

COUNTY OF VOLUSIA, FLORIDA



RECOMMENDED BUDGET AND FIVE-YEAR FORECAST
FISCAL YEAR 2026-27

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COUNTY OF VOLUSIA

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County Manager

JEFFREY BROWER
COUNTY CHAIR

MATT REINHART
VICE CHAIR, DISTRICT 2

JAKE JOHANSSON
AT-LARGE

DON DEMPSEY
DISTRICT 1

DANNY ROBINS
DISTRICT 3

TROY KENT
DISTRICT 4

DAVID SANTIAGO
DISTRICT 5

GEORGE RECKTENWALD
COUNTY MANAGER

July 21, 2026

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

As your County Manager, I am pleased to present the recommended budget for Fiscal Year 2026-27. This budget reflects a full year of careful analysis, beginning with five mini-budget workshops held between February and April 2026 to review core services, continuing through the five-year forecast presentations to Council on June 2 and June 16, 2026, and culminating in the recommendations that follow. As in past years, this budget represents our commitment to fiscal responsibility, transparency, and the continued delivery of essential services to the residents of Volusia County.

As we are all aware, this budget is being prepared against the backdrop of a potential change in how the County is funded in future years: a November referendum on substantially increased homestead exemptions for property taxes. Two points deserve emphasis. First, the outcome of the vote is uncertain. Second, regardless of the result, the amendment would not affect how property taxes are assessed or paid for the current fiscal year. My leadership team and I have taken a fiscally conservative approach in this recommended budget, but it does not include the significant reductions in county services that would be required if voters approve the amendment. Instead, for this fiscal year, we have prepared a budget that aligns with the direction Council provided during this spring's series of mini-budget workshops.

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

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

County Government Budgeting

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

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

This budget draws on \$657,225,884 in prior-year savings, while keeping \$564,827,059 in reserves to save for future capital projects and act as a cushion for the unexpected. The difference, \$92,398,825, is savings being put to work on capital projects, similar to a family dipping into savings for a major home repair instead of financing it. It's a sign of disciplined budgeting: using cash reserves when possible and borrowing selectively for long-term investments that will pay off for years to come.

Countywide Budget Summary

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

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

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

Countywide Summary	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change
Total (Gross) Budget	\$1,882,068,747	\$1,800,271,784	(\$81,796,963)
Less: Interfund Transfers	(\$172,685,842)	(\$163,946,751)	\$8,739,091
Less: Reserves	(\$479,198,192)	(\$461,355,559)	\$17,842,633
Less: Internal Services	(\$114,713,082)	(\$110,482,886)	\$4,230,196
Net Fiscal Year Budget	\$1,115,471,631	\$1,064,486,588	(\$50,985,043)

The recommended net fiscal year budget for fiscal year 2026-27 represents a decrease compared to the prior fiscal year amount by approximately \$51.0 million, or 4.6 percent. Fund-by-fund detail underlying this summary, covering all County funds, is presented in the Summary Budgets by Fund report included in the full budget book.

Millage Rate & Ad Valorem Taxes

The following table summarizes the recommended millage rates for fiscal year 2026-27 across the County's ten taxing funds, which were also presented in the forecasts presented to Council on June 2 and June 16, 2026:

Taxing Fund	FY 2025-26 Millage Rate	FY 2026-27 Recommended	% Change	Basis
General Fund	3.2007	3.2007	0.0%	Flat
Law Enforcement Fund	1.5994	1.5994	0.0%	Flat
Library	0.3697	0.3697	0.0%	Flat
Ponce De Leon Inlet & Port District	0.0660	0.0641	(3.03%)	Rollback
Municipal Service District	1.6956	1.6956	0.0%	Flat
East Volusia Mosquito Control	0.1573	0.1573	0.0%	Flat
Fire Services	3.6236	3.5990	(0.68%)	Partial Rollback
Volusia ECHO	0.2000	0.2000	0.0%	Flat
Volusia Forever	0.2000	0.2000	0.0%	Flat
Silver Sands-Bethune MSD	0.0099	0.0099	0.0%	Flat

Eight of the County's ten taxing funds are recommended at a flat millage rate, matching the rate levied in fiscal year 2025-26. The Ponce De Leon Inlet & Port District is recommended at its estimated rollback rate, and the Fire Services Fund is recommended at a partial rollback rate, consistent with the notes presented at the June 16 forecast presentation.

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

General Fund

The General Fund remains the foundation of county operations, funding public safety, judicial support, and core administrative functions, and it carries the countywide property tax rate applied to every property in Volusia County. The recommended budget continues the flat General Fund millage rate of 3.2007, the same rate levied in fiscal year 2025-26.

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

Category	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change
Current Ad Valorem Taxes (Millage 3.2007, Flat)	\$202,138,352	\$213,822,389	+\$11,684,037
Other Operating Revenues	\$60,411,206	\$58,526,984	(\$1,884,222)
One-Time Revenues (incl. Use of Fund Balance)	\$30,680,693	\$17,717,397	(\$12,963,296)
Total Fund Revenues	\$293,230,251	\$290,066,770	(\$3,163,481)

Of the \$11.6 million increase in current ad valorem tax revenue, approximately \$5.0 million (2.5%) is generated even at the rolled-back rate through new construction, while the remaining \$6.6 million (3.3%) results from holding the millage rate flat rather than reducing it, capturing value appreciation on existing property. For context, May 2026 year-over-year CPI measured 4.2%, and the trailing six-month average measured 3.1%, meaning the revenue growth captured by holding the rate flat remains below or on par the pace of inflation (depending on time period measured).

Expenditure Summary by Category (without reserves)

Category	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change
Personnel Services	\$93,243,194	\$95,091,218	\$1,848,024
Operating Expenses	\$106,100,911	\$107,213,402	\$1,112,491
Reimbursements	(\$22,390,834)	(\$21,902,167)	\$488,667
Capital Outlay	\$4,751,756	\$2,140,448	(\$2,611,308)
Capital Improvements	\$24,015,043	\$16,991,617	(\$7,023,426)
Grants and Aids	\$28,075,981	\$29,178,792	\$1,102,811
Interfund Transfers	\$59,434,200	\$61,353,460	\$1,919,260
Total	\$293,230,251	\$290,066,770	(\$3,163,481)

Expenditure Summary by Function (without reserves)

Category	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change
Constitutional Officers and Courts (except below line)	\$48,705,836	\$50,519,419	\$1,813,583
Debt Service for Sheriff's Administration Complex	\$0	\$2,323,425	\$2,323,425
External/Mandated Expenses (includes Contributions to State of Florida, SunRail, CRA Payments)	\$40,329,947	\$41,162,551	\$832,604
County Departments in General Fund	\$154,066,693	\$153,880,874	(\$185,819)
Beach Fund Subsidy	\$17,391,457	\$17,180,501	(\$210,956)
Major Capital - Road Program Set-Aside	\$5,000,000	\$5,000,000	\$0
Other Major Capital Improvements (FY 27 includes \$10M Eastside Court Facility Set Aside)	\$27,736,318	\$20,000,000	(\$7,736,318)
Total	\$293,230,251	\$290,066,770	(\$3,163,481)

The net decrease of approximately \$3.2 million in total General Fund revenues and expenditures is primarily driven by a reduction in budgeted major capital improvement projects. Offsetting this decrease are increases in constitutional officer and court system expenditures, a new debt service payment for the Sheriff's Administration Complex, and increases in external/mandated expenses.

County Department Fiscal Discipline

As shown in the above table, General Fund county departments are recommended at a net budget decrease when compared to the prior fiscal year. This marks the second year in a row of decreases in county department budget requests. This means the County departments absorbed the full cost of a 3% wage adjustment, Florida Retirement System rate increases, health insurance increases, and corrections staffing needs all while still reducing their combined budgets by \$185,819. This was achieved by unfunding approximately \$1.6 million in vacant positions, shifting eligible costs for Fire Station 15 to the Fire Rescue District, and reductions in capital spending as rolled over projects are completed, and some prior deferred maintenance projects that were completed in the FY25-2026 budget are no longer part of the FY26-2027 recommended budget.

General Fund Reserves

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

The General Fund Emergency Reserve is maintained at 10% of revenue, consistent with Council policy, throughout the five-year forecast, though this remains below the Government Finance Officers Association's baseline recommendation of 16.7%. The Law Enforcement Fund equivalent emergency reserve grows to approximately \$14.8 million in fiscal year 2026-27. The Reserve for Future Capital draws down in the near term to fund one-time capital investments.

Other Taxing Funds

Law Enforcement Fund

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

Fire Services Fund

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

Library Fund

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

Volusia ECHO Fund

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

Volusia Forever Fund

Presented at a flat millage rate of 0.2000. The fund continues its 15% set-aside for ongoing land management, totaling approximately \$2.0 million, and is projected to carry approximately \$15.0 million in reserves available for future land acquisitions, absent any additional purchases in the current fiscal year.

Municipal Service District (MSD)

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

East Volusia Mosquito Control Fund

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

Ponce De Leon Inlet & Port District

Presented at an estimated rollback rate of 0.0640. The fund continues its set-aside for large-scale dredging projects that generate beach-compatible material for beach renourishment, along with continued development of the offshore artificial reef system.

Staffing

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

Capital Program

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

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

Five-Year Capital Funding Request by Project Type

Category	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Funding Not Identified
Capital Replacement	\$40,693,668	\$37,985,300	\$51,788,862	\$46,618,500	\$87,924,750	\$0
Small Capital	\$7,459,624	\$4,770,175	\$2,786,073	\$2,018,354	\$2,148,539	\$0
Capital Improvement	\$153,299,334	\$51,349,348	\$212,807,425	\$46,995,715	\$40,909,453	\$724,861,488
Total	\$201,452,626	\$94,104,823	\$267,382,360	\$95,632,569	\$130,982,742	\$724,861,488

Over the five-year planning period, the County has identified \$789.5 million in projects with funding sources identified but faces an additional \$724.9 million in capital improvement needs with no funding currently identified, the majority of which are road projects. Consistent with recommendations from the Internal Audit Report on Capital Projects, staff continue to present the full unfunded project list to

support transparent, better-informed financial planning. The County's capital program remains predominantly pay-as-you-go, with debt financing used selectively for large, long-lived assets. Highlighted major projects in the plan include the Daytona Beach Courthouse project (\$10.0 million), passenger boarding bridge replacement at the Airport (\$16.0 million), Fire Station 47 in Barberville (\$9.5 million), and a second landfill cell planned for fiscal year 2029-30 (\$20.0 million).

Capital Investments Within the General Fund

The General Fund recommended budget includes \$25.0 million in major capital improvements, funded primarily from prior-year fund balance, including \$4.0 million for corrections window replacement, \$4.5 million for corrections air handler replacement and fire suppression, \$10.0 million set-aside for potential design of an eastside court facility, and \$1.5 million in continued energy conservation projects. Notably, the \$5.0 million annual road program set-aside is, for the first time in its history, funded entirely from recurring revenue generated by holding the millage rate flat, rather than from a draw on reserves.

Efficiencies & Accomplishments

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

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

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

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

8 and technical review meetings by half.

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

Taken together, these department-level efficiencies, combined with continued discipline in unfunding vacant positions and holding operating budget requests below target, support the County's ability to hold millage rates flat across eight of the County's ten taxing funds in fiscal year 2026-27 while continuing to deliver the core services residents depend on.

Future Challenges

Property Tax Referendum

Volusia County's FY 2026-27 recommended budget is developed against the backdrop of a significant statewide policy question that will be decided by voters this November. In June 2026, the Florida Legislature approved House Joint Resolution 1F ("Save Our Homes from Excessive Property Taxes"), which will appear on the November 3, 2026, general election ballot as a proposed amendment to the Florida Constitution. If approved by at least 60 percent of voters, the amendment would increase the homestead exemption on non-school property tax levies from \$50,000 to \$150,000 effective January 1, 2027, and to \$250,000 effective January 1, 2028, with future indexing for inflation. Because the amendment would first affect the January 1, 2027 tax roll, it has no impact on the revenues supporting this recommended budget, and the outcome of the vote remains uncertain. Accordingly, neither this budget nor the five-year forecast assumes passage of the amendment.

Disaster Funding

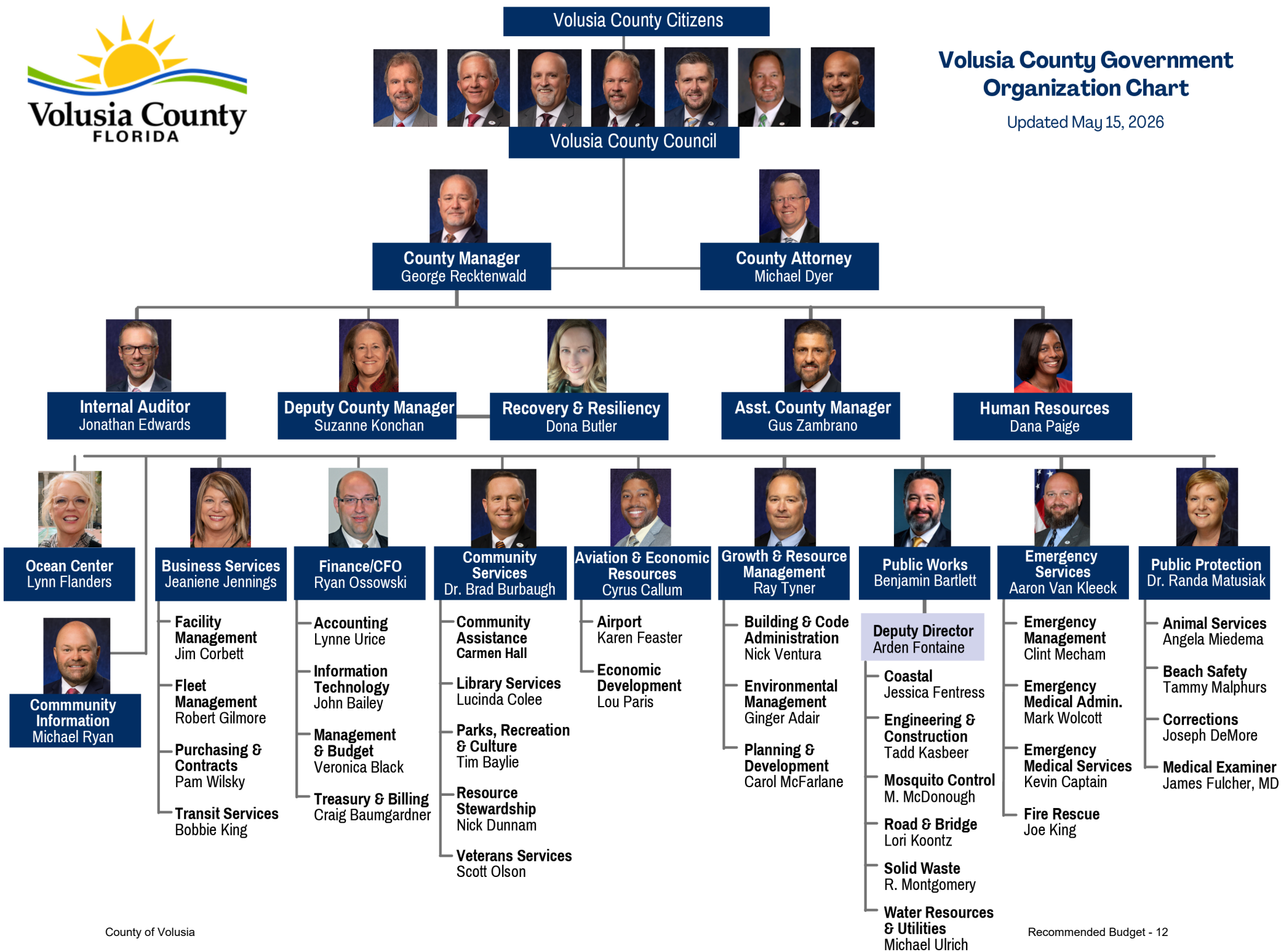
Recent federal discussions regarding potential reductions in FEMA assistance to Florida counties would create significant budgetary pressures and force fundamental changes in how we prepare for and respond to natural disasters. Historically, FEMA's disaster relief funding has provided critical financial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

Closing

This recommended budget reflects a continuation of the fiscal discipline this organization has demonstrated in recent years: holding the line on millage rates while absorbing significant mandatory cost increases, funding critical infrastructure from recurring revenue for the first time in recent history and maintaining reserves that protect the County's ability to weather future uncertainty. I want to thank the County Council for its guidance throughout the mini-budget workshop process, our Constitutional Officers for their continued partnership, and every County employee whose work, often unseen, keeps Volusia County government running efficiently and responsibly on behalf of our residents.

Sincerely,

George Recktenwald
County Manager

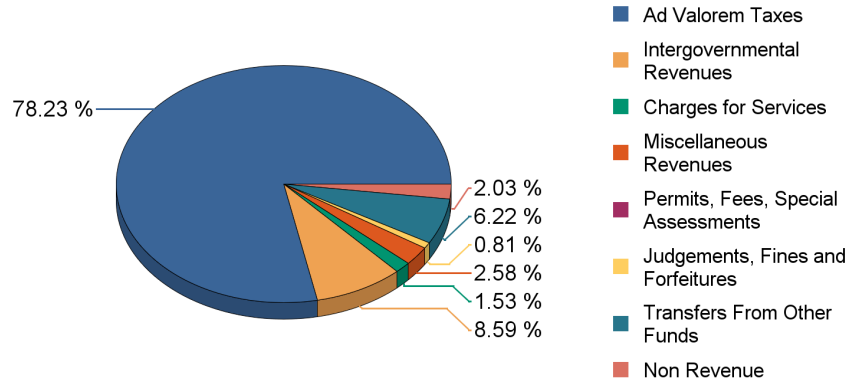


General Fund

Fiscal Year 2026-27 Revenues

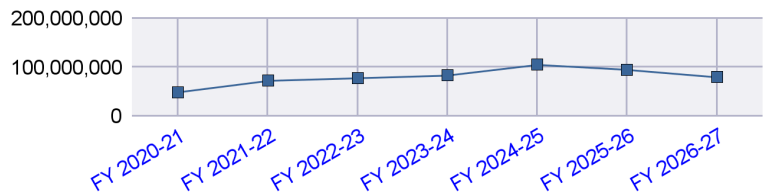
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	203,088,352	214,772,389
Intergovernmental Revenues	22,152,558	23,582,798
Charges for Services	4,232,577	4,213,768
Miscellaneous Revenues	9,658,917	7,090,910
Permits, Fees, Special Assessments	9,000	0
Judgements, Fines and Forfeitures	2,333,670	2,235,274
Transfers From Other Funds	26,179,188	17,080,840
Non Revenue	5,762,800	5,573,394
Subtotal Revenues	273,417,062	274,549,373
Fund Balance	94,779,838	79,399,309
Total Revenues	368,196,900	353,948,682

Operating Revenues



Millage Rate History		Position History - FTE	
FY 2020-21	5.4500	FY 2020-21	1,824.77
FY 2021-22	5.3812	FY 2021-22	1,037.08
FY 2022-23	4.8499	FY 2022-23	1,042.33
FY 2023-24	3.3958	FY 2023-24	896.92
FY 2024-25	3.2007	FY 2024-25	898.92
FY 2025-26	3.2007	FY 2025-26	893.92
FY 2026-27	3.2007	FY 2026-27	912.82

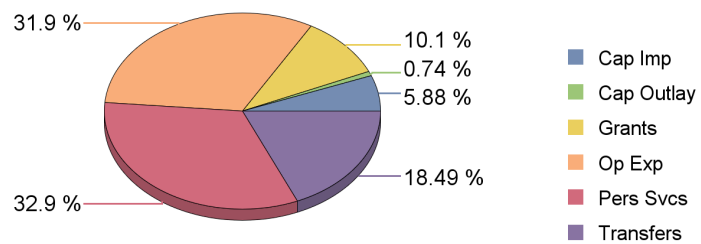
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	93,243,194	95,091,218
Operating Expenses	106,100,911	107,213,402
Reimbursements	(22,390,834)	(21,902,167)
Capital Outlay	4,751,756	2,140,448
Capital Improvements	24,015,043	16,991,617
Grants and Aids	28,075,981	29,178,792
Interfund Transfers	51,922,054	53,437,722
Elected Offices	7,512,146	7,915,738
Subtotal Expenditures	293,230,251	290,066,770
Reserves	74,966,649	63,881,912
Total Expenses	368,196,900	353,948,682

Operating Expenses



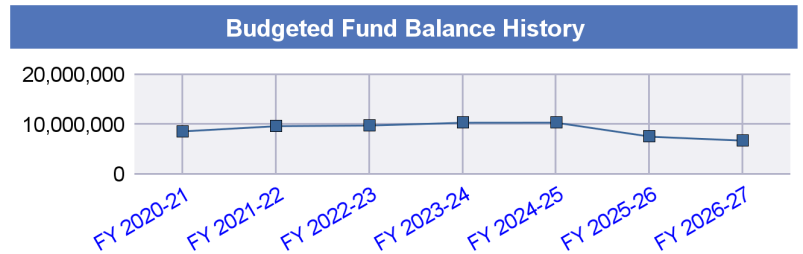
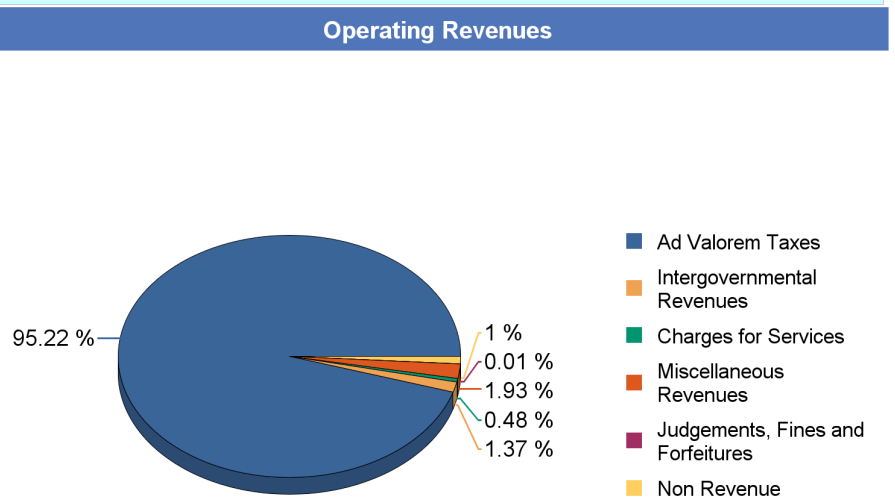
Reserve Summary		Transfers Out		Major Capital Improvement >\$500,000	
Emergencies Reserves	27,234,937	Transfer to Beach Management Fund - Resident Pass Buydow	13,227,450	Branch Jail Air Handler & Fire Suppression Replacement	4,500,000
Future Capital Reserves	19,547,758	Transfers to Votran Fund	10,997,621	Corrections - Branch Jail Window Replacement	4,000,000
Law Enforcement Equivalent Emergency Reserves	14,198,549	Transfers to Capital Projects Fund	10,000,000	Facilities - Foxman Justice Center Exterior Windows Replacement and Building Envelope Ph. 2	1,500,000
Contingency Reserves	2,900,668	Transfers to Emergency Medical Services Fund	5,628,318	Facilities - Holsonback Building Efficiency Upgrades (SECM)	1,500,000
		Transfer to GF Road Capital	5,000,000	Facilities - Parks Maintenance Facility Building	700,000
		Transfer to Beach Management Fund - General Fund Subsidy	3,953,051	Facilities - Roof Replacements	585,000
		Transfers to Debt Service Fund	3,297,590		
		Transfer to Economic Development Fund	1,210,692		
		Trans To Grants	123,000		
County of Volusia				Recommended Budget - 13	

Library

Fiscal Year 2026-27 Revenues

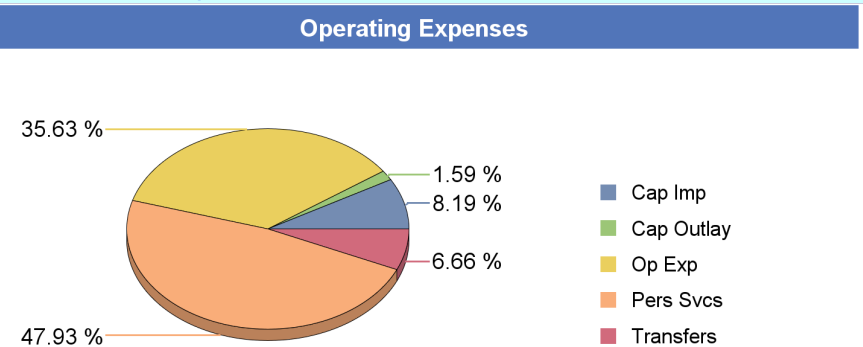
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	23,468,189	24,817,765
Intergovernmental Revenues	353,612	356,134
Charges for Services	119,100	124,100
Miscellaneous Revenues	702,239	502,496
Judgements, Fines and Forfeitures	1,000	2,000
Non Revenue	230,290	260,326
Subtotal Revenues	24,874,430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

Millage Rate History		Position History - FTE	
FY 2020-21	0.5174	FY 2020-21	182.50
FY 2021-22	0.5174	FY 2021-22	180.50
FY 2022-23	0.4635	FY 2022-23	179.50
FY 2023-24	0.4209	FY 2023-24	178.50
FY 2024-25	0.3891	FY 2024-25	179.50
FY 2025-26	0.3697	FY 2025-26	179.50
FY 2026-27	0.3697	FY 2026-27	179.50



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	13,657,039	14,391,087
Operating Expenses	10,375,823	10,699,567
Capital Outlay	400,295	477,693
Capital Improvements	1,398,966	2,458,000
Interfund Transfers	100,000	2,000,000
Subtotal Expenditures	25,932,123	30,026,347
Reserves	6,514,261	2,807,200
Total Expenses	32,446,384	32,833,547



Reserve Summary		Transfers Out		Major Capital Improvement >\$500,000	
Emergencies Reserves	2,606,282	Transfers to Library Construction Fund	2,000,000	Library Services - Port Orange Regional Library	950,000
Future Capital Reserves	200,918				

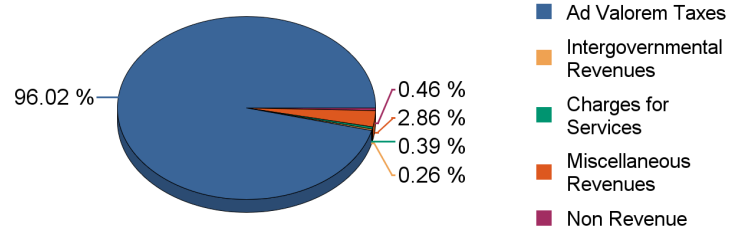
E Volusia Mosquito Control

Fiscal Year 2026-27 Revenues

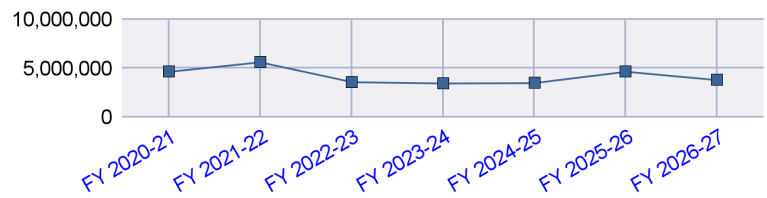
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	6,935,434	7,346,892
Intergovernmental Revenues	11,000	20,000
Charges for Services	29,000	30,000
Miscellaneous Revenues	247,361	218,941
Non Revenue	34,900	35,534
Subtotal Revenues	7,257,695	7,651,367
Fund Balance	4,655,034	3,786,710
Total Revenues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

Millage Rate History		Position History - FTE	
FY 2020-21	0.1781	FY 2020-21	28.00
FY 2021-22	0.1781	FY 2021-22	28.00
FY 2022-23	0.1781	FY 2022-23	28.00
FY 2023-24	0.1781	FY 2023-24	28.00
FY 2024-25	0.1647	FY 2024-25	28.00
FY 2025-26	0.1573	FY 2025-26	28.00
FY 2026-27	0.1573	FY 2026-27	28.00

Operating Revenues



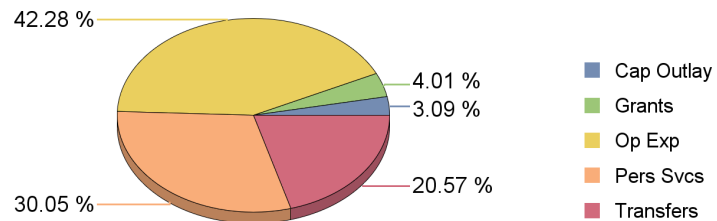
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

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

Operating Expenses



Reserve Summary

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

Transfers Out

Transfers to Debt Service Fund	1,590,700
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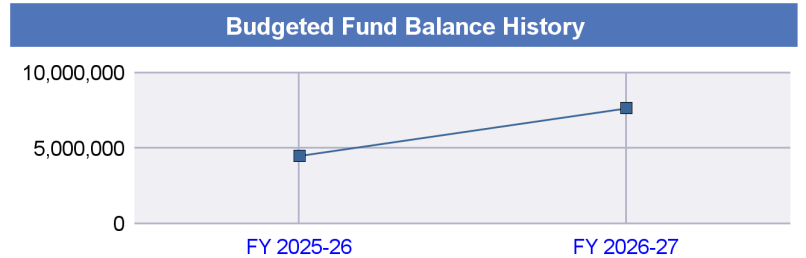
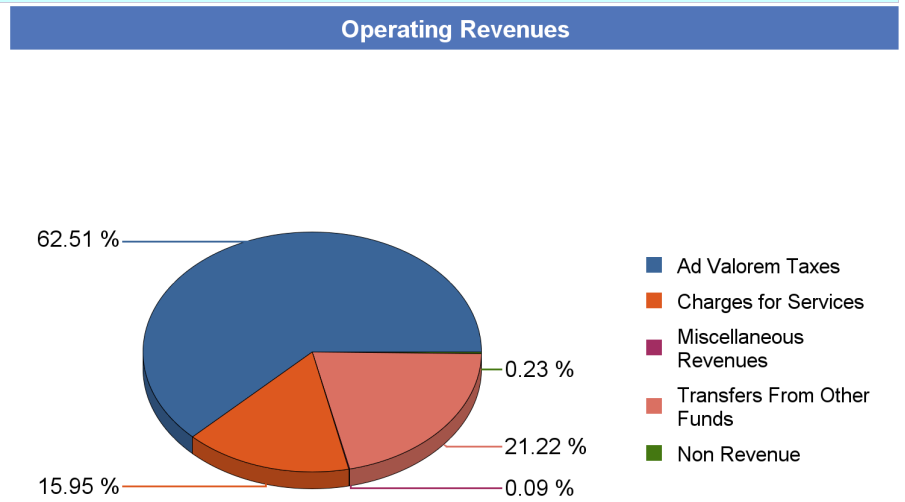
Major Capital Improvement >\$50,000

Law Enforcement Fund

Fiscal Year 2026-27 Revenues

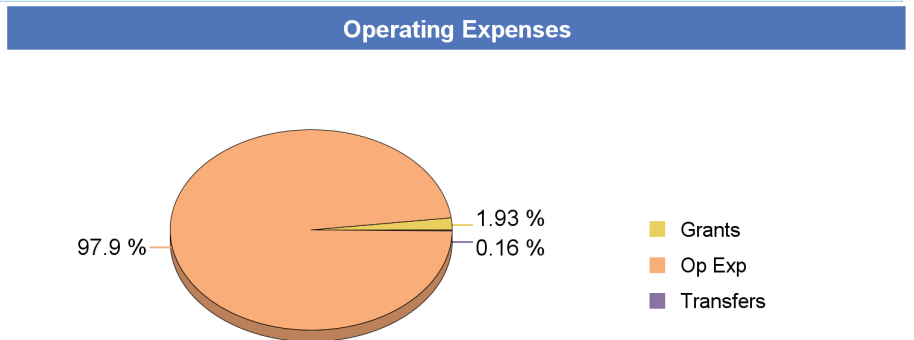
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	101,259,179	107,272,730
Charges for Services	25,808,200	27,372,709
Miscellaneous Revenues	176,042	150,000
Transfers From Other Funds	33,264,528	36,421,834
Non Revenue	395,500	390,662
Subtotal Revenues	160,903,449	171,607,935
Fund Balance	4,494,061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

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



Fiscal Year 2026-27 Expenditures

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



Reserve Summary

Contingency Reserves 1,580,001

Transfers Out

Transfer to Group Insurance Fund 288,756

Major Capital Improvement >\$500,000

Ponce De Leon Inlet and Port District

Fiscal Year 2026-27 Revenues

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

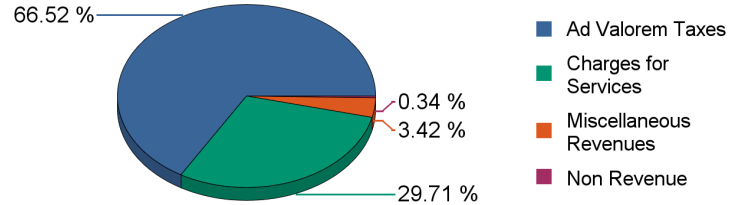
Millage Rate History

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

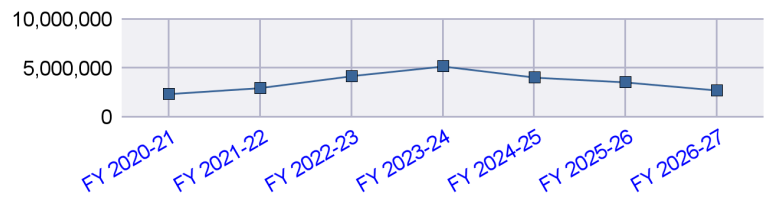
Position History - FTE

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

Operating Revenues



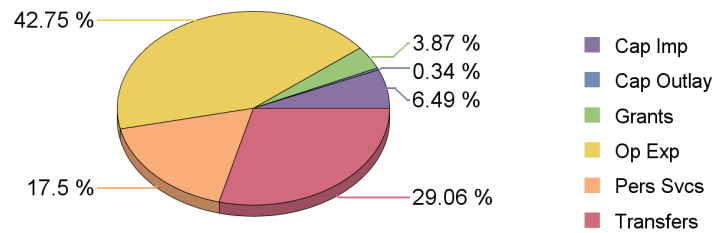
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

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

Operating Expenses



Reserve Summary

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

Transfers Out

Transfer to Port Capital Fund	1,300,000
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Major Capital Improvement >\$50,000

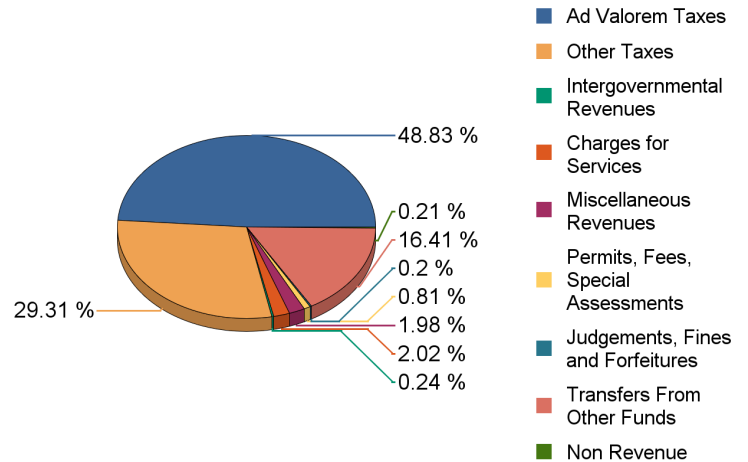
Coastal - Lighthouse Point Park Access Gates & Booth	90,360
Coastal - Reef Deployments	200,000

Municipal Service District

Fiscal Year 2026-27 Revenues

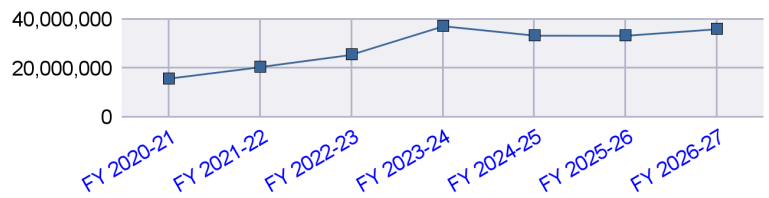
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	21,609,083	22,490,308
Other Taxes	11,156,777	13,497,747
Intergovernmental Revenues	110,205	111,240
Charges for Services	918,743	930,190
Miscellaneous Revenues	1,042,209	910,008
Permits, Fees, Special Assessments	375,641	373,011
Judgements,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

Operating Revenues



Millage Rate History		Position History - FTE	
FY 2020-21	2.1083	FY 2020-21	366.00
FY 2021-22	2.1083	FY 2021-22	67.00
FY 2022-23	1.8795	FY 2022-23	72.00
FY 2023-24	1.6956	FY 2023-24	73.00
FY 2024-25	1.6956	FY 2024-25	73.00
FY 2025-26	1.6956	FY 2025-26	73.00
FY 2026-27	1.6956	FY 2026-27	72.20

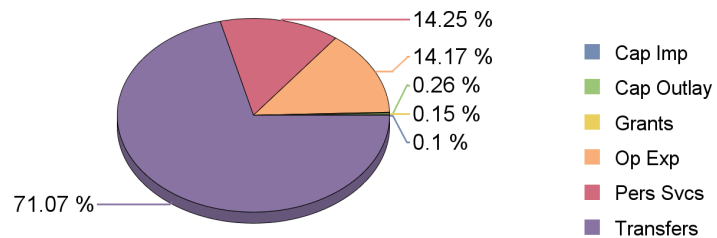
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

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

Operating Expenses



Reserve Summary

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

Transfers Out

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

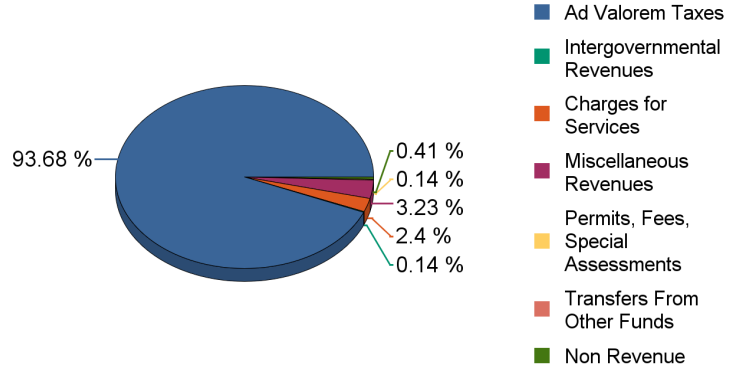
Major Capital Improvement >\$50,000

Fire Rescue District

Fiscal Year 2026-27 Revenues

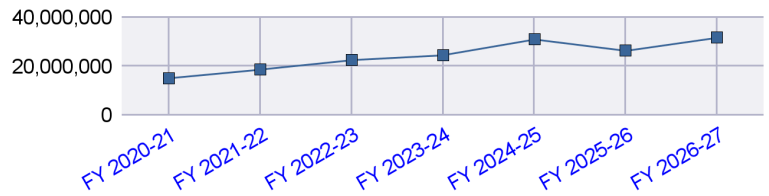
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	47,321,796	48,971,597
Intergovernmental Revenues	79,120	72,960
Charges for Services	1,114,056	1,252,769
Miscellaneous Revenues	1,644,725	1,688,996
Permits, Fees, Special Assessments	105,000	75,000
Transfers From Other Funds	5,000,000	0
Non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

Operating Revenues



Millage Rate History		Position History - FTE	
FY 2020-21	3.8412	FY 2020-21	175.00
FY 2021-22	3.8412	FY 2021-22	184.50
FY 2022-23	3.8412	FY 2022-23	206.00
FY 2023-24	3.8412	FY 2023-24	211.50
FY 2024-25	3.8412	FY 2024-25	214.50
FY 2025-26	3.6236	FY 2025-26	214.50
FY 2026-27	3.5990	FY 2026-27	224.50

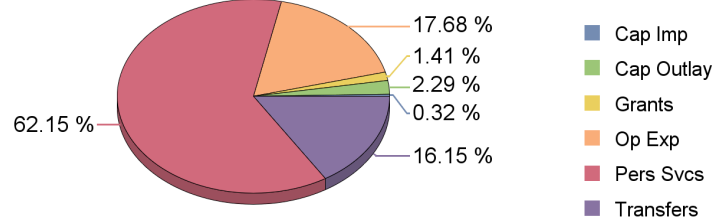
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

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

Operating Expenses



Reserve Summary

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

Transfers Out

Transfers to Capital Projects Fund	9,500,000
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Major Capital Improvement >\$50,000

