COUNTY OF VOLUSIA, FLORIDA



RECOMMENDED BUDGET AND FIVE-YEAR FORECAST
FISCAL YEAR 2025-26

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Volusia County
FLORIDA

County Manager

JEFFREY BROWER
COUNTY CHAIR

MATT REINHART
VICE CHAIR, DISTRICT 2

JAKE JOHANSSON
AT-LARGE

DON DEMPSEY
DISTRICT 1

DANNY ROBINS
DISTRICT 3

TROY KENT
DISTRICT 4

DAVID SANTIAGO
DISTRICT 5

GEORGE RECKTENWALD
COUNTY MANAGER

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.

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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 current 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	3.6236	(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

Volusia County
FLORIDA

Volusia County Government Organization Chart

Volusia County Citizens



Volusia County Council



County Manager
George Recktenwald



County Attorney
Michael Dyer



Internal Auditor
Jonathan Edwards



Deputy County Manager
Suzanne Konchan



Recovery & Resiliency
Dona Butler



Human Resources
Dana Paige



Ocean Center
Lynn Flanders



Community Information
Michael Ryan



Business Services
Jeaniene Jennings

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



Finance/ CFO
Ryan Ossowski

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



Community Services
Brad Burbaugh

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



Aviation & Economic Resources
Cyrus Callum

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



Growth & Resource Management
Clay Ervin

- **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
Randa Matusiak

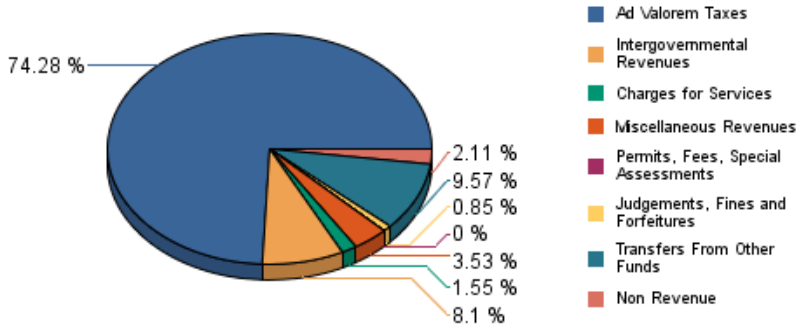
- **Animal Services** Angela Miedema
- **Beach Safety** Tammy Malphurs
- **Corrections** Joseph DeMore
- **Medical Examiner** James Fulcher, MD

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**

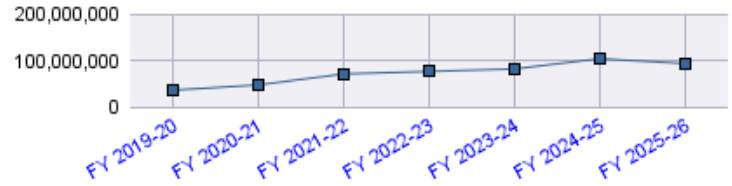
Operating Revenues



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	894.92

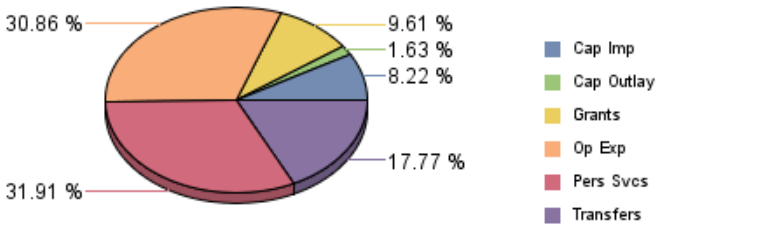
Budgeted Fund Balance History



Fiscal Year 2025-26 Expenditures

Expenditures	FY 2024-25 Budget	FY 2025-26 Budget
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

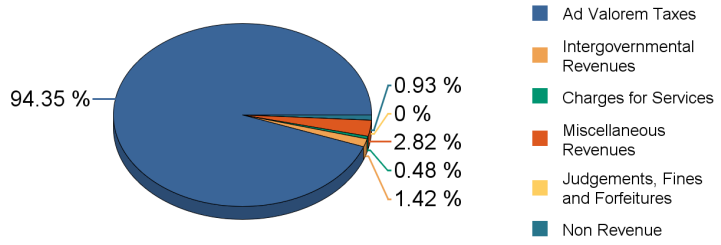
Major Capital Improvement >$500,000	
Potable Water Pipes-Branch Jail	5,442,873
Air Handler and Fire Suppression Replacement	3,900,000
Chiller Plant Upgrades and Optimization Ph.2 (SECM)	2,000,000
Holsonback CEP Efficiency and Building Upgrades (SCEM)	1,350,000
DeLand Courthouse Chiller Replacement	975,000
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**

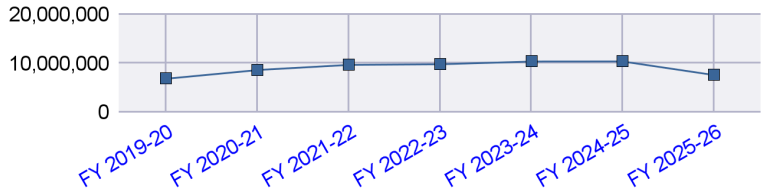
Operating Revenues



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

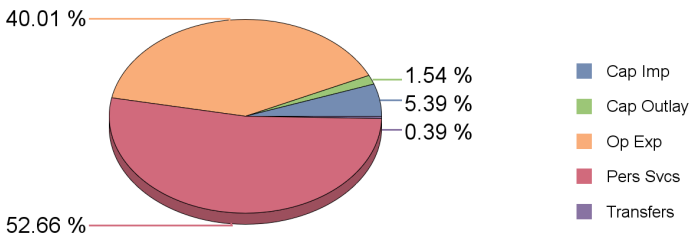
Budgeted Fund Balance History



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

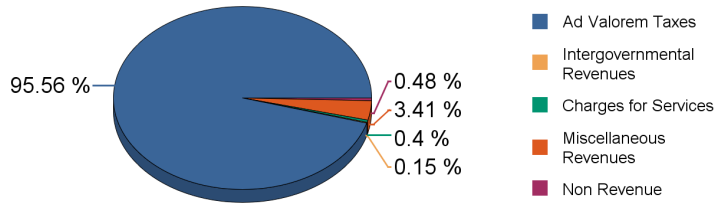
Major Capital Improvement >$50,000	
Pierson Library Play Yard	230,000
Deltona Regional Library HVAC	200,000
DeLand Library Play Yard	189,854
New Smyrna Beach Regional Library Children's HVAC	175,000
Deltona Regional Library Security Camera Upgrade - CF	110,512
Library HVAC Replacements	100,000
Daytona Beach Regional Library Security Camera Upgrade	83,600
Deltona Regional Library Security Camera Upgrade	80,000
Library Support Center Lighting	60,000

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**

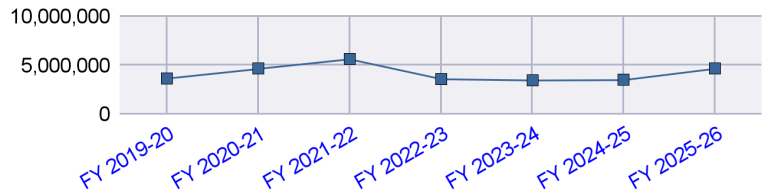
Operating Revenues



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

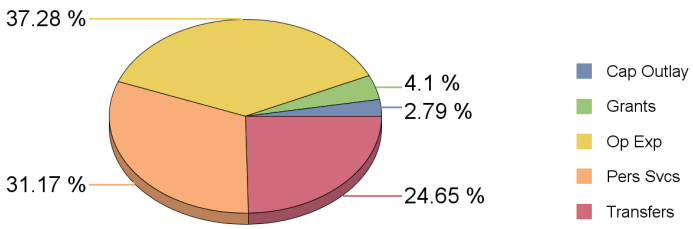
Budgeted Fund Balance History



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

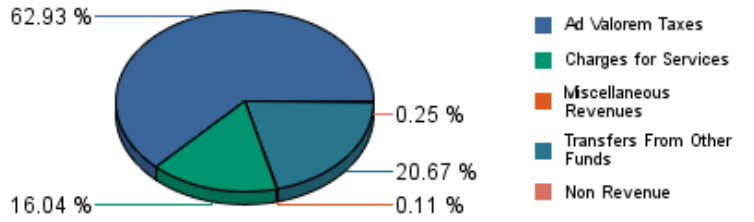
Transfers Out	
Transfers to Capital Impr Projects Fund	1,750,000

Law Enforcement Fund

Fiscal Year 2025-26 Revenues

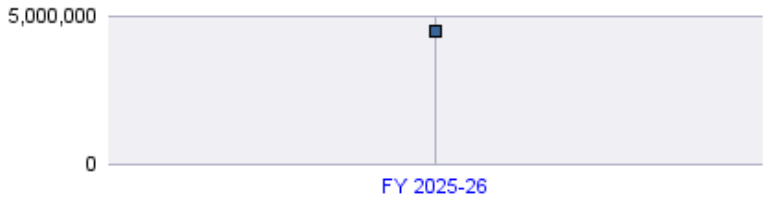
Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	93,625,028	101,259,179
Charges for Services	22,555,192	25,808,200
Miscellaneous Revenues	0	176,042
Transfers From Other Funds	30,628,847	33,264,528
Non Revenue	0	395,500
Subtotal Revenues	**146,809,067**	**160,903,449**
Fund Balance		4,494,061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

Operating Revenues



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

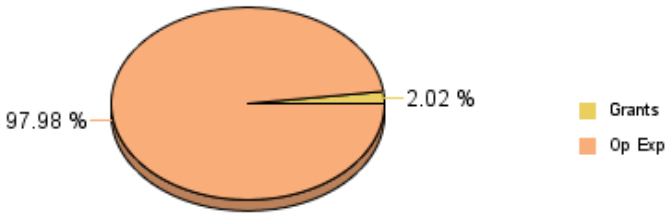
Budgeted Fund Balance History



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

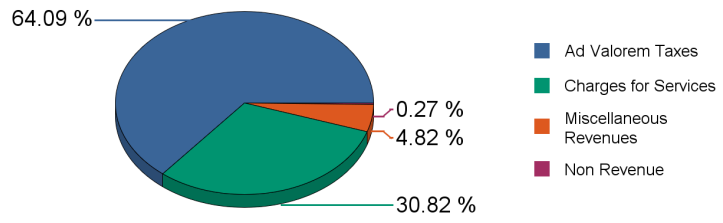
Major Capital Improvement >$50,000	
Volusia Sheriff Training Facility Parking and Site Dev. Ph2	300,000
Volusia Sheriff District 3 North Generator Installation	200,000
Volusia Sheriff Project Engineering	100,000
Volusia Sheriff Various Building Envelope Restorations	100,000

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**

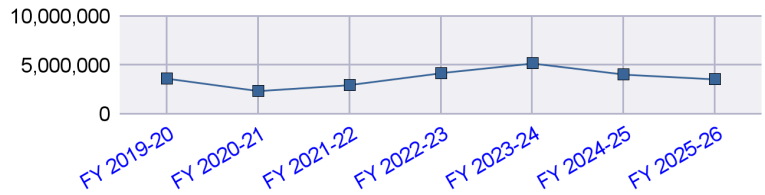
Operating Revenues



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

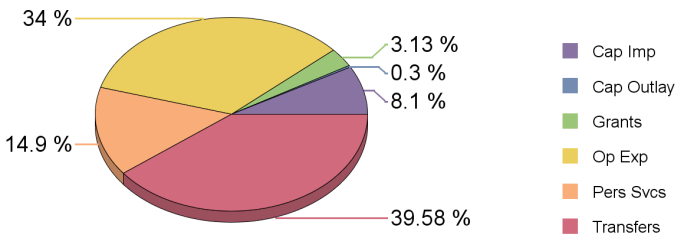
Budgeted Fund Balance History



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

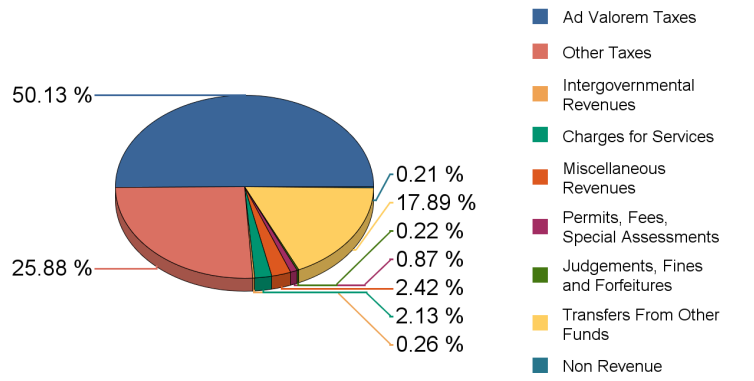
Major Capital Improvement >$50,000	
Reef Deployments	200,000
Reef Deployments-CF	200,000

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**

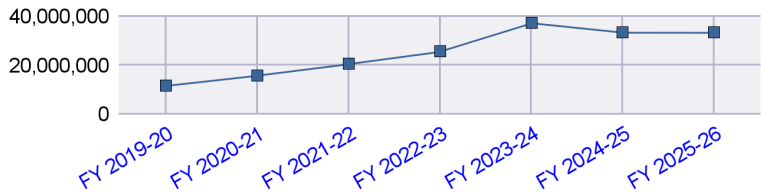
Operating Revenues



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

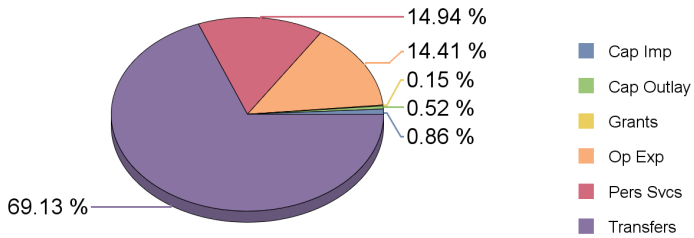
Budgeted Fund Balance History



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

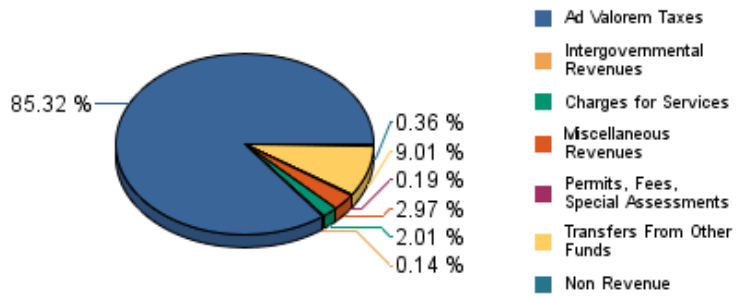
Major Capital Improvement >$50,000	
Temporary Kennels	150,000
Fire Safety Standards Modifications	100,000
Parking Lot Re-paving	100,000
Clinic Dog/Cat Separation	50,000

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**

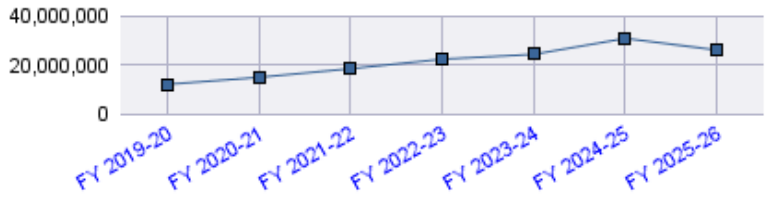
Operating Revenues



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

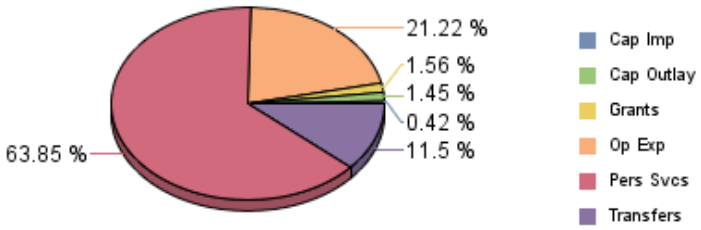
Budgeted Fund Balance History



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	10,886,203
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	50,935,237
Reserves	21,810,302	30,819,338
Total Expenses	**79,667,350**	**81,754,575**

Operating Expenses



Reserve Summary	
Reserves	25,292,971
Emergencies Reserves	5,026,367
Grants-Match Reserves	500,000

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

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

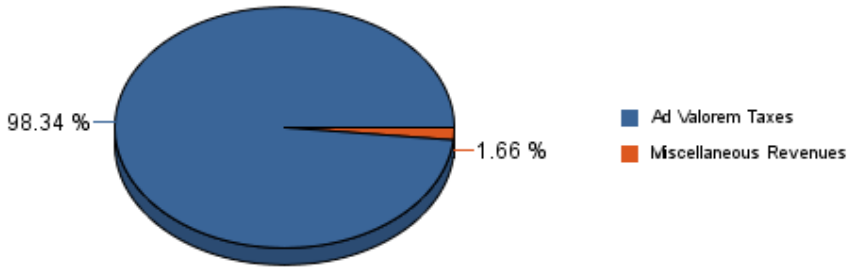
Silver Sands/Bethune Beach MSD

Fiscal Year 2025-26 Revenues

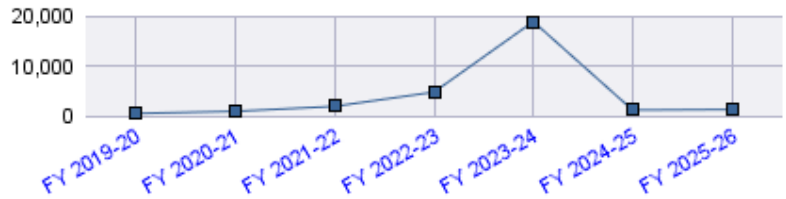
Revenues	FY 2024-25 Budget	FY 2025-26 Budget
Ad Valorem Taxes	15,379	15,383
Miscellaneous Revenues	179	259
Subtotal Revenues	**15,558**	**15,642**
Fund Balance	1,299	1,405
Total Revenues	**16,857**	**17,047**

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

Operating Revenues



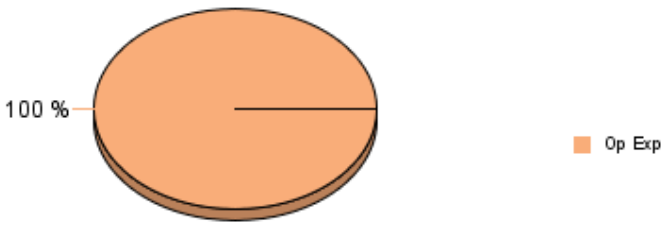
Budgeted Fund Balance History



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**

Operating Expenses

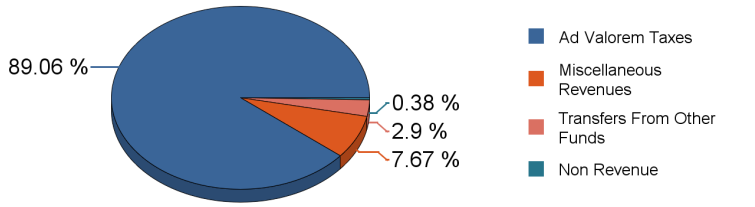


Volusia ECHO

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**

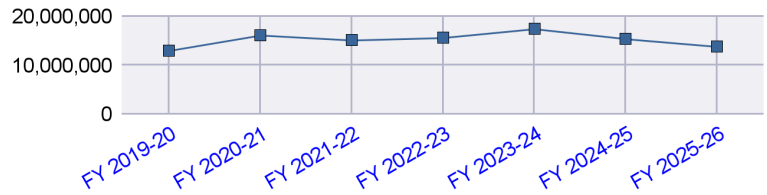
Operating Revenues



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	3.00
FY 2022-23	3.00
FY 2023-24	3.00
FY 2024-25	3.00
FY 2025-26	3.00

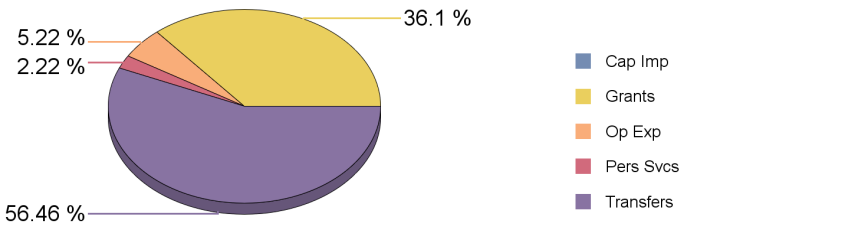
Budgeted Fund Balance History



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

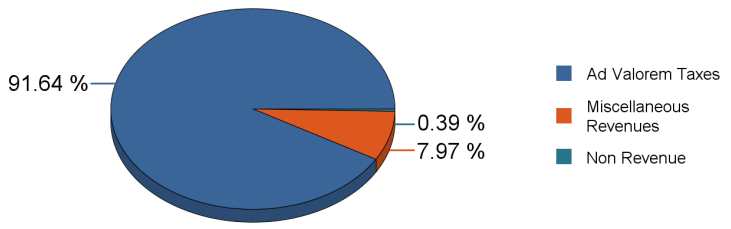
Transfers Out	
Transfer to ECHO Direct County Expenditure Fund	6,175,000
Transfers to Trails Project Fund	1,500,000

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**

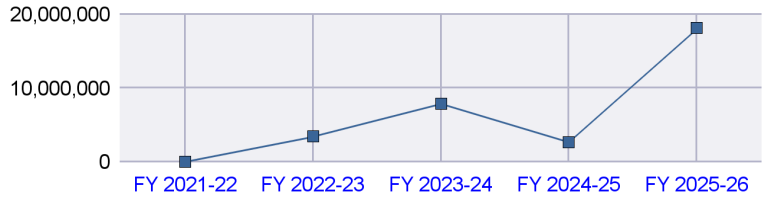
Operating Revenues



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

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

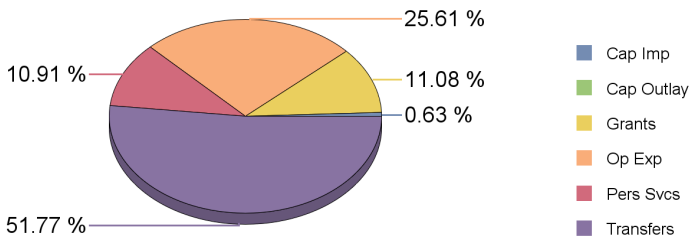
Budgeted Fund Balance History



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**

Operating Expenses



Reserve Summary	
Maint & Operations Reserves	28,278,510

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

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 Airpo	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**

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

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 001 - General Fund					
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

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 001 - General Fund					
Fire Services					
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					
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

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 103 - County Transportation Trust					
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

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 104 - Library					
Library Services					
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					
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					
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

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 159 - Stormwater Utility					
Stormwater					
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					
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**

Detail of Capital Outlay by Fund
FY 2025-26

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 450 - Solid Waste					
Solid Waste					
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					
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

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
Fund: 457 - Water and Sewer Utilities					
Water Resources & Utilities					
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

	Fund	New Request	Carryforward	Total Request
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

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

Item Description	New Request	Carry-forward	Total Request
Fund: 001 - General Fund			
Facility Management			
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				
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				
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				
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				
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				
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				
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

Item Description		New Request	Carry-forward	Total Request
Fund: 360 - ECHO Direct County Expenditures				
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

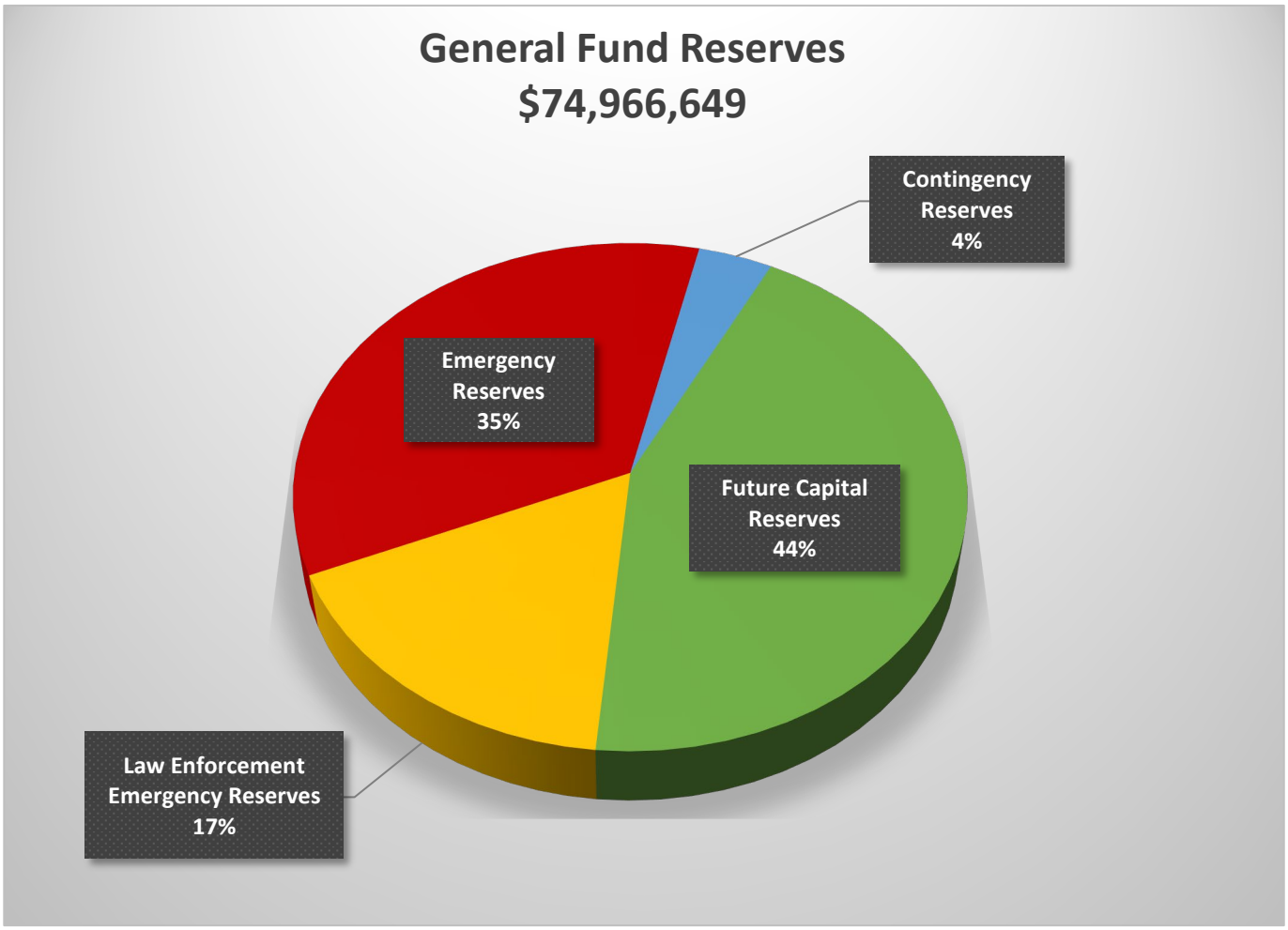
Receiving Fund	Purpose	FY 2025-26 Transfer Amount
	001 - General Fund Transfers	
Beach Capital Fund (313)	Beach Capital Improvements	200,000
Beach Management Fund (178)	General Fund Beach Subsidy	9,891,457
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	7,300,000
Corretions Capital Fund (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

Special Revenue Funds

Fund: 002 - Emergency Medical Services

Reserve Category	Purpose	FY 2025-26
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

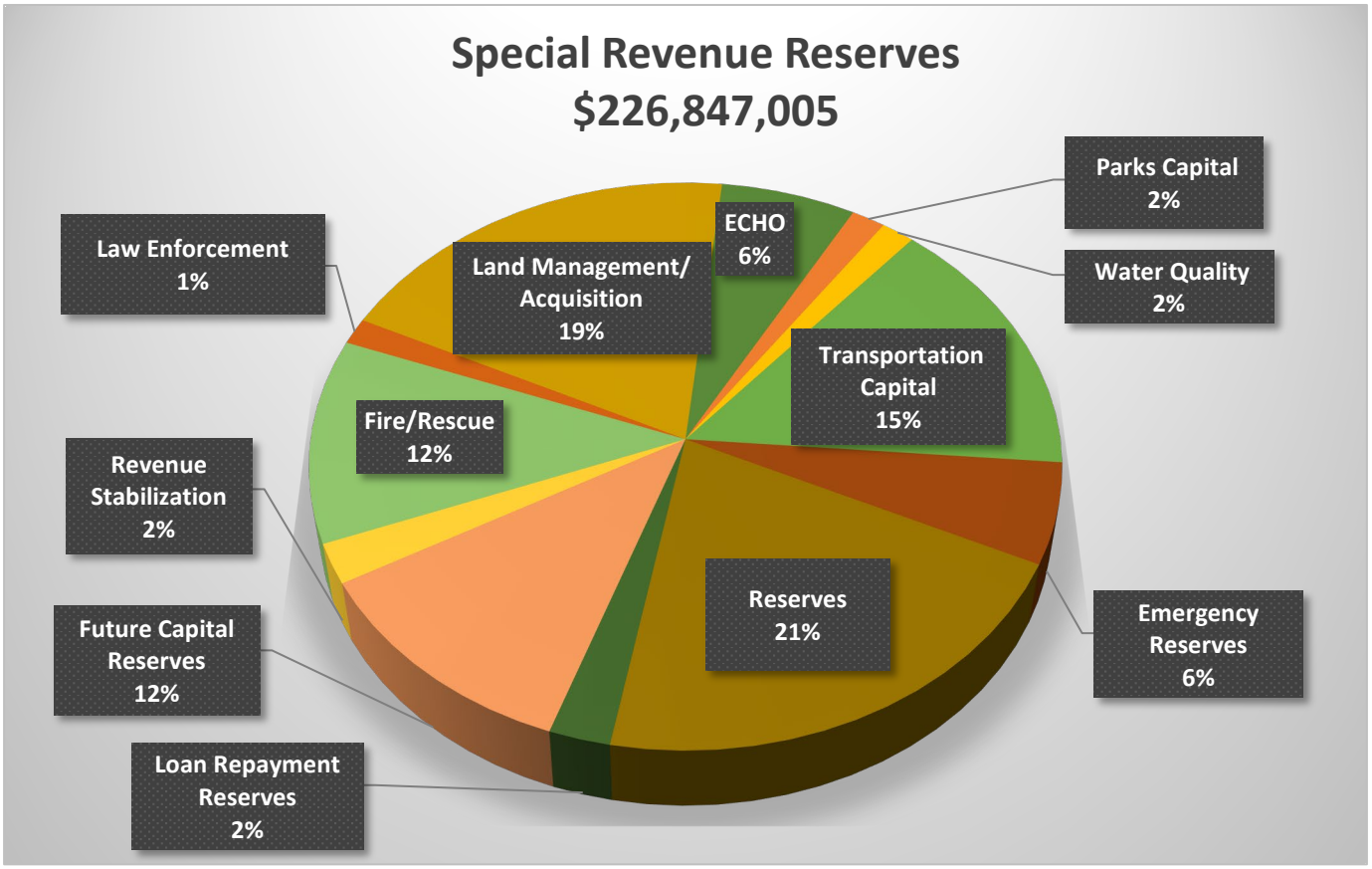
Reserve Category	Purpose	FY 2025-26
Fund: 159 - Stormwater Utility		
Future Capital Reserves	Set aside for future capital improvement projects	3,553,445
	Total Reserves Fund: 159 - Stormwater Utility	**3,553,445**
Fund: 160 - Volusia ECHO		
Future Capital Reserves	Set aside for future Council allocation 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

Enterprise Funds

Fund: 440 - Waste Collection

Reserve Category	Purpose	FY 2025-26
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

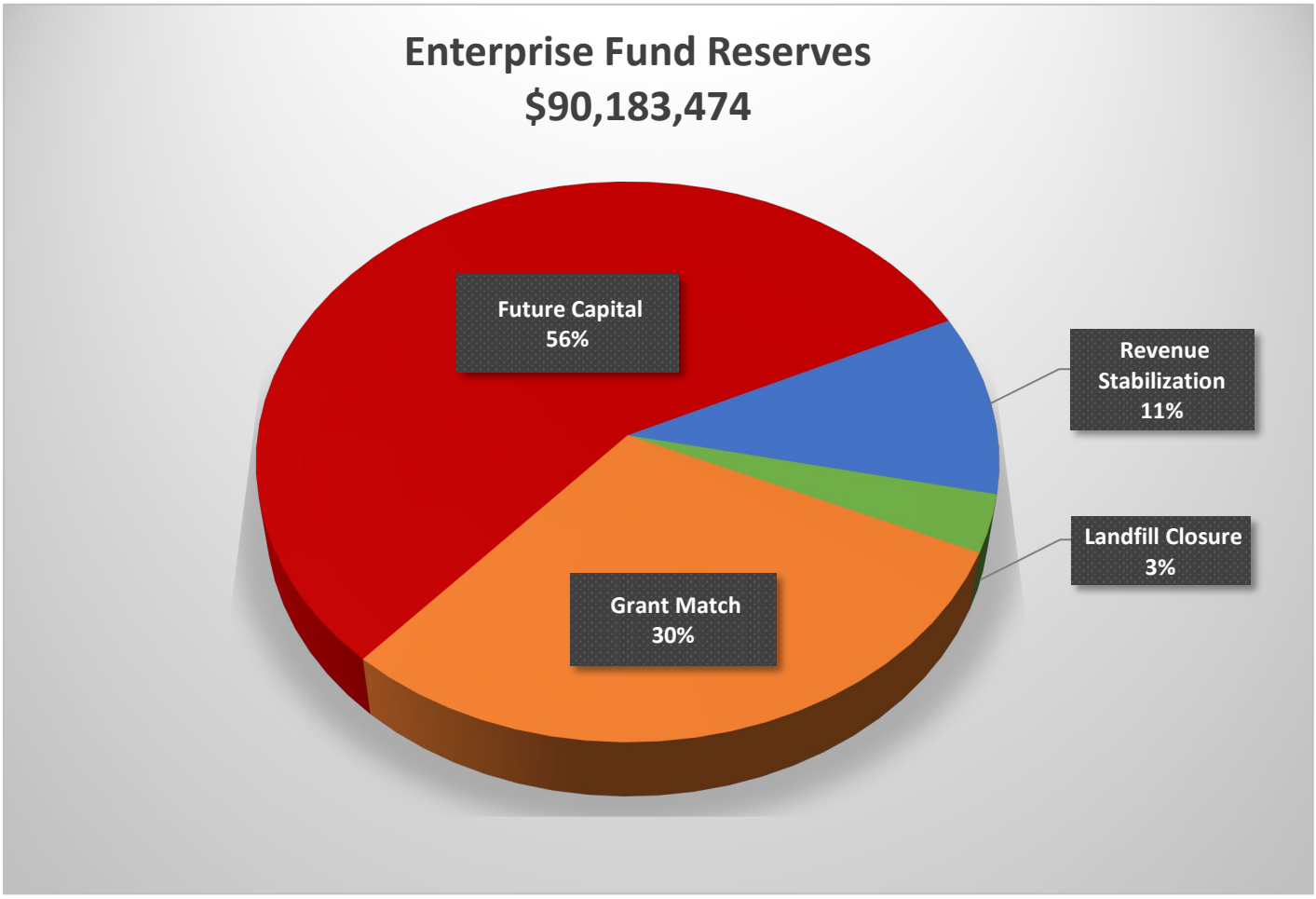
Revenue Stabilization	Set aside to offset volatility of transit revenue streams	6,568,112
	Total Reserves Fund: 456 - Transit Services	**6,568,112**

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
	Total Reserves Fund: 475 - Parking Garage	**1,497,273**
	Enterprise Funds Total	**90,183,474**



Reserve Summary by Fund

Internal Service Funds

Fund: 511 - Computer Replacement

Reserve Category	Purpose	FY 2025-26
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

Reserve Category	Purpose	FY 2025-26
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

Reserve Category	Purpose	FY 2025-26
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

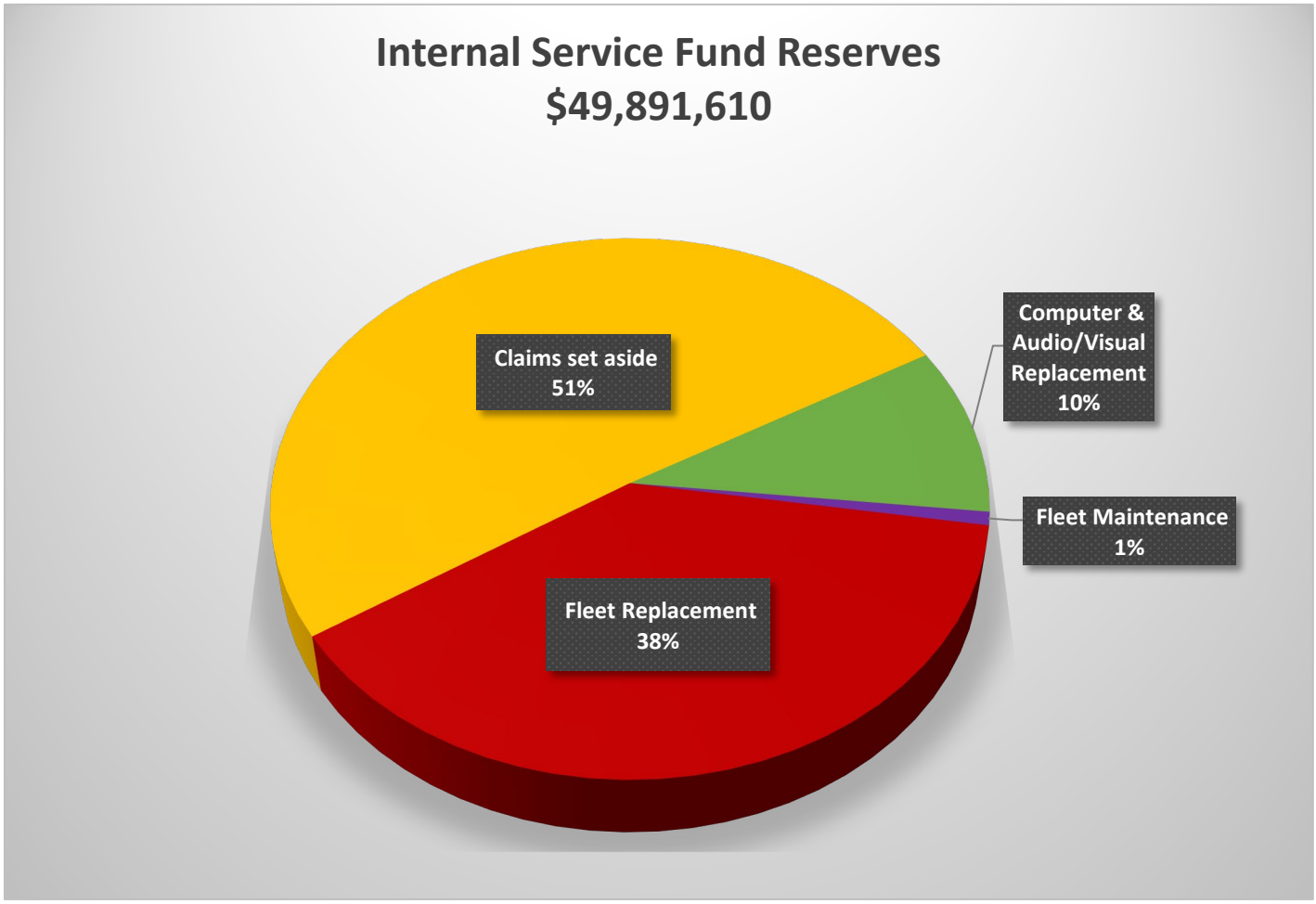
Reserve Category	Purpose	FY 2025-26
Reserve for Catastrophic Claims	Set aside for property losses, policy changes, and workers' compensation / liability claims	13,662,123
	Total Reserves Fund: 521 - Insurance Management	**13,662,123**

Fund: 530 - Group Insurance

Reserve Category	Purpose	FY 2025-26
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**

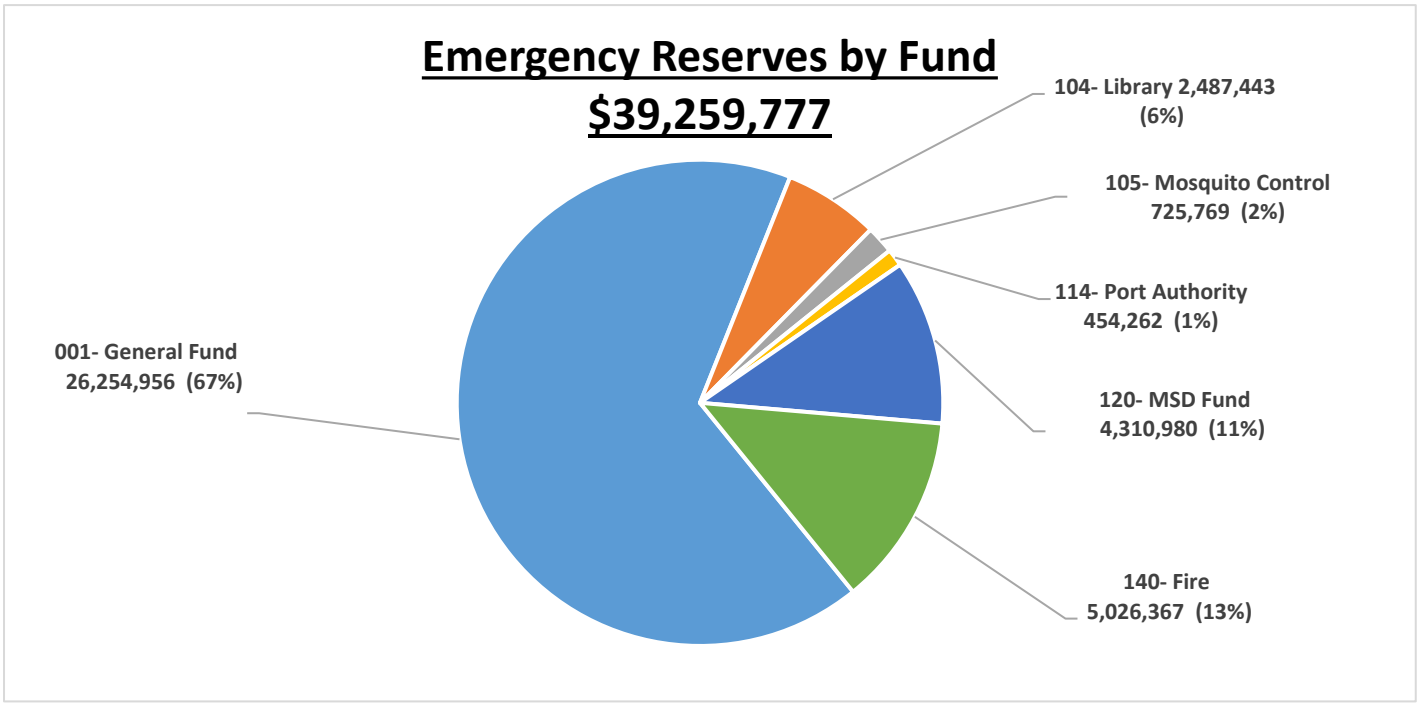
Reserve Summary by Fund

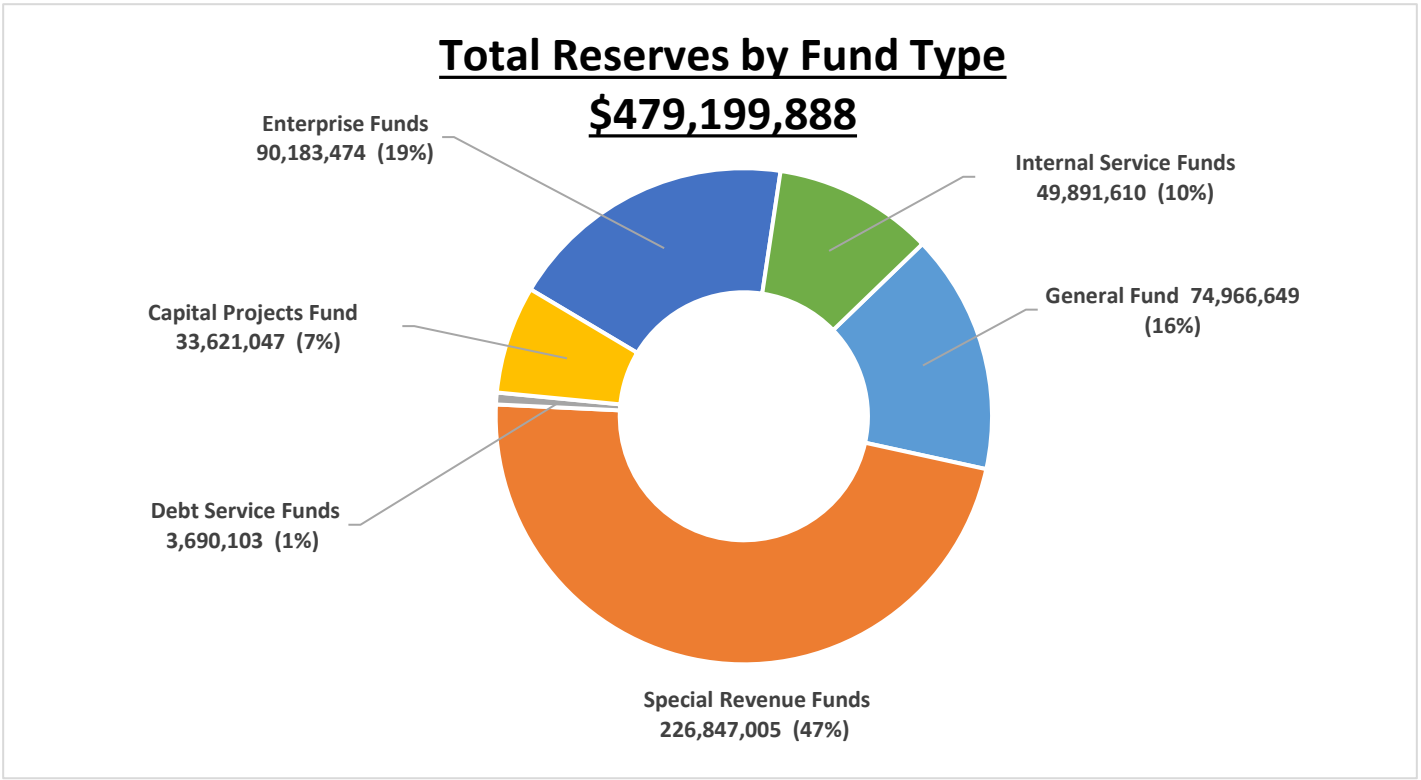
Reserve Category	Purpose	FY 2025-26



Reserve Summary by Fund

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





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

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
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**

Estimated Fund Balances

	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

Estimated Fund Balances

	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**

Estimated Fund Balances

	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**

Estimated Fund Balances

	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**

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.

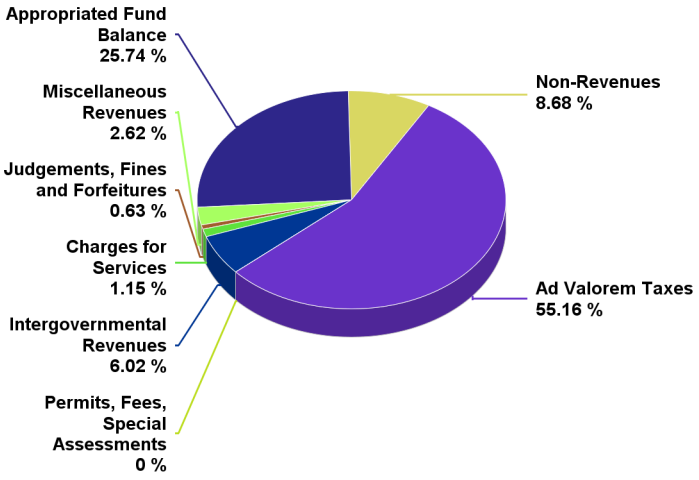
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	228,581,335	180,891,986	188,311,278	188,311,278	203,088,352
Other Taxes	701,074	31,015	0	0	0
Permits, Fees, Special Assessments	26,240	11,917	9,600	10,275	9,000
Intergovernmental 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**

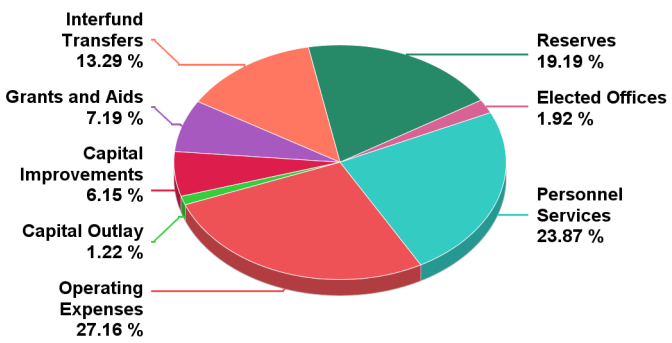
Fund: 001 - General Fund

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**

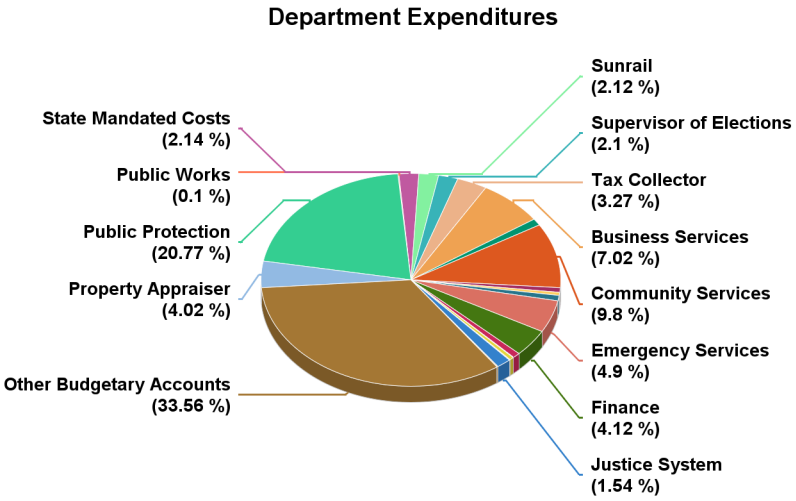
Fund Revenues



Fund Expenditures



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.

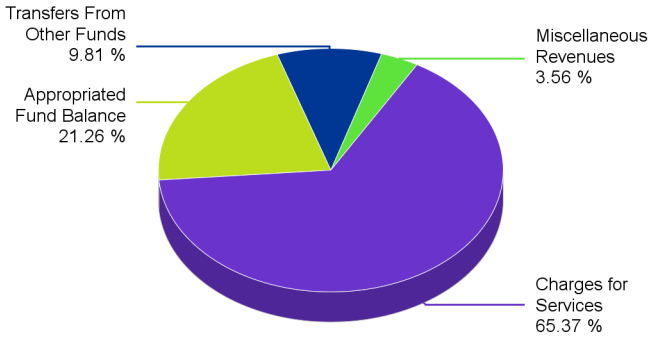
The total reserves of $12,286,113 is so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, and ventilators and to offset any revenue fluctuations.

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**

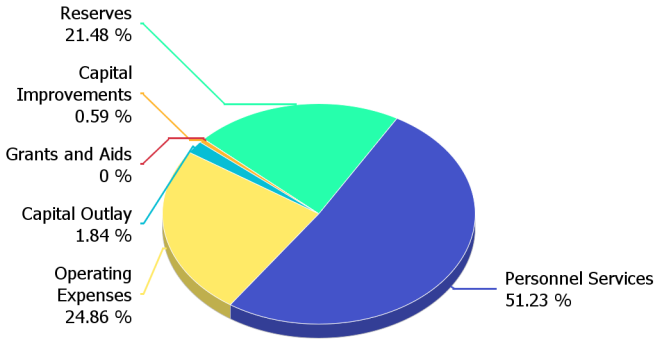
Fund Expenditures					
Personnel Services	22,447,879	25,217,675	28,121,408	25,922,785	29,299,306
Operating Expenses	11,559,927	13,162,631	13,381,021	13,636,721	14,218,724
Capital Outlay	995,175	1,176,765	1,679,390	1,564,301	1,049,700
Capital Improvements	3,195,439	0	0	482,600	335,000
Reimbursements	(1,567)	(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 Revenues



Fund Expenditures



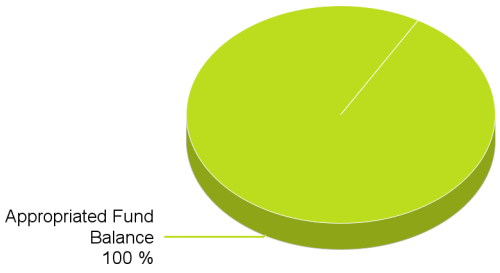
Fund: 003 - COVID Transition

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.

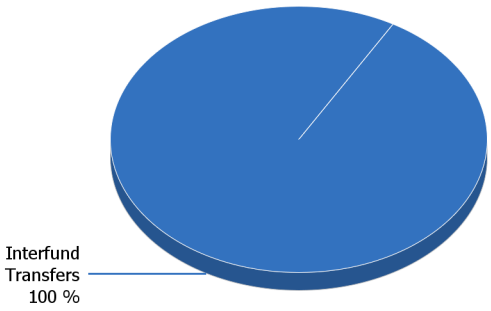
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	636,193	851,080	0	0	0
Appropriated Fund Balance	0	0	0	5,687,149	4,300,000
Total Revenue Fund: 003 - COVID Transition	**636,193**	**851,080**	**0**	**5,687,149**	**4,300,000**

Fund Expenditures					
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 Revenues



Fund Expenditures



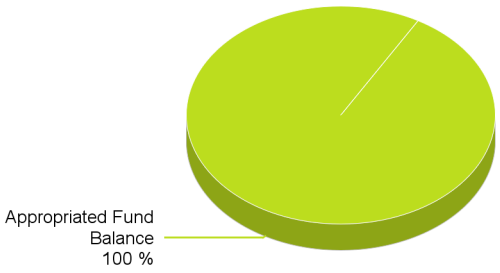
Fund: 004 - ARPA Transition Fund

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.

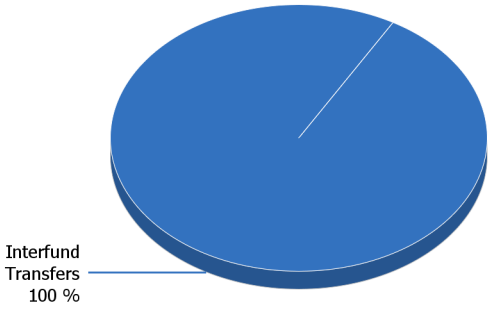
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	675,693	1,454,125	0	0	0
Transfers From Other Funds	0	6,900,000	0	0	0
Appropriated Fund Balance	0	0	0	0	5,800,000
Elected Offices Revenue	1,990,323	1,583,345	0	0	0
Total Revenue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

Fund Expenditures					
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



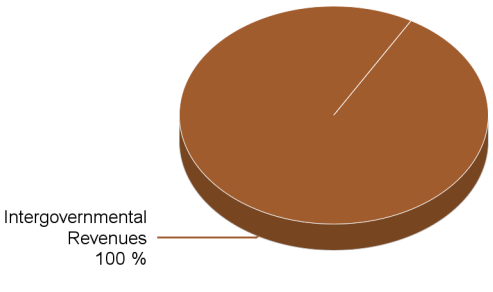
Fund: 101 - Coronavirus Relief

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.

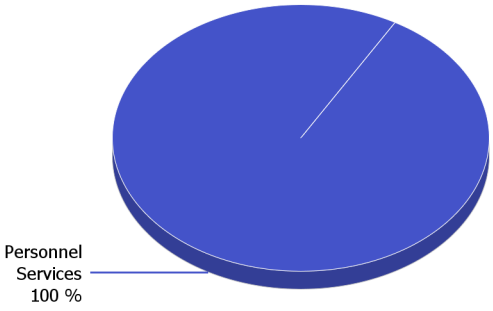
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Intergovernmental Revenues	6,225,776	14,314,628	296,378	43,217,855	213,591
Miscellaneous Revenues	3,808,133	3,104,524	0	0	0
Transfers From Other Funds	0	199,727	0	0	0
Total Revenue Fund: 101 -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

Fund Expenditures					
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 Revenues



Fund Expenditures



Fund: 103 - County Transportation Trust

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; the 7th cent county gas tax; the 9th cent gas tax, and a transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. Over 60% of roadways are in municipal service areas. For fiscal year 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.

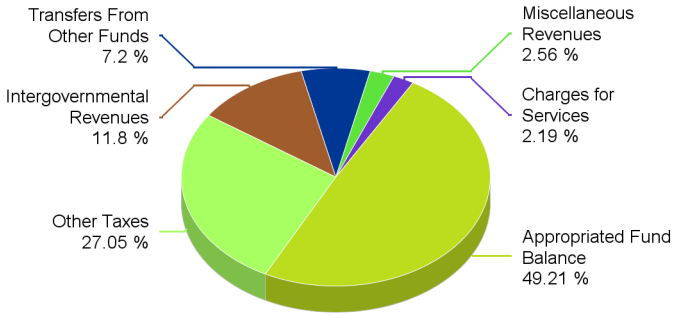
Reserve balances of $26.4 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program and offsetting volatility in revenue streams such as gas taxes.

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**

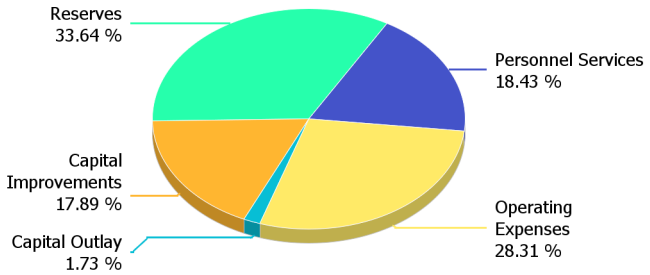
Fund Expenditures					
Personnel Services	10,735,223	11,449,478	14,078,144	13,056,727	14,492,398
Operating Expenses	13,239,211	17,799,196	21,507,207	23,040,666	22,255,146
Capital Outlay	2,131,824	998,103	1,083,900	1,585,716	1,358,800
Capital Improvements	2,952,934	4,281,175	13,090,592	12,185,082	14,067,975
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.

