipal Service District	73.00	0.00	73.00	73.00	0.00	73.00	73.00	0.00	73.00
123 - Inmate Welfare Trust	7.00	0.00	7.00	7.00	0.00	7.00	10.00	0.00	10.00
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	211.00	1.00	211.50	214.00	1.00	214.50	214.00	1.00	214.50
155 - Impact Fee Administration	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
159 - Stormwater Utility	53.00	1.00	53.75	52.00	1.00	52.75	52.00	1.00	52.75
160 - Volusia ECHO	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
162 - Volusia Forever Land Acquisition	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00
163 - Land Management	11.00	0.00	11.00	12.00	0.00	12.00	12.00	0.00	12.00
167 - Opioid Regional Settlement Fund	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
178 - Beach Management Fund	110.00	320.00	155.91	113.00	322.00	159.91	113.00	320.00	158.91
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	74.00	0.00	74.00	76.00	0.00	76.00	76.00	0.00	76.00
451 - Daytona Beach International Airpoı	57.00	0.00	57.00	57.00	0.00	57.00	57.00	0.00	57.00
456 - Transit Services	7.00	0.00	7.00	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	0.00	5.00
Total - Operating Funds	**2,282.00**	**538.00**	**2,376.28**	**2,305.00**	**544.00**	**2,402.28**	**2,302.00**	**542.00**	**2,398.28**
511 - Computer Replacement	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
513 - Equipment Maintenance	46.00	0.00	46.00	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	**56.00**	**0.00**	**56.00**	**59.00**	**0.00**	**59.00**	**59.00**	**0.00**	**59.00**
Attrition			**24.00**			**36.00**			**36.00**
Unfunded			**96.00**			**79.00**			**73.00**

Personnel Authorization Summary By Division

Division	FY 2023-24 Budget Full Time	FY 2023-24 Budget Part Time	FY 2023-24 Budget F/T Equiv	FY 2024-25 Budget Full Time	FY 2024-25 Budget Part Time	FY 2024-25 Budget F/T Equiv	FY 2025-26 Budget Full Time	FY 2025-26 Budget Part Time	FY 2025-26 Budget F/T Equiv
Accounting	29.00	0.00	29.00	29.00	0.00	29.00	28.00	0.00	28.00
Animal Control Services	19.00	0.00	19.00	19.00	2.00	20.00	20.00	0.00	20.00
Beach Safety	77.00	317.00	122.37	76.00	317.00	121.37	76.00	317.00	121.37
Building And Code Admin	40.00	0.00	40.00	40.00	0.00	40.00	40.00	0.00	40.00
Business Services	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00
Cdbg-Dr (Ian/Nicole)	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Circuit Court-Criminal	30.00	0.00	30.00	30.00	0.00	30.00	29.00	0.00	29.00
Circuit Court-Juvenile	6.00	0.00	6.00	5.00	0.00	5.00	5.00	0.00	5.00
Coastal	27.00	0.00	27.00	32.00	0.00	32.00	32.00	0.00	32.00
Community Assistance	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00
Community Services	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00
Community Services/ Grants	13.00	0.00	13.00	13.00	0.00	13.00	14.00	0.00	14.00
Construction Engineering	40.00	0.00	40.00	40.00	0.00	40.00	40.00	0.00	40.00
Corrections	357.00	7.00	360.50	357.00	7.00	360.50	357.00	7.00	360.50
County Attorney	26.00	0.00	26.00	26.00	0.00	26.00	26.00	0.00	26.00
County Council	15.00	0.00	15.00	14.00	0.00	14.00	14.00	0.00	14.00
County Manager	23.00	1.00	23.50	23.00	1.00	23.50	23.00	1.00	23.50
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	6.00	1.00	6.50	7.00	1.00	7.50	8.00	1.00	8.50
Emergency Medical Administration	5.00	1.00	5.50	6.00	1.00	6.50	6.00	1.00	6.50
Emergency Medical Services	252.00	11.00	257.25	254.00	17.00	262.25	254.00	17.00	262.25
Emergency Services	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00
Environmental Management	45.00	5.00	46.19	45.00	5.00	46.19	45.00	5.00	46.19
Facility Management	44.00	0.00	44.00	47.00	0.00	47.00	47.00	0.00	47.00
Financial And Administrative	3.00	0.00	3.00	24.00	0.00	24.00	3.00	0.00	3.00
Fire Services	229.00	1.00	229.50	232.00	1.00	232.50	232.00	1.00	232.50
Fleet Management	46.00	0.00	46.00	47.00	0.00	47.00	47.00	0.00	47.00
General Administration	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00

