RESOLUTION NO. 2026-149

A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-27 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Council has on this September 22, 2026, held the public hearing for a final budget adoption required by Section 200.065, Florida Statutes; and

WHEREAS, the County Council has considered and discussed the appropriations and revenue estimates set forth in the attached Schedule A for the Budget for Fiscal Year 2026-27 which includes a gross budget of $1,798,435,423 reduced by interfund transfers, internal service funds and reserves for a net amount of $1,058,117,643; and

WHEREAS, for purposes of calculating the operating budget expenditure percentage increase required to be disclosed under Florida Statute 200.065(3)(l), the calculation is based on the gross budget of $1,798,435,423 less the following statutorily allowed exclusions: internal service funds, totaling $164,031,632 resulting in budget expenditures subject to the statutory calculation of **$1,634,403,791**; and

WHEREAS, for comparative purposes under Florida Statute 200.065(3)(l), the prior fiscal year 2025-26 calculation was based on the gross budget of $1,882,068,747 less the following statutorily allowed exclusions: internal service funds totaling $164,604,692 and expenditures of bond proceeds for capital outlay totaling $92,700,000, resulting in prior year operating budget expenditures subject to the statutory calculation of **$1,624,764,055**; and

WHEREAS, based on the calculations set forth above, the proposed operating budget expenditures of $1,634,403,791 for fiscal year 2026-27 represent an increase of $9,639,736 or **0.6 percent** more than the prior year's operating expenditures of $1,624,764,055, which percentage increase must be disclosed pursuant to Florida Statute 200.065(3)(l);

WHEREAS, the County Council of Volusia County, Florida, finds those appropriations and revenue estimates to be proper and within the millage rate heretofore adopted by resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE THOMAS C. KELLY ADMINISTRATION CENTER, DELAND, FLORIDA, THIS 22ND DAY OF SEPTEMBER, 2026, AS FOLLOWS:

SECTION I: The Fiscal Year 2026-27 Final Budget, as set forth in Schedule A attached hereto and incorporated herein by this reference, is hereby adopted.

SECTION II: This resolution shall take effect immediately upon its adoption.

DONE AND ORDERED IN OPEN MEETING.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:

GEORGE RECKTENWALD
COUNTY MANAGER

COUNTY COUNCIL SEAL VOLUSIA COUNTY, FLORIDA

Schedule A

Fund No.	Fund Name	FY 2026-27 Tentative Budget	Proposed Changes	FY 2026-27 Final Budget
001	General Fund	353,948,682	(1,836,361)	352,112,321
002	Emergency Medical Services	61,775,020	0	61,775,020
101	Coronavirus Relief	167,521	0	167,521
103	County Transportation Trust	74,320,310	0	74,320,310
104	Library	32,833,547	0	32,833,547
105	E Volusia Mosquito Control	11,438,077	0	11,438,077
106	Resort Tax	18,055,949	0	18,055,949
108	Sales Tax Trust	27,985,619	0	27,985,619
109	Tree Mitigation	4,636,161	0	4,636,161
110	Law Enforcement Fund	179,263,093	0	179,263,093
111	Convention Development Tax	17,218,242	0	17,218,242
113	Road Proportionate Share	30,609,456	0	30,609,456
114	Ponce De Leon Inlet and Port District	7,220,773	0	7,220,773
115	E-911 Emergency Telephone System	4,042,572	0	4,042,572
116	Special Lighting Districts	568,201	0	568,201
117	Building Permits	5,213,839	0	5,213,839
118	Ocean Center	21,454,703	0	21,454,703
119	Road District Maintenance	723,389	0	723,389
120	Municipal Service District	82,067,215	0	82,067,215
122	Manatee Conservation	1,536,976	0	1,536,976
123	Inmate Welfare Trust	3,912,997	0	3,912,997
124	Library Endowment	570,570	0	570,570
125	Homeless Initiatives	650,938	0	650,938
127	Wetland Mitigation	697,569	0	697,569
130	Economic Development	12,003,605	0	12,003,605
131	Road Impact Fees-Zone 1 (Northeast)	28,577,752	0	28,577,752
132	Road Impact Fees-Zone 2 (Southeast)	22,808,460	0	22,808,460
133	Road Impact Fees-Zone 3 (Southwest)	24,253,125	0	24,253,125
134	Road Impact Fees-Zone 4 (Northwest)	27,418,676	0	27,418,676
135	Park Impact Fees-County	2,804,600	0	2,804,600
136	Park Impact Fees-Zone 1 (Northeast)	726,533	0	726,533
137	Park Impact Fees-Zone 2 (Southeast)	108,331	0	108,331
138	Park Impact Fees-Zone 3 (Southwest)	328,321	0	328,321
139	Park Impact Fees-Zone 4 (Northwest)	543,485	0	543,485
140	Fire Rescue District	83,976,393	0	83,976,393
150	Countywide Fire Impact Fee	1,296,441	0	1,296,441
155	Impact Fee Administration	432,398	0	432,398
156	EMS Impact Fee	552,293	0	552,293
157	Silver Sands/Bethune Beach MSD	16,579	0	16,579
158	Gemini Springs Endowment	74,391	0	74,391
159	Stormwater Utility	11,458,256	0	11,458,256
160	Volusia ECHO	29,332,600	0	29,332,600
162	Volusia Forever Land Acquisition	22,037,196	0	22,037,196
163	Land Management	18,233,857	0	18,233,857
164	Barberville Mitigation Tract	1,105,666	0	1,105,666
165	Dune Restoration Fund	31,799	0	31,799
166	Opioid Direct Settlement Fund	1,658,332	0	1,658,332
167	Opioid Regional Settlement Fund	3,970,297	0	3,970,297
170	Law Enforcement Trust	683,190	0	683,190