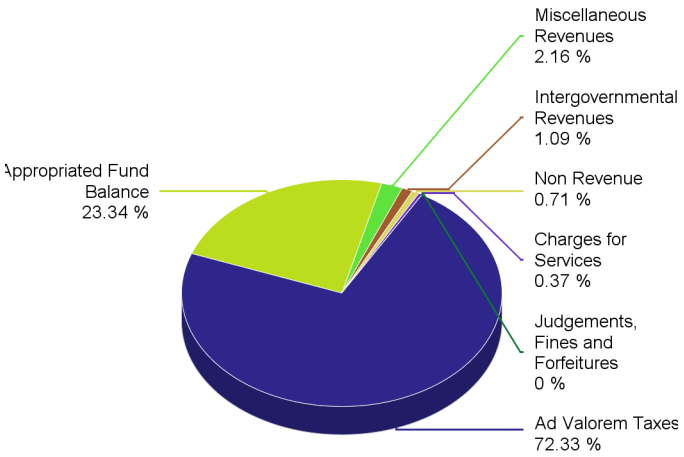
Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at $2,487,443. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at $4,026,818.

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**

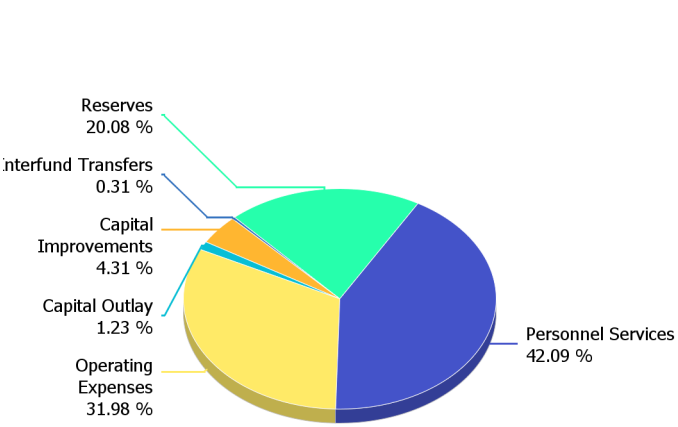
Fund Expenditures					
Personnel Services	10,893,409	11,783,288	13,463,120	13,057,263	13,657,039
Operating Expenses	9,260,565	9,457,553	10,174,833	10,303,617	10,375,823
Capital Outlay	54,545	174,405	328,895	131,949	400,295
Capital Improvements	398,999	626,287	995,733	1,347,677	1,398,966
Interfund Transfers	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 Revenues



Fund Expenditures



Fund: 105 - E Volusia Mosquito Control

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

Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 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.

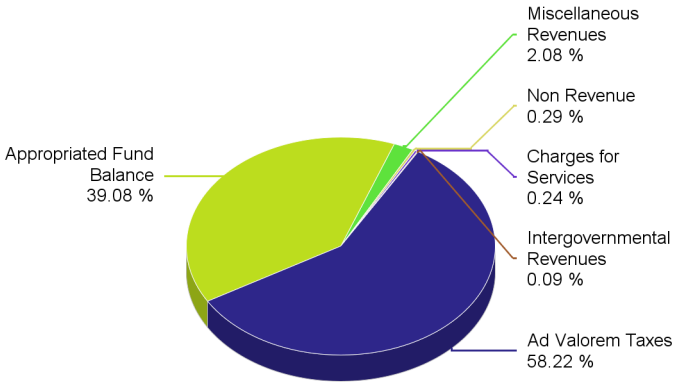
An interfund transfer in the amount of $1,750,000 is budgeted in fiscal year 2025-26 to transfer to fund 378 - Mosquito Control Capital as funding is built for the replacement of existing mosquito control facilities. Of the $4,814,152 held in reserves, $3,988,383 is for future capital, $100,000 is held 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**

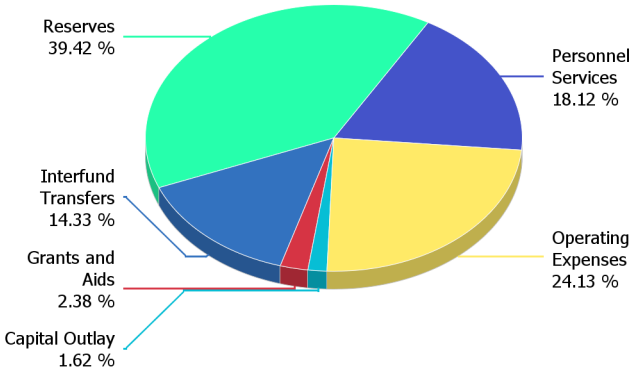
Fund Expenditures					
Personnel Services	1,789,393	1,855,894	2,287,551	2,138,512	2,212,930
Operating Expenses	2,812,100	2,960,183	2,859,464	2,829,311	2,946,665
Capital Outlay	273,699	103,858	293,000	289,398	198,000
Reimbursements	(91,923)	(242,584)	(300,000)	(300,000)	(300,000)
Grants and Aids	251,779	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 Revenues



Fund Expenditures



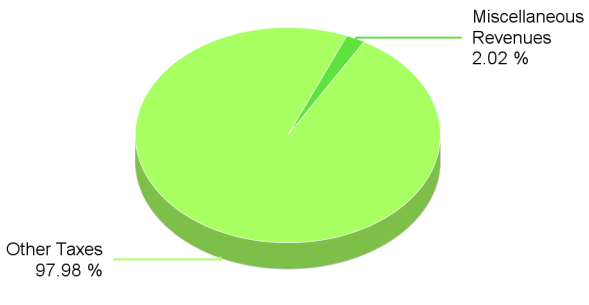
Fund: 106 - Resort Tax

The Tourist Development/Resort Tax was enacted in 1978 by Ordinance 1978-02, levying a two percent tax on short term accommodation rentals of six months or less to fund the expansion and related maintenance costs of the Ocean Center. From this revenue, an administrative fee of two percent is budgeted for the cost of collection. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent, effective July 1, 2003. The revenue generated from the tax is used to fund debt service for the bonds issued to finance the Ocean Center expansion costs. The total debt payment for fiscal year 2025-26 is, $4.3 million, with the remaining revenue allocated to Ocean Center operations.

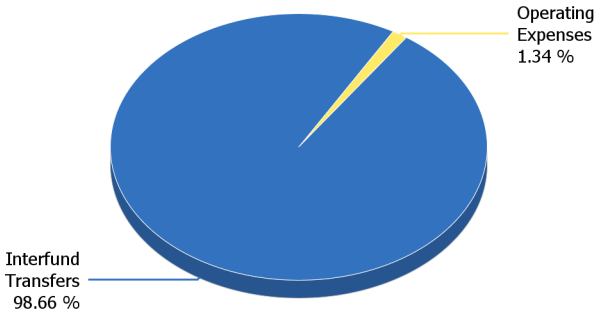
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Other Taxes	16,523,379	16,461,110	17,182,415	17,267,959	17,613,318
Miscellaneous Revenues	357,998	643,300	555,844	389,575	363,131
Appropriated Fund Balance	0	0	455,703	0	0
Total Revenue Fund: 106 - 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



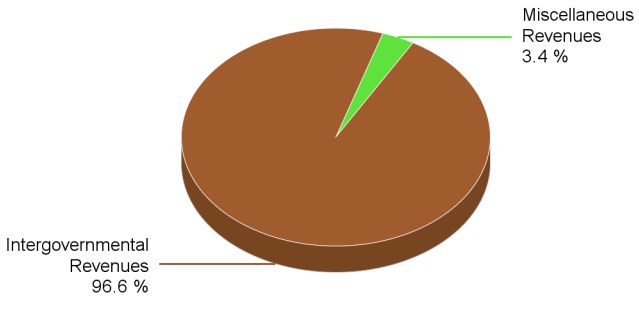
Fund: 108 - Sales Tax Trust

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.

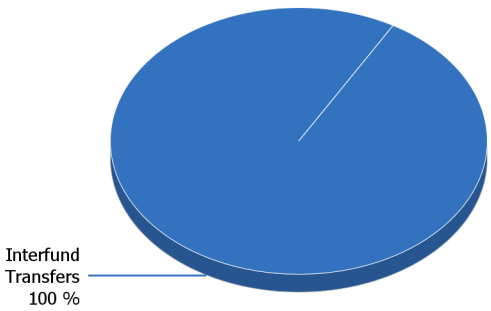
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Intergovernmental Revenues	28,830,626	27,603,009	29,995,383	27,104,171	27,261,436
Miscellaneous Revenues	747,852	1,830,624	1,405,910	1,030,465	960,514
Total Revenue Fund: 108 - Sales Tax Trust	**29,578,478**	**29,433,633**	**31,401,293**	**28,134,636**	**28,221,950**

Fund Expenditures					
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 Revenues



Fund Expenditures



Fund: 109 - Tree Mitigation

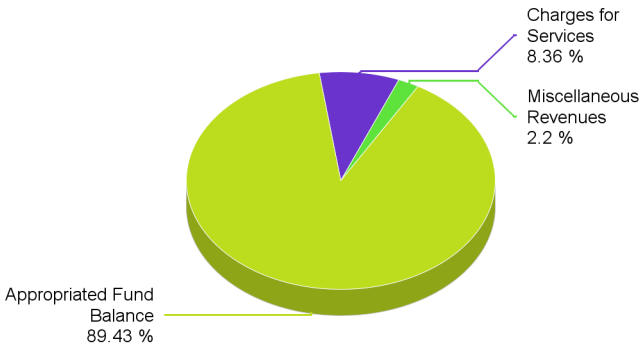
This fund was established in accordance with Ord. No. 02-13, I, 7-18-02; Ord. No. 2008-25, III, 12-4-08 Sec. 72-846. The funds in said account shall be expended, utilized and disbursed for the planting of trees, and to cover any other ancillary costs including but not limited to, landscaping, sprinkler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

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

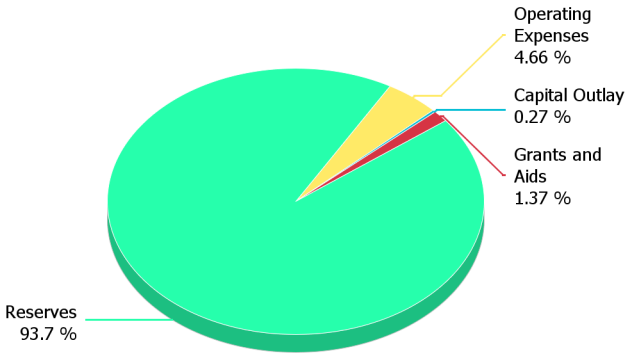
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	342,465	448,778	289,000	1,500,000	330,892
Miscellaneous Revenues	29,141	135,484	0	93,449	87,106
Transfers From Other Funds	1,371,656	0	0	0	0
Appropriated Fund Balance	0	0	1,996,099	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					
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 Revenues



Fund Expenditures



Fund: 110 - Law Enforcement Fund

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

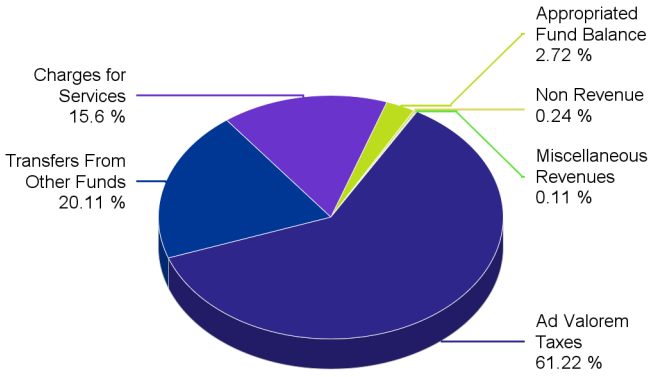
Ad valorem taxes in the Law Enforcement Fund account for $101,259,179 of the total revenue with a millage rate of 1.5994. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for $23,202,672 of the 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**

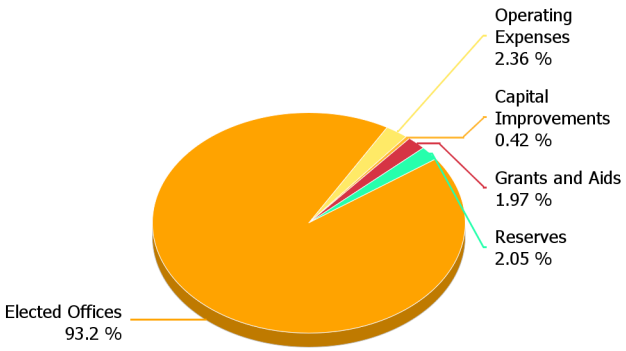
Fund Expenditures					
Operating Expenses	0	1,557,013	3,290,538	3,290,538	3,903,295
Capital Improvements	0	0	0	0	700,000
Grants and Aids	0	2,460,992	2,999,952	3,053,562	3,255,681
Reserves	0	0	0	0	3,383,982
Elected Offices	19,147,569	126,948,705	140,518,577	140,518,577	154,154,552
Total Expenditures: 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 Revenues



Fund Expenditures



Fund: 111 - Convention Development Tax

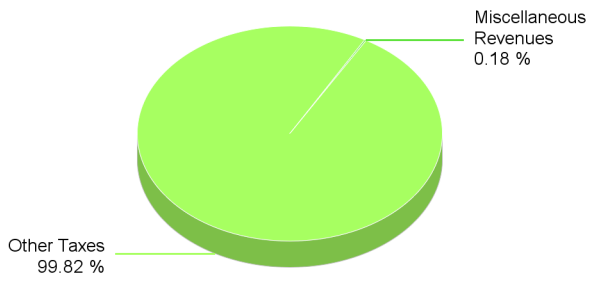
The Tourist Development Advertising Authorities receive Convention Development Tax revenues derived from the three percent Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts. The districts include the Halifax Area Advertising Authority (HAAA), Southeast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

The fiscal year 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.

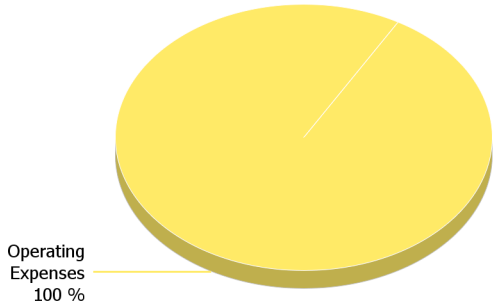
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Other Taxes	16,523,379	16,461,110	16,856,919	17,165,356	17,498,859
Miscellaneous Revenues	43,810	47,054	19,089	19,213	32,346
Total Revenue Fund: 111 - Convention Development Tax	**16,567,189**	**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 Revenues



Fund Expenditures



Fund: 113 - Road Proportionate Share

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

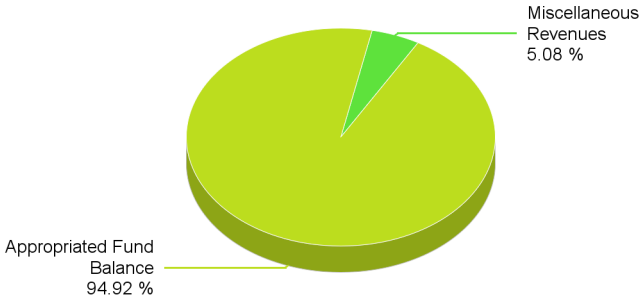
A complete list of projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

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.

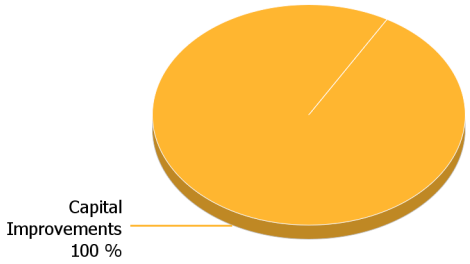
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	8,088,640	9,012,047	0	4,781,137	0
Miscellaneous Revenues	519,530	2,177,910	0	1,303,841	1,215,333
Appropriated Fund Balance	0	0	21,100,917	31,785,180	22,690,762
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.

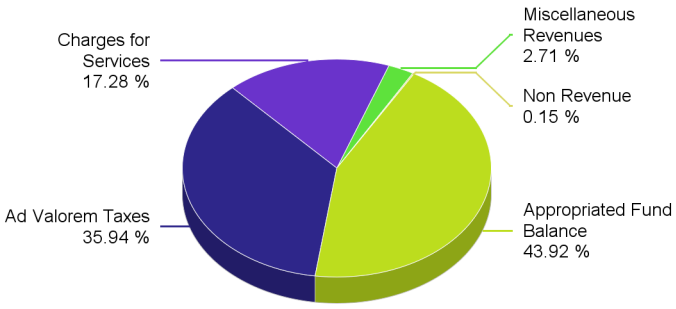
For fiscal year 2025-26 the Ponce de Leon Inlet and Port District has an operating budget of $8.1 million, including the interfund transfer to Fund 314 - Port Authority Capital Projects at $2.2 million for fiscal year 2025-26. Of the $2,540,910 held in reserves, $2,086,648 is for future capital improvements 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**

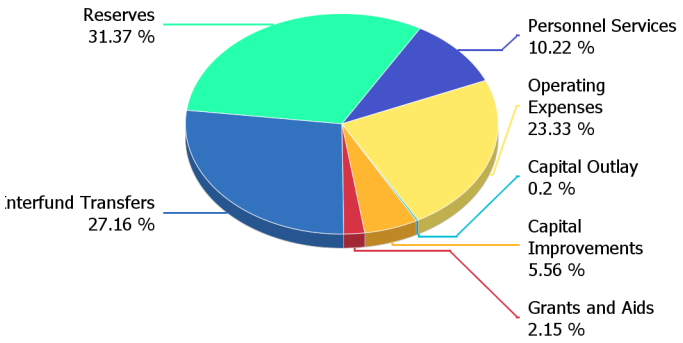
Fund Expenditures					
Personnel Services	439,997	611,539	704,090	664,644	828,159
Operating Expenses	1,464,572	1,509,643	1,757,346	1,975,868	1,890,024
Capital Outlay	16,084	15,878	36,000	36,000	16,500
Capital Improvements	212,305	161,704	266,000	152,302	450,000
Grants and Aids	123,066	143,029	174,128	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 Revenues



Fund Expenditures



Fund: 115 - E-911 Emergency Telephone System

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

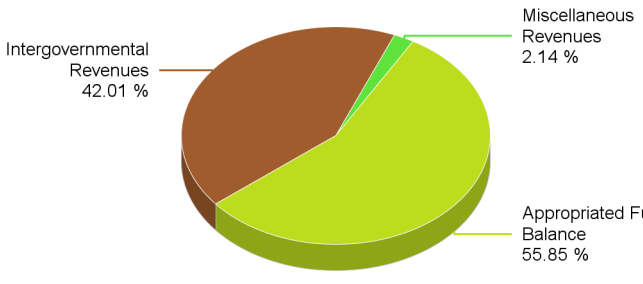
Any county that receives these funds is required to establish a unique trust fund, (Ordinance 87-34), to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs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

The fiscal year 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.

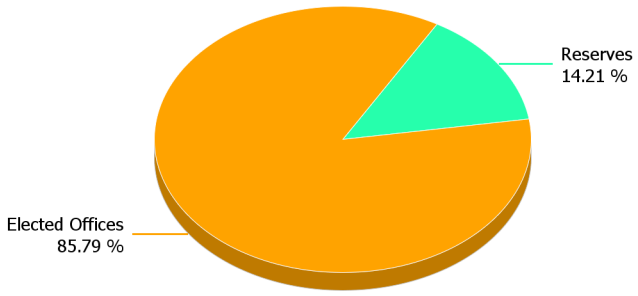
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Intergovernmental Revenues	3,016,582	3,154,850	2,856,000	3,146,256	3,146,256
Miscellaneous Revenues	112,122	247,605	141,739	171,640	159,989
Non Revenue	1,193,281	0	0	0	0
Appropriated Fund Balance	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 Revenues



Fund Expenditures

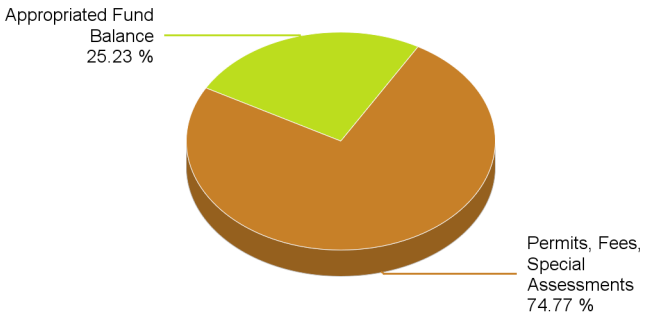


Fund: 116 - Special Lighting Districts

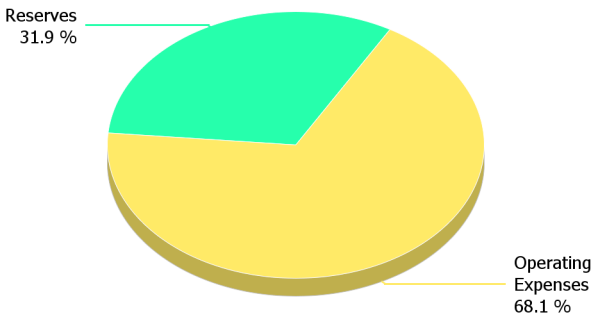
Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 54 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund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

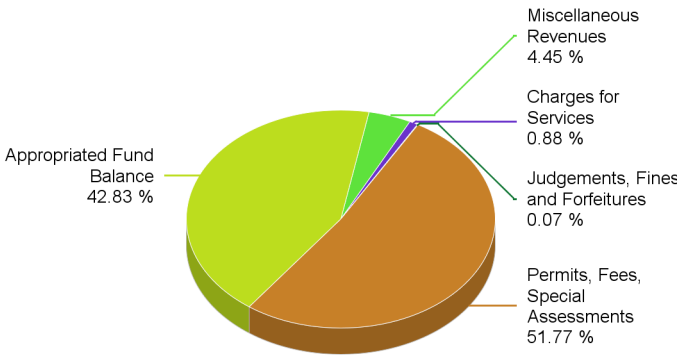
The Building Fund has $4 million in fund expenditures for fiscal year 2025-26 which includes personnel services, various operating expenditures, and capital outlay. The building fund has a reserve of $3.2 million in fiscal year 2025-26.

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**

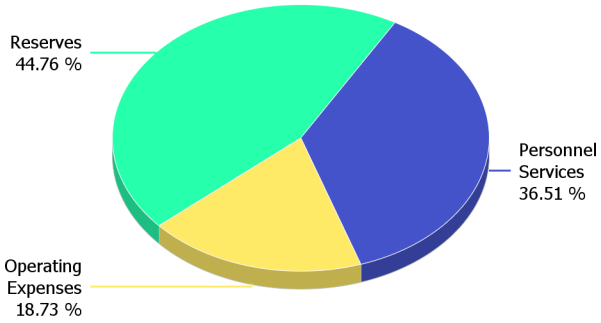
Fund Expenditures					
Personnel Services	1,818,174	1,995,078	2,465,581	2,376,050	2,680,524
Operating Expenses	1,208,424	989,397	1,399,969	1,203,262	1,375,316
Capital Outlay	0	17,032	0	0	0
Interfund Transfers	21,959	86,043	0	23,780	0
Reserves	0	0	3,019,781	0	3,286,850
Total Expenditures: Fund 117 - Building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

Fund: 117 - Building Permits

Fund Revenues



Fund Expenditures



Fund: 118 - Ocean Center

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

In fiscal year 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.

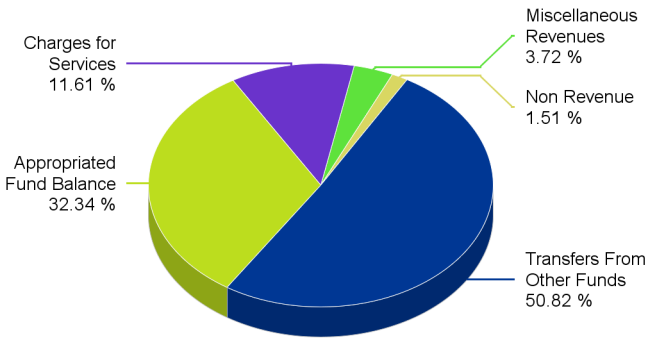
The Ocean Center has $22.5 million in fund expenditures for fiscal year 2025-26 which includes personnel services, various operating expenditure, capital improvements and capital outlay. There is an increase in operating expenses in fiscal year 2025-26 due to the aging of the building requiring more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

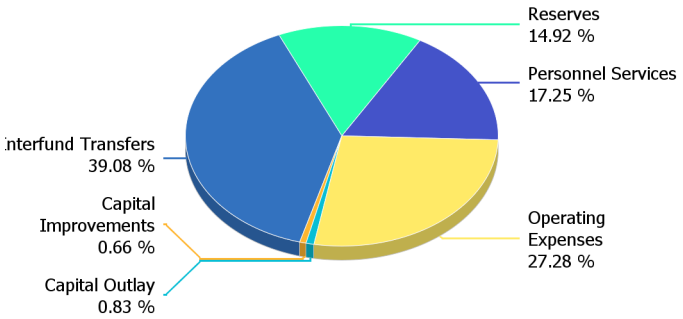
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	2,785,706	3,314,221	3,141,334	3,166,671	3,071,231
Miscellaneous Revenues	582,486	925,432	733,588	1,010,089	982,811
Non Revenue	408,789	400,000	400,000	400,000	400,000
Transfers 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					
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 Revenues



Fund Expenditures



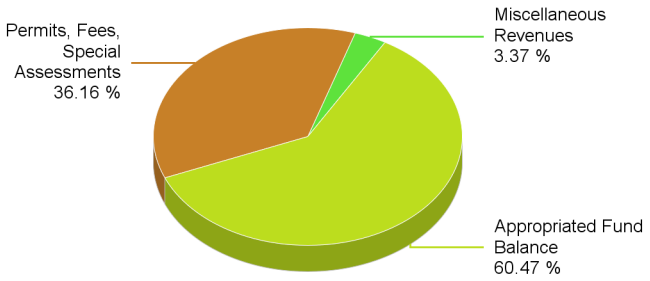
Fund: 119 - Road District Maintenance

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

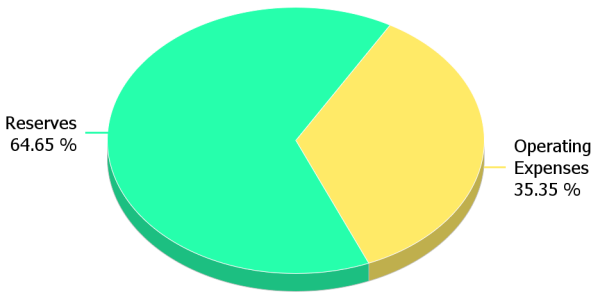
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	216,820	218,092	218,371	218,371	220,555
Miscellaneous Revenues	12,435	27,063	0	22,027	20,531
Appropriated Fund Balance	0	0	392,903	384,383	368,792
Total Revenue 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.

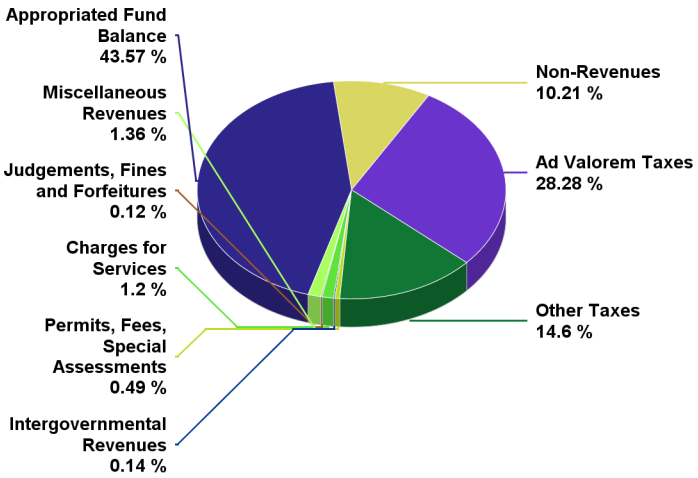
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	17,939,673	18,199,344	20,049,653	20,049,653	21,609,083
Other Taxes	13,695,801	11,565,910	11,480,341	10,831,822	11,156,777
Permits, Fees, Special Assessments	338,242	338,833	371,510	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**

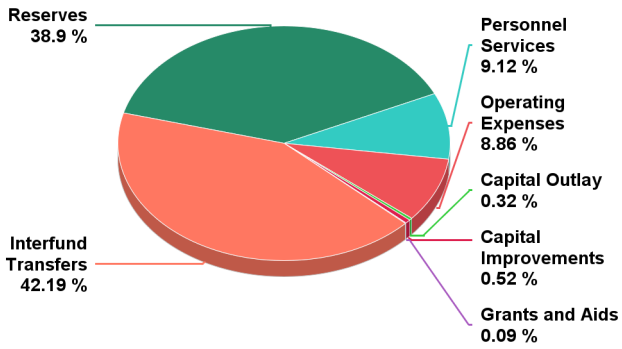
Fund: 120 - Municipal Service District

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**

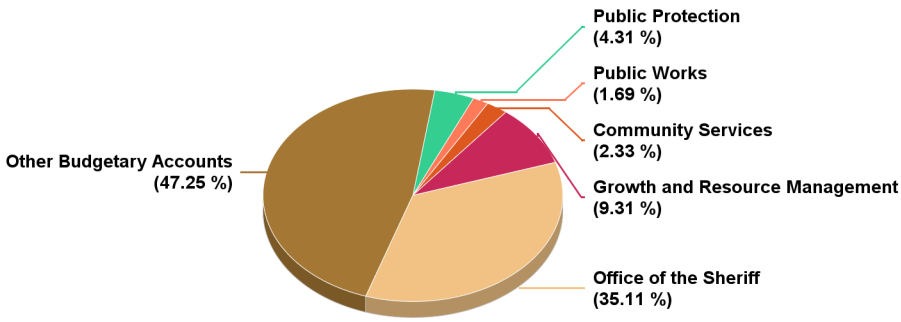
Fund Revenues



Fund Expenditures



Department Expenditures



Fund: 121 - Special Assessments

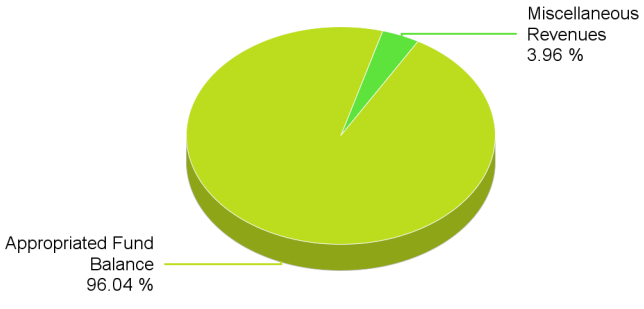
Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment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

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. The debt service for both special assessments was paid off on June 1, 2019. 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.

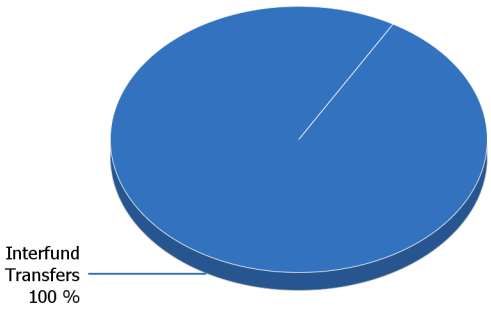
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	36,942	65,831	44,613	45,106	42,277
Appropriated Fund Balance	0	0	823,281	980,736	1,025,551
Total Revenue Fund: 121 - Special Assessments	**36,942**	**65,831**	**867,894**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

Fund Expenditures					
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 Revenues



Fund Expenditures



Fund: 122 - Manatee Conservation

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

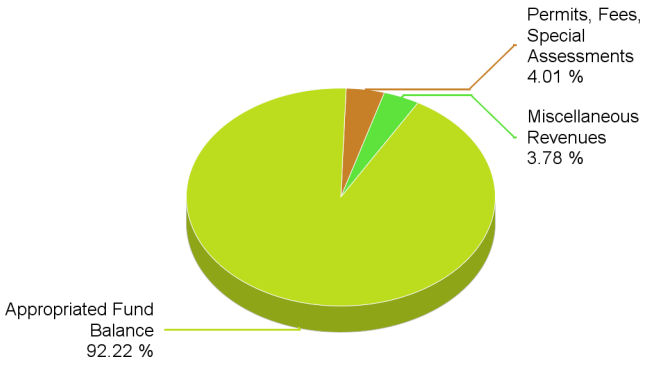
The Manatee Conservation Fund (MCF) provides additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This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

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

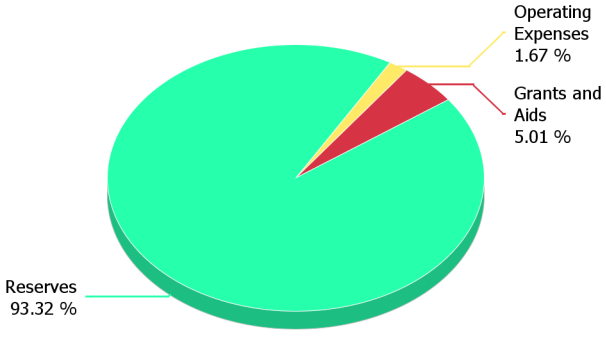
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	37,899	34,332	28,450	30,000	30,000
Miscellaneous Revenues	24,163	44,226	29,502	30,324	28,266
Appropriated Fund Balance	0	0	641,759	671,826	690,416
Total Revenue 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.

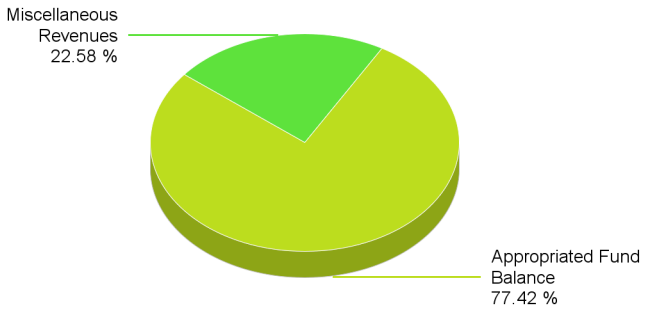
Proceeds from this fund are to improve visitation facilities, provide inmates with recreational activities, law library material, ministry services, transportation services, legal access to indigent inmates, and the opportunity for trade development.

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

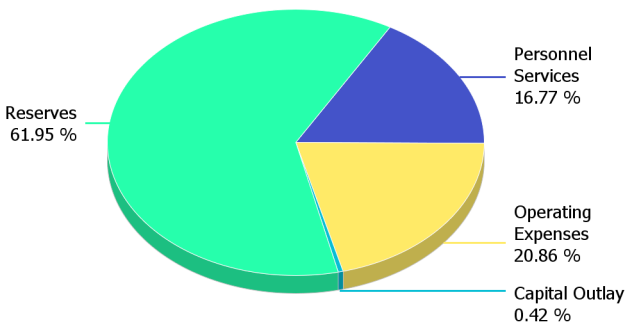
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	1,203,295	1,340,943	762,657	1,239,634	1,216,402
Non Revenue	86	34	0	0	0
Transfers From Other Funds	0	2,007	0	0	0
Appropriated Fund Balance	0	0	3,898,935	4,745,033	4,170,235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

Fund Expenditures					
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



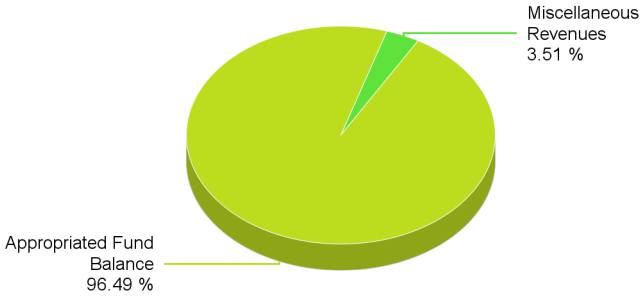
Fund: 124 - Library Endowment

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.

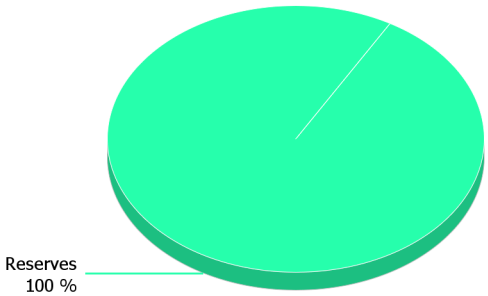
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	17,385	30,193	20,361	20,589	19,191
Non Revenue	0	0	0	60,000	0
Appropriated Fund Balance	0	0	437,076	447,746	528,202
Total Revenue Fund: 124 - Library Endowment	**17,385**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

Fund Expenditures					
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 Revenues



Fund Expenditures



Fund: 125 - Homeless Initiatives

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

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

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

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

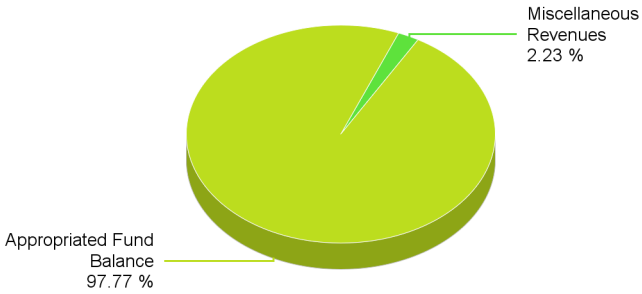
In fiscal year 2024-25, County Council authorized continued funding for the First Step Shelter's operating costs, establishing a five-year financial commitment. Fiscal Year 2024-25 included an initial disbursement in the amount of $400,000, fiscal year 2025-26 is scheduled to disburse $300,000, and fiscal 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**

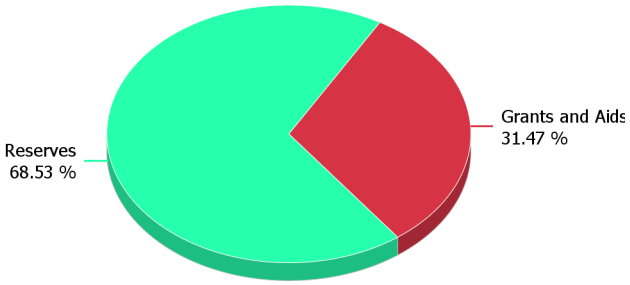
Fund Expenditures					
Operating Expenses	0	159	193	193	0
Grants and Aids	557,598	400,000	0	400,000	300,000
Reserves	0	0	256,787	0	653,388
Total Expenditures: Fund 125 - Homeless Initiatives	**557,598**	**400,159**	**256,980**	**400,193**	**953,388**

Fund: 125 - Homeless Initiatives

Fund Revenues



Fund Expenditures



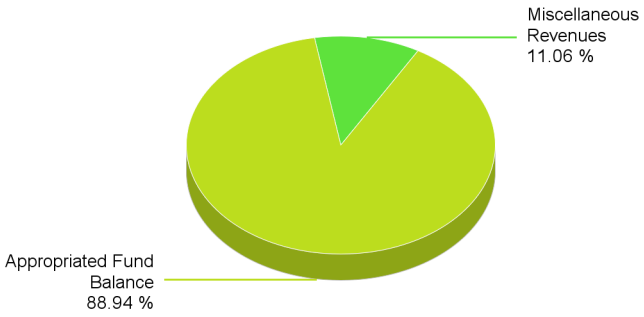
Fund: 127 - Wetland Mitigation

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.

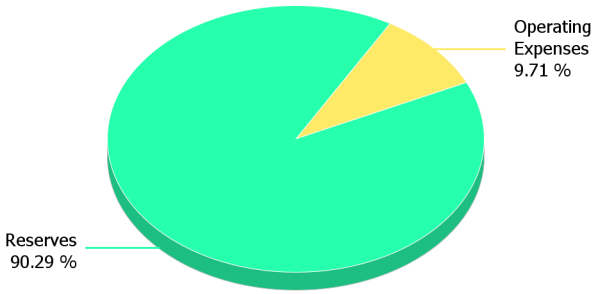
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	91,839	108,719	48,000	58,176	56,942
Appropriated Fund Balance	0	0	339,121	439,727	457,903
Total Revenue Fund: 127 - Wetland Mitigation	**91,839**	**108,719**	**387,121**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



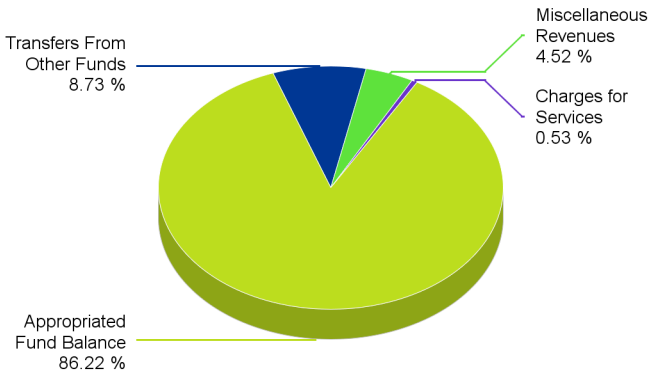
Fund: 130 - Economic Development

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.

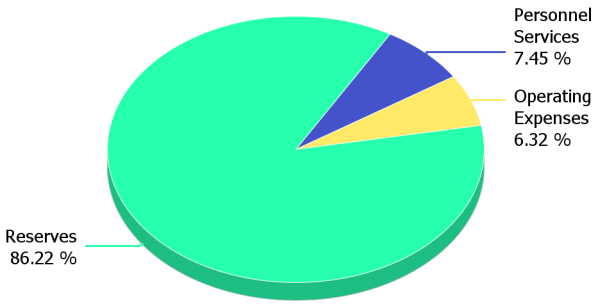
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	22,300	14,239	12,000	26,500	66,500
Miscellaneous Revenues	471,894	895,040	597,681	608,859	572,248
Transfers From Other Funds	2,607,148	1,672,321	1,288,919	482,372	1,104,767
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.

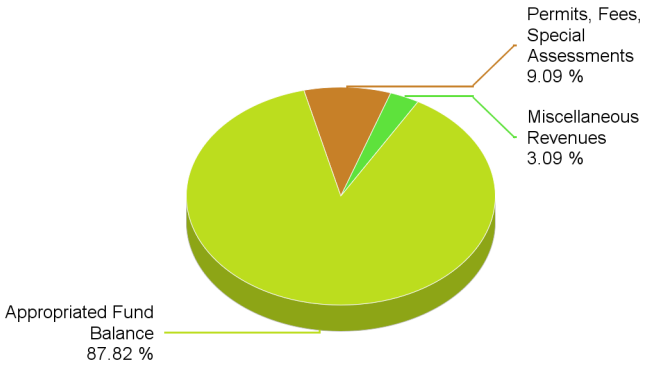
For fiscal year 2025-26, $1,686,015 is reserved for future capital projects.

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**

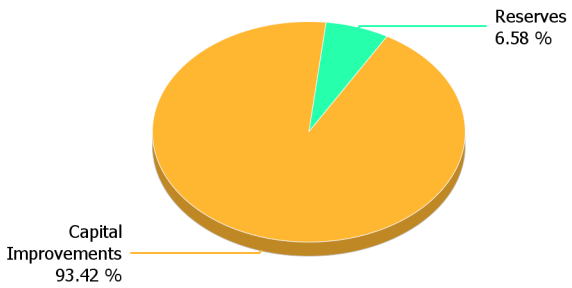
Fund Expenditures					
Operating Expenses	0	1,539	5,147	5,147	0
Capital Improvements	27,089	1,370,454	7,763,000	3,559,781	23,944,346
Interfund Transfers	1,861,046	1,892,036	0	0	0
Reserves	0	0	11,126,374	0	1,686,015
Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)	**1,888,135**	**3,264,029**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

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

Fund Revenues



Fund Expenditures



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

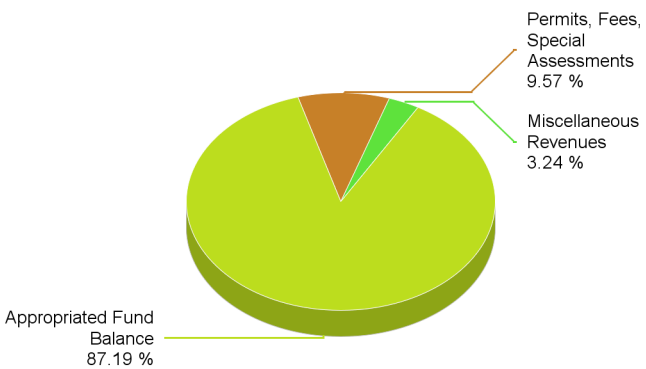
The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement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

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

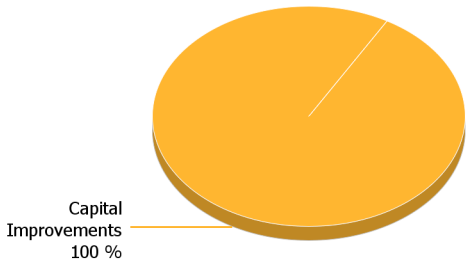
Zone 2 plans for improvements to Pioneer Trail in fiscal year 2025-26, the corridor will have safety improvements constructed to raise the condition to current safety standards. Other projects include Old Mission Road and Taylor Branch Road from Dunlawton to Clyde Morris.

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					
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
Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)	**487,417**	**2,540,824**	**11,930,689**	**3,607**	**17,919,306**

Fund Revenues



Fund Expenditures



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

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

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

Zone 3 projects for 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.

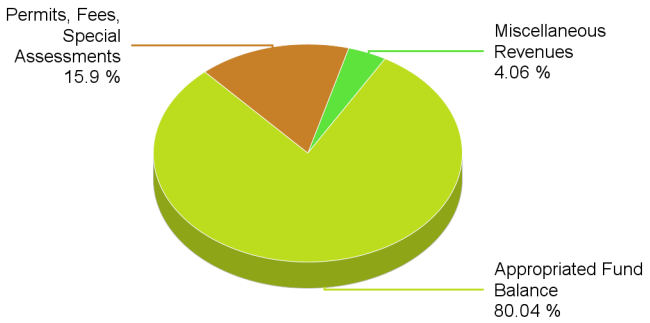
For fiscal year 2025-26, $5,677,492 in reserves for future capital projects.

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**

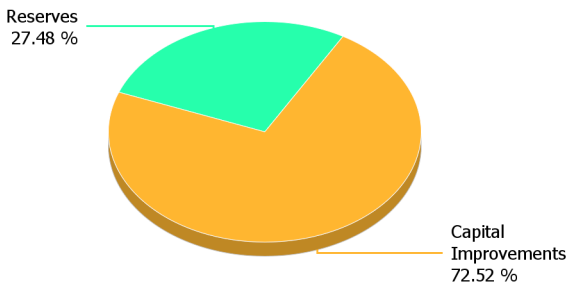
Fund Expenditures					
Operating Expenses	0	1,910	5,631	5,631	0
Capital Improvements	136,167	2,175,326	11,640,000	4,595,204	14,982,820
Interfund Transfers	1,728,112	1,756,888	0	0	0
Reserves	0	0	6,492,447	0	5,677,492
Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)	**1,864,279**	**3,934,124**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

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

Fund Revenues



Fund Expenditures



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

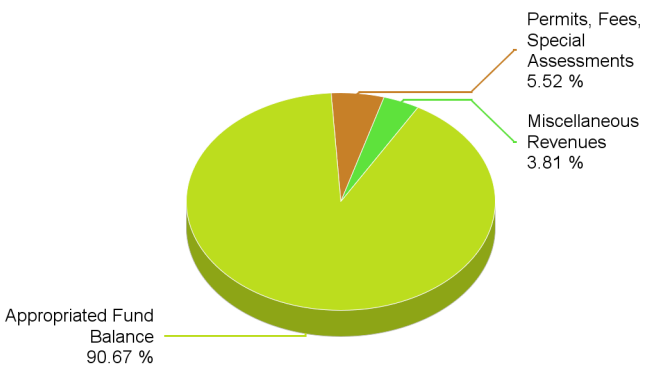
The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement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

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

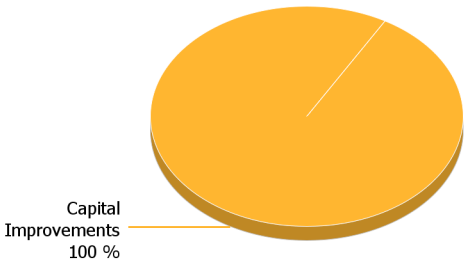
Zone 4 projects for fiscal 2025-26 include widening on Orange Camp Road from US-17/92 to Blue Lake Avenue, widening Kepler from State Road 44 to US92 to three lanes, and Beresford Avenue from Blue Lake Avenue to Martin Luther King Beltway.

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
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



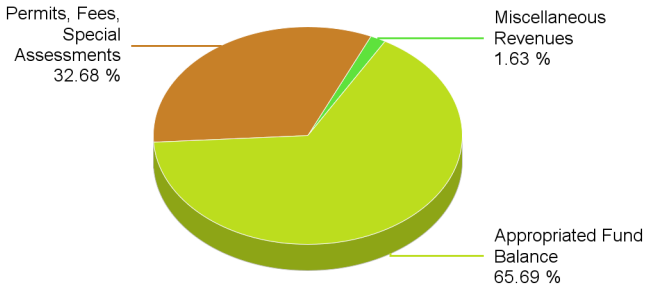
Fund: 135 - Park Impact Fees-County

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.

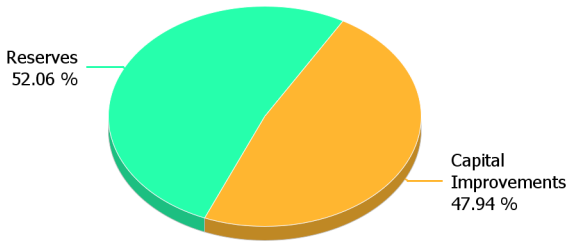
The reserves in this fund are set aside for future park implementation and development in the unincorporated areas of Volusia County which consist of the following communities: Alamana, Allandale, Barberville, Benson Junction, Bethune Beach, Boden, Cassadaga, Cow Creek, Creighton, Emporia, Enterprise, 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 Revenues



Fund Expenditures



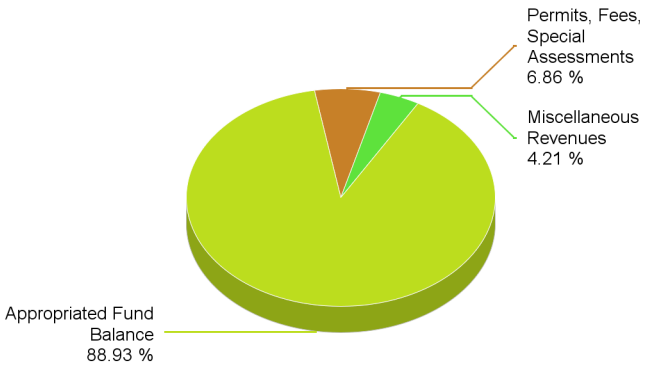
Fund: 136 - Park Impact Fees-Zone 1 (Northeast)

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

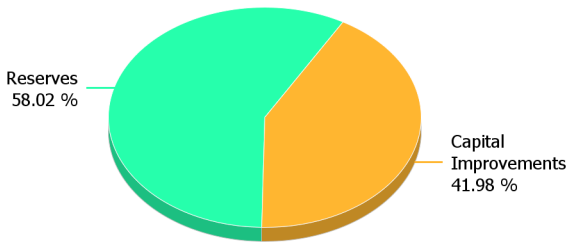
The reserves in this fund are set aside for future park implementation and development in the northeast zone of Volusia County which consist of the following cities: Port Orange, South Daytona, Daytona Beach, Daytona Beach Shores, Holly Hill and Ormond Beach.

Fund Revenues	FY 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					
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



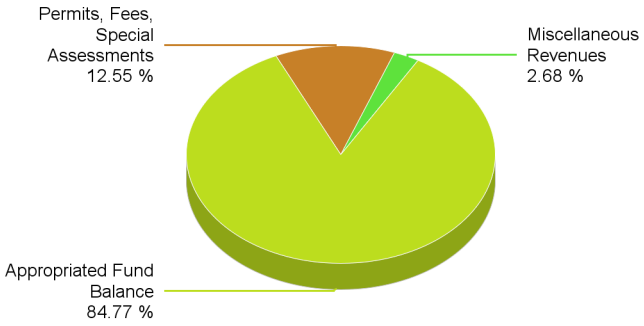
Fund: 137 - Park Impact Fees-Zone 2 (Southeast)

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.

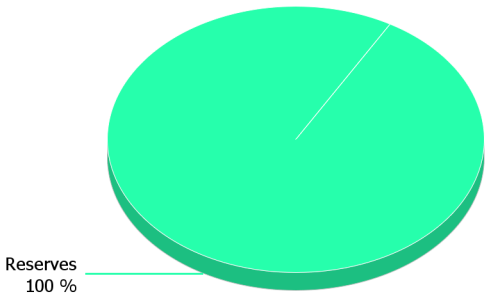
The reserves in this fund are set aside for future park implementation and development in the southeast zone of Volusia County which consist of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

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



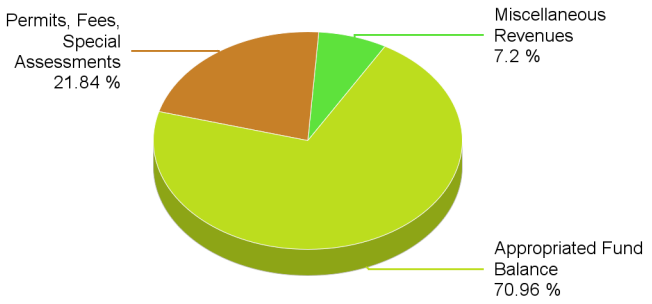
Fund: 138 - Park Impact Fees-Zone 3 (Southwest)

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.

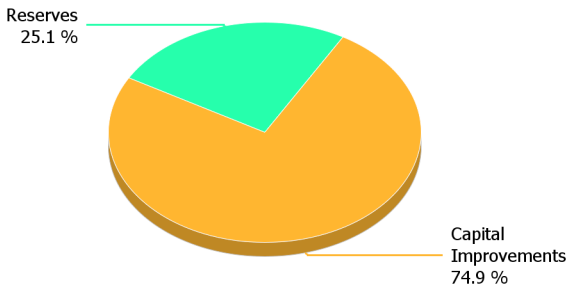
The reserves in this fund are set aside for future park implementation and development in the southwest zone of Volusia County which consist of the following cities: Lake Helen, Orange City, Deltona and DeBary.

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



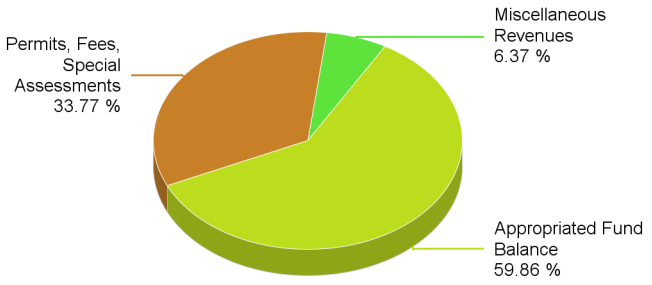
Fund: 139 - Park Impact Fees-Zone 4 (Northwest)

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.

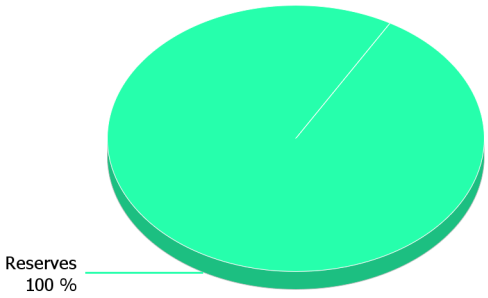
The reserves in this fund are set aside for future park implementation and development in the northwest zone of Volusia County which consist of the following cities: Deland and Pierson.

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					
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 Revenues



Fund Expenditures



Fund: 140 - Fire Rescue District

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

Revenues in the Fire Rescue District Fund are mainly ad valorem tax revenues, which account for 93.8% of the operating revenues. The budget includes a recommended millage rate of 3.6236, which is a rolled back millage rate. The Fire Fund also receives transport revenues when conducting EMS transports and revenues from the contract with the City of Lake Helen for Fire Rescue services.

The operating budget, less reserves, totals $44.1 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.

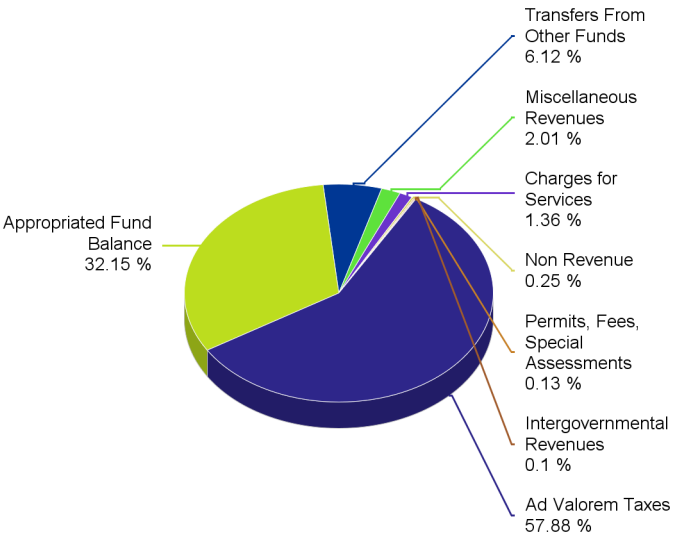
Reserves in the Fire Fund total $30,819,338 with emergency reserves at $5,026,367 or 10% of current revenue, per County Council policy. The remaining reserves of $25,792,971 are set aside for grants, and future capital needs such as; defibrillators, power cots/loaders, and SCBA replacements.