Personnel Authorization Summary By Division

Division	FY 2023-24 Budget Full Time	FY 2023-24 Budget Part Time	FY 2023-24 Budget F/T Equiv	FY 2024-25 Budget Full Time	FY 2024-25 Budget Part Time	FY 2024-25 Budget F/T Equiv	FY 2025-26 Budget Full Time	FY 2025-26 Budget Part Time	FY 2025-26 Budget F/T Equiv
General Operations	11.00	0.00	11.00	12.00	0.00	12.00	12.00	0.00	12.00
Growth And Resource Mgmt	11.00	0.00	11.00	11.00	0.00	11.00	11.00	0.00	11.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Human Resources	34.00	0.00	34.00	34.00	0.00	34.00	34.00	0.00	34.00
Information Technology	81.00	0.00	81.00	83.00	0.00	83.00	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	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00
Land Management	11.00	0.00	11.00	12.00	0.00	12.00	12.00	0.00	12.00
Library Services	175.00	7.00	178.50	177.00	5.00	179.50	177.00	5.00	179.50
Management And Budget	9.00	0.00	9.00	14.00	0.00	14.00	16.00	0.00	16.00
Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
Ocean Center	47.00	0.00	47.00	56.00	0.00	56.00	51.00	0.00	51.00
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	27.00	0.00	27.00
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	7.00	0.00	7.00
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	118.00	7.00	120.45	115.00	7.00	117.45	115.00	7.00	117.45
Solid Waste	77.00	0.00	77.00	79.00	0.00	79.00	79.00	0.00	79.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	53.00	1.00	53.75	52.00	1.00	52.75	52.00	1.00	52.75
Traffic Engineering	24.00	0.00	24.00	24.00	0.00	24.00	24.00	0.00	24.00
Transit Services	7.00	0.00	7.00	8.00	0.00	8.00	8.00	0.00	8.00
Treasury & Billing	30.00	0.00	30.00	0.00	0.00	0.00	19.00	0.00	19.00
Veterans Services	15.00	0.00	15.00	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	**2,338.00**	**538.00**	**2,432.28**	**2,364.00**	**544.00**	**2,461.28**	**2,361.00**	**542.00**	**2,457.28**
Attrition			**24.00**			**36.00**			**36.00**
Unfunded			**96.00**			**79.00**			**73.00**

RESOLUTION NO. 2025- 152

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, 2025, and ending September 30, 2026, as reported by the Property Appraiser, County of Volusia, Florida, under the 2025 Assessment Roll is $65,785,854,138; 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 16TH DAY OF SEPTEMBER, A.D., 2025 AS FOLLOWS:

SECTION I. AGGREGATE MILLAGE RATE.

A. The Fiscal Year 2025-26 aggregate millage rate for the countywide taxing authority, Volusia County Council is 6.8144 mills; which is greater than the aggregate rolled-back rate of 6.6266 mills by 2.83%.

SECTION II. ALL COUNTY PURPOSE LEVIES.

B. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia County General Fund is 3.2007 mills; which is greater than the rolled-back rate of 3.0464 mills by 5.06%.

C. The Fiscal Year 2025-26 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 1.5182 mills by 5.35%.

D. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia County Library Fund is the rolled-back rate of 0.3697 mills.

E. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia

Forever Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1901 mills by 5.21%.

F. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1901 mills by 5.21%.

SECTION III. SPECIAL TAXING DISTRICTS.

G. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Mosquito Control Fund is the rolled-back rate of 0.1573 mills

H. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Ponce Inlet and Port Authority Fund is the rolled-back rate of 0.0660 mills.

I. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Municipal Service District Fund is 1.6956 mills; which is greater than the rolled-back rate of 1.5996 mills by 6.00%.

J. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is the rolled-back rate of 0.0099 mills.

K. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Fire Rescue District Fund is the rolled-back rate of 3.6236 mills.

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 16th day of September, A.D., 2025.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: ____________________
JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:

____
GEORGE RECKTENWALD
COUNTY MANAGER

COUNTY COUNCIL
SEAL
VOLUSIA COUNTY, FLORIDA

RESOLUTION NO. 2025-153

A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-26 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Council has on this September 16, 2025, 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 2025-26 which includes a gross budget of $1,550,610,549 reduced by operating transfers of $131,372,071 resulting in the amount of **$1,419,238,478** for the operating budget and **$331,458,198** for the non-operating budget; 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 operating budget of $1,550,610,549 plus the non-operating budget of $331,458,198 totaling $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 operating budget expenditures subject to the statutory calculation of **$1,624,764,055**; and