172	Federal Forfeiture Sharing Justice	820,571	0	820,571
173	Federal Forfeiture Sharing Treasury	43,341	0	43,341
174	Law Enforcement Education Trust Fund	812,540	0	812,540
175	Crime Prevention Trust	2,107,731	0	2,107,731
177	Dori Slosberg	1,088,884	0	1,088,884
178	Beach Management Fund	29,328,038	0	29,328,038
179	Opioid Settlement Administration	6,166	0	6,166
194	FEMA-Irma	2,200,000	0	2,200,000
202	Tourist Development Tax Refunding Revenue Bonds, 2014	7,529,840	0	7,529,840
205	Non-Advalorem (Mosquito Building)	1,590,700	0	1,590,700
208	Capital Improvement Revenue Note, 2010	676,750	0	676,750
215	Capital Improvement Note, 2017	796,556	0	796,556
272	Sheriff's Building Bonds Debt Service Fund	2,323,425	0	2,323,425
295	Public Transportation State Infrastructure Loan	978,991	0	978,991
303	Marine Science Center Capital	434,383	0	434,383
309	Correctional Facilities Capital Projects	352,507	0	352,507
313	Beach Capital Projects	3,121,718	0	3,121,718
314	Port Authority Capital Projects	14,425,196	0	14,425,196
317	Library Construction	2,689,950	0	2,689,950
318	Ocean Center	11,441,623	0	11,441,623
322	I.T. Capital Projects	171,031	0	171,031
326	Park Projects	903,634	0	903,634
328	Trail Projects	6,424,141	0	6,424,141
334	Bond Funded Road Program	81,007	0	81,007
335	General Fund Road Projects	13,270,827	0	13,270,827
340	Fire Rescue Capital Fund	9,500,000	0	9,500,000
360	ECHO Direct County Expenditures	3,859,953	0	3,859,953
365	Public Works Facilities	9,221,882	0	9,221,882
369	Sheriff Capital Projects	347,772	0	347,772
372	Sheriff Capital Facilities	305,916	0	305,916
378	Mosquito Control Capital	2,153,350	0	2,153,350
385	Eastside Judicial Capital	14,496,331	0	14,496,331
440	Waste Collection	17,209,881	0	17,209,881
450	Solid Waste	62,438,514	0	62,438,514
451	Daytona Beach International Airport	46,988,724	0	46,988,724
452	Airport Passenger Facility Charge	6,514,659	0	6,514,659
453	Airport Customer Facility Charge	9,644,782	0	9,644,782
455	Airport Holsonback Proceeds	11,012,898	0	11,012,898
456	Transit Services	42,508,430	0	42,508,430
457	Water and Sewer Utilities	55,784,329	0	55,784,329
475	Parking Garage	5,289,186	0	5,289,186
511	Computer Replacement	6,501,155	0	6,501,155
513	Equipment Maintenance	18,794,997	0	18,794,997
514	Fleet Replacement	33,741,178	0	33,741,178
521	Insurance Management	30,453,774	0	30,453,774
530	Group Insurance	74,540,528	0	74,540,528
		1,800,271,784	**(1,836,361)**	**1,798,435,423**