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**

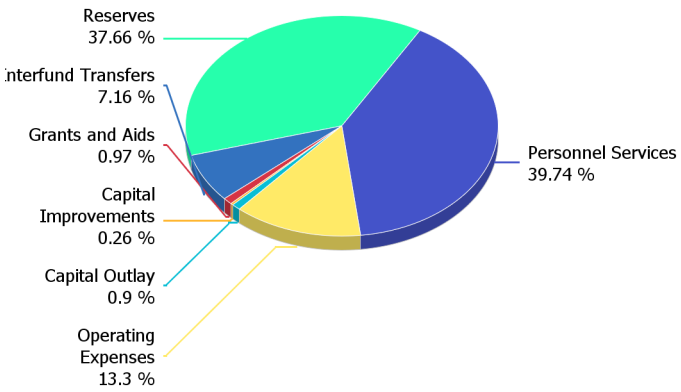
Fund Expenditures					
Personnel Services	24,636,120	27,018,399	30,359,900	28,660,233	32,521,996
Operating Expenses	9,288,065	9,775,938	10,323,506	9,841,087	10,886,203
Capital Outlay	1,111,276	773,852	789,692	1,886,553	737,856
Capital Improvements	217,658	640,782	15,666,629	489,009	215,000
Reimbursements	(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	30,819,338
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 Revenues



Fund Expenditures



Fund: 150 - Countywide Fire Impact Fee

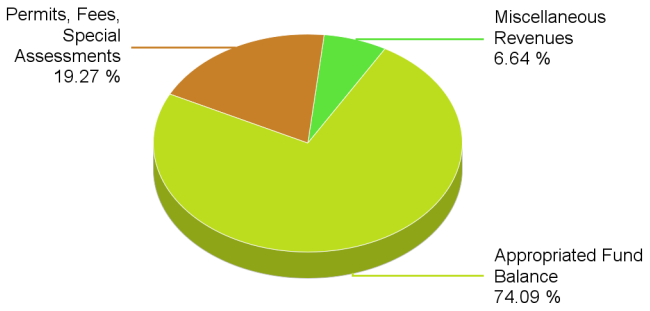
The Fire Rescue Impact Fee Fund was established by Ordinance 2022-34 and is incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected to pay for capital improvement needs related to growth. The impact fee is subject to review by the County Council at least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

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

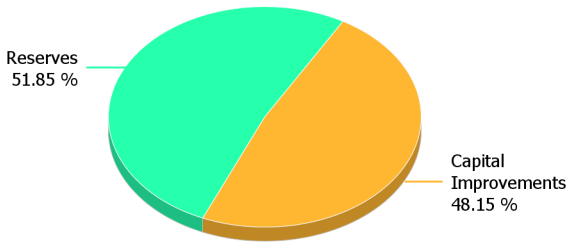
Within this fund is $562,287 for the construction of Station 15. There is $605,520 in reserves for future fire projects.

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



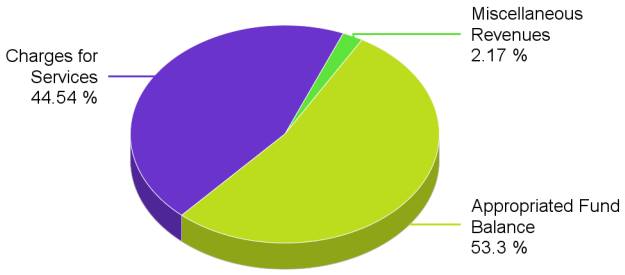
Fund: 155 - Impact Fee Administration

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.

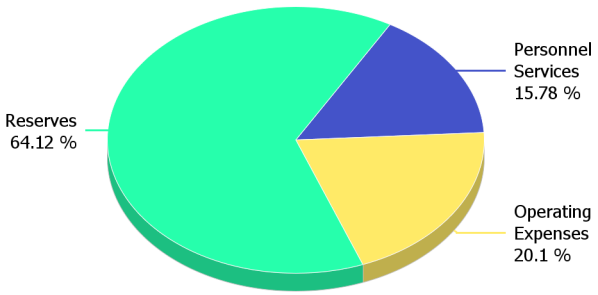
The cost of administration shall be calculated on an annual basis and adopted by the county council by resolution. The total fee paid shall include the actual costs of administration in addition to the impact fee. This account will be utilized to for the administration of all impact fees and includes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



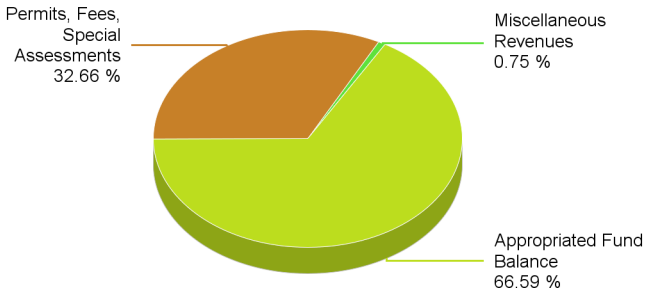
Fund: 156 - EMS Impact Fee

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.

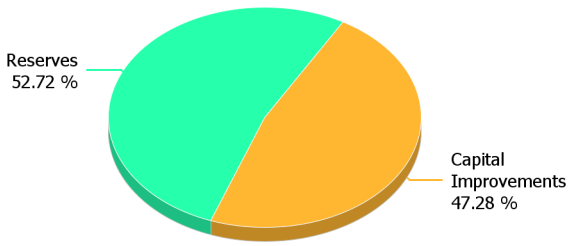
The EMS impact fee shall be reviewed by council no less than once every four years. Revenues not expended in any fiscal year shall carry forward to the next year. Fees are expended in the order which they are collected. Within the fiscal year 2025-26 budget $383,390 is allocated towards the construction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



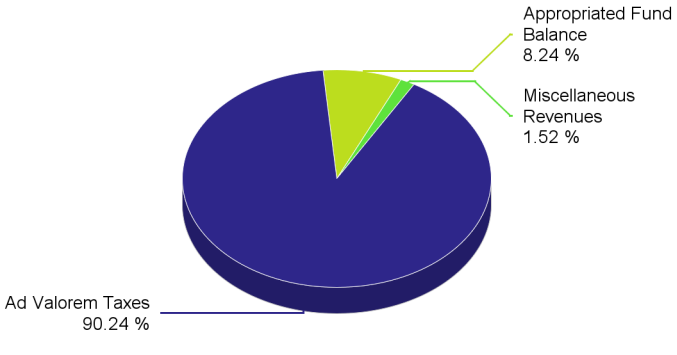
Fund: 157 - Silver Sands/Bethune Beach MSD

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.

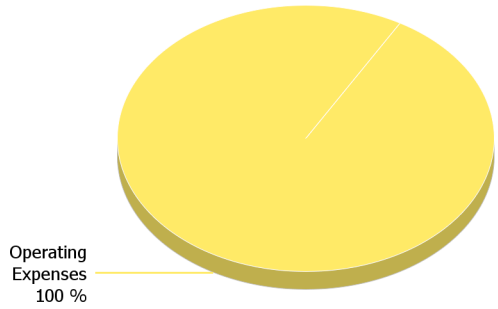
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	15,404	15,486	15,379	15,379	15,383
Miscellaneous Revenues	297	398	179	277	259
Non Revenue	157	134	0	0	0
Appropriated Fund Balance	0	0	1,299	2,594	1,405
Total Revenue Fund: 157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

Fund Expenditures					
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 Revenues



Fund Expenditures



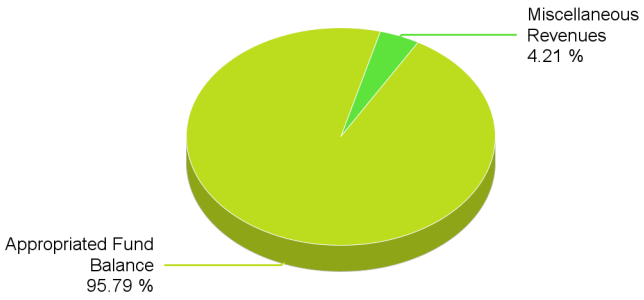
Fund: 158 - Gemini Springs Endowment

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

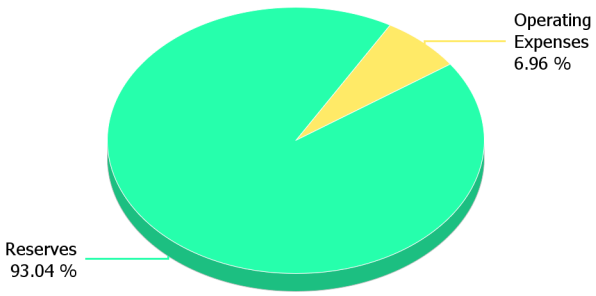
The fiscal year 2025-26 budget includes $66,823 in reserves which is set aside for future maintenance and repairs. It also includes $5,000 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park; specifically trail repair.

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 Revenues



Fund Expenditures



Fund: 159 - Stormwater Utility

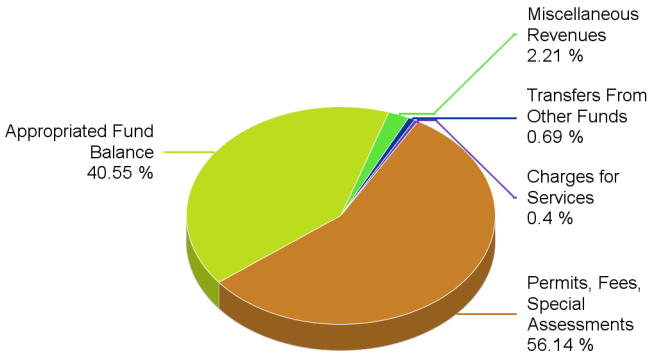
Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year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

In fiscal year 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.

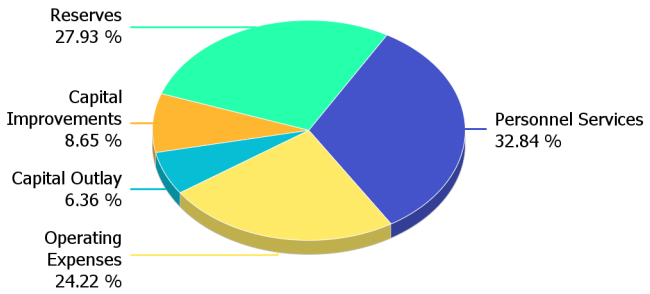
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	4,533,051	4,945,778	6,138,538	6,300,000	6,300,000
Charges for Services	59,907	126,546	45,000	45,000	45,000
Miscellaneous Revenues	269,003	540,490	221,959	365,848	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
Total Expenditures: Fund 159 - Stormwater Utility	**4,870,570**	**6,201,303**	**10,501,335**	**7,048,003**	**11,221,756**

Fund Revenues



Fund Expenditures



Fund: 160 - Volusia ECHO

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

The fiscal year 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.

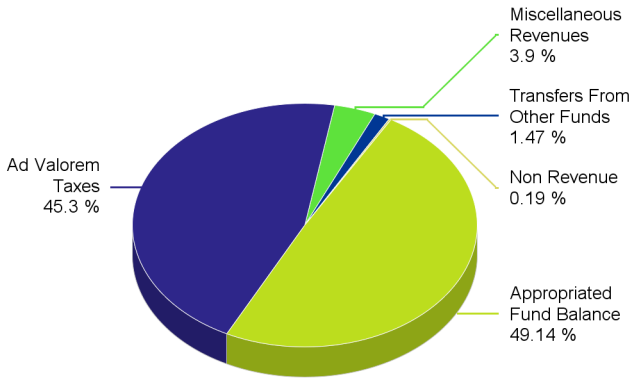
On March 7, 2023, County Council approved agenda item #10599, which allows projects to be funded by direct county expenditures for County government projects or grant-in-aid awards. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer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

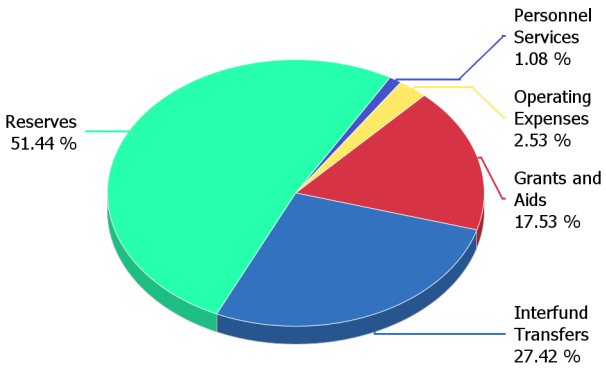
Fund Expenditures					
Personnel Services	232,181	261,533	307,752	279,871	301,762
Operating Expenses	367,361	447,813	536,133	737,768	708,920
Capital Improvements	0	0	3,500,000	3,500,000	0
Grants and Aids	1,938,604	2,412,612	7,383,017	9,782,315	4,907,113
Interfund Transfers	7,158,687	9,431,416	3,973,000	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 Revenues



Fund Expenditures



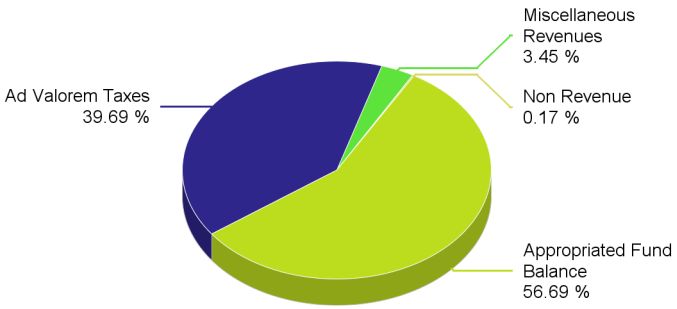
Fund: 162 - Volusia Forever Land Acquisition

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

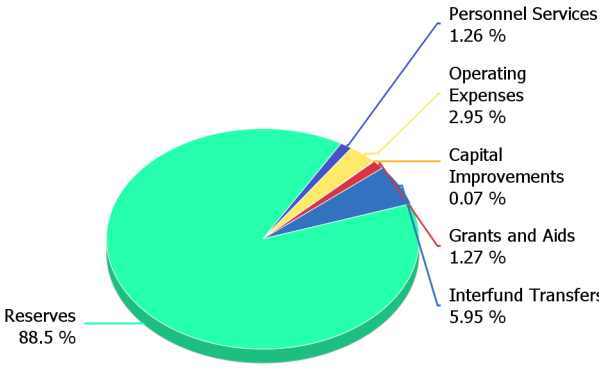
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Ad Valorem Taxes	9,423,456	10,641,033	11,707,552	11,707,552	12,680,917
Intergovernmental Revenues	4,334	0	0	0	0
Miscellaneous Revenues	707,432	1,081,758	590,194	3,954,583	1,103,360
Non Revenue	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					
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 Revenues



Fund Expenditures



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.

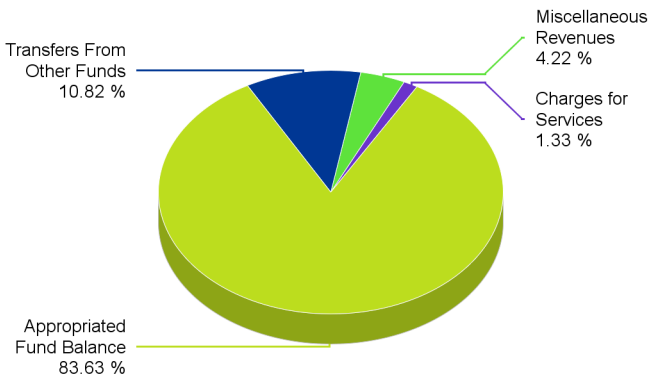
The fiscal year 2025-26 budget includes $14,887,322 in reserves for land management of current forever properties.

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**

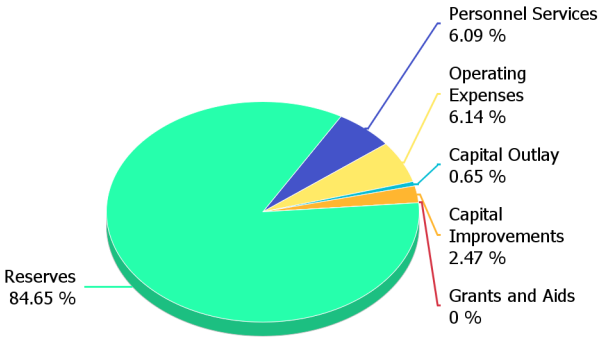
Fund Expenditures					
Personnel Services	817,414	797,846	1,054,326	933,473	1,070,510
Operating Expenses	905,768	737,829	1,258,146	1,466,968	1,080,163
Capital Outlay	78,398	31,400	163,000	174,500	114,000
Capital Improvements	24,746	94,897	111,000	0	435,000
Grants and Aids	0	0	52	52	54
Interfund Transfers	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 Revenues



Fund Expenditures

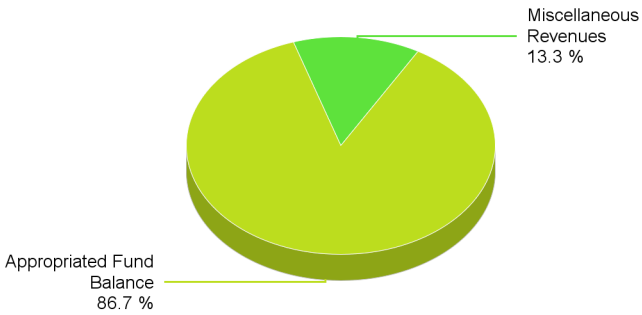


Fund: 164 - Barberville Mitigation Tract

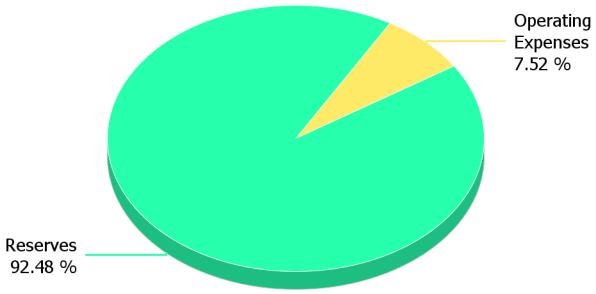
The Barberville Mitigation Tract covers a total of 358 acres of the 1,400 acre Barberville property and is located northwest of the intersection of State Road 40 and US Highway 17, adjacent to the Lake Woodruff National Refuge and the Barberville Conservation area in Volusia County. The property is permitted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

Fund Revenues	FY 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					
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



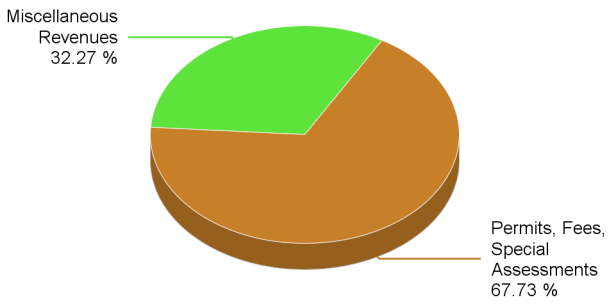
Fund: 165 - Dune Restoration Fund

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.

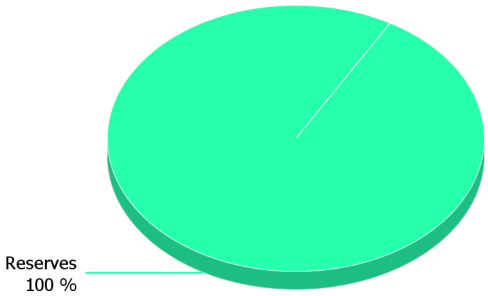
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	0	204,206	30,000	(216,588)	10,000
Miscellaneous Revenues	0	7,271	0	5,111	4,764
Appropriated Fund Balance	0	0	214,826	211,477	0
Total Revenue Fund: 165 - Dune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



Fund Expenditures



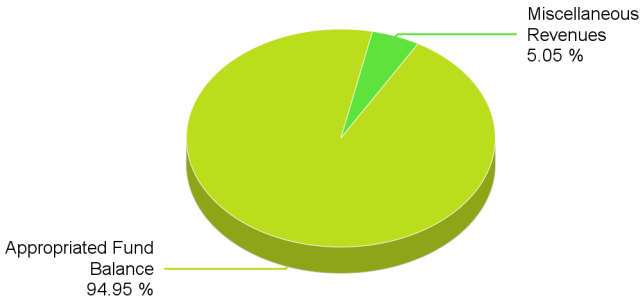
Fund: 166 - Opioid Direct Settlement Fund

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.

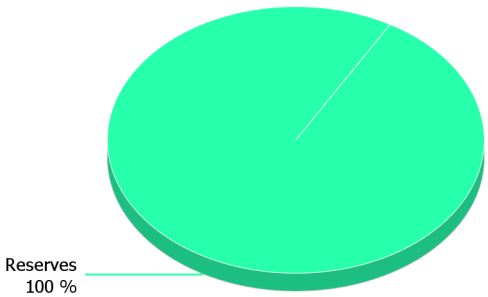
Spending of these funds will be brought to council for appropriations via budget resolution.

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

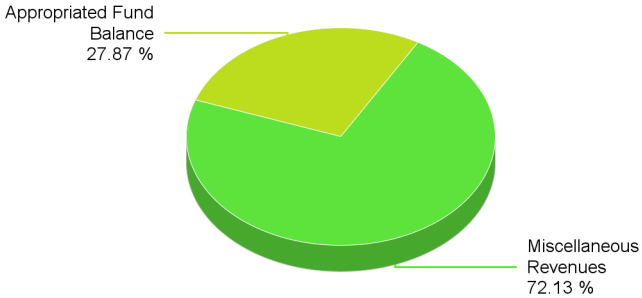
During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, 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.

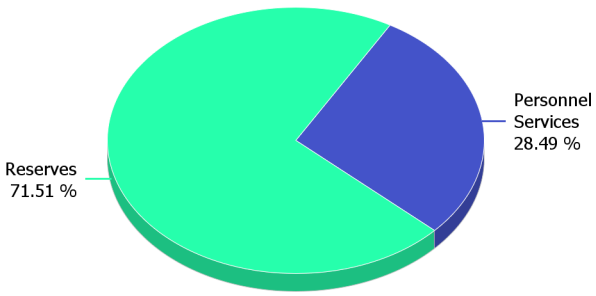
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	7,132,123	453,970	101,743	320,251	298,512
Appropriated Fund Balance	0	0	0	7,449,479	115,314
Total Revenue Fund: 167 - Opioid Regional Settlement Fund	**7,132,123**	**453,970**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

Fund Expenditures					
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

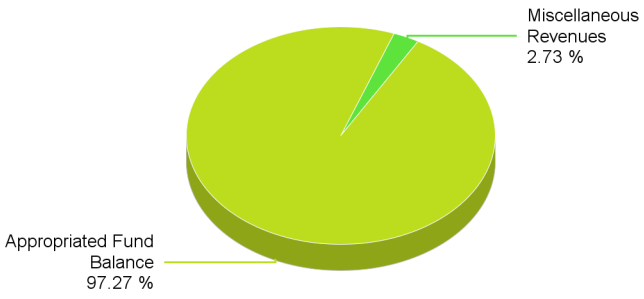
During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, 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.

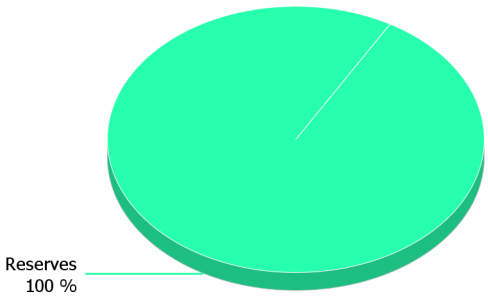
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	89,763	3,693	0	2,629	2,450
Appropriated Fund Balance	0	0	0	84,650	87,279
Total Revenue Fund: 168 - Walgreens Opioid Direct Settlement Fund	**89,763**	**3,693**	**0**	**87,279**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

Fund Expenditures					
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



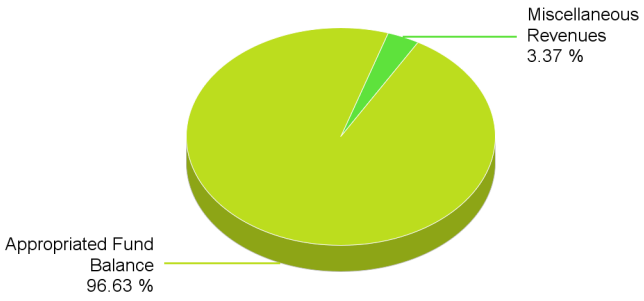
Fund: 169 - Walgreens Opioid Regional Settlement Fund

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.

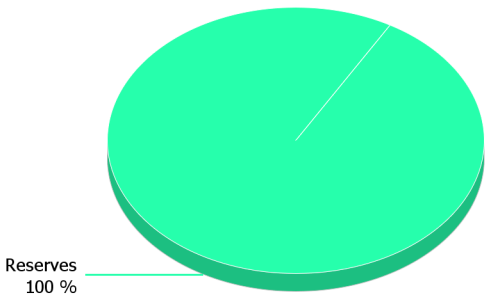
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	756,439	42,676	0	31,083	28,973
Appropriated Fund Balance	0	0	0	799,114	830,197
Total Revenue Fund: 169 - Walgreens Opioid Regional Settlement Fund	**756,439**	**42,676**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

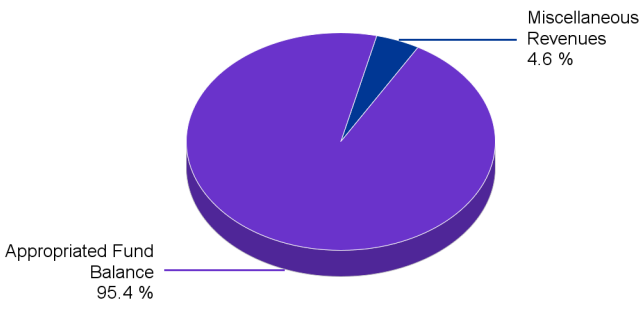
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

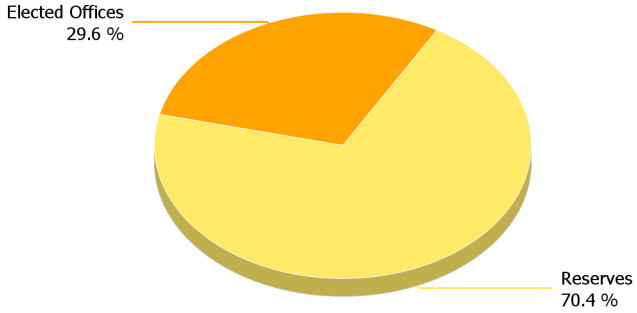
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Judgements, Fines and Forfeitures	2,866	900	0	0	0
Miscellaneous Revenues	38,048	58,209	40,799	36,168	33,703
Non Revenue	212,886	172,600	0	0	0
Transfers From Other Funds	1,391	0	0	0	0
Appropriated 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



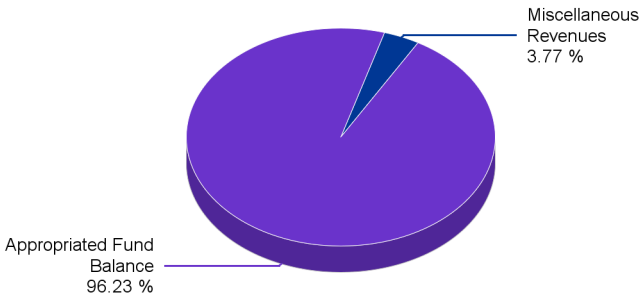
Fund: 172 - Federal Forfeiture Sharing Justice

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.

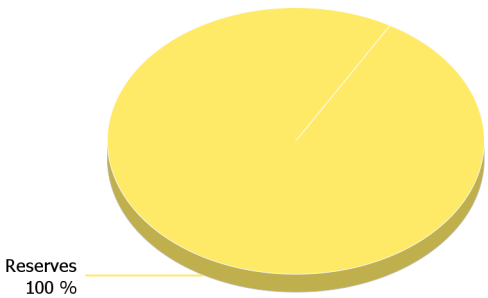
Upon request by the Sheriff to the County Council, these funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes 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 Revenues



Fund Expenditures



Fund: 173 - Federal Forfeiture Sharing Treasury

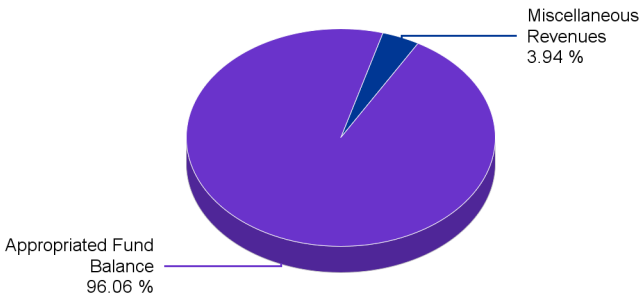
Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S., local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

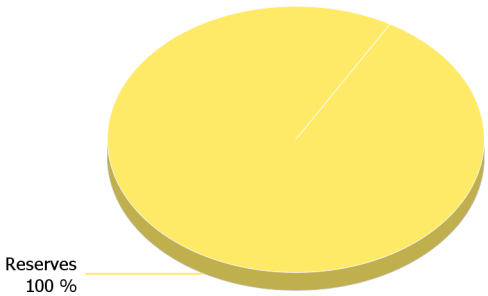
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	1,450	2,588	1,752	1,772	1,652
Appropriated Fund Balance	0	0	37,609	38,522	40,283
Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury	**1,450**	**2,588**	**39,361**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

Fund Expenditures					
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 Revenues



Fund Expenditures



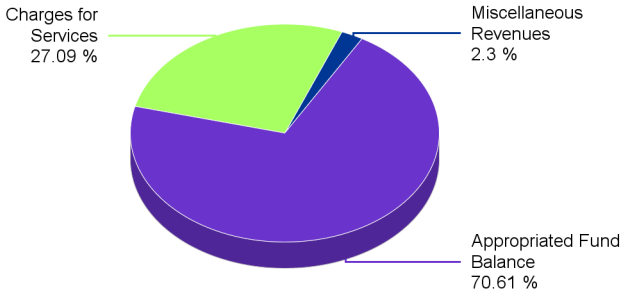
Fund: 174 - Law Enforcement Education Trust Fund

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

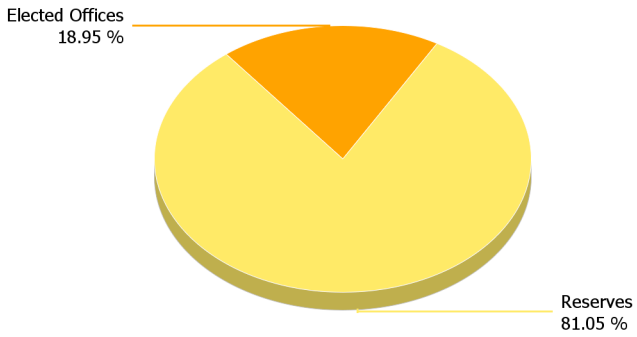
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	146,779	178,777	168,186	210,176	214,380
Miscellaneous Revenues	5,718	27,853	0	19,564	18,236
Non Revenue	150,000	0	0	0	0
Appropriated Fund Balance	0	0	287,376	479,117	558,857
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



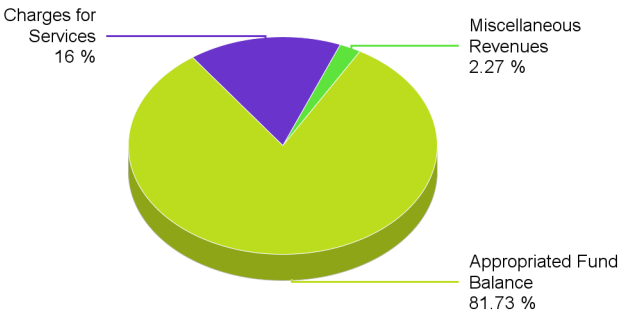
Fund: 175 - Crime Prevention Trust

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).

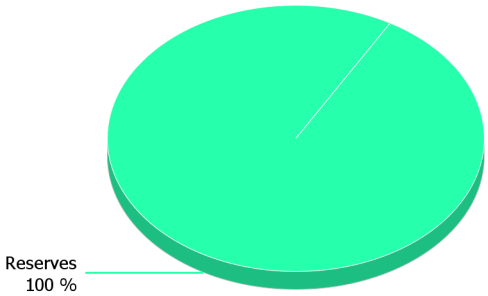
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	281,256	280,590	258,134	284,482	284,000
Miscellaneous Revenues	16,170	62,408	0	43,302	40,362
Appropriated Fund Balance	0	0	1,032,867	1,122,793	1,450,577
Total Revenue Fund: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

Fund Expenditures					
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



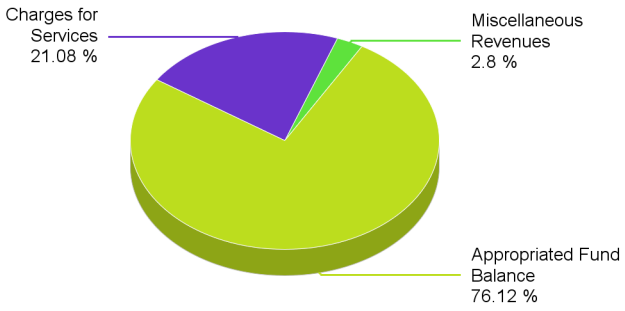
Fund: 177 - Dori Slosberg

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.

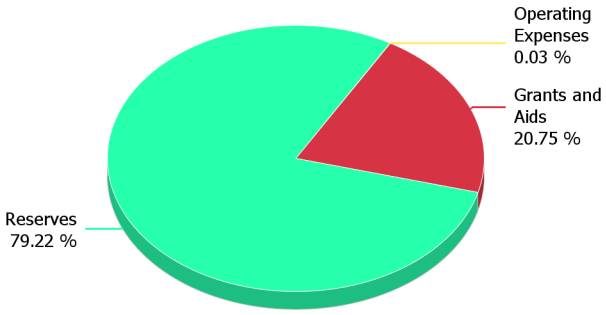
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	203,739	245,933	222,623	245,933	224,849
Miscellaneous Revenues	13,977	47,196	0	32,000	29,828
Appropriated Fund Balance	0	0	542,759	764,136	811,733
Total Revenue Fund: 177 -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

Fund Expenditures					
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.

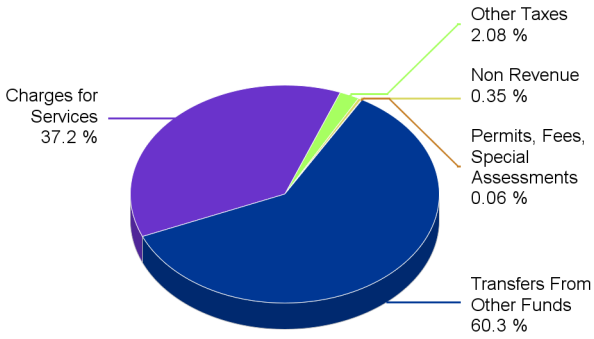
The General Fund subsidy will still subsidize this fund by including the annual resident pass buydowns which currently the General Fund buys down the difference in cost between the residential and non-residential annual pass to meet the uniformity requirement of Volusia County's charter.

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**

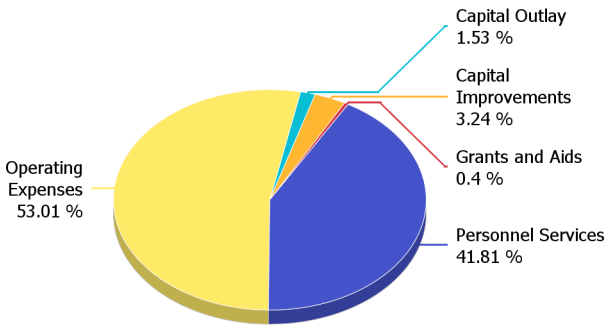
Fund Expenditures					
Personnel Services	0	10,080,495	11,557,412	11,003,976	11,918,901
Operating Expenses	0	11,716,314	13,820,741	15,295,368	15,112,193
Capital Outlay	0	245,948	371,503	267,272	437,104
Capital Improvements	0	346,607	2,412,000	1,430,176	924,500
Grants and Aids	0	106,728	113,363	1,200	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 Revenues



Fund Expenditures



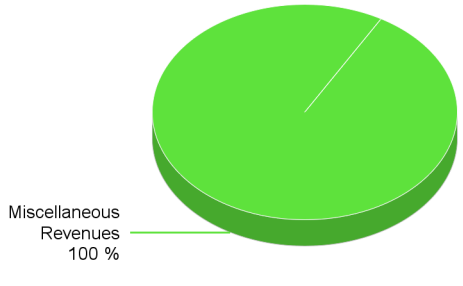
Fund: 179 - Opioid Settlement Administration

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

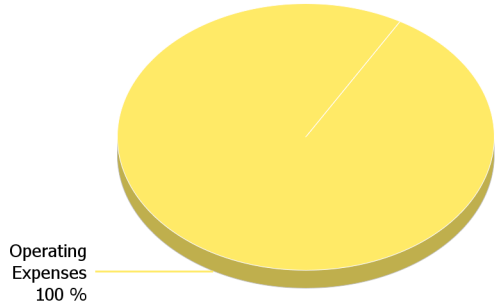
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	0	0	3,567	3,567	3,815
Total Revenue Fund: 179 - Opioid Settlement Administration	**0**	**0**	**3,567**	**3,567**	**3,815**

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



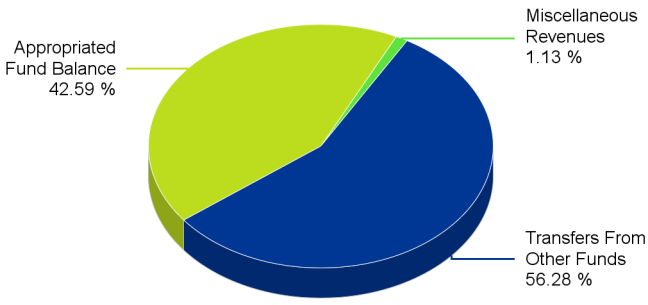
Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014

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.

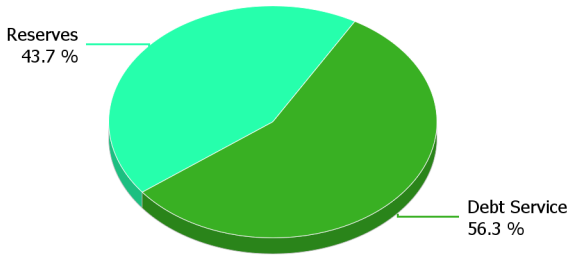
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	74,359	149,536	95,471	92,500	86,221
Transfers From Other Funds	4,343,096	4,347,286	4,295,902	4,295,902	4,294,813
Appropriated Fund Balance	0	0	3,102,772	3,159,268	3,249,645
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					
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



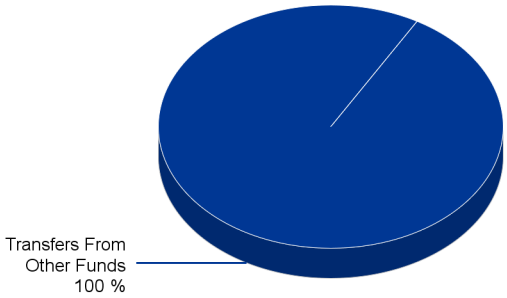
Fund: 208 - Capital Improvement Revenue Note, 2010

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.

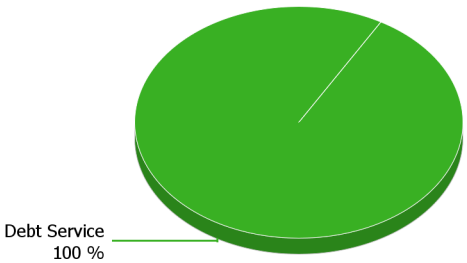
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transfers From Other Funds	689,605	685,647	687,120	687,120	678,988
Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010	**689,605**	**685,647**	**687,120**	**687,120**	**678,988**

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					
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					
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**

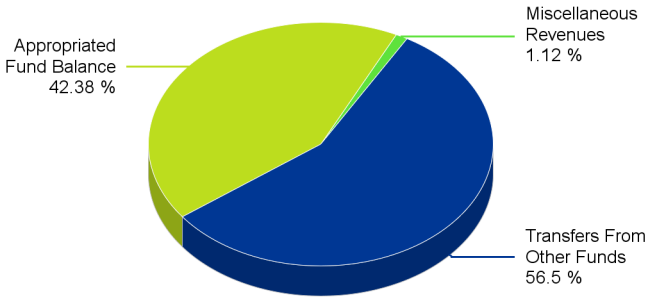
Fund: 215 - Capital Improvement Note, 2017

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.

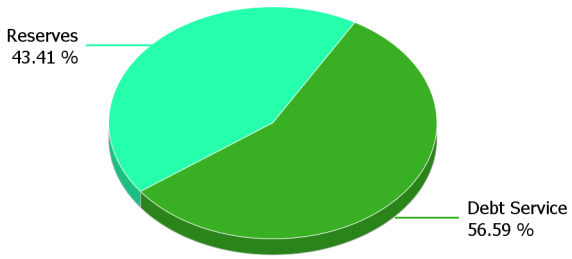
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	7,971	15,848	10,100	9,783	9,119
Transfers From Other Funds	465,751	467,046	462,734	462,734	458,622
Appropriated Fund Balance	0	0	328,892	335,057	344,024
Total Revenue Fund: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

Fund Expenditures					
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 Revenues



Fund Expenditures



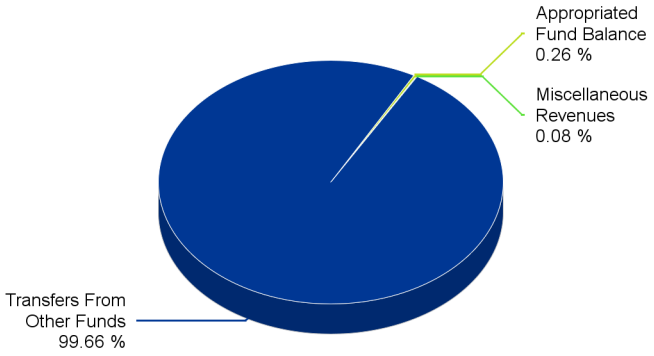
Fund: 295 - Public Transportation State Infrastructure Loan

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

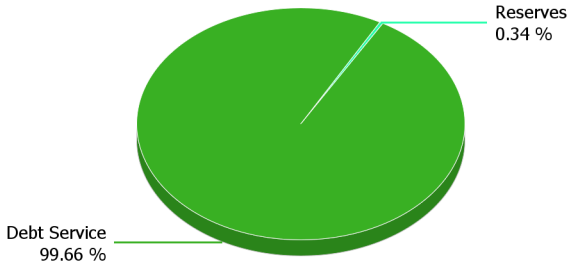
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	0	0	0	879	819
Transfers From Other Funds	47,126	974,165	974,165	974,165	974,165
Appropriated Fund Balance	0	0	0	1,647	2,526
Total Revenue Fund: 295 - Public Transportation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

Fund Expenditures					
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					
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.

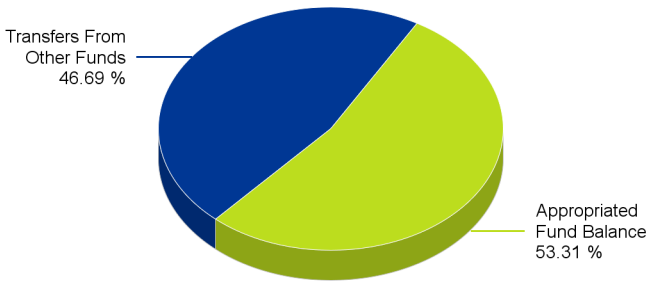
Transfers from General Fund include:
Fiscal Year 2017-18 - $396,000
Fiscal Year 2018-19 - $600,000
Fiscal Year 2019-20 - $2,868,000
Fiscal Year 2020-21 - $4,523,271
Fiscal Year 2021-22 - $1,776,729
Fiscal Year 2025-26 - $8,002,658

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."

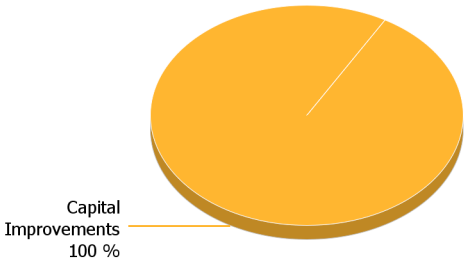
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	337,005	588,146	406,980	205,622	0
Transfers From Other Funds	0	0	0	0	8,002,658
Appropriated Fund Balance	0	0	8,601,683	8,934,279	9,137,243
Total Revenue Fund: 309 - Correctional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



Fund Expenditures



Fund: 313 - Beach Capital Projects

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

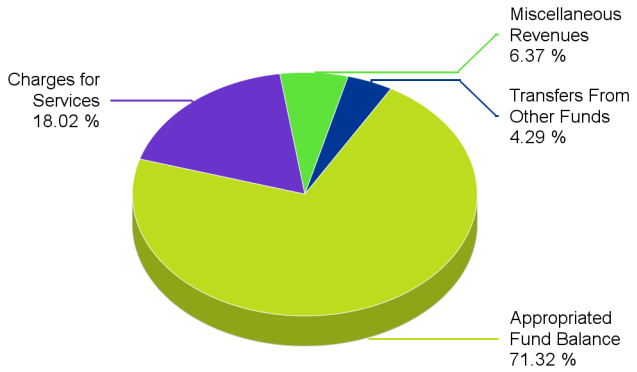
The fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated $4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is $840,480 for fiscal 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."

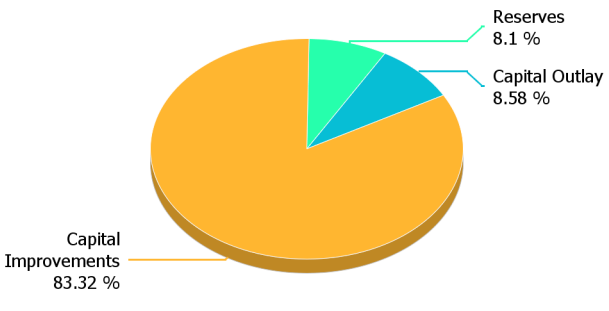
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	1,161,148	1,049,480	1,089,620	816,000	840,480
Miscellaneous Revenues	246,076	486,528	321,690	318,843	297,199
Transfers From Other Funds	0	0	0	200,000	200,000
Appropriated Fund 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.

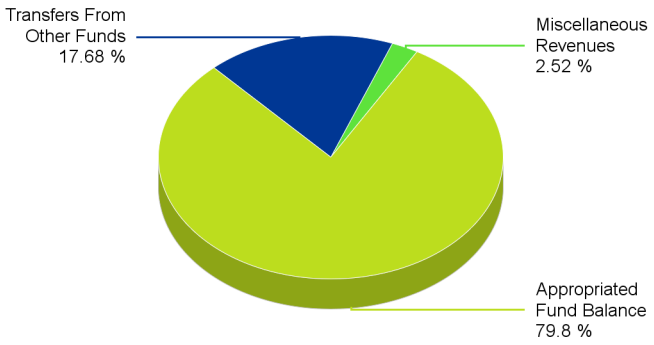
Projects in fiscal year 2025-26 include an intra-coastal dredging project and Lighthouse Point Park boardwalk renovations.

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."

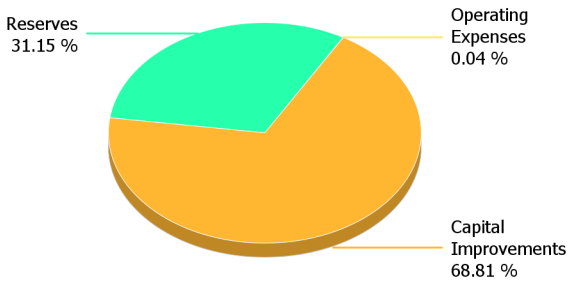
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	107,485	441,722	0	336,158	313,339
Transfers From Other Funds	750,000	3,200,000	2,400,000	2,400,000	2,200,000
Appropriated Fund Balance	0	0	3,009,026	8,249,522	9,931,283
Total 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

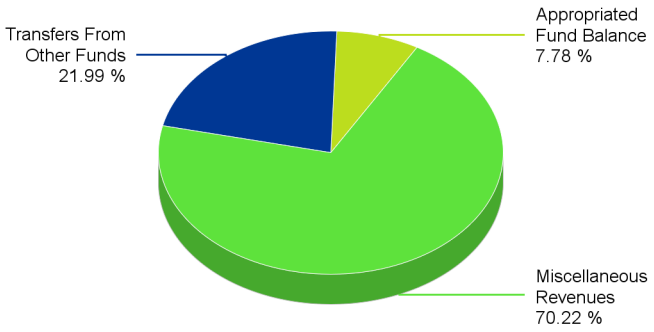
This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2025-26, an interfund transfer of $100,000 will occur to account for potential need with ongoing projects at the 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."

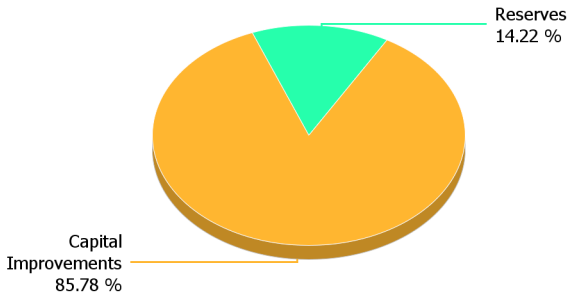
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	200,508	480,112	307,158	342,535	319,283
Transfers From Other Funds	2,000,000	2,000,000	3,667,301	4,084,883	100,000
Appropriated Fund Balance	0	0	7,083,676	7,556,814	35,377
Total Revenue Fund: 317 - Library Construction	**2,200,508**	**2,480,112**	**11,058,135**	**11,984,232**	**454,660**

Fund Expenditures					
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 Revenues



Fund Expenditures



Fund: 318 - Ocean Center

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

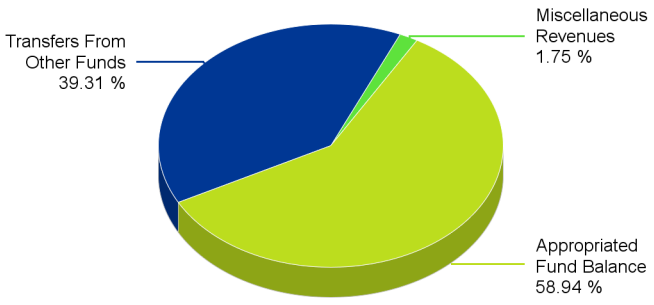
The fiscal year 2025-26 budget includes an interfund transfer from the Ocean Center Fund (118) of $7,617,803 for the ongoing capital improvement plan to replace and update the arena seats, arena floor boxes, power distribution replacement, kitchen renovation, and concourse restroom remodel.

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."

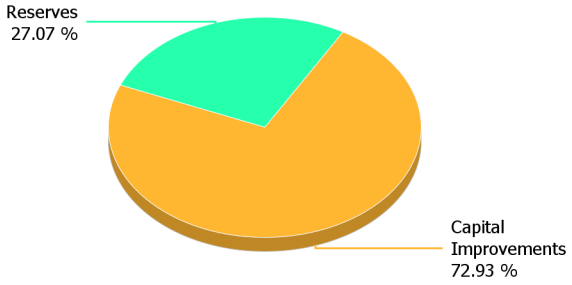
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	236,746	516,623	371,096	363,662	338,976
Transfers From Other Funds	4,315,000	4,315,000	6,315,000	10,844,434	7,617,803
Appropriated Fund Balance	0	0	7,806,040	11,487,971	11,422,077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

Fund Expenditures					
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

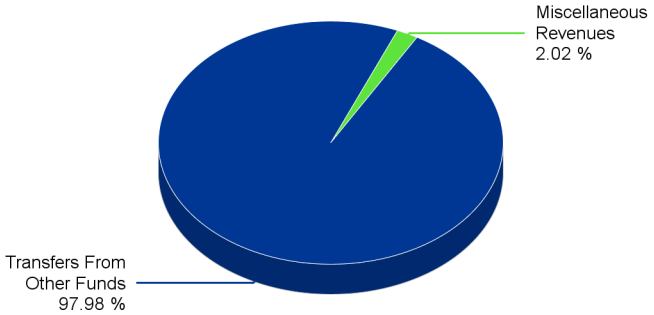
for a total of $7.5 million to date for the funding of this project.

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."

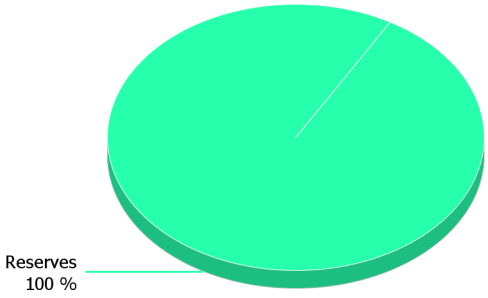
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	16,475	75,872	26,067	0	51,565
Transfers From Other Funds	0	1,000,000	4,000,000	4,000,000	2,500,000
Appropriated Fund Balance	0	0	1,234,157	1,483,942	0
Total Revenue Fund: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

Fund Expenditures					
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.

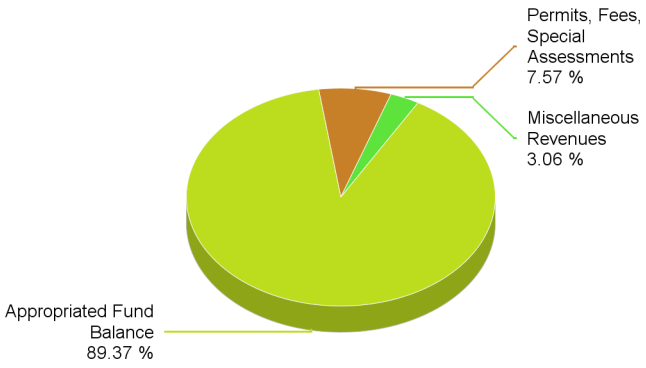
The fiscal year 2025-26 budget has allocated $286,100 towards capital improvements and a reserve amount of $1,338,430 that is set aside for future boater improvement projects. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this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

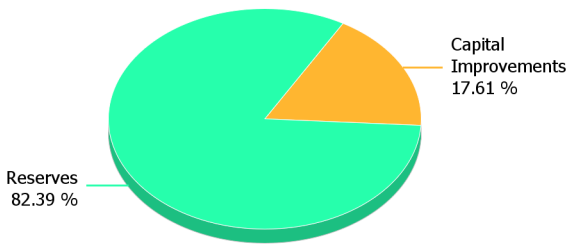
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	119,141	123,171	121,200	122,100	123,000
Miscellaneous Revenues	46,157	74,395	59,031	53,305	49,686
Appropriated Fund Balance	0	0	1,404,617	1,370,695	1,451,844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

Fund Expenditures					
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.

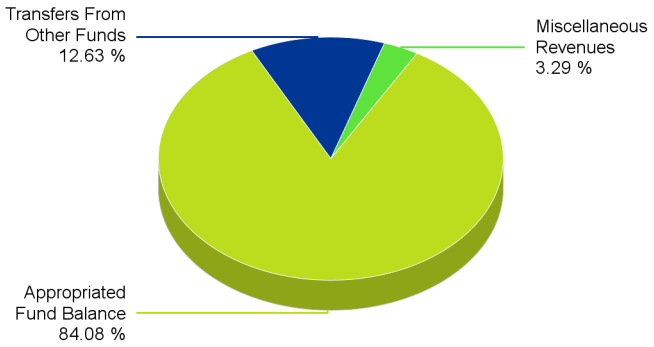
The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

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."

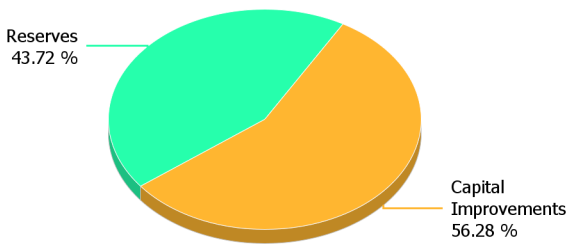
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	281,201	600,000	373,955	419,674	391,186
Transfers From Other Funds	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	8,706,940	9,194,700	9,988,280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

Fund Expenditures					
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

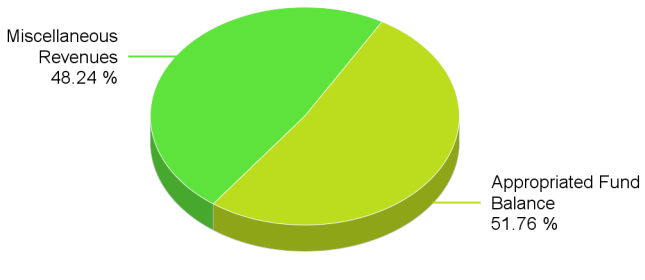
This fund consisted of a $70 million Gas Tax Revenue Bond. Proceeds were used for road construction projects based upon input from local cities, existing traffic demands, and economic development.

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."

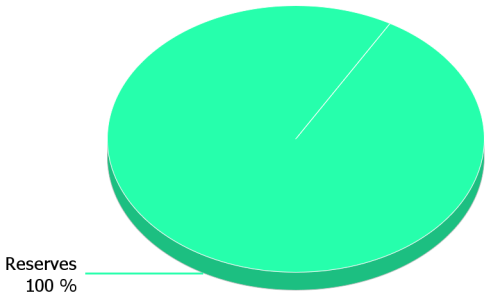
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	93,006	163,218	0	101,914	94,995
Appropriated Fund Balance	0	0	0	1,547,893	101,917
Total Revenue Fund: 334 - Bond Funded Road Program	**93,006**	**163,218**	**0**	**1,649,807**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

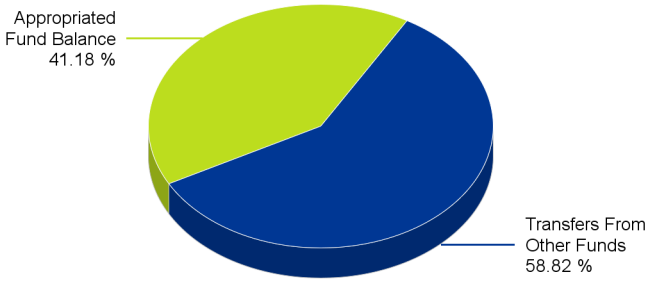
The General Fund Road Projects Fund was established by Council action on August 20, 2024, to support the improvement of both paved and unpaved roads that require upgrades for safety or maintenance purposes. Through Resolutions 2024-168 and 2024-186, the Council allocated a total of $5 million for these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

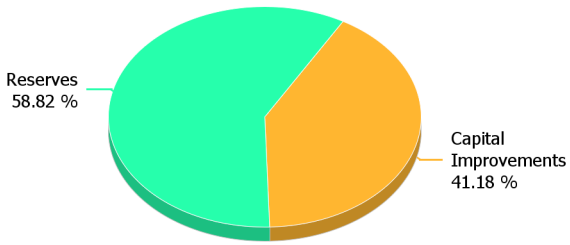
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state, or local grants will continue in force until the purposes for which they were approved have been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

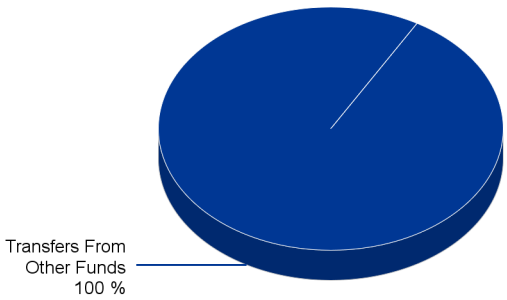
Total of fiscal year 2024-25 transfers = $5,856,033

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."

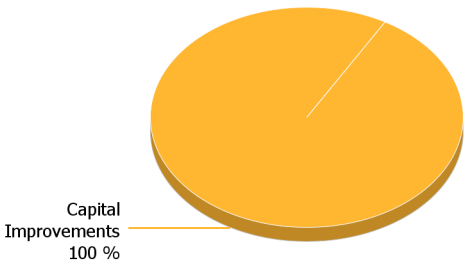
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transfers From Other Funds	0	0	0	15,469,097	5,856,033
Total Revenue Fund: 340 - Fire Rescue Capital Fund	**0**	**0**	**0**	**15,469,097**	**5,856,033**

Fund Expenditures					
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).