WHEREAS, for comparative purposes under Florida Statute 200.065(3)(l), the prior fiscal year 2024-25 calculation was based on the gross operating budget of $1,436,771,173 plus the non-operating budget of $257,428,775 totaling $1,694,199,948, less the following statutorily allowed exclusions: internal service funds totaling $153,329,958 and expenditures of bond proceeds for capital outlay totaling $31,600,000, resulting in prior year operating budget expenditures subject to the statutory calculation of **$1,509,269,990**; and

WHEREAS, based on the calculations set forth above, the proposed operating budget expenditures of $1,624,764,055 for fiscal year 2025-26 represent an increase of $115,494,065 or **7.7 percent** more than the prior year's operating expenditures of $1,509,269,990, 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 16TH DAY OF SEPTEMBER, 2025, AS FOLLOWS:

SECTION I: The Fiscal Year 2025-26 Final Budget, as set forth in Schedule A attached hereto and incorporated herein by this reference, is hereby adopted.

SECTION II: This resolution shall take effect immediately upon its adoption.

DONE AND ORDERED IN OPEN MEETING.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:

GEORGE RECKTENWALD
COUNTY MANAGER

COUNTY COUNCIL
SEAL
VOLUSIA COUNTY, FLORIDA

Glossary

Accrual Basis – The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Ad Valorem Tax – The primary source of revenue for the County. For purposes of taxation, real property includes land and buildings, as well as improvements erected or affixed to the land. The Property Appraiser determines the value of all taxable real property. Revenue generated from taxable value multiplied by the adopted millage rate x 1000.

Adopted Budget – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

Advisory Committee – A citizen's board, or commission, appointed by the County Council to review and recommend policies for specific programs and functional area.

Agency – A principal unit of the county government or a governmental unit outside the county government which receives county funding.

Allocation - The distribution of available monies among various County departments, divisions or cost centers.

Annual Budget – An estimate of expenditures for specific purposes during the fiscal year (Oct. 1 - Sept. 30) and the estimated revenues for financing those activities.

Appropriation – An authorization by the County Council to make expenditures and incur obligations from County funds for purposes approved by Council.

Assessed Valuation – Total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Asset – Resources owned or held by a government which have monetary value.

Audit – A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and County Charter.

Balanced Budget – A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

Benchmark – Process of comparing organizational practices to those of peer organizations as a basis for developing and striving to exceed standards.

Bond – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds – The revenues derived from issuance of bonds used to finance capital projects.

Budget (Operating) – Financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

Budget Calendar – Schedule of key dates or milestones which a government follows in preparation and adoption of the budget.

Budget Message – A general discussion of the recommended budget as presented in writing by the County Manager to the County Council as a part of the budget document.

Capital Budget – Annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

Capital Improvement Plan – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

Capital Improvement Project – Includes land acquisitions, building improvements, transportation improvements, improvements to other public facilities, and equipment over $25,000.

Capital Outlay – Items with a per-unit cost of more than $1,000 which include furniture and equipment.

Charges for Services –The charge for goods or services provided by local government to those private individuals who receive the service. Such charges reduce the reliance on property tax funding.

Consumer Price Index – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Contractual Service – Specific services rendered to the county by private firms, individuals or county departments on a contractual basis.

Debt Service – The payment of principal, interest, and other obligations resulting from the issuance of bonds, loans, or notes.

Deficit or Budget Deficit – The excess of budget expenditures over revenue receipts.

Delinquent Property Tax – Revenue collected on property taxes from persons who are overdue in paying their property tax bills.

Department – Broad organization unit of the County established to efficiently meet the needs of citizens.

Depreciation – The method of how the costs of tangible and intangible assets are allocated over time and use.

Encumbrance – An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

Expenditure – The sum of money actually paid from County funds for goods.

Fiduciary Fund – A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

Final Millage – Millage adopted at final budget hearing.

Fiscal Year – The twelve-month financial period which the annual budget applies. The fiscal period used by Volusia County begins October 1 and ends September 30 of the following calendar year.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Form DR-420 – Certification of Taxable Value (Proposed millages).

F.S. – Florida Statutes.

FTE – Full-time equivalent position, based upon the number of hours for which a position is budgeted during the year.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that is available for appropriation in the upcoming fiscal year.

GAAFR – (Governmental Accounting, Auditing and Financial Reporting) – The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP – (Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than business.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Purpose Funds – Those funds supported by taxes and fees that have unrestricted use.

Governmental Funds – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

Grant – A contribution of assets by one governmental unit, or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

Homestead Exemption – A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is $50,000. Additional exemptions based on eligibility include Senior Homestead Exemption, Blind, Combat Related Disability, Service Related Disability, Widows/Widowers, or Total/Permanently Disabled Exemption.