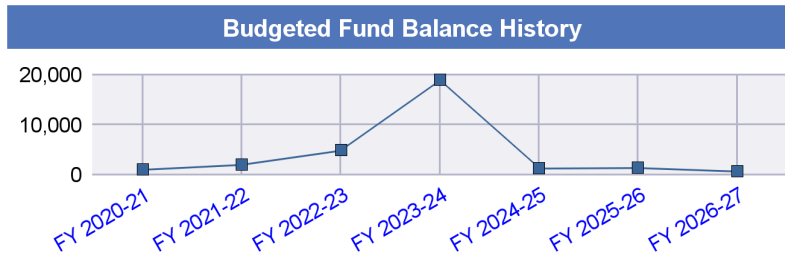
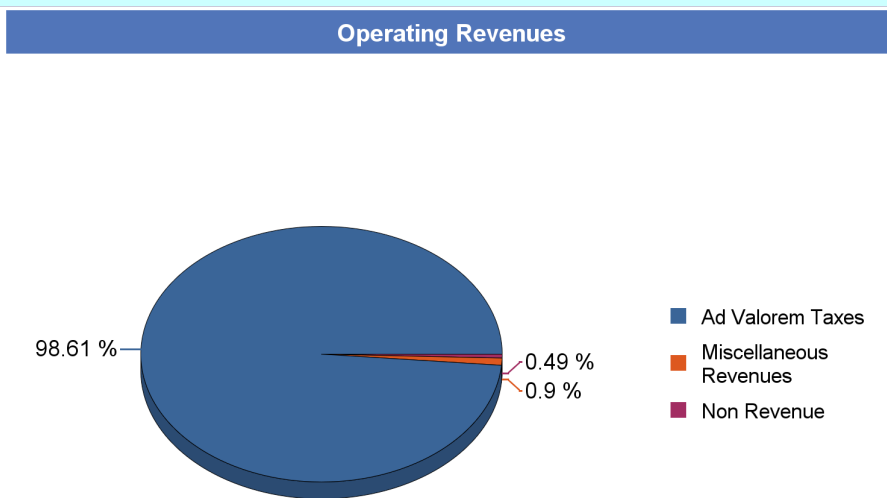
Replacement of Bay Doors at Station 12	90,000
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Silver Sands/Bethune Beach MSD

Fiscal Year 2026-27 Revenues

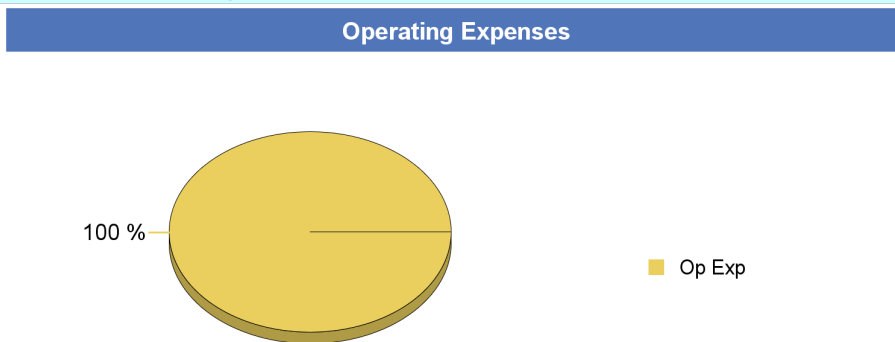
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	15,383	15,661
Miscellaneous Revenues	259	143
Non Revenue	0	78
Subtotal Revenues	15,642	15,882
Fund Balance	1,405	697
Total Revenues	17,047	16,579

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



Fiscal Year 2026-27 Expenditures

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



Reserve Summary	
Future Capital Reserves	924

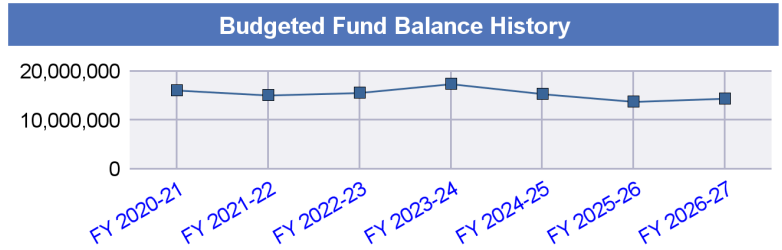
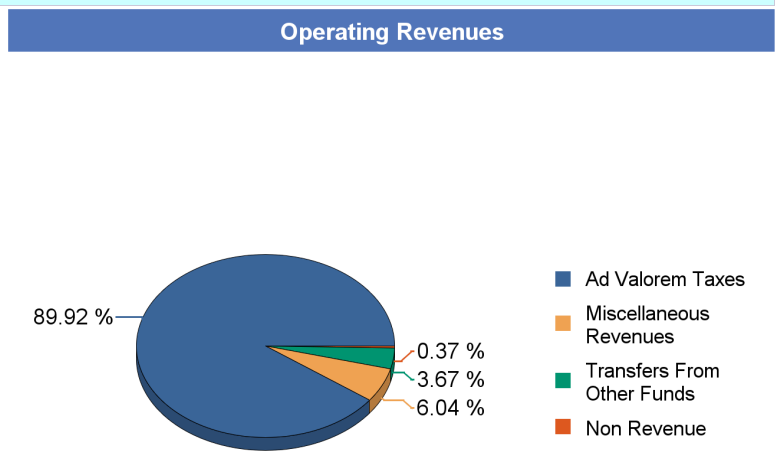
Major Capital Improvement >\$500,000

Volusia ECHO

Fiscal Year 2026-27 Revenues

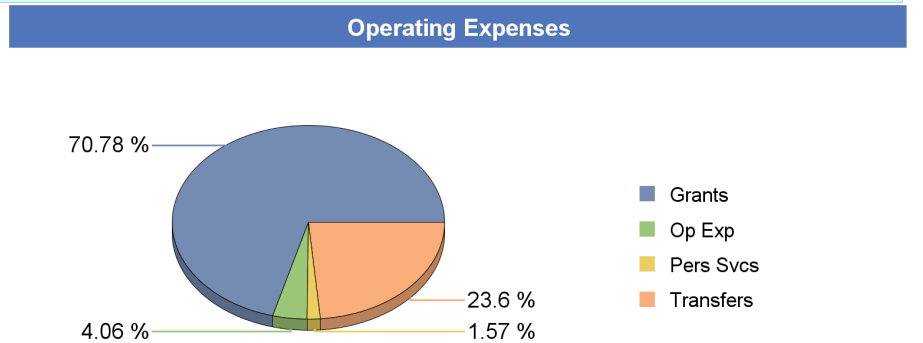
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	12,680,917	13,411,010
Miscellaneous Revenues	1,091,413	901,146
Transfers From Other Funds	412,277	547,353
Non Revenue	53,400	55,629
Subtotal Revenues	14,238,007	14,915,138
Fund Balance	13,754,077	14,417,462
Total Revenues	27,992,084	29,332,600

Millage Rate History		Position History - FTE	
FY 2020-21	0.0000	FY 2020-21	
FY 2021-22	0.2000	FY 2021-22	3.00
FY 2022-23	0.2000	FY 2022-23	3.00
FY 2023-24	0.2000	FY 2023-24	3.00
FY 2024-25	0.2000	FY 2024-25	3.00
FY 2025-26	0.2000	FY 2025-26	3.00
FY 2026-27	0.2000	FY 2026-27	3.00



Fiscal Year 2026-27 Expenditures

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



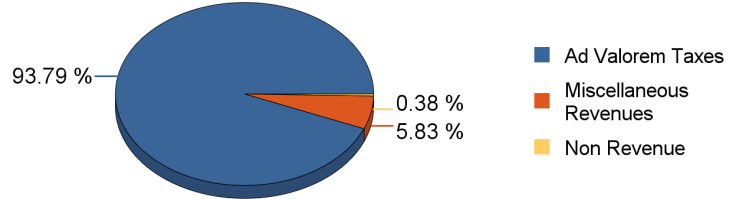
Reserve Summary	Transfers Out	Major Capital Improvement >\$50,000
Future Capital Reserves	8,938,954	
	Transfer to ECHO Direct County Expenditure Fund	3,312,600
	Transfers to Trails Project Fund	1,500,000

Volusia Forever Land Acquisition

Fiscal Year 2026-27 Revenues

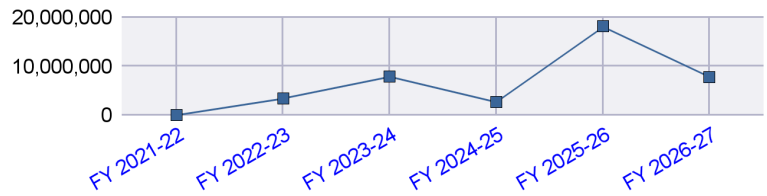
Revenues	FY 2025-26 Budget	FY 2026-27 Budget
Ad Valorem Taxes	12,680,917	13,411,010
Miscellaneous Revenues	1,103,360	833,852
Non Revenue	53,400	53,771
Subtotal Revenues	13,837,677	14,298,633
Fund Balance	18,115,368	7,738,563
Total Revenues	31,953,045	22,037,196

Operating Revenues



Millage Rate History		Position History - FTE	
FY 2021-22	0.2000	FY 2021-22	2.00
FY 2022-23	0.2000	FY 2022-23	2.00
FY 2023-24	0.2000	FY 2023-24	2.00
FY 2024-25	0.2000	FY 2024-25	3.00
FY 2025-26	0.2000	FY 2025-26	3.00
FY 2026-27	0.2000	FY 2026-27	3.00

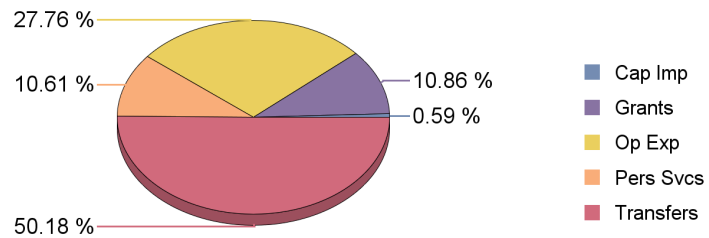
Budgeted Fund Balance History



Fiscal Year 2026-27 Expenditures

Expenditures	FY 2025-26 Budget	FY 2026-27 Budget
Personnel Services	401,038	423,987
Operating Expenses	941,071	1,108,620
Capital Improvements	23,175	23,760
Grants and Aids	407,113	433,712
Interfund Transfers	1,902,138	2,004,152
Subtotal Expenditures	3,674,535	3,994,231
Reserves	28,278,510	18,042,965
Total Expenses	31,953,045	22,037,196

Operating Expenses



Reserve Summary

Maint & Operations Reserves	18,042,965
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Transfers Out

Transfers to Forever Land Management	2,004,152
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Major Capital Improvement >\$50,000

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund

FUND	FY 2024-25 Budget			FY 2025-26 Budget			FY 2026-27 Budget		
	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv
001 - General Fund	863.00	191.00	898.92	858.00	191.00	893.92	876.00	193.00	912.82
002 - Emergency Medical Services	273.00	17.00	281.25	273.00	17.00	281.25	273.00	17.00	300.25
101 - Coronavirus Relief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
103 - County Transportation Trust	177.00	7.00	179.45	177.00	7.00	179.45	179.00	7.00	181.45
104 - Library	177.00	5.00	179.50	177.00	5.00	179.50	177.00	5.00	179.50
105 - E Volusia Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
114 - Ponce De Leon Inlet and Port Distr	10.00	0.00	10.00	11.00	0.00	11.00	10.00	0.00	10.00
117 - Building Permits	28.00	0.00	28.00	30.00	0.00	30.00	31.00	9.00	33.70
118 - Ocean Center	50.00	0.00	50.00	50.00	0.00	50.00	48.00	1.00	48.80
120 - Municipal Service District	73.00	0.00	73.00	73.00	0.00	73.00	65.00	10.00	72.20
123 - Inmate Welfare Trust	7.00	0.00	7.00	10.00	0.00	10.00	11.00	0.00	11.00
130 - Economic Development	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
140 - Fire Rescue District	214.00	1.00	214.50	214.00	1.00	214.50	224.00	1.00	224.50
155 - Impact Fee Administration	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
159 - Stormwater Utility	52.00	1.00	52.75	52.00	1.00	52.75	50.00	1.00	50.75
160 - Volusia ECHO	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
162 - Volusia Forever Land Acquisition	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
163 - Land Management	12.00	0.00	12.00	12.00	0.00	12.00	13.00	0.00	13.00
167 - Opioid Regional Settlement Fund	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00
178 - Beach Management Fund	113.00	322.00	159.91	113.00	320.00	158.91	113.00	243.00	147.06
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	76.00	0.00	76.00	76.00	0.00	76.00	76.00	0.00	76.00
451 - Daytona Beach International Airpor	57.00	0.00	57.00	57.00	0.00	57.00	57.00	0.00	57.00
456 - Transit Services	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
457 - Water and Sewer Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
475 - Parking Garage	6.00	0.00	6.00	6.00	0.00	6.00	5.00	1.00	5.20
Total - Operating Funds	2,305.00	544.00	2,402.28	2,306.00	542.00	2,402.28	2,324.00	488.00	2,439.23
511 - Computer Replacement	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
513 - Equipment Maintenance	47.00	0.00	47.00	47.00	0.00	47.00	47.00	0.00	47.00
521 - Insurance Management	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
530 - Group Insurance	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Total - Non-Operating Funds	59.00	0.00	59.00	59.00	0.00	59.00	59.00	0.00	59.00
Attrition			36.00			36.00			35.00
Unfunded			79.00			73.00			103.00

Summary of Capital Outlay by Fund

FY 2026-27

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

Detail of Capital Outlay by Fund FY 2026-27

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

Detail of Capital Outlay by Fund

FY 2026-27

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

Detail of Capital Outlay by Fund FY 2026-27

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

Detail of Capital Outlay by Fund **FY 2026-27**

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

Detail of Capital Outlay by Fund FY 2026-27

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

Detail of Capital Outlay by Fund FY 2026-27

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

Detail of Capital Outlay by Fund FY 2026-27

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

Detail of Capital Outlay by Fund FY 2026-27

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

Detail of Capital Outlay by Fund **FY 2026-27**

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

Detail of Capital Outlay by Fund **FY 2026-27**

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

Detail of Capital Outlay by Fund FY 2026-27

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

Summary of Capital Improvements by Fund

FY 2026-27

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

Summary of Capital Improvements by Fund

FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

Item Description	Replacement/ New	Carry Forward	New Request	Total Request
<u>Fund: 140 - Fire Rescue District</u>				
Fire Services				
Fire Station 12 - Bay Door Replacement	Replacement	0	90,000	90,000
Fire Station 34 Office Remodel	Replacement	0	25,000	25,000
Fire Station 45 Office Remodel	Replacement	0	25,000	25,000
Fire Training Center Improvements	New	0	50,000	50,000
Fund: 140 - Fire Rescue District: Total		0	\$190,000	\$190,000
<u>Fund: 150 - Countywide Fire Impact Fee</u>				
Fire Services				
<u>Fund: 156 - EMS Impact Fee</u>				
Emergency Medical Services				
EMS Building	New	251,375	278,487	529,862
Fund: 156 - EMS Impact Fee: Total		251,375	\$278,487	\$529,862
<u>Fund: 159 - Stormwater Utility</u>				
Stormwater				
Flood Mitigation Capital Projects	New	0	1,000,000	1,000,000
Land Acquisition	New	200,000	0	200,000
Fund: 159 - Stormwater Utility: Total		200,000	\$1,000,000	\$1,200,000
<u>Fund: 162 - Volusia Forever Land Acquisition</u>				
Land Acquisition				
Aurora Heights - Small Lots	New	0	2,640	2,640
Cape Atlantic Estates - Small Lots	New	0	2,640	2,640
Davis Park - Small Lots	New	0	2,640	2,640
Fountain City - Small Lots	New	0	2,640	2,640
Hamilton Heights - Small Lots	New	0	2,640	2,640
Howe & Curriers - Small Lots	New	0	2,640	2,640
Pablo Sub - Small Lots	New	0	2,640	2,640
University Highlands - Small Lots	New	0	2,640	2,640
West Daytona Acres - Small Lots	New	0	2,640	2,640
Fund: 162 - Volusia Forever Land Acquisition: Total		0	\$23,760	\$23,760

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Detail of Capital Improvements by Fund FY 2026-27

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

Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2026-27 Transfer Amount
<u>001 - General Fund Transfers</u>		
Beach Management Fund (178)	General Fund Beach Subsidy	3,953,051
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	13,227,450
Sheriff Building Bonds Debt Service Fund (272)	Sheriff Building	2,323,425
Economic Development Fund (130)	Economic Development Subsidy	1,210,692
Emergency Medical Services Fund (002)	EMS Subsidy	5,628,318
General Fund Road Projects (335)	Road Program	5,000,000
Eastside Judicial Capital Fund (385)	Judicial Center Complex	10,000,000
Section 8 Fund (784)	Section 8 Grant Match	123,000
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	974,165
Votran (456)	Votran subsidy	10,997,621
Total General Fund Transfers		53,437,722
<u>104 - Library Fund Transfers</u>		
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	2,000,000
Total Library Transfers		2,000,000
<u>105 - Mosquito Control Fund</u>		
Mosquito Control Debt Service Fund (205)	Mosquito Control Facility	1,590,700
Total Mosquito Control Transfers		1,590,700
<u>106 - Resort Tax Fund Transfers</u>		
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A	2,441,144
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	1,918,042
Ocean Center Fund (118)	Ocean Center Operations	12,407,485
Total Resort Tax Transfers		16,766,671
<u>108 - Sales Tax Fund Transfers</u>		
General Fund (001)	Sales tax revenue portion to the General Fund	13,626,155
Public Safety Fund (110)	Sales tax revenue portion to the Public Safety Fund	6,799,385
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	7,560,079
Total Sales Tax Transfers		27,985,619
<u>110 - Law Enforcement Trust Fund Transfers</u>		
Group Insurance Fund (530)	Group Insurance for portion of year	288,756
Total Law Enforcement Transfers		288,756
<u>114 - Port Authority Fund Transfers</u>		
Port Capital Projects Fund (314)	Dredging & Restroom Renovations	1,300,000
Total Port Authority Transfers		1,300,000
<u>118 - Ocean Center Fund Transfers</u>		
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	676,750
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	4,500,000
Total Ocean Center Transfers		5,176,750
<u>120 - Municipal Service District Fund Transfers</u>		
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	459,294
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Public Safety Fund (110)	Transfer for Sheriff Unincorporated Services	29,622,449
Total Municipal Service District Transfers		35,081,743
<u>140 - Fire Rescue District Fund Transfers</u>		
Fire Rescue Capital Projects Fund (340)	Fire Rescue Capital Projects	9,500,000
Total Fire Rescue Fund Transfers		9,500,000
<u>160 - ECHO Fund Transfers</u>		
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
ECHO Direct County Expenditures Fund (360)	Direct County Expenditure Projects	3,312,600
Total ECHO Transfers		4,812,600

Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2026-27 Transfer Amount
<u>162 - Land Acquisition Fund</u>		
Land Management Fund (163)	Transfer of 15% set aside for land management activities	2,004,152
Total Land Acquisition Fund Transfers		2,004,152
<u>194 - FEMA Irma Fund</u>		
General Fund (001)	Close out of projects & return accumulated investment income	2,200,000
Total FEMA Irma Fund Transfers		2,200,000
<u>360 - ECHO Direct County Expenditures Fund</u>		
Volusia ECHO Fund (160)	Close out of projects & return accumulated investment income	547,353
Total ECHO Direct Fund Transfers		547,353
<u>450 - Solid Waste Fund Transfers</u>		
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	1,254,685
Total Solid Waste Fund Transfers		1,254,685
Transfers between Operating Funds		125,875,042
Transfers from Operating Funds to Non-Operating Funds		37,524,356
Transfers from Non-Operating Funds to Operating Funds		547,353
Total Interfund Transfers		163,946,751

Reserve Summary by Fund

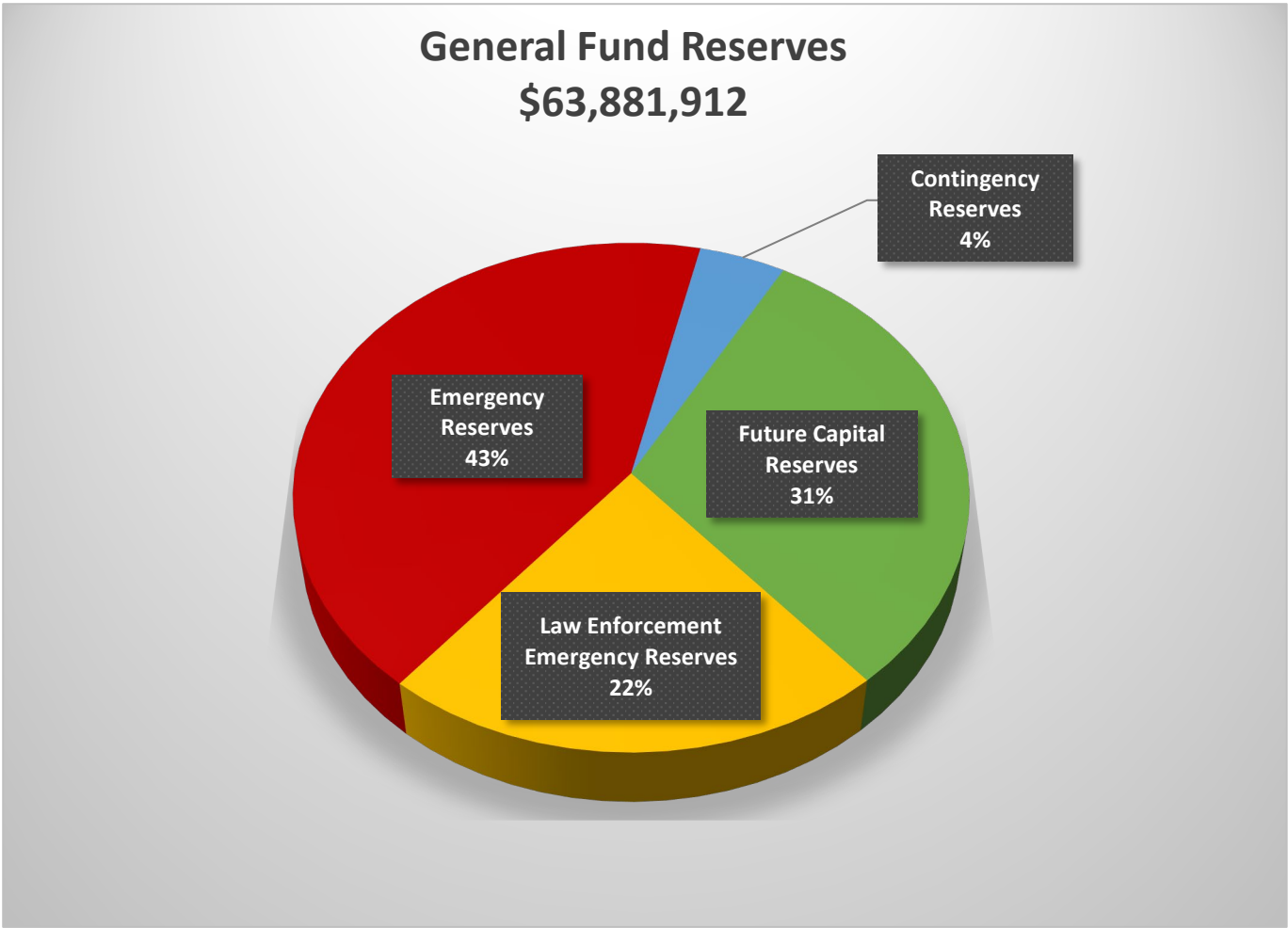
Reserve Category

Purpose

FY 2026-27

Fund: 001 - General Fund

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



Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Special Revenue Funds

Fund: 002 - Emergency Medical Services

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

Fund: 103 - County Transportation Trust

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

Fund: 104 - Library

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

Fund: 105 - East Volusia Mosquito Control

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

Fund: 106 - Resort Tax

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 109 - Tree Mitigation

Reserves	Set aside for future expenses related to tree replacement program	4,294,251
Total Reserves Fund: 109 - Tree Mitigation		4,294,251

Fund: 110 - Law Enforcement Fund

Contingency Reserves	Set aside for Sheriff's Office operations	1,580,001
Total Reserves Fund: 110 - Law Enforcement Fund		1,580,001

Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital improvement needs	2,297,682
Emergency Reserves	Per Council reserve policy at 10%	449,616
Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District		2,747,298

Fund: 116 - Special Lighting Districts

Reserves	Set aside for future expenses	199,277
Total Reserves Fund: 116 - Special Lighting Districts		199,277

Fund: 117 - Building Permits

Reserves	Set aside for future expenses	770,576
Total Reserves Fund: 117 - Building Permits		770,576

Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	2,519,479
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	192,533
Total Reserves Fund: 118 - Ocean Center		2,712,012

Fund: 119 - Road District Maintenance

Future Capital Reserves	Set aside for future one-time capital road needs	514,900
Total Reserves Fund: 119 - Road District Maintenance		514,900

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 120 - Municipal Service District

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	4,795,817
Reserves	Set aside for one-time capital needs	23,351,848
Emergency Reserves	Per Council reserve policy at 10%	4,506,881
Total Reserves Fund: 120 - Municipal Service District		32,654,546

Fund: 122 - Manatee Conservation

Reserves	Set aside for law enforcement water patrol	1,486,976
Total Reserves Fund: 122 - Manatee Conservation		1,486,976

Fund: 123 - Inmate Welfare Trust

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	1,876,562
Total Reserves Fund: 123 - Inmate Welfare Trust		1,876,562

Fund: 124 - Library Endowment

Reserves	Set aside for library services	570,570
Total Reserves Fund: 124 - Library Endowment		570,570

Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	450,938
Total Reserves Fund: 125 - Homeless Initiatives		450,938

Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	646,969
Total Reserves Fund: 127 - Wetland Mitigation		646,969

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 130 - Economic Development

Reserves	Set aside for business development incentives awarded by Council	10,162,342
Total Reserves Fund: 130 - Economic Development		10,162,342

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

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

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

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

Fund: 135 - Park Impact Fees - County

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

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

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

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

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

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

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

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

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

Fund: 140 - Fire Rescue District

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

Fund: 150 - Countywide Fire Impact Fee

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

Fund: 155 - Impact Fee Administration

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

Fund: 156 - EMS Impact Fee

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

Fund: 157 - Silver Sands/Bethune Beach MSD

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	69,391
Total Reserves Fund: 158 - Gemini Springs Endowment		69,391

Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future capital improvement projects	3,635,228
Total Reserves Fund: 159 - Stormwater Utility		3,635,228

Fund: 160 - Volusia ECHO

Future Capital Reserves	Set aside for future Council allocation for ECHO projects	8,938,954
Total Reserves Fund: 160 - Volusia ECHO		8,938,954

Fund: 162 - Land Acquisition

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property for conservation	18,042,965
Total Reserves Fund: 162 - Land Acquisition		18,042,965

Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	15,736,317
Total Reserves Fund: 163 - Land Management		15,736,317

Fund: 164 - Barberville Mitigation Tract

Maintenance & Operations Reserves	Set aside for maintenance per the permits of St. Johns River Water Management District and the US Army of Engineers	1,027,537
Total Reserves Fund: 164 - Barberville Mitigation Tract		1,027,537

Fund: 165 - Dune Restoration Fund

Reserves	Set aside for future dune restoration needs	31,799
Total Reserves Fund: 165 - Dune Restoration Fund		31,799

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 166 - Opioid Direct Settlement Fund

Reserves	Set aside for future planned disbursement for opioid abatement	1,658,332
Total Reserves Fund: 166 - Opioid Direct Settlement Fund		1,658,332

Fund: 167 - Opioid Regional Settlement Fund

Reserves	Set aside for future planned disbursement for opioid abatement	3,970,297
Total Reserves Fund: 167 - Opioid Regional Settlement Fund		3,970,297

Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	466,190
Total Reserves Fund: 170 - Law Enforcement Trust		466,190

Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	820,571
Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice		820,571

Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	43,341
Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury		43,341

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 174 - Law Enforcement Education Trust

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

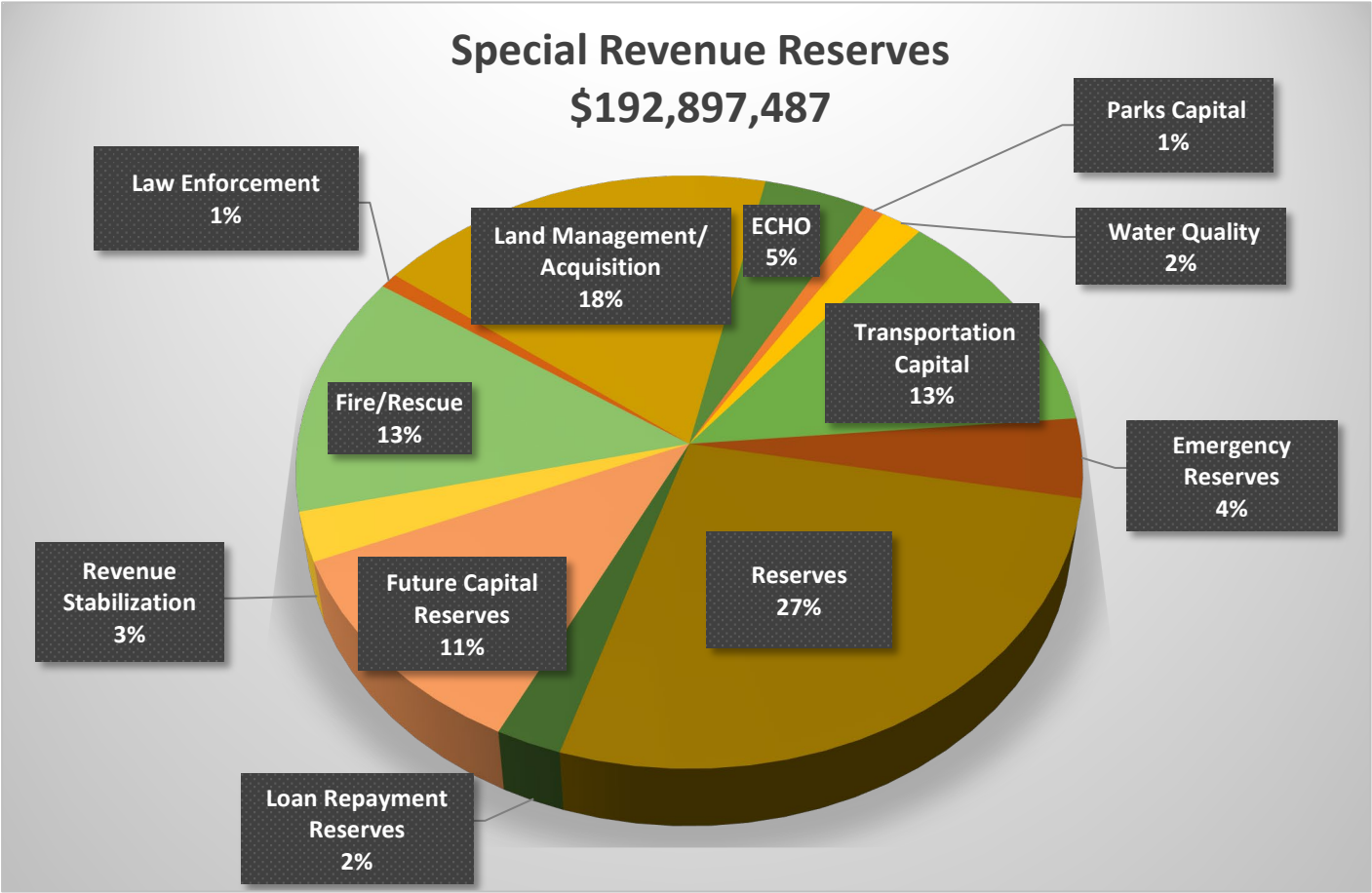
Fund: 175 - Crime Prevention Trust

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

Fund: 177 - Dori Slosberg

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

Special Revenue Funds Total	192,897,487
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Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Debt Service Funds

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

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

Fund: 215 - Capital Improvement Note, Series 2017

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

Fund: 295 - Public Transportation Debt Service Fund

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Capital Project Funds

Fund: 303 - Marine Science Center Capital Projects

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

Fund: 309 - Correctional Facilities Capital Projects

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

Fund: 313 - Beach Capital Projects

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

Fund: 314 - Port Authority Capital Projects

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

Fund: 317 - Library Construction Projects

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

Fund: 318 - Ocean Center Capital Projects

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

Fund: 322 - Information Technology Capital Projects

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

Fund: 326 - Park Projects

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future trail projects	2,169,141
Total Reserves Fund: 328 - Trail Projects		2,169,141

Fund: 334 - Bond Funded Road Program

Future Capital Reserves	Set aside for future road construction projects	81,007
Total Reserves Fund: 334 - Bond Funded Road Program		81,007

Fund: 335 - General Fund Road Projects

Future Capital Reserves	Set aside for future road improvement/maintenance projects	1,770,827
Total Reserves Fund: 335 - General Fund Road Projects		1,770,827

Fund: 365 - Public Works Facilities

Future Capital Reserves	Set aside for future public works facilities projects	9,221,882
Total Reserves Fund: 365 - Public Works Facilities		9,221,882

Fund: 369 - Sheriff Capital Projects

Future Capital Reserves	Set aside for future Volusia County Sheriff's Office projects	347,772
Total Reserves Fund: 369 - Sheriff Capital Projects		347,772

Fund: 372 - Sheriff Capital Facilities

Future Capital Reserves	Set aside for future Sheriff's Office facilities	305,916
Total Reserves Fund: 372 - Sheriff Capital Facility		305,916

Fund: 378 - Mosquito Control Capital

Future Capital Reserves	Set aside for future one-time capital needs	2,153,350
Total Reserves Fund: 378 - Mosquito Control Capital		2,153,350

Fund: 385 - Eastside Judicial Capital

Future Capital Reserves	Set aside for future East Side Judicial Center	496,331
Total Reserves Fund: 385 - Eastside Judicial Capital		496,331

	Capital Project Funds Total	36,602,558
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Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Enterprise Funds

Fund: 440 - Waste Collection

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

Fund: 450 - Solid Waste

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

Fund: 451 - Daytona Beach International Airport

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

Fund: 452 - Airport Passenger Facility Charge

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

Fund: 453 - Airport Customer Facility Charge

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

Fund: 455 - Airport Holsonback Proceeds

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Fund: 456 - Transit Services

Revenue Stabilization	Set aside to offset volatility of transit revenue streams	7,368,634
Total Reserves Fund: 456 - Transit Services		7,368,634

Fund: 457 - Water and Sewer Utilities

Future Capital Reserves	Set aside for future one-time water utility capital improvement needs	28,920,120
Total Reserves Fund: 457 - Water and Sewer Utilities		28,920,120

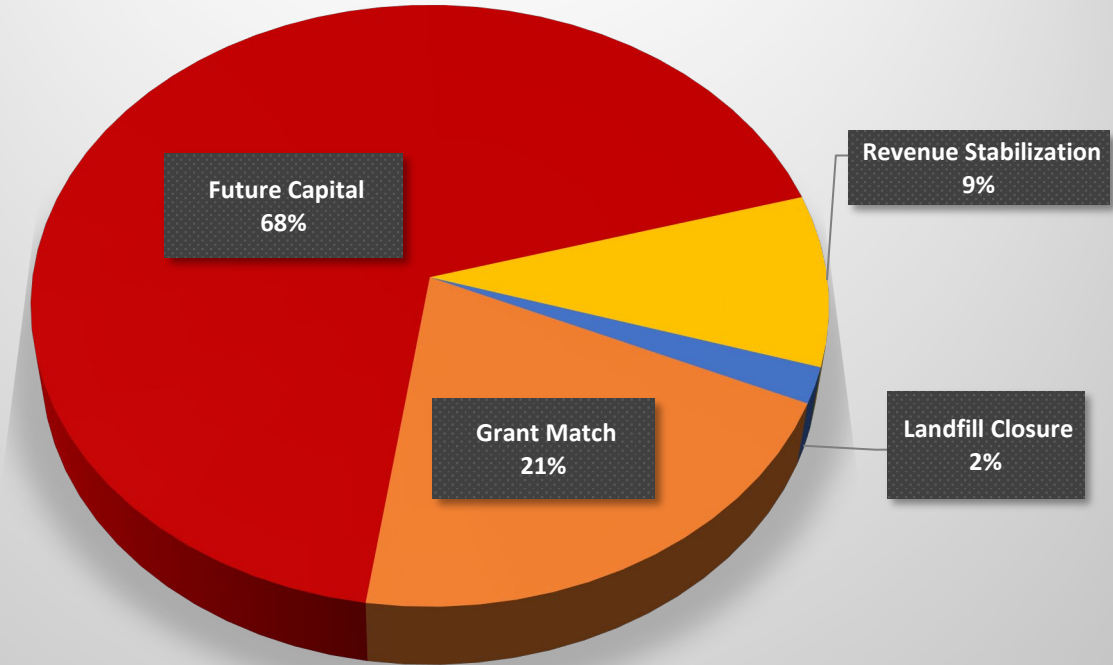
Fund: 475 - Parking Garage

Future Capital Reserves	Set aside for future one-time capital needs	1,229,443
Total Reserves Fund: 475 - Parking Garage		1,229,443

Enterprise Funds Total

110,850,128

Enterprise Fund Reserves
\$110,850,128



Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

Internal Service Funds

Fund: 511 - Computer Replacement

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

Fund: 513 - Fleet Equipment Maintenance

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

Fund: 514 - Fleet Replacement

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

Fund: 521 - Insurance Management

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

Fund: 530 - Group Insurance

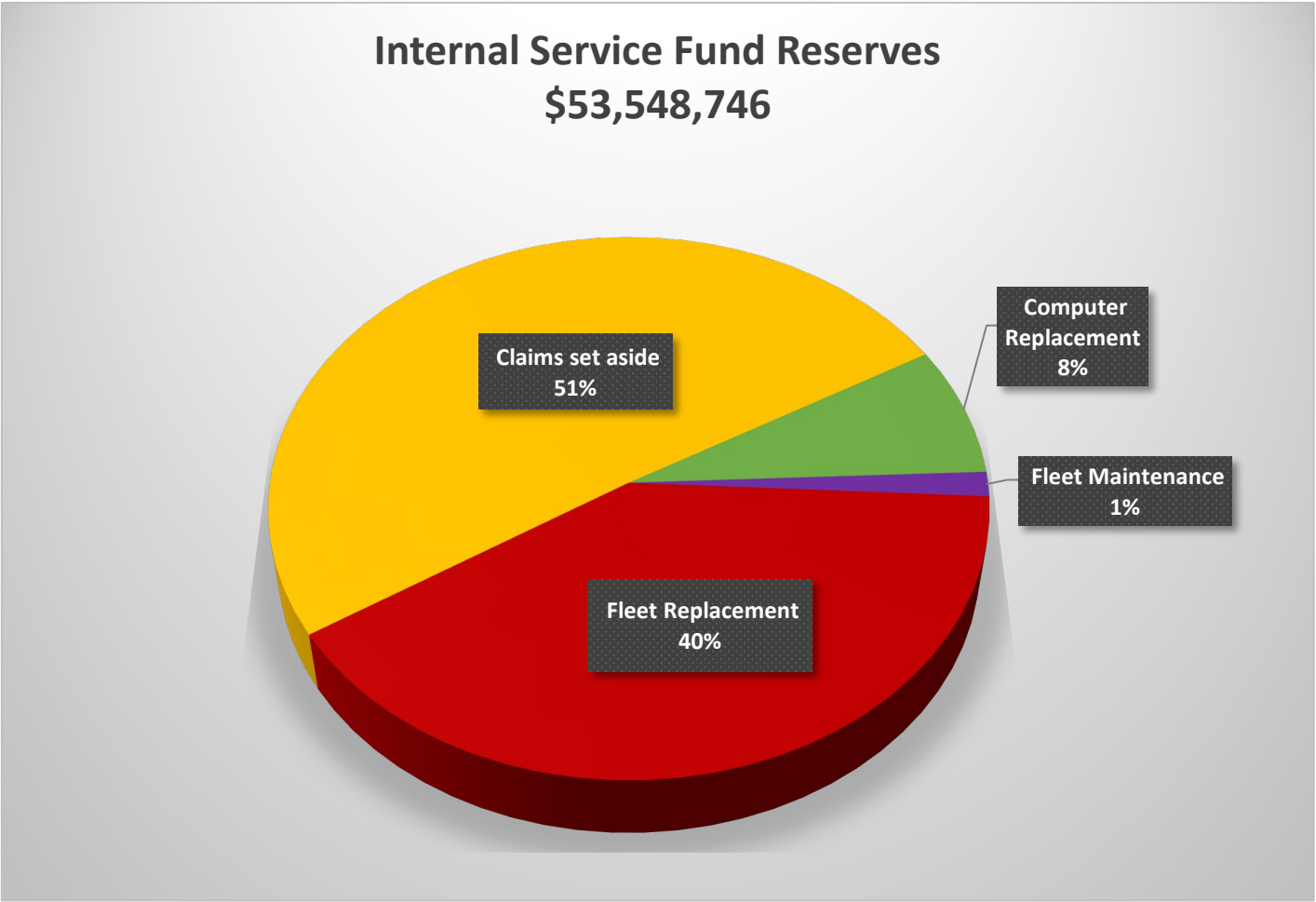
IBNR Funding Reserves	Set aside for 60 days of claims (incurred but not reported)	9,771,384
Catastrophic Claims	Set aside for potential risk of claim greater than \$500,000	3,094,001
Total Reserves Fund: 530 - Group Insurance		12,865,385
Internal Service Funds Total		53,548,746

Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27

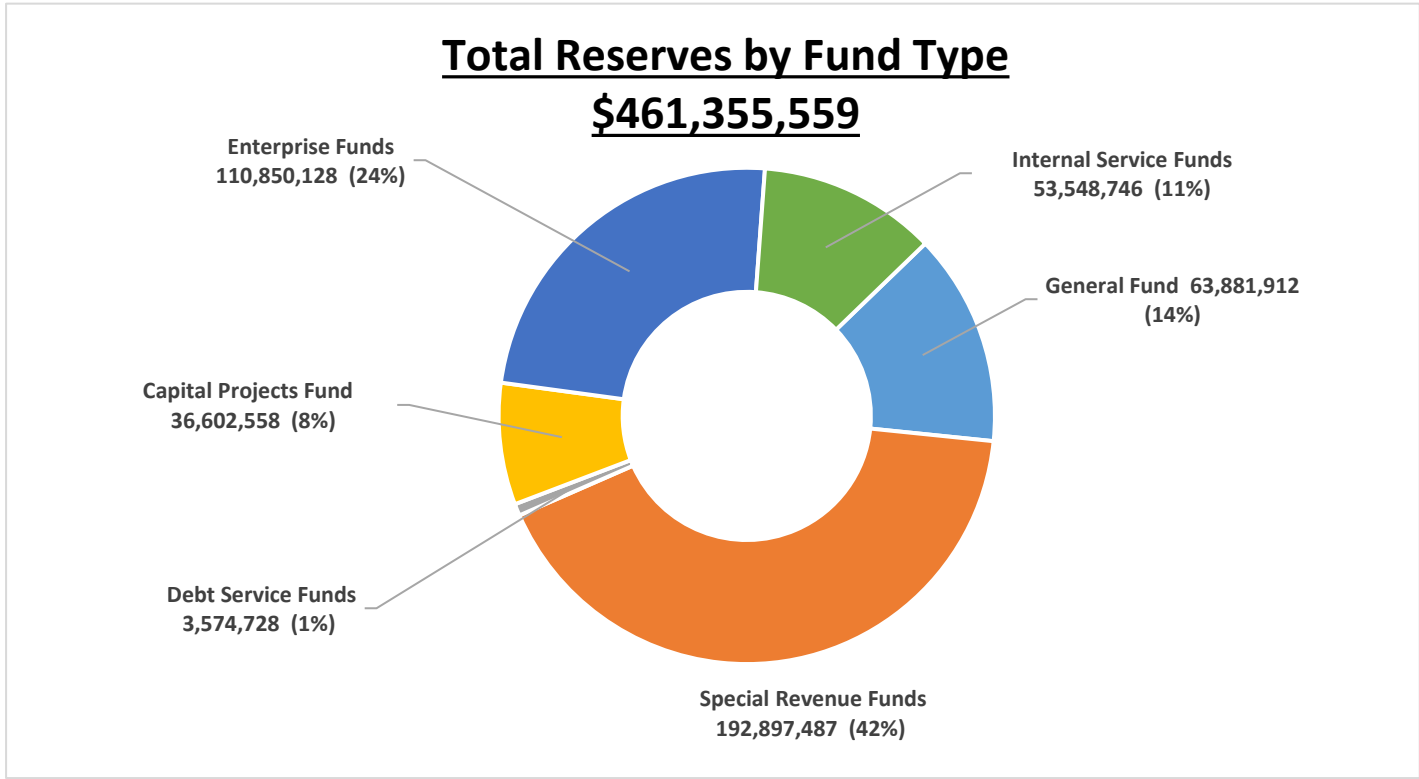
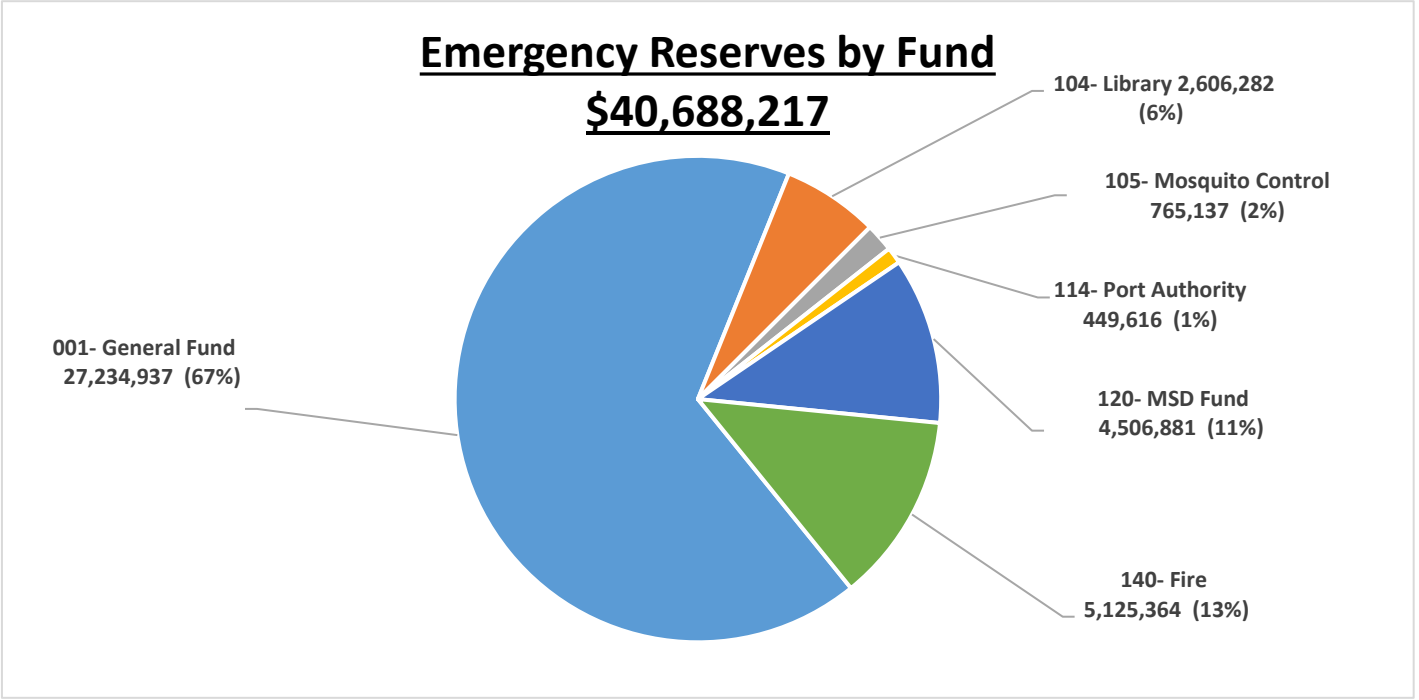


Reserve Summary by Fund

Reserve Category

Purpose

FY 2026-27



CONSTITUTIONAL OFFICES FUNDING & SUPPORT

The funding for the Constitutional Officers is provided directly or through support of the County operations.

	FY 2025-26 Budget	FY 2026-27 Budget
Clerk of the Court		
Transfer to Office	3,370,000	3,498,500
Direct County Spending	404,930	388,316
Total	3,774,930	3,886,816
Office the Sheriff		
Transfer to Office	160,945,705	172,619,868
Grants and Other Retained Office Revenues	4,945,615	370,202
Subtotal - Certified Budget Request	165,891,320	172,990,070
Direct County Spending	1,307,430	2,648,148
Total	167,198,750	175,638,218
Property Appraiser		
Fees Expense	16,335,250	18,555,665
Direct County Spending	189,840	195,234
Total	16,525,090	18,750,899
Supervisor of Elections		
Transfer to Office	7,512,146	7,915,738
Direct County Spending	221,471	202,278
Total	7,733,617	8,118,016
Tax Collector		
Commissions Expense	15,728,702	16,612,345
Direct County Spending	178,117	178,386
Total	15,906,819	16,790,731
TOTAL CONSTITUTIONAL OFFICES FUNDING	211,139,206	223,184,680

Note: This summary does not include any estimated excess fees for the above constitutional offices expected to be paid to the County at the conclusion of the Fiscal Year. Of note, the excess fees of the Tax Collector are a substantial revenue source to the County and are estimated at \$7,000,000 for Fiscal Year 2026-27.

	Summary Budgets by Fund							
	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
001 - General Fund	368,196,900	51,799,054	74,966,649	241,431,197	353,948,682	53,314,722	63,881,912	236,752,048
002 - Emergency Medical Services	55,687,593	0	12,286,113	43,401,480	61,775,020	0	15,260,615	46,514,405
003 - COVID Transition	4,300,000	4,300,000	0	0	0	0	0	0
004 - ARPA Transition Fund	5,800,000	5,800,000	0	0	0	0	0	0
101 - Coronavirus Relief	213,591	0	0	213,591	167,521	0	0	167,521
103 - County Transportation Trust	75,136,656	0	26,444,145	48,692,511	74,320,310	0	20,271,817	54,048,493
104 - Library	32,446,384	100,000	6,514,261	25,832,123	32,833,547	2,000,000	2,807,200	28,026,347
105 - E Volusia Mosquito Control	11,912,729	1,750,000	4,814,152	5,348,577	11,438,077	1,590,700	3,704,202	6,143,175
106 - Resort Tax	17,976,449	17,736,335	0	240,114	18,055,949	16,766,671	933,489	355,789
108 - Sales Tax Trust	28,221,950	28,221,950	0	0	27,985,619	27,985,619	0	0
109 - Tree Mitigation	3,956,130	0	3,707,039	249,091	4,636,161	0	4,294,251	341,910
110 - Law Enforcement Fund	165,397,510	0	3,383,982	162,013,528	179,263,093	0	1,580,001	177,683,092
111 - Convention Development Tax	17,531,205	0	0	17,531,205	17,218,242	0	0	17,218,242
113 - Road Proportionate Share	23,906,095	0	0	23,906,095	30,609,456	0	0	30,609,456
114 - Ponce De Leon Inlet and Port District	8,099,658	2,200,000	2,540,910	3,358,748	7,220,773	1,300,000	2,747,298	3,173,475
115 - E-911 Emergency Telephone System	7,488,634	0	1,064,481	6,424,153	4,042,572	0	0	4,042,572
116 - Special Lighting Districts	534,946	0	170,655	364,291	568,201	0	199,277	368,924
117 - Building Permits	7,342,690	0	3,286,850	4,055,840	5,213,839	0	770,576	4,443,263
118 - Ocean Center	26,450,666	10,371,791	3,959,350	12,119,525	21,454,703	5,176,750	2,712,012	13,565,941
119 - Road District Maintenance	609,878	0	394,298	215,580	723,389	0	514,900	208,489
120 - Municipal Service District	76,400,768	32,235,716	29,716,927	14,448,125	82,067,215	35,081,743	32,654,546	14,330,926
121 - Special Assessments	1,067,828	1,067,828	0	0	0	0	0	0

Summary Budgets by Fund

	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
122 - Manatee Conservation	748,682	0	698,681	50,001	1,536,976	0	1,486,976	50,000
123 - Inmate Welfare Trust	5,386,637	0	3,336,902	2,049,735	3,912,997	0	1,876,562	2,036,435
124 - Library Endowment	547,393	0	547,393	0	570,570	0	570,570	0
125 - Homeless Initiatives	953,388	0	653,388	300,000	650,938	0	450,938	200,000
127 - Wetland Mitigation	514,845	0	464,845	50,000	697,569	0	646,969	50,600
130 - Economic Development	12,656,804	0	10,913,289	1,743,515	12,003,605	0	10,162,342	1,841,263
131 - Road Impact Fees-Zone 1 (Northeast)	25,630,361	0	1,686,015	23,944,346	28,577,752	0	3,777,098	24,800,654
132 - Road Impact Fees-Zone 2 (Southeast)	17,919,306	0	0	17,919,306	22,808,460	0	0	22,808,460
133 - Road Impact Fees-Zone 3 (Southwest)	20,660,312	0	5,677,492	14,982,820	24,253,125	0	220	24,252,905
134 - Road Impact Fees-Zone 4 (Northwest)	23,934,562	0	0	23,934,562	27,418,676	0	0	27,418,676
135 - Park Impact Fees- County	5,423,146	0	2,823,146	2,600,000	2,804,600	0	804,600	2,000,000
136 - Park Impact Fees- Zone 1 (Northeast)	833,659	0	483,659	350,000	726,533	0	186,533	540,000
137 - Park Impact Fees- Zone 2 (Southeast)	79,345	0	79,345	0	108,331	0	108,331	0
138 - Park Impact Fees- Zone 3 (Southwest)	193,592	0	48,592	145,000	328,321	0	328,321	0
139 - Park Impact Fees- Zone 4 (Northwest)	185,857	0	185,857	0	543,485	0	358,485	185,000
140 - Fire Rescue District	81,754,575	5,856,033	30,817,642	45,080,900	83,976,393	9,500,000	25,139,054	49,337,339
150 - Countywide Fire Impact Fee	1,167,807	0	605,520	562,287	1,296,441	0	296,441	1,000,000
155 - Impact Fee Administration	1,010,362	0	647,841	362,521	432,398	0	158,715	273,683
156 - EMS Impact Fee	810,875	0	427,485	383,390	552,293	0	22,431	529,862
157 - Silver Sands/ Bethune Beach MSD	17,047	0	0	17,047	16,579	0	924	15,655
158 - Gemini Springs Endowment	71,823	0	66,823	5,000	74,391	0	69,391	5,000
159 - Stormwater Utility	11,221,756	0	3,553,445	7,668,311	11,458,256	0	3,635,228	7,823,028

Summary Budgets by Fund

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

Summary Budgets by Fund

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

Summary Budgets by Fund

	FY 2025-26 Budget	Interfund Transfers	Reserves	FY 2025-26 Net Budget	FY 2026-27 Budget	Interfund Transfers	Reserves	FY 2026-27 Net Budget
451 - Daytona Beach International Airport	49,805,326	0	29,768,007	20,037,319	46,988,724	0	25,727,703	21,261,021
452 - Airport Passenger Facility Charge	5,388,213	0	0	5,388,213	6,514,659	0	6,514,659	0
453 - Airport Customer Facility Charge	7,705,239	0	7,705,239	0	9,644,782	0	8,324,782	1,320,000
455 - Airport Holsonback Proceeds	0	0	0		11,012,898	0	9,637,898	1,375,000
456 - Transit Services	41,354,695	0	6,568,112	34,786,583	42,508,430	0	7,368,634	35,139,796
457 - Water and Sewer Utilities	50,778,522	0	25,212,240	25,566,282	55,784,329	0	28,920,120	26,864,209
475 - Parking Garage	8,635,796	0	1,497,273	7,138,523	5,289,186	0	1,229,443	4,059,743
Sub Total:	1,717,464,055	172,685,842	429,306,582	1,115,471,631	1,636,240,152	163,534,995	407,806,813	1,064,898,344

Internal Services Funds

511 - Computer Replacement	6,528,140		4,997,846	1,530,294	6,501,155		4,114,043	2,387,112
513 - Equipment Maintenance	17,925,560		397,682	17,527,878	18,794,997		776,778	18,018,219
514 - Fleet Replacement	29,549,952		19,162,952	10,387,000	33,741,178		21,527,822	12,213,356
521 - Insurance Management	31,087,954		13,662,123	17,425,831	30,453,774		14,264,718	16,189,056
530 - Group Insurance	79,513,086		11,671,007	67,842,079	74,540,528		12,865,385	61,675,143
Sub Total:	164,604,692		49,891,610	114,713,082	164,031,632		53,548,746	110,482,886

Total Budget:	1,882,068,747	172,685,842	479,198,192	1,230,184,713	1,800,271,784	163,534,995	461,355,559	1,175,381,230
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Estimated Fund Balances

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

Estimated Fund Balances

	Fund Balance 09/30/25	Revenues FY 2025-26 Projected	Expenditures FY 2025-26 Projected	Fund Balance 09/30/26
Special Revenue Funds				
132 - Road Impact Fees-Zone 2 (Southeast)	17,680,514	4,641,225	1,852,497	20,469,242
133 - Road Impact Fees-Zone 3 (Southwest)	18,999,650	3,869,680	2,636,693	20,232,637
134 - Road Impact Fees-Zone 4 (Northwest)	24,645,768	2,455,721	1,964,662	25,136,827
135 - Park Impact Fees-County	5,019,853	1,932,249	6,076,708	875,394
136 - Park Impact Fees-Zone 1 (Northeast)	760,182	72,158	177,204	655,136
137 - Park Impact Fees-Zone 2 (Southeast)	73,108	17,581	0	90,689
138 - Park Impact Fees-Zone 3 (Southwest)	380,989	46,246	145,000	282,235
139 - Park Impact Fees-Zone 4 (Northwest)	389,578	76,882	0	466,460
140 - Fire Rescue District	27,692,323	56,661,232	52,652,442	31,701,113
150 - Countywide Fire Impact Fee	1,296,230	292,105	598,860	989,475
155 - Impact Fee Administration	0	399,354	365,751	33,603
156 - EMS Impact Fee	338,422	181,879	231,225	289,076
157 - Silver Sands/Bethune Beach MSD	1,117	15,618	16,038	697
158 - Gemini Springs Endowment	73,699	2,894	5,000	71,593
159 - Stormwater Utility	6,061,855	6,679,796	7,870,109	4,871,542
163 - Land Management	15,315,260	2,879,943	2,931,010	15,264,193
164 - Barberville Mitigation Tract	908,549	135,152	74,998	968,703
165 - Dune Restoration Fund	8,021	11,914	0	19,935
166 - Opioid Direct Settlement Fund	1,158,684	783,720	327,461	1,614,943
167 - Opioid Regional Settlement Fund	8,208,125	2,964,050	7,543,993	3,628,182
168 - Walgreens Opioid Direct Settlement Fund	171,600	91,303	0	262,903
169 - Walgreens Opioid Regional Settlement Fund	1,316,122	511,815	0	1,827,937
170 - Law Enforcement Trust	831,087	35,145	217,000	649,232
172 - Federal Forfeiture Sharing Justice	725,116	70,804	0	795,920
173 - Federal Forfeiture Sharing Treasury	40,234	1,580	0	41,814
174 - Law Enforcement Education Trust Fund	553,283	205,185	150,000	608,468
175 - Crime Prevention Trust	1,473,606	314,943	0	1,788,549
177 - Dori Slosberg	828,019	256,161	250,346	833,834
178 - Beach Management Fund	252,439	27,549,709	27,802,148	0
179 - Opioid Settlement Administration	0	3,815	3,815	0
195 - FEMA-Dorian	0	0	12,662	0
Total Special Revenue Funds	\$351,054,947	\$516,059,427	\$548,510,042	\$318,620,420

Estimated Fund Balances

	Fund Balance 09/30/25	Revenues FY 2025-26 Projected	Expenditures FY 2025-26 Projected	Fund Balance 09/30/26
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,997,093	4,383,845	4,296,314	3,084,624
205 - Non-Advalorem (Mosquito Building)	0	359,358	359,358	0
208 - Capital Improvement Revenue Note, 2010	0	680,488	680,488	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	2,650	0	2,650
215 - Capital Improvement Note, 2017	319,404	468,086	459,372	328,118
272 - Sheriff's Building Bonds Debt Service Fund	0	524,063	524,063	0
295 - Public Transportation State Infrastructure Loan	0	976,623	974,165	2,458
Total Debt Service Funds	\$3,316,497	\$7,395,113	\$7,293,760	\$3,417,850

Estimated Fund Balances

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

Estimated Fund Balances

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

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 77.9% 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 \$4.5 million, Corrections window replacement \$4.0 million, and energy conservation projects \$1.5 million. A complete list of the capital projects can be viewed on the General Fund forecast page in the forecast section of this document.

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	180,891,986	188,369,706	203,088,352	203,088,352	214,772,389
Other Taxes	31,015	0	0	0	0
Permits, Fees, Special Assessments	11,917	11,800	9,000	9,000	0
Intergovernmental Revenues	21,467,139	21,979,996	22,152,558	23,096,804	23,582,798
Charges for Services	4,004,892	4,291,321	4,232,577	4,102,448	4,213,768
Judgements, Fines and Forfeitures	1,842,711	1,904,882	2,333,670	2,254,032	2,235,274
Miscellaneous Revenues	12,343,717	9,512,877	9,658,917	7,909,799	7,090,910
Appropriated Fund Balance	0	0	94,779,838	105,238,055	79,399,309
Non-Revenues	35,225,131	33,276,525	31,941,988	33,935,830	22,654,234
Total Revenues: 001 - General Fund	255,818,508	259,347,107	368,196,900	379,634,320	353,948,682
Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	72,896,002	86,137,284	93,243,194	90,887,914	95,091,218
Operating Expenses	85,974,660	97,187,435	106,100,911	104,580,063	107,213,402
Capital Outlay	2,008,037	2,113,595	4,751,756	4,539,382	2,140,448
Capital Improvements	13,114,839	12,938,538	24,015,043	27,498,883	16,991,617
Reimbursements	(16,530,807)	(16,761,311)	(22,390,834)	(19,150,280)	(21,902,167)
Grants and Aids	28,916,288	23,838,417	28,075,981	31,451,452	29,178,792
Interfund Transfers	44,809,662	66,166,830	51,922,054	52,915,451	53,437,722
Reserves	0	0	74,966,649	0	63,881,912
Elected Offices	7,327,769	7,797,928	7,512,146	7,512,146	7,915,738
Total Expenditures: 001 - General Fund	238,516,450	279,418,716	368,196,900	300,235,011	353,948,682

Budget by Fund - Category

Fund: 001 - General Fund

Department	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Business Services	23,832,619	24,748,296	25,848,807	29,127,412	22,634,930
Clerk of the Circuit Court	3,359,612	3,685,799	3,774,930	3,784,992	3,886,816
Community Services	29,603,258	32,976,334	36,082,149	36,097,905	36,078,260
County Attorney	1,647,372	1,776,287	2,584,850	2,297,038	2,286,310
County Council	1,142,278	1,177,809	1,712,366	1,475,173	1,681,737
County Manager	1,422,379	2,181,893	3,004,214	3,200,998	2,722,244
Emergency Services	13,303,845	14,197,485	18,041,555	19,911,989	13,621,460
Finance	13,079,846	13,036,596	15,174,176	13,880,989	15,714,227
Growth and Resource Management	2,861,696	3,254,290	2,935,511	2,831,615	2,493,286
Growth Management Commission	119,184	99,137	241,505	160,457	162,372
Human Resources	1,089,313	1,155,299	1,670,089	1,460,380	1,667,112
Internal Auditing	245,128	245,281	355,443	350,058	407,253
Justice System	5,098,248	5,397,165	5,682,628	5,469,503	6,114,033
Office of the Sheriff	789,848	636,720	457,430	990,117	2,786,824
Other Budgetary Accounts	45,473,477	64,597,191	123,551,892	52,175,578	113,313,319
Property Appraiser	12,316,647	13,202,530	14,783,695	18,295,729	14,824,518
Public Protection	52,532,927	64,563,287	76,488,081	71,781,841	76,532,999
Public Works	335,104	504,795	356,330	403,623	357,941
State Mandated Costs	6,555,499	7,126,058	7,892,651	7,963,595	8,488,690
Sunrail	5,540,645	5,575,844	7,802,782	7,801,778	7,510,968
Supervisor of Elections	7,683,235	8,145,316	7,733,617	7,733,717	8,118,016
Tax Collector	10,484,290	11,135,304	12,022,199	13,040,524	12,545,367
	238,516,450	279,418,716	368,196,900	300,235,011	353,948,682

Fund: 002 - Emergency Medical Services

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	34,919,690	30,532,304	36,403,013	42,142,962	38,680,873
Miscellaneous Revenues	2,077,028	1,999,480	1,983,134	1,875,274	1,634,315
Transfers From Other Funds	6,631,137	6,469,140	5,464,386	5,464,386	5,628,318
Appropriated Fund Balance	0	0	11,837,060	7,435,437	15,831,514
Total Revenue Fund: 002 - Emergency Medical Services	43,627,855	39,000,924	55,687,593	56,918,059	61,775,020
Fund Expenditures					
Personnel Services	25,217,675	26,233,735	29,299,306	25,470,052	30,133,565
Operating Expenses	13,162,631	13,737,808	14,218,724	14,277,388	15,900,690
Capital Outlay	1,176,765	1,690,019	1,049,700	817,081	1,646,550
Capital Improvements	0	46,022	335,000	0	335,000
Reimbursements	(1,506)	(98,223)	(1,501,500)	(1,475)	(1,501,500)
Grants and Aids	144	0	250	75	100
Interfund Transfers	840,450	7,453,447	0	523,424	0
Reserves	0	0	12,286,113	0	15,260,615
Total Expenditures: Fund 002 - Emergency Medical Services	40,396,159	49,062,808	55,687,593	41,086,545	61,775,020

Fund: 003 - COVID Transition

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	851,080	481,449	0	0	0
Appropriated Fund Balance	0	0	4,300,000	5,972,649	0
Total Revenue Fund: 003 - COVID Transition	851,080	481,449	4,300,000	5,972,649	0
Fund Expenditures					
Operating Expenses	50,522	344,537	0	0	0
Capital Improvements	3,987,166	1,929,797	0	1,672,649	0
Interfund Transfers	0	1,387,149	4,300,000	4,300,000	0
Total Expenditures: Fund 003 - COVID Transition	4,037,688	3,661,483	4,300,000	5,972,649	0

Fund: 004 - ARPA Transition Fund

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	1,454,125	868,964	0	0	0
Transfers From Other Funds	6,900,000	0	0	0	0
Appropriated Fund Balance	0	0	5,800,000	5,800,000	0
Elected Offices Revenue	1,583,345	712,095	0	0	0
Total Revenue Fund: 004 - ARPA Transition Fund	9,937,470	1,581,059	5,800,000	5,800,000	0
Fund Expenditures					
Operating Expenses	70,152	0	0	0	0
Capital Outlay	117,785	0	0	0	0
Capital Improvements	4,834,424	5,633,763	0	0	0
Interfund Transfers	5,000,000	0	5,800,000	5,800,000	0
Elected Offices	3,637,186	2,271,161	0	0	0
Total Expenditures: Fund 004 - ARPA Transition Fund	13,659,547	7,904,924	5,800,000	5,800,000	0

Fund: 101 - Coronavirus Relief

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	14,314,628	32,757,159	213,591	207,728	167,521
Miscellaneous Revenues	3,104,524	1,738,384	0	0	0
Transfers From Other Funds	199,727	0	0	0	0
Total Revenue Fund: 101 - Coronavirus Relief	17,618,879	34,495,543	213,591	207,728	167,521
Fund Expenditures					
Personnel Services	6,224,601	218,706	213,591	207,728	167,521
Operating Expenses	745,538	893,761	0	0	0
Capital Improvements	5,528,255	30,861,457	0	0	0
Grants and Aids	2,015,962	783,233	0	0	0
Interfund Transfers	900,000	0	0	0	0
Total Expenditures: Fund 101 - Coronavirus Relief	15,414,356	32,757,157	213,591	207,728	167,521

Fund: 103 - County Transportation Trust

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

The fiscal year 2026-27 operating budget of \$37.5 million includes \$14.9 million in personnel services and \$22.6 million in operating expenditures. Operating Expenditures include providing for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization which increased 3% from fiscal year 2025-26. Major capital improvement projects funded within County Transportation Trust funds include countywide safety projects, bridge repairs program, advanced right-of-way acquisition, and advanced engineering and permitting which increased 33% from fiscal year 2025-26.

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	19,675,242	19,679,804	20,320,821	19,050,707	19,791,600
Intergovernmental Revenues	8,547,603	8,815,566	8,863,782	8,547,557	8,959,353
Charges for Services	1,403,961	1,719,963	1,644,210	1,556,504	1,609,623
Miscellaneous Revenues	3,158,227	2,006,480	1,921,576	1,752,278	1,700,259
Transfers From Other Funds	5,538,581	5,770,314	5,413,162	5,414,508	5,000,000
Appropriated Fund Balance	0	0	36,973,105	43,558,159	37,259,475
Total Revenue Fund: 103 - County Transportation Trust	38,323,614	37,992,127	75,136,656	79,879,713	74,320,310
Fund Expenditures					
Personnel Services	11,449,478	11,919,220	14,492,398	13,125,539	14,915,439
Operating Expenses	17,799,196	21,113,840	22,255,146	21,524,577	22,589,041
Capital Outlay	998,103	721,647	1,358,800	1,784,006	1,512,700
Capital Improvements	4,281,175	8,578,870	14,067,975	9,416,357	18,733,718
Reimbursements	(2,580,467)	(2,652,958)	(3,481,808)	(3,531,808)	(3,702,405)
Debt Service	0	0	0	1,500	0
Grants and Aids	0	301	0	0	0
Interfund Transfers	2,764,947	1,748,458	0	300,067	0
Reserves	0	0	26,444,145	0	20,271,817
Total Expenditures: Fund 103 - County Transportation Trust	34,712,432	41,429,378	75,136,656	42,620,238	74,320,310

Fund: 104 - Library

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	22,406,345	22,897,144	23,468,189	23,470,479	24,817,765
Intergovernmental Revenues	357,788	349,183	353,612	360,947	356,134
Charges for Services	129,126	136,605	119,100	125,100	124,100
Judgements, Fines and Forfeitures	4,685	4,417	1,000	3,000	2,000
Miscellaneous Revenues	1,110,678	641,519	702,239	519,045	502,496
Non Revenue	325,019	328,624	230,290	289,435	260,326
Transfers From Other Funds	13,639	7,900	0	0	0
Appropriated Fund Balance	0	0	7,571,954	8,659,737	6,770,726
Total Revenue Fund: 104 - Library	24,347,280	24,365,392	32,446,384	33,427,743	32,833,547
Fund Expenditures					
Personnel Services	11,783,288	12,690,173	13,657,039	14,024,940	14,391,087
Operating Expenses	9,457,553	10,197,674	10,375,823	10,314,937	10,699,567
Capital Outlay	174,405	79,796	400,295	262,074	477,693
Capital Improvements	626,287	582,017	1,398,966	1,648,522	2,458,000
Interfund Transfers	2,536,029	4,492,812	100,000	406,544	2,000,000
Reserves	0	0	6,514,261	0	2,807,200
Total Expenditures: Fund 104 - Library	24,577,562	28,042,472	32,446,384	26,657,017	32,833,547

Fund: 105 - E Volusia Mosquito Control

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

Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. For fiscal year 2026-27, the recommended millage rate is the flat rate of 0.1573. Revenue is also realized from services provided to municipalities outside the district.

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	6,642,228	6,777,545	6,935,434	7,220,147	7,346,892
Intergovernmental Revenues	22,044	16,476	11,000	18,000	20,000
Charges for Services	43,436	29,744	29,000	29,000	30,000
Miscellaneous Revenues	370,608	264,516	247,361	224,890	218,941
Non Revenue	61,041	56,653	34,900	50,305	35,534
Transfers From Other Funds	36,511	1,123	0	0	0
Appropriated Fund Balance	0	0	4,655,034	4,239,520	3,786,710
Total Revenue Fund: 105 - E Volusia Mosquito Control	7,175,868	7,146,057	11,912,729	11,781,862	11,438,077
Fund Expenditures					
Personnel Services	1,855,894	2,004,853	2,212,930	2,163,462	2,324,228
Operating Expenses	2,960,183	3,329,855	2,946,665	3,485,607	3,569,617
Capital Outlay	103,858	264,835	198,000	186,414	239,000
Reimbursements	(242,584)	(209,399)	(300,000)	(300,000)	(300,000)
Grants and Aids	285,573	279,685	290,982	290,982	310,330
Interfund Transfers	1,834,373	1,816,504	1,750,000	2,168,687	1,590,700
Reserves	0	0	4,814,152	0	3,704,202
Total Expenditures: Fund 105 - E Volusia Mosquito Control	6,797,297	7,486,333	11,912,729	7,995,152	11,438,077

Fund: 106 - Resort Tax

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	16,461,110	16,952,120	17,613,318	17,288,107	17,789,452
Miscellaneous Revenues	643,300	257,279	363,131	275,264	266,497
Total Revenue Fund: 106 - Resort Tax	17,104,410	17,209,399	17,976,449	17,563,371	18,055,949

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Operating Expenses	220,937	229,658	240,114	337,839	355,789
Interfund Transfers	16,883,472	16,979,741	17,736,335	17,225,532	16,766,671
Reserves	0	0	0	0	933,489
Total Expenditures: Fund 106 - Resort Tax	17,104,409	17,209,399	17,976,449	17,563,371	18,055,949

Fund: 108 - Sales Tax Trust

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	27,603,009	27,492,996	27,261,436	27,196,473	27,354,458
Miscellaneous Revenues	1,830,624	577,527	960,514	651,366	631,161
Total Revenue Fund: 108 - Sales Tax Trust	29,433,633	28,070,523	28,221,950	27,847,839	27,985,619
Fund Expenditures					
Operating Expenses	2,719	9,182	0	0	0
Interfund Transfers	34,274,954	28,061,341	28,221,950	27,847,839	27,985,619
Total Expenditures: Fund 108 - Sales Tax Trust	34,277,673	28,070,523	28,221,950	27,847,839	27,985,619

Fund: 109 - Tree Mitigation

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	448,778	1,766,745	330,892	400,000	300,000
Miscellaneous Revenues	135,484	127,704	87,106	114,970	110,964
Appropriated Fund Balance	0	0	3,538,132	3,953,623	4,225,197
Total Revenue Fund: 109 - Tree Mitigation	584,262	1,894,449	3,956,130	4,468,593	4,636,161
Fund Expenditures					
Operating Expenses	133,992	97,312	184,273	184,273	285,962
Capital Outlay	0	0	10,500	4,805	0
Grants and Aids	0	0	54,318	54,318	55,948
Reserves	0	0	3,707,039	0	4,294,251
Total Expenditures: Fund 109 - Tree Mitigation	133,992	97,312	3,956,130	243,396	4,636,161

Fund: 110 - Law Enforcement Fund

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	77,196,059	94,052,794	101,259,179	101,409,179	107,272,730
Intergovernmental Revenues	7,676	0	0	0	0
Charges for Services	23,017,199	23,209,305	25,808,200	25,723,200	27,372,709
Judgements, Fines and Forfeitures	0	6,705	0	0	0
Miscellaneous Revenues	(208,867)	179,316	176,042	176,042	150,000
Non Revenue	2,089,378	5,827,364	395,500	550,913	390,662
Transfers From Other Funds	31,220,099	29,909,634	33,264,528	33,229,390	36,421,834
Appropriated Fund Balance	0	0	4,494,061	8,700,237	7,655,158
Total Revenue Fund: 110 - Law Enforcement Fund	133,321,544	153,185,118	165,397,510	169,788,961	179,263,093

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Operating Expenses	1,557,013	3,195,923	3,903,295	3,977,517	4,451,263
Capital Improvements	0	0	700,000	700,000	1,335,000
Grants and Aids	2,460,992	3,125,216	3,255,681	3,184,353	3,397,777
Interfund Transfers	0	0	0	117,381	288,756
Reserves	0	0	3,383,982	0	1,580,001
Elected Offices	126,948,705	140,518,577	154,154,552	154,154,552	168,210,296
Total Expenditures: Fund 110 - Law Enforcement Fund	130,966,710	146,839,716	165,397,510	162,133,803	179,263,093

Fund: 111 - Convention Development Tax

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	16,461,110	16,952,120	17,498,859	17,050,476	17,177,990
Miscellaneous Revenues	47,054	45,414	32,346	52,932	33,330
Appropriated Fund Balance	0	0	0	0	6,922
Total Revenue Fund: 111 - Convention Development Tax	16,508,164	16,997,534	17,531,205	17,103,408	17,218,242
Fund Expenditures					
Operating Expenses	16,508,162	16,997,533	17,531,205	17,096,486	17,218,242
Total Expenditures: Fund 111 - Convention Development Tax	16,508,162	16,997,533	17,531,205	17,096,486	17,218,242

Fund: 113 - Road Proportionate Share

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	9,012,047	6,472,141	0	3,161,267	1,700,000
Miscellaneous Revenues	2,177,910	1,522,207	1,215,333	1,385,906	1,338,502
Appropriated Fund Balance	0	0	22,690,762	33,838,651	27,570,954
Total Revenue Fund: 113 - Road Proportionate Share	11,189,957	7,994,348	23,906,095	38,385,824	30,609,456
Fund Expenditures					
Capital Improvements	2,802,013	5,940,877	23,906,095	10,814,870	30,609,456
Total Expenditures: Fund 113 - Road Proportionate Share	2,802,013	5,940,877	23,906,095	10,814,870	30,609,456

Fund: 114 - Ponce De Leon Inlet and Port District

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	2,581,785	2,847,696	2,911,389	2,895,302	2,990,998
Charges for Services	1,294,416	1,320,655	1,400,000	1,322,473	1,336,000
Miscellaneous Revenues	360,172	182,702	219,129	158,990	153,976
Non Revenue	26,537	24,294	12,100	21,617	15,181
Transfers From Other Funds	30,041	4,768	0	0	0
Appropriated Fund Balance	0	0	3,557,040	4,007,195	2,724,618
Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District	4,292,951	4,380,115	8,099,658	8,405,577	7,220,773
Fund Expenditures					
Personnel Services	611,539	709,651	828,159	740,423	782,814
Operating Expenses	1,509,643	1,707,996	1,890,024	2,017,351	1,912,263
Capital Outlay	15,878	0	16,500	22,800	15,000
Capital Improvements	161,704	7,500	450,000	513,160	290,360
Grants and Aids	143,029	164,554	174,065	138,427	173,038
Interfund Transfers	3,317,678	2,591,463	2,200,000	2,248,798	1,300,000
Reserves	0	0	2,540,910	0	2,747,298
Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District	5,759,471	5,181,164	8,099,658	5,680,959	7,220,773

Fund: 115 - E-911 Emergency Telephone System

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	3,154,850	3,116,074	3,146,256	3,093,962	2,963,386
Miscellaneous Revenues	247,605	148,129	159,989	142,688	137,993
Appropriated Fund Balance	0	0	4,182,389	4,128,696	941,193
Total Revenue Fund: 115 - E-911 Emergency Telephone System	3,402,455	3,264,203	7,488,634	7,365,346	4,042,572
Fund Expenditures					
Operating Expenses	365	926	0	0	0
Reserves	0	0	1,064,481	0	0
Elected Offices	3,434,897	4,424,153	6,424,153	6,424,153	4,042,572
Total Expenditures: Fund 115 - E-911 Emergency Telephone System	3,435,262	4,425,079	7,488,634	6,424,153	4,042,572

Fund: 116 - Special Lighting Districts

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	403,591	404,221	400,000	397,000	408,000
Appropriated Fund Balance	0	0	134,946	130,334	160,201
Total Revenue Fund: 116 - Special Lighting Districts	403,591	404,221	534,946	527,334	568,201
Fund Expenditures					
Operating Expenses	350,580	353,474	364,291	367,133	368,924
Reserves	0	0	170,655	0	199,277
Total Expenditures: Fund 116 - Special Lighting Districts	350,580	353,474	534,946	367,133	568,201

Fund: 117 - Building Permits

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	3,708,800	3,625,506	3,801,050	3,501,250	3,501,100
Charges for Services	43,065	55,494	64,800	50,000	50,000
Judgements, Fines and Forfeitures	0	0	5,000	4,800	4,800
Miscellaneous Revenues	203,466	128,175	326,895	143,257	135,103
Transfers From Other Funds	712	1,551	0	0	0
Appropriated Fund Balance	0	0	3,144,945	1,973,472	1,522,836
Total Revenue Fund: 117 - Building Permits	3,956,043	3,810,726	7,342,690	5,672,779	5,213,839
Fund Expenditures					
Personnel Services	1,995,078	2,241,770	2,680,524	2,589,572	3,006,423
Operating Expenses	989,397	1,418,940	1,375,316	1,506,390	1,423,840
Capital Outlay	17,032	3,803	0	0	3,000
Capital Improvements	0	0	0	0	10,000
Interfund Transfers	86,043	1,214,639	0	53,981	0
Reserves	0	0	3,286,850	0	770,576
Total Expenditures: Fund 117 - Building Permits	3,087,550	4,879,152	7,342,690	4,149,943	5,213,839

Fund: 118 - Ocean Center

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	3,314,221	2,992,511	3,071,231	2,992,600	3,506,600
Miscellaneous Revenues	925,432	746,413	982,811	800,580	848,540
Non Revenue	400,000	373,989	400,000	400,000	400,000
Transfers From Other Funds	12,550,058	12,931,596	13,441,522	12,930,719	12,407,485
Appropriated Fund Balance	0	0	8,555,102	8,785,552	4,292,078
Total Revenue Fund: 118 - Ocean Center	17,189,711	17,044,509	26,450,666	25,909,451	21,454,703