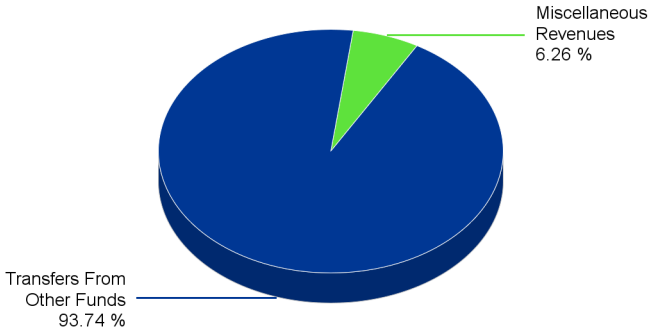
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

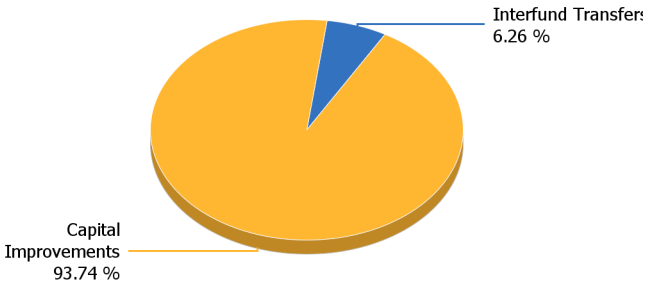
Fund Expenditures					
Operating Expenses	4,950	0	0	15,000	0
Capital Improvements	50,279	1,946,736	2,473,000	17,710,730	6,175,000
Interfund Transfers	0	100,000	0	1,463,783	412,277
Reserves	0	0	537,698	0	0
Total Expenditures: Fund 360 - ECHO Direct County Expenditures	**55,229**	**2,046,736**	**3,010,698**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

Fund: 360 - ECHO Direct County Expenditures

Fund Revenues



Fund Expenditures



Fund: 365 - Public Works Facilities

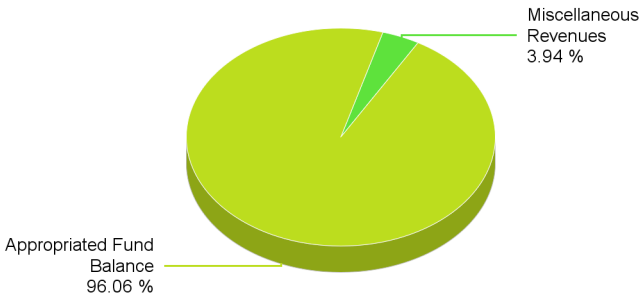
The purpose of this fund is to provide funds for the construction of a Public Works Service Center as well as renovations to the Westside Maintenance Facility. In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction.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

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

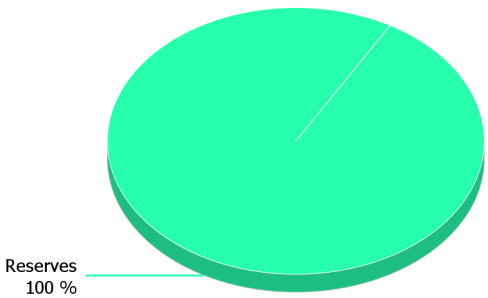
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

Fund Revenues	FY 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.

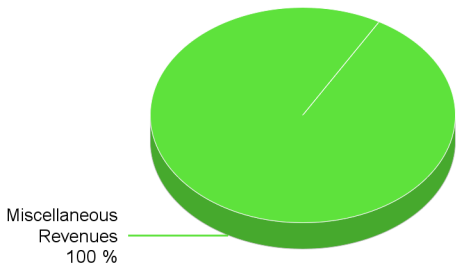
The Sheriff Capital Projects fund was funded with interfund transfers from the General Fund (001) and the Municipal Service District Fund (120) from fiscal year 2015-16 up through fiscal year 2021-22 totaling $19,448,434. Investment income has also been appropriated to the fund balance as it has been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

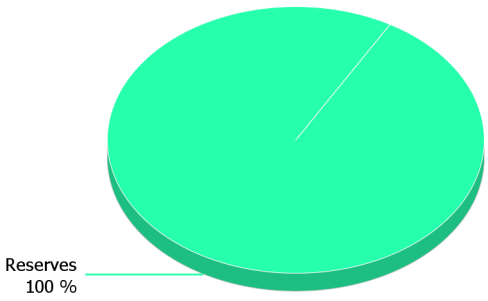
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	351,400	592,594	0	418,150	389,765
Appropriated Fund Balance	0	0	0	8,890,310	0
Total Revenue Fund: 369 - Sheriff Capital Projects	**351,400**	**592,594**	**0**	**9,308,460**	**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 Revenues



Fund Expenditures



Fund: 372 - Sheriff Capital Facilities

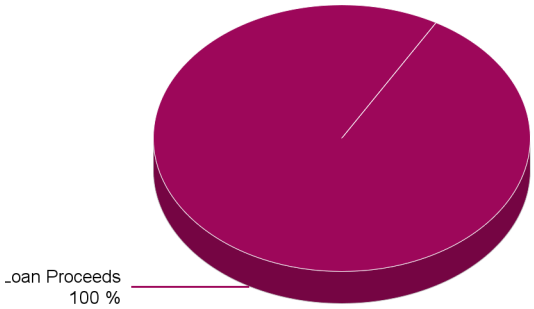
This fund is used to track the expenses for the development of a new Sheriff Administration Complex that will consolidate services to one central, and state of the art facility, to better serve staff and the citizens' needs. The facility is scheduled to be funded with debt proceeds issued in fiscal year 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."

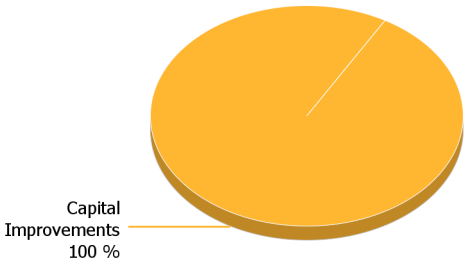
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	55,413	(34,734)	0	0	0
Loan Proceeds	0	0	0	0	30,000,000
Transfers From Other Funds	0	0	15,000,000	0	0
Total Revenue Fund: 372 - Sheriff Capital Facilities	**55,413**	**(34,734)**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

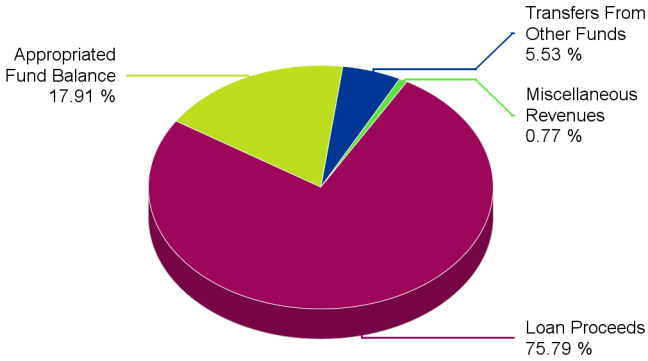
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

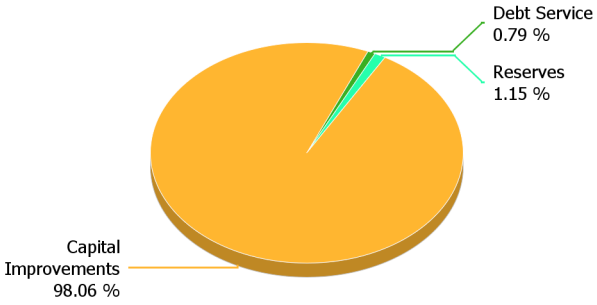
Fund Expenditures					
Capital Improvements	99,485	336,824	5,483,000	2,196,296	31,050,000
Debt Service	0	0	0	0	250,000
Reserves	0	0	89,062	0	365,502
Total Expenditures: Fund 378 - Mosquito Control Capital	**99,485**	**336,824**	**5,572,062**	**2,196,296**	**31,665,502**

Fund: 378 - Mosquito Control Capital

Fund Revenues



Fund Expenditures



Fund: 385 - Eastside Judicial Capital

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

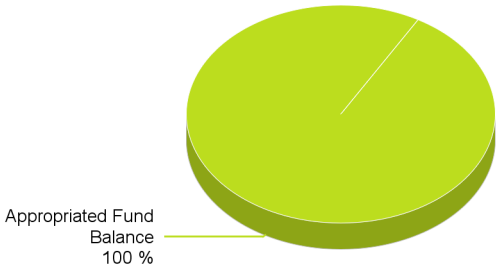
In fiscal year 2024-25, an initial interfund transfer of $5,000,000 from the general fund (001) was budgeted to allow for expenses related to planning of the large-scale project. Funding for design and construction costs have not yet been determined by the County Council.

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."

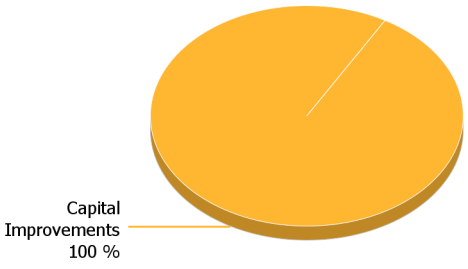
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Transfers From Other Funds	0	0	5,000,000	5,000,000	0
Appropriated Fund Balance	0	0	0	0	4,500,000
Total Revenue Fund: 385 - Eastside Judicial Capital	**0**	**0**	**5,000,000**	**5,000,000**	**4,500,000**

Fund Expenditures					
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

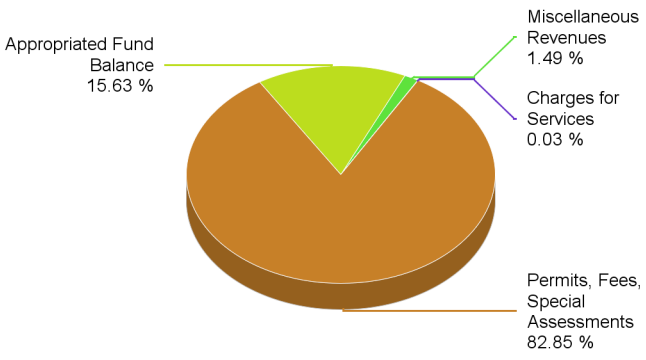
The Solid Waste Division operates under the authority of s. 25.01, Florida Statues, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account 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.

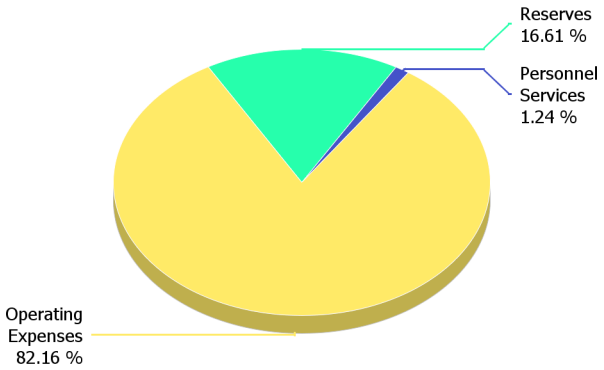
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Permits, Fees, Special Assessments	11,757,576	12,719,590	13,195,405	13,298,933	13,846,217
Charges for Services	7,740	9,243	4,800	5,000	5,000
Miscellaneous Revenues	198,157	332,764	146,401	267,095	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					
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.

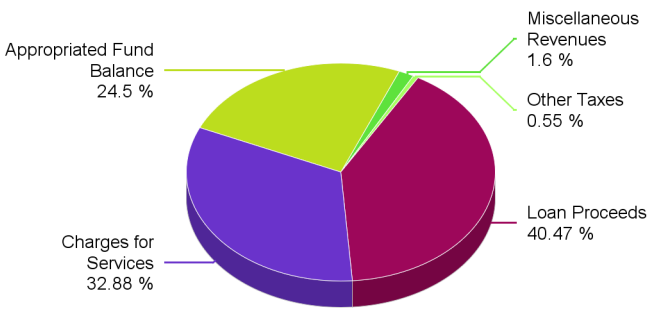
Plans of a Southeast Landfill Construction in fiscal year 2025-26, loan proceeds taken out in fiscal year 2024-25 were used to start the process of the new cell. Loan Proceeds received in fiscal year 2025-26 will fund the rest of the project. Staff are currently researching alternative finance options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

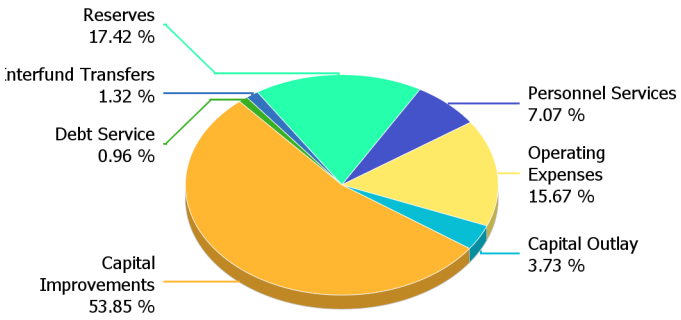
Fund Expenditures					
Personnel Services	5,483,669	5,917,810	6,467,703	6,169,433	6,757,064
Operating Expenses	12,027,885	15,122,116	13,572,446	15,977,908	14,981,759
Capital Outlay	5,809,534	2,160,501	3,800,932	5,594,029	3,566,469
Capital Improvements	2,255,932	2,805,169	36,441,950	15,167,190	51,492,956
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 Revenues



Fund Expenditures



Fund: 451 - Daytona Beach International Airport

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

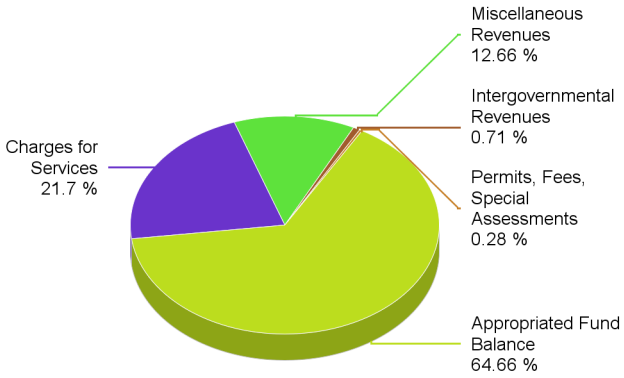
Reserves for fiscal year 2025-26 total $29.8 million which include $2.8 million for revenue stabilization and $27 million for grant match requirements shown in the budget and forecast period. A one-time revenue of $10M+ is budgeted and estimated in fiscal year 2024-25 for the sale of the Holsonback Property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

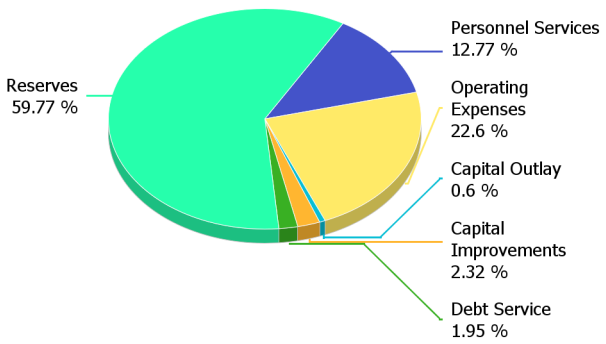
Fund Expenditures					
Personnel Services	4,948,846	5,423,677	5,847,394	5,706,618	6,358,030
Operating Expenses	10,135,151	9,631,956	11,122,944	12,075,793	11,255,749
Capital Outlay	600,269	252,950	394,000	442,428	297,980
Capital Improvements	5,118,340	4,354,184	800,000	2,979,680	1,154,916
Debt Service	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 Revenues



Fund Expenditures



Fund: 452 - Airport Passenger Facility Charge

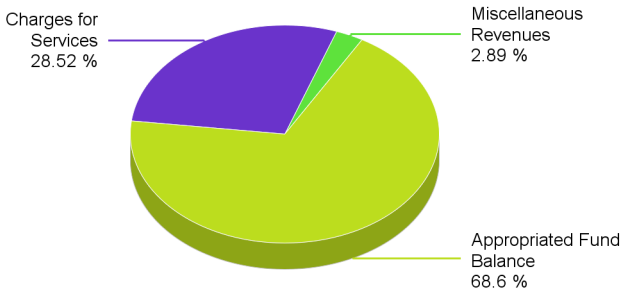
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Passenger Facility Charge (PFC) Fund (452) was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge Program as approved by the Federal Aviation Administration (FAA). The PFC program consists of a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers an application must be approved by the FAA and the County Council in turn specifically stating what projects the collected funds will be used for in terms of improvements to the facility.

All projects solely funded with PFC revenues will be expensed through the PFC fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund. The PFC revenue projected for fiscal year 2025-26 is $1,536,500.

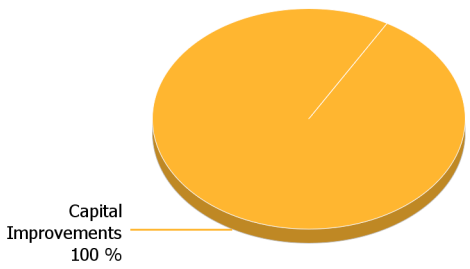
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	1,353,164	1,315,374	1,580,400	1,580,000	1,536,500
Miscellaneous Revenues	73,861	260,637	75,536	166,889	155,560
Appropriated Fund Balance	0	0	4,375,239	2,393,105	3,696,153
Total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

Fund Expenditures					
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



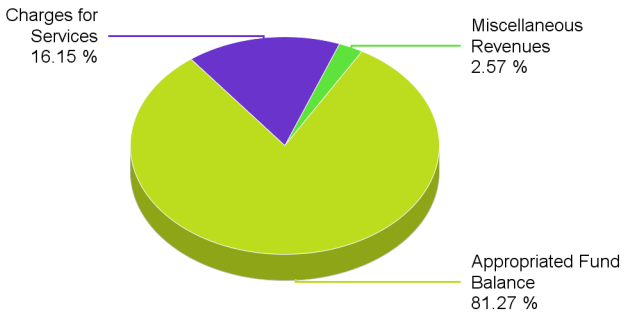
Fund: 453 - Airport Customer Facility Charge

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.

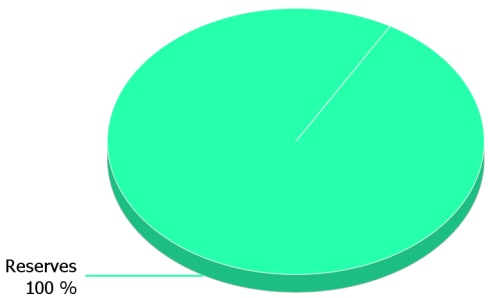
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Charges for Services	825,300	894,953	857,000	857,000	1,244,540
Miscellaneous Revenues	137,027	299,550	197,110	212,750	198,307
Appropriated Fund Balance	0	0	5,059,571	5,193,929	6,262,392
Total Revenue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

Fund Expenditures					
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.

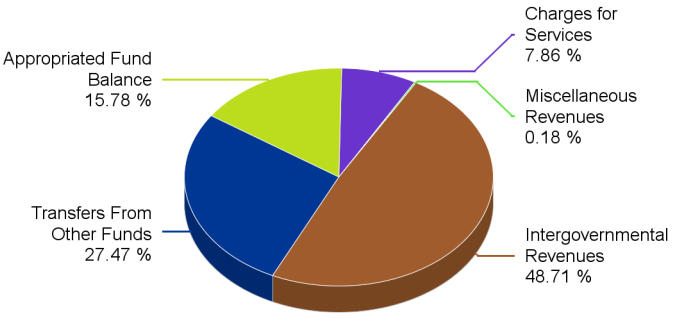
The General Fund contribution is evaluated each year and the fiscal year 2025-26 contribution is $11,361,621. Reserves include revenue stabilization in the amount of $6,568,112 for fiscal year 2025-26.

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**

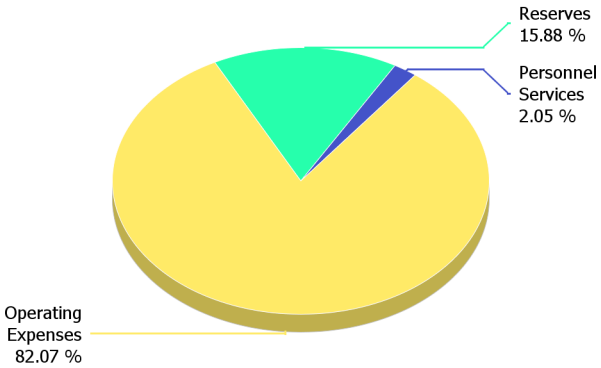
Fund Expenditures					
Personnel Services	491,616	811,327	819,346	824,270	848,342
Operating Expenses	28,702,174	30,813,759	31,455,739	31,462,790	33,938,241
Capital Outlay	2,452,630	2,015,107	0	0	0
Capital Improvements	382,371	1,782,563	0	0	0
Interfund Transfers	7,522	21,689	0	6,850	0
Reserves	0	0	5,059,141	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 Revenues



Fund Expenditures



Fund: 457 - Water and Sewer Utilities

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

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

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

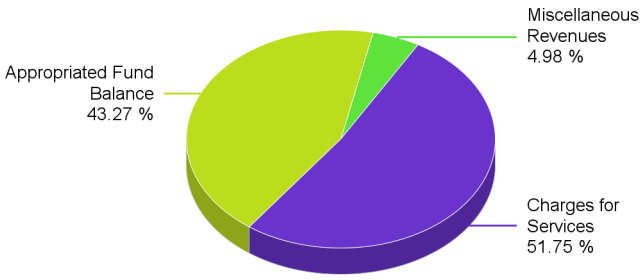
Capital improvement projects include Gemini Springs Central Sewer System, Southwest Area Collection System Improvements to the wastewater system, and Halifax Water Treatment Plant Improvements.

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**

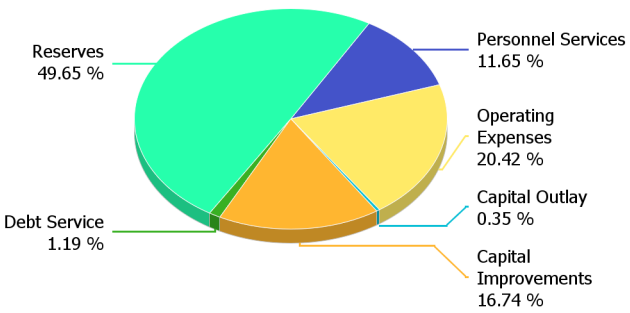
Fund Expenditures					
Personnel Services	4,832,558	5,242,029	5,534,553	5,361,296	5,916,820
Operating Expenses	8,928,522	10,218,302	10,334,557	10,728,804	10,368,180
Capital Outlay	281,661	148,483	207,000	284,008	176,000
Capital Improvements	7,347,420	5,279,782	33,390,000	102,870,358	8,500,007
Debt Service	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 Revenues



Fund Expenditures



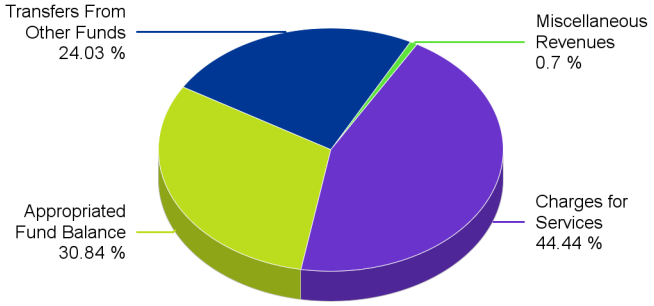
Fund: 475 - Parking Garage

The Parking Garage was constructed in 2000 to serve both the Ocean Center and the Daytona Beach area's Main Street Entertainment District. Full ownership, management and operational responsibilities of the parking facility were transferred from the Volusia Redevelopment Parking Corporation to Volusia County in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. The maximum daily rate and the special events rate for parking fees were last adjusted by County Council on 10/15/2019.

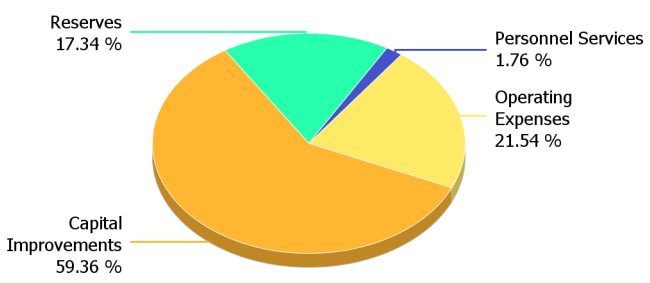
The fiscal year 2025-26 budget includes on-going operating expenditures in the amount of $2 million or 28% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2025-26 are license plate reader, reseal and restripe parking lots, retention pond restoration, interior/exterior 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					
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
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

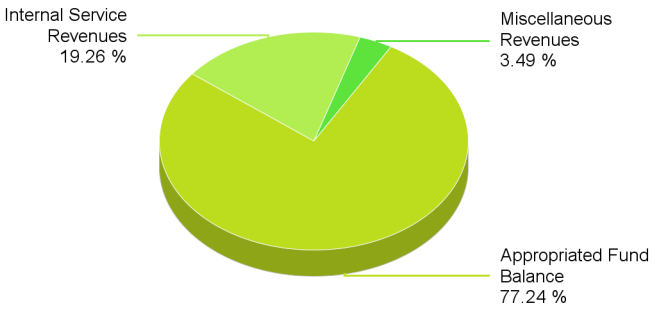
The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program. The Public Defender's Office, Supervisor of Elections, Office of the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

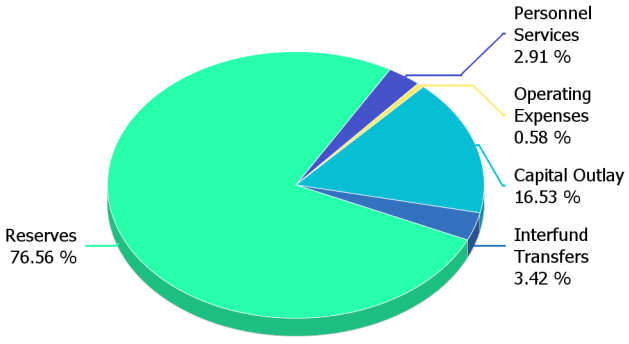
The fiscal year 2025-26 budget includes funding to replace approximately 700 desktop, laptops, and tablet computers.

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					
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.

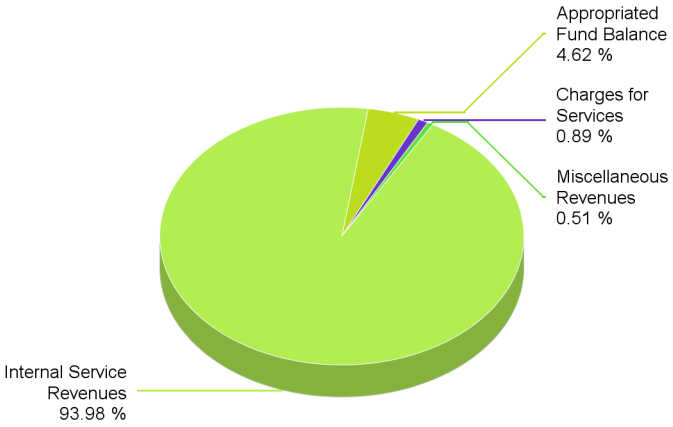
In fiscal year 2025-26 capital outlay is budgeted at $189,103 for the replacement of vehicles, fuel dispensers, automatic tank gauges, and equipment for diagnostic services. Capital improvement is budgeted at $380,000 for two bay doors to be replaced and a new roof structure at the landfill fleet maintenance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

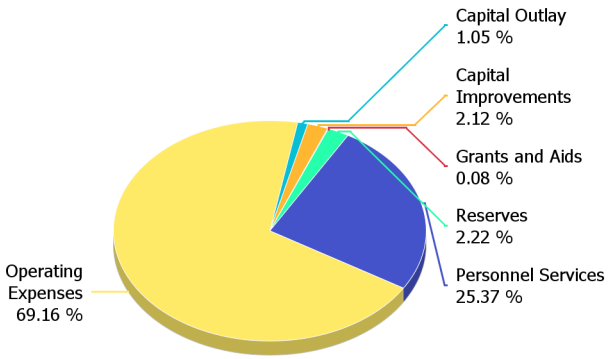
Fund Expenditures					
Personnel Services	3,637,055	3,685,879	3,970,319	4,025,169	4,546,868
Operating Expenses	12,019,236	11,808,852	12,639,398	11,380,901	12,396,757
Capital Outlay	42,560	624,431	527,816	650,746	189,103
Capital Improvements	288,270	180,723	240,000	122,315	380,000
Grants and Aids	13,311	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 Revenues



Fund Expenditures



Fund: 514 - Fleet Replacement

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

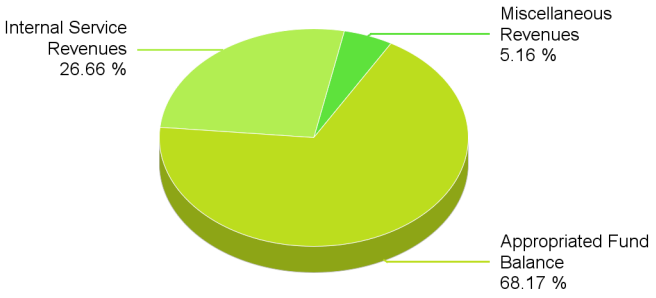
Initially, the departments purchase vehicles, and the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 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.

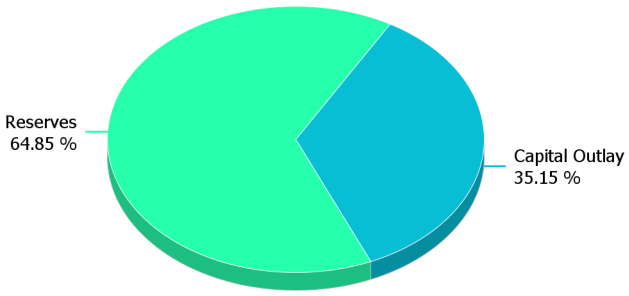
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Miscellaneous Revenues	1,355,529	2,470,246	1,527,051	1,636,349	1,525,269
Non Revenue	148,891	50,968	0	0	0
Internal Service Revenues	6,053,466	6,986,919	7,299,619	7,299,619	7,879,119
Appropriated 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					
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 Revenues



Fund Expenditures



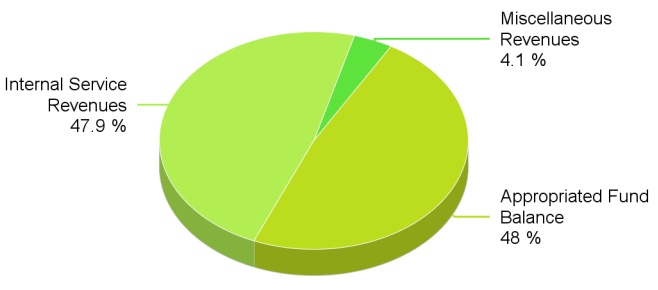
Fund: 521 - Insurance Management

Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal service charges for workers' compensation as well as general and auto liability are allocated based on a rolling 5-year claims history average. Property/Physical Damage service charges are allocated based on the percentage of total insured property value an area is responsible for compared to the county's property portfolio as a whole. The fiscal year 2024-25 property policy renewal cost $5,778,556 (CC Agenda File #12627). Commercial insurance policies are direct billed to the responsible agency.

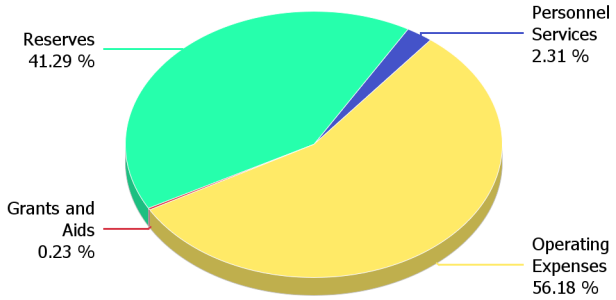
The Internal Service revenue category represents service charge collections from County Departments and direct billed allocations to the Constitutional Officers for workers' compensation, liability, and property damage insurance coverage. A third-party administrator handles all workers' compensations 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					
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
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.

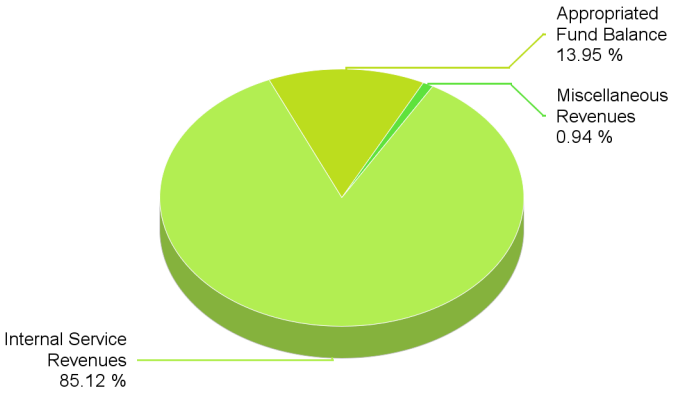
In the Group Insurance Fund (530) reserves have been split into two categories. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been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

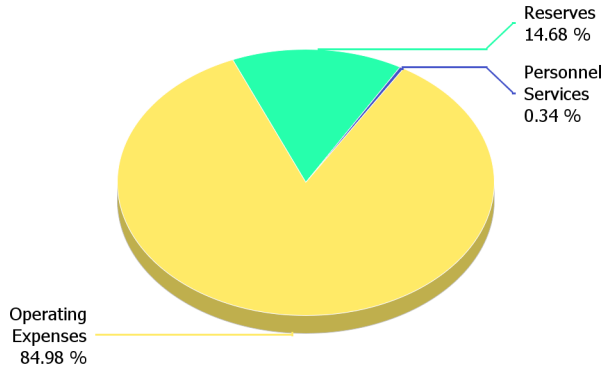
Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
Judgements, Fines and Forfeitures	0	0	0	1,763	0
Miscellaneous Revenues	712,743	1,154,578	602,107	822,756	745,799
Non Revenue	136,130	110,928	0	0	0
Internal Service Revenues	48,308,044	54,291,719	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					
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
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





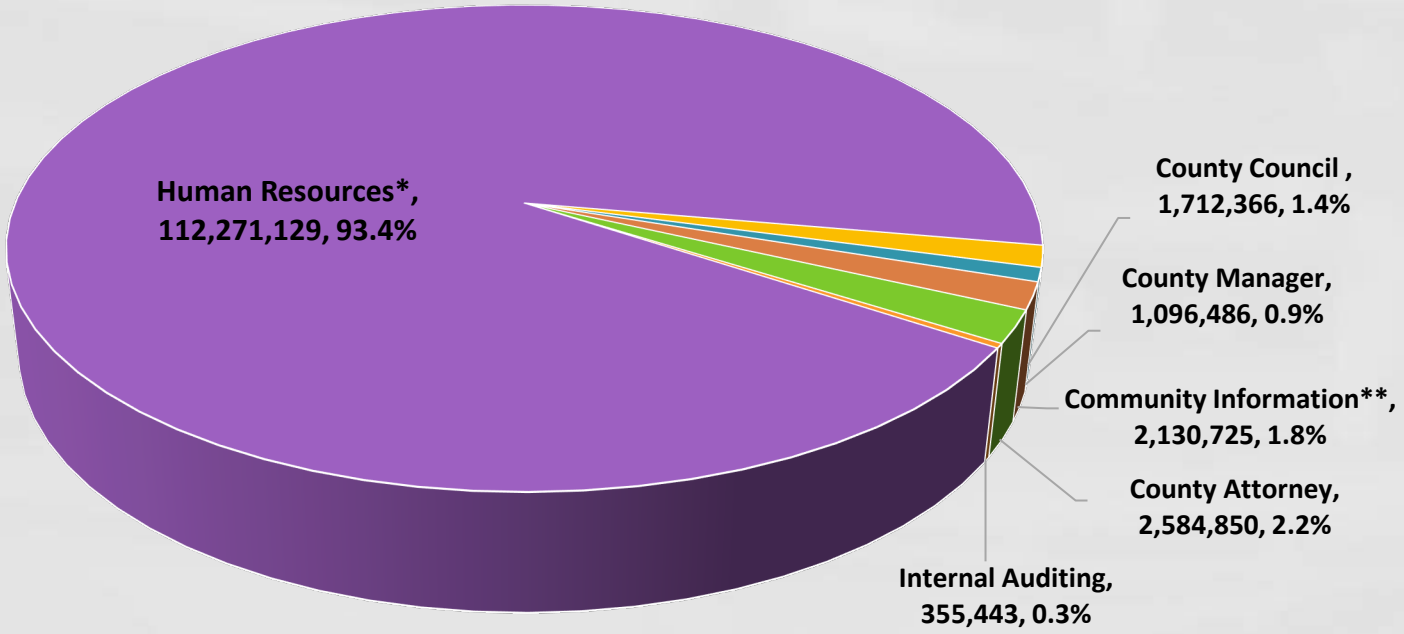
Volusia County

Budget by Department/Division

Budget by Department/Division Section Breakdown

- This section gives a complete look at the total budget by department then division
  - Department budgets are depicted in the pie charts
  - Division budgets are detailed by category within the appropriate department
- Funding sources are listed for reference back to the budget by fund section of this document
- Operating transfers and non-operating budgets are included by division for clarity

Leadership Total FY 2025-26 Recommended Budget by Division



*Includes $110,601,040 of non-operating budget for Risk Management & Group Insurance services
**Includes $222,997 of non-operating budget for audio/visual equipment replacement

County Council Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,366,967	1,315,657
Operating Expenses	766,145	805,025
Reimbursements	(600,223)	(408,316)
Total	**1,532,889**	**1,712,366**
Funded Full-time Equivalent	**14.00**	**14.00**
Funding Source(s)	**General Fund (reimbursements from other funds via administrative service charge)**	

County Manager Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,436,389	1,462,196
Operating Expenses	139,715	193,790
Reimbursements	(508,579)	(559,500)
Total	**1,067,525**	**1,096,486**
Funded Full-time Equivalent	**8.00**	**8.00**
Funding Source(s)	**General Fund (reimbursements from other funds via administrative service charge)**	

County Attorney Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	3,806,637	4,184,476
Operating Expenses	535,996	549,702
Capital Outlay	20,000	35,600
Reimbursements	(2,139,136)	(2,184,928)
Total	**2,223,497**	**2,584,850**
Funded Full-time Equivalent	**24.00**	**24.00**
Funding Source(s)	**General Fund (reimbursements from other funds via administrative service charge)**	

Internal Auditor's Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	353,146	387,852
Operating Expenses	90,765	90,495
Reimbursements	(134,359)	(122,904)
Total	**309,552**	**355,443**
Funded Full-time Equivalent	**2.00**	**2.00**
Funding Source(s)	**General Fund (reimbursements from other funds via administrative service charge)**	

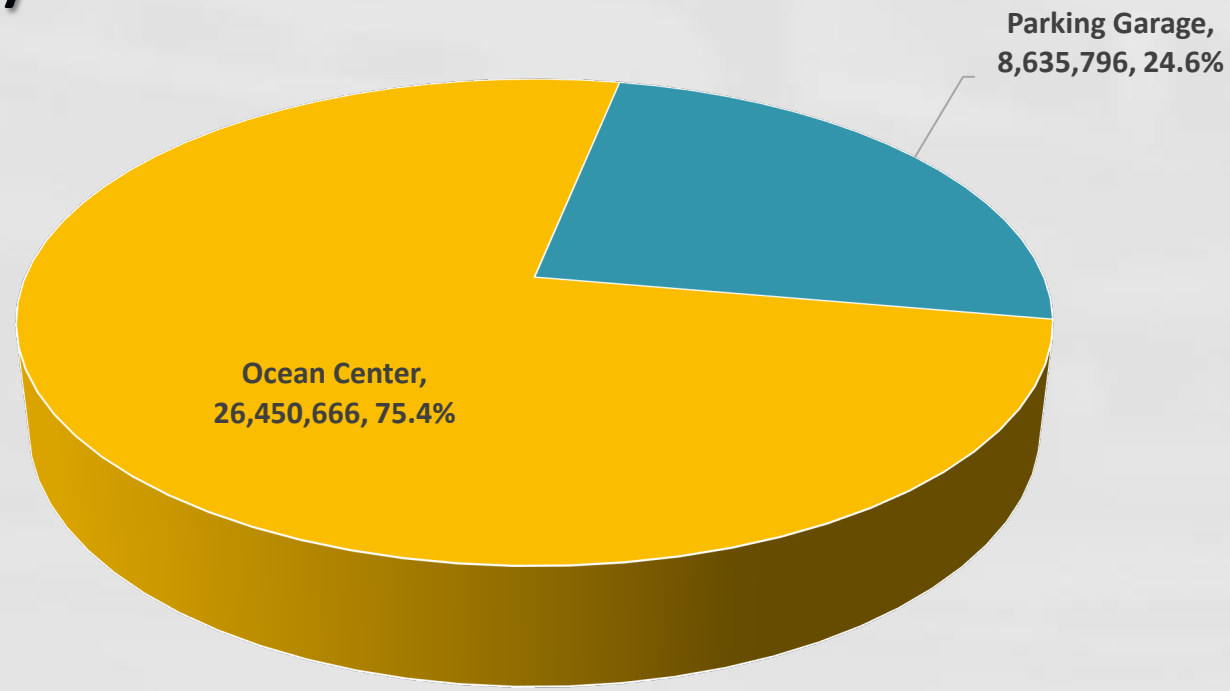
Human Resources Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	3,391,096	3,437,466
Operating Expenses	81,543,541	86,511,896
Reimbursements	(1,065,568)	(3,086,363)
Grants & Aids	75,000	75,000
Reserves	19,956,385	25,333,130
Sub-Total	**103,900,454**	**112,271,129**
Less Non-Operating Budget	(102,180,891)	(110,601,040)
Total	**1,719,563**	**1,670,089**
Funded Full-time Equivalent	**34.00**	**34.00**
Funding Source(s)	**General Fund** **(reimbursements from other funds via administrative service charge)** **Risk Management Fund, & Group Insurance Fund for non-operating budget**	

Community Information Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,526,556	1,626,454
Operating Expenses	447,250	438,119
Reimbursements	(617,803)	(456,845)
Capital Outlay	68,200	0
Capital Improvements	0	300,000
Interfund Transfers	0	222,997
Reserves	190,907	0
Sub-Total	**1,615,110**	**2,130,725**
Less Non-Operating Budget	(270,007)	(222,997)
Total	**1,345,103**	**1,907,728**
Funded Full-time Equivalent	**15.00**	**15.00**
Funding Source(s)	**General Fund** **(reimbursements from other funds via administrative service charge)** **Computer Replacement fund (Audio Equipment) for non-operating budget**	

Ocean Center Total FY 2025-26 Recommended Budget by Division



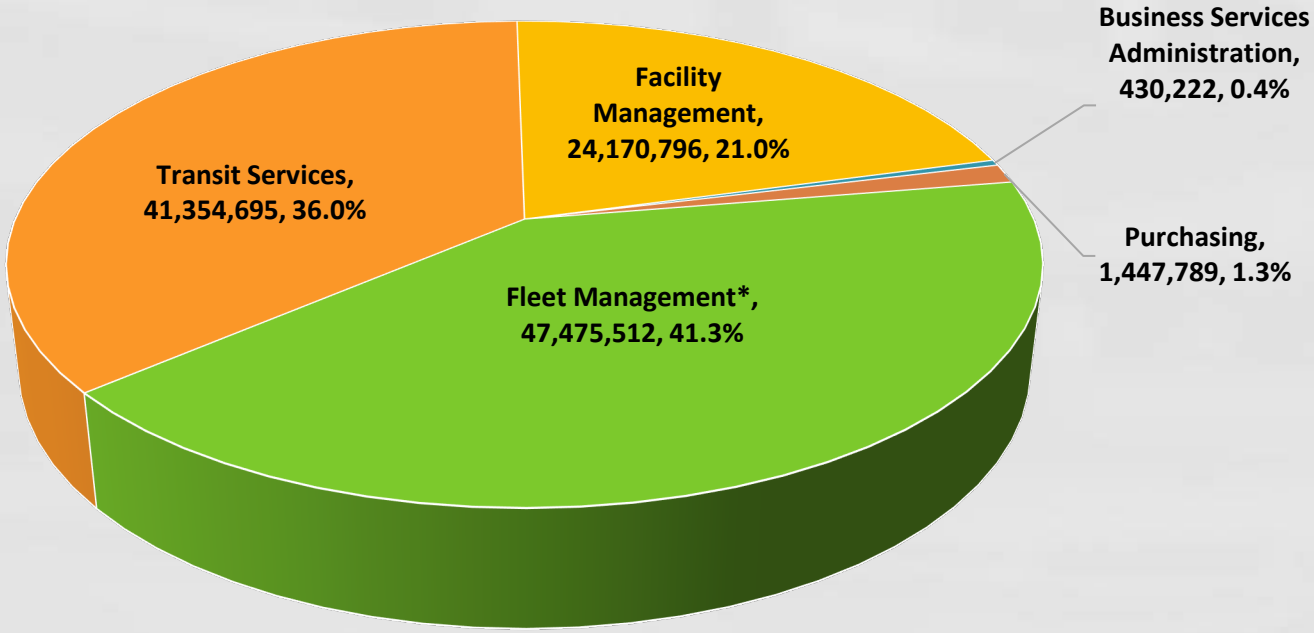
Ocean Center Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	4,484,702	4,577,132
Operating Expenses	6,779,738	7,239,502
Reimbursements	(66,430)	(91,109)
Capital Outlay	79,000	219,000
Capital Improvements	523,500	175,000
Grants & Aids	8,181	0
Interfund Transfers	7,002,120	10,371,791
Reserves	9,768,706	3,959,350
Sub-Total	**28,579,517**	**26,450,666**
Less Operating Transfer	(687,120)	(678,988)
Total	**27,892,397**	**25,771,678**
Funded Full-time Equivalent	**49.00**	**46.00**
Funding Source(s)	**Ocean Center Fund (charges for services), Transfer from Resort Tax, Reimbursements from Parking Garage via Departmental Service Charge**	

Parking Garage Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	211,356	151,925
Operating Expenses	1,323,219	1,860,298
Capital Outlay	87,000	0
Capital Improvements	3,348,500	5,126,300
Debt Service	0	0
Grants & Aids	0	0
Reserves	789,734	1,497,273
Total	**5,759,809**	**8,635,796**
Funded Full-time Equivalent	**3.00**	**2.00**
Funding Source(s)	**Parking Garage Fund (charges for services)**	

Business Services Total FY 2025-26 Recommended Budget by Division



*Non-operating budget, funded with transfers from operating funds

Business Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	488,320	487,618
Operating Expenses	4,321	46,303
Reimbursements	(83,920)	(103,699)
Total	**408,721**	**430,222**
Funded Full-time Equivalent	**3.00**	**3.00**
Funding Source(s)	**General Fund (reimbursements from Fleet Fund via Departmental Service Charge)**	

Purchasing Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,570,666	1,709,063
Operating Expenses	419,215	418,306
Reimbursements	(604,466)	(679,580)
Total	**1,385,415**	**1,447,789**
Funded Full-time Equivalent	**15.00**	**15.00**
Funding Source(s)	**General Fund (reimbursements from other funds via administrative service charge)**	

Facility Management Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	3,980,318	4,348,949
Operating Expenses	9,974,835	9,810,246
Reimbursements	(872,888)	(959,948)
Capital Outlay	328,998	300,600
Capital Improvements	12,731,393	10,663,500
Grants & Aids	14,415	7,449
Sub-Total	**26,157,071**	**24,170,796**
Less Non-Operating Budget	0	200,000
Total	**26,157,071**	**23,970,796**
Funded Full-time Equivalent	**46.00**	**46.00**
Funding Source(s)	**General Fund, ECHO Direct Expenditures Fund (reimbursements from other funds via Building Maintenance and Janitorial Service Charge)**	

Fleet Management Budget by Category

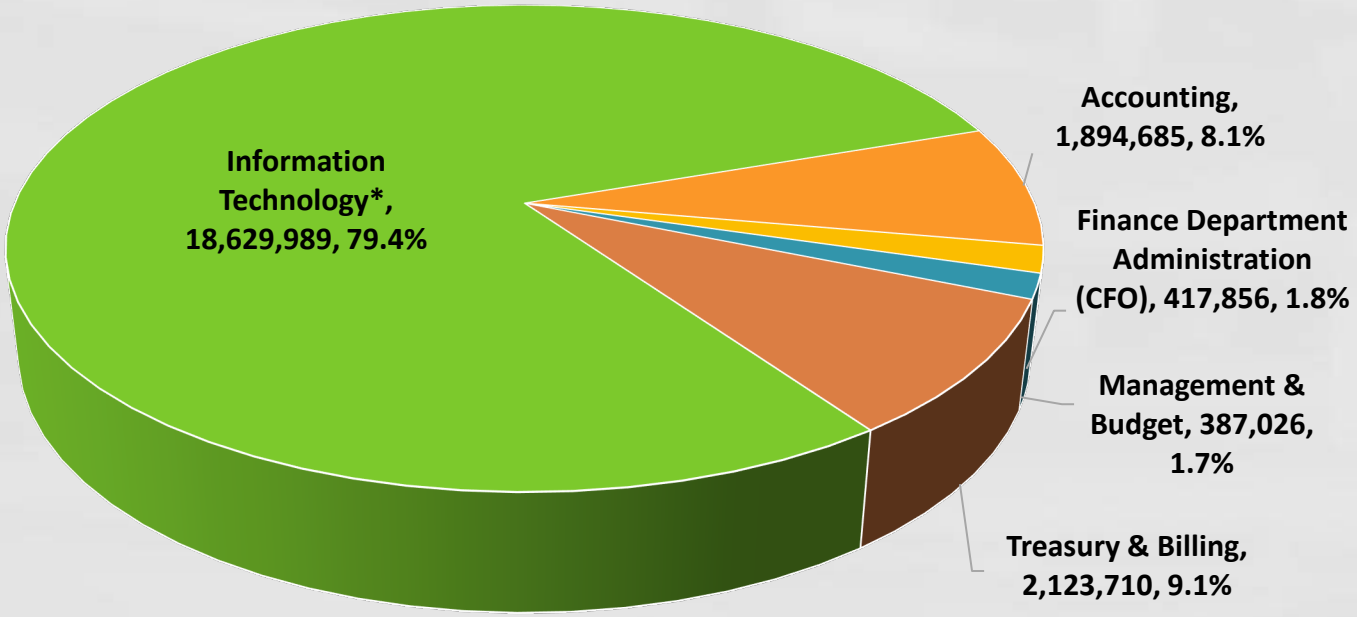
Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget*
Personnel Services	3,970,319	4,546,868
Operating Expenses	12,649,371	12,396,757
Capital Outlay	10,242,786	10,576,103
Capital Improvements	240,000	380,000
Grants & Aids	12,790	15,150
Reserves	18,689,854	19,560,634
Total	**45,805,120**	**47,475,512**
Funded Full-time Equivalent	**47.00**	**47.00**
Funding Source(s)	**Fleet Management & Fleet Replacement Fund (Non-operating budget funded via transfers from operating budgets for services provided)**	

*Entire budget is part of the non-operating budget, funded via transfers from operating funds

Transit Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	819,346	848,342
Operating Expenses	31,455,739	33,938,241
Reserves	5,059,141	6,568,112
Total	**37,334,226**	**41,354,695**
Funded Full-time Equivalent	**8.00**	**8.00**
Funding Source(s)	**Votran/Transit Services Fund (Subsidized with transfer from General Fund)**	

Finance Department Total FY 2025-26 Recommended Budget by Division



*Includes $6,305,143 of non-operating budget for Computer Replacement services

Finance Department Administration (CFO) Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	915,833	628,667
Operating Expenses	20,480	19,316
Reimbursements	(214,279)	(230,127)
Total	**722,034**	**417,856**
Funded Full-time Equivalent	**5.00**	**3.00**
Funding Source(s)	**General Fund, Coronavirus Local Fiscal Recovery Fund (reimbursements from other funds via administrative service charge)**	

Management & Budget
Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	694,295	709,058
Operating Expenses	37,579	33,543
Reimbursements	(323,305)	(355,575)
Total	**408,569**	**387,026**
Funded Full-time Equivalent	**6.00**	**6.00**
Funding Source(s)	**General Fund (reimbursements from other funds via administrative service charge)**	

Treasury & Billing Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	2,043,591	2,334,052
Operating Expenses	741,838	798,212
Reimbursements	(880,262)	(1,009,193)
Grants and Aids	624	639
Total	**1,905,791**	**2,123,710**
Funded Full-time Equivalent	**28.00**	**28.00**
Funding Source(s)	**General Fund, EMS Fund (reimbursements from administrative fees for Resort Tax and Conventional Development Tax collection. Additional reimbursements for investment services and administrative service charge)**	

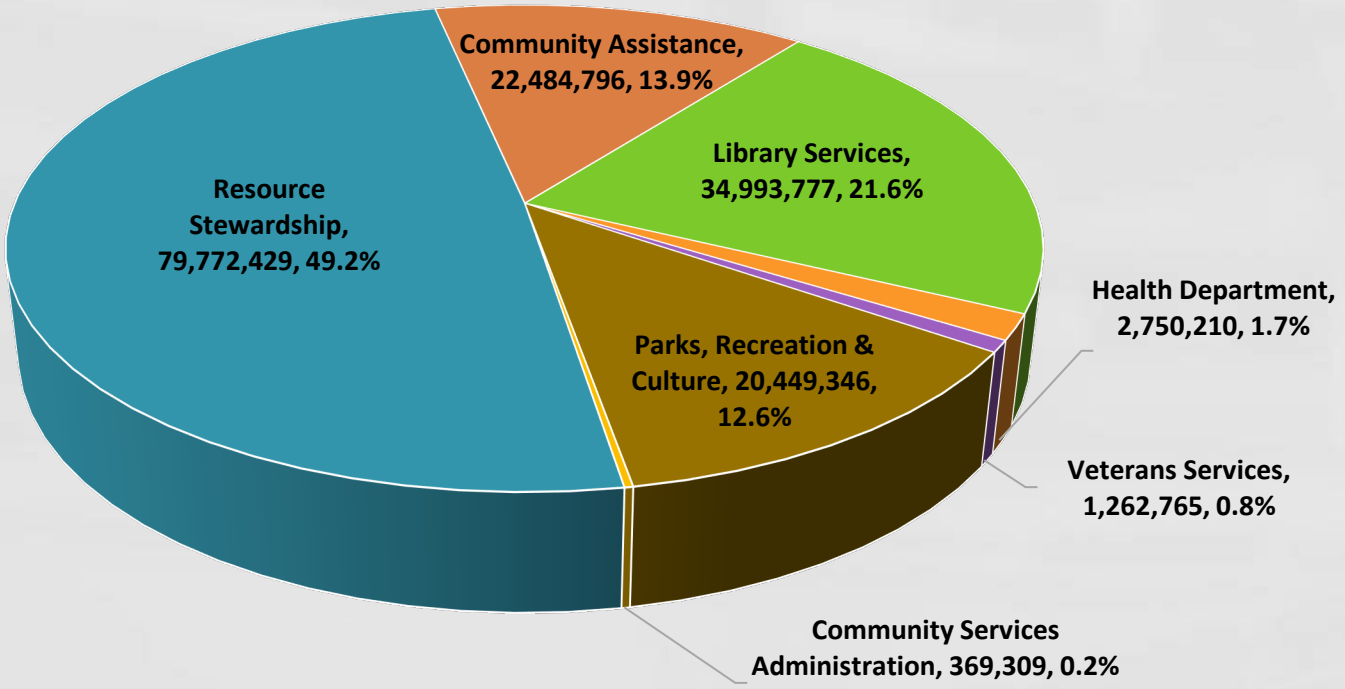
Information Technology Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	8,444,331	8,960,170
Operating Expenses	7,164,321	6,811,335
Reimbursements	(4,451,102)	(4,535,262)
Capital Outlay	2,066,900	2,240,900
Capital Improvements	0	155,000
Reserves	4,307,328	4,997,846
Sub-Total	**17,531,778**	**18,629,989**
Less Non-Operating Budget	(5,073,940)	(6,305,143)
Total	**12,457,838**	**12,324,846**
Funded Full-time Equivalent	**83.00**	**84.00**
Funding Source(s)	**General Fund** **Computer Replacement fund for non-operating budget** **(reimbursements from other funds via administrative service charge)**	

Accounting Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	2,442,265	2,513,521
Operating Expenses	1,144,375	1,116,291
Reimbursements	(1,717,855)	(1,735,127)
Total	**1,868,785**	**1,894,685**
Funded Full-time Equivalent	**29.00**	**28.00**
Funding Source(s)	**General Fund (reimbursements from other funds via administrative service charge)**	

Community Services Department Total FY 2025-26 Recommended Budget by Division



Community Services Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	474,939	481,540
Operating Expenses	13,031	13,841
Reimbursements	(142,565)	(126,072)
Total	**345,405**	**369,309**
Funded Full-time Equivalent	**3.00**	**3.00**
Funding Source(s)	**General Fund (reimbursements from other funds via Departmental Service Charge)**	

Resource Stewardship Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	2,548,293	2,513,095
Operating Expenses	2,909,629	3,020,222
Capital Outlay	168,500	114,000
Capital Improvements	149,625	2,648,175
Grants and Aids	7,766,086	5,314,280
Interfund Transfers	3,973,000	7,675,000
Reserves	38,652,131	58,487,657
Total	**56,167,264**	**79,772,429**
Funded Full-time Equivalent	**31.00**	**31.00**
Funding Source(s)	**General Fund, Volusia Forever Land Acquisition Fund, Volusia Forever Land Management Fund, Volusia ECHO Fund, Barberville Mitigation Tract Fund, ECHO Direct Expenditures Fund**	

Community Assistance Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,534,292	1,421,343
Operating Expenses	10,361,139	11,776,269
Grants and Aids	7,118,344	7,370,094
Interfund Transfers	123,000	123,000
Reserves	805,749	1,794,090
Total	**19,942,524**	**22,484,796**
Funded Full-time Equivalent	**14.00**	**14.00**
Funding Source(s)	**General Fund, Opioid Settlement Funds, Dori Slosberg Fund, Homeless Initiatives Fund**	