Impact Fee – A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for roads or fire services, is charged to those responsible for the new development.

Incorporated Area – Within city limits.

Indirect Cost – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Interest Income – Revenue derived from the County's regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

Interfund Transfer – Financial transaction from one fund to another resulting in the recording of a receipt and expenditure.

Internal Service Fund – A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Just Value – Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.

Lighting District – A special district established to finance street lighting expenses for property owners within its boundaries.

Local Option Gas Tax – By ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Volusia with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

Maximum Millage – Maximum Millage allowed by vote.

Mill – In terms of the millage rate, 1 mill is equal to $1 per $1,000 of assessed valuation.

Millage Cap – Maximum millage allowed by law.

Mission Statement – Statement of purpose that defines the business of the organization.

Modified Accrual Basis – A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

New Construction – Value of newly built improvements valued for the first time on the tax roll.

Net Expenses – Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Operating Budget – The capital budget and the internal service budget.

Non-Tax Revenue – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Objective – Specific, measurable statement, consistent with goals and mission, that targets a desired future state.

Operating Budget – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes interfund transfers, capital, and internal service budgets.

Operating Expenditures – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel.

Ordinance – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Performance Measures – A means used to evaluate a program and ensure approved levels of funding yield expected results.

Personal Property Tax – A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Potable Water – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

Principal – The original amount borrowed through a loan, bond issue, or other form of debt.

Property (Ad Valorem) Taxes – A revenue collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage – Millage rate necessary to fund the proposed budget.

Proprietary Fund/Agency – Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

Reserve for Future Capital – Budgetary reserve set aside for planned capital initiatives.

Reserve for Revenue Stabilization – Budgetary reserve to offset fluctuations in revenues due to unstable economic climate.

Reserve for Debt Service – Budgetary reserve set aside for future principal, interest, and other debt service expenses.

Reserve for Fuel – Budgetary reserve to offset rate fluctuation for operating divisions.

Reserve for Contingency – Budgetary reserve to address unexpected one-time Council priority expenditures.

Reserve for Local Grant Match – Budgetary reserve set aside for match requirements for Federal, State, or local grants.

Reserve for Land Management – Budgetary reserve set aside for land management expenditures in Land Management Fund (163).

Reserve for Forever Land Purchases – Budgetary reserve set aside for future land purchases in Forever Fund (161).

Reserve for Barberville Mitigation – Budgetary reserve balance remaining for Barberville mitigation in Barberville Mitigation Tract Fund (164).

Restricted Revenue – A source of funds which is mandated by law or policy to be used for a specific purpose.

Retained Earnings – Equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.

Revenue – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.

Rolled-back Rate – Rate that would generate prior year tax revenues less new construction, additions, deletions, rehabilitative improvements, adjusted for payments to Community Redevelopment areas and % change in Florida Per Capita Personal Income.

Special Assessment – A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

State Mandated Cost – Legislation passed by state government requiring action or provision of services and/or programs.

Service – Work provided to meet the needs or satisfy the requirements of the citizens and/or employees.

Surplus – The difference between revenues received and expenditures made within the current fiscal year.

Tax Base – The total property evaluations on which each taxing authority levies its tax rate.

Tax Levy – Total amount of revenue to be raised by property taxes.

Tax Rate – Amount of tax stated in terms of a unit of the tax base. Example: 1.880 mills per $1,000 of assessed valuation of taxable property.

Tax Roll – The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Taxable Value – Assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate divided by 1000 = the property tax rate (or ad valorem amount).

Tentative Millage – Proposed millage adopted at the initial TRIM hearing. (Appears in Budget Summary advertisement).

Truth In Millage Law (TRIM) – A 1980 Florida Law, which changed the budget process for local taxing governments; designed to keep the public informed about the taxing intentions of the various taxing authorities.

TRIM – Truth in Millage (Section 200.065, F.S.).

Unincorporated Area – Those areas of the county which lie outside the boundaries of the cities.

User (Fees) Charges – Payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

VAB – Value Adjustment Board.

Voted Millage – Tax levied to support a program(s) that has been approved by voter referendum.