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	3,533,801	4,188,459	4,577,132	4,849,767	5,272,172
Operating Expenses	7,431,214	7,114,321	7,239,502	7,512,140	7,333,568
Capital Outlay	42,088	327,489	219,000	224,796	515,500
Capital Improvements	107,865	132,407	175,000	275,000	575,000
Reimbursements	(129,701)	(66,430)	(91,109)	(91,109)	(135,909)
Grants and Aids	6,345	5,465	0	5,710	5,610
Interfund Transfers	5,115,752	11,651,365	10,371,791	8,841,069	5,176,750
Reserves	0	0	3,959,350	0	2,712,012
Total Expenditures: Fund 118 - Ocean Center	16,107,364	23,353,076	26,450,666	21,617,373	21,454,703

Fund: 119 - Road District Maintenance

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	218,092	212,353	220,555	219,000	220,555
Miscellaneous Revenues	27,063	21,029	20,531	18,825	18,202
Appropriated Fund Balance	0	0	368,792	462,387	484,632
Total Revenue Fund: 119 - Road District Maintenance	245,155	233,382	609,878	700,212	723,389
Fund Expenditures					
Operating Expenses	220,937	155,377	215,580	215,580	208,489
Reserves	0	0	394,298	0	514,900
Total Expenditures: Fund 119 - Road District Maintenance	220,937	155,377	609,878	215,580	723,389

Fund: 120 - Municipal Service District

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	18,199,344	20,120,445	21,609,083	21,609,083	22,490,308
Other Taxes	11,565,910	12,073,975	11,156,777	12,854,997	13,497,747
Permits, Fees, Special Assessments	338,833	642,207	375,641	374,041	373,011
Intergovernmental Revenues	113,415	107,738	110,205	109,919	111,240
Charges for Services	1,115,776	1,008,965	918,743	836,814	930,190
Judgements, Fines and Forfeitures	97,221	102,398	94,520	99,195	90,195
Miscellaneous Revenues	1,738,080	1,067,847	1,042,209	950,589	910,008
Appropriated Fund Balance	0	0	33,290,966	37,427,966	36,009,584
Non-Revenues	7,197,035	9,375,914	7,802,624	7,688,588	7,654,932
Total Revenues: 120 - Municipal Service District	40,365,614	44,499,489	76,400,768	81,951,192	82,067,215
Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	6,161,251	6,250,770	6,965,944	6,728,859	7,035,587
Operating Expenses	5,454,769	5,607,232	6,770,502	6,508,778	7,044,357
Capital Outlay	102,228	98,628	243,900	201,844	129,050
Capital Improvements	443,677	237,485	400,000	32,337	50,000
Reimbursements	(24,901)	(353,484)	0	0	0
Grants and Aids	47,338	57,832	67,779	67,582	71,932
Interfund Transfers	27,819,724	29,943,670	32,235,716	32,402,208	35,081,743
Reserves	0	0	29,716,927	0	32,654,546
Total Expenditures: 120 - Municipal Service District	40,004,086	41,842,133	76,400,768	45,941,608	82,067,215

Fund: 120 - Municipal Service District

Department	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Community Services	1,543,739	1,675,094	1,779,271	1,779,271	1,733,207
Growth and Resource Management	5,964,796	5,482,779	7,113,218	6,657,045	6,975,295
Office of the Sheriff	22,165,828	24,374,094	26,827,094	26,827,094	29,674,449
Other Budgetary Accounts	6,449,889	6,451,521	36,096,105	6,545,670	39,047,969
Public Protection	2,822,496	2,714,738	3,291,920	2,831,295	3,037,867
Public Works	1,057,338	1,143,907	1,293,160	1,301,233	1,598,428
	40,004,086	41,842,133	76,400,768	45,941,608	82,067,215

Fund: 121 - Special Assessments

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	65,831	43,736	42,277	40,221	0
Appropriated Fund Balance	0	0	1,025,551	1,024,181	0
Total Revenue Fund: 121 - Special Assessments	65,831	43,736	1,067,828	1,064,402	0
Fund Expenditures					
Operating Expenses	131	291	0	0	0
Interfund Transfers	0	0	1,067,828	1,067,828	0
Total Expenditures: Fund 121 - Special Assessments	131	291	1,067,828	1,067,828	0

Fund: 122 - Manatee Conservation

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	34,332	10,139	30,000	818,004	30,000
Miscellaneous Revenues	44,226	28,770	28,266	26,637	25,752
Appropriated Fund Balance	0	0	690,416	677,334	1,481,224
Total Revenue Fund: 122 - Manatee Conservation	78,558	38,909	748,682	1,521,975	1,536,976
Fund Expenditures					
Operating Expenses	815	4,361	12,500	12,550	12,500
Capital Outlay	1,888	0	0	0	0
Grants and Aids	26,663	29,041	37,501	28,201	37,500
Reserves	0	0	698,681	0	1,486,976
Total Expenditures: Fund 122 - Manatee Conservation	29,366	33,402	748,682	40,751	1,536,976

Fund: 123 - Inmate Welfare Trust

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	1,340,943	1,131,036	1,216,402	1,047,498	1,092,086
Non Revenue	34	103	0	0	0
Transfers From Other Funds	2,007	0	0	0	0
Appropriated Fund Balance	0	0	4,170,235	3,623,492	2,820,911
Total Revenue Fund: 123 - Inmate Welfare Trust	1,342,984	1,131,139	5,386,637	4,670,990	3,912,997

Fund Expenditures					
Personnel Services	368,623	618,710	903,526	880,577	998,530
Operating Expenses	1,075,915	1,012,324	1,123,549	927,593	1,014,565
Capital Outlay	2,499	28,538	22,660	13,000	23,340
Capital Improvements	398,381	0	0	0	0
Interfund Transfers	21,689	15,984	0	28,909	0
Reserves	0	0	3,336,902	0	1,876,562
Total Expenditures: Fund 123 - Inmate Welfare Trust	1,867,107	1,675,556	5,386,637	1,850,079	3,912,997

Fund: 124 - Library Endowment

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	30,193	22,668	19,191	20,492	19,797
Non Revenue	0	60,000	0	0	0
Appropriated Fund Balance	0	0	528,202	530,281	550,773
Total Revenue Fund: 124 - Library Endowment	30,193	82,668	547,393	550,773	570,570
Fund Expenditures					
Operating Expenses	63	133	0	0	0
Reserves	0	0	547,393	0	570,570
Total Expenditures: Fund 124 - Library Endowment	63	133	547,393	0	570,570

Fund: 125 - Homeless Initiatives

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

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

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	35,274	15,707	21,266	13,161	12,763
Transfers From Other Funds	0	1,075,000	0	0	0
Appropriated Fund Balance	0	0	932,122	925,014	638,175
Total Revenue Fund: 125 - Homeless Initiatives	35,274	1,090,707	953,388	938,175	650,938
Fund Expenditures					
Operating Expenses	159	193	0	0	0
Grants and Aids	400,000	400,000	300,000	300,000	200,000
Reserves	0	0	653,388	0	450,938
Total Expenditures: Fund 125 - Homeless Initiatives	400,159	400,193	953,388	300,000	650,938

Fund: 127 - Wetland Mitigation

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	108,719	45,937	56,942	168,593	83,312
Appropriated Fund Balance	0	0	457,903	485,664	614,257
Total Revenue Fund: 127 - Wetland Mitigation	108,719	45,937	514,845	654,257	697,569
Fund Expenditures					
Operating Expenses	0	0	50,000	40,000	50,600
Reserves	0	0	464,845	0	646,969
Total Expenditures: Fund 127 - Wetland Mitigation	0	0	514,845	40,000	697,569

Fund: 130 - Economic Development

The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2026-27 there is \$10,162,342 budgeted in reserves that can be made available for business development incentives per approval by the County Council.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	14,239	12,745	66,500	19,500	34,500
Miscellaneous Revenues	895,040	577,507	572,248	552,089	541,597
Transfers From Other Funds	1,672,321	482,372	1,104,767	1,104,767	1,210,692
Appropriated Fund Balance	0	0	10,913,289	11,911,634	10,216,816
Total Revenue Fund: 130 - Economic Development	2,581,600	1,072,624	12,656,804	13,587,990	12,003,605

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	741,284	782,421	943,024	919,610	1,025,639
Operating Expenses	1,299,793	895,584	800,491	2,302,534	755,624
Capital Outlay	11,482	915	0	0	0
Capital Improvements	0	0	0	0	60,000
Interfund Transfers	23,207	17,103	0	149,030	0
Reserves	0	0	10,913,289	0	10,162,342
Total Expenditures: Fund 130 - Economic Development	2,075,766	1,696,023	12,656,804	3,371,174	12,003,605

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	6,004,425	6,285,887	2,328,667	2,328,667	2,328,667
Miscellaneous Revenues	1,224,437	1,022,127	793,010	923,919	892,225
Appropriated Fund Balance	0	0	22,508,684	26,260,036	25,356,860
Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)	7,228,862	7,308,014	25,630,361	29,512,622	28,577,752
Fund Expenditures					
Operating Expenses	1,539	5,147	0	0	0
Capital Improvements	1,370,454	914,791	23,944,346	4,155,762	24,800,654
Interfund Transfers	1,892,036	0	0	0	0
Reserves	0	0	1,686,015	0	3,777,098
Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)	3,264,029	919,938	25,630,361	4,155,762	28,577,752

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	4,433,250	3,727,709	1,715,260	3,995,247	1,715,260
Miscellaneous Revenues	903,356	701,750	580,754	645,978	623,958
Appropriated Fund Balance	0	0	15,623,292	17,680,514	20,469,242
Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)	5,336,606	4,429,459	17,919,306	22,321,739	22,808,460
Fund Expenditures					
Operating Expenses	1,169	3,607	0	0	0
Capital Improvements	0	0	17,919,306	1,852,497	22,808,460
Interfund Transfers	2,539,655	0	0	0	0
Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)	2,540,824	3,607	17,919,306	1,852,497	22,808,460

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	4,262,260	1,256,587	3,284,680	3,108,756	3,284,680
Miscellaneous Revenues	1,290,362	825,210	838,191	760,924	735,808
Appropriated Fund Balance	0	0	16,537,441	18,999,650	20,232,637
Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)	5,552,622	2,081,797	20,660,312	22,869,330	24,253,125
Fund Expenditures					
Operating Expenses	1,910	5,631	0	0	0
Capital Improvements	2,175,326	1,796,094	14,982,820	2,636,693	24,252,905
Interfund Transfers	1,756,888	0	0	0	0
Reserves	0	0	5,677,492	0	220
Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)	3,934,124	1,801,725	20,660,312	2,636,693	24,253,125

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	3,686,896	3,717,653	1,321,720	1,461,720	1,321,630
Miscellaneous Revenues	1,413,207	1,088,641	912,322	994,001	960,219
Appropriated Fund Balance	0	0	21,700,520	24,645,768	25,136,827
Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)	5,100,103	4,806,294	23,934,562	27,101,489	27,418,676
Fund Expenditures					
Operating Expenses	2,546	6,139	0	0	0
Capital Improvements	746,512	3,133,474	23,934,562	1,964,662	27,418,676
Interfund Transfers	360,388	0	0	0	0
Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)	1,109,446	3,139,613	23,934,562	1,964,662	27,418,676

Fund: 135 - Park Impact Fees-County

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	1,754,474	2,101,604	1,772,294	1,772,294	1,775,000
Miscellaneous Revenues	139,803	180,160	88,292	159,955	154,206
Appropriated Fund Balance	0	0	3,562,560	5,019,853	875,394
Total Revenue Fund: 135 - Park Impact Fees-County	1,894,277	2,281,764	5,423,146	6,952,102	2,804,600

Fund Expenditures					
Operating Expenses	93	447	0	0	0
Capital Improvements	42,643	76,142	2,600,000	6,076,708	2,000,000
Interfund Transfers	136,096	80,013	0	0	0
Reserves	0	0	2,823,146	0	804,600
Total Expenditures: Fund 135 - Park Impact Fees-County	178,832	156,602	5,423,146	6,076,708	2,804,600

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	56,640	37,177	57,206	38,000	38,380
Miscellaneous Revenues	54,833	36,898	35,070	34,158	33,017
Appropriated Fund Balance	0	0	741,383	760,182	655,136
Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)	111,473	74,075	833,659	832,340	726,533
Fund Expenditures					
Operating Expenses	97	245	0	0	0
Capital Improvements	63,671	151,012	350,000	177,204	540,000
Reserves	0	0	483,659	0	186,533
Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)	63,768	151,257	833,659	177,204	726,533

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	9,858	15,130	9,957	15,000	15,150
Miscellaneous Revenues	3,312	2,858	2,127	2,581	2,492
Appropriated Fund Balance	0	0	67,261	73,108	90,689
Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)	13,170	17,988	79,345	90,689	108,331
Fund Expenditures					
Operating Expenses	4	14	0	0	0
Reserves	0	0	79,345	0	108,331
Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)	4	14	79,345	0	108,331

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	41,861	34,853	42,280	32,000	32,320
Miscellaneous Revenues	21,717	15,572	13,936	14,246	13,766
Appropriated Fund Balance	0	0	137,376	380,989	282,235
Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)	63,578	50,425	193,592	427,235	328,321
Fund Expenditures					
Operating Expenses	36	92	0	0	0
Capital Improvements	17,007	0	145,000	145,000	0
Reserves	0	0	48,592	0	328,321
Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)	17,043	92	193,592	145,000	328,321

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

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 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	62,140	62,615	62,761	62,761	63,389
Miscellaneous Revenues	18,335	15,558	11,844	14,121	13,636
Appropriated Fund Balance	0	0	111,252	389,578	466,460
Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)	80,475	78,173	185,857	466,460	543,485
Fund Expenditures					
Operating Expenses	24	76	0	0	0
Capital Improvements	0	0	0	0	185,000
Reserves	0	0	185,857	0	358,485
Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)	24	76	185,857	0	543,485

Fund: 140 - Fire Rescue District

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

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

The operating budget, less reserves, totals \$58.8 million, with capital totaling an additional \$1.5 million. Personnel services account for 73.7% of the total operating budget. Starting in fiscal year 2024-25, interfund transfers to the Fire Capital Fund (340) to accumulate funds for the replacement/upgrade of fire stations have occurred. In fiscal year 2026-27 the transfer of \$9.5 million is for Station 15/Hazmat.

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	42,244,654	46,682,745	47,321,796	47,273,544	48,971,597
Permits, Fees, Special Assessments	92,938	77,471	105,000	35,000	75,000
Intergovernmental Revenues	74,810	68,921	79,120	72,960	72,960
Charges for Services	1,082,011	1,155,218	1,114,056	1,210,250	1,252,769
Miscellaneous Revenues	2,576,737	2,171,238	1,644,725	1,767,647	1,688,996
Non Revenue	364,641	340,349	202,200	301,831	213,958
Transfers From Other Funds	61,342	16,147	5,000,000	6,000,000	0
Appropriated Fund Balance	0	0	26,287,678	27,692,323	31,701,113
Total Revenue Fund: 140 - Fire Rescue District	46,497,133	50,512,089	81,754,575	84,353,555	83,976,393

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	27,018,399	28,923,636	32,521,996	32,301,100	36,567,769
Operating Expenses	9,775,938	10,217,913	10,887,899	10,515,141	11,416,766
Capital Outlay	773,852	486,392	737,856	2,520,038	1,347,489
Capital Improvements	640,782	325,246	215,000	224,760	190,000
Reimbursements	(92,689)	(80,615)	(77,381)	(77,381)	(1,011,538)
Grants and Aids	655,884	631,010	795,530	661,876	826,853
Interfund Transfers	776,793	16,039,304	5,856,033	6,506,908	9,500,000
Reserves	0	0	30,817,642	0	25,139,054
Total Expenditures: Fund 140 - Fire Rescue District	39,548,959	56,542,886	81,754,575	52,652,442	83,976,393

Fund: 150 - Countywide Fire Impact Fee

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 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	260,068	249,315	225,000	217,658	235,000
Miscellaneous Revenues	101,677	79,677	77,545	74,447	71,966
Appropriated Fund Balance	0	0	865,262	1,296,230	989,475
Total Revenue Fund: 150 - Countywide Fire Impact Fee	361,745	328,992	1,167,807	1,588,335	1,296,441
Fund Expenditures					
Operating Expenses	193	321	0	0	0
Capital Outlay	0	0	0	0	1,000,000
Capital Improvements	30,314	955,807	562,287	598,860	0
Reserves	0	0	605,520	0	296,441
Total Expenditures: Fund 150 - Countywide Fire Impact Fee	30,507	956,128	1,167,807	598,860	1,296,441

Fund: 155 - Impact Fee Administration

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	425,524	395,420	450,000	382,000	382,000
Miscellaneous Revenues	34,832	16,462	21,879	17,354	16,795
Transfers From Other Funds	0	240,547	0	0	0
Appropriated Fund Balance	0	0	538,483	0	33,603
Total Revenue Fund: 155 - Impact Fee Administration	460,356	652,429	1,010,362	399,354	432,398
Fund Expenditures					
Personnel Services	141,951	149,113	159,415	155,559	167,116
Operating Expenses	253,551	224,994	203,106	205,857	106,567
Capital Outlay	0	2,974	0	0	0
Interfund Transfers	151,130	328,510	0	4,335	0
Reserves	0	0	647,841	0	158,715
Total Expenditures: Fund 155 - Impact Fee Administration	546,632	705,591	1,010,362	365,751	432,398

Fund: 156 - EMS Impact Fee

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	218,356	259,007	264,828	161,187	249,198
Miscellaneous Revenues	10,008	16,206	6,106	20,692	14,019
Appropriated Fund Balance	0	0	539,941	338,422	289,076
Total Revenue Fund: 156 - EMS Impact Fee	228,364	275,213	810,875	520,301	552,293
Fund Expenditures					
Capital Improvements	0	205,353	383,390	231,225	529,862
Reserves	0	0	427,485	0	22,431
Total Expenditures: Fund 156 - EMS Impact Fee	0	205,353	810,875	231,225	552,293

Fund: 157 - Silver Sands/Bethune Beach MSD

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	15,486	15,516	15,383	15,360	15,661
Miscellaneous Revenues	398	225	259	148	143
Non Revenue	134	123	0	110	78
Appropriated Fund Balance	0	0	1,405	1,117	697
Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD	16,018	15,864	17,047	16,735	16,579
Fund Expenditures					
Operating Expenses	15,960	17,341	17,047	16,038	15,655
Reserves	0	0	0	0	924
Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD	15,960	17,341	17,047	16,038	16,579

Fund: 158 - Gemini Springs Endowment

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	4,738	3,147	3,025	2,894	2,798
Appropriated Fund Balance	0	0	68,798	73,699	71,593
Total Revenue Fund: 158 - Gemini Springs Endowment	4,738	3,147	71,823	76,593	74,391

Fund Expenditures					
Operating Expenses	9	21	5,000	5,000	5,000
Reserves	0	0	66,823	0	69,391
Total Expenditures: Fund 158 - Gemini Springs Endowment	9	21	71,823	5,000	74,391

Fund: 159 - Stormwater Utility

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	4,945,778	6,150,441	6,300,000	6,300,000	6,300,000
Charges for Services	126,546	85,620	45,000	50,000	45,000
Miscellaneous Revenues	540,490	381,212	248,520	252,009	241,714
Transfers From Other Funds	290,997	359,066	77,787	77,787	0
Appropriated Fund Balance	0	0	4,550,449	6,061,855	4,871,542
Total Revenue Fund: 159 - Stormwater Utility	5,903,811	6,976,339	11,221,756	12,741,651	11,458,256

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	3,375,479	3,491,710	4,178,221	3,979,518	4,290,639
Operating Expenses	2,688,816	2,900,792	3,080,690	3,137,137	3,015,389
Capital Outlay	1,369,317	347,929	809,400	1,253,019	817,000
Capital Improvements	2,868	255,457	1,100,000	600,000	1,200,000
Reimbursements	(1,392,608)	(1,179,866)	(1,500,000)	(1,200,000)	(1,500,000)
Interfund Transfers	157,431	141,121	0	100,435	0
Reserves	0	0	3,553,445	0	3,635,228
Total Expenditures: Fund 159 - Stormwater Utility	6,201,303	5,957,143	11,221,756	7,870,109	11,458,256

Fund: 160 - Volusia ECHO

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	10,639,410	11,764,647	12,680,917	12,682,156	13,411,010
Miscellaneous Revenues	1,705,253	1,708,689	1,091,413	1,656,093	901,146
Non Revenue	95,165	88,602	53,400	78,632	55,629
Transfers From Other Funds	100,046	1,636,295	412,277	1,258,872	547,353
Appropriated Fund Balance	0	0	13,754,077	22,419,550	14,417,462
Total Revenue Fund: 160 - Volusia ECHO	12,539,874	15,198,233	27,992,084	38,095,303	29,332,600
Fund Expenditures					
Personnel Services	261,533	276,834	301,762	298,487	319,398
Operating Expenses	447,813	744,779	708,920	756,865	827,936
Capital Improvements	0	2,372,963	0	1,122,137	0
Grants and Aids	2,412,612	2,420,500	4,907,113	7,752,945	14,433,712
Interfund Transfers	9,431,416	8,726,218	7,675,000	13,747,407	4,812,600
Reserves	0	0	14,399,289	0	8,938,954
Total Expenditures: Fund 160 - Volusia ECHO	12,553,374	14,541,294	27,992,084	23,677,841	29,332,600

Fund: 162 - Volusia Forever Land Acquisition

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 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Ad Valorem Taxes	10,641,033	11,765,469	12,680,917	12,682,156	13,411,010
Intergovernmental Revenues	0	0	0	246,939	0
Miscellaneous Revenues	1,081,758	4,207,078	1,103,360	863,682	833,852
Non Revenue	95,165	85,517	53,400	75,831	53,771
Transfers From Other Funds	23	0	0	0	0
Appropriated Fund Balance	0	0	18,115,368	21,648,334	7,738,563
Total Revenue Fund: 162 - Volusia Forever Land Acquisition	11,817,979	16,058,064	31,953,045	35,516,942	22,037,196
Fund Expenditures					
Personnel Services	260,553	331,193	401,038	405,727	423,987
Operating Expenses	675,866	802,336	941,071	1,446,153	1,108,620
Capital Improvements	95,625	9,408,078	23,175	23,610,374	23,760
Grants and Aids	345,969	382,735	407,113	407,113	433,712
Interfund Transfers	1,594,434	1,772,925	1,902,138	1,909,012	2,004,152
Reserves	0	0	28,278,510	0	18,042,965
Total Expenditures: Fund 162 - Volusia Forever Land Acquisition	2,972,447	12,697,267	31,953,045	27,778,379	22,037,196

Fund: 163 - Land Management

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	134,591	327,365	234,530	234,530	242,500
Miscellaneous Revenues	1,049,411	807,509	741,453	743,275	723,012
Transfers From Other Funds	1,588,879	1,766,531	1,902,138	1,902,138	2,004,152
Appropriated Fund Balance	0	0	14,708,928	15,315,260	15,264,193
Total Revenue Fund: 163 - Land Management	2,772,881	2,901,405	17,587,049	18,195,203	18,233,857

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	797,846	890,473	1,070,510	1,123,322	1,259,044
Operating Expenses	737,829	1,027,145	1,080,163	1,092,996	1,026,046
Capital Outlay	31,400	89,483	114,000	159,916	49,000
Capital Improvements	94,897	76,763	435,000	533,000	163,450
Grants and Aids	0	18	54	0	0
Interfund Transfers	30,365	32,195	0	21,776	0
Reserves	0	0	14,887,322	0	15,736,317
Total Expenditures: Fund 163 - Land Management	1,692,337	2,116,077	17,587,049	2,931,010	18,233,857

Fund: 164 - Barberville Mitigation Tract

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	193,803	97,282	132,680	135,152	136,963
Appropriated Fund Balance	0	0	864,854	908,549	968,703
Total Revenue Fund: 164 - Barberville Mitigation Tract	193,803	97,282	997,534	1,043,701	1,105,666
Fund Expenditures					
Operating Expenses	22,237	23,420	74,998	74,998	78,129
Reserves	0	0	922,536	0	1,027,537
Total Expenditures: Fund 164 - Barberville Mitigation Tract	22,237	23,420	997,534	74,998	1,105,666

Fund: 165 - Dune Restoration Fund

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	204,206	(204,206)	10,000	10,000	10,000
Miscellaneous Revenues	7,271	751	4,764	1,914	1,864
Appropriated Fund Balance	0	0	0	8,021	19,935
Total Revenue Fund: 165 - Dune Restoration Fund	211,477	(203,455)	14,764	19,935	31,799
Fund Expenditures					
Reserves	0	0	14,764	0	31,799
Total Expenditures: Fund 165 - Dune Restoration Fund	0	0	14,764	0	31,799

Fund: 166 - Opioid Direct Settlement Fund

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	51,071	607,904	34,034	783,720	43,389
Appropriated Fund Balance	0	0	639,451	1,158,684	1,614,943
Total Revenue Fund: 166 - Opioid Direct Settlement Fund	51,071	607,904	673,485	1,942,404	1,658,332
Fund Expenditures					
Operating Expenses	228,832	302,156	0	327,461	0
Reserves	0	0	673,485	0	1,658,332
Total Expenditures: Fund 166 - Opioid Direct Settlement Fund	228,832	302,156	673,485	327,461	1,658,332

Fund: 167 - Opioid Regional Settlement Fund

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	453,970	3,041,951	298,512	2,964,050	342,115
Appropriated Fund Balance	0	0	115,314	8,208,125	3,628,182
Total Revenue Fund: 167 - Opioid Regional Settlement Fund	453,970	3,041,951	413,826	11,172,175	3,970,297
Fund Expenditures					
Personnel Services	72,673	108,772	117,918	54,949	0
Operating Expenses	0	97,397	0	0	0
Grants and Aids	0	2,078,421	0	7,484,375	0
Interfund Transfers	3,098	2,283	0	4,669	0
Reserves	0	0	295,908	0	3,970,297
Total Expenditures: Fund 167 - Opioid Regional Settlement Fund	75,771	2,286,873	413,826	7,543,993	3,970,297

Fund: 168 - Walgreens Opioid Direct Settlement Fund

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	3,693	86,952	2,450	91,317	0
Appropriated Fund Balance	0	0	87,279	171,600	0
Total Revenue Fund: 168 - Walgreens Opioid Direct Settlement Fund	3,693	86,952	89,729	262,917	0
Fund Expenditures					
Reserves	0	0	89,729	0	0
Total Expenditures: Fund 168 - Walgreens Opioid Direct Settlement Fund	0	0	89,729	0	0

Fund: 169 - Walgreens Opioid Regional Settlement Fund

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	42,676	517,009	28,973	511,976	0
Appropriated Fund Balance	0	0	830,197	1,316,122	0
Total Revenue Fund: 169 - Walgreens Opioid Regional Settlement Fund	42,676	517,009	859,170	1,828,098	0
Fund Expenditures					
Reserves	0	0	859,170	0	0
Total Expenditures: Fund 169 - Walgreens Opioid Regional Settlement Fund	0	0	859,170	0	0

Fund: 170 - Law Enforcement Trust

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Judgements, Fines and Forfeitures	900	0	0	0	0
Miscellaneous Revenues	58,209	37,423	33,703	35,145	33,958
Non Revenue	172,600	130,313	0	0	0
Transfers From Other Funds	0	67	0	0	0
Appropriated Fund Balance	0	0	699,452	831,087	649,232
Total Revenue Fund: 170 - Law Enforcement Trust	231,709	167,803	733,155	866,232	683,190
Fund Expenditures					
Operating Expenses	130	266	0	0	0
Reserves	0	0	516,155	0	466,190
Elected Offices	217,000	217,000	217,000	217,000	217,000
Total Expenditures: Fund 170 - Law Enforcement Trust	217,130	217,266	733,155	217,000	683,190

Fund: 172 - Federal Forfeiture Sharing Justice

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	34,998	28,196	22,789	25,523	24,651
Non Revenue	70,592	139,283	0	45,281	0
Appropriated Fund Balance	0	0	581,988	725,116	795,920
Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice	105,590	167,479	604,777	795,920	820,571
Fund Expenditures					
Operating Expenses	49	147	0	0	0
Reserves	0	0	604,777	0	820,571
Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice	49	147	604,777	0	820,571

Fund: 173 - Federal Forfeiture Sharing Treasury

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	2,588	1,718	1,652	1,580	1,527
Appropriated Fund Balance	0	0	40,283	40,234	41,814
Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury	2,588	1,718	41,935	41,814	43,341
Fund Expenditures					
Operating Expenses	5	11	0	0	0
Reserves	0	0	41,935	0	43,341
Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury	5	11	41,935	0	43,341

Fund: 174 - Law Enforcement Education Trust Fund

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	178,777	197,237	214,380	180,240	180,000
Miscellaneous Revenues	27,853	26,931	18,236	24,945	24,072
Appropriated Fund Balance	0	0	558,857	553,283	608,468
Total Revenue Fund: 174 - Law Enforcement Education Trust Fund	206,630	224,168	791,473	758,468	812,540
Fund Expenditures					
Reserves	0	0	641,473	0	662,540
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	791,473	150,000	812,540

Fund: 175 - Crime Prevention Trust

Effective October 1, 2020, the County established the Crime Prevention Trust Fund (CPTF) to separately account for receipts of amounts pursuant to Florida Statute 775.083(2). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize CPTF on behalf of the County for crime prevention programs in the county. Distributions from the CPTF shall be granted by the County Manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The CPTF distribution will be used in accordance with Florida Statute 774.083(2).

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	280,590	294,543	284,000	263,995	270,000
Miscellaneous Revenues	62,408	56,271	40,362	50,948	49,182
Appropriated Fund Balance	0	0	1,450,577	1,473,606	1,788,549
Total Revenue Fund: 175 - Crime Prevention Trust	342,998	350,814	1,774,939	1,788,549	2,107,731
Fund Expenditures					
Reserves	0	0	1,774,939	0	2,107,731
Total Expenditures: Fund 175 - Crime Prevention Trust	0	0	1,774,939	0	2,107,731

Fund: 177 - Dori Slosberg

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	245,933	273,469	224,849	223,510	223,510
Miscellaneous Revenues	47,196	35,697	29,828	32,651	31,540
Appropriated Fund Balance	0	0	811,733	828,019	833,834
Total Revenue Fund: 177 - Dori Slosberg	293,129	309,166	1,066,410	1,084,180	1,088,884
Fund Expenditures					
Operating Expenses	215	225	346	346	356
Grants and Aids	134,082	245,057	221,270	250,000	227,928
Reserves	0	0	844,794	0	860,600
Total Expenditures: Fund 177 - Dori Slosberg	134,297	245,282	1,066,410	250,346	1,088,884

Fund: 178 - Beach Management Fund

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	567,000	583,000	593,500	530,790	619,000
Permits, Fees, Special Assessments	44,800	41,654	18,500	11,000	13,500
Charges for Services	6,421,377	9,791,352	10,605,796	10,608,458	10,969,863
Judgements, Fines and Forfeitures	0	478,223	0	489,489	504,174
Miscellaneous Revenues	(19,282)	(99,421)	0	394	0
Non Revenue	124,434	138,550	98,412	55,590	41,000
Transfers From Other Funds	15,648,092	17,404,720	17,191,457	15,853,988	17,180,501
Appropriated Fund Balance	0	0	0	252,439	0
Total Revenue Fund: 178 - Beach Management Fund	22,786,421	28,338,078	28,507,665	27,802,148	29,328,038

Fund Expenditures					
Personnel Services	10,080,495	11,173,766	11,918,901	11,238,704	12,117,379
Operating Expenses	11,716,314	14,693,716	15,112,193	14,900,668	15,717,758
Capital Outlay	245,948	279,134	437,104	437,595	523,144
Capital Improvements	346,607	1,407,284	924,500	902,291	851,384
Grants and Aids	106,728	110,433	114,967	114,938	118,373
Interfund Transfers	290,323	453,391	0	207,952	0
Total Expenditures: Fund 178 - Beach Management Fund	22,786,415	28,117,724	28,507,665	27,802,148	29,328,038

Fund: 179 - Opioid Settlement Administration

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	3,815	3,815	6,166
Total Revenue Fund: 179 - Opioid Settlement Administration	0	0	3,815	3,815	6,166
Fund Expenditures					
Operating Expenses	0	0	3,815	3,815	6,166
Total Expenditures: Fund 179 - Opioid Settlement Administration	0	0	3,815	3,815	6,166

Fund: 194 - FEMA-Irma

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	(44,167)	19,443	0	0	0
Appropriated Fund Balance	0	0	0	0	2,200,000
Total Revenue Fund: 194 - FEMA-Irma	(44,167)	19,443	0	0	2,200,000
Fund Expenditures					
Interfund Transfers	531,000	0	0	0	2,200,000
Total Expenditures: Fund 194 - FEMA-Irma	531,000	0	0	0	2,200,000

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 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	149,536	84,831	86,221	89,032	86,030
Transfers From Other Funds	4,347,286	4,049,252	4,294,813	4,294,813	4,359,186
Appropriated Fund Balance	0	0	3,249,645	2,997,093	3,084,624
Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	4,496,822	4,134,083	7,630,679	7,380,938	7,529,840
Fund Expenditures					
Operating Expenses	277	623	0	0	0
Debt Service	4,294,807	4,295,636	4,296,314	4,296,314	4,296,450
Reserves	0	0	3,334,365	0	3,233,390
Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	4,295,084	4,296,259	7,630,679	4,296,314	7,529,840

Fund: 205 - Non-Advalorem (Mosquito Building)

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Transfers From Other Funds	0	0	0	359,358	1,590,700
Total Revenue Fund: 205 - Non-Advalorem (Mosquito Building)	0	0	0	359,358	1,590,700
Fund Expenditures					
Debt Service	0	0	0	359,358	1,590,700
Total Expenditures: Fund 205 - Non-Advalorem (Mosquito Building)	0	0	0	359,358	1,590,700

Fund: 208 - Capital Improvement Revenue Note, 2010

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Transfers From Other Funds	685,647	682,120	678,988	680,488	676,750
Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010	685,647	682,120	678,988	680,488	676,750
Fund Expenditures					
Debt Service	685,647	682,120	678,988	680,488	676,750
Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010	685,647	682,120	678,988	680,488	676,750

Fund: 215 - Capital Improvement Note, 2017

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	15,848	9,005	9,119	9,464	9,144
Transfers From Other Funds	467,046	438,093	458,622	458,622	459,294
Appropriated Fund Balance	0	0	344,024	319,404	328,118
Total Revenue Fund: 215 - Capital Improvement Note, 2017	482,894	447,098	811,765	787,490	796,556
Fund Expenditures					
Operating Expenses	30	66	0	0	0
Debt Service	461,630	462,683	459,372	459,372	460,044
Reserves	0	0	352,393	0	336,512
Total Expenditures: Fund 215 - Capital Improvement Note, 2017	461,660	462,749	811,765	459,372	796,556

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Transfers From Other Funds	0	0	0	524,063	2,323,425
Total Revenue Fund: 272 - Sheriff's Building Bonds Debt Service Fund	0	0	0	524,063	2,323,425
Fund Expenditures					
Debt Service	0	0	0	524,063	2,323,425
Total Expenditures: Fund 272 - Sheriff's Building Bonds Debt Service Fund	0	0	0	524,063	2,323,425

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 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	819	2,459	2,368
Transfers From Other Funds	974,165	974,165	974,165	974,164	974,165
Appropriated Fund Balance	0	0	2,526	0	2,458
Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan	974,165	974,165	977,510	976,623	978,991
Fund Expenditures					
Debt Service	974,165	974,165	974,165	974,165	974,165
Reserves	0	0	3,345	0	4,826
Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan	974,165	974,165	977,510	974,165	978,991

Fund: 303 - Marine Science Center Capital

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	156,416	76,684	0	74,478	71,582
Transfers From Other Funds	95,060	208,298	0	0	0
Appropriated Fund Balance	0	0	0	910,825	362,801
Total Revenue Fund: 303 - Marine Science Center Capital	251,476	284,982	0	985,303	434,383

Fund Expenditures					
Operating Expenses	1,519	0	0	25,000	0
Capital Outlay	3,224	39,181	0	0	0
Capital Improvements	493,158	1,493,719	0	597,502	0
Reserves	0	0	0	0	434,383
Total Expenditures: Fund 303 - Marine Science Center Capital	497,901	1,532,900	0	622,502	434,383

Fund: 309 - Correctional Facilities Capital Projects

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

Transfers from General Fund include:

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	588,146	396,295	0	366,766	352,507
Transfers From Other Funds	0	0	8,002,658	8,002,658	0
Appropriated Fund Balance	0	0	9,137,243	9,156,934	0
Total Revenue Fund: 309 - Correctional Facilities Capital Projects	588,146	396,295	17,139,901	17,526,358	352,507
Fund Expenditures					
Operating Expenses	1,193	2,658	0	0	0
Capital Improvements	0	170,982	17,139,901	17,139,901	0
Reserves	0	0	0	0	352,507
Total Expenditures: Fund 309 - Correctional Facilities Capital Projects	1,193	173,640	17,139,901	17,139,901	352,507

Fund: 313 - Beach Capital Projects

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	1,049,480	764,400	840,480	793,988	817,808
Miscellaneous Revenues	486,528	255,662	297,199	241,032	233,245
Transfers From Other Funds	0	352,732	200,000	0	0
Appropriated Fund Balance	0	0	3,326,306	5,944,704	2,070,665
Total Revenue Fund: 313 - Beach Capital Projects	1,536,008	1,372,794	4,663,985	6,979,724	3,121,718

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Operating Expenses	146,964	45,659	0	230,231	325,000
Capital Outlay	0	47,616	400,000	200,000	0
Capital Improvements	1,413,256	1,861,038	3,886,026	4,478,828	2,023,710
Reserves	0	0	377,959	0	773,008
Total Expenditures: Fund 313 - Beach Capital Projects	1,560,220	1,954,313	4,663,985	4,909,059	3,121,718

Fund: 314 - Port Authority Capital Projects

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	441,722	454,206	313,339	404,885	390,813
Transfers From Other Funds	3,200,000	2,400,000	2,200,000	2,200,000	1,300,000
Appropriated Fund Balance	0	0	9,931,283	10,757,142	12,734,383
Total Revenue Fund: 314 - Port Authority Capital Projects	3,641,722	2,854,206	12,444,622	13,362,027	14,425,196
Fund Expenditures					
Operating Expenses	861	43,006	5,000	27,303	5,000
Capital Improvements	730	303,581	8,563,269	600,341	1,675,000
Reserves	0	0	3,876,353	0	12,745,196
Total Expenditures: Fund 314 - Port Authority Capital Projects	1,591	346,587	12,444,622	627,644	14,425,196

Fund: 317 - Library Construction

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	480,112	472,430	319,283	414,546	400,131
Transfers From Other Funds	2,000,000	4,084,883	100,000	100,000	2,000,000
Appropriated Fund Balance	0	0	35,377	11,286,350	289,819
Total Revenue Fund: 317 - Library Construction	2,480,112	4,557,313	454,660	11,800,896	2,689,950
Fund Expenditures					
Operating Expenses	593	2,006	0	0	0
Capital Improvements	238,561	825,772	390,000	11,511,077	100,000
Interfund Transfers	800,000	0	0	0	0
Reserves	0	0	64,660	0	2,589,950
Total Expenditures: Fund 317 - Library Construction	1,039,154	827,778	454,660	11,511,077	2,689,950

Fund: 318 - Ocean Center

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	516,623	732,222	338,976	617,700	595,492
Transfers From Other Funds	4,315,000	10,844,434	7,617,803	6,000,000	4,500,000
Appropriated Fund Balance	0	0	11,422,077	18,522,122	6,346,131
Total Revenue Fund: 318 - Ocean Center	4,831,623	11,576,656	19,378,856	25,139,822	11,441,623
Fund Expenditures					
Operating Expenses	654	2,424	0	0	0
Capital Outlay	8,858	0	0	0	0
Capital Improvements	888,229	4,540,081	14,133,500	18,793,691	8,925,000
Reserves	0	0	5,245,356	0	2,516,623
Total Expenditures: Fund 318 - Ocean Center	897,741	4,542,505	19,378,856	18,793,691	11,441,623

Fund: 322 - I.T. Capital Projects

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

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

FY 2023-24 - \$1.0 million

FY 2024-25 - \$4.0 million

FY 2025-26 - \$2.5 million

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	75,872	217,702	51,565	177,663	171,031
Transfers From Other Funds	1,000,000	4,000,000	2,500,000	0	0
Appropriated Fund Balance	0	0	0	5,701,474	0
Total Revenue Fund: 322 - I.T. Capital Projects	1,075,872	4,217,702	2,551,565	5,879,137	171,031
Fund Expenditures					
Operating Expenses	58	170	0	0	0
Capital Improvements	0	0	0	5,216,210	0
Reserves	0	0	2,551,565	0	171,031
Total Expenditures: Fund 322 - I.T. Capital Projects	58	170	2,551,565	5,216,210	171,031