Library Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	13,463,120	13,657,039
Operating Expenses	10,174,966	10,375,823
Capital Outlay	328,895	400,295
Capital Improvements	995,733	3,398,966
Interfund Transfers	3,667,301	100,000
Reserves	6,221,296	7,061,654
Total	**34,851,311**	**34,993,777**
Funded Full-time Equivalent	**178.00**	**178.00**
Funding Source(s)	**Library Fund & Library Endowment Fund, ECHO Direct Expenditures Fund**	

Health Department Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	612,323	205,016
Grants & Aids	2,038,451	2,545,194
Total	**2,650,774**	**2,750,210**
Funding Source(s)	**General Fund**	

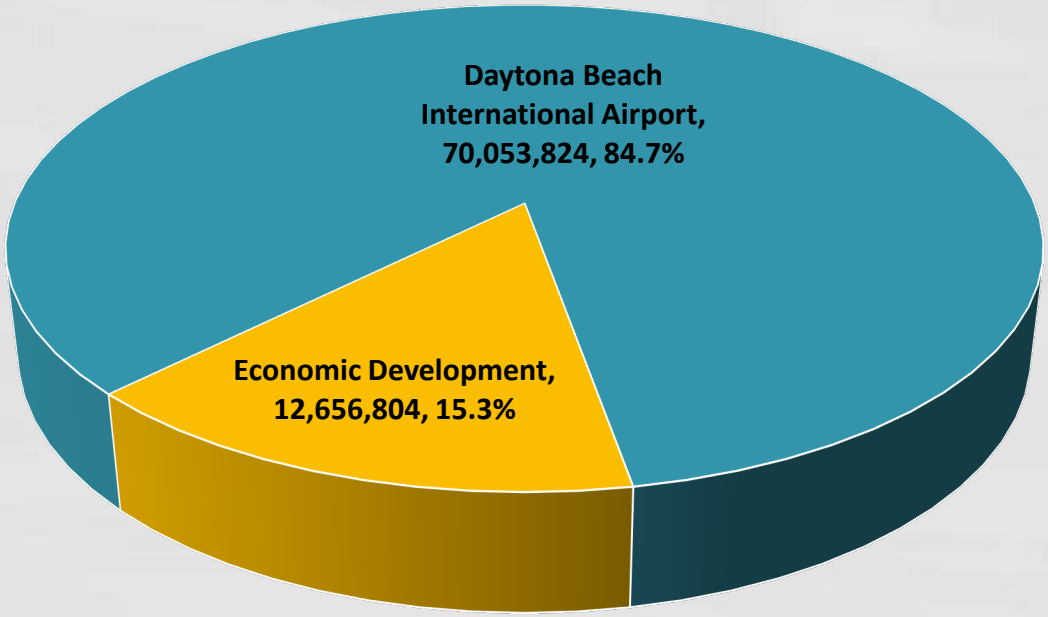
Veterans Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,272,320	1,093,791
Operating Expenses	86,028	168,974
Total	**1,358,348**	**1,262,765**
Funded Full-time Equivalent	**16.00**	**16.00**
Funding Source(s)	**General Fund**	

Parks, Recreation & Culture Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	6,030,958	6,185,846
Operating Expenses	5,157,746	5,253,541
Reimbursements	(1,614,220)	(1,753,916)
Capital Outlay	74,000	160,500
Capital Improvements*	6,514,195	6,303,695
Grants & Aids	612,258	612,258
Reserves	4,450,434	3,687,422
Sub-Total	**21,225,371**	**20,449,346**
Less Non-Operating Budget	0	1,195,000
Total	**21,225,371**	**19,254,346**
Funded Full-time Equivalent	**96.02**	**97.02**
Funding Source(s)	**General Fund, MSD Fund, Park Impact Fees, Volusia ECHO Fund, & Gemini Springs Endowment Fund, ECHO Direct Expenditures Fund**	

Aviation & Economic Resources Total FY 2025-26 Recommended Budget by Division



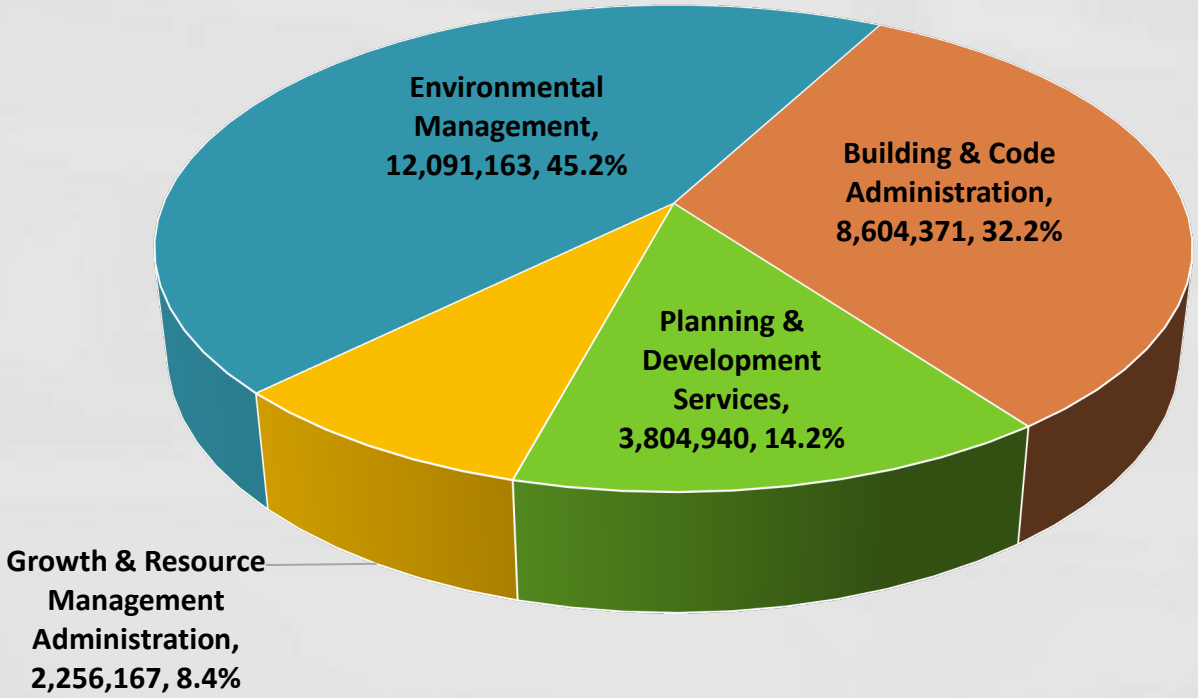
Economic Development Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	928,178	943,024
Operating Expenses	970,422	800,491
Reserves	10,913,289	10,913,289
Total	**12,811,889**	**12,656,804**
Funded Full-time Equivalent	**7.00**	**7.00**
Funding Source(s)	**Economic Development fund (Subsidized with transfer from General Fund)**	

Daytona Beach International Airport Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	4,690,497	5,121,282
Operating Expenses	10,725,629	11,148,187
Capital Outlay	894,000	297,980
Capital Improvements	4,600,000	16,013,129
Reserves	36,460,078	37,473,246
Total	**57,370,204**	**70,053,824**
Funded Full-time Equivalent	**50.00**	**50.00**
Funding Source(s)	**Daytona Beach International Airport Fund, Passenger Facility Charge Fund, Customer Facility Charge Fund**	

Growth & Resource Management Total FY 2025-26 Recommended Budget by Division



Growth & Resource Management Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,251,293	1,278,333
Operating Expenses	579,378	749,968
Reimbursements	(355,033)	(419,975)
Reserves	1,448,538	647,841
Total	**2,924,176**	**2,256,167**
Funded Full-time Equivalent	**11.00**	**11.00**
Funding Source(s)	**General Fund, MSD Fund, Impact Fee Administration Fund (reimbursements via Departmental Service Charge)**	

Environmental Management Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	4,009,933	4,336,888
Operating Expenses	2,637,048	2,715,927
Reimbursements	(100,000)	(100,000)
Capital Outlay	73,450	121,200
Capital Improvements	107,000	40,000
Grants & Aids	90,546	91,819
Reserves	3,250,371	4,885,329
Total	**10,068,348**	**12,091,163**
Funded Full-time Equivalent	**46.01**	**44.01**
Funding Source(s)	**General Fund, Tree Mitigation Fund, MSD Fund, Manatee Conservation Fund, Wetland Mitigation Fund, Dune Restoration Fund, & Beach Management Fund**	

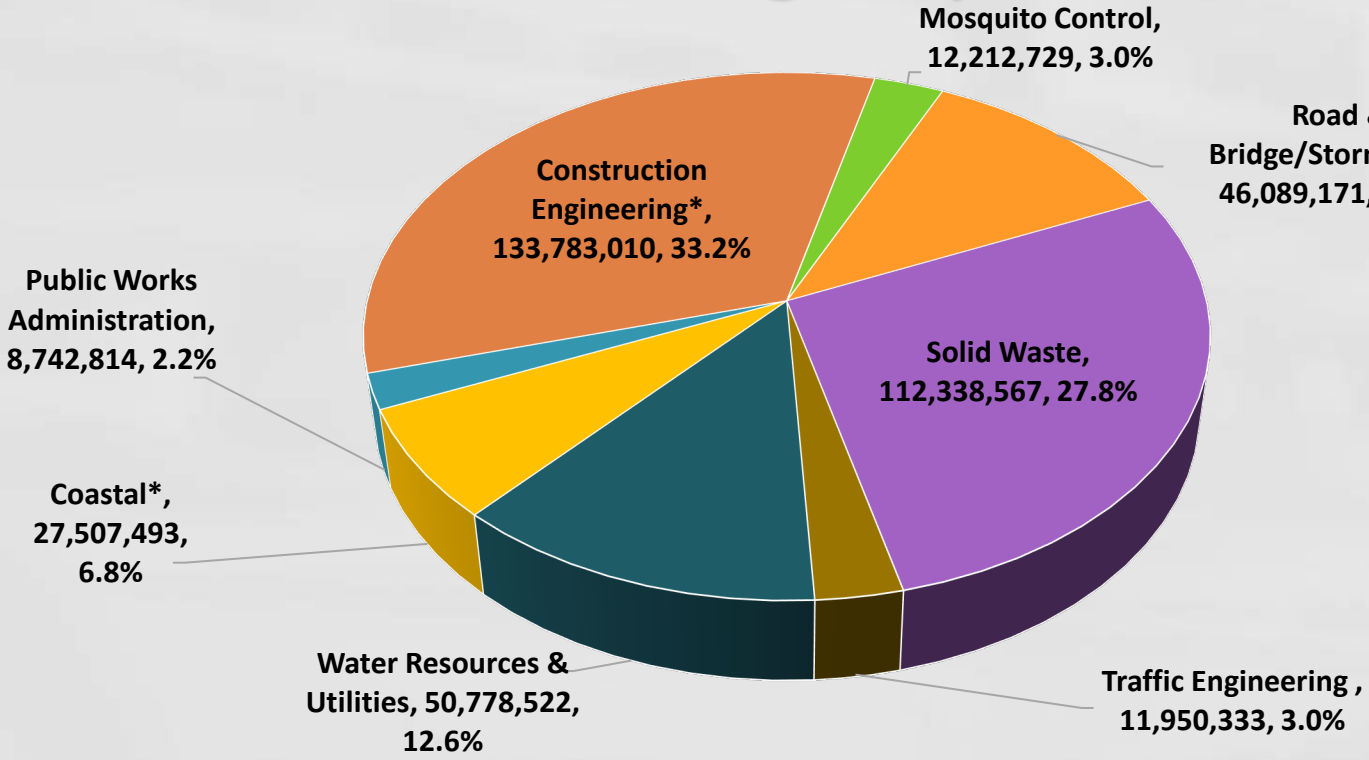
Building & Code Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	3,463,056	3,530,940
Operating Expenses	1,807,437	1,786,581
Reserves	3,019,781	3,286,850
Total	**8,290,274**	**8,604,371**
Funded Full-time Equivalent	**40.00**	**40.00**
Funding Source(s)	**General Fund, MSD Fund, & Building Permits Fund**	

Planning & Development Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	2,612,155	2,622,608
Operating Expenses	865,176	1,176,632
Capital Outlay	3,500	5,700
Total	**3,480,831**	**3,804,940**
Funded Full-time Equivalent	**27.00**	**27.00**
Funding Source(s)	**General Fund & MSD Fund**	

Public Works Department Total FY 2025-26 Recommended Budget by Division



*Includes $5,301,052 of non-operating budget for Capital Projects

Public Works Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,010,526	1,052,094
Operating Expenses	1,487,297	1,547,521
Reimbursements	(692,274)	(787,579)
Capital Outlay	0	55,000
Reserves	4,998,668	6,875,778
Total	**6,804,217**	**8,742,814**
Funded Full-time Equivalent	**7.00**	**7.00**
Funding Source(s)	**Transportation Trust Fund (reimbursements from other funds via departmental service charge)**	

Coastal Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	2,582,537	2,687,460
Operating Expenses	12,128,637	13,371,851
Capital Outlay	214,500	119,800
Capital Improvements	5,831,000	6,301,140
Grants & Aids	283,576	286,332
Interfund Transfers	2,400,000	2,200,000
Reserves	3,233,329	2,540,910
Sub-Total	**26,673,579**	**27,507,493**
Less Non-Operating Budget	(4,805,000)	(5,104,140)
Total	**21,868,579**	**22,403,353**
Funded Full-time Equivalent	**32.00**	**32.00**
Funding Source(s)	**General Fund, Port District Fund, & Beach Management Fund ECHO Direct County Expenditures Capital Fund & Port Capital Projects Fund for non-operating budget**	

Construction Engineering Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	3,619,564	3,776,467
Operating Expenses	2,221,833	2,474,934
Reimbursements	(1,991,743)	(2,011,110)
Capital Improvements	38,899,918	114,093,094
Interfund Transfers	1,017,233	0
Reserves	65,918,826	15,449,625
Sub-Total	**109,685,631**	**133,783,010**
Less Operating Transfer	(1,017,233)	(0)
Less non-operating budget	(0)	(196,912)
Total	**108,668,398**	**133,586,098**
Funded Full-time Equivalent	**33.00**	**33.00**
Funding Source(s)	**General Fund, Transportation Trust Fund, Road Impact Fees, MSD Fund, Special Assessments Fund, & Road Proportionate Share Fund Bond Funded Road Program for non-operating budget**	

Mosquito Control Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	2,287,551	2,212,930
Operating Expenses	3,159,464	3,246,665
Reimbursements	(300,000)	(300,000)
Capital Outlay	293,000	198,000
Grants & Aids	290,732	290,982
Interfund Transfers	1,750,000	1,750,000
Reserves	3,321,489	4,814,152
Total	**10,802,236**	**12,212,729**
Funded Full-time Equivalent	**28.00**	**28.00**
Funding Source(s)	**Mosquito Control Fund & MSD Fund**	

Road & Bridge Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	12,028,726	12,508,616
Operating Expenses	18,532,852	18,381,757
Reimbursements	(2,919,560)	(2,420,673)
Capital Outlay	1,851,000	2,019,400
Capital Improvements	2,250,000	4,587,010
Reserves	10,625,959	11,013,061
Total	**42,368,977**	**46,089,171**
Funded Full-time Equivalent	**162.45**	**162.45**
Funding Source(s)	**Transportation Trust Fund, Road District Maintenance Fund, & Stormwater Fund**	

Solid Waste Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	6,664,088	6,963,735
Operating Expenses	26,476,605	28,711,340
Capital Outlay	3,800,932	3,566,469
Capital Improvements	36,441,950	51,492,956
Debt Service	0	913,744
Interfund Transfers	1,122,000	1,257,720
Reserves	3,631,383	19,432,603
Sub-Total	**78,136,958**	**112,338,567**
Less Operating Transfer	(1,122,000)	(1,257,720)
Total	**77,014,958**	**111,080,847**
Funded Full-time Equivalent	**79.00**	**79.00**
Funding Source(s)	**Waste Collection Fund & Solid Waste Fund**	

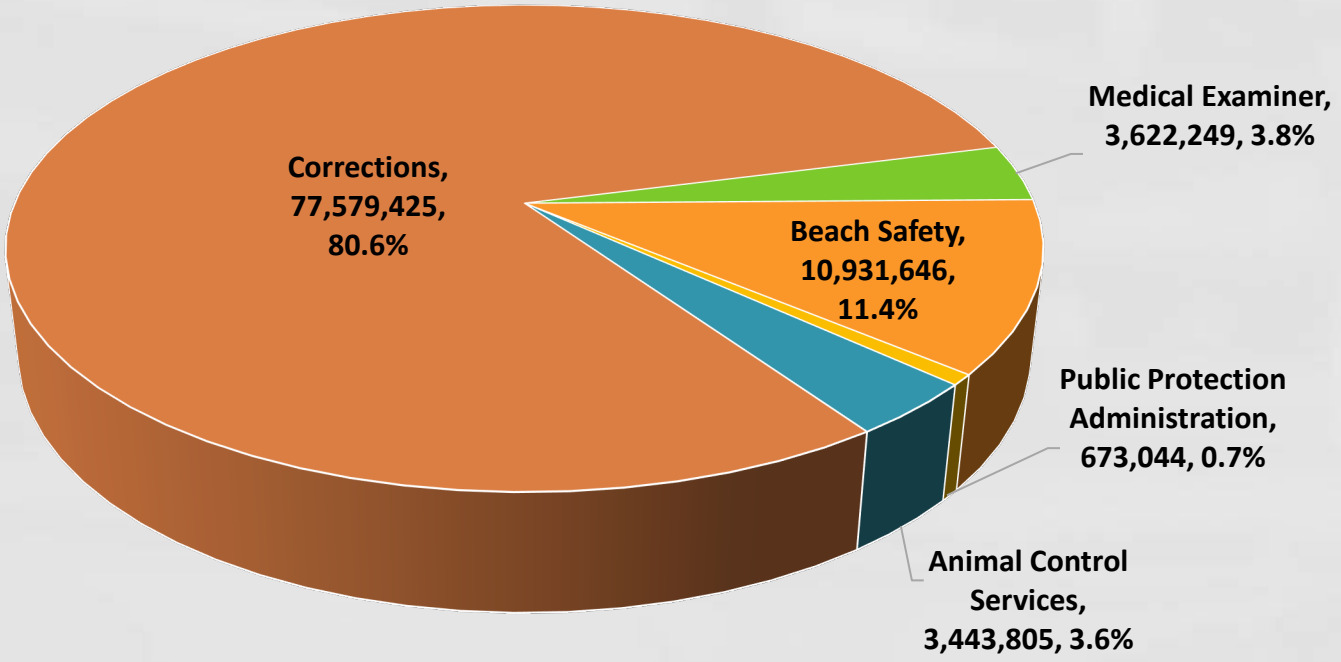
Traffic Engineering Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	2,300,120	2,383,969
Operating Expenses	3,465,909	3,683,721
Capital Outlay	39,900	93,800
Capital Improvements	2,385,532	1,175,000
Reserves	5,210,974	4,613,843
Total	**13,402,435**	**11,950,333**
Funded Full-time Equivalent	**24.00**	**24.00**
Funding Source(s)	**Transportation Trust**	

Water Resources & Utilities Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	5,534,553	5,916,820
Operating Expenses	10,334,557	10,368,180
Capital Outlay	207,000	176,000
Capital Improvements	33,390,000	8,500,007
Debt Service	605,275	605,275
Reserves	22,315,960	25,212,240
Total	**72,387,345**	**50,778,522**
Funded Full-time Equivalent	**60.00**	**60.00**
Funding Source(s)	**Water and Sewer Utilities Fund**	

Public Protection Department Total FY 2025-26 Recommended Budget by Division



Public Protection Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	550,809	652,234
Operating Expenses	55,412	49,441
Reimbursements	(26,709)	(28,631)
Capital Outlay	0	0
Total	**579,512**	**673,044**
Funded Full-time Equivalent	**4.00**	**5.00**
Funding Source(s)	**General Fund (reimbursements from other funds via departmental service charge)**	

Animal Control Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,639,721	1,618,840
Operating Expenses	1,123,915	1,177,885
Capital Outlay	143,770	238,200
Capital Improvements	35,000	400,000
Grants & Aids	9,915	8,880
Total	**2,952,321**	**3,443,805**
Funded Full-time Equivalent	**20.00**	**20.00**
Funding Source(s)	**MSD Fund, Beach Management Fund, & Port District Fund**	

Corrections Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	37,929,839	40,406,286
Operating Expenses	22,200,966	22,472,178
Capital Outlay	409,970	291,211
Capital Improvements	7,194,675	11,072,848
Reserves	3,406,405	3,336,902
Total	**71,141,855**	**77,579,425**
Funded Full-time Equivalent	**360.50**	**360.50**
Funding Source(s)	**General Fund & Inmate Welfare Fund**	

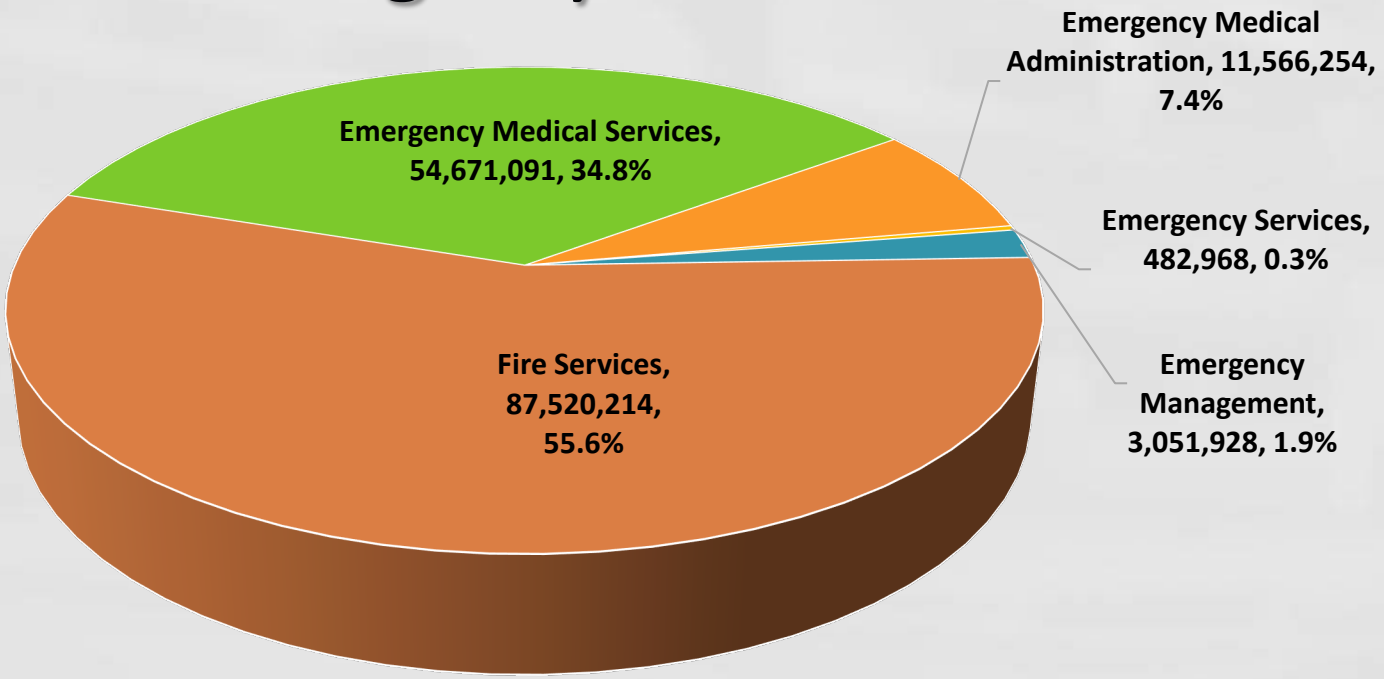
Medical Examiner Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	3,542,416	3,618,271
Capital Outlay	8,700	3,800
Grants & Aids	201	178
Total	**3,551,317**	**3,622,249**
Funding Source(s)	**General Fund**	

Beach Safety Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	8,398,236	8,661,797
Operating Expenses	1,806,332	1,914,245
Capital Outlay	148,053	223,104
Capital Improvements	1,540,000	132,500
Total	**11,892,621**	**10,931,646**
Funded Full-time Equivalent	**102.11**	**102.11**
Funding Source(s)	**Beach Management Fund (Subsidized with transfer from General Fund)**	

Emergency Services Department Total FY 2025-26 Recommended Budget by Division



Emergency Services Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	640,145	736,922
Operating Expenses	45,358	43,365
Reimbursements	(180,845)	(297,319)
Total	**504,658**	**482,968**
Funded Full-time Equivalent	**4.00**	**4.00**
Funding Source(s)	**General Fund (reimbursements from other funds via departmental service charge)**	

Emergency Management Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	716,132	852,887
Operating Expenses	717,958	444,536
Capital Outlay	1,470,387	1,754,505
Capital Improvements	2,575,000	0
Total	**5,479,477**	**3,051,928**
Funded Full-time Equivalent	**7.50**	**8.50**
Funding Source(s)	**General Fund**	

Fire Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	33,362,077	35,554,471
Operating Expenses	11,122,560	11,690,735
Reimbursements	(80,615)	(77,381)
Capital Outlay	937,574	1,434,656
Capital Improvements	17,395,811	807,287
Grants & Aids	831,961	829,555
Interfund Transfers	0	5,856,033
Reserves	22,154,275	31,424,858
Total	**85,723,643**	**87,520,214**
Funded Full-time Equivalent	**232.50**	**232.50**
Funding Source(s)	**General Fund, Fire Rescue District, Fire Impact Fees, Daytona Beach International Airport Fund**	

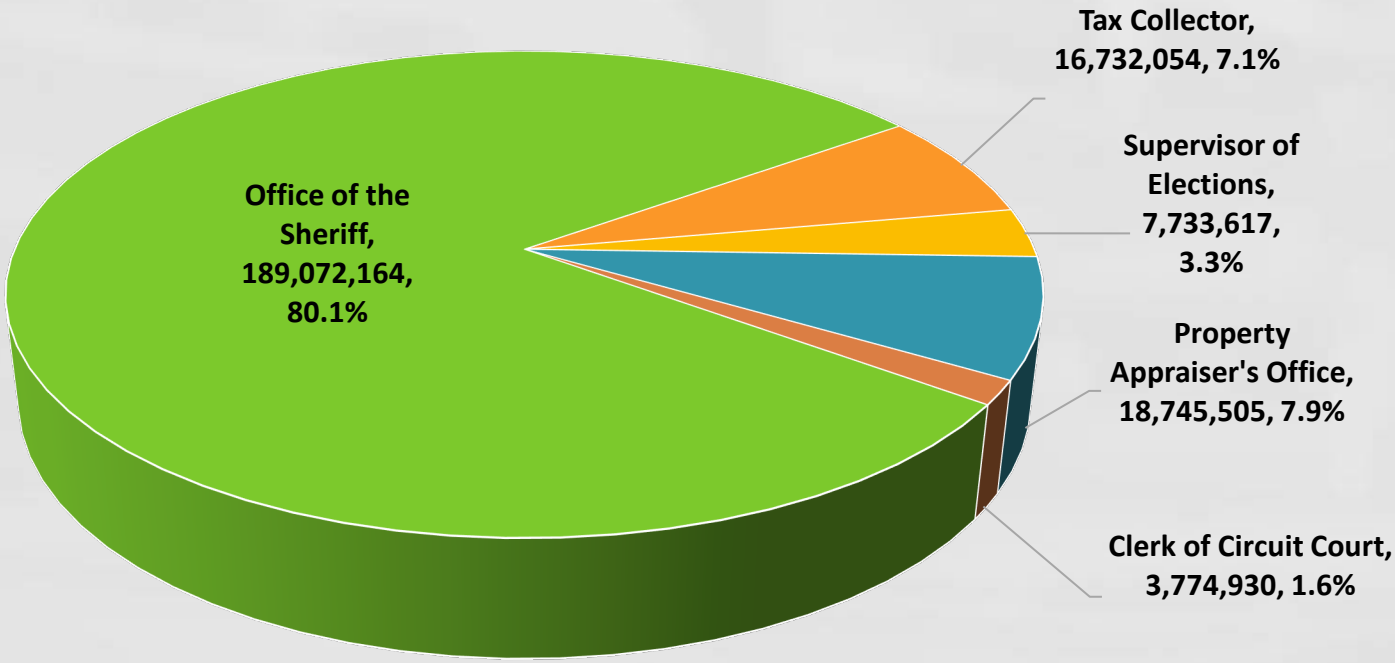
Emergency Medical Services Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	26,666,487	27,852,692
Operating Expenses	13,005,815	13,837,961
Reimbursements	(1,500)	(1,501,500)
Capital Outlay	1,679,390	1,049,700
Capital Improvements	192,000	718,390
Grants & Aids	250	250
Reserves	11,900,476	12,713,598
Total	**53,442,918**	**54,671,091**
Funded Full-time Equivalent	**262.25**	**262.25**
Funding Source(s)	**Emergency Medical Services Fund (General Fund Subsidized)**	

Emergency Medical Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	917,105	1,026,536
Operating Expenses	2,314,665	2,518,707
Capital Outlay	20,283	0
Grants & Aids	2,562,357	2,556,625
Interfund Transfers	6,464,386	5,464,386
Sub-Total	**12,278,796**	**11,566,254**
Less Operating Transfer	(6,464,386)	(5,464,386)
Total	**5,814,410**	**6,101,868**
Funded Full-time Equivalent	**6.50**	**6.50**
Funding Source(s)	**General Fund**	

Constitutional Offices Total FY 2025-26 Recommended Budget by Division



Office of the Sheriff Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	446,433	607,430
Capital Improvements	1,125,000	700,000
Interfund Transfers	169,648,087	187,722,799
Reserves	39,350	41,935
Sub-Total	**171,258,870**	**189,072,164**
Less Operating Transfer	(24,338,357)	(26,777,094)
Total	**146,920,513**	**162,295,070**
Funding Source(s)	**Law Enforcement Fund, General Fund, E911 Fund, MSD Fund, Law Enforcement Trust Fund, Federal Forfeiture Sharing Treasury Fund, Law Enforcement Education Trust Fund**	

Supervisor of Elections Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	216,367	221,471
Interfund Transfers	7,797,928	7,512,146
Total	**8,014,295**	**7,733,617**
Funding Source(s)	**General Fund**	

Property Appraiser's Office Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	16,485,250	18,745,505
Total	**16,485,250**	**18,745,505**
Funding Source(s)	**Commissions paid via Volusia County's Ad Valorem Taxing Funds, General Fund for other support services from the County**	

*Does not represent total budget for the Property Appraiser's Office. Please see Volusia County Property Appraiser's Office (vcgov.org) for full budget details

Tax Collector Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	16,883,702	16,732,054
Total	**16,883,702**	**16,732,054**
Funding Source(s)	**Commissions paid via Volusia County's Ad Valorem Taxing Funds, General Fund for other support services from the County**	

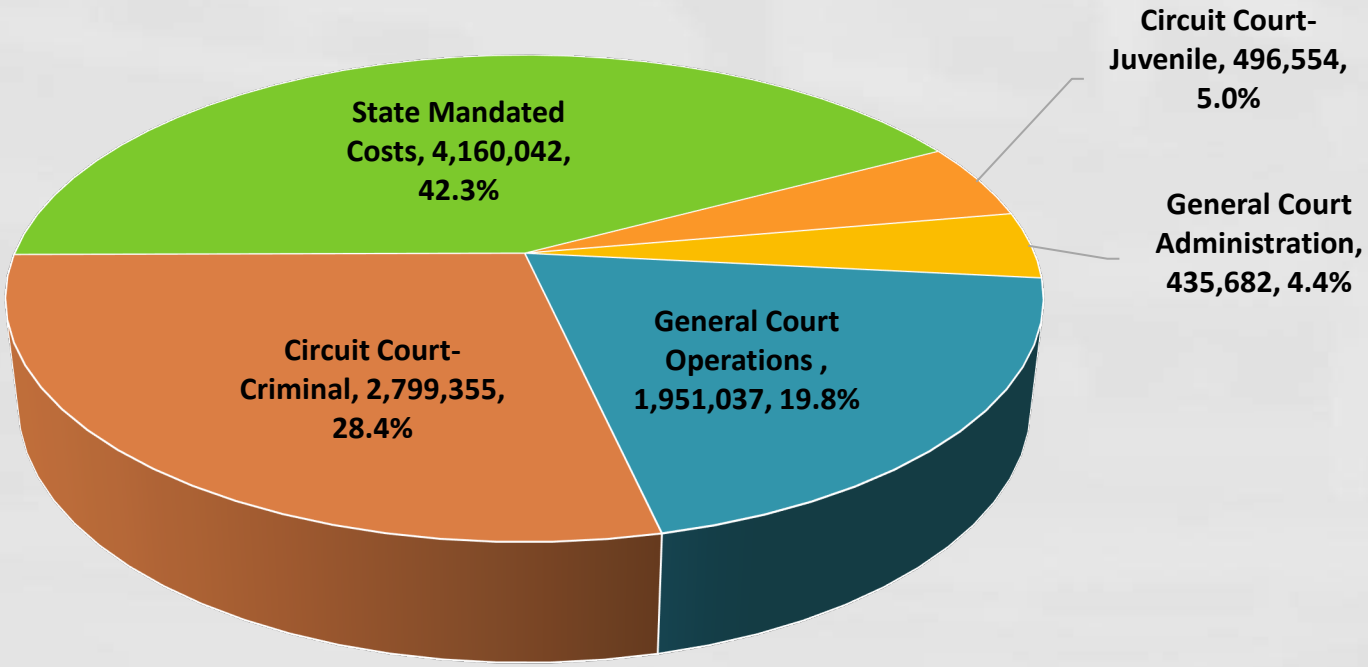
*Does not represent total budget for the Tax Collector. Please see Tax Collector - Volusia County | Home (vctaxcollector.org) for full budget details

Clerk of Circuit Court Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	449,807	402,930
Grants & Aids	2,992,000	3,372,000
Total	**3,441,807**	**3,774,930**
Funding Source(s)	**General Fund**	

*Does not represent total budget for the Clerk of Circuit Court. Please see LAURA E. ROTH | Clerk of the Circuit Court, Volusia County Florida for full budget details

Court Programs & Operations Total FY 2025-26 Recommended Budget by Division



General Court Administration Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	0	78,289
Operating Expenses	356,032	334,993
Capital Outlay	21,000	22,400
Total	**377,032**	**435,682**
Funded Full-time Equivalent	**0.00**	**1.00**
Funding Source(s)	**General Fund**	

General Court Operations Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	1,165,177	1,194,117
Operating Expenses	560,801	538,920
Capital Outlay	358,038	218,000
Total	**2,084,016**	**1,951,037**
Funded Full-time Equivalent	**12.00**	**12.00**
Funding Source(s)	**General Fund**	

*Includes funding for Information Systems within the court system and UA lab funding

Circuit Court - Criminal Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget*
Personnel Services	2,426,020	2,454,093
Operating Expenses	385,838	345,262
Total	**2,811,858**	**2,799,355**
Funded Full-time Equivalent	**30.00**	**29.00**
Funding Source(s)	**General Fund**	

*Includes funding for Problem Solving Courts (DUI Court, Drug Court, Veterans Court), Court Interpreters, and Pre-Trial Release programs

State Mandated Budget by Category

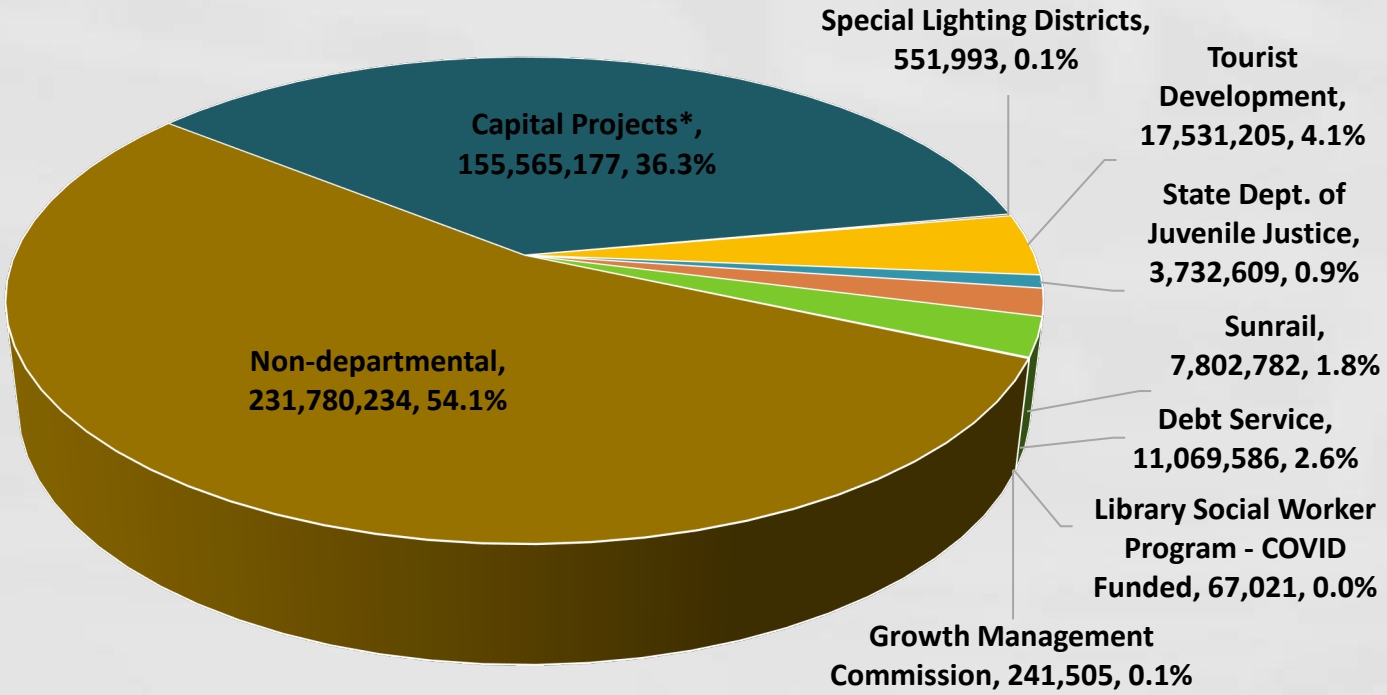
Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget*
Personnel Services	109,100	129,590
Operating Expenses	3,649,732	3,757,512
Capital Outlay	143,000	129,500
Grants & Aids	129,940	143,440
Total	**4,031,772**	**4,160,042**
Funded Full-time Equivalent	**1.00**	**1.00**
Funding Source(s)	**General Fund**	

*Includes funding for Central Florida Legal Services, State Attorney, Public Defender, Public Guardian, & Public Law Library

Circuit Court - Juvenile (Teen Court) Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	377,019	439,013
Operating Expenses	58,719	57,541
Total	**435,738**	**496,554**
Funded Full-time Equivalent	**5.00**	**5.00**
Funding Source(s)	**General Fund**	

Other Budgetary Accounts Total FY 2025-26 Recommended Budget by Function



*Non-operating budget, funded with transfers from operating funds

Tourist Development Budget by Category

Category		FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget*
Operating Expenses		16,876,008	17,531,205
Total		**16,876,008**	**17,531,205**
Funding Source(s)		**Convention Development Tax**	

*All funding provided directly to Volusia County's three advertising authorities:
Halifax Advertising Authority - Daytona Beach, FL | About Us | Advertising in Daytona Beach & The Halifax Area
Southeast Advertising Authority - SVAA Information (visitnsbfl.com)
West Volusia Advertising Authority - Visit West Volusia

State Dept. of Juvenile Justice Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget*
Grants & Aids	2,753,632	3,732,609
Total	**2,753,632**	**3,732,609**
Funding Source(s)	**General Fund**	

*State required payments for juvenile detention center funding

Sunrail Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	5,633,117	6,828,617
Interfund Transfers	0	974,165
Total	**5,633,117**	**7,802,782**
Funding Source(s)	**General Fund**	

Growth Management Commission Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	47,725	57,286
Operating Expenses	191,716	184,219
Total	**239,441**	**241,505**
Funded Full-time Equivalent	**0.50**	**0.50**
Funding Source(s)	**General Fund**	

Debt Service Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	958	0
Debt Service	8,409,791	7,379,483
Reserves	3,696,576	3,690,103
Total	**12,107,325**	**11,069,586**
Funding Source(s)	**Debt Service funds (202, 208, 215, 295) Daytona Beach International Airport Fund**	

Library Social Worker Program Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Personnel Services	152,552	67,021
Total	**152,552**	**67,021**
Funding Source(s)	**American Rescue Plan Act (ARPA) Funded – County Fund 101**	

Non-departmental Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget*
Operating Expenses	923,320	1,101,071
Reimbursements	(5,000,000)	(5,000,000)
Capita Improvements	10,100,000	0
Grants & Aids	10,849,679	11,540,020
Interfund Transfers	104,988,570	109,847,376
Reserves	95,730,377	114,291,767
Sub-Total	**217,591,946**	**231,780,234**
Less Operating Transfer	(80,988,570)	(94,144,718)
Total	**136,603,376**	**137,635,516**
Funding Source(s)	**General Fund, Resort Tax Fund, Sales Tax Fund, Law Enforcement Fund, E911 Fund, MSD Fund, Volusia Forever Land Acquisition Fund, Law Enforcement Trust Fund, Federal Forfeiture Sharing Justice Fund, Federal Forfeiture Sharing Treasury Fund, Law Enforcement Education Trust Fund, & Crime Prevention Trust Fund**	

***Non departmental budgets are mostly for CRA payments and reserve balances that are not assigned to an individual department**

Capital Projects Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget*
Operating Expenses	288,802	0
Capital Outlay	5,505,484	400,000
Capital Improvements	51,859,297	121,491,042
Debt Service	0	250,000
Reserves	41,640,234	33,424,135
Sub-Total	**99,293,817**	**155,565,177**
Less non-operating budget	(99,293,817)	(155,565,177)
Total	**0**	**0**
Funding Source(s)	**Capital Projects Funds (309, 313, 314, 317, 318, 322, 326, 328, 335, 340, 365, 369, 378, & 385) See Budget by Fund and Capital Improvement section of Executive Summary for details**	

*Funding for capital projects comes via transfers from operating funds

Special Lighting Districts Budget by Category

Category	FY 2024 25 Adopted Budget	FY 2025 26 Recommended Budget
Operating Expenses	386,673	381,338
Reserves	39,198	170,655
Total	**425,871**	**551,993**
Funding Source(s)	**Special Street Lighting Districts (non-ad valorem taxes) Silver Sands/Bethune Beach MSD (ad valorem taxes)**	

*Budgets are to pay for the energy costs of providing streetlights in special districts by request

County of Volusia
5-Year Forecast
Fiscal Years 2024-25 to 2028-29

Forecasts are a snapshot in time and correspond to results of assumptions at that moment in time. Many things beyond county government control can affect those assumptions such as changes at the federal or state levels, increased cost of construction, changes in economic conditions, or the results of a natural disaster.

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

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.

Economic indicators play a big part:

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

Inflation – The Erosion of Purchasing Power

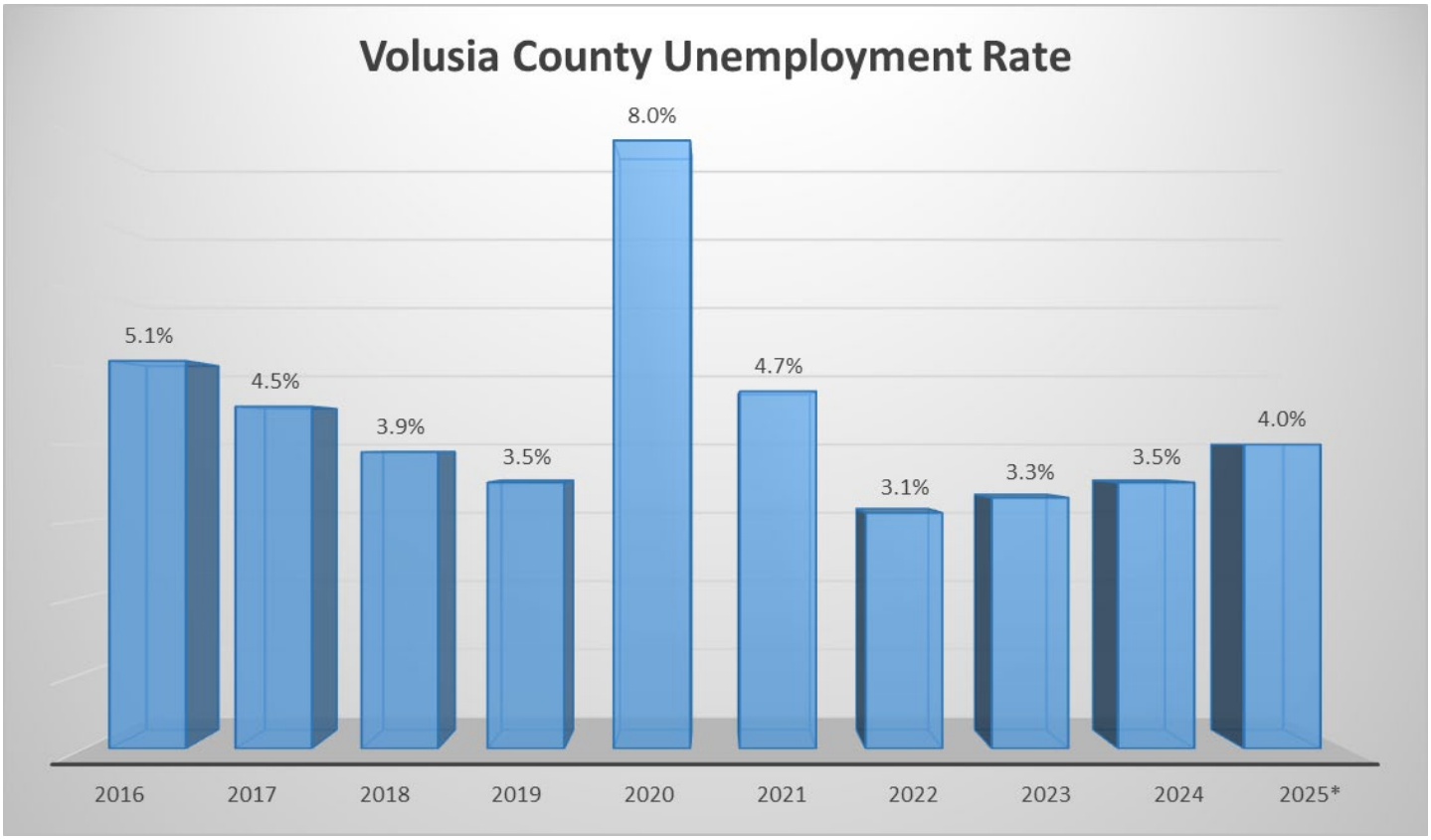
Inflation is an economic term describing the sustained increase in prices of goods and services over a defined period. To some, inflation signifies a struggling economy, whereas others see it as a sign of a prospering economy. Whatever the opinion, one fact that remains is that governments are just as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

Inflation predictions change with each monthly release of data, but the common consensus amongst many economists is that the inflation rate is expected to ease slightly over the rest of the year but remain at a relatively moderate rate. In 2026, the rate should begin to fall closer to the 2% mark by the end of the year. The chart below references these predictions from the International Monetary Fund (IMF):

Annual U.S. Inflation Rate from 2023 -2029						
2023	2024	2025	2026	2027	2028	2029
4.1%	3.0%	3.0%	2.5%	2.1%	2.2%	2.2%

Source: International Monetary Fund (IMF) World Economic Outlook Database (April 2025)

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.



**2025 Unemployment rate through the end of May. (Annual averages not seasonally adjusted)*
Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics (LAUS) program

Assumptions Included in the Forecast

- Routine operational expenditures are forecasted to include escalation of existing costs based on CPI and/or trend analysis.
- Ongoing long-term obligations like asset maintenance or replacement requirements for computers and vehicles.
- No provision for unfunded mandates from state or federal governments.
- Operating revenues reflect conservative growth in forecast years.
- Utility Tax – increasing **3%** throughout forecast period.
- Tourist Development Tax – increasing **2%** throughout the forecast period.
- Sales Tax – increasing **3%** throughout forecast period.
- State Revenue Sharing – increasing **3%** throughout forecast period.

Millage Rates & Property Values

The General Fund, Library District Fund, Law Enforcement Fund, Mosquito Control Fund, Ponce DeLeon Inlet & Port District Fund, Fire Rescue Fund, ECHO Fund (Voter Approved), Land Acquisition Fund (Voter Approved), Municipal Service District Fund, and the Silver Sands/Bethune Beach MSD Fund are the County's taxing funds that are supported by ad valorem taxes.

Taxable values for fiscal year 2025-26 are based on preliminary values released by the Volusia County Property Appraiser on or before July 1st. Forecasted growth in taxable value is shown below.

Fund	FY 2025-26 Property Value Growth (Over FY25 Post-VAB)	FY 2026-27 Forecasted Growth	FY 2027-28 Forecasted Growth	FY 2028-29 Forecasted Growth
General Fund (001)	8.0%	7.0%	7.0%	7.0%
Library Fund (104)	8.0%	7.0%	7.0%	7.0%
Mosquito Control Fund (105)	7.4%	7.0%	7.0%	7.0%
Law Enforcement Fund (110)	8.0%	7.0%	7.0%	7.0%
Ponce De Leon Inlet & Port District Fund (114)	7.4%	7.0%	7.0%	7.0%
Municipal Service District Fund (120)	8.0%	7.0%	7.0%	7.0%
Fire Rescue Fund (140)	8.0%	7.0%	7.0%	7.0%
Silver Sands/Bethune Beach MSD Fund (157)	7.1%	5.0%	5.0%	5.0%
ECHO Fund (160)	8.0%	7.0%	7.0%	7.0%
Land Acquisition Fund (162)	8.0%	7.0%	7.0%	7.0%



The chart below demonstrates the average residential taxable value (single-family homes, mobile homes, multi-family homes, condominiums, cooperatives, and retirement homes) multiplied by the approved or proposed general fund millage rate to calculate the average amount of taxes paid into the general fund and law enforcement fund for a particular fiscal year. The average residential taxable value is calculated by adding together residential categorical property values which are then divided by the total number of residential parcels calculated by the Property Appraiser. This calculated number is your average residential taxable value.

	FY 2025-26	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
Average Residential Taxable Value	$ 203,895	$ 191,289	$ 174,282	$ 157,373	$ 138,450
General Fund / Law Enforcement Fund Millage Rate	4.8001	4.8001	4.8499	4.8499	5.3812
Average Taxes	$ 939.57	$ 881.48	$ 811.44	$ 732.72	$ 715.23

(Residential Taxable Values Source: Volusia County Property Appraiser DR-489PC) (Numbers shown with 4% early payment discount applied)

The next chart illustrates the ten-year history for all ten of the County's taxing fund millage rates. The Library Fund, Mosquito Control Fund, Ponce DeLeon Port Authority Fund, Fire Rescue District Fund, and the Silver Sands Bethune Beach MSD Fund are proposed at the fully rolled-back rate. The General Fund, Law Enforcement Fund, MSD Fund, and the Volusia ECHO and Forever funds are presented flat with FY 2024-25 adopted rates. Both the Volusia ECHO and Volusia Forever programs and their requisite millage rates were re-approved by Volusia County voters in November of 2020.

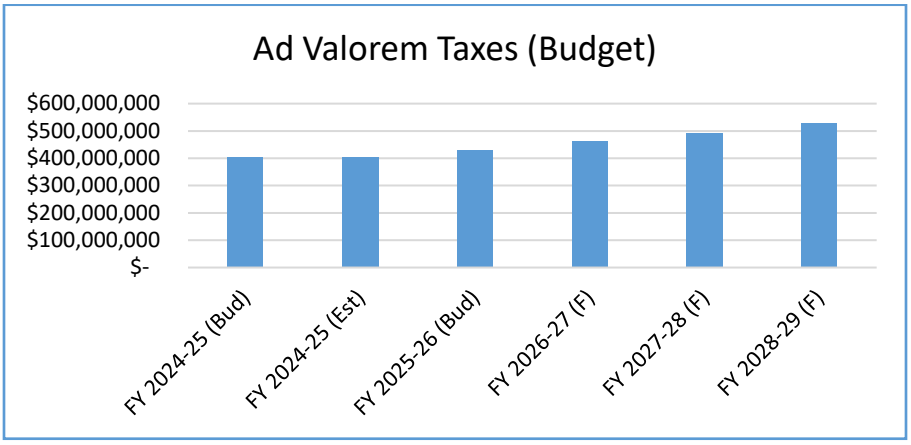
County of Volusia Millage Rate History

Fiscal Year	General	Law Enforcement	Library	Volusia ECHO	Volusia Forever / Land Acquisition	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District
FY 2016-17	6.1000	0.0000	0.5520	0.2000	0.0930	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2017-18	6.1000	0.0000	0.5520	0.2000	0.0905	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2018-19	5.6944	0.0000	0.5520	0.2000	0.0994	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2019-20	5.5900	0.0000	0.5520	0.2000	0.1122	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2020-21	5.4500	0.0000	0.5174	0.0000	0.1052	0.1781	0.0880	2.1083	0.0144	3.8412
FY 2021-22	5.3812	0.0000	0.5174	0.2000	0.2000	0.1781	0.0845	2.1083	0.0144	3.8412
FY 2022-23	4.8499	0.0000	0.4635	0.2000	0.2000	0.1781	0.0760	1.8795	0.0129	3.8412
FY 2023-24	3.3958	1.4541	0.4209	0.2000	0.2000	0.1781	0.0692	1.6956	0.0117	3.8412
FY 2024-25	3.2007	1.5994	0.3891	0.2000	0.2000	0.1647	0.0692	1.6956	0.0106	3.8412
FY 2025-26	3.2007	1.5994	0.3697	0.2000	0.2000	0.1573	0.0660	1.6956	0.0099	3.6236

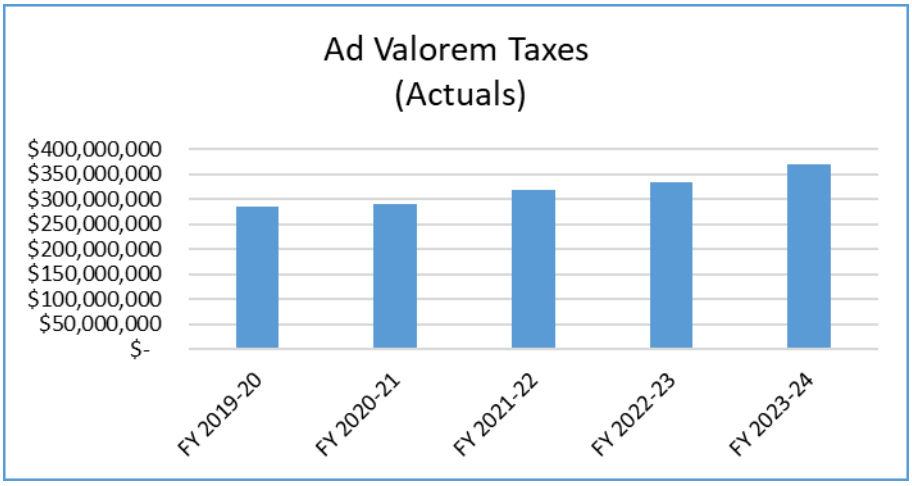
Millage rates @ rolled-back rate | Millage rates @ partial rolled-back rate | Millage rates below rolled-back rate

Major Revenues in Forecast

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 charts and descriptions will provide detailed background and historical information concerning the top operating revenues in Volusia County and their forecasted trajectories.

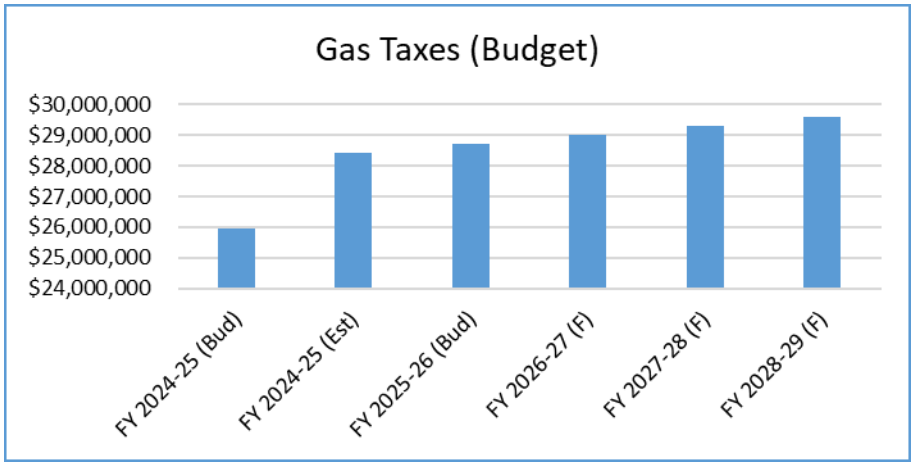


Ad Valorem Taxes - Budget, Estimate & Forecast (Includes New & Delinquent Taxes)					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$404,331,047	$404,561,047	$431,970,639	$462,094,995	$493,055,422	$527,455,660

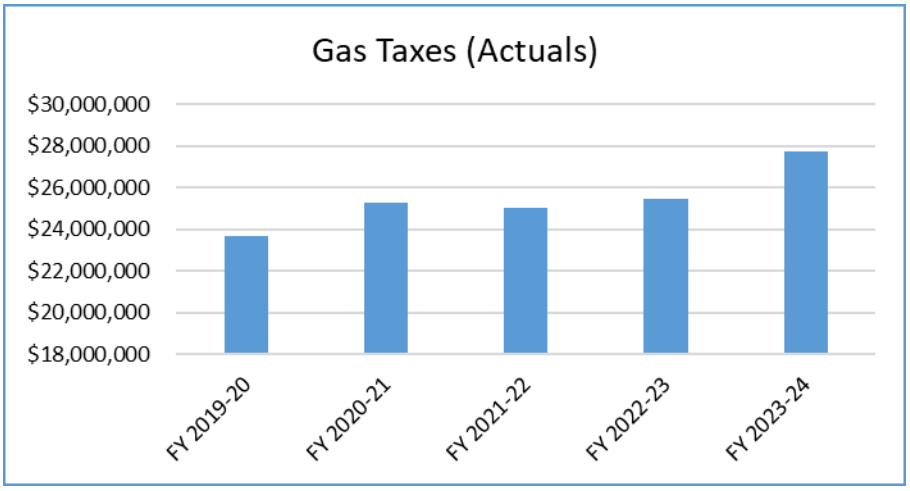


5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$285,730,488
2020-21	$291,693,973
2021-22	$318,840,942
2022-23	$333,193,078
2023-24	$371,458,330

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

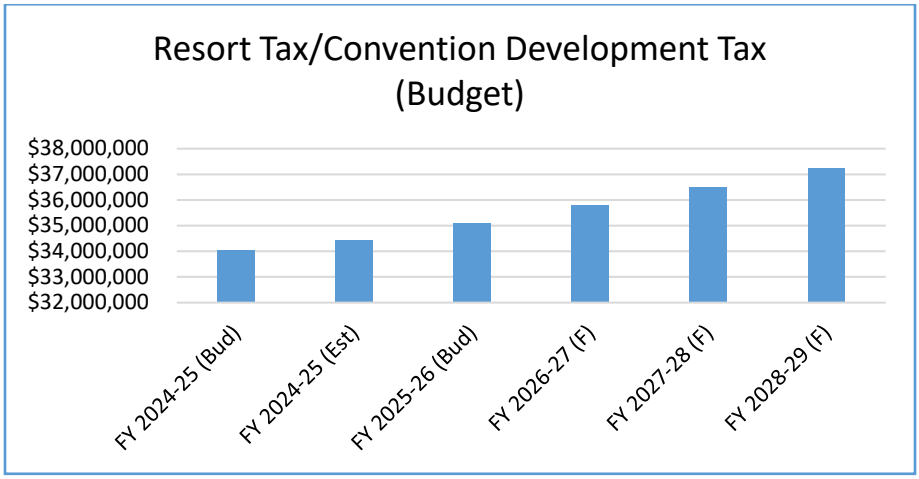


Gas Taxes - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$25,962,798	$28,428,559	$28,712,844	$28,999,973	$29,289,973	$29,582,603

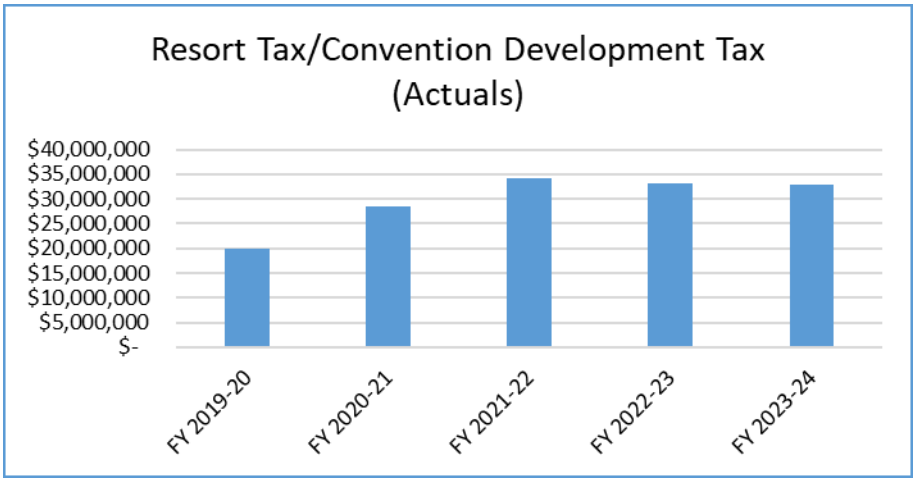


5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$23,653,322
2020-21	$25,249,408
2021-22	$25,023,483
2022-23	$25,486,556
2023-24	$27,764,576

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 of 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. Operating revenues generated from gas tax revenues are expected to continue recovering from the reductions realized during the COVID-19 pandemic. Operating revenues are projected to remain steady in fiscal year 2025-26 and continue through the remainder of the forecast period at an average growth rate of 1 percent.