Acronyms

ADA – Americans with Disabilities Act
ADMIN – Administration
ARFF – Airfield Response Firefighter
AED – Automatic External Defibrillator
ALS – Advanced Life Support

BAT – Breath Alcohol Testing
BMAP – Basin Management Action Plan
BWC – Body Worn Camera

CAD – Computer Assisted Dispatch System
CAFR – Comprehensive Annual Financial Report
CDBG – Community Development Block Grant
CEB – Code Enforcement Board
CEMP – Comprehensive Emergency Management Plans
CEOC – County's Emergency Operations Center
CERT – Citizen's Emergency Response Team
CFAB – Children and Family Advisory Board
CFDA – Catalog of Federal Domestic Assistance
CFO – Chief Financial Officer
CIP – Capital Improvement Program
CJIS – Criminal Justice Information Systems
CLCA- Contractor Licensing and Contract Appeals
CLSMF – Community Legal Services of Mid-Florida
CPI – Consumer Price Index
COE – U.S. Army Corps of Engineers
COOP – Continuity of Operations Plan
COP – Citizen Observe Patrol
CRA – Community Redevelopment Agency
CVAP- Citizen Volunteer Auxiliary Program

DBIA- Daytona Beach International Airport
DEP – Department of Environmental Protection
DRC – Development Review Committee

E-911 – Emergency Telephone System
ECHO – Environmental, Cultural, Historical and Outdoor Recreational
EEOC – Equal Employment Opportunity Commission
EFT – Electronic Fund Transfer
EMA – Emergency Medical Administration
EMS – Emergency Medical Services
EOC – Emergency Operations Center
ERP – Enterprise Resource Planning

ESF – Emergency Support Function

FAA – Federal Aviation Administration
FAC – Florida Administrative Code
FAR – Federal Aviation Re-evaluation
FBIP – Florida Boater Improvement Program
FCT – Florida Community Trust
FASB – Financial Accounting Standards Board
FDEP – Florida Department of Environmental Protection
FDER – Florida Department of Environmental Regulation
FDLE – Florida Department of Law Enforcement
FDOT – Florida Department of Transportation
FEMA – Federal Emergency Management Administration
FGFOA – Florida Government Finance Officers Association
FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)
FIND – Florida Inland Navigational District
FMLA – Family Medical Leave Act
FTA – Federal Transit Administration
FTE – Full-Time Equivalent position
FY – Fiscal Year
FWCC – Florida Fish and Wildlife Conservation Commission

GAAP – Generally Accepted Accounting Principles
GASB – Government Accounting Standards Board
GFOA – Government Finance Officers Association
GIS – Geographic Information System

HAAA – Halifax Area Advertising Authority
HAZMAT – Hazardous Material
HCP – Habitat Conservation Plan
HUD – Housing and Urban Development
HVAC – Heating, ventilation and air conditioning

IAQ – Indoor Air Quality
ICS – Incident Command System
IT – Information Technology
IWF – Inmate Welfare Fund

LAP – Local Agency Program
LAT – Lands Available for Taxes
LES – Law Enforcement Services
LETF – Law Enforcement Trust Fund
LMS – Local Mitigation Strategy

MCF – Manatee Conservation Fund

MHz – Megahertz radio frequency unit (800 MHz Radio Communication System)
MPP – Manatee Protection Plan
MSD – Municipal Service District
NASCAR – National Association for Stock Car Auto Racing

OMB – Office of Management & Budget
OSHA – Occupational Safety & Health Administration

PDS – Planning and Development Services
PLDRC – Planning and Land Development Regulation Commission
PSN – Persons with special needs

RFP – Request for Proposal
RFQ – Request for Quotes
ROI – Return on Investment
ROW – Right-of-Way

SAD – Special Assessment District
SHIP – State Housing Initiatives Partnerships
SJRWMD – St Johns River Water Management District
SLD – Street Lighting District
SOH – Save Our Homes
SRT – Strategic Reserve Team
SVAA – Southeast Volusia Advertising Authority

TCK – Thomas C. Kelly
TIF – Tax Increment Financing
TMDL – Total Maximum Daily Loads
TRIM – Truth in Millage Law
TRS – Transportation Security Regulations
TVEDC – Team Volusia Economic Development Corporation

UCF – University of Central Florida
UCF BIP – University of Central Florida Business Incubation Program
USCBC – United States Green Building Council

VA – Veteran's Affairs
VAB – Value Adjustment Board
VCAS – Volusia County Animal Services
VCFM – Volusia County Fleet Management
VCLL – Volusia County Law Library
VCMC – Volusia County Mosquito Control
VCOG – Volusia Council of Governments
VCSO – Volusia County Sheriff's Office
VGMC – Volusia Growth Management Commission

VLP – Volunteer Lawyers Project
VOTRAN – Volusia Transportation Authority
VPN – Virtual Private Network

WRU – Water Resources and Utilities
WTP – Water treatment plant
WWTP – Wastewater treatment plant
WVAA – West Volusia Advertising Authority