Fund: 326 - Park Projects

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	123,171	122,945	123,000	123,000	124,230
Miscellaneous Revenues	74,395	59,969	49,686	52,042	50,284
Appropriated Fund Balance	0	0	1,451,844	1,539,323	729,120
Total Revenue Fund: 326 - Park Projects	197,566	182,914	1,624,530	1,714,365	903,634
Fund Expenditures					
Operating Expenses	170	386	0	104,145	0
Capital Improvements	0	13,900	286,100	436,100	430,000
Interfund Transfers	55,000	0	0	445,000	0
Reserves	0	0	1,338,430	0	473,634
Total Expenditures: Fund 326 - Park Projects	55,170	14,286	1,624,530	985,245	903,634

Fund: 328 - Trail Projects

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	600,000	459,378	391,186	414,916	400,869
Transfers From Other Funds	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	9,988,280	10,664,603	4,523,272
Total Revenue Fund: 328 - Trail Projects	2,100,000	1,959,378	11,879,466	12,579,519	6,424,141
Fund Expenditures					
Operating Expenses	926	8,142	0	0	0
Capital Improvements	381,997	306,334	6,685,353	8,056,247	4,255,000
Interfund Transfers	0	175,000	0	0	0
Reserves	0	0	5,194,113	0	2,169,141
Total Expenditures: Fund 328 - Trail Projects	382,923	489,476	11,879,466	8,056,247	6,424,141

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 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	163,218	40,561	94,995	41,048	39,959
Appropriated Fund Balance	0	0	101,917	212,426	41,048
Total Revenue Fund: 334 - Bond Funded Road Program	163,218	40,561	196,912	253,474	81,007

Fund Expenditures

Operating Expenses	336	0	0	0	0
Capital Improvements	737,259	1,276,862	0	212,426	0
Interfund Transfers	0	99,166	0	0	0
Reserves	0	0	196,912	0	81,007
Total Expenditures: Fund 334 - Bond Funded Road Program	737,595	1,376,028	196,912	212,426	81,007

Fund: 335 - General Fund Road Projects

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	219,550	0	173,173	166,440
Transfers From Other Funds	5,000,000	0	5,000,000	5,000,000	5,000,000
Appropriated Fund Balance	0	0	3,500,000	4,575,873	8,104,387
Total Revenue Fund: 335 - General Fund Road Projects	5,000,000	219,550	8,500,000	9,749,046	13,270,827
Fund Expenditures					
Operating Expenses	0	643,678	0	1,091,138	1,000,000
Capital Improvements	0	0	3,500,000	553,521	10,500,000
Reserves	0	0	5,000,000	0	1,770,827
Total Expenditures: Fund 335 - General Fund Road Projects	0	643,678	8,500,000	1,644,659	13,270,827

Fund: 340 - Fire Rescue Capital Fund

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

For fiscal year 2024-25:

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

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

For fiscal year 2025-26:

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Transfers From Other Funds	0	15,469,097	5,856,033	5,856,033	9,500,000
Appropriated Fund Balance	0	0	0	15,378,749	0
Total Revenue Fund: 340 - Fire Rescue Capital Fund	0	15,469,097	5,856,033	21,234,782	9,500,000
Fund Expenditures					
Capital Improvements	0	90,352	5,856,033	21,234,782	9,500,000
Total Expenditures: Fund 340 - Fire Rescue Capital Fund	0	90,352	5,856,033	21,234,782	9,500,000

Fund: 360 - ECHO Direct County Expenditures

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	705,726	644,810	412,277	567,208	547,353
Non Revenue	10,662	0	0	0	0
Transfers From Other Funds	7,922,120	6,524,464	6,175,000	12,240,000	3,312,600
Appropriated Fund Balance	0	0	0	12,353,016	0
Total Revenue Fund: 360 - ECHO Direct County Expenditures	8,638,508	7,169,274	6,587,277	25,160,224	3,859,953
Fund Expenditures					
Operating Expenses	0	15,000	0	0	0
Capital Improvements	1,946,736	5,357,708	6,175,000	23,901,352	3,312,600
Interfund Transfers	100,000	1,636,295	412,277	1,258,872	547,353
Total Expenditures: Fund 360 - ECHO Direct County Expenditures	2,046,736	7,009,003	6,587,277	25,160,224	3,859,953

Fund: 365 - Public Works Facilities

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	555,088	369,525	355,270	339,828	328,510
Appropriated Fund Balance	0	0	8,665,162	8,653,544	8,893,372
Total Revenue Fund: 365 - Public Works Facilities	555,088	369,525	9,020,432	8,993,372	9,221,882
Fund Expenditures					
Operating Expenses	1,105	2,462	0	95,000	0
Capital Outlay	0	0	0	5,000	0
Reserves	0	0	9,020,432	0	9,221,882
Total Expenditures: Fund 365 - Public Works Facilities	1,105	2,462	9,020,432	100,000	9,221,882

Fund: 369 - Sheriff Capital Projects

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	592,594	389,867	389,765	359,679	347,772
Total Revenue Fund: 369 - Sheriff Capital Projects	592,594	389,867	389,765	359,679	347,772
Fund Expenditures					
Capital Improvements	200,924	162,758	0	0	0
Reserves	0	0	389,765	0	347,772
Total Expenditures: Fund 369 - Sheriff Capital Projects	200,924	162,758	389,765	0	347,772

Fund: 372 - Sheriff Capital Facilities

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	(34,734)	0	0	318,291	305,916
Loan Proceeds	0	0	30,000,000	35,316,965	0
Transfers From Other Funds	0	0	0	2,090,644	0
Appropriated Fund Balance	0	0	0	20,678	0
Total Revenue Fund: 372 - Sheriff Capital Facilities	(34,734)	0	30,000,000	37,746,578	305,916
Fund Expenditures					
Capital Improvements	0	0	30,000,000	38,368,637	0
Debt Service	0	0	0	311,606	0
Reserves	0	0	0	0	305,916
Total Expenditures: Fund 372 - Sheriff Capital Facilities	0	0	30,000,000	38,680,243	305,916

Fund: 378 - Mosquito Control Capital

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	349,732	296,544	244,218	266,920	257,845
Loan Proceeds	0	0	24,000,000	24,000,000	0
Transfers From Other Funds	1,750,000	1,750,000	1,750,000	1,750,000	0
Appropriated Fund Balance	0	0	5,671,284	6,463,104	1,895,505
Total Revenue Fund: 378 - Mosquito Control Capital	2,099,732	2,046,544	31,665,502	32,480,024	2,153,350
Fund Expenditures					
Capital Improvements	336,824	1,439,017	31,050,000	30,370,849	0
Debt Service	0	0	250,000	213,670	0
Reserves	0	0	365,502	0	2,153,350
Total Expenditures: Fund 378 - Mosquito Control Capital	336,824	1,439,017	31,665,502	30,584,519	2,153,350

Fund: 385 - Eastside Judicial Capital

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	189,395	0	165,502	141,434
Transfers From Other Funds	0	5,000,000	0	0	10,000,000
Appropriated Fund Balance	0	0	4,500,000	5,189,395	4,354,897
Total Revenue Fund: 385 - Eastside Judicial Capital	0	5,189,395	4,500,000	5,354,897	14,496,331
Fund Expenditures					
Capital Improvements	0	0	4,500,000	1,000,000	14,000,000
Reserves	0	0	0	0	496,331
Total Expenditures: Fund 385 - Eastside Judicial Capital	0	0	4,500,000	1,000,000	14,496,331

Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, 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 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	12,719,590	13,257,833	13,846,217	13,792,855	14,158,336
Charges for Services	9,243	8,078	5,000	8,520	8,520
Miscellaneous Revenues	332,764	300,866	248,964	225,730	218,281
Appropriated Fund Balance	0	0	2,611,588	2,674,177	2,824,744
Total Revenue Fund: 440 - Waste Collection	13,061,597	13,566,777	16,711,769	16,701,282	17,209,881
Fund Expenditures					
Personnel Services	167,814	148,342	206,671	193,956	212,870
Operating Expenses	12,397,426	12,989,536	13,729,581	13,676,574	14,390,633
Interfund Transfers	9,295	6,850	0	6,008	0
Reserves	0	0	2,775,517	0	2,606,378
Total Expenditures: Fund 440 - Waste Collection	12,574,535	13,144,728	16,711,769	13,876,538	17,209,881

Fund: 450 - Solid Waste

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

Construction of a Southeast Landfill commenced in fiscal year 2025-26, loan proceeds taken out in fiscal year 2024-25 were used to start the process of the new cell. Loan Proceeds received in fiscal year 2025-26 is funding the remainder of the project.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Other Taxes	581,788	592,234	523,000	586,261	586,500
Permits, Fees, Special Assessments	14,470	3,880	0	0	0
Intergovernmental Revenues	15,000	15,000	0	15,000	0
Charges for Services	28,489,790	29,648,171	31,443,511	29,616,947	31,368,417
Miscellaneous Revenues	3,146,381	2,833,304	1,533,119	1,729,392	1,643,383
Loan Proceeds	0	10,224,575	38,700,000	38,492,721	0
Transfers From Other Funds	0	148,837	0	0	0
Appropriated Fund Balance	0	0	23,427,168	25,485,732	28,840,214
Total Revenue Fund: 450 - Solid Waste	32,247,429	43,466,001	95,626,798	95,926,053	62,438,514
Fund Expenditures					
Personnel Services	5,917,810	6,159,675	6,757,064	6,474,548	7,210,916
Operating Expenses	15,122,116	15,790,263	14,981,759	16,432,636	17,186,663
Capital Outlay	2,160,501	5,510,417	3,566,469	3,411,777	5,008,920
Capital Improvements	2,805,169	10,899,244	51,492,956	37,838,669	9,236,500
Debt Service	44,407	562,550	913,744	1,258,399	1,770,319
Grants and Aids	250,000	250,000	0	250,000	250,000
Interfund Transfers	1,306,339	1,394,846	1,257,720	1,419,810	1,254,685
Reserves	0	0	16,657,086	0	20,520,511
Total Expenditures: Fund 450 - Solid Waste	27,606,342	40,566,995	95,626,798	67,085,839	62,438,514

Fund: 451 - Daytona Beach International Airport

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

Reserves for fiscal year 2026-27 total \$25.7 million which include \$2.8 million for revenue stabilization and \$22.9 million for grant match requirements shown in the budget and forecast period. In fiscal year 2026-27 debt service for the Airport is \$970,372.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Permits, Fees, Special Assessments	136,368	167,319	139,276	168,119	167,069
Intergovernmental Revenues	358,858	493,638	353,772	644,095	362,685
Charges for Services	6,885,331	9,326,427	10,806,150	9,649,671	10,769,823
Miscellaneous Revenues	8,847,662	6,449,561	6,304,027	5,792,285	5,724,094
Non Revenue	0	6,442,762	0	0	0
Transfers From Other Funds	2,178,064	370,468	0	0	0
Appropriated Fund Balance	0	0	32,202,101	33,853,743	29,965,053
Total Revenue Fund: 451 - Daytona Beach International Airport	18,406,283	23,250,175	49,805,326	50,107,913	46,988,724
Fund Expenditures					
Personnel Services	5,423,677	5,574,516	6,358,030	5,930,116	6,552,070
Operating Expenses	9,631,956	10,702,794	11,255,749	11,255,971	10,930,633
Capital Outlay	252,950	446,252	297,980	142,553	560,030
Capital Improvements	4,354,184	1,323,037	1,154,916	1,228,072	2,247,916
Reimbursements	0	(1,460)	0	0	0
Debt Service	249,783	228,786	970,644	970,644	970,372
Grants and Aids	0	71,534	0	0	0
Interfund Transfers	2,703,312	967,877	0	615,504	0
Reserves	0	0	29,768,007	0	25,727,703
Total Expenditures: Fund 451 - Daytona Beach International Airport	22,615,862	19,313,336	49,805,326	20,142,860	46,988,724

Fund: 452 - Airport Passenger Facility Charge

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

All projects solely funded with PFC revenues will be expensed through the PFC fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund. The PFC revenue projected for fiscal year 2026-27 is \$1,670,593.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	1,315,374	1,431,717	1,536,500	1,565,640	1,670,593
Miscellaneous Revenues	260,637	118,291	155,560	134,489	130,090
Appropriated Fund Balance	0	0	3,696,153	3,789,373	4,713,976
Total Revenue Fund: 452 - Airport Passenger Facility Charge	1,576,011	1,550,008	5,388,213	5,489,502	6,514,659

Fund Expenditures					
Operating Expenses	400	493	0	0	0
Capital Improvements	0	153,246	5,388,213	775,526	0
Interfund Transfers	2,168,720	0	0	0	0
Reserves	0	0	0	0	6,514,659
Total Expenditures: Fund 452 - Airport Passenger Facility Charge	2,169,120	153,739	5,388,213	775,526	6,514,659

Fund: 453 - Airport Customer Facility Charge

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company currently collects on behalf of the airport a CFC of \$3.50 per transaction day and remits back to the airport. In fiscal year 2026-27 the CFC will be raised to \$4.50 per transaction day. The CFC revenue projected for fiscal year 2026-27 is \$1,604,705.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	894,953	907,625	1,244,540	1,244,383	1,604,705
Miscellaneous Revenues	299,550	249,420	198,307	226,885	219,122
Appropriated Fund Balance	0	0	6,262,392	6,349,687	7,820,955
Total Revenue Fund: 453 - Airport Customer Facility Charge	1,194,503	1,157,045	7,705,239	7,820,955	9,644,782
Fund Expenditures					
Operating Expenses	16,582	1,287	0	0	0
Capital Improvements	0	0	0	0	1,320,000
Reserves	0	0	7,705,239	0	8,324,782
Total Expenditures: Fund 453 - Airport Customer Facility Charge	16,582	1,287	7,705,239	0	9,644,782

Fund: 455 - Airport Holsonback Proceeds

The property located at 1845 Holsonback Drive in Daytona Beach known as the Holsonback Building was owned by the Daytona Beach International Airport (DBIA) but occupied by the County under an Interdepartmental Agreement established to satisfy Federal Aviation Administration (FAA) requirements. The facility consists of 72,380 square feet of office space and 53,240 square feet of warehouse space on 9.78 acres. The office space is occupied by the Florida Health Department in Volusia County (approximately 85%) with the remaining office space being occupied by the Community Services Department and the Volusia County Office of the Tax Collector. The warehouse space is primarily used by the Health Department with additional use by Emergency Medical Services and Emergency Management.

On October 1, 2025, the FAA approved the release of this property from airport ownership, concluding it is not needed for airport purposes. The FAA's conditions require the airport to deposit proceeds in an interest-bearing account, maintain expenditure records, protect airspace rights through avigation easements, and update the Airport Layout Plan. On October 21, 2025, the County Council approved the internal purchase of the Holsonback Building for \$10,565,000 which reflected the current fair market value of the property based on independent appraisals.

The airport will utilize the proceeds from this sale of property to fund several capital improvement projects such chiller replacement, skylight repair and a total roof replacement.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	0	0	0	331,962	297,245
Transfers From Other Funds	0	0	0	10,565,000	0
Appropriated Fund Balance	0	0	0	0	10,715,653
Total Revenue Fund: 455 - Airport Holsonback Proceeds	0	0	0	10,896,962	11,012,898

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Capital Improvements	0	0	0	64,391	1,375,000
Interfund Transfers	0	0	0	116,918	0
Reserves	0	0	0	0	9,637,898
Total Expenditures: Fund 455 - Airport Holsonback Proceeds	0	0	0	181,309	11,012,898

Fund: 456 - Transit Services

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

This fiscal year 2026-27 budget is funded 6.3% by passenger fares, 31.3% by the General Fund contribution, and 60.3% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of \$17,521,171. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of \$3,667,596 and Mass Transit Fares at \$2,214,500. The remaining revenue comes from bus advertising, concessions and charges for services at \$757,651.

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

The General Fund contribution is evaluated each year and the fiscal year 2026-27 contribution is \$10,997,621. Reserves include revenue stabilization in the amount of \$7,368,634 for fiscal year 2026-27.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	19,983,335	20,340,026	20,144,114	20,144,114	21,288,767
Charges for Services	3,317,852	3,109,585	3,250,400	2,715,578	2,674,900
Miscellaneous Revenues	156,931	412,947	73,644	259,565	197,251
Non Revenue	7,225,477	6,122,129	0	0	0
Transfers From Other Funds	10,218,811	11,838,941	11,361,621	9,000,000	10,997,621
Appropriated Fund Balance	0	0	6,524,916	8,335,201	7,349,891
Total Revenue Fund: 456 - Transit Services	40,902,406	41,823,628	41,354,695	40,454,458	42,508,430

Fund Expenditures

Personnel Services	811,327	843,226	848,342	574,623	907,694
Operating Expenses	30,944,198	30,803,968	33,938,241	32,516,219	34,232,102
Capital Outlay	5,984,415	5,456,664	0	0	0
Capital Improvements	2,184,247	3,193,836	0	0	0
Interfund Transfers	21,689	19,472	0	13,725	0
Reserves	0	0	6,568,112	0	7,368,634
Total Expenditures: Fund 456 - Transit Services	39,945,876	40,317,166	41,354,695	33,104,567	42,508,430

Fund: 457 - Water and Sewer Utilities

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

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

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

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

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Intergovernmental Revenues	64,263	20,087,302	0	62,850,000	0
Charges for Services	26,877,912	26,312,150	26,279,032	30,410,032	27,547,748
Miscellaneous Revenues	3,763,891	2,852,334	2,528,429	2,571,112	2,591,245
Non Revenue	8,288,420	1,084,698	0	0	0
Transfers From Other Funds	13,327	48,184	0	0	0
Appropriated Fund Balance	0	0	21,971,061	40,598,848	25,645,336
Total Revenue Fund: 457 - Water and Sewer Utilities	39,007,813	50,384,668	50,778,522	136,429,992	55,784,329

Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Personnel Services	5,242,029	5,358,034	5,916,820	5,921,643	6,565,488
Operating Expenses	10,218,302	11,160,575	10,368,180	11,045,818	11,120,039
Capital Outlay	148,483	176,581	176,000	342,720	185,000
Capital Improvements	5,279,782	24,656,980	8,500,007	92,727,110	8,388,407
Debt Service	107,451	92,151	605,275	605,275	605,275
Interfund Transfers	186,623	142,660	0	142,090	0
Reserves	0	0	25,212,240	0	28,920,120
Total Expenditures: Fund 457 - Water and Sewer Utilities	21,182,670	41,586,981	50,778,522	110,784,656	55,784,329

Fund: 475 - Parking Garage

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

The fiscal year 2026-27 budget includes on-going operating expenditures in the amount of \$2 million. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2026-27 are interior/exterior signage, CCTV assessment and upgrades, dolphin park storm drains, elevator modernization, and mechanical, electrical, plumbing upgrades totaling \$1,975,000.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	3,597,339	3,232,271	3,837,481	3,255,000	3,826,101
Miscellaneous Revenues	91,289	85,762	60,063	90,313	92,456
Non Revenue	0	44,620	0	0	0
Transfers From Other Funds	0	0	2,075,000	2,075,000	0
Appropriated Fund Balance	0	0	2,663,252	2,042,074	1,370,629
Total Revenue Fund: 475 - Parking Garage	3,688,628	3,362,653	8,635,796	7,462,387	5,289,186
Fund Expenditures					
Personnel Services	116,812	138,654	151,925	161,310	171,112
Operating Expenses	1,334,762	1,553,092	1,860,298	1,743,944	1,913,331
Capital Outlay	28,688	10,818	0	0	0
Capital Improvements	309,688	1,750,597	5,126,300	4,182,858	1,975,000
Debt Service	11,117	0	0	0	0
Grants and Aids	300	300	0	300	300
Interfund Transfers	6,197	6,850	0	3,346	0
Reserves	0	0	1,497,273	0	1,229,443
Total Expenditures: Fund 475 - Parking Garage	1,807,564	3,460,311	8,635,796	6,091,758	5,289,186

Fund: 511 - Computer Replacement

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

The current equipment is on a four-year replacement cycle, but the program is transitioning to a five-year replacement cycle as new equipment is being added. In fiscal year 2024-25 the Information Technology Division moved the replacement program management in-house which was implemented by two positions that were added to the Computer Replacement Fund (511). The Information Technology staff members manage and coordinate with the departments for the purchase and rollout of new and replacement computer systems.

The fiscal year 2026-27 budget includes funding to replace approximately 1,000 desktop, laptops, and tablet computers.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	530,093	445,375	228,107	251,826	243,835
Non Revenue	0	442,805	0	0	0
Internal Service Revenues	1,141,688	1,218,299	1,257,536	1,258,092	1,509,699
Appropriated Fund Balance	0	0	5,042,497	5,569,813	4,747,621
Total Revenue Fund: 511 - Computer Replacement	1,671,781	2,106,479	6,528,140	7,079,731	6,501,155
Fund Expenditures					
Personnel Services	28,995	174,279	189,932	187,767	204,203
Operating Expenses	31,420	261,075	37,965	39,015	32,909
Capital Outlay	1,224,104	799,823	1,079,400	1,875,000	2,150,000
Interfund Transfers	0	4,567	222,997	230,328	0
Reserves	0	0	4,997,846	0	4,114,043
Total Expenditures: Fund 511 - Computer Replacement	1,284,519	1,239,744	6,528,140	2,332,110	6,501,155

Fund: 513 - Equipment Maintenance

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

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2026-27 the labor rate is to be increased for general automotive to \$96.00/hour and heavy automotive to \$103.00/hour in order to be better in line with market rates as well as building fund balance for necessary capital improvements to the fleet maintenance service center. Other revenues generated by this fund are for gas & oil, vehicle maintenance for outside agencies, and pool car charges.

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

In fiscal year 2026-27 capital outlay is budgeted at \$217,655 for the replacement of automatic tank gauges, tire machine balancer, Hetra lifts and stands, spill bucket, hose reel, pressure washer, air conditioner machines, a 2-post lift, air compressors, and equipment for diagnostic services.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	141,800	123,100	160,000	100,000	94,350
Miscellaneous Revenues	128,447	84,159	91,750	57,117	56,339
Non Revenue	1,000	0	0	0	0
Internal Service Revenues	15,565,731	15,559,876	16,845,631	16,943,080	17,921,870
Transfers From Other Funds	1,199	37,234	0	0	0
Appropriated Fund Balance	0	0	828,179	1,246,731	722,438
Total Revenue Fund: 513 - Equipment Maintenance	15,838,177	15,804,369	17,925,560	18,346,928	18,794,997
Fund Expenditures					
Personnel Services	3,685,879	4,094,013	4,546,868	4,439,610	4,844,394
Operating Expenses	11,808,852	11,543,820	12,396,757	12,145,666	12,939,604
Capital Outlay	624,431	276,235	189,103	530,484	217,655
Capital Improvements	180,723	21,914	380,000	373,717	0
Grants and Aids	17,047	16,759	15,150	15,150	16,566
Interfund Transfers	142,526	120,559	0	119,863	0
Reserves	0	0	397,682	0	776,778
Total Expenditures: Fund 513 - Equipment Maintenance	16,459,458	16,073,300	17,925,560	17,624,490	18,794,997

Fund: 514 - Fleet Replacement

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

Initially, the departments purchase vehicles, and the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2026-27 Fleet plans to purchase 120 vehicles/equipment in accordance with the current replacement plans.

Reserves represent accumulated funding to acquire and replace the fleet in future year replacement cycles.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	2,470,246	1,863,219	1,525,269	1,620,508	1,565,634
Non Revenue	50,968	19,613	0	0	0
Internal Service Revenues	6,986,919	7,294,619	7,879,119	7,879,119	8,473,000
Appropriated Fund Balance	0	0	20,145,564	40,801,384	23,702,544
Total Revenue Fund: 514 - Fleet Replacement	9,508,133	9,177,451	29,549,952	50,301,011	33,741,178
Fund Expenditures					
Operating Expenses	(36,425)	9,973	0	(16,000)	0
Capital Outlay	6,199,418	3,685,577	10,387,000	26,614,467	12,213,356
Reserves	0	0	19,162,952	0	21,527,822
Total Expenditures: Fund 514 - Fleet Replacement	6,162,993	3,695,550	29,549,952	26,598,467	33,741,178

Fund: 521 - Insurance Management

Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal service charges for workers' compensation as well as general and auto liability are allocated based on a rolling 5-year claims history average. Property/Physical Damage service charges are allocated based on the percentage of total insured property value an area is responsible for compared to the county's property portfolio as a whole. The fiscal year 2025-26 property policy renewal cost \$5,763,060 (CC Agenda File #13495). Commercial insurance policies are direct billed to the responsible agency.

The Internal Service revenue category represents service charge collections from County Departments and direct billed allocations to the Constitutional Officers for workers' compensation, liability, and property damage insurance coverage. A third-party administrator handles all workers' compensations claims including adjusting and management. The Volusia Sheriff's Office (VSO) has given the County notice that they will be pulling out of all County risk insurance programs as of the beginning of the new fiscal year on October 1st.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Miscellaneous Revenues	1,851,173	1,499,932	1,273,896	1,327,476	1,282,656
Internal Service Revenues	18,612,052	19,023,374	14,890,674	14,733,191	13,606,574
Appropriated Fund Balance	0	0	14,923,384	16,696,132	15,564,544
Total Revenue Fund: 521 - Insurance Management	20,463,225	20,523,306	31,087,954	32,756,799	30,453,774

Fund Expenditures					
Personnel Services	691,779	730,088	762,920	745,605	792,089
Operating Expenses	16,121,388	14,808,535	18,587,911	17,058,421	17,971,967
Reimbursements	0	0	(2,000,000)	(700,000)	(2,650,000)
Grants and Aids	47,421	37,805	75,000	75,000	75,000
Interfund Transfers	21,689	15,984	0	13,229	0
Reserves	0	0	13,662,123	0	14,264,718
Total Expenditures: Fund 521 - Insurance Management	16,882,277	15,592,412	31,087,954	17,192,255	30,453,774

Fund: 530 - Group Insurance

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

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

The Internal Service Revenue category consists of the premium collections from all the various County Departments and the Constitutional Offices for the group health insurance, this includes the employer-based premiums along with the employee paid contributions. The Volusia Sheriff's Office (VSO) has given the County notice that they will be pulling out of the County health insurance plan as of the beginning of the new calendar year on 1/1/27. There is a one-time transfer of \$8,000,000 in the group insurance fund in fiscal year 2025-26. This is a one-time supplemental transfer of employer premiums to help meet IBNR reserve requirements.

Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget
Charges for Services	0	(806)	0	0	0
Miscellaneous Revenues	1,155,265	999,977	745,799	783,891	752,674
Non Revenue	110,928	185,381	0	0	0
Internal Service Revenues	54,291,719	60,199,294	67,677,727	66,509,184	61,073,052
Transfers From Other Funds	7,001,030	8,000,000	0	8,117,381	288,756
Appropriated Fund Balance	0	0	11,089,560	8,890,761	12,426,046
Total Revenue Fund: 530 - Group Insurance	62,558,942	69,383,846	79,513,086	84,301,217	74,540,528
Fund Expenditures					
Personnel Services	195,614	168,356	274,260	223,225	286,142
Operating Expenses	58,804,769	67,619,982	67,567,819	71,651,946	61,389,001
Reserves	0	0	11,671,007	0	12,865,385
Total Expenditures: Fund 530 - Group Insurance	59,000,383	67,788,338	79,513,086	71,875,171	74,540,528

County of Volusia

5-Year Forecast

Fiscal Years 2025-26 to 2029-30

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

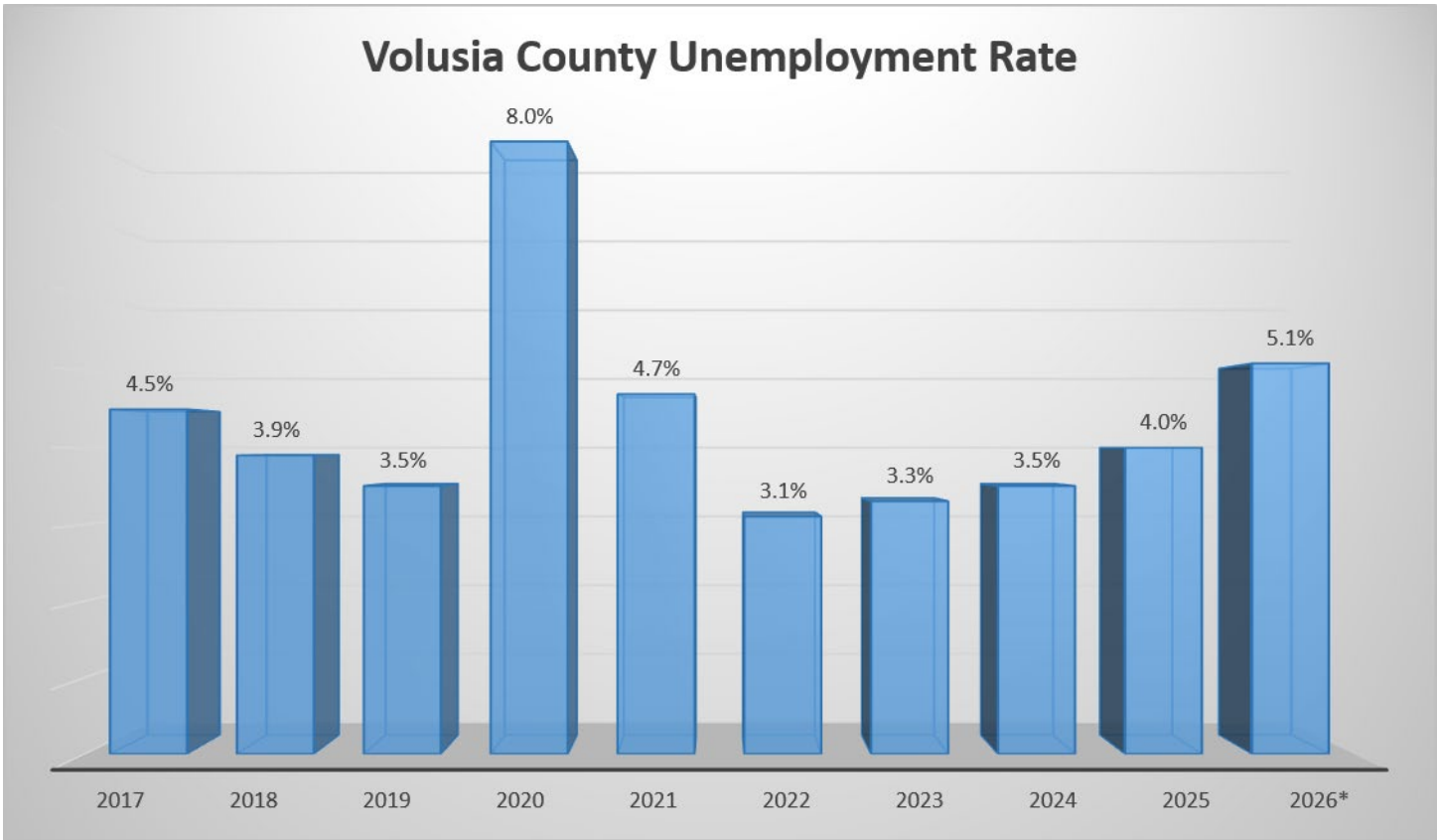
Inflation is an economic term describing the sustained increase in prices of goods and services over a defined period. To some, inflation signifies a struggling economy, whereas others see it as a sign of a prospering economy. Whatever the opinion, one fact that remains is that governments are just as 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 remain at a relatively moderate rate and should begin to fall closer to the 2% mark by the end of 2027. The chart below references these predictions from the International Monetary Fund (IMF):

Annual U.S. Inflation Rate from 2024 -2030						
2024	2025	2026	2027	2028	2029	2030
3.0%	2.7%	3.2%	2.1%	2.2%	2.2%	2.2%

Source: International Monetary Fund (IMF) World Economic Outlook Database (April 2026)

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.



*2026 Unemployment rate through the end of May. (Annual averages not seasonally adjusted)
Source: Florida Commerce, Local Area Unemployment Statistics (LAUS)

Assumptions Included in the Forecast

- Routine operational expenditures are forecasted to include escalation of existing costs based on Consumer Price Index (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 **5%** throughout forecast period.
- Tourist Development Tax – increasing **1%** throughout the forecast period.
- Sales Tax – increasing **2.5%** in fiscal year 2027-28 and **2.8%** in fiscal years 2028-29 & 2029-30.
- State Revenue Sharing – increasing **2.4%** in fiscal year 2027-28 and **2.7%** in fiscal years 2028-29 & 2029-30.

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 2026-27 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 2026-27 Property Value Growth (Over FY26 Post-VAB)	FY 2027-28 Forecasted Growth	FY 2028-29 Forecasted Growth	FY 2029-30 Forecasted Growth
General Fund (001)	5.8%	5.5%	5.5%	5.5%
Library Fund (104)	5.8%	5.5%	5.5%	5.5%
Mosquito Control Fund (105)	5.9%	5.5%	5.5%	5.5%
Law Enforcement Fund (110)	5.8%	5.5%	5.5%	5.5%
Ponce De Leon Inlet & Port District Fund (114)	5.9%	5.5%	5.5%	5.5%
Municipal Service District Fund (120)	4.2%	5%	5%	5%
Fire Rescue Fund (140)	4.3%	5%	5%	5%
Silver Sands/Bethune Beach MSD Fund (157)	2%	3%	3%	3%
ECHO Fund (160)	5.8%	5.5%	5.5%	5.5%
Land Acquisition Fund (162)	5.8%	5.5%	5.5%	5.5%



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 2026-27	FY 2025-26	FY 2024-25	FY 2023-24	FY 2022-23
Average Residential Taxable Value	\$ 211,314	\$ 203,891	\$ 191,289	\$ 174,282	\$ 157,373
General Fund / Law Enforcement Fund Millage Rate	4.8001	4.8001	4.8001	4.8499	4.8499
Average Taxes	\$ 973.75	\$ 939.55	\$ 881.48	\$ 811.44	\$ 732.72

(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 Ponce DeLeon Port Authority Fund is proposed at the fully rolled-back rate. The Fire Rescue District Fund is presented at a partial rolled-back rate. The General Fund, Law Enforcement Fund, Library Fund, Mosquito Control Fund, MSD Fund, Silver Sands Bethune Beach MSD Fund, and the Volusia ECHO and Forever funds are presented flat with FY 2025-26 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 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
FY 2026-27	3.2007	1.5994	0.3697	0.2000	0.2000	0.1573	0.0640	1.6956	0.0099	3.5990

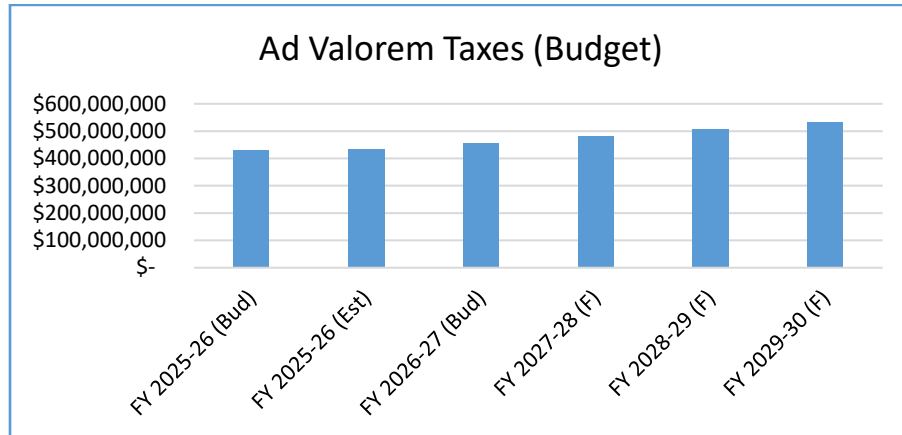
Millage rates @ rolled-back rate

Millage rates @ partial rolled-back rate

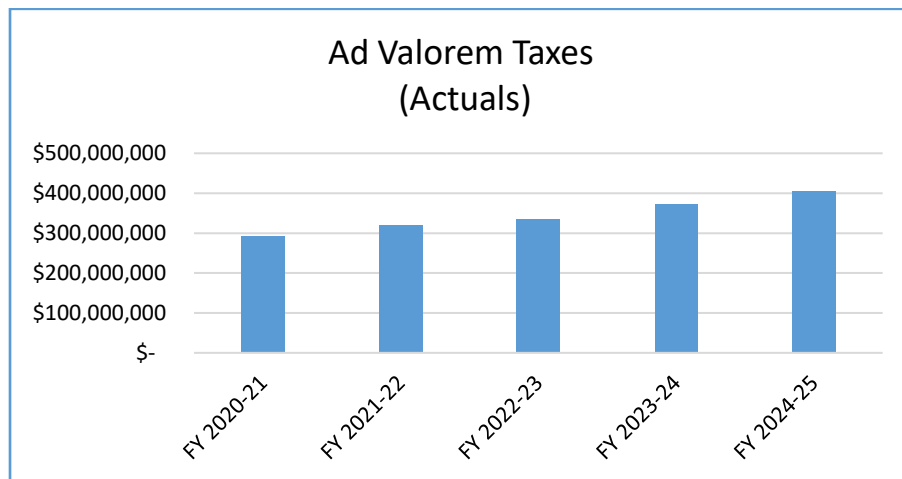
Millage rates below rolled-back rate

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.

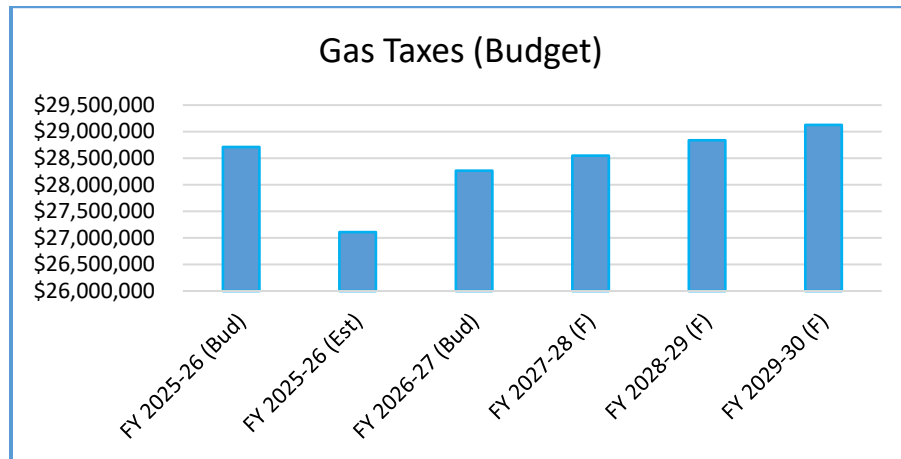


Ad Valorem Taxes - Budget, Estimate & Forecast (Includes New & Delinquent Taxes)					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$431,970,639	\$432,345,758	\$455,500,360	\$479,632,043	\$505,458,950	\$532,407,428

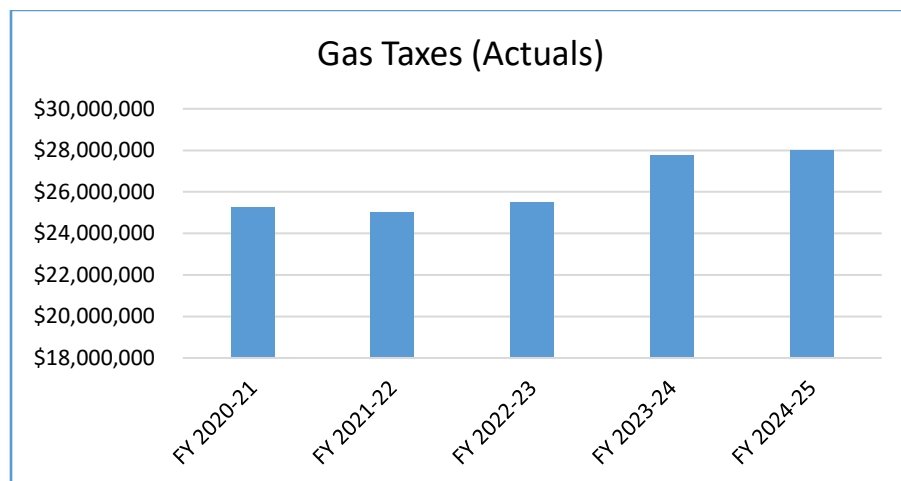


5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$291,693,973
2021-22	\$318,840,942
2022-23	\$333,193,078
2023-24	\$371,458,330
2024-25	\$405,293,704

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.