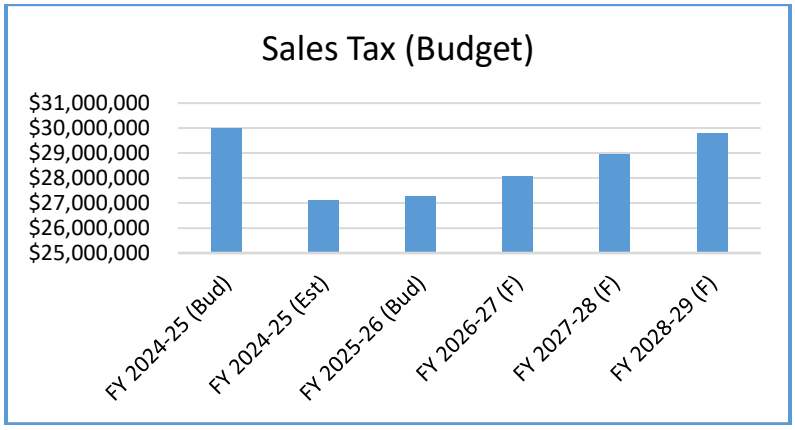
Resort Tax/Convention Development Tax - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$34,039,334	$34,433,315	$35,112,177	$35,804,520	$36,510,607	$37,230,718



5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$19,909,969
2020-21	$28,446,208
2021-22	$34,249,441
2022-23	$33,046,758
2023-24	$32,922,219

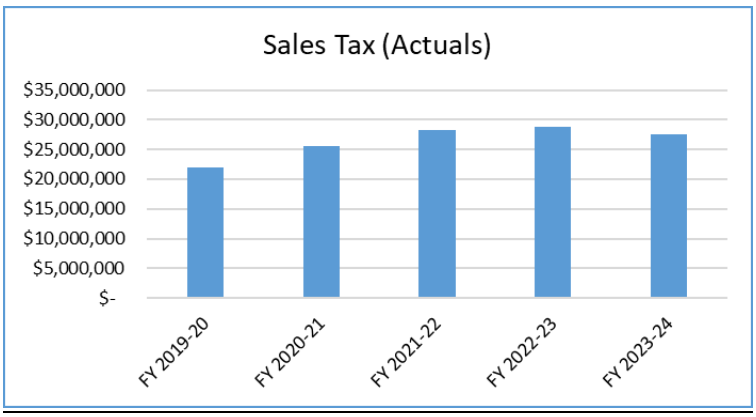
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. *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 Tourist Development/Resort Taxes declined in fiscal year 2019-20 due to the uncertainty surrounding the COVID-19 public health crisis and its effect on local tourism events. These revenue streams fully recovered in fiscal year 2021-22 to finish the year exceeding all previous collections and have leveled off since fiscal year 2022-23. Tax revenue is expected to increase by 2% throughout the forecast period.



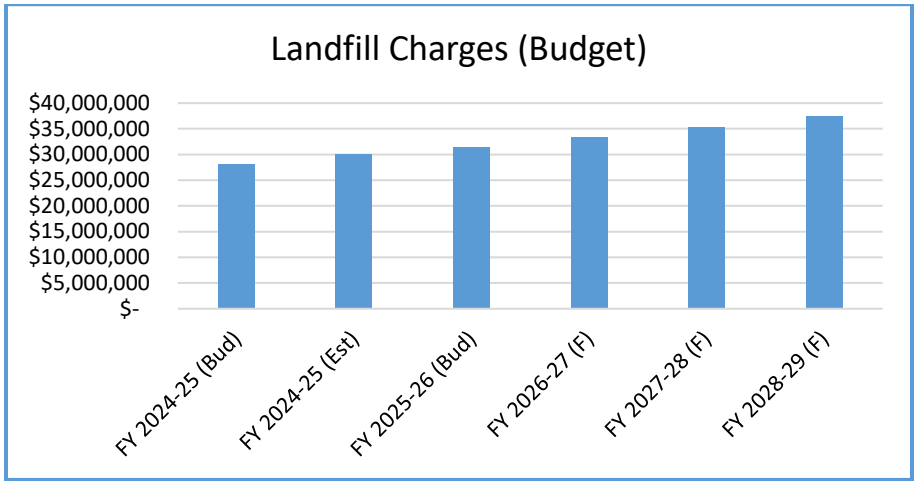
Sales Tax - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$29,995,383	$27,104,171	$27,261,436	$28,079,279	$28,921,657	$29,789,307

Sales Tax Allocation Chart (Includes allocation of investment earnings)						
Allocation by Fund	FY 2024-25 (Budget)	FY 2024-25 (Estimate)	FY 2025-26 (Budget)	FY 2026-27 (Forecast)	FY 2027-28 (Forecast)	FY 2028-29 (Forecast)
General Fund (001)	$16,476,425	$14,875,752	$14,053,964	$14,092,132	$15,261,035	$15,330,231
Law Enforcement Fund (110)	$6,290,490	$5,592,912	$6,487,434	$7,007,778	$6,418,662	$6,948,474
Municipal Service District (120)	$8,625,196	$7,656,790	$7,680,552	$7,889,384	$8,106,170	$8,330,142

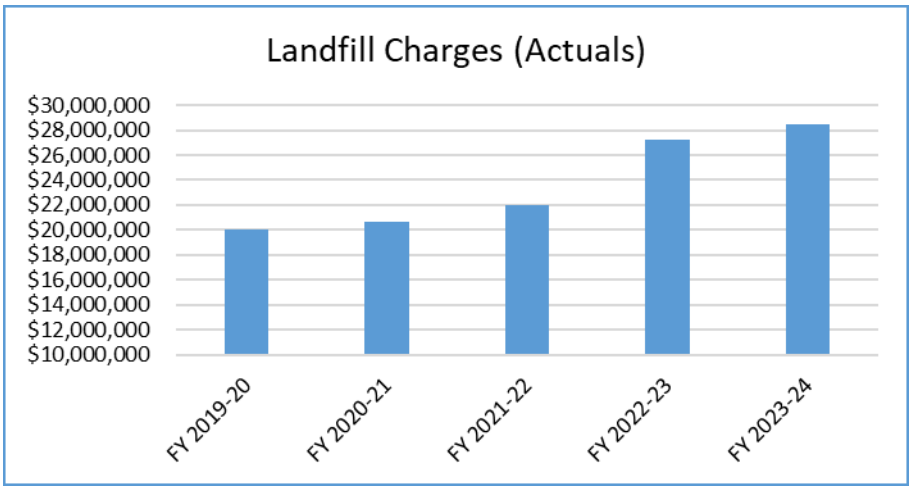


5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$21,996,220
2020-21	$25,646,637
2021-22	$28,292,545
2022-23	$28,830,626
2023-24	$27,603,009

The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund and Municipal Service District Fund, to first meet debt service requirements and then be used for any countywide purpose. For fiscal year 2025-26, the Sales Tax revenue is budgeted with a 0.6% increase over the 2024-25 estimate. For fiscal years 2027-29, Sales Tax revenues forecasted at an annual growth rate of 3%.

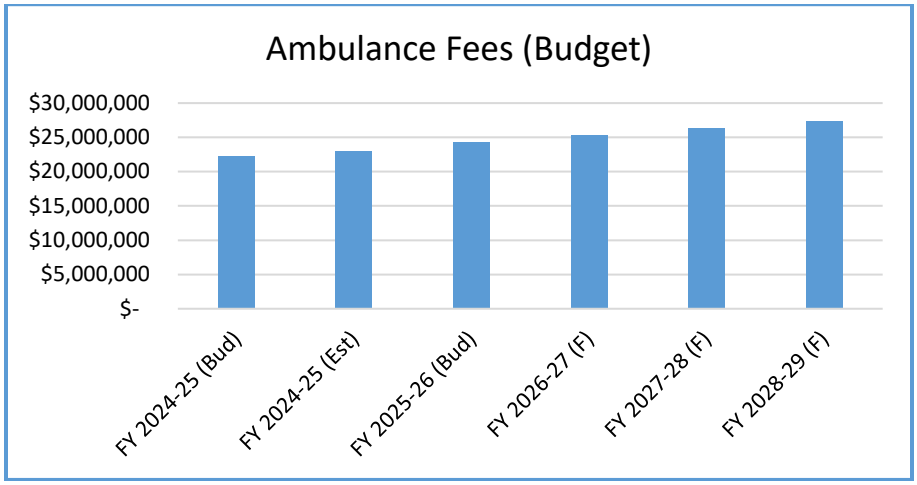


Landfill Charges - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$28,050,000	$30,000,000	$31,443,000	$33,329,591	$35,329,376	$37,449,150

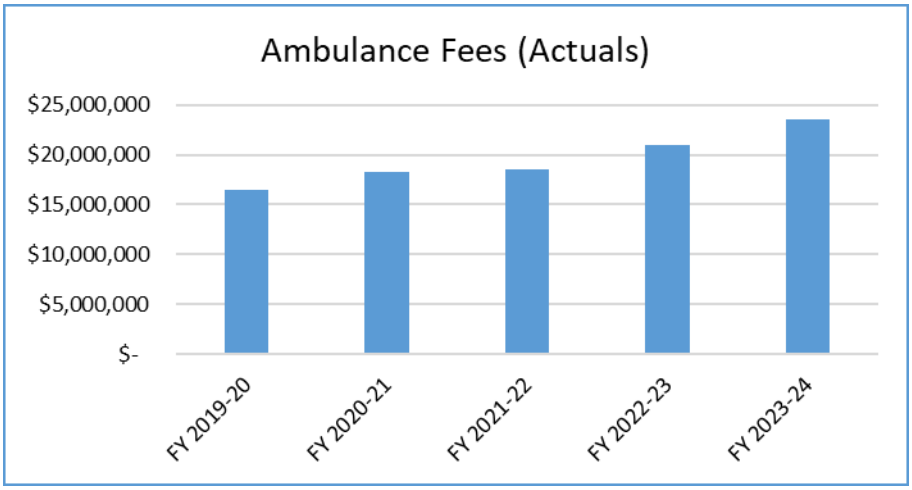


5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$20,071,339
2020-21	$20,649,461
2021-22	$21,973,765
2022-23	$27,206,129
2023-24	$28,489,060

The Solid Waste Fund's main source of operating revenue are the landfill charges which are budgeted at $31.4 million or 43.6% of total operating revenue in fiscal year 2025-26. 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 of the landfill and long-term closure costs.



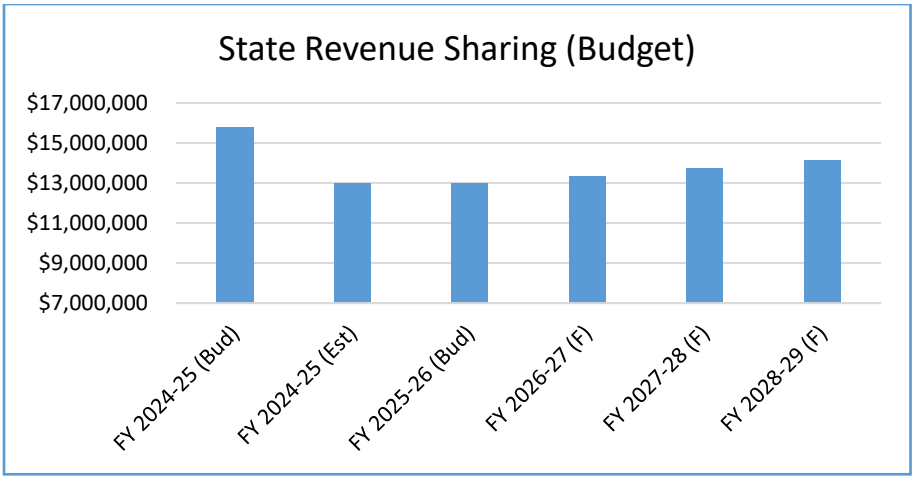
Ambulance Fees - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$22,320,000	$23,004,084	$24,282,857	$25,263,040	$26,283,296	$27,344,592



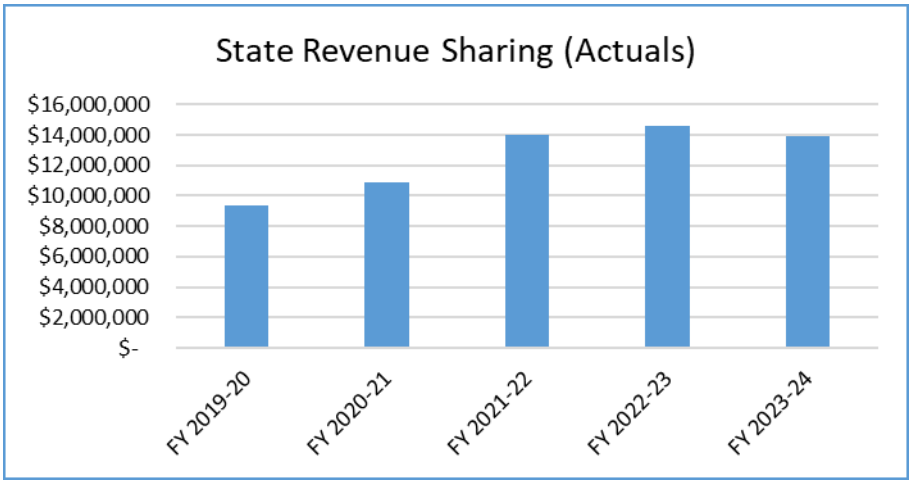
5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$16,479,777
2020-21	$18,317,386
2021-22	$18,572,184
2022-23	$21,013,576
2023-24	$23,592,822

The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. Ambulance billing revenue is authorized by ordinance. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees, which represent 55% of total operating revenue or $24.3 million budgeted in fiscal year 2025-26. Ambulance fee revenue is net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions.

The budgeted revenue for fiscal year 2025-26 is based on the total estimated transports of 58,313 and an average unit of $443.11 per transport. Fiscal years 2027-29 are estimated with an average growth rate of 4% for collections on transports.

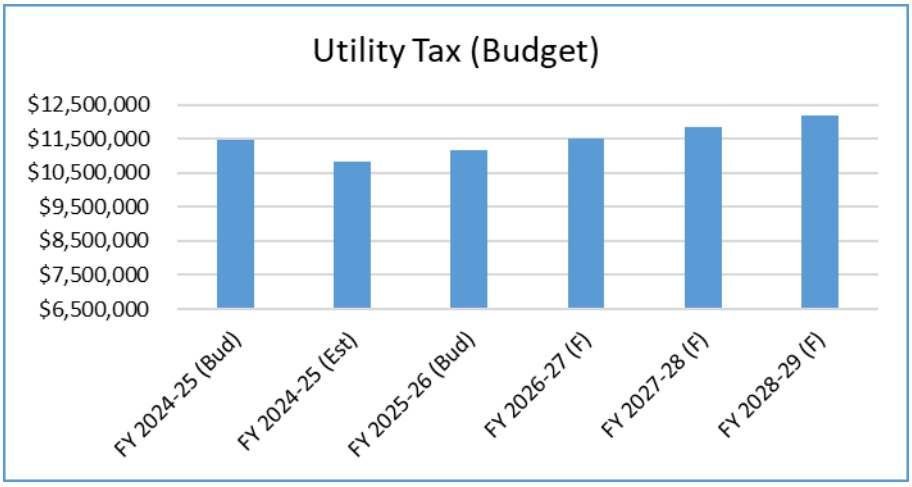


State Revenue Sharing - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$15,807,297	$12,955,718	$12,955,718	$13,338,933	$13,733,644	$14,140,196

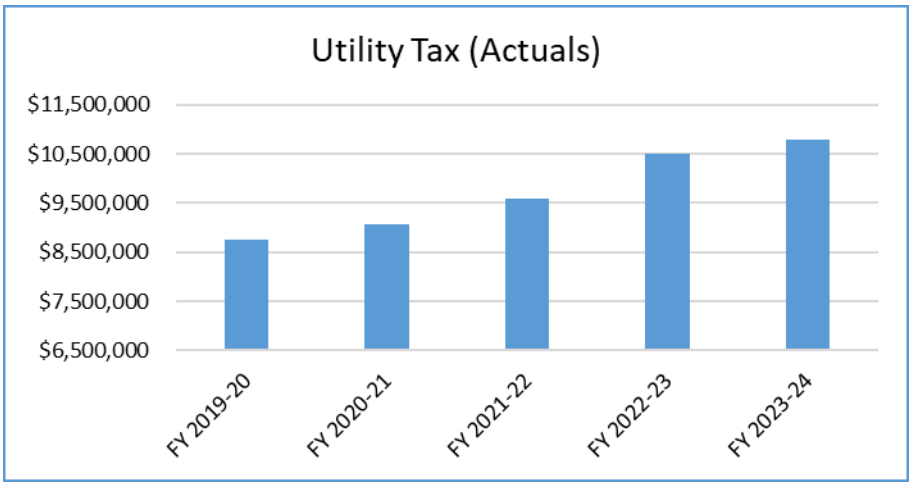


5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$9,348,254
2020-21	$10,864,397
2021-22	$13,980,232
2022-23	$14,601,811
2023-24	$13,896,237

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 booked in both the General Fund for countywide purposes and the Transportation Trust Fund for transportation safety functions. The fiscal year 2025-26 budget for state revenue sharing source is forecasted flat with the fiscal year 2024-25 estimate. For fiscal years 2027-29, state revenue sharing revenues are forecasted at an annual growth rate of 3%.

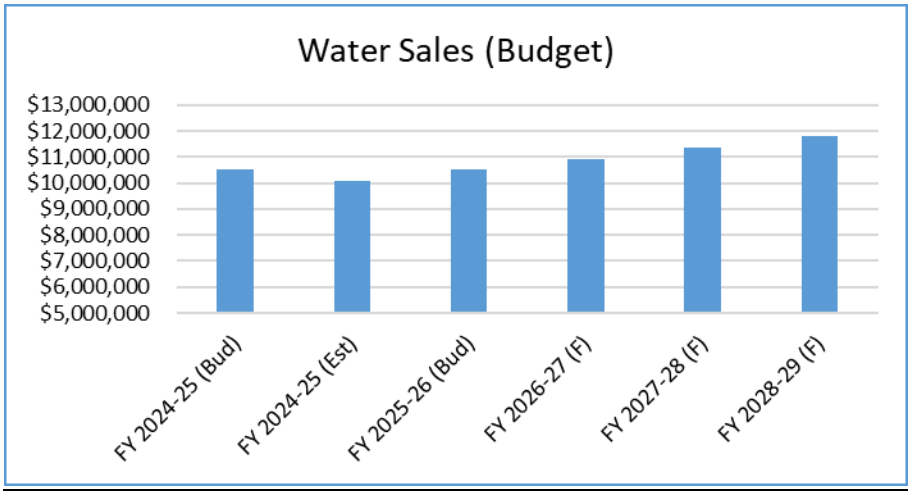


Utility Tax - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$11,474,341	$10,831,822	$11,156,777	$11,491,480	$11,836,224	$12,191,311

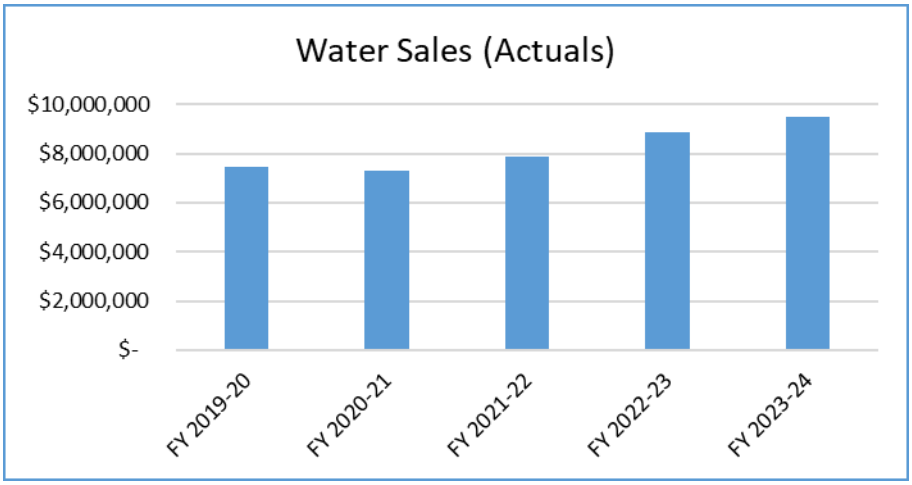


5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$8,752,599
2020-21	$9,060,730
2021-22	$9,577,532
2022-23	$10,506,470
2023-24	$10,790,266

Florida Statute as a levy authorizes the Utility Tax, also known as the Public Service Tax, by ordinance on purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water within the unincorporated area; therefore, the utility tax is collected and booked in the Municipal Service Fund. This revenue source is budgeted at $11.2 million or 25.9% of total operating revenue for the Municipal Service District Fund. A portion of these collections are transferred to the Transportation Trust Fund for road repairs and safety-related maintenance.

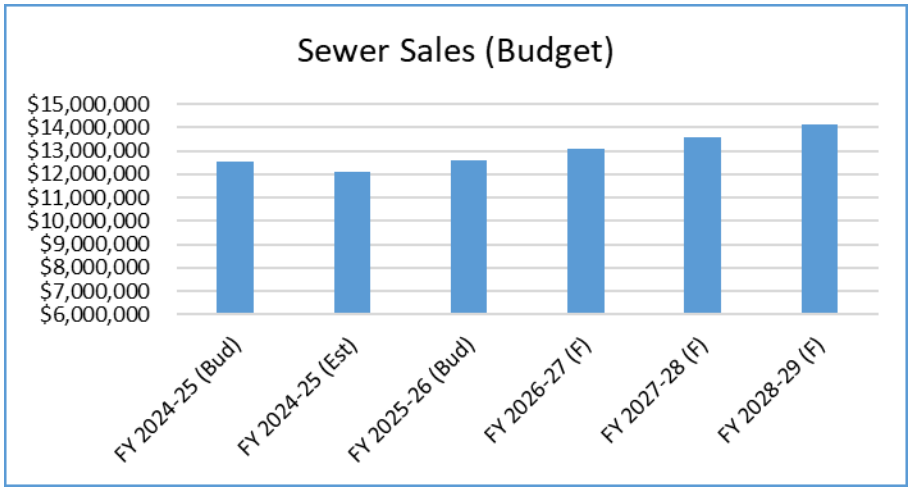


Water Sales - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$10,510,118	$10,100,000	$10,504,000	$10,924,160	$11,361,126	$11,815,571

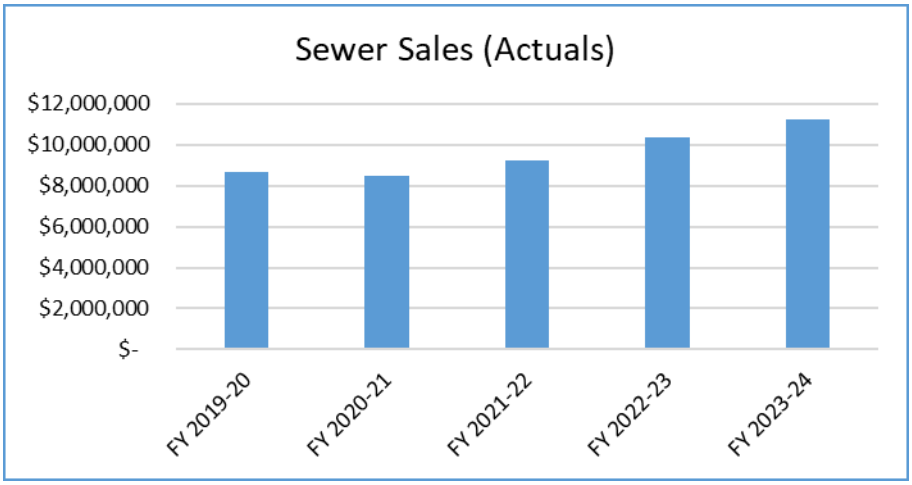


5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$7,470,997
2020-21	$6,972,766
2021-22	$7,861,256
2022-23	$9,226,919
2023-24	$9,514,946

The County owns and operates nine water treatment facilities and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act. The Water Resources and Utilities Division also maintains 10 smaller water systems on behalf of other agencies. Water sales are derived from charges based on customer consumption, as recorded through each water meter. Water sales are expected to grow at a rate of 4% respectively per year for the remainder of the forecast period.



Sewer Sales - Budget, Estimate & Forecast					
FY 2024-25 (Bud)	FY 2024-25 (Est)	FY 2025-26 (Bud)	FY 2026-27 (F)	FY 2027-28 (F)	FY 2028-29 (F)
$12,564,844	$12,100,000	$12,584,000	$13,087,360	$13,610,854	$14,155,289



5 Year History of Collections	
Fiscal Year	Actuals
2019-20	$8,668,740
2020-21	$8,079,757
2021-22	$9,159,622
2022-23	$10,871,860
2023-24	$11,244,833

The Water Resources and Utilities Division owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. Sewer service fees are charged to all customers connected to a sanitary sewer system operated by the County. Sewer sales are expected to grow at a rate of 4% per year for the remainder of the forecast period.

Operating Expenditures in Forecast

Expenditure Overview:

The organization continues to maintain its financial stability by continual monitoring of costs and resources, as well as deferring the use of fund balance to fund on-going operating expenditures. Rather, fund balance is primarily used for one-time expenditures ranging from capital infrastructure to grants and aids for community projects. The personnel services category reflects expenditures for pay adjustments, increases to the employer FRS contribution amount which is set by the Florida Legislature, as well as contributions for employee health insurance and workers compensation claims. Assumptions used in the forecast for the personnel services category can be seen below. On-going operating expenditures are programmed for the upcoming budget year by the departments based on the needs of their business type. These budget requests are then forecasted in the out years using either department provided assumptions for specific object types or pre-outlined assumptions provided through research by the Office of Management and Budget. General assumptions for operating costs can also be seen below. In recent history Volusia County has used remaining funds from prior years to pay for one-time, long-term assets such as technology or building infrastructure improvements or towards pay-as-you-go financing of some major capital improvement projects. A chart showing forecasted capital outlay and improvements for each operating fund can be seen later in this section in detail.

Personnel Services:

Salaries – an annual wage adjustment equivalent to 4% is factored into fiscal year 2025-26 and 4% in the forecast years.

FRS – fiscal year 2025-26 increased per legislative action; rates remain flat in forecasted fiscal years 2027-29.

Group Insurance – fiscal year 2025-26 employer portion of group insurance is based on an actuarial tier-based cost model that allocates cost per the tiered health plan selected (Employee Only / Employee & Spouse / Employee & Child / Family Plan). Increased for estimated medical inflation, by 7% in fiscal year 2026-27 and 7.5% in fiscal years 2028-29.

Worker's Compensation – fiscal year 2025-26 based upon 5-year claim experience, fiscal years 2027-29 increased 2% throughout forecast period.

Operating Expenses:

Software – increased in fiscal years 2027-29 by 3%.

Insurance-Liability – increase in fiscal years 2027-29: 2%.

Janitorial Services – increase for fiscal years 2027-29: 3%.

Computer Replacement – increase for fiscal years 2027-29: 2%

Postage – increased in fiscal years 2027-29 by 1.5%.

Property Insurance – increase for fiscal years 2027-29: 5%.

Fuel – increase for fiscal years 2027-29: 4%

Utilities – Increase fiscal years 2027-29: 4%.

All Other Operating Expenses – increased in fiscal year 2027 by 3% and 2.5% in fiscal years 2028 & 2029.

Operating Interfund Transfers:

Operating transfers are forecasted for each year. The amounts transferred between funds are primarily used to reimburse services or to meet service demands.

To	From	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Emergency Medical Services (002)	General Fund Revenue (001)	$5,464,386	$5,628,318	$5,797,168	$5,971,083
Economic Development (130)	General Fund Revenue (001)	$1,104,767	$1,188,677	$1,271,051	$1,351,842
Beach Mgmt Fund (Beach Pass Buydown) (178)	General Fund (001)	$7,300,000	$7,300,000	$7,300,000	$7,300,000
Beach Management Fund (Beach Subsidy) (178)	General Fund (001)	$9,891,457	$10,200,203	$10,114,774	$11,951,281
Mass Transit (456)	General Fund Revenue (001)	$11,361,621	$11,702,470	$12,053,544	$12,415,150
Ocean Center (118)	Tourist Development Fund (106)	$13,441,522	$13,764,954	$13,090,860	$13,433,105
General Fund (001)	Sales Tax Fund (108)	$14,053,964	$14,092,132	$15,261,035	$15,330,231
Law Enforcement Fund (110)	Sales Tax Fund (108)	$6,487,434	$7,007,778	$6,418,662	$6,948,474
Municipal Service District Fund (120)	Sales Tax Fund (108)	$7,680,552	$7,889,384	$8,106,170	$8,330,142
CTT - Roadway Maintenance (103)	Municipal Service District Fund (120)	$5,000,000	$5,000,000	$5,000,000	$5,000,000
Law Enforcement Fund (110)	Municipal Service District Fund (120)	$26,777,094	$28,651,491	$30,370,580	$31,889,109
Land Management Fund (163)	Land Acquisition Fund (162) (15% of Ad Valorem Taxes)	$1,902,138	$2,034,762	$2,176,671	$2,328,512
General Fund (001)	Solid Waste Fund (450) (4% of Tip Fees)	$1,257,720	$1,333,205	$1,413,197	$1,497,989
Ocean Center (118)	Parking Garage (475)	$0	$875,000	$2,000,000	$2,000,000

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.

Listed below is a chart of the capital improvement funds where 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.

To	From	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Corrections Capital Fund (309) – Corrections Video Surveillance & Security	General Fund Revenue (001)	$8,002,658	$0	$0	$0
Beach Capital Fund (313) - Various Beach Cap Projects	General Fund Revenue (001)	$200,000	$200,000	$200,000	$200,000
IT Capital Fund (322) – Financial System Upgrade	General Fund Revenue (001)	$2,500,000	$0	$0	$0
General Fund Road Projects (335) – Road Program	General Fund Revenue (001)	$5,000,000	$5,000,000	$5,000,000	$5,000,000
Eastside Judicial Capital Fund (385) – Court Complex	General Fund Revenue (001)	$0	$10,000,000	$5,000,000	$0
Library Construction Project Fund (317) – Major library construction and renovations	Library Fund (104)	$100,000	$100,000	$100,000	$100,000
Mosquito Control Capital Fund (378) – Mosquito Control Facility Replacement	Mosquito Control Fund (105)	$1,750,000	$0	$0	$0
Port Authority Capital Projects (314) – Restroom & Dredging	Ponce DeLeon Inlet Port District Fund (114)	$2,200,000	$2,200,000	$2,200,000	$2,200,000
Ocean Center Capital Fund (318) – Various Cap Projects	Ocean Center Fund (118)	$7,617,803	$6,619,628	$5,563,678	$5,641,823
Fire Rescue Capital Fund (340) – Various Cap Projects	Fire Rescue (140)	$5,856,033	$9,500,000	$2,650,000	$9,800,000
Trails Project Fund (328) – Various Trails Projects	Volusia ECHO Fund (160)	$1,500,000	$1,500,000	$1,500,000	$1,500,000
ECHO Direct County Expenditures Fund (360)	ECHO Fund (160)	$6,175,000	$1,680,000	$446,000	$260,000

Forecasted Funds Capital Outlay and Capital Improvements

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Taxing Funds				
General Fund	28,766,799	20,256,977	10,699,941	9,586,202
Library Fund	1,799,261	1,860,300	1,175,300	1,180,300
Mosquito Control Fund	198,000	204,000	293,000	349,000
Law Enforcement Fund	700,000	975,000	1,550,000	200,000
Ponce De Leon Inlet and Port District	466,500	312,000	217,500	268,000
Municipal Service District Fund	643,900	394,525	151,350	106,175
Fire Rescue Services	952,856	374,106	2,455,621	350,993
Land Acquisition Fund	23,175	23,760	24,345	24,957
Special Revenue Funds				
Emergency Medical Services	1,384,700	1,636,000	2,066,000	2,982,750
County Transportation Trust	15,426,775	8,010,900	5,861,500	6,746,500
Road Proportionate Share	23,906,095	1,151,437	0	0
Ocean Center	394,000	555,000	303,000	0
Inmate Welfare	22,660	23,340	24,040	24,762
Road Impact Fee Funds	80,781,034	18,973,764	11,461,265	11,315,967
Stormwater Utility	1,909,400	1,317,000	1,345,000	1,425,000
Land Management Fund	549,000	170,450	75,958	0
Beach Management Fund	1,361,604	1,057,320	1,057,206	1,656,210
Major Capital Funds				
Correctional Facilities Capital Projects	17,139,901	0	0	0
Beach Capital Projects	4,286,026	1,395,000	1,392,500	1,390,000
Port Authority Capital Fund	8,563,269	2,525,000	1,300,000	1,400,000
Library Construction Capital Fund	390,000	0	0	0
Ocean Center Capital	14,133,500	9,925,000	1,625,000	3,750,000
Parks Projects	286,100	0	0	0
Trail Projects Capital Fund	6,685,353	4,850,000	3,500,000	2,300,000
General Fund Road Projects	3,500,000	0	0	0
Fire Rescue Capital Fund	5,856,033	9,500,000	2,650,000	9,800,000
ECHO Direct County Expenditures	6,175,000	1,680,000	446,000	260,000
Sheriff Capital Facilities	30,000,000	0	0	0
Mosquito Control Capital Fund	31,050,000	0	0	0
Eastside Judicial Capital	4,500,000	10,000,000	5,000,000	0
Enterprise Funds				
Solid Waste	55,059,425	10,174,916	6,017,430	8,959,893
Daytona Beach International Airport	1,452,896	4,040,000	4,116,000	20,000
Airport - Passenger Facility Charge	5,388,213	500,000	0	0
Airport Customer Facility Charge	0	1,320,000	0	0
Water and Sewer Utilities	8,676,007	20,242,000	15,696,500	12,071,500
Parking Garage	5,126,300	2,650,000	0	0
Internal Service Funds				
Computer Replacement Fund	1,079,400	1,216,600	1,181,600	1,378,460
Equipment Maintenance Fund	569,103	365,655	550,885	35,000
Vehicle Replacement Fund	10,387,000	12,231,000	10,359,000	10,015,000
Total	**379,589,285**	**149,911,050**	**92,595,941**	**87,596,669**

*A detailed breakout of the capital outlay and improvements from the funds seen above can be found in each forecast narrative in the forecast section of this document.

Debt Service

The county takes a planned approach to the management of debt, funding its capital needs from internally generated resources and uses external financing only when needed. To fulfill its future capital needs, Volusia County is able to utilize available resources freed up by paying off its debt toward a pay-as-you-go funding strategy. This strategy will ensure that future taxpayers remain unburdened with debt while fostering ongoing fiscal responsibility.

The forecast includes ongoing debt payments for projects funded by other than the general fund sales tax dollars such as the Municipal Service District Fund (MSD), Tourist Development, County Transportation Trust, Enterprise Funds, etc. A borrowing funded by general fund revenues was approved in FY 2020-21 to finance the construction cost of Sunrail Phase 2 north in the amount of $11.2 million to be paid back over a 15-year term.

Debt Summary Matrix

Debt	Maturity Date	Principal / Interest	FY 2026	FY 2027	FY 2028	FY 2029
Fund 202 – TDT Bond Series 2014	12/01/2034	Principal	$3,075,000	$3,185,000	$3,305,000	$3,420,000
		Interest	$1,219,814	$1,109,950	$996,051	$941,471
Fund 208 – Cap Imp Note Series 2010	12/01/2030	Principal	$557,000	$573,000	$591,000	$608,000
		Interest	$121,988	$101,250	$79,887	$57,884
Fund 215 – Cap Imp Note Series 2017 MSD Ev Fac	12/01/2037	Principal	$320,000	$330,000	$340,000	$350,000
		Interest	$138,622	$129,294	$119,679	$109,778
Fund 295 – Sunrail SIB Loan 2021	10/01/2036	Principal	$804,922	$819,008	$833,341	$847,924
		Interest	$169,243	$155,157	$140,824	$126,241
Fund 450 – Solid Waste New Cell Development	12/01/2044	Principal	$260,000	$7,005,568	$7,003,943	$7,001,568
		Interest	$403,744	$0	$0	$0
Fund 451 – Airport Terminal Cap Imp Note Series 2019	12/01/2034	Principal	$755,000	$775,000	$795,000	$815,000
		Interest	$215,644	$195,371	$174,569	$153,236
Fund 457 – Water & Sewer New SW Plant State Rev. Loan	06/15/2030	Principal	$524,230	$540,341	$556,947	$574,063
		Interest	$81,045	$64,934	$48,328	$31,212
Total Principal:			**$6,296,152**	**$13,227,917**	**$13,425,231**	**$13,616,555**
Total Interest:			**$2,350,100**	**$1,755,956**	**$1,559,338**	**$1,419,822**

Fund Balance and Budgeted Reserves

Fund balance for budget purposes is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. Adequate fund balance translates into sustainable reserve levels to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures.

For the taxing funds, the County's goal to achieve emergency reserves of 5% - 10% of budgeted current revenues has been attained.

Taxing Fund Emergency Reserves	FY 2026	FY 2027	FY 2028	FY 2029
General Fund	$26,254,956	$27,697,677	$29,391,639	$31,081,581
Percent	10.0%	10.0%	10.0%	10.0%
Library District Fund	$2,487,443	$2,647,248	$2,691,573	$2,866,571
Percent	10.0%	10.0%	10.0%	10.0%
Mosquito Control Fund	$725,769	$773,039	$823,790	$878,187
Percent	10.0%	10.0%	10.0%	10.0%
Ponce DeLeon & Port District Fund	$454,262	$475,492	$498,280	$522,645
Percent	10.0%	10.0%	10.0%	10.0%
Municipal Service District Fund	$4,310,980	$4,511,865	$4,728,988	$4,959,424
Percent	10.0%	10.0%	10.0%	10.0%
Fire Rescue District Fund	$5,026,367	$5,355,149	$5,703,647	$6,077,221
Percent	10.0%	10.0%	10.0%	10.0%

The use of one-time funds for ongoing operating expenses is not recommended except as a means to transition to sustainable levels of service. The forecasts contained in this document illustrate the use of reserves for planned maintenance, upgrades, and other capital expenditures as outlined in each fund's forecast.

Classification of Reserves:

Reserve for Future Capital – set aside for planned capital initiatives. This reserve is utilized in the following funds:

- General Fund (001), Emergency Medical Services (002), County Transportation Trust (103), Library Fund (104), Mosquito Control Fund (105), Ponce De Leon Inlet and Port District Fund (114), Ocean Center (118), Inmate Welfare Trust Fund (123), Fire Rescue District Fund (140), Stormwater Utility Fund (159), ECHO Fund (160), 800MHz Capital Fund (305), Beach Capital Fund (313), Port Capital Fund (314), Library Capital Fund (317), Ocean Center Capital Fund (318), Parks Capital Fund (326), Trail Projects (328), Solid Waste Fund (450), Passenger Facility Charge Fund (452), Water & Sewer Utilities Fund (457), Parking Garage Fund (475), Computer Replacement (511), Fleet Maintenance (513)

Reserve for Revenue Stabilization – set aside to offset volatility in various revenue streams. This reserve is utilized in the following funds:

- Emergency Medical Services (002), County Transportation Trust (103), Tourist Development Tax Fund (106), Sales Tax Fund (108), Ocean Center (118), Airport (451), Mass Transit Fund (456), Parking Garage Fund (475)

Reserves for Debt Service and Loan Repayments – set aside for future principal, interest, and other debt service expenses. This reserve is utilized in the following funds:

- Municipal Service District Fund (120), TDT Refunding Revenue Bond, Series 2014 (202), Capital Improvement Revenue Note, Series 2017 (215)

Reserve for Maintenance and Operations – set aside for land acquisition and management costs. This reserve is utilized in the following funds:

- Land Acquisition Fund (162), Land Management Fund (163)

Reserve for Transition – set aside for possible fluctuations in revenues or increased costs such as large personnel changes. This reserve is utilized in the following funds:

- Fire Rescue District Fund (140)

Reserve for Fuel – to offset rate fluctuation for operating divisions. This reserve is utilized in the following funds:

- Mass Transit Fund (456)

Reserve for Contingency – to address unexpected one-time priority expenditures. This reserve is utilized in the following funds:

- General Fund (001), County Transportation Trust (103), Mosquito Control Fund (105), Fire Rescue District Fund (140)

Reserve for Local Grant Match – set aside for match requirements for Federal, State, or local grants. This reserve is utilized in the following funds:

- Fire Rescue District Fund (140), Airport Fund (451)

Other reserve categories are specialized and only used by a single fund. Examples of some of the more specialized reserve categories and the funds that utilize them are listed below:

- Wage and Benefit Adjustment Reserves – General Fund (001)
- Landfill Closure Reserves – Solid Waste Fund (450)
- Equipment Replacement Reserves – Fleet Replacement Fund (514)
- Reserves for Catastrophic Claims – Risk Insurance Fund (521) & Group Insurance Fund (530)
- IBNR Funding Reserves – Group Insurance Fund (530)
- Law Enforcement Equivalent Emergency Reserves – General Fund (001)

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 001 - General Fund
Flat Millage Rate

	FY2024-25 Adopted Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Property Taxes:						
Current Ad Valorem Taxes*	187,361,278	187,361,278	202,138,352	216,288,037	231,428,199	247,628,173
Millage Rate	**3.2007**	**3.2007**	**3.2007**	**3.2007**	**3.2007**	**3.2007**
Deliquent Ad Valorem Taxes	950,000	950,000	950,000	950,000	950,000	950,000
Other Operating Revenues:						
Sales Tax	16,476,425	14,875,752	14,053,964	14,092,132	15,261,035	15,330,231
State Revenue Sharing	15,625,397	12,773,818	12,773,818	13,157,033	13,551,744	13,958,296
Hospital District Medicaid Contributions	7,270,699	7,270,699	8,356,428	8,690,685	9,038,313	9,399,845
Other Intergovernmental Revenues	1,084,295	1,010,599	1,022,312	1,034,305	1,046,586	1,059,165
Charges for Services	4,164,438	4,106,397	4,232,577	4,300,276	4,372,730	4,446,764
Judgments, Fines & Forfeitures	1,809,011	1,927,823	2,342,670	2,385,343	2,428,831	2,473,145
Investment Income	5,210,944	7,420,495	7,692,270	7,320,783	6,993,073	6,631,593
Miscellaneous Revenues	2,857,563	3,112,564	1,968,147	1,663,666	1,671,384	1,679,308
Constitutional Officer Excess Fees	7,573,074	7,889,300	5,761,300	5,761,300	5,761,300	5,761,300
Solid Waste Recurring Interfund Transfer In	1,122,000	1,200,020	1,257,720	1,333,205	1,413,197	1,497,989
Subtotal Other Operating Revenues	**63,193,846**	**61,587,467**	**59,461,206**	**59,738,728**	**61,538,193**	**62,237,636**
One-time Revenues:						
Interfund Transfers In	-	6,801,984	10,867,504	-	-	-
Use of Prior Year Fund Balance (Reserves)	48,705,647	30,564,994	19,813,189	17,673,220	-	-
TOTAL FUND REVENUES	**300,210,771**	**287,265,723**	**293,230,251**	**294,649,985**	**293,916,392**	**310,815,809**

*FY26 taxable property value increase is 8% over Post VAB FY25 values (New Construction represents 2.8% of the increase).

*Forecast years taxable value growth is estimated at 7% (New Construction estimated at 2%)

Millage Rate Components:						
Recurring Personnel & Operating	**2.8718**	**2.9926**	**2.9418**	**2.9272**	**2.8360**	**2.7947**
Capital Outlay & Capital Improvements	**0.3289**	**0.2082**	**0.2565**	**0.2711**	**0.2971**	**0.1956**
Addition to Reserves	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0652**	**0.2079**
Total	**3.2007**	**3.2008**	**3.1983**	**3.1983**	**3.1983**	**3.1982**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 001 - General Fund
Flat Millage Rate

	FY2024-25 Adopted Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Expenditures:						
Elected Office:						
Property Appraiser	13,147,530	13,162,530	14,783,695	15,463,869	15,064,851	15,813,605
Tax Collector	11,396,705	11,426,705	12,022,199	12,709,741	13,441,026	14,217,768
Tax Collector Capital Projects by Facilities	1,025,000	1,175,000	-	-	-	-
Elections	8,014,295	8,152,065	7,733,617	7,940,041	8,182,293	8,432,015
Office of the Sheriff	390,273	390,567	457,430	475,047	493,364	512,409
Sheriff's Office Capital Projects by Facilities	1,125,000	1,121,762	-	-	-	-
Debt Service for Sheriff's Administration Complex	-	-	-	2,200,000	2,200,000	2,200,000
Judicial, Clerk and Guardian Ad Litem	13,272,325	12,942,388	13,708,895	14,184,287	14,645,770	15,118,306
Subtotal Elected Office	**48,371,128**	**48,371,017**	**48,705,836**	**52,972,985**	**54,027,304**	**56,294,103**
External Expenses:						
State Department of Juvenile Justice	2,753,632	3,456,120	3,732,609	4,031,218	4,353,715	4,702,013
State Medicaid Contribution	9,197,595	9,197,595	10,571,067	10,993,910	11,433,666	11,891,013
State Department of Health in Volusia County	2,650,774	2,636,020	2,750,210	2,833,322	2,905,099	2,978,710
SunRail	6,607,282	6,585,598	7,802,782	8,615,546	9,506,859	10,065,037
Alcohol, Drug and Mental Health (ADM) Funding	4,032,803	5,286,801	4,032,803	4,032,803	4,032,803	4,032,803
Children and Families Advisory Board	2,542,947	2,549,843	2,603,978	2,682,097	2,762,560	2,845,437
Cultural Arts Council	611,758	611,758	611,758	611,758	611,758	611,758
CRA Payments**	7,834,940	7,811,142	8,224,740	8,836,429	8,536,364	9,175,700
External Expenses	**36,231,731**	**38,134,877**	**40,329,947**	**42,637,083**	**44,142,824**	**46,302,471**

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 001 - General Fund
Flat Millage Rate

	FY2024-25 Adopted Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Expenditures (continued):						
County Departments:						
Emergency Services	5,667,136	4,862,937	6,093,935	6,434,893	6,874,712	7,027,981
Emergency Medical Services Subsidy/PEMT Payment	9,019,233	9,019,233	8,019,233	8,183,165	8,352,015	8,525,930
Public Protection	65,211,092	62,815,363	67,145,208	67,780,568	70,651,026	73,735,847
County Council, County Mgr., County Attorney, Internal Audit	6,478,566	6,234,626	7,356,873	7,644,912	7,907,465	8,171,566
Finance/Information Technology	15,389,064	14,027,834	15,174,176	14,995,013	16,644,215	17,742,693
Business Services	16,670,256	20,608,197	16,084,995	15,893,074	15,840,318	16,361,210
Court Facilities Maintenance and Projects	8,280,951	9,902,073	6,413,812	6,292,253	6,200,214	5,347,413
Votran Operating Interfund Transfer	11,838,941	11,838,941	11,361,621	11,702,470	12,053,544	12,415,150
Community Services	15,637,230	12,976,809	15,421,038	14,543,757	15,678,906	15,504,920
Human Resources	1,719,563	1,437,396	1,670,089	1,737,130	1,803,954	1,870,723
Growth and Resource Management	3,460,506	3,449,506	3,177,016	3,323,004	3,421,566	3,561,186
Public Works	349,919	339,098	356,330	370,798	385,743	401,127
Economic Development Interfund Transfer	1,288,919	482,372	1,104,767	1,188,677	1,271,051	1,351,842
Aggregate Operational Savings	**(5,000,000)**	**(2,500,000)**	**(5,000,000)**	**(5,000,000)**	**(5,000,000)**	**(5,000,000)**
Subtotal County Departments	**156,011,376**	**155,494,385**	**154,379,093**	**155,089,714**	**162,084,729**	**167,017,588**
Beach and Misc. Interfund Transfers Out:						
Beach Management & Beach Capital Funds (Revenue Subsidy)	11,093,149	17,659,760	17,391,457	17,700,203	17,614,774	19,451,281
Homeless Initiatives	-	1,075,000	-	-	-	-
Group Insurance	-	1,740,536	-	-	-	-
Airport Fund	-	352,512	-	-	-	-
Impact Fee Administration	-	240,548	-	-	-	-
Subtotal Beach and Misc. Interfund Transfers	**11,093,149**	**21,068,356**	**17,391,457**	**17,700,203**	**17,614,774**	**19,451,281**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 001 - General Fund
Flat Millage Rate

	FY2024-25 Adopted Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Major Capital Improvement Plan:						
Sheriff's Administration Complex	15,000,000	-	-	-	-	-
Corrections Security Project	-	-	8,002,658	-	-	-
Corrections Window Replacement ***	1,500,000	196,158	-	7,500,000	-	-
Corrections Air Handler Replacement & Fire Suppression ***	3,900,000	20,572	3,900,000	-	-	-
Corrections Potable Water	-	-	5,442,873	-	-	-
Corrections Chiller Replacement ***	-	1,457,565	-	-	-	-
Holsonback Building Purchase	10,100,000	10,100,000	-	-	-	-
ERP System Upgrade	4,000,000	4,000,000	2,500,000	-	-	-
Energy Conservation Projects (SECM)	3,000,000	-	3,350,000	1,750,000	1,500,000	1,250,000
Eastside Judicial Planning	5,000,000	5,000,000	-	10,000,000	5,000,000	-
Elections Warehouse ****	-	500,000	-	-	-	-
EOC Multi-Purpose Expansion	2,575,000	2,922,793	-	-	-	-
EOC Audio / Visual Software	1,466,387	-	1,466,387	-	-	-
Emergency Medical Dispatch Software	1,962,000	-	1,962,000	-	-	-
Major Fire Equipment	-	-	500,000	-	-	-
FEC Train Trestle Dredging	-	-	-	2,000,000	-	-
Road Program Set Aside	-	-	5,000,000	5,000,000	5,000,000	5,000,000
County Council Chambers Audio/Video	-	-	300,000	-	-	-
Subtotal Major Capital Improvement	**48,503,387**	**24,197,088**	**32,423,918**	**26,250,000**	**11,500,000**	**6,250,000**
TOTAL FUND EXPENDITURES	**300,210,771**	**287,265,723**	**293,230,251**	**294,649,985**	**289,369,631**	**295,315,443**
REVENUE LESS EXPENDITURES	**-**	**-**	**-**	**-**	**4,546,761**	**15,500,366**

*** Includes Encumbrance Rollover

**** Approved by Council as an Amendment to the Budget

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 001 - General Fund
Flat Millage Rate

	FY2024-25 Adopted Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Category Summary						
Personnel Services	89,211,245	85,974,997	93,243,194	97,057,945	101,049,849	105,111,774
Operating Expenses	102,243,802	98,651,980	106,100,911	108,896,744	113,882,688	118,682,265
Reimbursements	(21,853,808)	(19,510,271)	(22,390,834)	(23,069,972)	(23,774,262)	(24,506,208)
Capital Outlay	4,501,258	2,692,979	4,751,756	1,824,167	1,848,436	1,993,234
Capital Improvements	36,690,263	20,765,043	24,015,043	18,432,810	8,851,505	7,592,968
Grants and Aids	25,837,523	27,766,786	28,075,981	29,253,947	29,508,077	30,746,164
Interfund Transfers	63,580,488	70,924,209	59,434,200	62,254,344	58,003,338	55,695,246
Reserves	56,312,568	94,779,838	74,966,649	57,293,429	61,840,190	77,340,556
Total	**356,523,339**	**382,045,561**	**368,196,900**	**351,943,414**	**351,209,821**	**372,655,999**
Reserve Summary						
Contingency Reserves	3,337,073	2,872,657	2,932,511	2,946,500	2,893,696	2,953,154
Reserve for Future Capital	28,190,986	55,085,362	32,961,436	12,912,365	14,942,704	27,845,062
Reserve for Wages Compression Adjustments	500,000	-	-	-	-	-
Law Enforcement Fund Equivalent Emergency Reserve	-	11,831,945	12,817,746	13,736,888	14,612,151	15,460,759
General Fund Emergency Reserve	24,284,509	24,989,875	26,254,956	27,697,677	29,391,639	31,081,581
General Fund Emergency Reserve Percentage	9.7%	10.0%	10.0%	10.0%	10.0%	10.0%
Total Reserves	**56,312,568**	**94,779,838**	**74,966,649**	**57,293,429**	**61,840,190**	**77,340,556**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 104 - Library
Rollback Millage Rate @ 0.3697

	FY2024-25 Adopted	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Current Ad Valorem Taxes*	22,776,978	22,776,978	23,348,189	24,982,562	25,458,765	27,240,878
Millage Rate	**0.3891**	**0.3891**	**0.3697**	**0.3697**	**0.3521**	**0.3521**
Delinquent Ad Valorem Taxes	40,000	40,000	120,000	120,000	120,000	120,000
State Aid to Library	296,771	285,394	285,394	285,394	285,394	285,394
Federal Communications Commission E-Rate	68,218	68,218	68,218	68,218	68,218	68,218
Charges for Services/Lost Books & Cards/Sales	113,100	119,200	119,100	119,100	119,100	119,100
Tax Collector & Property Appraiser Excess Fees	-	136,500	102,500	102,500	102,500	102,500
Donations / Contributions	132,790	134,790	132,790	132,790	132,790	132,790
Investment Income	575,977	741,257	690,939	654,613	621,663	589,531
Miscellaneous Revenues	6,800	10,500	7,300	7,300	7,300	7,300
Subtotal Operating Revenues	**24,010,634**	**24,312,837**	**24,874,430**	**26,472,477**	**26,915,730**	**28,665,711**
PY Fund Balance - CIP & OUTLAY	**4,619,248**	**4,764,975**	**1,057,693**	**210,923**		
TOTAL FUND REVENUES	**28,629,882**	**29,077,812**	**25,932,123**	**26,683,400**	**26,915,730**	**28,665,711**
Expenditures:						
Personnel Services	13,463,120	13,057,263	13,657,039	14,237,085	14,837,451	15,449,658
Operating Expenditures	10,043,554	10,182,458	10,243,185	10,349,398	10,644,316	11,219,261
Tax Collector & Property Appraiser Commissions	131,279	121,159	132,638	136,617	140,032	143,533
Subtotal Operating Expenditures	**23,506,674**	**23,239,721**	**23,900,224**	**24,586,483**	**25,481,767**	**26,668,919**
Capital Outlay	328,895	131,949	400,295	285,300	215,300	215,300
Capital Improvements	995,733	1,347,677	1,398,966	1,575,000	960,000	965,000
Transfer to Health Insurance Fund	-	152,423	-	-	-	-
Transfer to Library Capital Fund	3,667,301	4,084,883	100,000	100,000	100,000	100,000
TOTAL FUND EXPENDITURES	**28,629,882**	**29,077,812**	**25,932,123**	**26,683,400**	**26,897,099**	**28,092,752**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**18,631**	**572,959**
Reserve for Future Capital	3,375,708	5,140,670	4,026,818	3,656,090	3,630,396	4,028,357
Emergency Reserves - 10%	2,388,284	2,431,284	2,487,443	2,647,248	2,691,573	2,866,571
Total Reserves	**5,763,992**	**7,571,954**	**6,514,261**	**6,303,338**	**6,321,969**	**6,894,928**

*Fiscal year 2025-26 taxable property value increase is 8% over Post VAB FY25 values (New Construction represents 2.8% of the increase).

*Taxable property value is estimated to increase 7% in FY27-FY29 (New Construction 2%).

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 105 - Mosquito Control
Rollback Millage Rate in FY2026 and Flat Millage Rate in Forecast Years

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Ad Valorem Taxes*	6,749,053	6,737,053	6,935,434	7,418,815	7,936,032	8,489,454
Millage Rate	**0.1647**	**0.1647**	**0.1573**	**0.1573**	**0.1573**	**0.1573**
Intergovernmental Revenue	11,000	11,000	11,000	11,000	11,000	11,000
Charges for Services	29,000	29,000	29,000	29,000	29,000	29,000
Tax Collector & Property Appraiser Excess Fees	-	46,900	34,900	34,900	34,900	34,900
Investment Income/Sale of Surplus	225,404	262,171	247,361	236,670	226,972	217,514
Subtotal Operating Revenues	**7,014,457**	**7,086,124**	**7,257,695**	**7,730,385**	**8,237,904**	**8,781,868**
PY Fund Balance One-Time Capital	**166,290**					
TOTAL FUND REVENUES	**7,180,747**	**7,086,124**	**7,257,695**	**7,730,385**	**8,237,904**	**8,781,868**
Expenditures:						
Personnel Services	2,287,551	2,138,512	2,212,930	2,304,137	2,397,359	2,491,975
Operating Expenditures	2,603,899	2,573,746	2,680,430	2,764,167	2,850,801	2,928,387
Tax Collector & Property Appraiser Commissions	255,565	255,565	266,235	281,648	288,599	305,998
CRA Payments**	290,732	279,685	290,982	314,473	240,195	260,957
Reimbursements	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Transfer to Health Insurance Fund	-	23,977	-	-	-	-
Transfer to Debt Service Fund for New Facility Debt	-	-	-	1,750,000	1,750,000	1,750,000
Subtotal Operating Expenditures	**5,137,747**	**4,971,485**	**5,150,577**	**7,114,425**	**7,226,954**	**7,437,317**
% of total operating revenue	**73%**	**70%**	**71%**	**92%**	**88%**	**85%**
Capital Outlay	293,000	289,398	198,000	204,000	293,000	349,000
Transfer to Capital Project Fund for New Facility Construction	1,750,000	1,750,000	1,750,000			
Total Capital Improvement	**2,043,000**	**2,039,398**	**1,948,000**	**204,000**	**293,000**	**349,000**
TOTAL FUND EXPENDITURES	**7,180,747**	**7,010,883**	**7,098,577**	**7,318,425**	**7,519,954**	**7,786,317**
REVENUES LESS EXPENDITURES	**-**	**75,241**	**159,118**	**411,960**	**717,950**	**995,551**

Reserve for Future Capital	2,520,043	3,846,422	3,988,383	4,353,074	5,020,272	5,961,426
Reserve for Contingencies	100,000	100,000	100,000	100,000	100,000	100,000
Emergency Reserves @ 10%	701,446	708,612	725,770	773,039	823,790	878,187
Total Reserves	**3,321,489**	**4,655,034**	**4,814,152**	**5,226,112**	**5,944,062**	**6,939,613**

*Fiscal year 2025-26 taxable property value increase is 7.4% over Post VAB FY25 values (New construction represents 2.5% of the increase).
*Taxable property value is estimated to increase 7% in FY27-FY29 (New Construction 2%).
**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

VOLUSIA COUNTY BUDGET REQUEST SUMMARY
FUND: 110 - Law Enforcement Fund

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget
Revenues:			
Current Ad Valorem Taxes	93,625,028	93,625,028	101,009,179
Millage Rate	**1.5994**	**1.5994**	**1.5994**
Delinquent Ad Valorem Taxes	-	250,000	250,000
Transfer from Municipal Service District	24,338,357	24,338,357	26,777,094
Muncipality Contracts	18,837,824	19,631,256	21,217,452
Airport Contract	1,894,508	2,112,268	1,985,220
School Board Contract	1,009,748	1,009,748	1,090,528
Outside Detail	-	306,148	130,000
Other VSO Revenues Remitted to County	813,112	1,050,000	1,050,000
VSO Reimbursements through Clerk of Court	-	335,000	335,000
PY Fund Balance	**-**	**-**	**1,110,079**
Subtotal VSO Revenues	**140,518,577**	**142,657,805**	**154,954,552**
Tax Collector Investment Income	-	215,688	176,042
Property Appraiser and Tax Collector Excess Fees	-	535,500	395,500
Transfer from Sales Tax	6,290,490	5,592,912	6,487,434
Subtotal Administrative Revenues	**6,290,490**	**6,344,100**	**7,058,976**
TOTAL FUND REVENUES	**146,809,067**	**149,001,905**	**162,013,528**
Expenditures:			
Transfer to the Sheriff's Office	140,518,577	140,518,577	154,154,552
Sheriff's Office Facility Management	-	-	800,000
Subtotal Operating Expenses	**140,518,577**	**140,518,577**	**154,954,552**
Property Appraiser and Tax Collector Commissions	3,290,538	3,290,538	3,803,295
CRA Payments	2,999,952	3,053,562	3,255,681
Subtotal Administrative Expenses	**6,290,490**	**6,344,100**	**7,058,976**
TOTAL FUND EXPENDITURES	**146,809,067**	**146,862,677**	**162,013,528**
REVENUE LESS EXPENDITURES	**-**	**2,139,228**	**-**

Reserve for Contingency	-	4,494,061	3,383,982
Total Reserves	**-**	**4,494,061**	**3,383,982**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 114 - Ponce De Leon Inlet and Port District
Rollback Millage Rate in FY2026 and Flat Millage Rate in Forecast Years

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Ad Valorem Taxes*	2,838,630	2,830,630	2,911,389	3,114,207	3,331,221	3,563,427
Millage Rate	**0.0692**	**0.0692**	**0.0660**	**0.0660**	**0.0660**	**0.0660**
Park Fees	1,400,000	1,400,000	1,400,000	1,421,000	1,442,315	1,463,950
Investment Income	284,104	235,088	219,129	207,608	197,159	186,968
Tax Collector & Property Appraiser Excess Fees	-	16,100	12,100	12,100	12,100	12,100
Subtotal Operating Revenues	**4,522,734**	**4,481,818**	**4,542,618**	**4,754,915**	**4,982,795**	**5,226,445**
PY Fund Balance One-time Capital	**814,830**	**969,363**	**1,016,130**	**687,329**	**362,876**	**306,671**
TOTAL FUND REVENUES	**5,337,564**	**5,451,181**	**5,558,748**	**5,442,244**	**5,345,671**	**5,533,116**
Expenditures:						
Personnel Services	638,716	600,610	762,820	795,303	828,886	863,036
Operating Expenditures	1,642,861	1,863,019	1,767,222	1,753,221	1,742,506	1,825,906
Inlet Park Patrol (Animal Services) - Personnel	65,374	64,034	65,339	68,139	71,052	74,019
Inlet Park Patrol (Animal Services) - Operating	10,782	9,146	11,023	11,374	11,735	12,110
Tax Collector & Property Appraiser Commissions	103,703	103,703	111,779	118,249	121,163	128,467
CRA Payments **	122,153	121,998	122,090	131,947	100,781	109,492
Partnership Program Grants	51,975	62,046	51,975	52,011	52,048	52,086
Capital Outlay	36,000	36,000	16,500	17,000	17,500	68,000
Total Operating Expenditures	**2,671,564**	**2,860,556**	**2,908,748**	**2,947,244**	**2,945,671**	**3,133,116**
% of total operating revenue	**59%**	**64%**	**64%**	**62%**	**59%**	**60%**
Capital Improvement Program:						
Water Dependent Facility	-	16,800	-	-	-	-
Artificial Reef	200,000	10,222	400,000	200,000	200,000	200,000
Inlet Parks	66,000	125,280	50,000	95,000	-	-
Transfer to 314 Fund - Port Authority Capital Projects	2,400,000	2,438,323	2,200,000	2,200,000	2,200,000	2,200,000
Total Capital Improvement	**2,666,000**	**2,590,625**	**2,650,000**	**2,495,000**	**2,400,000**	**2,400,000**
TOTAL FUND EXPENDITURES	**5,337,564**	**5,451,181**	**5,558,748**	**5,442,244**	**5,345,671**	**5,533,116**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
Reserve for Future Capital	2,781,056	3,108,858	2,086,648	1,378,090	992,426	661,390
Emergency Reserves @ 10%	452,273	448,182	454,262	475,492	498,280	522,645
Total Reserves	**3,233,329**	**3,557,040**	**2,540,910**	**1,853,581**	**1,490,705**	**1,184,034**

*Fiscal year 2025-26 taxable property value increase is 7.4% over Post VAB FY25 values (New construction represents 2.5% of the increase).
*Taxable property value is estimated to increase 7% in FY27-FY29 (New Construction 2%).
**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 120 - Municipal Services District
Flat Millage Rate in All Years

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Current Ad Valorem Taxes*	20,004,653	20,004,653	21,564,083	23,073,569	24,688,719	26,416,929
Millage Rate	**1.6956**	**1.6956**	**1.6956**	**1.6956**	**1.6956**	**1.6956**
Delinquent Ad Valorem Taxes	45,000	45,000	45,000	45,000	45,000	45,000
Utility Tax	11,474,341	10,831,822	11,156,777	11,491,480	11,836,224	12,191,311
Sales Tax	8,625,196	7,656,790	7,680,552	7,889,384	8,106,170	8,330,142
Charges for Services	921,860	938,441	918,743	946,304	974,694	1,003,937
Intergovernmental Revenues	116,637	109,181	110,205	111,240	112,286	113,342
Permits and Licenses	371,510	363,297	375,641	386,910	398,517	410,474
Investment Income	1,193,422	1,116,072	1,040,309	985,616	936,004	887,624
Property Appraiser & Tax Collector Excess Fees	-	112,700	84,700	84,700	84,700	84,700
Miscellaneous Revenues	124,470	90,533	101,420	104,448	107,567	110,778
Transfer from Other Funds	-	-	32,372	-	-	-
Subtotal Operating Revenues	**42,877,089**	**41,268,489**	**43,109,802**	**45,118,651**	**47,289,881**	**49,594,237**
PY Fund Balance	**-**	**1,458,312**	**3,574,039**	**3,714,344**	**3,539,630**	**3,322,390**
TOTAL FUND REVENUES	**42,877,089**	**42,726,801**	**46,683,841**	**48,832,995**	**50,829,511**	**52,916,627**
Expenditures:						
Transfer to the Sheriff's Office	24,338,357	24,338,357	26,777,094	28,651,491	30,370,580	31,889,109
Direct Sheriff's Office Expenditures	56,160	43,000	50,000	52,000	54,080	56,244
Evidence Facility Debt Service on $7M	462,734	462,734	458,622	459,294	459,679	459,778
Property Appraiser & Tax Collector Commissions	731,544	731,544	812,128	859,369	881,611	934,962
Subtotal Constitutional Office	**25,588,795**	**25,575,635**	**28,097,844**	**30,022,154**	**31,765,950**	**33,340,093**
Animal Control	2,786,538	2,665,222	3,291,920	3,084,413	3,013,235	3,098,837
Construction Engineering	897,489	909,873	993,160	1,035,027	1,079,327	1,125,616
Growth & Resource Management	6,448,741	6,423,248	7,113,218	7,419,399	7,610,478	7,898,557
Mosquito Control	300,000	300,000	300,000	300,000	300,000	300,000
Non-Departmental/CRAs	115,084	177,729	108,428	121,369	135,662	151,459
Parks & Recreation	1,675,094	1,675,094	1,779,271	1,850,633	1,924,859	2,002,065
Transfer 103 Fund - Road Maintenance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
TOTAL FUND EXPENDITURES	**42,811,741**	**42,726,801**	**46,683,841**	**48,832,995**	**50,829,511**	**52,916,627**
REVENUES LESS EXPENDITURES	**65,348**	**-**	**-**	**-**	**-**	**-**

*Fiscal year 2025-26 taxable property value increase is 8.0% over Post VAB FY25 values. (New Construction 2.0%.)
*FY27-FY29 taxable property value increase estimate 7% (New Construction 1.5%).
**Cities receiving CRA funding: DeLand (Unincorporated Spring Hill CRA)

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 120 - Municipal Services District
Flat Millage Rate in All Years

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Category Summary						
Personnel Services	6,717,655	6,441,481	6,965,944	7,263,136	7,570,899	7,884,817
Operating Expenses	6,052,358	6,079,399	6,770,502	6,985,518	7,185,436	7,471,213
Capital Outlay & Improvements	182,270	283,835	643,900	394,525	151,350	106,175
Interfund Transfers***	29,801,091	29,863,799	32,235,716	34,110,785	35,830,259	37,348,887
Grants & Aids	6,000	5,983	6,180	6,365	6,556	6,753
CRA Payments**	52,367	52,304	61,599	72,666	85,011	98,782
Reserves	29,975,832	29,164,117	25,405,947	21,490,718	17,733,965	14,181,139
Emergency Reserves	3,424,789	4,126,849	4,310,980	4,511,865	4,728,988	4,959,424
Total by Category	**76,212,362**	**76,017,767**	**76,400,768**	**74,835,578**	**73,292,464**	**72,057,190**

Reserves	23,526,680	23,184,971	19,885,423	16,429,488	13,132,414	10,039,366
Reserve for Debt Service	6,449,152	5,979,146	5,520,524	5,061,230	4,601,551	4,141,773
Emergency Reserves	3,424,789	4,126,849	4,310,980	4,511,865	4,728,988	4,959,424
Percentage	8.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Total Reserves	**33,400,621**	**33,290,966**	**29,716,927**	**26,002,583**	**22,462,953**	**19,140,563**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 140- Fire Services
Rollback then Flat Millage Rate in Forecast Years

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Ad Valorem Taxes*	46,429,944	46,429,944	47,221,796	50,527,321	54,064,234	57,848,730
Millage Rate	**3.8412**	**3.8412**	**3.6236**	**3.6236**	**3.6236**	**3.6236**
Delinquent Ad Valorem Taxes	80,000	80,000	100,000	100,000	100,000	100,000
Lake Helen Contract	561,721	569,721	589,056	618,509	649,434	681,906
Fire Ambulance Transport Revenues	400,000	424,000	450,000	450,000	450,000	450,000
Charges for Services	75,000	75,000	75,000	75,000	75,000	75,000
Licenses & Permits	150,000	100,000	105,000	105,000	105,000	105,000
Intergovernmental Revenues	71,130	74,000	79,120	79,120	79,120	79,120
Investment Income	890,000	1,763,405	1,643,700	1,557,283	1,478,897	1,402,456
Tax Collector & Property Appraiser Excess Fees	-	270,200	202,200	202,200	202,200	202,200
Miscellaneous Revenue	1,025	6,000	1,025	1,025	1,025	1,025
Subtotal Operating Revenues	**48,658,820**	**49,792,270**	**50,466,897**	**53,715,458**	**57,204,910**	**60,945,437**
Volunteer Firefighter Pension Fund (660) Excess Funds	-	-	5,000,000	-	-	-
PY Fund Balance One-Time - Capital	**9,198,228**	**7,435,436**		**1,953,397**		
TOTAL FUND REVENUES	**57,857,048**	**57,227,706**	**55,466,897**	**55,668,855**	**57,204,910**	**60,945,437**
Expenditures:						
Personnel Services	30,359,900	28,660,233	32,521,996	33,864,657	35,247,132	36,652,270
Operating Expenses**	9,342,936	8,771,245	9,777,885	9,997,957	10,450,298	10,914,489
Tax Collector & Property Appraiser Commissions	1,697,891	1,697,891	1,826,467	1,932,135	1,979,510	2,098,786
Subtotal Operating Expenditures	**41,400,727**	**39,129,369**	**44,126,348**	**45,794,749**	**47,676,940**	**49,665,545**
% of total operating revenue	**85%**	**79%**	**87%**	**85%**	**83%**	**81%**
Capital Outlay	789,692	1,886,553	737,856	374,106	2,455,621	350,993
Capital Improvements	15,666,629	489,009	215,000	-	-	-
Interfund Transfer to Fire Capital Fund	-	15,722,775	5,856,033	9,500,000	2,650,000	9,800,000
Subtotal Capital Expenditures	**16,456,321**	**18,098,337**	**6,808,889**	**9,874,106**	**5,105,621**	**10,150,993**
TOTAL FUND EXPENDITURES	**57,857,048**	**57,227,706**	**50,935,237**	**55,668,855**	**52,782,561**	**59,816,538**
REVENUES LESS EXPENDITURES	**-**	**-**	**4,531,660**	**-**	**4,422,349**	**1,128,899**

Reserves	16,444,420	20,808,451	25,292,971	23,014,718	27,088,122	27,842,968
Reserve for Grant Match	500,000	500,000	500,000	500,000	500,000	500,000
Emergency Reserves (10%)	4,865,882	4,979,227	5,026,367	5,351,223	5,700,169	6,074,221
Total Reserves	**21,810,302**	**26,287,678**	**30,819,338**	**28,865,941**	**33,288,291**	**34,417,189**

*Fiscal year 2025-26 taxable property value increase is 8.0% over Post VAB FY25 values. (New Construction 2.0%.)

*FY27-FY29 taxable property value increase estimate 7.0% (New Construction 1.5%)

**City receiving CRA funding: Deland (Unincorporated Spring Hill CRA)

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 157 - Silver Sands-Bethune Beach MSD
Rollback Millage Rate @ 0.0099

	FY 2024-25 Adopted	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Revenues:						
Ad Valorem Taxes*	15,379	15,379	15,383	15,500	15,589	15,649
Millage Rate	**0.0106**	**0.0106**	**0.0099**	**0.0095**	**0.0091**	**0.0087**
Investment Income	179	277	259	244	232	220
Subtotal Operating Revenues	**15,558**	**15,656**	**15,642**	**15,744**	**15,821**	**15,869**
PY Fund Balance	**1,299**	**1,189**	**1,405**			
TOTAL FUND REVENUES	**16,857**	**16,845**	**17,047**	**15,744**	**15,821**	**15,869**
Expenditures:						
Administrative Service Charges	2,956	2,956	1,220	1,269	1,320	1,372
Property Appraiser Commissions	270	258	283	296	288	302
Tax Collector Commissions	318	318	317	319	321	321
Arterial Lighting (Streetlights)	13,313	13,313	15,227	13,860	13,892	13,874
TOTAL FUND EXPENDITURES	**16,857**	**16,845**	**17,047**	**15,744**	**15,821**	**15,869**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**

*Fiscal year 2025-26 taxable property value increase is 7.1% over Post VAB FY25 values (New construction represents 0.5% of the increase).

*Taxable property value is estimated to increase 5% in FY27 (New Construction 0.5%), 5% in FY28 (New Construction 0.5%) & 5% in FY29 (New Construction 0.5%).

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 160 - ECHO
Millage Rate @ 0.2000

Revenues:	FY2024-25 Adopted	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Ad Valorem Taxes*	11,707,552	11,707,552	12,680,917	13,565,081	14,511,137	15,523,416
Millage Rate	**0.2000**	**0.2000**	**0.2000**	**0.2000**	**0.2000**	**0.2000**
Investment Income & Miscellaneous Revenues	1,144,392	1,770,620	1,091,413	984,568	935,009	886,681
Transfer Interest Back from ECHO Direct County Expenditure Capital Projects Fund	-	1,463,783	412,277	390,602	370,941	351,768
Tax Collector & Property Appraiser Excess Fees	-	71,400	53,400	53,400	53,400	53,400
Subtotal Operating Revenues	**12,851,944**	**15,013,355**	**14,238,007**	**14,993,651**	**15,870,487**	**16,815,265**
PY Fund Balance	**2,847,958**	**8,008,535**				
TOTAL FUND REVENUES	**15,699,902**	**23,021,890**	**14,238,007**	**14,993,651**	**15,870,487**	**16,815,265**
Expenditures:						
Personnel Services	307,752	279,871	301,762	314,684	328,072	341,724
Operating Expenditures	107,731	309,366	233,328	240,323	247,440	254,823
Tax Collector & Property Appraiser Commissions	428,402	428,402	475,592	503,257	516,288	547,533
CRA Payments**	383,017	382,582	407,113	442,501	354,198	387,424
Subtotal Operating Expenditures	**1,226,902**	**1,400,221**	**1,417,795**	**1,500,765**	**1,445,998**	**1,531,504**
Trails Set Aside	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Transfer to ECHO Direct County Expenditure Capital Projects Fund	2,473,000	6,493,000	6,175,000	1,680,000	446,000	260,000
New Motocross Facility	3,500,000	3,500,000	-	-	-	-
Transfer to Veteran's Memorial Park Fund	-	518,069	-	-	-	-
Transfer to Health Insurance Fund	-	2,569	-	-	-	-
Transfer to Marine Science Center Capital Fund	-	208,298	-	-	-	-
ECHO Grants	7,000,000	9,399,733	4,500,000	4,500,000	4,500,000	4,500,000
TOTAL FUND EXPENDITURES	**15,699,902**	**23,021,890**	**13,592,795**	**9,180,765**	**7,891,998**	**7,791,504**
REVENUES LESS EXPENDITURES	**-**	**-**	**645,212**	**5,812,886**	**7,978,489**	**9,023,761**
Reserves	12,499,717	13,754,077	14,399,289	20,212,175	28,190,664	37,214,425

*Fiscal year 2025-26 taxable property value increase is 8% over Post VAB FY25 values (New Construction represents 2.8% of the increase).
*Taxable property value is estimated to increase 7% in FY27-FY29 (New Construction 2%).
**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 162 - Forever Land Acquisition
Millage Rate @ 0.2000

Revenues:	FY 2024-25 Adopted	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY2027-28 Forecast	FY 2028-29 Forecast
Ad Valorem Taxes*	11,707,552	11,707,552	12,680,917	13,565,081	14,511,137	15,523,416
Millage Rate	**0.2000**	**0.2000**	**0.2000**	**0.2000**	**0.2000**	**0.2000**
Investment Income	590,194	754,583	703,360	666,382	632,839	600,129
Sale of Land	-	3,200,000	400,000	-	-	-
Tax Collector & Property Appraiser Excess Fees	-	71,400	53,400	53,400	53,400	53,400
Subtotal Operating Revenues	**12,297,746**	**15,733,535**	**13,837,677**	**14,284,863**	**15,197,376**	**16,176,945**
PY Fund Balance - Operating		**172,015**				
TOTAL FUND REVENUES	**12,297,746**	**15,905,550**	**13,837,677**	**14,284,863**	**15,197,376**	**16,176,945**
Expenditures:						
Personnel Services	331,114	333,590	401,038	417,675	434,767	452,113
Operating Expenditures	402,276	662,502	465,479	481,289	494,807	508,726
Tax Collector & Property Appraiser Commissions	428,402	428,402	475,592	503,257	516,288	547,533
CRA Payments**	383,017	382,582	407,113	442,501	354,198	387,424
15% set aside for Land Management	1,756,133	1,756,133	1,902,138	2,034,762	2,176,671	2,328,512
Capital Outlay	5,500	-	-	-	-	-
Transfer to Health Insurance Fund	-	2,398	-	-	-	-
Total Operating Expenditures	**3,306,442**	**3,565,607**	**3,651,360**	**3,879,484**	**3,976,731**	**4,224,308**
Small Lot Acquisitions	38,625	210,068	23,175	23,760	24,345	24,957
Land Acquisitions	-	12,129,875	-	-	-	-
TOTAL FUND EXPENDITURES	**3,345,067**	**15,905,550**	**3,674,535**	**3,903,244**	**4,001,076**	**4,249,265**
REVENUES LESS EXPENDITURES	**8,952,679**	**-**	**10,163,142**	**10,381,619**	**11,196,300**	**11,927,680**
Reserve for Forever Land Acquisition	11,584,538	18,115,368	28,278,510	38,660,129	49,856,429	61,784,109
Total Reserves	**11,584,538**	**18,115,368**	**28,278,510**	**38,660,129**	**49,856,429**	**61,784,109**

*Fiscal year 2025-26 taxable property value increase is 8% over Post VAB FY25 values (New Construction represents 2.8% of the increase).
*Taxable property value is estimated to increase 7% in FY27-FY29 (New Construction 2%).
**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: Emergency Medical Services - 002

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Ambulance Fees (including Bad Debt Recovery)	23,722,800	24,675,230	26,035,627	27,078,374	28,163,753	29,292,791
City/Fire Ambulance Fees	4,470,059	5,066,960	5,348,722	5,564,680	5,789,301	6,023,040
PEMT Program Revenues (MCO + FFS)	5,111,837	5,847,575	6,134,954	6,436,702	6,753,537	7,086,214
Municipal Transport Program Management Fee	437,760	410,835	433,680	451,190	469,403	488,355
Investment Income	460,352	452,205	421,508	399,347	379,247	359,644
Other Miscellaneous Revenues	11,027	11,597	11,656	11,656	11,656	11,656
General Fund Contribution	6,464,386	6,464,386	5,464,386	5,628,318	5,797,167	5,971,082
General Fund Millage Equivalent	**0.1060**	**0.1060**	**0.0901**	**0.0868**	**0.0832**	**0.0801**
Subtotal Operating Revenues	**40,678,221**	**42,928,788**	**43,850,533**	**45,570,267**	**47,364,064**	**49,232,782**
PY Fund Balance One-Time	**2,502,348**	**5,712,750**			**297,362**	**1,230,981**
TOTAL FUND REVENUES	**43,180,569**	**48,641,538**	**43,850,533**	**45,570,267**	**47,661,426**	**50,463,763**
Patient Care Expenditures:						
Personnel Services	26,666,487	24,560,099	27,852,692	29,006,765	30,192,831	31,396,383
Operating Expenditures	7,820,929	7,682,743	7,951,180	8,299,133	8,549,912	8,894,572
City/Fire Ambulance Payments	4,770,691	5,066,960	5,348,722	5,564,680	5,789,301	6,023,040
City/Fire PEMT Program Sharing Payments	412,945	511,663	536,809	563,212	590,934	620,044
Interfund Transfers to Group Insurance Fund	-	236,556	-	-	-	-
Aggregate Operational Savings	-	-	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Total Patient Care Expenditures	**39,671,052**	**38,058,021**	**40,189,403**	**41,933,790**	**43,622,978**	**45,434,039**
Billing Expenditures:						
Personnel Services	1,454,921	1,362,686	1,446,614	1,507,332	1,570,232	1,634,355
Operating Expenditures	375,206	373,930	380,763	412,073	402,216	412,619
Total Billing Expenditures	**1,830,127**	**1,736,616**	**1,827,377**	**1,919,405**	**1,972,448**	**2,046,974**
Subtotal Operating Expenditures	**41,501,179**	**39,794,637**	**42,016,780**	**43,853,195**	**45,595,426**	**47,481,013**
% of total operating revenue	**102%**	**93%**	**96%**	**96%**	**96%**	**96%**
Capital Improvements and Capital Outlay:						
Capital Outlay	1,679,390	1,564,301	1,049,700	1,636,000	2,066,000	2,982,750
Capital Improvements	-	482,600	335,000	-	-	-
Interfund Transfers to General Fund	-	6,800,000		-	-	-
Total Capital Expenditures	**1,679,390**	**8,846,901**	**1,384,700**	**1,636,000**	**2,066,000**	**2,982,750**
TOTAL FUND EXPENDITURES	**43,180,569**	**48,641,538**	**43,401,480**	**45,489,195**	**47,661,426**	**50,463,763**
REVENUES LESS EXPENDITURES	**-**	**-**	**449,053**	**81,072**	**-**	**-**
Reserve for Revenue Stabilization - 10%	3,421,384	3,421,384	3,838,615	3,994,195	4,158,690	4,326,170
Reserve	8,234,514	8,415,676	8,447,498	8,372,990	7,911,133	6,512,672
Total Reserves	**11,655,898**	**11,837,060**	**12,286,113**	**12,367,185**	**12,069,823**	**10,838,842**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 103 County Transportation Trust

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Ninth Cent (1¢) Fuel Tax (not shared with municipalities)	2,739,127	3,065,921	3,096,580	3,127,546	3,158,821	3,190,140
Local Option Six Cent Fuel Tax (county share [approximately 57%])	8,748,744	9,822,597	9,920,823	10,020,031	10,120,232	10,221,434
Local Option Five Cent Fuel Tax (county share [approximately 57%]; no diesel)	6,328,377	7,231,107	7,303,418	7,376,452	7,450,217	7,524,719
Intergovernmental Revenues & State Shared Fuel Tax	8,615,439	8,777,823	8,863,782	8,950,460	9,038,003	9,126,422
Charges for Services	1,742,903	1,621,530	1,644,210	1,699,706	1,743,539	1,783,937
Investment Income/Sale of Surplus/Misc Revenue	2,002,760	2,234,737	2,334,738	1,828,568	1,744,203	1,661,932
Transfers From Municipal Service District Fund	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Subtotal Operating Revenues	**35,177,350**	**37,753,715**	**38,163,551**	**38,002,763**	**38,255,015**	**38,508,584**
PY Fund Balance One-Time - Capital	**12,216,840**	**9,931,471**	**10,528,960**	**3,066,938**	**1,807,271**	**3,602,191**
TOTAL FUND REVENUES	**47,394,190**	**47,685,186**	**48,692,511**	**41,069,701**	**40,062,286**	**42,110,775**
Expenditures:						
Personnel Services	14,078,144	13,056,727	14,492,398	15,098,290	15,723,776	16,360,471
Operating Expenses	14,878,707	13,266,919	15,479,562	14,552,739	14,979,980	15,416,022
Resurfacing	6,628,500	9,773,747	6,775,584	6,963,852	7,125,448	7,291,084
Capital Outlay	1,083,900	1,585,716	1,358,800	1,310,900	1,436,500	1,546,500
Reimbursements	(3,382,886)	(3,482,886)	(3,481,808)	(3,556,080)	(3,628,418)	(3,703,302)
Interfund Transfers (Grants & Health Insurance)	1,017,233	1,299,881	-	-	-	-
Subtotal Operating Expenditures	**34,303,598**	**35,500,104**	**34,624,536**	**34,369,701**	**35,637,286**	**36,910,775**
% of total operating revenue	**98%**	**94%**	**91%**	**90%**	**93%**	**96%**
Capital Improvement Program:						
Construction Engineering:						
Advanced Permits & Engineering	700,000	700,000	700,000	700,000	700,000	700,000
Advanced R/W Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
Countywide Safety Projects	1,000,000	252,587	1,000,000	1,000,000	1,000,000	1,000,000
Pioneer Tr Safety Impr from Tomoka Farms Rd to Williamson Blvd	2,000,000	424,410	775,590	-	-	-
Ponce Inlet Trail / Sidewalk Improvements	-	183,714	-	-	-	-
Doyle Road from Twisted Oak Tr to Lush Ln	450,000	-	612,000	-	-	-
Amelia Ave Safety Impr. from Voorhis Ave to Ohio Ave	-	1,589,557	-	-	-	-
Turnbull Bay Rd Paved Shoulders from Pioneer Trail to Sunset Dr	320,759	351,634	-	-	-	-
Old Mission Rd Safety Improvements	3,008,301	415,926	5,092,375	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 103 County Transportation Trust

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Capital Improvement Program (Continued):						
Pioneer Tr & Tomoka Farms Rd Roundabout	-	644,240	-	-	-	-
Pioneer Tr & Williams Rd Intersection Improvements	926,000	141,199	926,000	-	-	-
Traffic Engineering:						
Williamson Blvd & Airport Rd Intersection Improvements	725,000	-	-	-	-	-
Taylor Rd & Hensel Rd Intersection Improvements	660,532	677,797	-	-	-	-
Taylor Rd and Tomoka Farms Rd Intersection Improvements	425,000	1,150,000	-	-	-	-
SR 415 Emergency Signal for Osteen Fire Station	500,000	500,000	-	-	-	-
Veterans Memorial Blvd @ Wal-mart Entrance	75,000	-	725,000	-	-	-
Amelia Ave & Minnesota Ave Intersection Improvements	-	585,582	-	-	-	-
Clyde Morris Blvd & Madeline Ave Intersection Improvements	-	-	450,000	-	-	-
George Engram Blvd Crosswalk	-	-	-	325,000	-	-
Dunn Ave and Williamson Blvd Intersection Improvements	-	-	-	725,000	-	-
Clyde Morris Blvd & Big Tree Rd Intersection Improvements	-	-	-	-	650,000	-
Saxon Blvd & Threadgill Pl Intersection Improvements	-	-	-	-	725,000	-
Traffic Signal Modernization	-	1,256,112	-	-	-	1,450,000
Road & Bridge:						
Bridge Repairs	2,000,000	3,002,730	3,487,010	3,650,000	1,050,000	1,750,000
North Beach Street	-	6,553	-	-	-	-
Road & Bridge Operations	-	3,041	-	-	-	-
Total Capital Improvement	**13,090,592**	**12,185,082**	**14,067,975**	**6,700,000**	**4,425,000**	**5,200,000**
TOTAL FUND EXPENDITURES	**47,394,190**	**47,685,186**	**48,692,511**	**41,069,701**	**40,062,286**	**42,110,775**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**

Future Capital Reserves	18,810,268	32,451,247	21,798,143	18,731,205	16,923,934	13,321,743
Contingency Reserves	1,812,364	1,812,364	2,050,695	2,050,695	2,050,695	2,050,695
Revenue Stabilization	2,709,494	2,709,494	2,595,307	2,595,307	2,595,307	2,595,307
Total Reserves	**23,332,126**	**36,973,105**	**26,444,145**	**23,377,207**	**21,569,936**	**17,967,745**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 106 - Tourist Development Tax

Revenues:	FY2024-25 Adopted	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Resort Tax	17,182,415	17,267,959	17,613,318	17,965,585	18,324,896	18,691,394
Investment Income	555,844	389,575	363,131	344,038	326,722	309,834
TOTAL FUND REVENUES	**17,738,259**	**17,657,534**	**17,976,449**	**18,309,623**	**18,651,618**	**19,001,228**
Expenditures:						
General Fund - tax collection, processing fee	77,317	80,441	240,114	249,719	259,708	270,096
Transfer for Ocean Center Expansion (202 Fund)	4,295,902	4,295,902	4,294,813	4,294,950	4,301,050	4,298,027
Transfer to Ocean Center Operations (118 Fund)	12,886,516	13,277,561	13,441,522	13,764,954	13,090,860	13,433,105
Invest Program Cost Allocation	3,630	3,630	-	-	-	-
TOTAL FUND EXPENDITURES	**17,263,365**	**17,657,534**	**17,976,449**	**18,309,623**	**17,651,618**	**18,001,228**
REVENUES LESS EXPENDITURES	**474,894**	**-**	**-**	**-**	**1,000,000**	**1,000,000**
Revenue Stabillzation	930,597	-	-	-	1,000,000	2,000,000

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 108 - Sales Tax Trust Fund

Revenues:	FY2024-25 Adopted	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
State Sales Tax	29,995,383	27,104,171	27,261,436	28,079,279	28,921,657	29,789,307
Investment Income	1,405,910	1,030,465	960,514	910,015	864,210	819,540
TOTAL FUND REVENUES	**31,401,293**	**28,134,636**	**28,221,950**	**28,989,294**	**29,785,867**	**30,608,847**
Expenditures:						
Unincorporated Allocation						
Transfer to Municipal Service District	8,625,196	7,656,790	7,680,552	7,889,384	8,106,170	8,330,142
	27.5%	27.2%	27.2%	27.2%	27.2%	27.2%
Countywide Allocation						
Transfer to General Fund	16,476,425	14,875,752	14,053,964	14,092,132	15,261,035	15,330,231
Transfer to Sheriff	6,290,490	5,592,912	6,487,434	7,007,778	6,418,662	6,948,474
Subtotal	22,766,915	20,468,664	20,541,398	21,099,910	21,679,697	22,278,705
	72.5%	72.8%	72.8%	72.8%	72.8%	72.8%
Administrative Expenses						
Investment Pool Service Charge	9,182	9,182	-	-	-	-
TOTAL FUND EXPENDITURES	**31,401,293**	**28,134,636**	**28,221,950**	**28,989,294**	**29,785,867**	**30,608,847**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**

VOLUSIA COUNTY 5 YEAR FORECAST
FUNDS: 113 Road Proportionate Share

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Investment Income	-	1,303,841	1,215,333	1,151,437	1,093,479	1,036,960
Proportionate Share/Concurrency	-	4,781,137	-	-	-	-
Subtotal Operating Revenues	**-**	**6,084,978**	**1,215,333**	**1,151,437**	**1,093,479**	**1,036,960**
PY Fund Balance One-Time	**9,991,858**	**9,094,418**	**22,690,762**			
TOTAL FUND REVENUES	**9,991,858**	**15,179,396**	**23,906,095**	**1,151,437**	**1,093,479**	**1,036,960**
Expenditures:						
Veterans Mem Ext Graves-472 5Lane	-	-	2,000,000	-	-	-
Hand Widening-Clyde Morris-Nova	-	4,527,000	-	-	-	-
Beville to Clyde Morris	38,151	-	-	-	-	-
Williamson Blvd-Strickland Range-Hand	6,500,828	7,221,093	-	-	-	-
Williamson Blvd to LPGA to Strickland Range	-	-	-	-	-	-
LPGA Wide Proj-N Tomoka Farms to Timber Creek	2,003,822	-	-	-	-	-
LPGA Blvd East of Clyd Morris	-	2,167,314	-	-	-	-
Dirksen-17-92-Debary Sunrail	161,949	-	2,161,949	-	-	-
Taylor Branch Road-Dunlawton to Clyde Morris	1,287,108	-	1,328,123	-	-	-
Pioneer Trail & Sugar Mill Intersection	-	851,467	-	-	-	-
Tomoka Farms and Bellevue Ave Intersection Improvements	-	386,294	2,506,000	-	-	-
Orange Camp Roundabout Retrofit	-	13,388	-	-	-	-
Blue Lake Ave Extension	-	12,840	-	-	-	-
Tymber Creek Widening - Peruvian Way to Airport Rd	-	-	1,100,000	1,151,437	-	-
Beresford Ave Ext Ph2 Kepler to SR44	-	-	2,173,000	-	-	-
Zone 1 Construction	-	-	4,756,357	-	-	-
Zone 2 Construction	-	-	5,115,525	-	-	-
Zone 3 Construction	-	-	458,081	-	-	-
Zone 4 Construction	-	-	2,307,060	-	-	-
TOTAL FUND EXPENDITURES	**9,991,858**	**15,179,396**	**23,906,095**	**1,151,437**	**-**	**-**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**1,093,479**	**1,036,960**
Reserve for Future Capital	11,109,059	22,690,762	-	-	1,093,479	2,130,439

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 117 Building Fund

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Permits, Fees & Special Assesments	3,500,000	3,500,000	3,800,000	3,914,000	4,031,420	4,152,363
Charges for Services	62,500	70,000	270,850	278,976	287,346	295,965
Investment Income	133,755	136,137	126,895	120,224	114,173	108,271
Subtotal Operating Revenues	**3,696,255**	**3,706,137**	**4,197,745**	**4,313,200**	**4,432,939**	**4,556,599**
PY Fund Balance	**169,295**					
TOTAL FUND REVENUES	**3,865,550**	**3,706,137**	**4,197,745**	**4,313,200**	**4,432,939**	**4,556,599**
Expenditures:						
Personnel Services	2,465,581	2,376,050	2,680,524	2,787,692	2,898,200	3,010,824
Operating Expenditures	1,399,969	1,203,262	1,375,316	1,427,295	1,482,844	1,523,860
Interfund Transfer	-	23,780	-	-	-	-
TOTAL FUND EXPENDITURES	**3,865,550**	**3,603,092**	**4,055,840**	**4,214,987**	**4,381,044**	**4,534,684**
REVENUES LESS EXPENDITURES	**-**	**103,045**	**141,905**	**98,213**	**51,895**	**21,915**
Reserve for Revenue Stabilization	3,019,781	3,144,945	3,286,850	3,385,063	3,436,958	3,458,873
Total Reserves	**3,019,781**	**3,144,945**	**3,286,850**	**3,385,063**	**3,436,958**	**3,458,873**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 118 - Ocean Center

Revenues:	FY2024-25 Adopted	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Charges for Services	3,141,334	3,166,671	3,071,231	3,163,370	3,258,268	3,356,016
Investment Income, Rent, Sales	733,588	1,010,089	982,811	989,573	1,000,901	1,013,042
Transfer from Tourist Development Tax	12,886,516	13,277,561	13,441,522	13,764,954	13,090,860	13,433,105
Coordinated Marketing	400,000	400,000	400,000	400,000	400,000	400,000
Subtotal Operating Revenues	**17,161,438**	**17,854,321**	**17,895,564**	**18,317,897**	**17,750,029**	**18,202,163**
Loan Repayment - Parking Garage	-	-	-	875,000	2,000,000	2,000,000
PY Fund Balance - Capital	**4,824,783**	**6,565,732**	**4,595,752**	**837,290**		
TOTAL FUND REVENUES	**21,986,221**	**24,420,053**	**22,491,316**	**20,030,187**	**19,750,029**	**20,202,163**
Expenditures:						
Personnel Services	4,484,702	4,339,843	4,577,132	4,768,969	4,966,751	5,168,235
Operating Expenditures	6,890,923	7,175,135	7,148,393	7,412,340	7,686,965	7,958,257
Transfer 208 Fund - Ocean Center Debt Service	687,120	687,120	678,988	674,250	670,887	665,884
Transfer to Group Insurance	-	41,959	-	-	-	-
Subtotal Operating Expenditures	**12,062,745**	**12,244,057**	**12,404,513**	**12,855,559**	**13,324,603**	**13,792,376**
% of Total Expenditures	55%	50%	55%	64%	69%	71%
Loan - Parking Garage	-	850,000	2,075,000	-	-	-
Capital Outlay	140,972	320,910	219,000	55,000	303,000	-
Capital Improvements	550,652	160,652	175,000	500,000	-	-
Transfer 318 Fund - Ocean Center Capital	9,231,852	10,844,434	7,617,803	6,619,628	5,563,678	5,641,823
Subtotal Other Expenditures	9,923,476	12,175,996	10,086,803	7,174,628	5,866,678	5,641,823
TOTAL FUND EXPENDITURES	**21,986,221**	**24,420,053**	**22,491,316**	**20,030,187**	**19,191,281**	**19,434,199**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**558,748**	**767,964**
Reserve for Future Capital	5,684,123	7,245,581	2,169,794	1,290,270	1,905,805	2,628,556
Revenue Stabillzation	1,048,471	1,309,521	1,789,556	1,831,790	1,775,003	1,820,216
Total Reserves	**6,732,594**	**8,555,102**	**3,959,350**	**3,122,060**	**3,680,808**	**4,448,772**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 123 - Inmate Welfare Trust

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Commissary Commissions	500,000	991,200	980,000	1,009,400	1,039,682	1,070,873
Inmate Mowing Contract	30,000	27,000	30,000	30,000	30,000	30,000
Miscellaneous Revenues	232,657	221,434	206,402	195,550	185,708	176,109
Subtotal Operating Revenues	**762,657**	**1,239,634**	**1,216,402**	**1,234,950**	**1,255,390**	**1,276,982**
PY Fund Balance One-time	**492,530**	**574,798**	**833,333**	**897,170**	**955,961**	**1,011,574**
TOTAL FUND REVENUES	**1,255,187**	**1,814,432**	**2,049,735**	**2,132,120**	**2,211,351**	**2,288,556**
Expenditures:						
Personnel Services	581,663	653,653	903,526	942,994	984,324	1,026,641
Operating Expenses	651,524	1,132,785	1,123,549	1,165,786	1,202,987	1,237,153
Transfer to Group Insurance	0	5,994	0	0	0	0
Subtotal Operating Expenditures	**1,233,187**	**1,792,432**	**2,027,075**	**2,108,780**	**2,187,311**	**2,263,794**
Capital Outlay	22,000	22,000	22,660	23,340	24,040	24,762
Subtotal Capital Expenditures	**22,000**	**22,000**	**22,660**	**23,340**	**24,040**	**24,762**
TOTAL FUND EXPENDITURES	**1,255,187**	**1,814,432**	**2,049,735**	**2,132,120**	**2,211,351**	**2,288,556**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**
Reserve for Future Capital	3,406,405	4,170,235	3,336,902	2,439,732	1,483,771	472,197

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 130 - Economic Development

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Transfer from General Fund	1,288,919	482,372	1,104,767	1,188,677	1,271,051	1,351,842
General Fund Millage Equivalent	**0.0211**	**0.0079**	**0.0182**	**0.0183**	**0.0183**	**0.0181**
Miscellaneous Revenues	609,681	635,359	638,748	608,925	581,874	555,493
Subtotal Operating Revenues	**1,898,600**	**1,117,731**	**1,743,515**	**1,797,602**	**1,852,925**	**1,907,335**
PY Fund Balance One-Time Incentives		**1,622,965**				
TOTAL FUND REVENUES	**1,898,600**	**2,740,696**	**1,743,515**	**1,797,602**	**1,852,925**	**1,907,335**
Expenditures:						
Personnel Services	928,178	838,983	943,024	981,698	1,021,113	1,061,087
Operating Expenditures	384,969	332,082	470,851	485,600	500,823	514,674
Legislative Program - (Operating)	27,953	16,900	22,140	22,804	23,489	24,074
Subtotal Operating Expenditures	**1,341,100**	**1,187,965**	**1,436,015**	**1,490,102**	**1,545,425**	**1,599,835**
% of Operating Revenue	**71%**	**106%**	**82%**	**83%**	**83%**	**84%**
Business Development Program						
Team Volusia	300,000	300,000	300,000	300,000	300,000	300,000
UCF Incubator	250,000	110,000	0	0	0	0
SCORE	7,500	7,500	7,500	7,500	7,500	7,500
Business Development Incentives Encumbered		1,135,231				
Subtotal Business Development Expenditures	**557,500**	**1,552,731**	**307,500**	**307,500**	**307,500**	**307,500**
TOTAL FUND EXPENDITURES	**1,898,600**	**2,740,696**	**1,743,515**	**1,797,602**	**1,852,925**	**1,907,335**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
Reserve for Business Development	10,913,289	10,913,289	10,913,289	10,913,289	10,913,289	10,913,289

VOLUSIA COUNTY 5 YEAR FORECAST
FUNDS: 131 - 134 Road Impact Fees

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Road Impact Fee Zone 1 (Fund 131)						
Residential	1,676,960	1,172,642	1,676,960	1,676,960	1,676,960	1,676,960
Commercial	651,707	1,071,120	651,707	651,707	651,707	651,707
Investment Income	788,099	850,762	793,010	751,318	713,501	676,621
Road Impact Fee Zone 2 (Fund 132)						
Residential	1,477,992	1,381,815	1,477,992	1,477,992	1,477,992	1,477,992
Commercial	237,268	367,373	237,268	237,268	237,268	237,268
Transportation Impact Fee- Residential	-	-	-	-	-	-
Investment Income	552,326	623,048	580,754	550,221	522,526	495,517
Road Impact Fee Zone 3 (Fund 133)						
Residential	3,085,280	669,646	3,085,280	3,085,280	3,085,280	3,085,280
Commercial	199,400	849,820	199,400	199,400	199,400	199,400
Investment Income	862,202	899,234	838,191	794,124	754,152	715,171
Road Impact Fee Zone 4 (Fund 134)						
Residential	1,122,320	950,044	1,122,320	1,122,230	1,122,230	1,122,230
Commercial	199,400	233,432	199,400	199,400	199,400	199,400
Investment Income	939,980	978,763	912,322	864,357	820,849	778,421
Subtotal Operating Revenues	**11,792,934**	**10,047,699**	**11,774,604**	**11,610,257**	**11,461,265**	**11,315,967**
PY Fund Balance One-Time	**8,430,590**	**1,562,478**	**69,006,430**	**7,363,507**		
TOTAL FUND REVENUES	**20,223,524**	**11,610,177**	**80,781,034**	**18,973,764**	**11,461,265**	**11,315,967**
Expenditures:						
Road Impact Fee Zone 1 (Fund 131)						
Investment Pool Expenses	5,147	5,147	-	-	-	-
Right of Way	-	1,500,000	500,000	4,766,000	-	-
Engineering	-	1,696,703	-	-	-	-
Construction	7,763,000	363,078	23,444,346	-	3,042,168	3,005,288
Road Impact Fee Zone 2 (Fund 132)						
Investment Pool Expenses	3,607	3,607	-	-	-	-
Right of Way	800,000	-	1,757,000	-	-	-
Engineering	-	-	650,000	-	-	-
Construction	-	-	15,512,306	2,265,481	2,237,786	2,210,777

Expenditures:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Road Impact Fee Zone 3 (Fund 133)						
Investment Pool Expenses	5,631	5,631	-	-	-	-
Right of Way	-	2,700,000	-	1,000,000	-	-
Engineering	1,640,000	1,122,266	3,124,820	1,700,000	-	-
Construction	10,000,000	772,938	11,858,000	7,056,296	4,038,832	3,999,851
Road Impact Fee Zone 4 (Fund 134)						
Investment Pool Expenses	6,139	6,139	-	-	-	-
Right of Way	-	-	1,500,000	-	-	-
Engineering	-	104,749	2,200,000	-	-	-
Construction	-	3,329,919	20,234,562	2,185,987	2,142,479	2,100,051
TOTAL FUND EXPENDITURES	**20,223,524**	**11,610,177**	**80,781,034**	**18,973,764**	**11,461,265**	**11,315,967**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**

Reserve for Future Capital	46,982,592	76,369,937	7,363,507	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 159 Stormwater Utility Fund

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Stormwater Permits, Fees, Spec Assmnt	6,138,538	6,300,000	6,300,000	6,363,000	6,426,630	6,490,896
Charges for Services	45,000	45,000	45,000	45,450	45,905	46,364
Investment Income/Sale of Surplus/ Misc Revenue	221,959	365,848	326,307	235,641	223,962	212,576
Subtotal Operating Revenues	**6,405,497**	**6,710,848**	**6,671,307**	**6,644,091**	**6,696,497**	**6,749,836**
PY Fund Balance One-Time - Capital	**34,133**	**337,155**	**997,004**	**709,372**	**962,700**	**1,263,206**
TOTAL FUND REVENUES	**6,439,630**	**7,048,003**	**7,668,311**	**7,353,463**	**7,659,197**	**8,013,042**
Expenditures:						
Personnel Services	3,933,090	3,728,349	4,178,221	4,352,605	4,533,729	4,718,627
Operating Expenses	3,449,540	3,707,480	3,080,690	3,183,858	3,280,468	3,369,415
Reimbursements	(2,000,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Transfer to Health Insurance Fund	-	43,929	-	-	-	-
Subtotal Operating Expenditures	**5,382,630**	**5,979,758**	**5,758,911**	**6,036,463**	**6,314,197**	**6,588,042**
% of total operating revenue	**84%**	**89%**	**86%**	**91%**	**94%**	**98%**
Capital Outlay	807,000	816,495	809,400	817,000	845,000	925,000
Capital Improvements	250,000	251,750	1,100,000	500,000	500,000	500,000
TOTAL FUND EXPENDITURES	**6,439,630**	**7,048,003**	**7,668,311**	**7,353,463**	**7,659,197**	**8,013,042**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
Reserve for Future Capital	4,061,705	4,550,449	3,553,445	2,844,073	1,881,373	618,167
Total Reserves	**4,061,705**	**4,550,449**	**3,553,445**	**2,844,073**	**1,881,373**	**618,167**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 163 - Forever Land Management

Revenues:	FY 2024-25 Adopted	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
15% Set Aside for Land Management	1,756,133	1,756,133	1,902,138	2,034,762	2,176,671	2,328,512
Land Management Fees	192,030	192,030	192,030	192,030	192,030	192,030
Investment Income	587,337	655,459	610,964	578,843	549,708	521,294
Charge for Services	42,500	42,500	42,500	42,500	42,500	42,500
Land Rentals	124,285	124,285	130,489	132,539	134,651	136,826
Subtotal Operating Revenues	**2,702,285**	**2,770,407**	**2,878,121**	**2,980,674**	**3,095,560**	**3,221,162**
PY Fund Balance - Operating						
TOTAL FUND REVENUES	**2,702,285**	**2,770,407**	**2,878,121**	**2,980,674**	**3,095,560**	**3,221,162**
Expenditures:						
Personnel Services	1,054,326	933,473	1,070,510	1,115,678	1,162,198	1,209,434
Operating Expenditures	1,258,146	1,466,968	1,080,163	1,039,621	1,063,443	1,087,700
Transfers	-	16,705	-	-	-	-
Payments To Gov. Agency - Fees for Permits	52	52	54	55	57	58
Total Operating Expenditures	**2,312,524**	**2,417,198**	**2,150,727**	**2,155,354**	**2,225,698**	**2,297,192**
% of total operating revenue	**86%**	**87%**	**75%**	**72%**	**72%**	**71%**
Capital Outlay	163,000	174,500	114,000	12,000	7,000	-
Capital Improvements	111,000	-	435,000	158,450	68,958	-
TOTAL FUND EXPENDITURES	**2,586,524**	**2,591,698**	**2,699,727**	**2,325,804**	**2,301,656**	**2,297,192**
REVENUES LESS EXPENDITURES	**115,761**	**178,709**	**178,394**	**654,870**	**793,904**	**923,970**

Reserve for Forever Land Management	13,948,487	14,708,928	14,887,322	15,542,192	16,336,096	17,260,066
Total Reserves	**13,948,487**	**14,708,928**	**14,887,322**	**15,542,192**	**16,336,096**	**17,260,066**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 178 - Beach Management Fund

	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Revenues:						
Beach Access Fees	8,772,010	6,400,000	6,592,000	6,789,760	6,993,453	7,203,256
Off Beach Parking Revenue	7,120,000	2,900,000	2,987,000	3,076,610	3,168,908	3,263,975
Marine Science Center Revenue	574,000	593,795	1,001,658	1,097,183	1,150,677	1,206,804
Franchise Fees (Concesssionaires)	583,000	583,000	593,500	619,000	638,000	657,000
Beach Safety Charges for Service	107,600	107,800	109,050	110,630	112,200	113,850
Other Miscellaneous Revenues	25,260	39,260	33,000	33,330	33,670	34,020
General Fund Subsidy Transfer	7,046,385	10,498,898	9,891,457	10,200,203	10,114,774	11,951,281
Resident Annual Beach Pass Buy Down	4,046,764	6,960,862	7,300,000	7,300,000	7,300,000	7,300,000
Subtotal Operating Revenues	**28,275,019**	**28,083,615**	**28,507,665**	**29,226,716**	**29,511,682**	**31,730,186**
General Fund Millage Equivalent (including Resident Annual Beach Pass Buy Down)	**0.1819**	**0.2662**	**0.2772**	**0.2847**	**0.2650**	**0.2735**
TOTAL FUND REVENUES	**28,275,019**	**28,083,615**	**28,507,665**	**29,226,716**	**29,511,682**	**31,730,186**
Expenditures:						
Beach Maintenance Contract	3,713,067	3,813,067	3,710,077	3,796,046	3,871,967	3,949,407
On Beach Fee Collection Contractor	2,662,640	4,746,888	4,410,676	4,511,225	4,614,791	4,721,463
Off Beach Fee Collection Contractor	1,922,400	1,435,375	1,483,000	1,532,302	1,583,066	1,634,817
Other Coastal Division Personnel & Operating Expenses	4,133,435	3,924,557	3,973,704	4,164,850	4,242,586	4,386,438
Beach Safety	10,204,568	9,602,786	10,576,042	11,013,231	10,886,464	11,868,451
Animal Control (Dog Beach)	88,427	57,750	74,323	77,004	79,742	82,491
Marine Science Center	2,059,451	2,055,976	2,276,474	2,358,365	2,437,645	2,520,397
Sea Turtle Conservation Program	707,528	664,145	693,265	716,373	738,215	910,512
Transfer to Group Insurance Fund	-	85,623	-	-	-	-
Subtotal Operating Expenditures	**25,491,516**	**26,386,167**	**27,197,561**	**28,169,396**	**28,454,476**	**30,073,976**
Capital Improvements:						
Beach Safety Capital	1,688,053	683,540	355,604	478,620	549,306	481,210
Coastal Capital	943,500	901,039	803,800	500,000	107,000	600,000
Marine Science Center Capital	136,300	97,554	120,700	78,700	400,900	559,000
Sea Turtle Conservation Program Capital	15,650	15,315	30,000	-	-	16,000
Subtotal Capital Improvement	**2,783,503**	**1,697,448**	**1,310,104**	**1,057,320**	**1,057,206**	**1,656,210**
TOTAL FUND EXPENDITURES	**28,275,019**	**28,083,615**	**28,507,665**	**29,226,716**	**29,511,682**	**31,730,186**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 202 - TDT Refunding Revenue Bond, Series 2014A & 2014B

Maturity Date: 12/1/2034

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Transfer - Tourist Development (106)	4,295,902	4,295,902	4,294,813	4,294,950	4,301,050	4,298,027
Investment Income	95,471	92,500	86,221	81,688	77,576	73,566
TOTAL FUND REVENUES	**4,391,373**	**4,388,402**	**4,381,034**	**4,376,638**	**4,378,626**	**4,371,593**
Expenditures:						
Principal Payment	2,970,000	2,970,000	3,075,000	3,185,000	3,305,000	3,420,000
Interest Payment	1,325,902	1,325,902	1,219,814	1,109,950	996,051	941,471
Miscellaneous Expenditures	1,500	1,500	1,500	1,500	1,500	1,500
Investment Program Cost Allocation	623	623	0	0	0	0
TOTAL FUND EXPENDITURES	**4,298,025**	**4,298,025**	**4,296,314**	**4,296,450**	**4,302,551**	**4,362,971**
REVENUES LESS EXPENDITURES	**93,348**	**90,377**	**84,720**	**80,188**	**76,075**	**8,622**
Reserves	3,196,120	3,249,645	3,334,365	3,414,553	3,490,628	3,499,250

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 208 - Capital Improvement Revenue Note, Series 2010
Ocean Center Expansion CIP

Maturity Date: 12/1/2030

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Transfer - Ocean Center (118)	687,120	687,120	678,988	674,250	670,887	665,884
TOTAL FUND REVENUES	**687,120**	**687,120**	**678,988**	**674,250**	**670,887**	**665,884**
Expenditures:						
Ocean Center Expansion	687,120	687,120	678,988	674,250	670,887	665,884
TOTAL FUND EXPENDITURES	**687,120**	**687,120**	**678,988**	**674,250**	**670,887**	**665,884**
REVENUES LESS EXPENDITURES	-	-	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 215 - Capital Improvement Revenue Note, Series 2017
Sheriff's Office Evidence Facility - MSD portion

					Maturity Date:	12/1/2037
	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Investment Income	10,100	9,783	9,119	8,640	8,205	7,781
Transfer - Municipal Service District (120)	462,734	462,734	458,622	459,294	459,679	459,778
TOTAL FUND REVENUES	**472,834**	**472,517**	**467,741**	**467,934**	**467,884**	**467,559**
Expenditures:						
Principal Payment	315,000	315,000	320,000	330,000	340,000	350,000
Interest Payment	147,734	147,734	138,622	129,294	119,679	109,778
Miscellaneous Expenditures	750	750	750	3,000	750	750
Investment Program Cost Allocation	66	66	0	0	0	0
TOTAL FUND EXPENDITURES	**463,550**	**463,550**	**459,372**	**462,294**	**460,429**	**460,528**
REVENUES LESS EXPENDITURES	**9,284**	**8,967**	**8,369**	**5,640**	**7,455**	**7,031**
Reseves	338,176	344,024	352,393	358,033	365,488	372,519