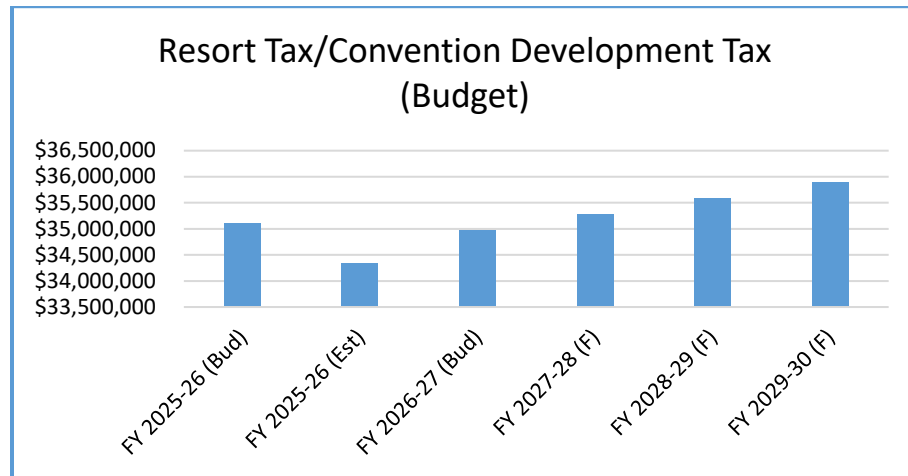


Gas Taxes - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$28,712,844	\$27,110,895	\$28,267,544	\$28,550,219	\$28,835,722	\$29,124,080

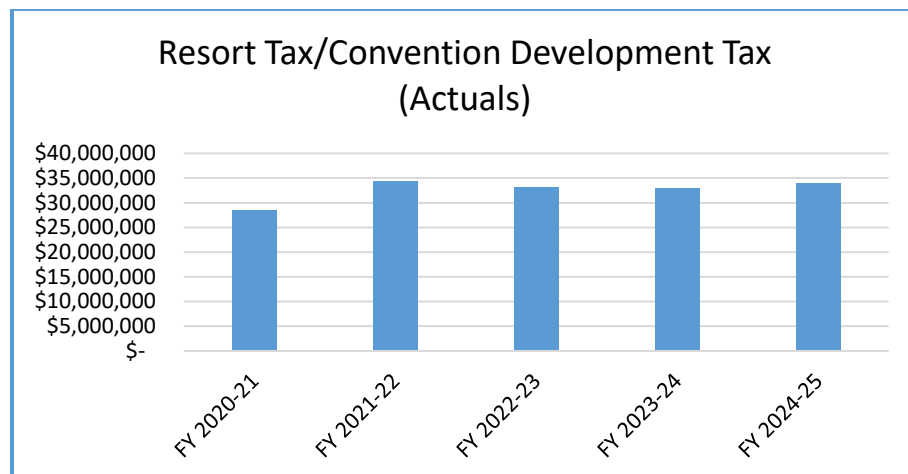


5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$25,249,408
2021-22	\$25,023,483
2022-23	\$25,486,556
2023-24	\$27,764,576
2024-25	\$27,986,822

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 remain steady in fiscal year 2026-27 and continue through the remainder of the forecast period at an average growth rate of 1 percent.



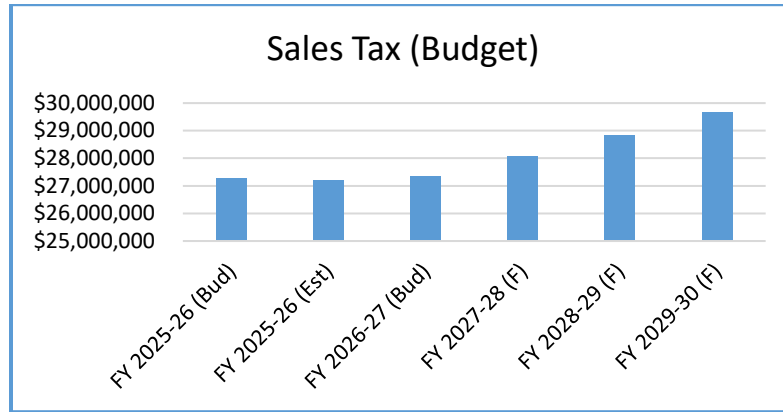
Resort Tax/Convention Development Tax - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$35,112,177	\$34,338,583	\$34,967,442	\$35,274,108	\$35,583,825	\$35,896,621



5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$28,446,208
2021-22	\$34,249,441
2022-23	\$33,046,758
2023-24	\$32,922,219
2024-25	\$33,904,240

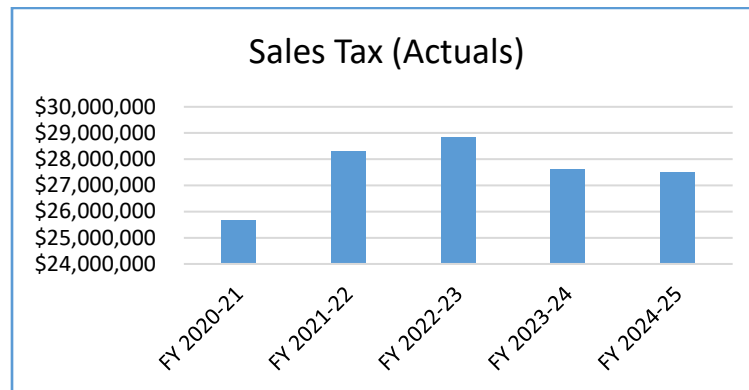
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated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

Revenues from fiscal year 2021-22 show that the Tourist Development/Resort Taxes have fully recovered post the COVID-19 public health crisis finishing the year exceeding all previous collections. Since fiscal year 2022-23, revenues have leveled off and Tax revenue is projected to increase by 1% throughout the forecast period.



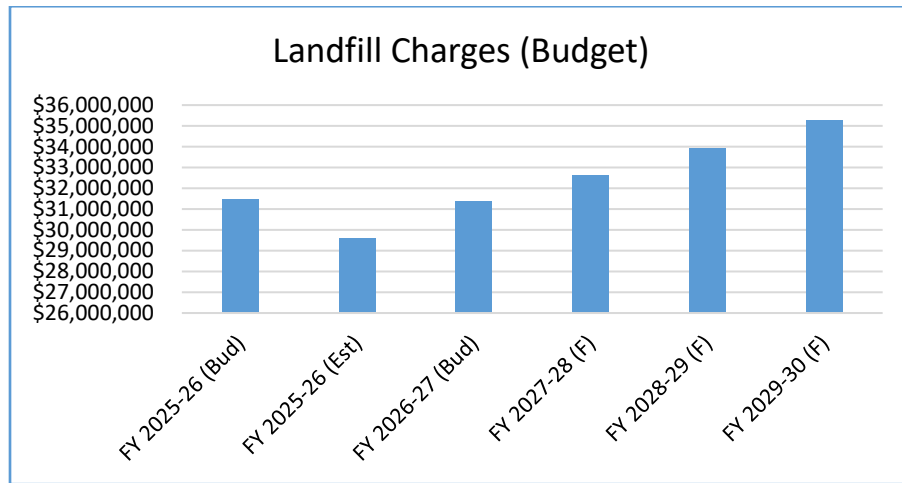
Sales Tax - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$27,261,436	\$27,196,473	\$27,354,458	\$28,049,733	\$28,838,446	\$29,658,104

Sales Tax Allocation Chart (Includes allocation of investment earnings)						
Allocation by Fund	FY 2025-26 (Budget)	FY 2025-26 (Estimate)	FY 2026-27 (Budget)	FY 2027-28 (Forecast)	FY 2028-29 (Forecast)	FY 2029-30 (Forecast)
General Fund (001)	\$14,053,964	\$13,872,684	\$13,626,155	\$14,821,718	\$14,967,206	\$15,259,671
Law Enforcement Fund (110)	\$6,487,434	\$6,452,296	\$6,799,385	\$6,094,970	\$6,503,696	\$6,802,410
Municipal Service District (120)	\$7,680,552	\$7,522,859	\$7,560,079	\$7,741,867	\$7,946,997	\$8,165,810

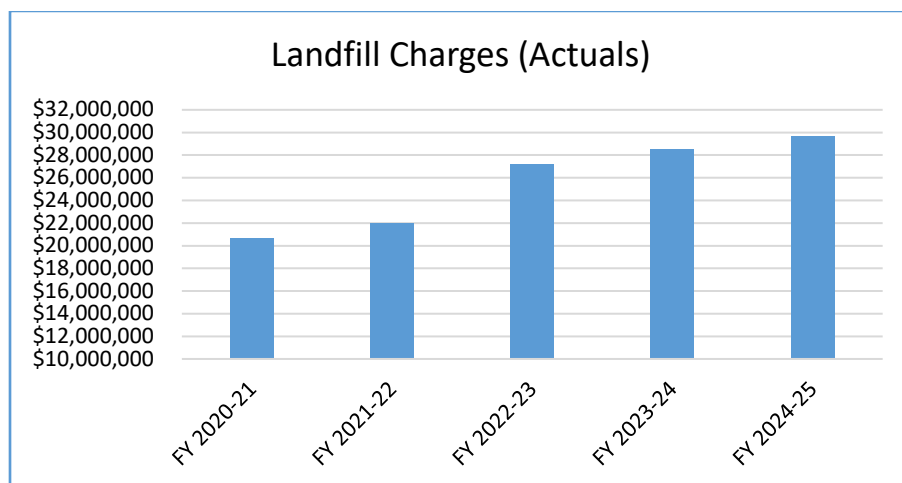


5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$25,646,637
2021-22	\$28,292,545
2022-23	\$28,830,626
2023-24	\$27,603,009
2024-25	\$27,492,996

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 2026-27, the Sales Tax revenue is budgeted with a 0.6% increase over the 2025-26 estimate. For fiscal years 2027-28, Sales Tax revenues forecasted at an annual growth rate of 2.5% and 2.8% in fiscal years 2028-29 & 2029-30.

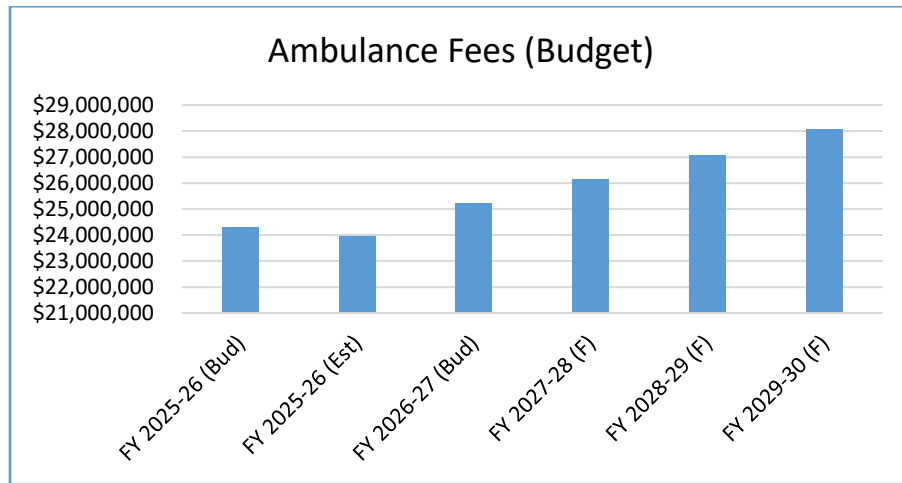


Landfill Charges - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$31,443,000	\$29,600,000	\$31,367,120	\$32,621,805	\$33,926,677	\$35,283,744

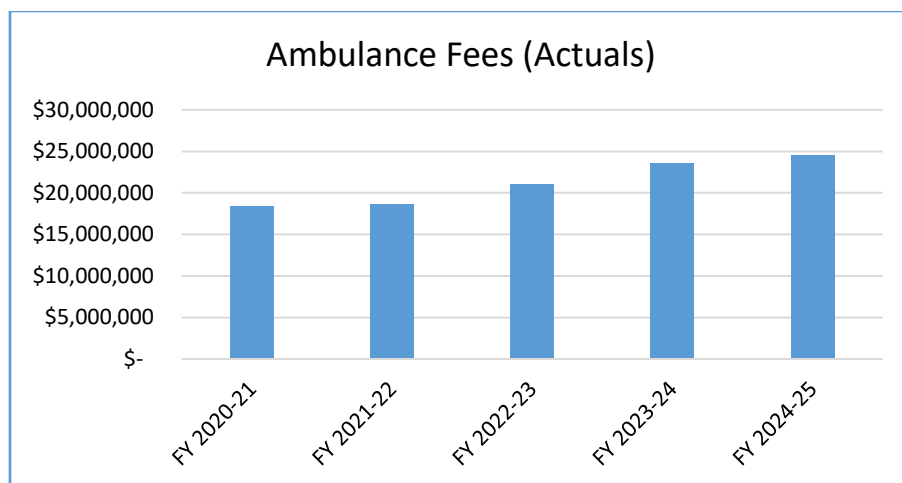


5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$20,649,461
2021-22	\$21,973,765
2022-23	\$27,206,129
2023-24	\$28,489,060
2024-25	\$29,623,385

The Solid Waste Fund's main source of operating revenue are the landfill charges which are budgeted at \$31.4 million or 75% of total operating revenue in fiscal year 2026-27. 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.



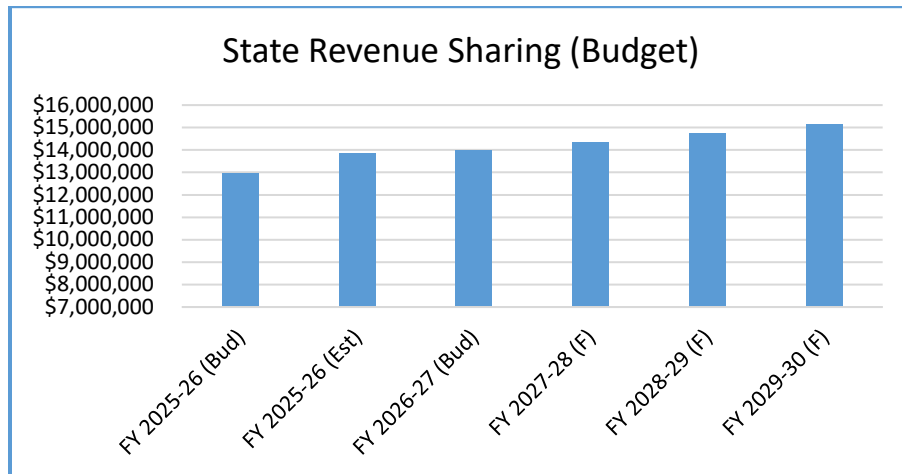
Ambulance Fees - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$24,282,857	23,943,758	\$25,212,295	\$26,126,177	\$27,071,796	\$28,050,032



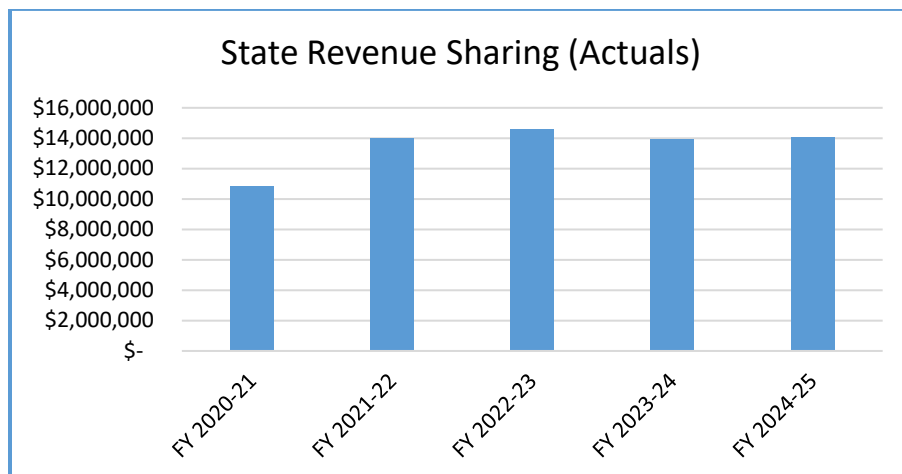
5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$18,317,386
2021-22	\$18,572,184
2022-23	\$21,013,576
2023-24	\$23,592,822
2024-25	\$24,558,021

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 54% of total operating revenue or \$25.2 million budgeted in fiscal year 2026-27. Ambulance fee revenue is net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions.

The budgeted revenue for fiscal year 2026-27 is based on the total estimated transports of 57,808 and an average unit of \$438.82 per transport. Fiscal years 2028-30 are estimated with an average growth rate of 4% for collections on transports.

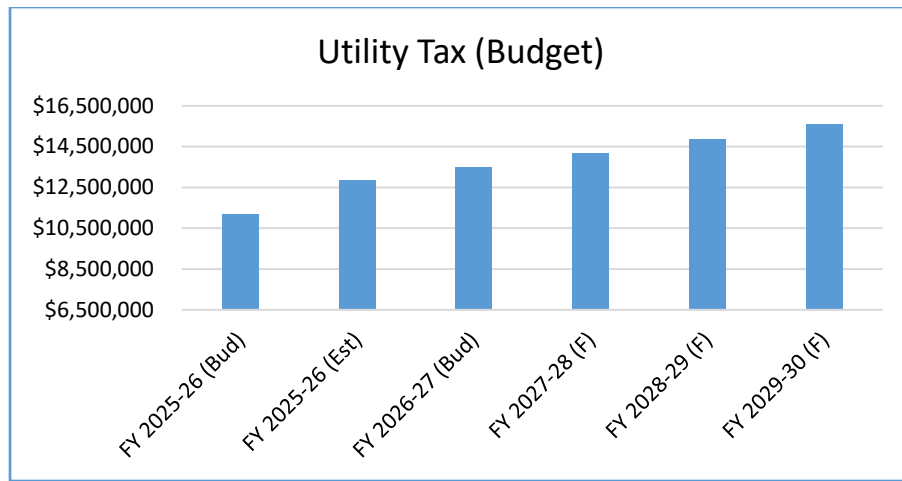


State Revenue Sharing - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$12,955,718	\$13,851,026	\$13,994,289	\$14,329,167	\$14,721,351	\$15,120,698

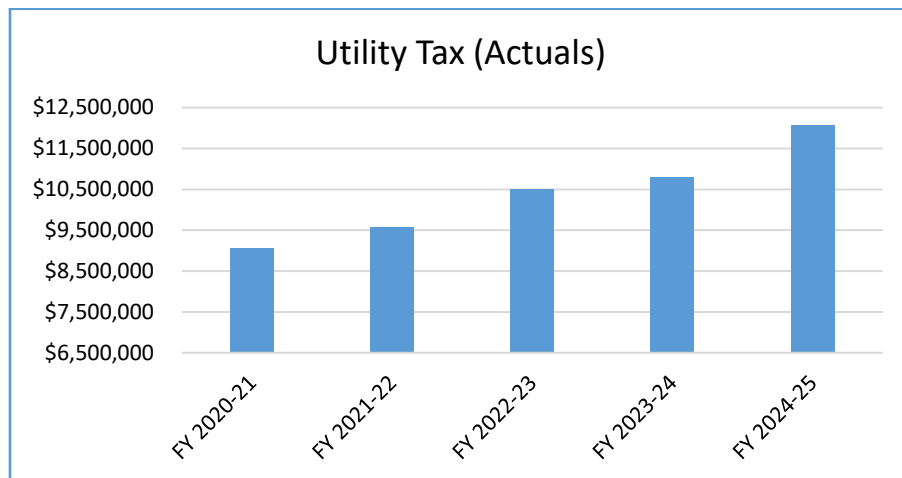


5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$10,864,397
2021-22	\$13,980,232
2022-23	\$14,601,811
2023-24	\$13,896,237
2024-25	\$14,080,726

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 2026-27 budget for state revenue sharing source is forecasted with a 1% increase over the fiscal year 2025-26 estimate. For fiscal years 2027-28, state revenue sharing revenues are forecasted at an annual growth rate of 2.4% and 2.7% in fiscal years 2028-29 & 2029-30.

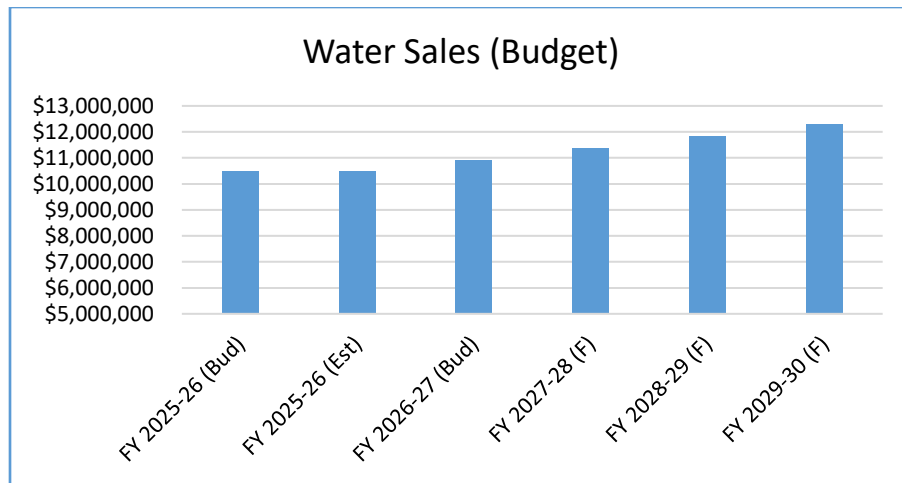


Utility Tax - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$11,156,777	\$12,854,997	\$13,497,747	\$14,172,634	\$14,881,266	\$15,625,329

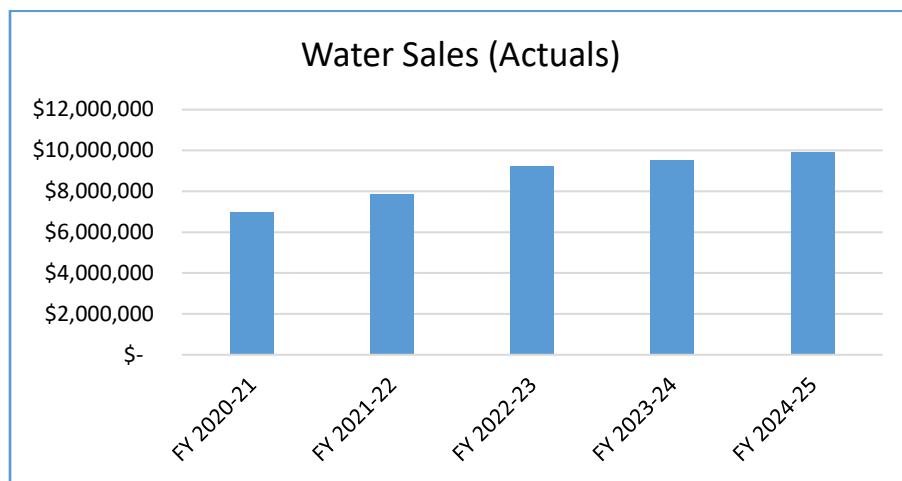


5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$9,060,730
2021-22	\$9,577,532
2022-23	\$10,506,470
2023-24	\$10,790,266
2024-25	\$12,073,975

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 \$13.5 million or 27% 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.

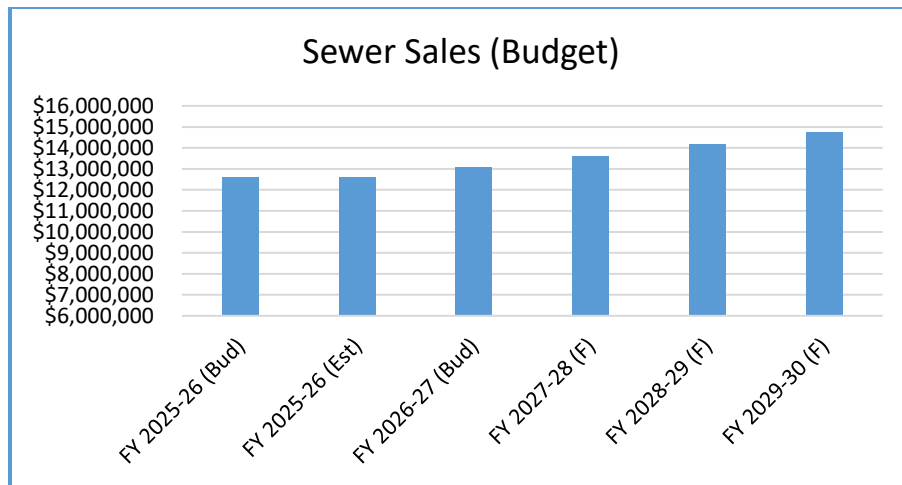


Water Sales - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$10,504,000	\$10,504,000	\$10,924,160	\$11,361,126	\$11,815,571	\$12,288,194

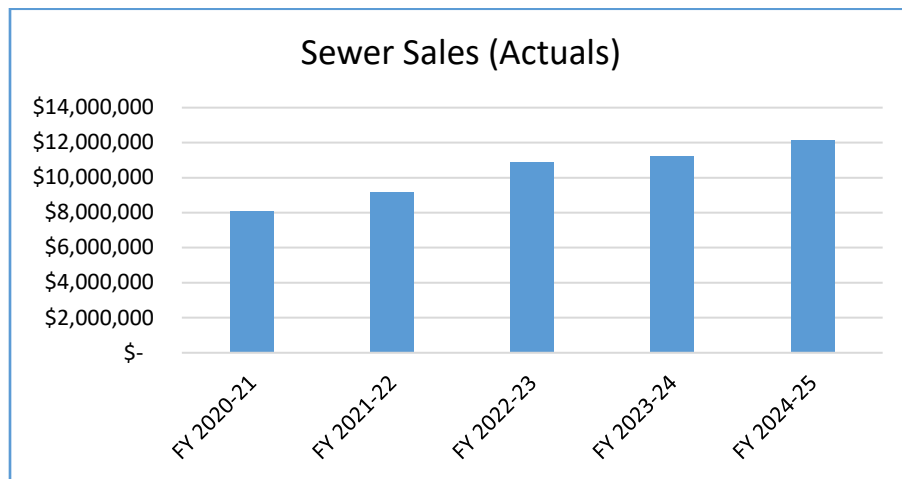


5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$7,320,411
2021-22	\$7,860,185
2022-23	\$9,226,919
2023-24	\$9,514,946
2024-25	\$9,927,919

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. Revenue for fiscal year 2026–27 is projected to grow by 4% over the fiscal year 2025-26 estimate, with the same annual growth rate applied throughout the forecast.



Sewer Sales - Budget, Estimate & Forecast					
FY 2025-26 (Bud)	FY 2025-26 (Est)	FY 2026-27 (Bud)	FY 2027-28 (F)	FY 2028-29 (F)	FY 2029-30 (F)
\$12,584,000	\$12,584,000	\$13,087,360	\$13,610,854	\$14,155,289	\$14,721,500



5 Year History of Collections	
Fiscal Year	Actuals
2020-21	\$8,512,155
2021-22	\$9,211,787
2022-23	\$10,871,860
2023-24	\$11,244,833
2024-25	\$12,134,090

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. Revenue for fiscal year 2026–27 is projected to grow by 4% over the fiscal year 2025-26 estimate, with the same annual growth rate applied throughout the forecast.

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 3% is factored into fiscal years 2028-30.

FRS – fiscal year 2026-27 increased per legislative action; rates remain flat in forecasted fiscal years 2028-30.

Group Insurance – fiscal year 2026-27 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 8.4% throughout the forecast period.

Worker's Compensation – fiscal year 2026-27 based upon 5-year claim experience, fiscal years 2028-30 increased 3% throughout forecast period.

Operating Expenses:

Software – Increase for fiscal years 2028-30: 3%.

Insurance-Liability – Increase for fiscal years 2028-30: 3%.

Janitorial Services – Increase for fiscal years 2028-30: 3%.

Computer Replacement – Increase for fiscal years 2028-30: 2%

Postage – Increase for fiscal years 2028-30: 2%.

Property Insurance – Increase for fiscal years 2028-30: 5%.

Fuel – Increase for fiscal years 2028-30: 4%

Utilities – Increase for fiscal years 2028-30: 4%.

All Other Operating Expenses – Increase for fiscal years 2028-30: 3%.

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 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Emergency Medical Services (002)	General Fund Revenue (001)	\$5,628,318	\$5,797,168	\$5,971,083	\$6,150,216
Economic Development (130)	General Fund Revenue (001)	\$1,210,692	\$1,271,051	\$1,274,454	\$1,355,039
Beach Mgmt Fund (Beach Pass Buydown) (178)	General Fund (001)	\$13,227,450	\$13,227,450	\$13,227,450	\$13,227,450
Beach Management Fund (Beach Subsidy) (178)	General Fund (001)	\$3,953,051	\$5,074,845	\$5,910,916	\$6,938,705
Mass Transit (456)	General Fund Revenue (001)	\$10,997,621	\$11,327,550	\$11,667,377	\$12,017,398
Ocean Center (118)	Tourist Development Fund (106)	\$12,407,485	\$13,090,860	\$13,433,105	\$13,794,122
General Fund (001)	Sales Tax Fund (108)	\$13,626,155	\$14,821,718	\$14,967,206	\$15,259,671
Law Enforcement Fund (110)	Sales Tax Fund (108)	\$6,799,385	\$6,094,970	\$6,503,696	\$6,802,410
Municipal Service District Fund (120)	Sales Tax Fund (108)	\$7,560,079	\$7,741,867	\$7,946,997	\$8,165,810
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)	\$29,622,449	\$31,103,571	\$32,658,750	\$34,291,688
Land Management Fund (163)	Land Acquisition Fund (162) (15% of Ad Valorem Taxes)	\$2,004,152	\$2,114,380	\$2,230,671	\$2,353,358
ECHO Fund (160)	ECHO Direct County Expenditures Fund (360)	\$547,353	\$527,980	\$502,510	\$494,129
General Fund (001)	Solid Waste Fund (450) (4% of Tip Fees)	\$1,254,685	\$1,304,872	\$1,357,067	\$1,411,350
Ocean Center (118)	Parking Garage (475)	\$0	\$1,000,000	\$1,800,000	\$2,075,000

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 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
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)	\$10,000,000	\$0	\$0	\$0
Library Construction Project Fund (317) – Major library construction and renovations	Library Fund (104)	\$2,000,000	\$100,000	\$100,000	\$100,000
Port Authority Capital Projects (314) – Restroom & Dredging	Ponce DeLeon Inlet Port District Fund (114)	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Ocean Center Capital Fund (318) – Various Cap Projects	Ocean Center Fund (118)	\$4,500,000	\$5,000,000	\$5,641,823	\$5,811,078
Fire Rescue Capital Fund (340) – Various Cap Projects	Fire Rescue (140)	\$9,500,000	\$650,000	\$9,800,000	\$0
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)	\$3,312,600	\$2,098,817	\$10,000	\$500,000
Daytona Beach International Airport Fund (451)	Airport Passenger Facility Charge Fund (452)	\$0	\$1,500,000	\$2,237,960	\$1,442,943

Forecasted Funds Capital Outlay and Capital Improvements

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Taxing Funds				
General Fund	16,970,439	9,624,639	7,024,008	7,369,677
Library Fund	2,935,693	2,114,720	1,316,970	978,970
Mosquito Control Fund	239,000	260,000	269,000	323,000
Law Enforcement Fund	1,335,000	3,085,000	1,175,000	250,000
Ponce De Leon Inlet and Port District	305,360	275,000	240,000	200,000
Municipal Service District Fund	179,050	675,300	61,150	288,000
Fire Rescue Services	1,537,489	2,566,450	474,635	1,432,782
Land Acquisition Fund	23,760	24,471	25,209	25,965
Special Revenue Funds				
Emergency Medical Services	1,981,550	1,896,250	3,001,500	1,435,350
County Transportation Trust	20,246,418	9,740,000	8,045,000	9,480,000
Road Proportionate Share	30,609,456	1,176,000	0	0
Building Fund	13,000	0	0	0
Ocean Center	1,090,500	308,000	8,000	8,000
Inmate Welfare	23,340	24,040	24,762	25,504
Economic Development	60,000	0	0	0
Road Impact Fee Funds	99,280,695	14,085,933	7,107,984	6,767,371
Stormwater Utility	2,017,000	1,945,000	2,025,000	0
Land Management Fund	212,450	606,553	194,096	123,113
Beach Management Fund	1,374,528	1,598,125	1,554,365	2,423,112
Major Capital Funds				
Beach Capital Projects	2,023,710	1,200,000	20,000	0
Port Authority Capital Fund	1,675,000	1,000,000	800,000	400,000
Library Construction Capital Fund	100,000	0	0	0
Ocean Center Capital	8,925,000	4,500,000	1,000,000	2,500,000
Parks Projects	430,000	500,000	0	0
Trail Projects Capital Fund	4,255,000	3,500,000	2,300,000	300,000
General Fund Road Projects	10,500,000	0	0	0
Fire Rescue Capital Fund	9,500,000	650,000	9,800,000	0
ECHO Direct County Expenditures	3,312,600	2,098,817	10,000	500,000
Eastside Judicial Capital	14,000,000	0	175,000,000	0
Enterprise Funds				
Solid Waste	14,245,420	5,155,588	6,550,100	26,731,152
Daytona Beach International Airport	2,807,946	1,092,989	600,000	455,000
Airport - Passenger Facility Charge	0	0	0	500,000
Airport Customer Facility Charge	1,320,000	0	0	0
Airport Holsonback Proceeds	1,375,000	0	8,232,112	0
Water and Sewer Utilities	8,573,407	13,146,000	6,476,560	8,266,560
Parking Garage	1,975,000	1,625,000	0	0
Internal Service Funds				
Computer Replacement Fund	2,150,000	545,110	33,991	299,936
Equipment Maintenance Fund	217,655	464,000	35,000	35,000
Vehicle Replacement Fund	12,213,356	13,588,847	11,089,111	11,736,568
Total	280,033,822	99,071,832	254,493,553	82,855,060

*A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary 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 forecasts include ongoing debt payments for projects funded by revenues other than the general fund sales tax dollars such as the Municipal Service District Fund (MSD), Tourist Development, County Transportation Trust, Enterprise Funds, etc. In December of 2025, County Council authorized the issuance of not to exceed \$100,000,000 in aggregate principal amount of Capital Improvement Non-Ad Valorem Revenue Bonds, series 2026 to fund the following capital projects: Tomoka Southeast Area Cell Construction (Class I, 1st Cell), Sheriff's Administration Complex, Mosquito Control Facility, and the Branch Jail Potable Water Phase II Contingency Project. A description of each of the debt issuances outlined in the Debt Summary Matrix below can be found in the Budget By Fund section of this document.

Debt Summary Matrix

Debt	Maturity Date	Principal / Interest	FY 2027	FY 2028	FY 2029	FY 2030
Fund 202 – TDT Bond Series 2014	12/01/2034	Principal	\$3,185,000	\$3,305,000	\$3,420,000	\$3,545,000
		Interest	\$1,109,950	\$996,050	\$878,027	\$755,763
Fund 205 – Non-Ad Valorem Series 2026 (Mosquito Building)	01/01/2046	Principal	\$570,000	\$705,000	\$740,000	\$775,000
		Interest	\$1,020,700	\$988,825	\$952,700	\$914,825
Fund 208 – Cap Imp Note Series 2010	12/01/2030	Principal	\$573,000	\$591,000	\$608,000	\$627,000
		Interest	\$101,250	\$79,887	\$57,884	\$35,218
Fund 215 – Cap Imp Note Series 2017 MSD Ev Fac	12/01/2037	Principal	\$330,000	\$340,000	\$350,000	\$360,000
		Interest	\$129,294	\$119,679	\$109,778	\$99,590
Fund 272 – Sheriff's Building Bonds Debt Service Fund	01/01/2046	Principal	\$835,000	\$1,025,000	\$1,075,000	\$1,130,000
		Interest	\$1,488,425	\$1,441,925	\$1,389,425	\$1,334,300
Fund 295 – Sunrail SIB Loan 2021	10/01/2036	Principal	\$819,008	\$833,341	\$847,924	\$862,763
		Interest	\$155,157	\$140,824	\$126,241	\$111,402
Fund 450 – Solid Waste New Cell Development	12/01/2044	Principal	\$705,000	\$805,000	\$845,000	\$890,000
		Interest	\$1,065,319	\$856,569	\$986,319	\$942,944
Fund 451 – Airport Terminal Cap Imp Note Series 2019	12/01/2034	Principal	\$775,000	\$795,000	\$815,000	\$840,000
		Interest	\$195,372	\$174,569	\$153,237	\$131,308
Fund 457 – Water & Sewer New SW Plant State Rev. Loan	06/15/2030	Principal	\$540,341	\$556,947	\$574,063	\$591,706
		Interest	\$64,934	\$48,328	\$31,212	\$13,569
Total Principal:			\$8,332,349	\$8,956,288	\$9,274,987	\$9,621,469
Total Interest:			\$5,330,401	\$4,846,656	\$4,684,823	\$4,338,919

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 2027	FY 2028	FY 2029	FY 2030
General Fund	\$27,234,937	\$28,598,219	\$29,923,545	\$31,350,544
Percent	10.0%	10.0%	10.0%	10.0%
Library District Fund	2,606,282	\$2,065,416	\$2,547,831	\$3,032,685
Percent	10.0%	8.0%	9.0%	10.0%
Mosquito Control Fund	\$765,137	\$769,918	\$809,644	\$824,836
Percent	10.0%	10.0%	10.0%	10.0%
Ponce DeLeon & Port District Fund	\$449,616	\$452,613	\$459,333	\$466,402
Percent	10.0%	10.0%	10.0%	10.0%
Municipal Service District Fund	\$4,506,881	\$4,737,394	\$4,968,314	\$5,217,958
Percent	10.0%	10.0%	10.0%	10.0%
Fire Rescue District Fund	\$5,125,364	\$5,469,475	\$5,721,839	\$5,992,688
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), Road District Maintenance (119), Inmate Welfare Trust Fund (123), Homeless Initiatives (125), Road Impacts Fees Zones 1 & 3 (131 & 133), Park Impact Fees (135-139), Countywide Fire Impact Fee (150), EMS Impact Fees (156), Silver Sands/Bethune Beach MSD (157), Stormwater Utility Fund (159), ECHO Fund (160), Law Enforcement Trust (170), Marine Science Center Capital Projects (303), Correctional Facilities Capital Projects (309), Beach Capital Fund (313), Port Capital Fund (314), Library Capital Fund (317), Ocean Center Capital Fund (318), Information Technology Capital Projects (322), Parks Capital Fund (326), Trail Projects (328), Bond Funded Road Program (334), General Fund Road Projects (335), Public Works Facilities (365), Sheriff Capital Projects (369), Sheriff Capital Facilities (372), Mosquito Control Capital (378), Eastside Judicial Capital (385), Waste Collection (440), Solid Waste Fund (450), Passenger Facility Charge Fund (452), Airport Customer Facility Charge (453), Airport Holsonback Proceeds (455), 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), Ocean Center (118), Airport (451), Mass Transit Fund (456)

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), Public Transportation Debt Service Fund (295)

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), Barberville Mitigation Tract (164), Dori Slosberg Fund (177)

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), Law Enforcement Fund (110)

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 of 3.2007

	FY2025-26 Adopted Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<u>Property Taxes:</u>						
Current Ad Valorem Taxes*	202,138,352	202,138,352	213,822,389	225,582,620	237,989,664	251,079,096
Millage Rate	3.2007	3.2007	3.2007	3.2007	3.2007	3.2007
Delinquent Ad Valorem Taxes	950,000	950,000	950,000	950,000	950,000	950,000
<u>Other Operating Revenues:</u>						
Sales Tax	14,053,964	13,872,684	13,626,155	14,821,718	14,967,206	15,259,671
State Revenue Sharing	12,773,818	13,669,126	13,812,389	14,147,267	14,539,451	14,938,798
Hospital District Medicaid Contributions	8,356,428	8,356,428	8,690,686	9,038,313	9,399,846	9,775,840
Other Intergovernmental Revenues	1,022,312	1,071,250	1,079,723	1,088,313	1,095,360	1,102,479
Charges for Services	4,232,577	4,102,448	4,213,768	4,290,584	4,369,157	4,431,593
Judgments, Fines & Forfeitures	2,342,670	2,263,032	2,235,274	2,275,939	2,317,677	2,359,604
Investment Income	7,692,270	5,535,697	5,465,723	5,255,757	4,993,233	4,909,017
Miscellaneous Revenues	1,968,147	2,375,846	1,626,687	1,654,912	1,684,895	1,716,093
Constitutional Officer Excess Fees	5,761,300	7,527,159	5,571,894	5,571,894	5,571,894	5,571,894
Solid Waste Recurring Interfund Transfer In	1,257,720	1,257,720	1,254,685	1,304,872	1,357,067	1,411,350
Subtotal Other Operating Revenues	59,461,206	60,031,390	57,576,984	59,449,569	60,295,786	61,476,339
<u>One-time Revenues:</u>						
Interfund Transfers In	10,867,504	11,276,523	2,200,000	-	-	-
Use of Prior Year Fund Balance (Reserves)	19,813,189	25,838,746	15,517,397	-	-	-
Subtotal One-time Revenues	30,680,693	37,115,269	17,717,397	-	-	-
TOTAL FUND REVENUES	293,230,251	300,235,011	290,066,770	285,982,189	299,235,450	313,505,435

*FY27 taxable property value increase is 5.8% over Post VAB FY26 values (New Construction represents 2.4% of the increase).

*Forecast years taxable value growth is estimated at 5.5% (New Construction estimated at 2%)

<u>Millage Rate Components:</u>						
Recurring Personnel & Operating	2.9440	2.9221	2.9441	2.9118	2.9137	2.8994
Capital Outlay & Capital Improvements	0.2567	0.2786	0.2566	0.2500	0.2021	0.1976
Addition to Reserves	0.0000	0.0000	0.0000	0.0389	0.0849	0.1037
Total	3.2007	3.2007	3.2007	3.2007	3.2007	3.2007

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 001 - General Fund

Flat Millage Rate of 3.2007

	FY2025-26 Adopted Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Expenditures:						
Elected Office:						
Property Appraiser	14,783,695	14,783,695	14,824,518	14,384,201	15,098,903	15,849,227
Tax Collector	12,022,199	12,022,199	12,545,367	13,134,834	13,754,082	14,404,534
Tax Collector Capital Projects by Facilities	-	1,018,325	-	-	-	-
Elections	7,733,617	7,733,717	8,118,016	8,365,352	8,620,305	8,883,115
Office of the Sheriff	457,430	466,054	463,399	481,228	499,763	519,034
Debt Service for Sheriff's Administration Complex	-	524,063	2,323,425	2,466,925	2,464,425	2,464,300
Judicial, Clerk and Guardian Ad Litem	13,708,895	13,521,825	14,568,119	15,028,477	15,540,516	16,059,457
Subtotal Elected Office	48,705,836	50,069,878	52,842,844	53,861,017	55,977,994	58,179,667
External Expenses:						
State Department of Juvenile Justice	3,732,609	3,789,213	4,031,218	5,280,896	6,917,973	9,062,545
State Medicaid Contribution	10,571,067	10,571,067	10,993,910	11,433,666	11,891,013	12,366,654
State Department of Health in Volusia County	2,750,210	2,759,205	2,868,962	2,955,552	3,044,880	3,137,032
SunRail	7,802,782	7,801,778	7,510,968	7,834,985	8,175,117	8,532,165
Alcohol, Drug and Mental Health (ADM) Funding	4,032,803	4,404,675	4,032,803	4,153,787	4,278,401	4,406,753
Children and Families Advisory Board	2,603,978	2,654,034	2,682,097	2,762,560	2,845,437	2,930,800
Cultural Arts Council	611,758	571,926	-	-	-	-
CRA Payments**	8,224,740	8,222,740	9,042,593	8,775,536	9,485,939	10,249,161
External Expenses	40,329,947	40,774,638	41,162,551	43,196,982	46,638,760	50,685,110

**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 of 3.2007

	FY2025-26 Adopted Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<u>Expenditures (continued):</u>						
County Departments:						
Emergency Services	6,093,935	5,410,525	4,847,683	5,201,066	5,232,313	5,370,937
Emergency Medical Services Subsidy/PEMT Payment	8,019,233	11,073,077	8,773,777	9,036,991	9,308,101	9,587,344
Public Protection	66,832,808	66,139,580	68,032,999	70,363,293	73,842,568	77,174,666
County Council, County Mgr., County Attorney, Internal Audit	7,356,873	7,023,267	7,097,544	7,085,141	7,344,323	7,600,406
Finance	2,849,330	2,663,096	3,264,291	3,998,537	4,103,735	4,226,730
Information Technology	12,324,846	11,217,893	12,449,936	13,280,838	14,268,158	14,241,185
Business Services	16,084,995	17,805,485	15,114,768	15,127,501	15,190,846	15,887,950
Court Facilities Maintenance and Projects	6,413,812	7,396,565	6,020,162	6,109,276	5,736,114	6,043,293
Votran Operating Interfund Transfer	11,361,621	9,000,000	10,997,621	11,327,550	11,667,377	12,017,398
Community Services	15,421,038	15,044,050	15,390,690	15,837,909	15,913,803	15,923,573
Human Resources	1,670,089	1,460,380	1,667,112	1,732,125	1,798,805	1,867,692
Growth and Resource Management	3,177,016	2,992,072	2,655,658	2,742,534	2,849,277	2,969,779
Public Works	356,330	403,623	357,941	373,398	389,230	405,485
Economic Development Interfund Transfer	1,104,767	1,104,767	1,210,692	1,271,051	1,274,454	1,355,039
Aggregate Operational Savings	(5,000,000)	(2,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Subtotal County Departments	154,066,693	156,734,380	153,880,874	159,487,210	164,919,104	170,671,477
Beach and Misc. Interfund Transfers Out:						
Beach Management & Beach Capital Funds (Revenue Subsidy)	17,391,457	15,853,091	17,180,501	18,302,295	19,138,366	20,166,155
Group Insurance	-	4,901,678	-	-	-	-
Subtotal Beach and Misc. Interfund Transfers	17,391,457	20,754,769	17,180,501	18,302,295	19,138,366	20,166,155

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 001 - General Fund

Flat Millage Rate of 3.2007

	FY2025-26 Adopted Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Major Capital Improvement Plan:						
Sheriff's Administration Complex ****	-	2,090,644	-	-	-	-
Corrections Security Project	8,002,658	8,002,658	-	-	-	-
Corrections Window Replacement	312,400	215,500	4,000,000	-	-	-
Corrections Air Handler Replacement & Fire Suppression	3,900,000	19,610	4,500,000	-	-	-
Corrections Potable Water	5,442,873	5,395,526	-	-	-	-
Corrections Chiller Replacement ***	-	11,625	-	-	-	-
ERP System Upgrade	2,500,000	-	-	-	-	-
Energy Conservation Projects (SECM) ***	3,350,000	3,925,362	1,500,000	1,500,000	1,500,000	1,000,000
Eastside Court Facility Set Aside for Potential Design	-	-	10,000,000	-	-	-
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	-	-	-	-	-
Property Appraiser Building ****	-	3,512,034	-	-	-	-
FEC Train Trestle Dredging	-	-	-	2,000,000	-	-
Road Program Set Aside	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
County Council Chambers Audio/Video	300,000	300,000	-	-	-	-
Subtotal Major Capital Improvement	32,736,318	31,901,346	25,000,000	8,500,000	6,500,000	6,000,000
TOTAL FUND EXPENDITURES	293,230,251	300,235,011	290,066,770	283,347,504	293,174,224	305,702,409
REVENUE LESS EXPENDITURES	-	-	-	2,634,685	6,061,226	7,803,026

*** Includes Encumbrance Rollover

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

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 001 - General Fund

Flat Millage Rate of 3.2007

	FY2025-26 Adopted Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Category Summary						
Personnel Services	93,243,194	90,887,914	95,091,218	98,467,806	101,999,351	105,631,063
Operating Expenses	106,100,911	104,580,063	107,213,402	111,330,064	116,242,272	119,954,567
Reimbursements (including Aggregate Operational Savings)	(22,390,834)	(19,150,280)	(21,902,167)	(22,441,131)	(22,995,532)	(23,555,798)
Capital Outlay	4,751,756	4,539,382	2,140,448	2,152,435	2,358,211	3,927,464
Capital Improvements	24,015,043	27,498,883	16,991,617	9,785,144	7,071,254	5,943,889
Grants and Aids	28,075,981	31,451,452	29,178,792	30,637,822	33,487,992	36,901,210
Interfund Transfers	59,434,200	60,427,597	61,353,460	53,415,364	55,010,676	56,900,014
Reserves	74,966,649	79,399,309	63,881,912	66,516,597	72,577,823	80,380,849
Total	368,196,900	379,634,320	353,948,682	349,864,101	365,752,047	386,083,258
Reserve Summary						
Contingency Reserves	2,932,511	2,282,695	2,900,668	2,833,475	2,931,742	3,057,024
Reserve for Future Capital	32,961,436	37,430,495	19,547,758	20,239,635	24,080,629	29,505,040
Law Enforcement Fund Equivalent Emergency Reserve	12,817,746	13,431,163	14,198,549	14,845,268	15,641,907	16,468,242
General Fund Emergency Reserve (10%)	26,254,956	26,254,956	27,234,937	28,598,219	29,923,545	31,350,544
Total Reserves	74,966,649	79,399,309	63,881,912	66,516,597	72,577,823	80,380,849

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

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<u>Revenues:</u>						
Ambulance Fees (including Bad Debt Recovery)	25,832,827	25,370,306	26,412,295	27,326,177	28,271,796	29,250,032
City/Fire Ambulance Fees	5,348,722	5,340,558	6,377,886	6,760,559	7,166,192	7,596,165
PEMT Program Revenues (MCO + FFS)	6,134,954	12,222,166	6,436,702	6,436,702	6,436,702	6,436,702
Municipal Transport Program Management Fee	433,680	433,680	451,190	473,750	497,437	522,309
Investment Income	421,508	437,419	422,659	407,699	388,033	381,560
Other Miscellaneous Revenues	214,456	214,107	214,456	214,456	214,456	214,456
Subtotal Operating Revenues	38,386,147	44,018,236	40,315,188	41,619,343	42,974,616	44,401,224
General Fund Contribution	5,464,386	5,464,386	5,628,318	5,797,168	5,971,083	6,150,216
General Fund Millage Equivalent	0.0902	0.0902	0.0880	0.0856	0.0836	0.0817
PY Fund Balance One-Time			570,899	239,670	1,867,955	803,615
TOTAL FUND REVENUES	43,850,533	49,482,622	46,514,405	47,656,181	50,813,654	51,355,055
<u>Patient Care Expenditures:</u>						
Personnel Services	27,852,692	26,157,602	28,748,221	29,843,739	30,884,697	31,952,257
Operating Expenditures	6,970,574	8,540,965	8,475,492	8,086,706	8,590,381	9,073,358
City/Fire Ambulance Payments	5,348,722	5,340,558	6,377,886	6,760,559	7,166,192	7,596,165
City/Fire PEMT Program Sharing Payments	536,809	1,116,284	638,797	693,642	751,203	811,593
Interfund Transfers to Group Insurance Fund	-	523,424	-	-	-	-
Aggregate Operational Savings	(1,500,000)		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Total Patient Care Expenditures	39,208,797	41,678,833	42,740,396	43,884,646	45,892,473	47,933,373
<u>Billing Expenditures:</u>						
Personnel Services	1,446,614	1,312,450	1,385,344	1,436,725	1,489,679	1,544,131
Operating Expenditures	380,763	377,050	407,115	438,560	430,002	442,201
Total Billing Expenditures	1,827,377	1,689,500	1,792,459	1,875,285	1,919,681	1,986,332
Subtotal Operating Expenditures	41,036,174	43,368,333	44,532,855	45,759,931	47,812,154	49,919,705
% of total operating revenue	94%	88%	97%	97%	98%	99%
<u>Capital Improvements and Capital Outlay:</u>						
Capital Outlay	1,049,700	817,081	1,646,550	1,896,250	3,001,500	1,435,350
Capital Improvements	335,000	-	335,000	-	-	-
Total Capital Expenditures	1,384,700	817,081	1,981,550	1,896,250	3,001,500	1,435,350
TOTAL FUND EXPENDITURES	42,420,874	44,185,414	46,514,405	47,656,181	50,813,654	51,355,055
REVENUES LESS EXPENDITURES	1,429,659	5,297,208	-	-	-	-
Reserve	8,447,498	8,330,821	11,201,801	10,859,011	8,855,528	7,909,253
Reserve for Revenue Stabilization	3,838,615	4,401,824	4,058,814	4,161,934	4,297,462	4,440,122
	10.0%	10.0%	10.1%	10.0%	10.0%	10.0%
Total Reserves	12,286,113	12,732,645	15,260,615	15,020,945	13,152,990	12,349,375

County of Volusia

2025 Recommended Budget

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 103 County Transportation Trust

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Ninth Cent (1¢) Fuel Tax (not shared with municipalities)	3,096,580	2,923,745	3,127,546	3,158,821	3,190,409	3,222,314
Local Option Six Cent Fuel Tax (county share [approximately 57%])	9,920,823	9,327,082	9,610,876	9,706,985	9,804,055	9,902,095
Local Option Five Cent Fuel Tax (county share [approximately 57%]; no diesel)	7,303,418	6,799,880	7,053,178	7,123,710	7,194,948	7,266,897
Intergovernmental Revenues & State Shared Fuel Tax	8,863,782	8,547,557	8,959,353	9,047,127	9,135,779	9,225,318
Charges for Services	1,644,210	1,556,504	1,609,623	1,666,489	1,725,582	1,786,989
Investment Income/Sale of Surplus/Misc Revenue	1,921,576	1,752,278	1,700,259	1,645,450	1,573,397	1,549,682
Transfers From Municipal Service District Fund	5,413,162	5,414,508	5,000,000	5,000,000	5,000,000	5,000,000
Subtotal Operating Revenues	38,163,551	36,321,554	37,060,835	37,348,582	37,624,170	37,953,295
PY Fund Balance One-Time - Capital	10,528,960	6,298,684	16,987,658	6,379,193	5,567,866	7,903,327
TOTAL FUND REVENUES	48,692,511	42,620,238	54,048,493	43,727,775	43,192,036	45,856,622
Expenditures:						
Personnel Services	14,492,398	13,125,539	14,915,439	15,457,183	16,014,029	16,586,861
Operating Expenses	15,479,562	14,709,628	15,875,189	15,394,301	15,868,127	16,392,435
Resurfacing	6,775,584	6,816,449	6,713,852	6,907,768	7,107,501	7,313,226
Capital Outlay	1,358,800	1,784,006	1,512,700	1,560,000	1,815,000	1,825,000
Reimbursements	(3,481,808)	(3,531,808)	(3,702,405)	(3,771,477)	(3,842,621)	(3,915,900)
Interfund Transfers (Grants & Health Insurance)	-	300,067	-	-	-	-
Subtotal Operating Expenditures	34,624,536	33,203,881	35,314,775	35,547,775	36,962,036	38,201,622
% of total operating revenue	91%	91%	95%	95%	98%	101%
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	100,000	1,000,000	1,000,000	1,000,000	1,000,000
Pioneer Tr Safety Impr from Tomoka Farms Rd to Williamson Blvd	775,590	204,269	-	-	-	-
Ponce Inlet Trail / Sidewalk Improvements	-	41,075	-	-	-	-
Doyle Road from Twisted Oak Tr to Lush Ln	612,000	612,000	-	-	-	-
Taylor Rd-Forest Pre/Summertree	-	-	800,000	-	-	-
Turnbull Bay Rd-Pioneer Tr-Sunset	-	25,160	-	-	-	-
Old Mission Rd Safety Improvements	5,092,375	406,375	1,408,846	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 103 County Transportation Trust

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<u>Capital Improvement Program (Continued):</u>						
Pioneer Tr & Tomoka Farms Rd Roundabout	-	26,474	-	-	-	-
Pioneer Tr & Williams Rd Intersection Improvements	926,000	94,419	952,000	-	-	-
Kepler Rd Ops Safety & Improvements Study	-	231,848	-	-	-	-
Tomoka Farms Rd Ext LPGA to SR40 Study	-	431,817	-	-	-	-
Old Kings Road Realignment	-	369,526	3,000,000	-	-	-
Bent Oaks & Taylor Rd	-	292,457	-	-	-	-
Tymber Creek Widening - Peruvian Way To Airport Rd	-	-	3,000,000	-	-	-
Beresford-MLK-Kepler Signal Improvements	-	-	600,000	-	-	-
Williamson Blvd - Beville to Madeline	-	-	539,000	-	-	-
Traffic Engineering:						
Taylor Rd & Hensel Rd Intersection Improvements	-	194,709	-	-	-	-
Taylor Rd and Tomoka Farms Rd Intersection Improvements	-	1,555,250	-	-	-	-
SR 415 Emergency Signal for Osteen Fire Station	-	316,660	-	-	-	-
Veterans Memorial Blvd @ Wal-mart Entrance	725,000	329,975	725,000	-	-	-
Clyde Morris Blvd & Madeline Ave Intersection Improvements	450,000	-	499,982	-	-	-
Traffic Signal Modernization	-	26,532	-	-	-	-
Road & Bridge:						
Bridge Repairs	3,487,010	3,126,988	4,208,890	5,180,000	3,230,000	4,655,000
Dunn Ave - Bridge Structural Review	-	24,270	-	-	-	-
North Beach Street	-	6,553	-	-	-	-
Road & Bridge Operations	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Total Capital Improvement	14,067,975	9,416,357	18,733,718	8,180,000	6,230,000	7,655,000
TOTAL FUND EXPENDITURES	48,692,511	42,620,238	54,048,493	43,727,775	43,192,036	45,856,622
REVENUES LESS EXPENDITURES	-	-	-	-	-	-
Future Capital Reserves	21,798,143	32,613,473	16,087,581	9,708,388	4,140,522	-
Contingency Reserves	2,050,695	2,050,695	1,589,929	1,589,929	1,589,929	-
Revenue Stabilization	2,595,307	2,595,307	2,594,307	2,594,307	2,594,307	421,431
Total Reserves	26,444,145	37,259,475	20,271,817	13,892,624	8,324,758	421,431

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 104 - Library

	FY2025-26 Adopted	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Current Ad Valorem Taxes*	23,348,189	23,350,479	24,697,765	26,056,142	27,489,230	29,001,138
Millage Rate	0.3697	0.3697	0.3697	0.3697	0.3697	0.3697
			Flat	Flat	Flat	Flat
Delinquent Ad Valorem Taxes	120,000	120,000	120,000	120,000	120,000	120,000
State Aid To Library	285,394	292,729	285,394	285,394	285,394	285,394
Federal Communications Commission E-Rate	68,218	68,218	70,740	70,740	70,740	70,740
Charges for Services/Lost Books & Cards/Sales	119,300	125,600	124,300	124,300	124,300	124,300
Tax Collector & Property Appraiser Excess Fees	102,500	161,645	114,526	114,526	114,526	114,526
Donations / Contributions	132,790	132,790	150,800	150,616	154,684	158,874
Investment Income	690,939	503,593	487,696	470,434	447,742	440,273
Miscellaneous Revenues	7,100	12,952	11,600	11,600	11,600	11,600
Subtotal Operating Revenues	24,874,430	24,768,006	26,062,821	27,403,752	28,818,216	30,326,845
PY Fund Balance - CIP & OUTLAY	1,057,693	1,889,011	3,963,526	741,784		
TOTAL FUND REVENUES	25,932,123	26,657,017	30,026,347	28,145,536	28,818,216	30,326,845
Expenditures:						
Personnel Services	13,657,039	14,024,940	14,391,087	14,946,763	15,520,662	16,113,826
Operating Expenditures	9,475,846	9,414,960	9,753,141	10,021,971	10,405,149	10,789,680
Tax Collector & Property Appraiser Commissions	899,977	899,977	946,426	962,082	993,020	1,025,195
Subtotal Operating Expenditures	23,132,885	23,439,900	24,144,228	24,968,734	25,925,811	26,903,506
Capital Outlay	400,295	262,074	477,693	274,720	268,970	268,970
Capital Improvements	1,398,966	1,648,522	2,458,000	1,840,000	1,048,000	710,000
Transfer to Group Insurance Fund	-	306,544	-	-	-	-
Transfer to Library Capital Projects Fund	100,000	100,000	2,000,000	100,000	100,000	100,000
TOTAL FUND EXPENDITURES	25,932,123	26,657,017	30,026,347	28,145,536	28,335,801	29,007,671
REVENUES LESS EXPENDITURES	-	-	-	-	482,415	1,319,174
Reserve for Future Capital	4,026,818	4,293,925	200,918	-	-	834,321
Emergency Reserves - 10%	2,487,443	2,476,801	2,606,282	2,065,416	2,547,831	3,032,685
	10%	10%	10%	8%	9%	10%
Total Reserves	6,514,261	6,770,726	2,807,200	2,065,416	2,547,831	3,867,005

*Fiscal year 2026-27 taxable property value increase is 5.8% over Post VAB FY26 values (New Construction represents 2.4% of the increase).

*Taxable property value is estimated to increase 5.5% in FY28-FY30 (New Construction 2%).

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 105 - Mosquito Control

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Ad Valorem Taxes*	6,905,434	7,190,147	7,316,892	7,370,896	7,776,296	7,930,890
Millage Rate	0.1573	0.1573	0.1573	0.1502	0.1502	0.1452
			Flat	Rollback	Flat	Rollback
Delinquent Ad Valorem Taxes	30,000	30,000	30,000	30,000	30,000	30,000
Intergovernmental Revenue	11,000	18,000	20,000	20,000	20,000	20,000
Charges for Services	29,000	29,000	30,000	30,000	30,000	30,000
Tax Collector & Property Appraiser Excess Fees	34,900	50,305	35,534	35,534	35,534	35,534
Investment Income/Sale of Surplus	247,361	224,890	218,941	212,750	204,609	201,931
Subtotal Operating Revenues	7,257,695	7,542,342	7,651,367	7,699,180	8,096,439	8,248,355
PY Fund Balance One-Time Capital		452,810	82,508	244,195	71,756	175,814
TOTAL FUND REVENUES	7,257,695	7,995,152	7,733,875	7,943,375	8,168,195	8,424,169
Expenditures:						
Personnel Services	2,212,930	2,163,462	2,324,228	2,406,100	2,490,040	2,576,012
Operating Expenditures	2,680,430	3,219,372	3,289,388	3,367,019	3,469,203	3,574,576
Tax Collector & Property Appraiser Commissions	266,235	266,235	280,229	277,701	292,134	301,722
CRA Payments**	290,982	290,982	310,330	221,105	236,618	239,659
Reimbursements	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Transfer to Health Insurance Fund	-	34,099	-	-	-	-
Transfer to Grant	-	25,230	-	-	-	-
Transfer to Debt Service Fund for New Facility Debt	-	359,358	1,590,700	1,711,450	1,711,200	1,709,200
Subtotal Operating Expenditures	5,150,577	6,058,738	7,494,875	7,683,375	7,899,195	8,101,169
% of total operating revenue	71%	80%	98%	100%	98%	98%
Capital Outlay	198,000	186,414	239,000	260,000	269,000	323,000
Transfer to Capital Project Fund for New Facility Construction	1,750,000	1,750,000	-	-	-	-
Total Capital Improvement	1,948,000	1,936,414	239,000	260,000	269,000	323,000
TOTAL FUND EXPENDITURES	7,098,577	7,995,152	7,733,875	7,943,375	8,168,195	8,424,169
REVENUES LESS EXPENDITURES	159,118	-	-	-	-	-
Reserve for Future Capital	3,988,383	2,932,476	2,839,065	2,590,089	2,478,607	2,287,602
Reserve for Contingencies	100,000	100,000	100,000	100,000	100,000	100,000
Emergency Reserves @ 10%	725,769	754,234	765,137	769,918	809,644	824,836
Total Reserves	4,814,152	3,786,710	3,704,202	3,460,007	3,388,251	3,212,437

*Fiscal year 2026-27 taxable property value increase is 5.9% over Post VAB FY26 values (New construction represents 2.7% of the increase).

*Taxable property value is estimated to increase 5.5% in FY28-FY30 (New Construction 2%).

**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

County of Volusia

Recommended Budget - 212

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

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Resort Tax	17,613,318	17,288,107	17,789,452	17,967,346	18,147,020	18,328,490
Investment Income	363,131	275,264	266,497	257,065	244,664	240,583
TOTAL FUND REVENUES	17,976,449	17,563,371	18,055,949	18,224,411	18,391,684	18,569,073
Expenditures:						
General Fund - tax collection, processing fee	240,114	337,839	355,789	359,347	362,940	366,570
Transfer for Ocean Center Expansion (202 Fund)	4,294,813	4,294,813	4,359,186	4,301,050	4,298,027	4,300,763
Transfer to Ocean Center Operations (118 Fund)	13,441,522	12,930,719	12,407,485	13,090,860	13,433,105	13,794,122
Invest Program Cost Allocation	-	-	-	-	-	-
TOTAL FUND EXPENDITURES	17,976,449	17,563,371	17,122,460	17,751,257	18,094,072	18,461,455
REVENUES LESS EXPENDITURES	-	-	933,489	473,154	297,612	107,618
Revenue Stabilization	-	-	933,489	1,406,643	1,704,255	1,811,873

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

	FY2025-26 Adopted	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
State Sales Tax	27,261,436	27,196,473	27,354,458	28,049,733	28,838,446	29,658,104
Investment Income	960,514	651,366	631,161	608,822	579,453	569,787
TOTAL FUND REVENUES	28,221,950	27,847,839	27,985,619	28,658,555	29,417,899	30,227,891
Expenditures:						
Unincorporated Allocation						
Transfer to Municipal Service District	7,680,552	7,522,859	7,560,079	7,741,867	7,946,997	8,165,810
	27.2%	27.0%	27.0%	27.0%	27.0%	27.0%
Countywide Allocation						
Transfer to General Fund	14,053,964	13,872,684	13,626,155	14,821,718	14,967,206	15,259,671
Transfer to Sheriff	6,487,434	6,452,296	6,799,385	6,094,970	6,503,696	6,802,410
Subtotal	20,541,398	20,324,980	20,425,540	20,916,688	21,470,902	22,062,081
	72.8%	73.0%	73.0%	73.0%	73.0%	73.0%
TOTAL FUND EXPENDITURES	28,221,950	27,847,839	27,985,619	28,658,555	29,417,899	30,227,891
REVENUES LESS EXPENDITURES	-	-	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 109 - Tree Mitigation

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Tree Replacement Fee	330,892	400,000	300,000	309,000	318,270	327,818
Investment Income	87,106	114,970	110,964	107,037	101,874	100,264
TOTAL FUND REVENUES	417,998	514,970	410,964	416,037	420,144	428,082
Expenditures:						
Operating Expense	184,273	184,273	285,962	294,541	303,377	312,478
Capital Outlay	10,500	4,805	-	-	-	-
Grants and Aids	54,318	54,318	55,948	57,626	59,355	61,136
TOTAL FUND EXPENDITURES	249,091	243,396	341,910	352,167	362,732	373,614
REVENUES LESS EXPENDITURES	168,907	271,574	69,054	63,870	57,412	54,468
Revenue Stabilization	3,707,039	4,225,197	4,294,251	4,358,121	4,415,533	4,470,001

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

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget
Revenues:			
Current Ad Valorem Taxes	101,009,179	101,009,179	106,847,730
Millage Rate	1.5994	1.5994	1.5994
			Flat
Delinquent Ad Valorem Taxes	250,000	400,000	425,000
Transfer from Municipal Service District	26,777,094	26,777,094	29,622,449
Municipality Contracts	21,217,452	21,217,452	22,616,569
Airport Contract	1,985,220	1,985,220	2,134,112
School Board Contract	1,090,528	1,090,528	1,090,528
Outside Detail	130,000	130,000	200,000
Other VSO Revenues Remitted to County	1,050,000	1,050,000	1,081,500
VSO Reimbursements through Clerk of Court	335,000	250,000	250,000
PY Fund Balance	1,110,079	1,045,079	6,075,157
Subtotal VSO Revenues	154,954,552	154,954,552	170,343,045
Investment Income	176,042	176,042	150,000
Property Appraiser and Tax Collector Excess Fees	395,500	550,913	390,662
Transfer from Sales Tax	6,487,434	6,452,296	6,799,385
Subtotal Administrative Revenues	7,058,976	7,179,251	7,340,047
TOTAL FUND REVENUES	162,013,528	162,133,803	177,683,092
Expenditures:			
Transfer to the Sheriff's Office	154,154,552	154,154,552	168,210,296
Sheriff's Office Facility Management	800,000	917,381	1,623,756
Property Insurance on Sheriff Facilities previously in transfer	-	-	508,993
Subtotal Operating Expenses	154,954,552	155,071,933	170,343,045
Property Appraiser and Tax Collector Commissions	3,803,295	3,877,517	3,942,270
CRA Payments	3,255,681	3,184,353	3,397,777
Subtotal Administrative Expenses	7,058,976	7,061,870	7,340,047
TOTAL FUND EXPENDITURES	162,013,528	162,133,803	177,683,092
REVENUE LESS EXPENDITURES	-	-	-
Reserve for Contingency	3,383,982	7,655,158	1,580,001
Total Reserves	3,383,982	7,655,158	1,580,001

VOLUSIA COUNTY 5 YEAR FORECAST
FUNDS: 113 Road Proportionate Share

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Investment Income	1,215,333	1,385,906	1,338,502	1,291,126	1,228,844	1,208,346
Proportionate Share/Concurrency	-	3,161,267	1,700,000	1,700,000	1,700,000	1,700,000
Subtotal Operating Revenues	1,215,333	4,547,173	3,038,502	2,991,126	2,928,844	2,908,346
PY Fund Balance One-Time	22,690,762	6,267,697	27,570,954			
TOTAL FUND REVENUES	23,906,095	10,814,870	30,609,456	2,991,126	2,928,844	2,908,346
Expenditures:						
Veterans Mem Ext Graves-472 5Lane	2,000,000	-	1,900,000	-	-	-
Hand Widening-Clyde Morris-Nova	-	4,438,769	-	-	-	-
Williamson Blvd - Beville to Madeline	-	-	9,141,000	-	-	-
Williamson Blvd-Strickland Range-Hand	-	6,055,830	-	-	-	-
Williamson Blvd to LPGA to Strickland Range	-	-	-	-	-	-
Williamson Blvd Ext: Pioneer Tr to SR44	-	-	2,200,000	-	-	-
LPGA Blvd East of Clyd Morris	-	123,748	-	-	-	-
Dirksen-17-92-Debary Sunrail	2,161,949	-	-	-	-	-
Taylor Branch Road-Dunlawton to Clyde Morris	1,328,123	-	-	-	-	-
Pioneer Trail & Sugar Mill Intersection	-	-	-	-	-	-
Tomoka Farms and Bellevue Ave Intersection Improvements	2,506,000	147,724	2,506,000	-	-	-
Orange Camp Roundabout Retrofit	-	13,300	-	-	-	-
Tymber Creek Widening - Peruvian Way to Airport Rd	1,100,000	-	1,732,437	-	-	-
Beresford Ave Ext Ph2 Kepler to SR44	2,173,000	35,499	2,172,300	-	-	-
Zone 1 Construction	4,756,357	-	4,935,893	-	-	-
Zone 2 Construction	5,115,525	-	1,426,332	-	-	-
Zone 3 Construction	458,081	-	2,190,225	-	-	-
Zone 4 Construction	2,307,060	-	2,405,269	1,176,000	-	-
TOTAL FUND EXPENDITURES	23,906,095	10,814,870	30,609,456	1,176,000	-	-
REVENUES LESS EXPENDITURES	-	-	-	1,815,126	2,928,844	2,908,346
Reserve for Future Capital	-	27,570,954	-	1,815,126	4,743,970	7,652,316

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 114 - Ponce De Leon Inlet and Port District

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Ad Valorem Taxes*	2,897,389	2,881,302	2,976,998	2,998,419	3,059,786	3,118,833
Millage Rate	0.0660	0.0660	0.0640	0.0611	0.0591	0.0571
			Rollback	Rollback	Rollback	Rollback
Park Fees	1,400,000	1,322,473	1,336,000	1,350,000	1,363,000	1,377,000
Delinquent Ad Valorem Taxes	14,000	14,000	14,000	14,000	14,000	14,000
Investment Income	219,129	158,990	153,976	148,526	141,362	139,004
Tax Collector & Property Appraiser Excess Fees	12,100	21,617	15,181	15,181	15,181	15,181
Subtotal Operating Revenues	4,542,618	4,398,382	4,496,155	4,526,126	4,593,329	4,664,018
PY Fund Balance One-time Capital	1,016,130	1,282,577				
TOTAL FUND REVENUES	5,558,748	5,680,959	4,496,155	4,526,126	4,593,329	4,664,018
Expenditures:						
Personnel Services	762,820	675,141	711,613	738,577	766,321	794,893
Operating Expenditures	1,767,222	1,895,311	1,784,226	1,800,232	1,838,644	1,878,235
Inlet Park Patrol (Animal Services) - Personnel	65,339	65,282	71,201	73,928	76,763	79,685
Inlet Park Patrol (Animal Services) - Operating	11,023	10,261	12,301	12,964	13,376	13,774
Tax Collector & Property Appraiser Commissions	111,779	111,779	115,736	114,650	118,478	122,391
CRA Payments **	122,090	122,090	126,263	89,943	93,103	94,246
Partnership Program Grants	51,975	16,337	46,775	46,805	46,835	46,867
Capital Outlay	16,500	22,800	15,000	0	40,000	0
Total Operating Expenditures	2,908,748	2,919,001	2,883,115	2,877,099	2,993,520	3,030,091
% of total operating revenue	64%	66%	64%	64%	65%	65%
Capital Improvement Program:						
Water Dependent Facility	-	16,800	-	-	-	-
Artificial Reef	400,000	400,000	200,000	200,000	200,000	200,000
Inlet Parks	50,000	96,360	90,360	75,000	-	-
Transfer to 314 Fund - Port Authority Capital Projects	2,200,000	2,248,798	1,300,000	1,300,000	1,300,000	1,300,000
Total Capital Improvement	2,650,000	2,761,958	1,590,360	1,575,000	1,500,000	1,500,000
TOTAL FUND EXPENDITURES	5,558,748	5,680,959	4,473,475	4,452,099	4,493,520	4,530,091
REVENUES LESS EXPENDITURES	-	-	22,680	74,027	99,809	133,927
Reserve for Future Capital	2,086,648	2,284,780	2,297,683	2,368,712	2,461,801	2,588,659
Emergency Reserves @ 10%	454,262	439,838	449,616	452,613	459,333	466,402
Total Reserves	2,540,910	2,724,618	2,747,298	2,821,325	2,921,134	3,055,061

*Fiscal year 2026-27 taxable property value increase is 5.9% over Post VAB FY26 values (New construction represents 2.7% of the increase).

*Taxable property value is estimated to increase 5.5% in FY28-FY30 (New Construction 2%).

**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 117 Building Fund

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Permits, Fees & Special Assessments	3,801,050	3,501,250	3,501,100	3,751,134	3,863,667	4,001,202
Charges for Services	64,800	50,000	50,000	51,500	53,045	54,636
Fines & Forfeitures	5,000	4,800	4,800	4,944	5,092	5,245
Investment Income	326,895	143,257	135,103	131,302	126,178	124,815
Subtotal Operating Revenues	4,197,745	3,699,307	3,691,003	3,938,880	4,047,982	4,185,898
PY Fund Balance		450,636	752,260	639,190	736,590	759,103
TOTAL FUND REVENUES	4,197,745	4,149,943	4,443,263	4,578,070	4,784,572	4,945,001
Expenditures:						
Personnel Services	2,680,524	2,589,572	3,006,423	3,108,345	3,212,222	3,318,334
Operating Expenditures	1,375,316	1,506,390	1,423,840	1,469,725	1,572,350	1,626,667
Interfund Transfers	-	53,981	-	-	-	-
Capital Outlay	-	-	3,000	-	-	-
Capital Improvement	-	-	10,000	-	-	-
TOTAL FUND EXPENDITURES	4,055,840	4,149,943	4,443,263	4,578,070	4,784,572	4,945,001
REVENUES LESS EXPENDITURES	141,905	-	-	-	-	-
Reserves	3,286,850	1,522,836	770,576	131,386	(605,204)	(1,364,307)
Total Reserves	3,286,850	1,522,836	770,576	131,386	(605,204)	(1,364,307)

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 118 - Ocean Center

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Charges for Services	3,071,231	2,992,600	3,506,600	3,432,982	3,460,711	3,489,271
Investment Income, Rent, Sales	982,811	800,580	848,540	872,245	881,533	893,241
Transfer from Tourist Development Tax	13,441,522	12,930,719	12,407,485	13,090,860	13,433,105	13,794,122
Coordinated Marketing	400,000	400,000	400,000	400,000	400,000	400,000
Subtotal Operating Revenues	17,895,564	17,123,899	17,162,625	17,796,087	18,175,349	18,576,634
Loan Repayment - Parking Garage	-	-	-	1,000,000	1,800,000	2,075,000
PY Fund Balance - Capital	4,595,752	4,493,474	1,580,066	114,882		
TOTAL FUND REVENUES	22,491,316	21,617,373	18,742,691	18,910,969	19,975,349	20,651,634
Expenditures:						
Personnel Services	4,577,132	4,849,767	5,272,172	5,473,081	5,680,197	5,894,274
Operating Expenditures	7,148,393	7,421,031	7,197,659	7,450,891	7,713,960	7,987,262
Grants and Aids	-	5,710	5,610	5,610	5,610	5,610
Transfer 208 Fund - Ocean Center Debt Service	678,988	680,488	676,750	673,387	668,384	667,218
Transfer to Group Insurance	-	85,581	-	-	-	-
Subtotal Operating Expenditures	12,404,513	13,042,577	13,152,191	13,602,969	14,068,151	14,554,364
% of Total Expenditures	55%	60%	70%	72%	71%	71%
Loan - Parking Garage	2,075,000	2,075,000	-	-	-	-
Capital Outlay	219,000	224,796	515,500	308,000	8,000	8,000
Capital Improvements	175,000	275,000	575,000	-	-	-
Transfer 318 Fund - Ocean Center Capital	7,617,803	6,000,000	4,500,000	5,000,000	5,641,823	5,811,078
Subtotal Other Expenditures	10,086,803	8,574,796	5,590,500	5,308,000	5,649,823	5,819,078
TOTAL FUND EXPENDITURES	22,491,316	21,617,373	18,742,691	18,910,969	19,717,974	20,373,442
REVENUES LESS EXPENDITURES						
	-	-	-	-	257,375	278,192
Reserve for Future Capital	2,649,829	2,579,688	995,750	817,521	1,036,970	1,275,034
Revenue Stabilization	1,309,521	1,712,390	1,716,263	1,779,609	1,817,535	1,857,663
Total Reserves	3,959,350	4,292,078	2,712,012	2,597,130	2,854,505	3,132,697

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 120 - Municipal Services District

Revenues:	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Current Ad Valorem Taxes*	21,564,083	21,564,083	22,445,308	23,567,573	24,745,952	25,983,249
Millage Rate	1.6956	1.6956	1.6956	1.6956	1.6956	1.6956
			Flat	Flat	Flat	Flat
Delinquent Ad Valorem Taxes	45,000	45,000	45,000	45,000	45,000	45,000
Utility Tax	11,156,777	12,854,997	13,497,747	14,172,634	14,881,266	15,625,329
Sales Tax	7,680,552	7,522,859	7,560,079	7,741,867	7,946,997	8,185,407
Charges for Services	998,743	926,814	930,190	1,041,529	1,072,774	1,104,965
Licenses & Permits	375,641	374,041	373,011	377,099	381,238	385,429
Intergovernmental Revenues	110,205	109,919	111,240	112,285	113,341	114,408
Investment Income	1,040,309	939,699	908,708	876,545	834,262	820,346
Property Appraiser & Tax Collector Excess Fees	84,700	131,957	93,453	93,453	93,453	93,453
Miscellaneous Revenues	133,792	143,857	92,895	95,869	98,763	101,874
Subtotal Operating Revenues	43,189,802	44,613,226	46,057,631	48,123,854	50,213,046	52,459,460
PY Fund Balance	3,494,039	1,328,382	3,355,038	3,834,869	3,110,483	3,238,635
TOTAL FUND REVENUES	46,683,841	45,941,608	49,412,669	51,958,723	53,323,529	55,698,095
Expenditures:						
Transfer to the Sheriff's Office	26,777,094	26,777,094	29,622,449	31,103,571	32,658,750	34,291,688
Direct Sheriff's Office Expenditures	50,000	50,000	52,000	54,080	56,244	58,493
Evidence Facility Debt Service on \$7M	458,622	458,622	459,294	459,679	459,778	459,590
Property Appraiser & Tax Collector Commissions	812,128	812,128	833,701	844,821	886,390	930,041
Subtotal Constitutional Office	28,097,844	28,097,844	30,967,444	32,462,151	34,061,162	35,739,812
Animal Control	3,291,920	2,831,295	3,037,867	3,721,514	3,220,695	3,554,070
Construction Engineering	993,160	1,001,233	1,298,428	1,345,642	1,395,218	1,445,259
Growth & Resource Management	7,113,218	6,657,045	6,975,295	7,234,708	7,388,467	7,635,388
Mosquito Control	300,000	300,000	300,000	300,000	300,000	300,000
Non-Departmental/CRA's	108,428	108,428	100,428	109,107	118,400	128,353
Transfer to Group Insurance	-	166,492	-	-	-	-
Parks & Recreation	1,779,271	1,779,271	1,733,207	1,785,601	1,839,587	1,895,213
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	46,683,841	45,941,608	49,412,669	51,958,723	53,323,529	55,698,095
REVENUES LESS EXPENDITURES	-	-	-	-	-	-

*Fiscal year 2026-27 taxable property value increase is 5.1% over Post VAB FY26 values. (New Construction 1.4%.)