VOLUSIA COUNTY 5 YEAR FORECAST

Fund 295 - Sunrail DOT SIB Loan, 2021

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	Maturity Date: FY2027-28 Forecast	10/1/2036 FY2028-29 Forecast
Revenues:						
Miscellaneous Revenues	-	879	819	776	737	699
Transfer - General Fund (001)	974,165	974,165	974,165	974,165	974,165	974,165
TOTAL FUND REVENUES	**974,165**	**975,044**	**974,984**	**974,941**	**974,902**	**974,864**
Expenditures:						
Principal Payment	791,078	791,078	804,922	819,008	833,341	847,924
Interest Payment	183,087	183,087	169,243	155,157	140,824	126,241
TOTAL FUND EXPENDITURES	**974,165**	**974,165**	**974,165**	**974,165**	**974,165**	**974,165**
REVENUES LESS EXPENDITURES	**-**	**879**	**819**	**776**	**737**	**699**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 450 Solid Waste Fund

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Landfill Charges - Tipping Fees	28,050,753	30,000,491	31,443,511	33,330,122	35,329,929	37,449,725
Franchise Fees and Hauling Permits	462,500	526,615	523,000	523,000	523,000	523,000
Investment Income/Rent/Late Fees/Sale of Surplus	1,487,217	1,672,441	1,533,119	1,487,514	1,446,619	1,406,954
Subtotal Operating Revenues	**30,000,470**	**32,199,547**	**33,499,630**	**35,340,636**	**37,299,548**	**39,379,679**
Loan Proceeds	31,600,000	10,111,036	38,700,000	-	-	-
PY Fund Balance One-Time - Capital		**2,423,840**	**6,770,082**	**5,498,089**	**284,811**	**2,089,307**
TOTAL FUND REVENUES	**61,600,470**	**44,734,423**	**78,969,712**	**40,838,725**	**37,584,359**	**41,468,986**
Expenditures:						
Personnel Services	6,467,703	6,169,433	6,757,064	7,043,783	7,340,883	7,643,880
Operating Expenditures	13,572,446	15,977,908	14,981,759	15,281,253	15,808,906	16,365,656
Capital Outlay	3,800,932	5,594,029	3,566,469	5,512,503	4,822,120	4,200,771
Interfund Transfer to General Fund	1,122,000	1,200,020	1,257,720	1,333,205	1,413,197	1,497,989
Interfund Transfer to Health Insurance Fund		65,080				
Grants and Aids	-	250,000	-	-	-	-
Debt Service	-	310,763	913,744	7,005,568	7,003,943	7,001,568
Subtotal Operating Expenditures	**24,963,081**	**29,567,233**	**27,476,756**	**36,176,312**	**36,389,049**	**36,709,864**
% of total operating revenue	**83%**	**92%**	**82%**	**102%**	**98%**	**93%**
Capital Improvements						
Tomoka Landfill	150,000	57,675	92,328	90,000	-	95,000
West Volusia Transfer Station Improvements	3,675,000	646,044	910,000	4,000,000	400,000	3,045,000
New Cell Expansion	32,616,950	14,463,471	49,985,628	572,413	795,310	1,619,122
Leachate Treatment	-	-	505,000	-	-	-
Subtotal Capital Expenditures	**36,441,950**	**15,167,190**	**51,492,956**	**4,662,413**	**1,195,310**	**4,759,122**
TOTAL FUND EXPENDITURES	**61,405,031**	**44,734,423**	**78,969,712**	**40,838,725**	**37,584,359**	**41,468,986**
REVENUES LESS EXPENDITURES	**195,439**	**-**	**-**	**-**	**-**	**-**
Reserve for Contribution to Closure Escrow Account	-	1,500,000	3,000,000	4,500,000	6,000,000	7,500,000
Reserve for Future Capital	1,367,175	21,927,168	13,657,086	6,658,997	4,874,186	1,284,879
Total Reserves	**1,367,175**	**23,427,168**	**16,657,086**	**11,158,997**	**10,874,186**	**8,784,879**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 451 - Daytona Beach International Airport

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Terminal Revenue - Airlines	1,370,475	1,370,475	1,497,326	1,571,732	1,571,732	1,571,732
Terminal Revenue - Concessions	4,838,449	5,091,388	6,602,928	6,823,342	6,882,596	6,988,618
Airport Building & Land Rental Income	4,153,256	4,481,950	4,487,819	4,502,197	5,349,628	5,592,455
Airfield Income, Hangar & Apron Rental Income	1,889,501	2,048,893	2,408,104	2,422,961	2,525,214	2,569,214
Other Business Income (Special Event, PILT, Sale of Fuels etc.)	1,077,314	1,066,148	1,091,748	1,591,748	1,599,168	1,599,168
Sale of Holsonback Building	10,100,000	10,100,000	-	-	-	-
Miscellaneous Revenues / Investment Income	2,104,355	1,549,035	1,515,300	1,456,664	1,403,477	1,351,609
Subtotal Operating Revenues	**25,533,350**	**25,707,889**	**17,603,225**	**18,368,644**	**19,331,815**	**19,672,796**
Transfer from PFC Fund (452) - Passenger Boarding Bridge Payback	-	-	-	1,214,611	1,738,537	1,763,275
PY Fund Balance Operating			**4,103,672**	**5,579,549**	**5,634,144**	**1,357,835**
TOTAL FUND REVENUES	**25,533,350**	**25,707,889**	**21,706,897**	**25,162,804**	**26,704,496**	**22,793,906**
Expenditures:						
Administration	4,017,774	4,175,086	3,800,517	3,961,666	4,135,789	4,297,305
Maintenance	5,348,652	5,114,483	5,843,872	6,284,401	6,447,329	6,483,157
Operations	1,591,036	1,435,994	1,525,086	1,585,303	1,641,736	1,701,564
Security	3,101,014	3,294,908	3,430,167	3,438,103	3,549,289	3,660,021
Air Service Development & Marketing	1,416,970	1,423,326	1,370,058	1,407,889	1,453,329	1,494,375
Fire Services	1,555,992	1,526,072	1,657,427	1,691,000	1,842,746	1,823,847
Other (Itnl Svcs, Real Estate, New Business Impl, Etc.)	332,900	1,129,975	314,632	324,071	333,794	342,138
Subtotal Operating Expenditures	**17,364,338**	**18,099,844**	**17,941,759**	**18,692,433**	**19,404,012**	**19,802,407**
Operating Revenues vs Expenditures Comparison	**8,169,012**	**7,608,045**	**(338,534)**	**(323,789)**	**(72,197)**	**(129,611)**
Debt Service	970,387	970,387	970,644	970,371	969,569	968,236
Terminal Security System Replacement (451 Portion Only)	-	1,922,232	-	-	-	-
Airfield Sign Improvements Project	800,000	800,000	-	-	-	-
Passenger Boarding Bridge Replacement (Phases 2 & 3) (4 Bridges)	-	-	-	4,000,000	4,000,000	-
Capital Improvement Project Expenses (Non-Grant)	-	430,833	1,124,916	-	-	-
Transfer to Airport Grant Project Fund - Local Match	-	1,840,002	1,669,578	1,500,000	2,330,915	2,023,263
TOTAL FUND EXPENDITURES	**19,134,725**	**24,063,298**	**21,706,897**	**25,162,804**	**26,704,496**	**22,793,906**
REVENUES LESS EXPENDITURES	**6,398,625**	**1,644,591**	**-**	**-**	**-**	**-**

Reserve for Revenue Stabilization	2,814,496	2,814,496	2,814,496	2,814,496	2,814,496	2,814,496
Reserve for Local Grant Match	25,802,506	29,387,605	25,283,933	19,704,384	14,070,240	12,712,405
Total Reserves	**28,617,002**	**32,202,101**	**28,098,429**	**22,518,880**	**16,884,736**	**15,526,901**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 452 - Airport Passenger Facility Charge (Restricted Revenue)

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Passenger Facility Charge Revenue	1,580,400	1,580,000	1,536,500	1,567,230	1,598,574	1,630,546
Investment Income	75,536	166,889	155,560	147,381	139,963	132,729
PY Fund Balance CIP	**2,644,557**		**3,696,153**			
TOTAL FUND REVENUES	**4,300,493**	**1,746,889**	**5,388,213**	**1,714,611**	**1,738,537**	**1,763,275**
Expenditures:						
Operating Expenses	493	493	-	-	-	-
Pre-conditioned Air for Passenger Boarding Bridges	300,000	-	-	-	-	-
Terminal High Mast Lighting Replacement	1,500,000	49,926	1,500,000	-	-	-
Airfield Sweeper Truck	500,000	-	-	500,000	-	-
Passenger Boarding Bridge Replacement - Design	-	393,422	-	-	-	-
Passenger Boarding Bridge Replacement (Phase 1) (2 Bridges)	2,000,000	-	3,888,213	-	-	-
Transfer to Airport (Payback of $8M for Ph. 2 & 3 of PBB Rep.)	-	-	-	1,214,611	1,738,537	1,763,275
TOTAL FUND EXPENDITURES	**4,300,493**	**443,841**	**5,388,213**	**1,714,611**	**1,738,537**	**1,763,275**
REVENUES LESS EXPENDITURES	**-**	**1,303,048**	**-**	**-**	**-**	**-**
Reserve for Future Capital	1,730,682	3,696,153	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 453 - Airport Customer Facility Charge (Committed Revenue)

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Customer Facility Charge Revenue	857,000	857,000	1,244,540	1,600,123	1,632,126	1,664,768
Investment Income	197,110	212,750	198,307	187,882	178,424	169,203
PY Fund Balance CIP						
TOTAL FUND REVENUES	**1,054,110**	**1,069,750**	**1,442,847**	**1,788,005**	**1,810,550**	**1,833,971**
Expenditures:						
Operating Expenses	1,287	1,287	-	-	-	-
Paving Innovation Way - Grant Project Local Match Only	-	-	-	660,000	-	-
Consolidated Rental Car Facility	-	-	-	-	-	-
TOTAL FUND EXPENDITURES	**1,287**	**1,287**	**-**	**660,000**	**-**	**-**
REVENUES LESS EXPENDITURES	**1,052,823**	**1,068,463**	**1,442,847**	**1,128,005**	**1,810,550**	**1,833,971**
Reserves	6,112,394	6,262,392	7,705,239	8,833,244	10,643,794	12,477,765

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 456 - Mass Transit

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Federal Mass Transit	12,100,000	12,100,000	15,321,657	14,500,000	15,500,000	16,500,000
State Mass Transit	5,990,898	5,990,898	4,822,457	5,450,000	5,450,000	5,450,000
Mass Transit Fares	2,500,000	2,500,000	2,500,000	2,750,000	2,800,000	2,820,000
Advertising/Concessions	1,075,400	1,265,875	824,044	847,065	870,270	893,519
Subtotal Operating Revenues	21,666,298	21,856,773	23,468,158	23,547,065	24,620,270	25,663,519
General Fund Transfer - Operating	11,838,941	11,838,941	11,361,621	11,702,470	12,053,544	12,415,150
General Fund Millage Equivalent	**0.1942**	**0.1942**	**0.1875**	**0.1806**	**0.1731**	**0.1667**
PY Fund Balance	267,935			574,868	306,712	301,489
TOTAL FUND REVENUES	**33,773,174**	**33,695,714**	**34,829,779**	**35,824,403**	**36,980,526**	**38,380,158**
Expenditures:						
Personnel Services	819,346	824,270	848,342	883,321	919,137	955,427
Operating Expenditures:	32,953,828	31,462,790	33,938,241	34,941,082	36,061,389	37,424,731
TOTAL FUND EXPENDITURES	**33,773,174**	**32,293,910**	**34,786,583**	**35,824,403**	**36,980,526**	**38,380,158**
REVENUES LESS EXPENDITURES	**-**	**1,401,804**	**43,196**	**-**	**-**	**-**
Reserve for Revenue Stabilization	5,059,141	6,524,916	6,568,112	5,993,244	5,686,532	5,385,043
Total Reserves	**5,059,141**	**6,524,916**	**6,568,112**	**5,993,244**	**5,686,532**	**5,385,043**
% of Operating	**23%**	**30%**	**28%**	**25%**	**23%**	**21%**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 457 Water & Sewer Utilities

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Water Sales	10,510,118	10,100,000	10,504,000	10,924,160	11,361,126	11,815,571
Other Water Revenues	2,321,370	2,674,075	2,491,032	2,585,746	2,684,200	2,786,786
Sewer Sales	12,564,844	12,100,000	12,584,000	13,087,360	13,610,854	14,155,289
Other Sewer Revenues	826,800	1,125,000	700,000	728,000	757,120	787,404
Investment Income/Late Charges/Outside Revenue	2,663,373	2,747,766	2,528,429	2,438,395	2,358,810	2,282,203
Subtotal Operating Revenues	28,886,505	28,746,841	28,807,461	29,763,661	30,772,110	31,827,253
Intergovernmental Revenue - Grants	-	59,909,176	-	1,225,800	-	-
PY Fund Balance CIP	**21,184,880**	**31,245,103**		**7,042,269**	**3,352,925**	
TOTAL FUND REVENUES	**50,071,385**	**119,901,120**	**28,807,461**	**38,031,730**	**34,125,035**	**31,827,253**
Expenditures:						
Personnel Services	5,534,553	5,361,296	5,916,820	6,170,037	6,432,395	6,700,105
Operating Expenses	10,334,557	10,728,804	10,368,180	11,014,418	11,390,865	11,806,116
Capital Outlay	207,000	284,008	176,000	185,000	200,000	180,000
Transfer to Health Insurance Fund	0	51,379	0	0	0	0
Debt Service	605,275	605,275	605,275	605,275	605,275	605,275
Subtotal Operating Expenditures	**16,681,385**	**17,030,762**	**17,066,275**	**17,974,730**	**18,628,535**	**19,291,496**
Capital Improvements:						
Southwest Regional Expansion for Blue & Gemini Springs	14,950,000	55,812,189	-	-	-	-
Southwest Regional Wastewater Treatment	-	20,776,278	-	-	-	-
Water/Wastewater Facility Improvements	1,390,000	2,176,720	845,000	1,115,000	1,360,000	1,405,000
Howland Blvd Utility Relocation	-	3,060	-	-	-	-
Southwest Service Area	10,125,000	10,125,000	-	-	-	-
Southeast GST & Treatment	-	254,378	250,000	-	5,000,000	-
Alternative Wtr Srcs/WtrSup	100,000	100,000	-	-	500,000	500,000
Spruce Creek Ro Plant Improve	-	1,759,773	-	-	-	-
Rhode Island Ave Master LS	-	2,565,027	-	-	-	-
Glen Abbey WTP	2,250,000	2,975,158	-	6,000,000	2,586,500	2,586,500
Ft Florida Utility Extension	4,175,000	3,137,732	-	-	-	-
Nutrient Reduction Projects	-	610,668	-	-	-	-
Southeast Volusia US1 Utility Extension	-	59,967	-	-	-	-
DeLeon Springs Utility Extension	-	12,520	-	-	-	-
Gemini Springs Central Sewer System	-	348,400	2,451,600	-	-	-
Veterans Memorial Parkway Relocation	-	173,933	-	-	-	-
Collections System Rehab	400,000	400,000	400,000	500,000	550,000	600,000
Collection & Distribution Maintenance	-	12,355	-	-	-	-
Consecutive Water System Improvements	-	222,000	1,110,000	-	-	-
Northeast Area Master Lift Station/Force Main	-	1,345,200	-	-	-	-
Southwest Area Potable Water Interconnects	-	-	475,000	-	-	5,500,000
Halifax WTP Improvements	-	-	1,280,000	-	-	-
Southwest Area Collection System Improvements	-	-	1,688,407	-	-	-
Future Projects	-	-	-	12,442,000	5,500,000	1,300,000
Subtotal Capital Improvements	**33,390,000**	**102,870,358**	**8,500,007**	**20,057,000**	**15,496,500**	**11,891,500**
TOTAL FUND EXPENDITURES	**50,071,385**	**119,901,120**	**25,566,282**	**38,031,730**	**34,125,035**	**31,182,996**
REVENUES LESS EXPENDITURES	**-**	**-**	**3,241,179**	**-**	**-**	**644,257**
Reserve for Future Capital	22,315,960	21,971,061	25,212,240	18,169,971	14,817,046	15,461,303

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 475 Parking Garage

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Parking Revenues	4,017,278	4,017,278	3,837,481	4,177,278	4,245,012	4,754,414
Investment Income	60,180	64,425	60,063	56,915	54,060	51,275
Subtotal Operating Revenues	**4,077,458**	**4,081,703**	**3,897,544**	**4,234,193**	**4,299,072**	**4,805,689**
Loan from Ocean Center	-	850,000	2,075,000	-	-	-
PY Fund Balance - CIP	**2,401,603**		**1,165,979**	**1,370,737**		
TOTAL FUND REVENUES	**6,479,061**	**4,931,703**	**7,138,523**	**5,604,930**	**4,299,072**	**4,805,689**
Expenditures:						
Personnel Services	211,356	136,271	151,925	158,371	165,029	171,837
Operating Expenditures	1,327,079	1,621,644	1,860,298	1,921,559	1,984,912	2,043,216
Capital Outlay	87,000	87,000	-	-	-	-
Subtotal Operating Expenditures	**1,625,435**	**1,844,915**	**2,012,223**	**2,079,930**	**2,149,941**	**2,215,053**
% of Total Expenditures	25%	42%	28%	37%	52%	53%
Other Expenses						
Transfer to Group Insurance	0	2,569	0	0	0	0
Loan Repayment - Ocean Center	-	-	-	875,000	2,000,000	2,000,000
Capital Improvements for Parking Garage	4,853,626	2,527,043	5,126,300	2,650,000	-	-
Other Expenditures	**4,853,626**	**2,529,612**	**5,126,300**	**3,525,000**	**2,000,000**	**2,000,000**
TOTAL FUND EXPENDITURES	**6,479,061**	**4,374,527**	**7,138,523**	**5,604,930**	**4,149,941**	**4,215,053**
REVENUES LESS EXPENDITURES	**-**	**557,176**	**-**	**-**	**149,131**	**590,636**
Reserve for Future Capital	740,045	2,663,252	1,497,273	126,536	275,667	866,303
Reserve for Revenue Stabilization	49,689	-	-	-	-	-
Total Reserves	**789,734**	**2,663,252**	**1,497,273**	**126,536**	**275,667**	**866,303**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 313 - Beach Capital Projects

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Beach Access Fees	1,089,620	816,000	840,480	865,694	891,665	918,415
Transfer from General Fund	-	200,000	200,000	200,000	200,000	200,000
Investment Income	321,690	318,843	297,199	281,574	267,401	253,580
Subtotal Revenues	**1,411,310**	**1,334,843**	**1,337,679**	**1,347,268**	**1,359,066**	**1,371,995**
PY Fund Balance One-Time	**1,984,185**	**3,199,915**	**2,948,347**	**47,732**	**33,434**	**18,005**
TOTAL FUND REVENUES	**3,395,495**	**4,534,758**	**4,286,026**	**1,395,000**	**1,392,500**	**1,390,000**
Expenditures:						
Operating - Investment Pool Expenses	2,101	2,101	-	-	-	-
Beach Gate Upgrades	60,000	107,616	200,000	50,000	50,000	40,000
Beach Infrastructure- Wayfinding Signs	35,430	35,430	200,000	40,000	40,000	-
Subtotal Project Expenses	**97,531**	**145,147**	**400,000**	**90,000**	**90,000**	**40,000**
Parking Development						
726 N. Atlantic Ave. - Sun & Surf	-	2,815	-	-	-	-
3167 S. Atlantic Ave. - Edwin W. Peck, Sr. Park	-	5,000	-	-	-	-
Resurfacing and Restriping Parking Lots	10,500	83,803	100,000	60,000	60,000	50,000
Expanding Off Beach Parking	-	-	659,777	245,000	1,092,500	-
Hiles Blvd. Parking lot	-	-	-	-	150,000	1,000,000
3621 S. Atlantic Ave. - Dahlia Ave Park	-	4,456	-	-	-	-
Subtotal Parking Development Expenses	**10,500**	**96,074**	**759,777**	**305,000**	**1,302,500**	**1,050,000**
Beach Ramps						
Rockefeller Beach Ramp	310,000	277,215	32,785	-	-	-
University Ramp	9,800	372,662	9,800	-	-	-
Int'l Speedway Blvd Ramp	9,000	1,670,196	-	-	-	-
Silver Beach Ramp	1,500,000	1,567,481	-	-	-	-
Dunlawton Ave. Ramp	949,000	300,000	2,149,000	-	-	-
27th Ave. Ramp	-	6,310	-	-	-	-
Boylston Ramp	-	69,855	-	-	-	-
Harvey Ramp	-	-	-	-	-	150,000
Browning Ramp	1,690	11,800	251,690	-	-	-
16th Ave. Beach Ramp	507,974	18,018	507,974	-	-	-
Zelda Blvd Ramp	-	-	-	-	-	150,000
Seminole St Ramp	-	-	175,000	1,000,000	-	-
Subtotal Beach Ramp Expenses	3,287,464	4,293,537	3,126,249	1,000,000	-	300,000
TOTAL FUND EXPENDITURES	**3,395,495**	**4,534,758**	**4,286,026**	**1,395,000**	**1,392,500**	**1,390,000**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
Reserves for Future Capital	2,358,788	3,326,306	377,959	330,227	296,793	278,788
Total Reserves	**2,358,788**	**3,326,306**	**377,959**	**330,227**	**296,793**	**278,788**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 314 - Port Authority Capital Projects

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Transfer from Port Authority Fund	2,400,000	2,400,000	2,200,000	2,200,000	2,200,000	2,200,000
Investment Income	-	336,158	313,339	296,865	281,922	267,350
Subtotal Operating Revenues	**2,400,000**	**2,736,158**	**2,513,339**	**2,496,865**	**2,481,922**	**2,467,350**
PY Fund Balance One-Time	**2,405,000**		**6,054,930**	**33,135**		
TOTAL FUND REVENUES	**4,805,000**	**2,736,158**	**8,568,269**	**2,530,000**	**2,481,922**	**2,467,350**
Expenditures:						
Operating	5,000	36,838	5,000	5,000	5,000	5,000
Inlet Parks Design/Smyrna Dunes Restroom Expansion	200,000	-	600,000	525,000	300,000	400,000
Intra-Coastal Dredging/DMMA Management (FIND)	4,600,000	600,000	3,899,140	2,000,000	1,000,000	1,000,000
Lighthouse Point Park - Boardwalk Renovations	-	417,559	4,064,129	-	-	-
TOTAL FUND EXPENDITURES	**4,805,000**	**1,054,397**	**8,568,269**	**2,530,000**	**1,305,000**	**1,405,000**
REVENUES LESS EXPENDITURES	**-**	**1,681,761**	**-**	**-**	**1,176,922**	**1,062,350**
Reserve for Future Capital	604,026	9,931,283	3,876,353	3,843,218	5,020,140	6,082,490

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 317 - Library Construction

Revenues:	FY2024-25 Adopted	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Transfer from Library Fund	3,667,301	4,084,883	100,000	100,000	100,000	100,000
Investment Income	307,158	342,535	319,283	(2,204)	(2,663)	(2,743)
Subtotal Operating Revenues	3,974,459	4,427,418	419,283	97,796	97,337	97,257
PY Fund Balance One-Time		7,521,437				
TOTAL FUND REVENUES	**3,974,459**	**11,948,855**	**419,283**	**97,796**	**97,337**	**97,257**
Expenditures:						
Port Orange Library Expansion - Construction & Lighting	1,079,215	11,588,349	90,000	-	-	-
Pierson Public Library Renovation	175,000	358,500	300,000	-	-	-
Operating	2,006	2,006	-	-	-	-
TOTAL FUND EXPENDITURES	**1,256,221**	**11,948,855**	**390,000**	**-**	**-**	**-**
REVENUES LESS EXPENDITURES	**2,718,238**	**-**	**29,283**	**97,796**	**97,337**	**97,257**
Reserve for Future Capital	9,801,914	35,377	64,660	162,456	259,793	357,050

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 318 - Ocean Center Capital

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Transfer from Ocean Center Fund 118	9,231,852	10,844,434	7,617,803	6,619,628	5,563,678	5,641,823
Investment Income	371,096	363,662	338,976	321,155	304,989	289,225
Subtotal Operating Revenues	**9,602,948**	**11,208,096**	**7,956,779**	**6,940,783**	**5,868,667**	**5,931,048**
PY Fund Balance One-Time	**12,675,628**	**65,894**	**6,176,721**	**2,984,217**		
TOTAL FUND REVENUES	**22,278,576**	**11,273,990**	**14,133,500**	**9,925,000**	**5,868,667**	**5,931,048**
Expenditures:						
Operating Expenditures	2,424	2,424	0	0	0	0
Ocean Center CIP Projects	525,000	0	0	0	0	0
Electrical Subpanels	0	0	200,000	4,000,000	0	0
Exterior Painting	0	0	300,000	0	0	0
Upper Level Exterior Repairs and Painting	0	0	200,000	3,000,000	0	0
Bi Directional Amplifier System Upgrade	60,000	2,000	72,000	0	0	0
Cantilever Roof Structure	0	0	100,000	1,000,000	0	0
Electrical - Concession Area Electric Upgrades, Mezzanine L	125,000	0	250,000	0	0	0
Electrical - Power Distribution Replacement	3,152,316	90,000	4,000,000	0	0	0
Electrical - Utility Grid Upgrade	399,248	399,248	0	0	0	0
Electrical - Vault Roof Replacement	1,090	0	0	0	0	0
Exterior Signage Upgrades	35,000	0	35,000	0	0	0
Louver and Vertical Wall Panel - Repair and Replacement	1,015,907	515,907	0	0	0	0
Ocean Center-Arena Floor Boxes	967,538	1,101,288	0	300,000	0	0
Ocean Center-Ballroom Airwall Replacement	916,750	900,800	0	0	0	0
Lighting Control System Upgrade	100,000	0	0	0	0	0
Solar Panels, Arena Roof	400,000	0	0	0	0	0
Demand Control Ventalilation	47,037	0	0	0	0	0
Dynamic Variable Air Volume Optimization	32,875	0	0	0	0	0
Demand Chiller Flow Optimization	183,441	0	0	0	0	0
Ocean Center-Kitchen Drainage Replacement	452,613	23,900	0	0	0	0
Carpet Replacement	15,000	0	1,500,000	500,000	0	0

Expenditures:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Lighting Retrofit	691,306	1,458,487	0	0	0	0
High Efficiency Transformers	155,314	115,218	0	0	0	0
Restroom Remodel Design	180,000	121,000	0	0	0	0
Restroom Remodel	1,000,000	8,001	1,250,000	0	500,000	0
Arena Seat Replacement	4,796,000	4,796,000	0	0	0	0
Door Replacement & Access Control	85,000	0	85,000	1,000,000	1,000,000	0
Replacement Chillers and Pumps	0	0	0	0	125,000	3,750,000
Arena Floor Restoration	1,639,717	1,639,717	0	0	0	0
Arena Upper Bowl Restoration	0	0	600,000	0	0	0
Exhibit Hall Floor Restoration	0	0	165,000	125,000	0	0
WiFi System Replacement	1,000,000	0	1,000,000	0	0	0
Arena Dock(s) Enhancements	1,600,000	0	600,000	0	0	0
Kitchen Renovation and Equipment	2,500,000	0	2,576,500	0	0	0
Finishing Upgrades	100,000	0	250,000	0	0	0
Banquet Chairs/Tables Replacement	0	0	450,000	0	0	0
Interior Painting	100,000	100,000	500,000	0	0	0
TOTAL FUND EXPENDITURES	**22,278,576**	**11,273,990**	**14,133,500**	**9,925,000**	**1,625,000**	**3,750,000**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**4,243,667**	**2,181,048**
Reserves for Future Capital	126,279	11,422,077	5,245,356	2,261,139	6,504,806	8,685,854
Total Reserves:	**126,279**	**11,422,077**	**5,245,356**	**2,261,139**	**6,504,806**	**8,685,854**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 326 - Parks Projects

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Vessel Registration Fees	121,200	122,100	123,000	124,230	125,472	126,727
Investment Income	59,031	53,305	49,686	47,074	44,705	42,394
Subtotal Operating Revenues	**180,231**	**175,405**	**172,686**	**171,304**	**170,177**	**169,121**
PY Fund Balance One-Time			**113,414**			
TOTAL FUND REVENUES	**180,231**	**175,405**	**286,100**	**171,304**	**170,177**	**169,121**
Expenditures:						
Operating Expenses	386	80,356	-	-	-	-
Shell Harbor Seawall Repair	150,000	13,900	136,100	-	-	-
Ed Stone Repave Parking & Boat Launch	-	-	150,000	-	-	-
TOTAL FUND EXPENDITURES	**150,386**	**94,256**	**286,100**	**-**	**-**	**-**
REVENUES LESS EXPENDITURES	**29,845**	**81,149**	**-**	**171,304**	**170,177**	**169,121**
Reserve for Future Capital	-	1,451,844	1,338,430	1,509,734	1,679,911	1,849,032

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 328 - Trails Projects

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Transfer from ECHO	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Investment Income	373,955	419,674	391,186	370,620	351,965	333,772
Subtotal Operating Revenues	**1,873,955**	**1,919,674**	**1,891,186**	**1,870,620**	**1,851,965**	**1,833,772**
PY Fund Balance One-Time	**2,246,487**		**4,794,167**	**2,979,380**	**1,648,035**	**466,228**
TOTAL FUND REVENUES	**4,120,442**	**1,919,674**	**6,685,353**	**4,850,000**	**3,500,000**	**2,300,000**
Expenditures:						
Operating Expenses	2,442	8,142	-	-	-	-
Master Trail Program - Trail Resurfacing	300,000	300,000	700,000	300,000	300,000	300,000
Maytown Spur - Osteen Restroom	350,000	31,088	564,151	-	-	-
SR 442 Trail Parking Area - Edgewater	350,000	-	350,000	-	-	-
Debary Pathway	180,000	-	180,000	-	-	-
Beresford Road - Spur Line Railroad Crossing Improvements	-	725,802	241,202	-	-	-
Old Mission Road Trail	-	61,062	1,500,000	-	-	-
DeLand Sunrail Station - Restroom	-	-	950,000	-	-	-
A1A N of Highbridge to Flagler - Restroom	-	-	-	1,200,000	-	-
US 17 North to Putnam County Line	-	-	-	-	1,000,000	-
St. Johns River to Sea Loop Trail	-	-	800,000	1,300,000	-	-
Chuck Lennon Park to Trail at DeLeon Springs	-	-	-	700,000	-	-
Garfield Road Trailhead	-	-	1,400,000	1,000,000	-	-
Future Planned Projects:	2,938,000	-	-	-	-	-
DeLand SunRail Station to Downtown DeLand	-	-	-	250,000	2,200,000	-
US 17 North of DeLeon Springs to Putnam Trailhead	-	-	-	-	-	500,000
US 17 Spring Garden DeLeon Springs Trailhead	-	-	-	100,000	-	1,500,000
TOTAL FUND EXPENDITURES	**4,120,442**	**1,126,094**	**6,685,353**	**4,850,000**	**3,500,000**	**2,300,000**
REVENUES LESS EXPENDITURES	**-**	**793,580**	**-**	**-**	**-**	**-**

Reserve for Future Capital	6,460,453	9,988,280	5,194,113	2,214,733	566,698	100,470

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 340 FIRE CAPITAL FUND

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Transfer from Fire Rescue	-	15,469,097	5,856,033	9,500,000	2,650,000	9,800,000
PY Fund Balance						
TOTAL FUND REVENUES	**-**	**15,469,097**	**5,856,033**	**9,500,000**	**2,650,000**	**9,800,000**
Expenditures:						
Training Center Burn Building	-	-	2,500,000	-	-	-
Station 15	-	13,284,412	-	-	-	-
Station 47	-	267,000	396,250	9,500,000	-	-
Station 34	-	823,178	104,923	-	-	-
Station 23	-	-	-	-	650,000	9,800,000
Station 22	-	1,094,507	2,854,860	-	-	-
Logistics Replacement Building	-	-	-	-	2,000,000	-
TOTAL FUND EXPENDITURES	**-**	**15,469,097**	**5,856,033**	**9,500,000**	**2,650,000**	**9,800,000**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
Reserves for Future Capital	-	-	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 360 - ECHO Direct County Expenditures

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Revenues:						
Investment Income	-	442,302	412,277	390,602	370,941	351,768
Donations	-	30,000	-	-	-	-
Transfer from Port Authority	-	31,464	-	-	-	-
Transfer from ECHO	2,473,000	6,493,000	6,175,000	1,680,000	446,000	260,000
Subtotal Operating Revenues	**2,473,000**	**6,996,766**	**6,587,277**	**2,070,602**	**816,941**	**611,768**
PY Fund Balance One-Time		**12,192,747**				
TOTAL FUND REVENUES	**2,473,000**	**19,189,513**	**6,587,277**	**2,070,602**	**816,941**	**611,768**
Expenditures:						
Transfer to ECHO	-	1,463,783	412,277	390,602	370,941	351,768
Briggs Fishing Dock Replacement - 2023	-	132,149	-	-	-	-
Doris Leeper Spruce Creek Preserve - 2023	-	388,747	-	-	-	-
Lighthouse Point Park-Boardwalk Renovations - 2023	-	2,500,000	-	-	-	-
Lyonia Environmental Learning Center - 2023	-	150,000	-	-	-	-
Tide & Floral Beach Access Dune - 2023	-	560,295	-	-	-	-
ADA Boardwalk to Lyonia Preserve - 2024	-	150,000	-	-	-	-
DeBary Hall Mansion Restoration - 2024	-	4,599	25,000	-	21,000	10,000
DeLand Library Play Yard - 2024	-	350,000	-	-	-	-
Doris Leeper Spruce Creek Preserve Rec. & Edu. Amenities Ph II - 2024	-	2,400,000	-	-	-	-
Gemini Springs Extension Recreation and Education Amenities - 2024	-	293,949	-	-	-	-
Green Springs Park Playground and Safety Surface - 2024	-	150,000	-	-	-	-
Improvements to Volusia County Fairgrounds - 2024	-	2,500,000	1,000,000	-	-	-
Lake Monroe Playground & Safety Surface - 2024	-	169,988	-	-	-	-
Living Reef Exhibit & Coral Lab Improvements - 2024	-	135,662	-	-	-	-
Marine Science Center Education Building - 2024	-	2,347,341	-	-	-	-
Ocean Center Entertainment Enhancements - 2024	-	100,000	-	-	-	-
Sugar Mill Gardens Restrooms - 2024	-	400,000	-	-	-	-
Walking Bridge Replacement Gemini Springs - 2024	-	250,000	-	-	-	-
Bicentennial Park Fishing Dock - 2025	-	150,000	-	-	-	-
Carter Quail Ranch Recreation & Management Amenities - 2025	-	150,000	750,000	-	-	-
DeBary Hall Exhibits - 2025	-	29,500	-	-	-	-
Deltona Amphitheater - 2025	-	150,000	2,000,000	-	-	-
James Ormond Park Playground & Safety Surface - 2025	-	200,000	-	-	-	-
James Ormond Tomb Park Parking Improvements - 2025	-	190,000	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 360 - ECHO Direct County Expenditures

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Lake Beresford Playground & Safety Surface - 2025	-	200,000	-	-	-	-
Lake George Preserve Recreation & Education Amenities - 2025	-	300,000	-	-	-	-
Off-Beach Parking Land Acquisition - 2025	-	2,000,000	-	-	-	-
Pierson Library Play Yard - 2025	-	250,000	-	-	-	-
Riverbreeze Park Playground & Safety Surface - 2025	-	250,000	-	-	-	-
Riv-Ocean Fishing Dock - 2025	-	250,000	-	-	-	-
Spring Hill Park New Basketball Courts & Improvements - 2025	-	450,000	-	-	-	-
Strickland Park Pavilion - 2025	-	98,500	-	-	-	-
Winterhaven Park Playground Addition - 2025	-	75,000	-	-	-	-
Beck Ranch Shade Canopy - 2026	-	-	20,000	-	-	-
BMX Park at Robert Strickland Park - 2026	-	-	100,000	-	-	-
Colby Alderman Park Parking Improvements - 2026	-	-	250,000	-	-	-
Highbanks Park ADA Floating Dock - 2026	-	-	450,000	-	-	-
Historic Courthouse Interior Preservation - 2026	-	-	200,000	200,000	-	-
Inlet Harbor Beach Access Dune Walkover - 2026	-	-	300,000	-	-	-
Lake George Forest Kayak Launch - 2026	-	-	30,000	-	-	-
Longleaf Pine Preserve Recreation and Education Amenities - 2026	-	-	300,000	-	-	-
Mary McLeod Bethune Riverside Restrooms - 2026	-	-	300,000	-	-	-
Plantation Oaks to James Ormond Tomb Park Trail Improvements - 2026	-	-	350,000	-	-	-
Wiregrass Prairie Preserve Recreation & Management Amenities - 2026	-	-	100,000	-	-	-
Future Planned Projects	2,473,000	-	-	1,480,000	425,000	250,000
TOTAL FUND EXPENDITURES	**2,473,000**	**19,189,513**	**6,587,277**	**2,070,602**	**816,941**	**611,768**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**

Reserve for Future Capital	537,698	-	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 365 - Public Works Facilities

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Investment Income	377,003	381,143	355,270	336,592	319,649	303,127
Subtotal Operating Revenues	**377,003**	**381,143**	**355,270**	**336,592**	**319,649**	**303,127**
PY Fund Balance One-Time						
TOTAL FUND REVENUES	**377,003**	**381,143**	**355,270**	**336,592**	**319,649**	**303,127**
Expenditures:						
Investment Pool Expenses	2,462	2,462	-	-	-	-
TOTAL FUND EXPENDITURES	**2,462**	**2,462**	**-**	**-**	**-**	**-**
REVENUES LESS EXPENDITURES	**374,541**	**378,681**	**355,270**	**336,592**	**319,649**	**303,127**
Reserve for Future Capital	8,467,415	8,665,162	9,020,432	9,357,024	9,676,673	9,979,800

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 372 SHERIFF FACILITIES CAPITAL FUND

	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Revenues:						
Interfund Transfer - General Fund	15,000,000	-	-	-	-	-
Proceeds from Debt Issuance	-	-	30,000,000	-	-	-
PY Fund Balance						
TOTAL FUND REVENUES	**15,000,000**	**-**	**30,000,000**	**-**	**-**	**-**
Expenditures:						
Sheriff Administration Complex	15,000,000	-	30,000,000			
TOTAL FUND EXPENDITURES	**15,000,000**	**-**	**30,000,000**	**-**	**-**	**-**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
Reserves	-	-	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 378 - Mosquito Control Capital

Revenues:	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
Transfer from Mosquito Control Fund	1,750,000	1,750,000	1,750,000	-	-	-
Investment Income	-	262,003	244,218	-	-	-
Loan Proceeds	-	-	24,000,000	-	-	-
Subtotal Operating Revenues	**1,750,000**	**2,012,003**	**25,994,218**	**-**	**-**	**-**
PY Fund Balance One-Time	**3,733,000**	**184,293**	**5,305,782**	**-**	**-**	**-**
TOTAL FUND REVENUES	**5,483,000**	**2,196,296**	**31,300,000**	**-**	**-**	**-**
Expenditures:						
Mosquito Control Facility- Capital Improvements	5,483,000	2,196,296	31,050,000	-	-	-
Cost of Issuance	-	-	250,000	-	-	-
TOTAL FUND EXPENDITURES	**5,483,000**	**2,196,296**	**31,300,000**	**-**	**-**	**-**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
Reserve for Future Capital	89,062	5,671,284	365,502	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 385 EASTSIDE JUDICIAL CAPITAL FUND

	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Revenues:						
Interfund Transfer - General Fund	5,000,000	5,000,000	-	10,000,000	5,000,000	-
PY Fund Balance			**4,500,000**			
TOTAL FUND REVENUES	**5,000,000**	**5,000,000**	**4,500,000**	**10,000,000**	**5,000,000**	**-**
Expenditures:						
Eastside Courts Complex - Conceptual Planning	5,000,000	500,000	4,500,000	-	-	-
Eastside Courts Complex - Engineering/Design	-	-	-	10,000,000	5,000,000	-
TOTAL FUND EXPENDITURES	**5,000,000**	**500,000**	**4,500,000**	**10,000,000**	**5,000,000**	**-**
REVENUES LESS EXPENDITURES	**-**	**4,500,000**	**-**	**-**	**-**	**-**
Reserves for Future Capital	-	4,500,000	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 511 - Computer Replacement Fund

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Service Charge - General Fund	491,286	491,286	509,119	519,304	529,693	540,291
Service Charge - EMS/EVAC	24,568	24,568	26,558	27,089	27,631	28,183
Service Charge - County Trans. Trust	36,725	36,725	37,890	38,647	39,420	40,208
Service Charge - Library Fund	257,687	257,687	254,750	259,845	265,042	270,343
Service Charge - Mosquito Control	19,177	19,177	19,401	19,789	20,185	20,589
Service Charge - Port Authority	4,410	4,410	4,624	4,717	4,811	4,908
Service Charge - Building Fund	14,428	14,428	16,961	17,300	17,647	17,999
Service Charge - Ocean Center & Parking Garage	15,370	15,370	18,240	18,605	18,977	19,357
Service Charge - Municipal Service	40,635	40,635	40,461	41,271	42,096	42,939
Service Charge - Inmate Welfare	9,560	9,560	18,687	19,061	19,442	19,831
Service Charge - Economic Development	4,686	4,686	4,497	4,587	4,679	4,773
Service Charge - Fire Rescue Services	71,102	71,102	76,416	77,945	79,506	81,096
Service Charge - Impact Fee Administration	1,086	1,086	684	698	712	726
Service Charge - Stormwater	8,838	8,838	8,540	8,711	8,885	9,063
Service Charge - Volusia ECHO	475	475	469	478	488	498
Service Charge - Land Acquisition	2,368	2,368	2,231	2,276	2,322	2,368
Service Charge - Land Management Fund	5,579	5,579	5,892	6,010	6,130	6,253
Service Charge - Beach Management Fund	44,041	44,041	48,792	49,768	50,763	51,778
Service Charge - Landfill & Waste Collection	11,461	11,461	10,901	11,120	11,342	11,568
Service Charge - Airport	19,767	19,767	20,458	20,868	21,286	21,712
Service Charge - Transit Services	504	504	3,283	3,349	3,416	3,484
Service Charge - Utilities	24,831	24,831	19,344	19,731	20,126	20,529
Service Charge - Fleet	13,713	13,713	13,455	13,724	13,998	14,278
Service Charge - Risk Insurance	4,070	4,070	4,690	4,784	4,879	4,977
Service Charge - Group Insurance	1,243	1,243	1,749	1,784	1,820	1,856
Service Charge Subtotal:	**1,127,610**	**1,127,610**	**1,168,092**	**1,191,461**	**1,215,296**	**1,239,607**
Computer Rep. Charge - Elections	9,938	9,938	14,353	14,640	14,933	15,232
Computer Rep. Charge - Property Appraiser	49,010	49,010	46,074	46,995	47,935	48,894
Computer Rep. Charge - Tax Collector	25,990	25,990	29,017	29,597	30,189	30,793
Miscellaneous Revenue	247,972	428,519	228,107	216,114	205,237	194,629
PY Fund Balance Capital Outlay		**30,474**	**44,651**			**109,177**
Operating Revenues	**1,460,520**	**1,671,541**	**1,530,294**	**1,498,807**	**1,513,590**	**1,638,332**
Expenditures:						
Personnel Services	160,260	161,616	189,932	198,609	207,761	217,166
Operating Expenses	42,852	226,390	37,965	39,484	41,063	42,706
Audio/Visual Capital Expenses	68,200	68,200	0	0	0	0
Transfer of A/V Balance to General Fund	0	0	222,997	0	0	0
Computer Replacement Capital Expenses	574,400	1,215,335	1,079,400	1,216,600	1,181,600	1,378,460
Operating Expenses	**845,712**	**1,671,541**	**1,530,294**	**1,454,693**	**1,430,424**	**1,638,332**
REVENUES LESS EXPENDITURES	**614,808**	**-**	**-**	**44,114**	**83,166**	**-**
Reserve for Future Capital	4,498,235	5,042,497	4,997,846	5,041,960	5,125,126	5,015,949

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 513 FLEET & EQUIPMENT MAINTENANCE FUND

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Gas and Oil	6,365,801	5,319,717	6,408,018	6,894,690	7,098,047	7,375,969
Vehicle/Equipment Maintenance - Labor	4,410,000	4,228,000	4,557,000	4,704,000	4,851,000	4,998,000
Vehicle/Equipment Maintenance - Parts	4,182,013	3,935,000	4,001,550	4,121,597	4,224,638	4,330,254
Vehicle/Equipment Maintenance - Sublets	1,495,318	1,560,000	1,606,800	1,655,004	1,696,380	1,738,791
Vehicle Replacement Program Admin Fee	188,500	197,000	198,000	238,500	238,500	238,500
Pool Cars	72,100	92,000	74,263	76,491	78,786	81,150
Training & Education Revenue	175,000	190,100	160,000	164,800	169,744	174,837
Miscellaneous Revenues	107,970	93,491	91,750	90,928	90,361	89,891
PY Fund Balance Capital Outlay	**393,621**	**619,137**	**430,497**	**484**	**322,858**	
Operating Revenues	**17,390,323**	**16,234,445**	**17,527,878**	**17,946,494**	**18,770,314**	**19,027,392**
Expenditures:						
Personnel Services	3,970,319	4,025,169	4,546,868	4,742,858	4,946,412	5,154,366
Operating Expenses						
Administration	963,455	975,174	823,065	859,388	890,147	925,928
Maintenance	505,683	485,475	287,684	301,534	319,920	338,627
Pool Cars	14,593	29,134	9,468	9,766	10,082	10,417
Fuel & Oil	5,928,490	4,945,932	6,136,290	6,361,793	6,614,754	6,927,802
Parts & Sublets	5,228,967	5,000,000	5,150,000	5,304,500	5,437,114	5,573,043
Training	11,000	500	5,400	1,000	1,000	1,000
Capital Outlay	527,816	650,746	189,103	115,655	50,885	35,000
Capital Improvement	240,000	122,315	380,000	250,000	500,000	-
Operating Expenses	**17,390,323**	**16,234,445**	**17,527,878**	**17,946,494**	**18,770,314**	**18,966,183**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**61,209**
Reserves	896,472	828,179	397,682	397,198	74,340	135,549

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 514 FLEET REPLACEMENT FUND

	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Revenues:						
Fleet Replacement Service Charge	7,186,619	7,186,619	7,664,119	8,246,800	8,870,300	9,427,300
Fleet Replacement Service Charge - Health Department	-	-	80,000	80,000	80,000	80,000
Fleet Replacement Service Charge - Elections	35,000	35,000	28,000	28,000	28,000	20,000
Fleet Replacement Service Charge - Property Appraiser	50,000	50,000	75,000	85,000	95,000	100,000
Fleet Replacement Service Charge - Tax Collector	28,000	28,000	32,000	38,000	40,000	40,000
Investment Income	1,527,051	1,636,349	1,525,269	1,445,079	1,372,341	1,301,407
PY Fund Balance Capital Outlay	**898,273**	**14,735,668**	**982,612**	**2,308,121**		
Operating Revenues	**9,724,943**	**23,671,636**	**10,387,000**	**12,231,000**	**10,485,641**	**10,968,707**
Expenditures:						
Operating Expenses	9,973	9,973	-	-	-	-
Capital Outlay - Vehicle/Equipment Replacement	9,714,970	23,661,663	10,387,000	12,231,000	10,359,000	10,015,000
Operating Expenses	**9,724,943**	**23,671,636**	**10,387,000**	**12,231,000**	**10,359,000**	**10,015,000**
REVENUES LESS EXPENDITURES	**-**	**-**	**-**	**-**	**126,641**	**953,707**
Reserves for Future Capital	17,793,382	20,145,564	19,162,952	16,854,831	16,981,472	17,935,179

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 521 Risk Insurance Management

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Workers' Compensation Contribution - County	2,603,866	2,603,866	2,276,982	2,322,521	2,368,972	2,416,348
Workers' Compensation - Elections	8,550	8,550	2,714	2,769	2,824	2,881
Workers' Compensation - Property Appraiser	19,007	19,007	16,878	17,216	17,560	17,911
Workers' Compensation - Tax Collector	13,628	13,628	21,697	22,131	22,574	23,025
Workers' Compensation - Sheriff	1,166,854	1,166,854	1,155,744	1,178,858	1,202,436	1,226,484
Subtotal Workers' Compensation	**3,811,905**	**3,811,905**	**3,474,015**	**3,543,495**	**3,614,366**	**3,686,649**
Liability Insurance Contribution - County	3,184,355	3,184,355	1,814,906	1,851,198	1,888,230	1,925,989
Liability Insurance - Elections	2,478	2,478	430	438	447	456
Liability Insurance - Property Appraiser	1,853	1,853	1,111	1,133	1,156	1,179
Liability Insurance - Tax Collector	10,148	10,148	3,042	3,103	3,165	3,228
Liability Insurance - Sheriff	1,916,972	1,916,972	1,136,466	1,159,196	1,182,380	1,206,027
Subtotal Liability	**5,115,806**	**5,115,806**	**2,955,955**	**3,015,068**	**3,075,378**	**3,136,879**
Property Insurance Contribution - County	8,317,630	8,317,630	6,989,768	7,339,263	7,706,225	8,091,531
Property Insurance - Health Department	-	-	115,068	120,821	126,862	133,206
Property Insurance - Property Appraiser	24,020	24,020	-	-	-	-
Property Insurance - Tax Collector	31,481	31,481	12,724	13,360	14,028	14,730
Property Insurance - Sheriff	683,497	683,497	501,543	526,620	552,951	580,599
Subtotal Property Damage	**9,056,628**	**9,056,628**	**7,619,103**	**8,000,064**	**8,400,066**	**8,820,066**
Commercial Insurance Contribution	554,560	643,497	791,601	831,182	872,742	916,379
Claims Recoveries	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income	1,116,149	1,366,670	1,273,896	1,206,922	1,146,172	1,086,928
PY Fund Balance Operating	**564,929**		**1,261,261**	**1,364,955**	**1,464,054**	**1,565,587**
TOTAL FUND REVENUES	**20,269,977**	**20,044,506**	**17,425,831**	**18,011,686**	**18,622,778**	**19,262,488**
Expenditures:						
Insurance Administration	1,541,772	1,540,669	1,638,232	1,703,270	1,770,093	1,838,987
Workers' Compensation	5,520,200	3,927,200	3,243,611	3,280,027	3,316,842	3,355,340
Property Insurance	7,467,427	7,245,528	7,505,038	7,830,290	8,171,805	8,530,395
Liability Insurance	4,792,689	4,681,142	3,865,982	3,972,231	4,083,793	4,200,933
Commercial Insurance	554,560	735,012	791,601	831,182	872,742	916,379
Loss Control Program	393,329	376,930	381,367	394,686	407,503	420,454
TOTAL FUND EXPENDITURES	**20,269,977**	**18,506,481**	**17,425,831**	**18,011,686**	**18,622,778**	**19,262,488**
REVENUES LESS EXPENDITURES	**-**	**1,538,025**	**-**	**-**	**-**	**-**
Reserve for Future Claims	10,984,934	14,923,384	13,662,123	12,297,168	10,833,114	9,267,527

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 530 Group Insurance Fund

Revenues:	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
Health Insurance - County Employer Premium	29,804,166	28,977,747	30,821,511	32,979,016	35,452,443	38,111,376
Employer Premium - TPO	-	86,556	81,158	86,839	93,352	100,353
Employer Premium - Elections	395,904	395,904	346,783	371,058	398,887	428,804
Employer Premium - Property Appraiser	1,459,896	1,459,896	1,997,568	2,137,398	2,297,703	2,470,030
Employer Premium - Tax Collector	1,732,080	1,732,080	1,575,525	1,685,812	1,812,248	1,948,167
Employer Premium - Sheriff	11,079,126	11,079,126	14,108,702	15,096,312	16,228,535	17,445,675
Subtotal Employer Contributions	**44,471,172**	**43,731,309**	**48,931,247**	**52,356,435**	**56,283,168**	**60,504,405**
Health Insurance - Employee Contribution (All)	9,558,894	10,924,211	11,515,473	12,206,401	12,938,785	13,715,112
Employee Contribution Offset - Wellness Program	-	(439,814)	(440,640)	(440,640)	(440,640)	(440,640)
Pharmacy Rebates	3,624,176	4,661,533	5,625,000	6,025,000	6,425,000	6,825,000
COBRA Payments	82,228	47,590	86,095	92,122	99,031	105,963
Retiree Premiums	1,931,799	1,716,676	1,960,552	1,960,552	1,960,552	1,960,552
Miscellaneous Revenues	602,107	824,519	745,799	722,537	686,168	650,702
Transfer from Operating Funds	-	3,000,000	-	-	-	-
PY Fund Balance	**1,684,153**					
Operating Revenues	**61,954,529**	**64,466,024**	**68,423,526**	**72,922,407**	**77,952,064**	**83,321,094**
Expenditures:						
Personal Services	275,092	224,173	274,260	285,653	297,342	309,190
Operating Expenses						
Claims Expense	59,864,881	61,907,426	66,689,130	71,357,369	76,352,385	81,697,052
Plan Design Changes			(975,000)	(1,391,000)	(1,488,370)	(1,592,556)
Other Expenses	1,814,556	1,812,891	1,853,689	1,911,254	1,962,115	2,014,368
Operating Expenses	**61,954,529**	**63,944,490**	**67,842,079**	**72,163,276**	**77,123,472**	**82,428,054**
REVENUES LESS EXPENDITURES	**-**	**521,534**	**581,447**	**759,131**	**828,592**	**893,040**
Reserves:						
IBNR Reserve (60 Days of Claims)	8,971,451	10,176,563	10,802,323	11,501,321	12,306,413	13,167,862
Catastrophic Reserve	(869,351)	912,997	868,684	928,817	952,316	983,907

Expenditure and Revenue Forecast Source Data

State of Florida Office of Economic & Demographic Research Long-Range Financial Outlook for 25-26 through 27-28 http://edr.state.fl.us/Content/long-range-financial-outlook/index.cfm Economic Estimating Conference Florida Economy February 20, 2025 http://edr.state.fl.us/Content/conferences/fleconomic/index.cfm	Overall Economic Outlook & General Analysis
CPI –Consumer Price Index – All Urban Consumers https://www.statista.com/markets/411/topic/970/economy/ https://www.bls.gov/cpi/	Contracted Services, Facility/Vehicle Maintenance, Chemicals & Janitorial Supplies
U.S Energy Information Administration (EIA)- Short-Term Energy Outlook http://www.eia.gov/outlooks/steo/report/prices.cfm	Utilities & Fuel
U.S. Postal Service Rate History https://usps.com/ship/first-class-mail.htm	Postage
Florida Department of Economic Opportunity – Minimum Wage http://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/occupational-employment-statistics-and-wages	Wage Statistics
Department of Juvenile Justice Payments from General Fund http://edr.state.fl.us/Content/conferences/criminaljustice/index.cfm	Juvenile Justice Annual Payment
CPI - Bureau of Labor Statistics Consumer Price Index – Food Only https://www.bls.gov/cpi/	Food & Dietary
History of Volusia County Taxable Value – Volusia County Property Appraiser https://vcpa.vcgov.org/download/historical#gsc.tab=0	CRA (TIFF) Payments, Property Appraiser & Tax Collection Charges
CIP and Capital Outlay Worksheet Submissions from Departments Capital Improvements: https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/five-year.stml Capital Outlay – Located in the annual Adopted Budget Book(s), Executive Summary Section: https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml	Capital Improvements & Capital Outlay

Expenditure and Revenue Forecast Source Data

Interfund Transfers based on pledged sources and funding initiatives. Located within in the annual Adopted Budget Book(s), Executive Summary: https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml	Transfers
U.S Energy Information Administration Short-Term Energy Outlook http://www.eia.gov/forecasts/steo/ http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm	Utility Tax
Office of Economic & Demographic Research, Local Government Financial Information Handbook, Half Cent Sales Tax, calculated by the Florida Department of Revenue's Office of Tax Research, last handbook 2023, January 2024 http://edr.state.fl.us/Content/local-government/reports	Sales Tax

Glossary

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.

Adopted Budget – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

Allocation - The distribution of available monies among various County departments, divisions or cost centers.

Amortization – The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

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 – A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

Balanced Budget – A financial plan for the operation of a program or organization for a specified period (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

Bond – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds – The revenues derived from issuance of bonds used to finance capital projects.

Budget (Operating) – A financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

Capital Budget – An 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 and transportation 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 Service – (Also called User Charges or Fees) 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.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

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 – A service rendered to the County by private firms, individuals or other County departments on a contract basis.

Debt Service – The payment of principal and interest obligations resulting from the issuance of bonds.

Deficit or Budget Deficit – The excess of budget expenditures over revenue receipts.

Designated Fund Equity – Reservations of fund balance and retained earnings which represent that portion that is not appropriable for expenditure or is legally segregated for a specific future use.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner like private business enterprises. The intent is that the full cost of providing the goods or services is to be financed primarily through charges and fees, removing the expense from the tax rate.

Expenditure – The sum of money actually paid from County funds.

Fiscal Year – The twelve-month financial period used by the County that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2017, to September 30, 2018, would be fiscal year 2018.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money is available for specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that can be carried over as revenue for the upcoming fiscal year.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Purpose Funds – Those funds supported by taxes and fees with 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.

Impact Fee – A fee to fund the anticipated cost of new development's impact on various County services because of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

Interest Income – The 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 Transaction – A financial transaction from one fund to another that results in the recording of a receipt and expenditure.

License and Permit Fees – A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

Mill – One one-thousandth of a United States dollar. In terms of the millage rate, 1 mill is equal to $1 per $1,000 of assessed valuation.

Municipal Service District (MSD) – The Municipal Service District provides municipal (city) type services to residents in the unincorporated areas of the County.

Operating Budget – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes the 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. Capital costs are excluded.

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.

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 Contingencies – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise provided for in the budget.

Restricted Revenue – A source of funds which is mandated by law or policy to be used for a specific purpose.

Revenue – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

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.

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 Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008, would be used to compute an ad valorem tax levied effective October 1, 2008.

Taxable Value – The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

Unincorporated Area – Those areas of the County which lie outside the boundaries of the cities.

User (Fees) Charges – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.