*FY28-FY30 taxable property value increase estimate 5.0% (New Construction 1.5%)

**Cities receiving CRA funding: DeLand (Unincorporated Spring Hill CRA)

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 120 - Municipal Services District

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Category Summary						
Personnel Services	6,965,944	6,728,859	7,035,587	7,300,661	7,573,624	7,855,070
Operating Expenses	6,770,502	6,508,778	7,044,357	7,339,756	7,482,059	7,706,533
Capital Outlay & Improvements	467,779	99,919	179,050	729,756	88,168	97,214
Interfund Transfers***	32,235,716	32,402,208	35,081,743	36,563,250	38,118,528	39,751,278
Grants & Aids	6,180	5,983	6,000	6,180	6,365	6,556
CRA Payments**	61,599	61,599	65,932	73,576	81,803	90,658
Reserves	25,405,947	31,638,261	28,147,665	24,082,283	20,740,880	17,252,601
Emergency Reserves	4,310,980	4,461,323	4,506,881	4,737,394	4,968,314	5,217,958
Total by Category	76,224,647	81,906,930	82,067,215	80,832,856	79,059,741	77,977,868

Reserves	19,885,423	26,117,737	23,351,848	19,480,732	16,599,107	13,570,415
Reserve for Debt Service	5,520,524	5,520,524	4,795,817	4,601,551	4,141,773	3,682,186
Emergency Reserves	4,310,980	4,461,323	4,506,881	4,737,394	4,968,314	5,217,958
Percentage	10.0%	10.0%	9.8%	9.8%	9.9%	9.9%
Total Reserves	29,716,927	36,099,584	32,654,546	28,819,677	25,709,194	22,470,559

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 122 - Manatee Conservation

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Boat Slip Fee	30,000	818,004	30,000	28,000	26,000	23,000
Investment Income	28,266	26,637	25,752	24,842	23,643	23,248
PY Fund Balance					357	3,752
TOTAL FUND REVENUES	58,266	844,641	55,752	52,842	50,000	50,000
Expenditures:						
Operating Expense	12,500	12,550	12,500	12,500	12,500	12,500
Payments To Government Agency	26,663	26,663	26,662	26,662	26,662	26,662
Grants and Aids	10,838	1,538	10,838	10,838	10,838	10,838
TOTAL FUND EXPENDITURES	50,001	40,751	50,000	50,000	50,000	50,000
REVENUES LESS EXPENDITURES	8,265	803,890	5,752	2,842	-	-
Revenue Stabilization	698,681	1,481,224	1,486,976	1,489,818	1,489,818	1,489,818

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

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Commissary Commissions	980,000	850,000	900,000	927,000	954,810	983,454
Inmate Mowing Contract	30,000	30,000	30,000	30,000	30,000	30,000
Miscellaneous Revenues	206,402	167,498	162,086	156,349	148,807	146,324
Subtotal Operating Revenues	1,216,402	1,047,498	1,092,086	1,113,349	1,133,617	1,159,778
PY Fund Balance One-time	833,333	802,581	944,349	986,450	890,112	
TOTAL FUND REVENUES	2,049,735	1,850,079	2,036,435	2,099,799	2,023,729	1,159,778
Expenditures:						
Personnel Services	903,526	880,577	998,530	1,039,493	1,081,952	1,126,138
Operating Expenses	1,123,549	927,593	1,014,565	1,036,266	1,095,506	1,108,826
Transfer to Group Insurance	0	28,909	0	0	0	0
Subtotal Operating Expenditures	2,027,075	1,837,079	2,013,095	2,075,759	2,177,458	2,234,964
Capital Outlay	22,660	13,000	23,340	24,040	24,762	25,504
Subtotal Capital Expenditures	22,660	13,000	23,340	24,040	24,762	25,504
TOTAL FUND EXPENDITURES	2,049,735	1,850,079	2,036,435	2,099,799	2,202,220	2,260,468
REVENUES LESS EXPENDITURES	0	0	0	0	(178,491)	(1,100,690)
Reserve for Future Capital	3,336,902	2,820,911	1,876,562	890,112	(178,491)	(1,279,181)

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 127 - Wetland Mitigation

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<u>Revenues:</u>						
Wetland Mitigation Fee	40,000	150,000	65,352	67,313	69,332	71,412
Investment Income	16,942	18,593	17,960	17,325	16,488	16,214
PY Fund Balance						
TOTAL FUND REVENUES	56,942	168,593	83,312	84,638	85,820	87,626
<u>Expenditures:</u>						
Operating Expense	50,000	40,000	50,600	52,118	53,682	55,291
TOTAL FUND EXPENDITURES	50,000	40,000	50,600	52,118	53,682	55,291
REVENUES LESS EXPENDITURES	6,942	128,593	32,712	32,520	32,138	32,335
Revenue Stabilization	464,845	614,257	646,969	679,489	711,627	743,962

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 130 - Economic Development

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Transfer from General Fund	1,104,767	1,104,767	1,210,692	1,271,051	1,274,454	1,355,039
General Fund Millage Equivalent	0.0182	0.0182	0.0190	0.0186	0.0174	0.0174
Miscellaneous Revenues	572,248	552,089	541,597	525,776	504,540	498,659
Charges for Services	66,500	19,500	34,500	35,535	36,601	37,699
Subtotal Operating Revenues	1,743,515	1,676,356	1,786,789	1,832,362	1,815,595	1,891,397
PY Fund Balance One-Time Incentives		1,843,848	54,474	7,821	85,024	71,327
TOTAL FUND REVENUES	1,743,515	3,520,204	1,841,263	1,840,183	1,900,619	1,962,724
Expenditures:						
Personnel Services	943,024	919,610	1,025,639	1,061,739	1,098,664	1,136,543
Operating Expenditures	470,651	424,224	448,124	470,944	494,455	518,681
Legislative Program - (Operating)	22,340	5,750	0	0	0	0
Capital Improvements	0	0	60,000	0	0	0
Transfer to Group Insurance	0	13,030	0	0	0	0
Transfer to Airport Grant Projects Fund	0	136,000	0	0	0	0
Subtotal Operating Expenditures	1,436,015	1,498,614	1,533,763	1,532,683	1,593,119	1,655,224
% of Operating Revenue	82%	89%	86%	84%	88%	88%
Business Development Program						
Team Volusia	300,000	300,000	300,000	300,000	300,000	300,000
SCORE	7,500	7,500	7,500	7,500	7,500	7,500
Business Development Incentives Encumbered		1,714,090				
Subtotal Business Development Expenditures	307,500	2,021,590	307,500	307,500	307,500	307,500
TOTAL FUND EXPENDITURES	1,743,515	3,520,204	1,841,263	1,840,183	1,900,619	1,962,724
REVENUES LESS EXPENDITURES	-	-	-	-	-	-
Reserve for Business Development	10,913,289	10,067,786	10,013,312	10,005,491	9,920,467	9,849,140

VOLUSIA COUNTY 5 YEAR FORECAST
FUNDS: 131 Road Impact Fees

Revenues:	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<i>Road Impact Fee Zone 1</i>						
Residential	1,676,960	1,676,960	1,676,960	1,676,960	1,676,960	1,676,960
Commercial	651,707	651,707	651,707	651,707	651,707	651,707
Transportation Impact Fee- Residential	-	-	-	-	-	-
Investment Income	793,010	923,919	892,225	860,644	819,128	805,465
Subtotal Operating Revenues	3,121,677	3,252,586	3,220,892	3,189,311	3,147,795	3,134,132
PY Fund Balance One-Time	20,822,669	903,176	21,579,762	3,777,098		
TOTAL FUND REVENUES	23,944,346	4,155,762	24,800,654	6,966,409	3,147,795	3,134,132
Expenditures:						
<i>Road Impact Fee Zone 1</i>						
Dunn Ext-Tomoka Farms-LPGA	7,000,000	712,086	-	-	-	-
Hand Widening-Clyde Morris-Nova	2,728,000	73,920	-	-	-	-
Williamson Blvd - Beville to Madeline	-	-	3,777,000	-	-	-
Tymber Creek Rd.	-	48,485	-	-	-	-
Williamson BL-Strickland-Hand	401,263	401,263	-	-	-	-
Tomoka Farms and Bellevue Ave Intersection Improvements	1,344,000	1,302,049	400,000	-	-	-
Dunn Ave Ext - Ph1 - Tomoka to Morfontaine	-	1,420,000	11,766,000	6,966,409	-	-
Dunn Ave Ext - Ph2 - Morfontaine to INA Dev	500,000	2,500	1,797,500	-	3,000,000	2,961,117
County Sidewalks	-	195,459	112,562	-	-	-
Road Impact Fee Zone 1 Const	11,971,083	-	6,947,592	-	147,697	-
TOTAL FUND EXPENDITURES	23,944,346	4,155,762	24,800,654	6,966,409	3,147,697	2,961,117
REVENUES LESS EXPENDITURES	-	-	-	-	98	173,015
Reserve for Future Capital	1,686,015	25,356,860	3,777,098	-	98	173,113

VOLUSIA COUNTY 5 YEAR FORECAST
FUNDS: 132 Road Impact Fees

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
<i>Road Impact Fee Zone 2</i>						
Residential	1,477,992	3,309,387	1,477,992	1,477,992	1,477,992	1,477,992
Commercial	237,268	647,430	237,268	237,268	237,268	237,268
Transportation Impact Fee- Residential	-	38,430	-	-	-	-
Investment Income	580,754	645,978	623,958	601,883	572,840	563,285
Subtotal Operating Revenues	2,296,014	4,641,225	2,339,218	2,317,143	2,288,100	2,278,545
PY Fund Balance One-Time	15,623,292		20,469,242			
TOTAL FUND REVENUES	17,919,306	4,641,225	22,808,460	2,317,143	2,288,100	2,278,545
Expenditures:						
<i>Road Impact Fee Zone 2</i>						
Pioneer Tr/-Tomoka Farms Rd Roundabout	11,425,000	825,000	9,025,000	-	-	-
Taylor Branch Road-Dunlawton to Clyde Morris	1,607,000	650,000	6,557,000	1,200,000	-	-
Old Mission Road	3,432,000	-	5,241,000	-	-	-
Taylor Rd-Forest Pre/Summertree	-	377,497	704,000	-	-	-
County Sidewalks	-	-	198,251	180,000	-	-
Road Impact Fee Zone 2 Const	1,455,306	-	1,083,209	-	-	-
TOTAL FUND EXPENDITURES	17,919,306	1,852,497	22,808,460	1,380,000	-	-
REVENUES LESS EXPENDITURES	-	2,788,728	-	937,143	2,288,100	2,278,545
Reserve for Future Capital	-	20,469,242	-	937,143	3,225,243	5,503,788

VOLUSIA COUNTY 5 YEAR FORECAST
FUNDS: 133 Road Impact Fees

Revenues:	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<i>Road Impact Fee Zone 3</i>						
Residential	3,085,280	3,085,280	3,085,280	3,085,280	3,085,280	3,085,280
Commercial	199,400	-	199,400	199,400	199,400	199,400
Transportation Impact Fee- Residential	-	23,476	-	-	-	-
Investment Income	838,191	760,924	735,808	709,764	675,527	664,257
Subtotal Operating Revenues	4,122,871	3,869,680	4,020,488	3,994,444	3,960,207	3,948,937
PY Fund Balance One-Time	10,859,949		20,232,417	80	80	
TOTAL FUND REVENUES	14,982,820	3,869,680	24,252,905	3,994,524	3,960,287	3,948,937
Expenditures:						
<i>Road Impact Fee Zone 3</i>						
Rhode Island Ext-Vmp-Normandy	400,000	-	400,000	-	-	-
Veteran's Mem Pkwy Ext-Graves-SR472	10,124,820	1,560,677	14,951,500	1,009,313	-	-
Countywide Sidewalks	-	-	85,188	-	-	-
Veteran's Mem Pkwy Wide-Rhode Island-Graves	2,758,000	807,186	3,958,000	2,685,211	3,960,287	-
Lake Helen Osteen Rd Widening - Captain to Haulover	800,000	-	1,200,000	-	-	-
Howland Blvd Widening - I4 to Catalina	900,000	268,830	2,331,170	300,000	-	-
Road Impact Fees Zone 3 Const	-	-	1,327,047	-	-	3,806,254
TOTAL FUND EXPENDITURES	14,982,820	2,636,693	24,252,905	3,994,524	3,960,287	3,806,254
REVENUES LESS EXPENDITURES	-	1,232,987	-	-	-	142,683
Reserve for Future Capital	5,677,492	20,232,637	220	140	60	142,743

VOLUSIA COUNTY 5 YEAR FORECAST
FUNDS: 134 Road Impact Fees

Revenues:	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
<i>Road Impact Fee Zone 4</i>						
Residential	1,122,320	1,122,320	1,122,230	1,122,230	1,122,230	1,122,230
Commercial	199,400	199,400	199,400	199,400	199,400	199,400
Transportation Impact Fee- Commercial	-	140,000	-	-	-	-
Investment Income	912,322	994,001	960,219	926,232	881,552	866,847
Subtotal Operating Revenues	2,234,042	2,455,721	2,281,849	2,247,862	2,203,182	2,188,477
PY Fund Balance One-Time	21,700,520		25,136,827			97,773
TOTAL FUND REVENUES	23,934,562	2,455,721	27,418,676	2,247,862	2,203,182	2,286,250
Expenditures:						
<i>Road Impact Fee Zone 4</i>						
Veteran's Mem Pkwy Wide - Current 4 LN to Rhode Island Ave	-	-	2,677,000	-	-	-
Kepler-Sr44 To Us92 3LANE	400,000	-	-	-	-	-
Orange Camp Rd. Widening from US17/92 to MLK - Study	-	37,859	-	-	-	-
Beresford Ave - Blue Lake Ave To Mlk Jr Beltway	1,739,000	436,451	1,588,728	-	-	-
Orange Camp Rd - 17/92 to Blue Lake	17,500,000	1,470,693	16,029,307	1,745,000	-	-
Road Impact Fee Zone 4 Const	4,295,562	-	6,936,332	-	-	-
Countywide Sidewalks	-	19,659	187,309	-	-	-
TOTAL FUND EXPENDITURES	23,934,562	1,964,662	27,418,676	1,745,000	-	-
REVENUES LESS EXPENDITURES	-	491,059	-	502,862	2,203,182	2,286,250
Reserve for Future Capital	-	25,136,827	-	502,862	2,706,044	4,894,521

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 140- Fire Services

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Ad Valorem Taxes*	47,221,796	47,173,544	48,871,597	51,315,177	53,880,936	56,574,983
Millage Rate	3.6236	3.6236	3.5990	3.5990	3.5990	3.5990
			Partial Rollback	Flat	Flat	Flat
Delinquent Ad Valorem Taxes	100,000	100,000	100,000	100,000	100,000	100,000
Lake Helen Contract	589,056	680,000	727,769	763,407	800,828	840,119
Fire Ambulance Transport Revenues	450,000	450,000	450,000	450,000	450,000	450,000
Charges for Services	75,000	80,250	75,000	75,000	75,000	75,000
Licenses & Permits	105,000	35,000	75,000	75,000	75,000	75,000
Intergovernmental Revenues	79,120	72,960	72,960	72,960	72,960	72,960
Investment Income	1,643,700	1,747,137	1,687,971	1,628,226	1,548,683	1,523,833
Tax Collector & Property Appraiser Excess Fees	202,200	301,831	213,958	213,958	213,958	213,958
Transfer from Closeout of Fund 660	5,000,000	6,000,000	-	-	-	-
Miscellaneous Revenue	1,025	20,510	1,025	1,025	1,025	1,025
Subtotal Operating Revenues	55,466,897	56,661,232	52,275,280	54,694,753	57,218,390	59,926,878
PY Fund Balance One-Time - Capital			6,562,059			
TOTAL FUND REVENUES	55,466,897	56,661,232	58,837,339	54,694,753	57,218,390	59,926,878
Expenditures:						
Personnel Services	32,521,996	32,301,100	36,567,769	38,030,426	39,383,191	40,774,137
Operating Expenses**	9,777,885	9,271,473	9,326,746	9,754,406	10,203,411	10,583,255
Tax Collector & Property Appraiser Commissions	1,828,163	1,828,163	1,905,335	1,930,939	2,026,014	2,125,849
Interfund Transfer to Group Insurance Fund	-	618,936	-	-	-	-
Subtotal Operating Expenditures	44,128,044	44,019,672	47,799,850	49,715,771	51,612,616	53,483,241
% of total operating revenue	80%	78%	91%	91%	90%	89%
Capital Outlay	737,856	2,520,038	1,347,489	2,566,450	474,635	1,432,782
Capital Improvements	215,000	224,760	190,000	-	-	-
Interfund Transfer to Fire Capital Fund	5,856,033	5,887,972	9,500,000	650,000	9,800,000	-
Subtotal Capital Expenditures	6,808,889	8,632,770	11,037,489	3,216,450	10,274,635	1,432,782
TOTAL FUND EXPENDITURES	50,936,933	52,652,442	58,837,339	52,932,221	61,887,251	54,916,023
REVENUES LESS EXPENDITURES	4,529,964	4,008,790	-	1,762,532	-	5,010,855
Reserves	24,987,382	25,902,792	19,513,690	20,932,111	16,010,886	20,750,892
Reserve for Grant Match	500,000	468,061	500,000	500,000	500,000	500,000
Emergency Reserves (10%)	5,330,260	5,330,260	5,125,364	5,469,475	5,721,839	5,992,688
Total Reserves	30,817,642	31,701,113	25,139,054	26,901,586	22,232,725	27,243,580

*Fiscal year 2026-27 taxable property value increase is 5.1% over Post VAB FY26 values. (New Construction 1.4%.)

*FY28-FY30 taxable property value increase estimate 5.0% (New Construction 1.5%)

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 155 - Impact Fee Administration

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Investment Income	21,879	17,354	16,795	16,201	15,420	15,163
Impact Fee Administrative Charges	450,000	382,000	382,000	382,000	382,000	382,000
PY Fund Balance				276,831		76,986
TOTAL FUND REVENUES	471,879	399,354	398,795	675,032	397,420	474,149
Expenditures:						
Personal Services	159,415	155,559	167,116	173,747	180,612	187,715
Operating Expense	203,106	205,857	106,567	501,285	126,179	286,434
Transfer to Group Insurance	-	4,335	-	-	-	-
TOTAL FUND EXPENDITURES	362,521	365,751	273,683	675,032	306,791	474,149
REVENUES LESS EXPENDITURES	109,358	33,603	125,112	-	90,629	-
Revenue Stabilization	647,841	33,603	158,715	158,715	249,344	249,344

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 157 - Silver Sands-Bethune Beach MSD

	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Ad Valorem Taxes*	15,383	15,360	15,661	16,131	16,615	17,114
Millage Rate	0.0099	0.0099	0.0099	0.0099	0.0099	0.0099
			Flat	Flat	Flat	Flat
Investment Income	259	148	143	138	132	129
Excess Fees - PA/TC	-	110	78	78	78	78
Subtotal Operating Revenues	15,642	15,618	15,882	16,347	16,825	17,321
PY Fund Balance	1,405	420				
TOTAL FUND REVENUES	17,047	16,038	15,882	16,347	16,825	17,321
Expenditures:						
Administrative Service Charges	1,220	1,220	1,102	1,136	1,170	1,205
Property Appraiser Commissions	283	283	296	288	302	317
Tax Collector Commissions	317	317	323	332	341	351
Arterial Lighting (Streetlights)	15,227	14,218	13,934	14,368	14,793	15,234
TOTAL FUND EXPENDITURES	17,047	16,038	15,655	16,124	16,606	17,107
REVENUES LESS EXPENDITURES	-	-	227	223	219	214
Reserve for Future Capital	-	697	924	1,147	1,366	1,580

*Fiscal year 2026-27 taxable property value increase is 2.0% over Post VAB FY26 values (New construction represents 1.1% of the increase).

*Taxable property value is estimated to increase 3% in FY28 (New Construction 0.5%), 3% in FY29 (New Construction 0.5%) & 3% in FY30 (New Construction 0.5%).

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 159 Stormwater Utility Fund

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Stormwater Permits, Fees, Spec Assmnt	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000
Charges for Services	45,000	50,000	45,000	45,900	46,818	47,754
Investment Income/Sale of Surplus/ Misc Revenue	326,307	329,796	241,714	233,295	222,217	218,592
Subtotal Operating Revenues	6,671,307	6,679,796	6,586,714	6,579,195	6,569,035	6,566,346
PY Fund Balance One-Time - Capital	997,004	1,190,313	1,236,314	1,596,080	1,917,395	128,330
TOTAL FUND REVENUES	7,668,311	7,870,109	7,823,028	8,175,275	8,486,430	6,694,676
Expenditures:						
Personnel Services	4,178,221	3,979,518	4,290,639	4,452,315	4,619,330	4,791,942
Operating Expenses	3,080,690	3,137,137	3,015,389	3,322,960	3,433,450	3,541,825
Reimbursements	(1,500,000)	(1,200,000)	(1,500,000)	(1,545,000)	(1,591,350)	(1,639,091)
Transfer to Health Insurance Fund	-	100,435	-	-	-	-
Subtotal Operating Expenditures	5,758,911	6,017,090	5,806,028	6,230,275	6,461,430	6,694,676
% of total operating revenue	86%	90%	88%	95%	98%	102%
Capital Outlay	809,400	1,253,019	817,000	845,000	925,000	-
Capital Improvements	1,100,000	600,000	1,200,000	1,100,000	1,100,000	-
TOTAL FUND EXPENDITURES	7,668,311	7,870,109	7,823,028	8,175,275	8,486,430	6,694,676
REVENUES LESS EXPENDITURES	-	-	-	-	-	-
Total Reserves for Future Capital	3,553,445	4,871,542	3,635,228	2,039,148	121,753	(6,577)

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 160 - ECHO

	FY2025-26 Adopted	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Ad Valorem Taxes*	12,630,917	12,632,156	13,361,010	14,095,865	14,871,138	15,689,050
Millage Rate	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
			Flat	Flat	Flat	Flat
Delinquent Ad Valorem Taxes	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income & Miscellaneous Revenues	1,091,413	1,656,093	901,146	869,251	827,319	813,519
Transfer Interest Back from ECHO Direct County Expenditure Capital Projects Fund	412,277	1,258,872	547,353	527,980	502,510	494,129
Tax Collector & Property Appraiser Excess Fees	53,400	78,632	55,629	55,629	55,629	55,629
Subtotal Operating Revenues	14,238,007	15,675,753	14,915,138	15,598,725	16,306,596	17,102,327
PY Fund Balance		8,002,088	5,478,508			
TOTAL FUND REVENUES	14,238,007	23,677,841	20,393,646	15,598,725	16,306,596	17,102,327
Expenditures:						
Personnel Services	301,762	298,487	319,398	331,657	344,335	357,403
Operating Expenditures	233,328	281,273	327,737	334,314	342,705	352,994
Tax Collector & Property Appraiser Commissions	475,592	475,592	500,199	508,981	535,477	563,375
CRA Payments**	407,113	407,113	433,712	338,040	363,582	383,942
Subtotal Operating Expenditures	1,417,795	1,462,465	1,581,046	1,512,992	1,586,099	1,657,714
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	6,175,000	12,240,000	3,312,600	2,098,817	10,000	500,000
New Motocross Facility	-	1,122,137	-	-	-	-
Transfer to Group Insurance Fund	-	7,407	-	-	-	-
ECHO Grants	4,500,000	7,345,832	14,000,000	8,000,000	8,000,000	8,000,000
TOTAL FUND EXPENDITURES	13,592,795	23,677,841	20,393,646	13,111,809	11,096,099	11,657,714
REVENUES LESS EXPENDITURES	645,212	-	-	2,486,916	5,210,497	5,444,613

Reserves	14,399,289	14,417,462	8,938,954	11,425,870	16,636,367	22,080,980
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*Fiscal year 2026-27 taxable property value increase is 5.8% over Post VAB FY26 values (New Construction represents 2.4% of the increase).

*Taxable property value is estimated to increase 5.5% in FY28-FY30 (New Construction 2%).

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 162 - Forever Land Acquisition

	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Ad Valorem Taxes*	12,630,917	12,632,156	13,361,010	14,095,865	14,871,138	15,689,050
Millage Rate	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
			Flat	Flat	Flat	Flat
Delinquent Ad Valorem Taxes	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income	703,360	863,682	833,852	804,238	765,538	752,768
Sale of Land	400,000	-	-	-	-	-
DEP Grants	-	246,939	-	-	-	-
Tax Collector & Property Appraiser Excess Fees	53,400	75,831	53,771	53,771	53,771	53,771
Subtotal Operating Revenues	13,837,677	13,868,608	14,298,633	15,003,874	15,740,447	16,545,589
PY Fund Balance - Operating		13,909,771				
TOTAL FUND REVENUES	13,837,677	27,778,379	14,298,633	15,003,874	15,740,447	16,545,589
Expenditures:						
Personnel Services	401,038	405,727	423,987	439,084	454,559	470,442
Operating Expenditures	465,479	970,561	608,421	627,499	646,130	665,336
Tax Collector & Property Appraiser Commissions	475,592	475,592	500,199	508,981	535,477	563,375
CRA Payments**	407,113	407,113	433,712	338,040	363,582	383,942
15% set aside for Land Management	1,902,138	1,902,138	2,004,152	2,114,380	2,230,671	2,353,358
Transfer to Group Insurance Fund	-	6,874	-	-	-	-
Total Operating Expenditures	3,651,360	4,168,005	3,970,471	4,027,984	4,230,419	4,436,453
Small Lot Acquisitions	23,175	142,214	23,760	24,471	25,209	25,965
Land Acquisitions	-	23,468,160	-	-	-	-
TOTAL FUND EXPENDITURES	3,674,535	27,778,379	3,994,231	4,052,455	4,255,628	4,462,418
REVENUES LESS EXPENDITURES	10,163,142	-	10,304,402	10,951,419	11,484,819	12,083,171
Reserve for Forever Land Acquisition	28,278,510	7,738,563	18,042,965	28,994,384	40,479,203	52,562,374
Total Reserves	28,278,510	7,738,563	18,042,965	28,994,384	40,479,203	52,562,374

*Fiscal year 2026-27 taxable property value increase is 5.8% over Post VAB FY26 values (New Construction represents 2.4% of the increase).

*Taxable property value is estimated to increase 5.5% in FY28-FY30 (New Construction 2%).

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, Ormond Beach, Port Orange, and South Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 163 - Forever Land Management

	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
15% Set Aside for Land Management	1,902,138	1,902,138	2,004,152	2,114,380	2,230,671	2,353,358
Land Management Fees	192,030	192,030	200,000	206,000	212,180	218,545
Investment Income	610,964	612,786	592,218	571,257	543,701	534,631
Charges for Services	42,500	42,500	42,500	42,500	42,500	42,500
Land Rentals	130,489	130,489	130,794	134,718	138,759	142,922
Subtotal Operating Revenues	2,878,121	2,879,943	2,969,664	3,068,855	3,167,811	3,291,956
PY Fund Balance - Operating		51,067				
TOTAL FUND REVENUES	2,878,121	2,931,010	2,969,664	3,068,855	3,167,811	3,291,956
Expenditures:						
Personnel Services	1,070,510	1,123,322	1,259,044	1,305,530	1,353,468	1,402,882
Operating Expenditures	1,080,163	1,092,996	1,026,046	1,063,717	1,089,543	1,171,144
Transfer to Group Insurance Fund	-	21,776	-	-	-	-
Fees for Permits	54	-	-	-	-	-
Total Operating Expenditures	2,150,727	2,238,094	2,285,090	2,369,247	2,443,011	2,574,026
% of total operating revenue	75%	78%	77%	77%	77%	78%
Capital Outlay	114,000	159,916	49,000	60,000	35,000	110,000
Capital Improvements	435,000	533,000	163,450	546,553	159,096	13,113
TOTAL FUND EXPENDITURES	2,699,727	2,931,010	2,497,540	2,975,800	2,637,107	2,697,139
REVENUES LESS EXPENDITURES	178,394	-	472,124	93,055	530,704	594,817
Reserve for Forever Land Management						
Reserve for Forever Land Management	14,887,322	15,264,193	15,736,317	15,829,372	16,360,076	16,954,893
Total Reserves	14,887,322	15,264,193	15,736,317	15,829,372	16,360,076	16,954,893

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

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
<u>Revenues:</u>						
Beach Access Fees	6,592,000	6,248,142	6,435,586	6,628,654	6,827,513	7,032,339
Off Beach Parking Revenue	2,987,000	3,373,096	3,474,289	3,578,518	3,685,873	3,796,449
Beach Fines	-	489,489	504,174	519,299	534,878	550,925
Marine Science Center Revenue	1,001,658	946,773	983,778	1,038,118	1,095,795	1,157,017
Franchise Fees (Concesssionaires)	593,500	530,790	619,000	638,000	657,000	676,710
Beach Safety Charges for Service	109,050	81,171	104,450	102,190	107,425	108,740
Other Miscellaneous Revenues	33,000	27,157	26,260	27,000	27,000	27,000
Subtotal Operating Revenues	11,316,208	11,696,618	12,147,537	12,531,779	12,935,484	13,349,180
Resident Annual Beach Pass Buy Down	7,300,000	13,227,480	13,227,450	13,227,450	13,227,450	13,227,450
General Fund Subsidy Transfer	9,891,457	2,625,611	3,953,051	5,074,845	5,910,916	6,938,705
Subtotal Transfers	17,191,457	15,853,091	17,180,501	18,302,295	19,138,366	20,166,155
General Fund Millage Equivalent (including Resident Annual Beach Pass Buy Down)	0.2662	0.2615	0.2695	0.2675	0.2619	0.2584
PY Fund Balance Operating	-	252,439			-	-
TOTAL FUND REVENUES	28,507,665	27,802,148	29,328,038	30,834,074	32,073,850	33,515,335
<u>Expenditures:</u>						
Beach Maintenance Contract	3,710,077	3,710,077	3,972,388	4,091,560	4,214,307	4,340,735
On Beach Fee Collection Contractor	4,410,676	4,030,500	4,409,448	4,512,084	4,617,797	4,727,042
Off Beach Fee Collection Contractor	1,483,000	1,830,686	1,877,225	2,280,237	2,340,067	2,401,693
Other Coastal Division Personnel & Operating Expenses	3,922,204	3,867,348	4,008,109	4,123,997	4,249,928	4,369,907
Beach Safety	10,576,042	9,906,877	10,572,203	11,007,976	11,367,069	11,708,691
Animal Control (Dog Beach)	74,323	14,168	-	-	-	-
Marine Science Center	2,276,474	2,273,471	2,465,457	2,552,530	2,642,453	2,735,610
Sea Turtle Conservation Program	693,265	621,183	648,680	667,565	1,087,864	808,545
Transfer to Group Insurance Fund	-	207,952	-	-	-	-
Subtotal Operating Expenditures	27,146,061	26,462,262	27,953,510	29,235,949	30,519,485	31,092,223
<u>Capital Improvements:</u>						
Beach Safety Capital	355,604	305,771	679,454	570,105	454,418	1,571,507
Coastal Capital	855,300	853,413	612,384	592,000	510,000	628,000
Marine Science Center Capital	120,700	150,702	78,700	436,020	573,947	219,615
Sea Turtle Conservation Program Capital	30,000	30,000	3,990	-	16,000	3,990
Subtotal Capital Improvement	1,361,604	1,339,886	1,374,528	1,598,125	1,554,365	2,423,112
TOTAL FUND EXPENDITURES	28,507,665	27,802,148	29,328,038	30,834,074	32,073,850	33,515,335
REVENUES LESS EXPENDITURES	-	-	-	-	Recommended Budget - 238	-

VOLUSIA COUNTY 5 YEAR FORECAST
Debt Service Funds

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues 200 Funds:						
Transfer - Tourist Development (106)	4,294,813	4,294,813	4,359,186	4,301,050	4,298,027	4,300,763
Transfer - Ocean Center (118)	678,988	680,488	676,750	673,387	668,384	667,218
Transfer - Municipal Service District (120)	458,622	458,622	459,294	459,679	459,778	459,590
Transfer - General Fund (001)	974,165	1,498,227	3,297,590	3,441,090	3,438,590	3,438,465
Transfer - Mosquito Control (105)	-	359,358	1,590,700	1,711,450	1,711,200	1,709,200
Investment Income	95,340	98,496	95,174	91,807	87,377	85,924
PY Fund Balance Operating						
TOTAL FUND REVENUES	6,501,928	7,390,004	10,478,694	10,678,463	10,663,356	10,661,160
Expenditures 200 Funds:						
Principal Payment	4,723,922	5,309,922	5,596,008	5,791,341	5,983,924	6,190,763
Interest Payment	1,972,669	2,624,394	2,449,331	2,265,136	2,074,238	1,876,351
Other Debt Service Costs	3,750	4,750	4,750	4,750	9,500	9,750
TOTAL FUND EXPENDITURES	6,700,341	7,939,066	8,050,089	8,061,227	8,067,662	8,076,864
* Reserves:						
	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Fund 202 TDT Refunding Revenue Bond, Series 2014	3,334,365	3,084,624	3,233,390	3,314,876	3,392,358	3,468,526
Fund 215 Capital Improvement Note, Series 2017	352,393	328,118	336,512	344,583	349,978	357,484
Fund 205 Non-Ad Valorem Revenue Bonds, Series 2026	-	-	-	17,625	36,125	55,500
Fund 295 Sunrail DOT SIB Loan, 2021	3,345	2,458	4,826	7,110	9,284	11,421
Grand Total of Reserves	3,690,103	3,415,200	3,574,728	3,684,194	3,787,745	3,892,931
Grand Total of Reserves & Fund Expenditures	10,390,444	11,354,266	11,624,817	11,745,421	11,855,407	11,969,795

* Reserves set aside for future debt service payments as required by debt covenants.

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

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Beach Access Fees	840,480	793,988	817,808	842,342	867,612	893,640
Transfer from General Fund	200,000	-	-	-	-	-
Investment Income	297,199	241,032	233,245	224,990	214,136	210,564
Subtotal Revenues	1,337,679	1,035,020	1,051,053	1,067,332	1,081,748	1,104,204
PY Fund Balance One-Time	2,948,347	3,874,039	1,297,657	132,668		
TOTAL FUND REVENUES	4,286,026	4,909,059	2,348,710	1,200,000	1,081,748	1,104,204
Expenditures:						
Beach Gate Upgrades	200,000	200,000	325,000	-	-	-
Beach Infrastructure- Wayfinding Signs	200,000	200,000	-	-	-	-
Subtotal Project Expenses	400,000	400,000	325,000	-	-	-
Parking Development						
726 N. Atlantic Ave. - Sun & Surf	-	-	-	-	-	-
3167 S. Atlantic Ave. - Edwin W. Peck, Sr. Park	-	-	-	-	-	-
Resurfacing and Restriping Parking Lots	100,000	267,657	40,000	-	20,000	-
Expanding Off Beach Parking	659,777	-	-	-	-	-
Subtotal Parking Development Expenses	759,777	267,657	40,000	-	20,000	-
Beach Ramps						
Rockefeller Beach Ramp	32,785	29,635	-	-	-	-
University Ramp	9,800	-	-	-	-	-
Int'l Speedway Blvd Ramp	-	14,447	-	-	-	-
Silver Beach Ramp	-	1,567,481	-	-	-	-
Dunlawton Ave. Ramp	2,149,000	2,448,914	-	1,200,000	-	-
Boylston Ramp	-	14,535	1,003,710	-	-	-
Harvey Ramp	-	16,390	980,000	-	-	-
Browning Ramp	251,690	-	-	-	-	-
16th Ave. Beach Ramp	507,974	-	-	-	-	-
Seminole St Ramp	175,000	150,000	-	-	-	-
Subtotal Beach Ramp Expenses	3,126,249	4,241,402	1,983,710	1,200,000	-	-
TOTAL FUND EXPENDITURES	4,286,026	4,909,059	2,348,710	1,200,000	20,000	-
REVENUES LESS EXPENDITURES	-	-	-	-	1,061,748	1,104,204
Reserves for Future Capital	377,959	2,070,665	773,008	640,340	1,702,088	2,806,292
Total Reserves	377,959	2,070,665	773,008	640,340	1,702,088	2,806,292

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 314 - Port Authority Capital Projects

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Transfer from Port Authority Fund	2,200,000	2,200,000	1,300,000	1,300,000	1,300,000	1,300,000
Investment Income	313,339	404,885	390,813	376,980	358,796	352,811
Subtotal Operating Revenues	2,513,339	2,604,885	1,690,813	1,676,980	1,658,796	1,652,811
PY Fund Balance One-Time	6,054,930					
TOTAL FUND REVENUES	8,568,269	2,604,885	1,690,813	1,676,980	1,658,796	1,652,811
Expenditures:						
Operating	5,000	27,303	5,000	-	-	-
Inlet Parks	600,000	-	625,000	500,000	300,000	400,000
Intra-Coastal Dredging/DMMA Management (FIND)	3,899,140	462,333	1,000,000	500,000	500,000	-
Lighthouse Point Park - Boardwalk Renovations	4,064,129	138,008	50,000	-	-	-
TOTAL FUND EXPENDITURES	8,568,269	627,644	1,680,000	1,000,000	800,000	400,000
REVENUES LESS EXPENDITURES	-	1,977,241	10,813	676,980	858,796	1,252,811
Reserve for Future Capital	3,876,353	12,734,383	12,745,196	13,422,176	14,280,972	15,533,783

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 317 - Library Construction

<u>Revenues:</u>	FY2025-26 Adopted	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Transfer from Library Fund	100,000	100,000	2,000,000	100,000	100,000	100,000
Investment Income	319,283	414,546	400,131	385,968	367,350	361,222
Subtotal Operating Revenues	419,283	514,546	2,400,131	485,968	467,350	461,222
PY Fund Balance One-Time		10,996,531				
TOTAL FUND REVENUES	419,283	11,511,077	2,400,131	485,968	467,350	461,222
<u>Expenditures:</u>						
Port Orange Library Expansion - Construction & Lighting	90,000	11,211,077	-	-	-	-
Pierson Public Library Renovation	300,000	300,000	100,000	-	-	-
TOTAL FUND EXPENDITURES	390,000	11,511,077	100,000	-	-	-
REVENUES LESS EXPENDITURES	29,283	-	2,300,131	485,968	467,350	461,222
Reserve for Future Capital	64,660	289,819	2,589,950	3,075,918	3,543,268	4,004,490

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 318 - Ocean Center Capital

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Transfer from Ocean Center Fund 118	7,617,803	6,000,000	4,500,000	5,000,000	5,641,823	5,811,078
Investment Income	338,976	617,700	595,492	574,414	546,705	537,586
Subtotal Operating Revenues	7,956,779	6,617,700	5,095,492	5,574,414	6,188,528	6,348,664
PY Fund Balance One-Time	6,176,721	12,175,991	3,829,508			
TOTAL FUND REVENUES	14,133,500	18,793,691	8,925,000	5,574,414	6,188,528	6,348,664
Expenditures:						
Operating Expenditures	0	0	0	0	0	0
Bi Directional Amplifier System Upgrade	72,000	0	0	0	0	0
Cantilever Roof Structure	100,000	103,151	0	500,000	0	0
Directory Sign Replacement	0	0	0	0	0	0
Electrical - Concession Area Electric Upgrades, Mezzanine L	250,000	0	0	0	0	0
Electrical - Power Distribution Replacement	4,000,000	2,035,677	0	0	0	0
Electrical - Utility Grid Upgrade	0	3,275	0	0	0	0
Electrical - Vault Roof Replacement	0	0	0	0	0	0
Exterior Signage Upgrades	35,000	54,842	0	0	0	0
Louver and Vertical Wall Panel - Repair and Replacement	0	0	0	0	0	0
Ocean Center CIP Projects	0	0	0	0	0	2,000,000
Ocean Center-Air Handler Replacement	0	0	0	0	0	0
Ocean Center-Arena Floor Boxes	0	517,628	0	0	0	0
Carpet Replacement	1,500,000	1,515,000	500,000	0	0	0
Mobile Electric Distribution Station Replacement	0	0	0	0	0	0

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Lighting Retrofit	0	82,186	0	0	0	0
High Efficiency Transformers	0	22,517	0	0	0	0
Arena Seat Replacement	0	4,882,748	0	0	0	0
Arena Floor Restoration	765,000	1,529,019	150,000	0	0	0
WiFi System Replacement	1,000,000	800,000	0	0	0	0
Landscape Enhancements	0	0	0	0	0	0
Truck and Equipment Entrance	600,000	534,650	0	0	0	0
Kitchen Renovation and Equipment	2,576,500	2,576,500	0	0	0	0
Furnishing Upgrades	700,000	700,000	2,000,000	0	0	0
Interior Painting	500,000	500,000	0	0	0	0
Electrical Subpanels	200,000	35,500	2,500,000	0	0	0
Exterior Painting	300,000	300,000	0	0	0	0
Upper Level Exterior Repairs - Painting	200,000	180,498	3,000,000	0	0	0
Ocean Center Rigging	0	800,000	0	0	0	0
Ocean Center-Door Replacement & Access Control	85,000	85,000	575,000	1,000,000	1,000,000	500,000
Restroom Remodel	1,250,000	1,535,500	0	0	0	0
Replacement Chillers and Pumps	0	0	200,000	3,000,000	0	0
TOTAL FUND EXPENDITURES	14,133,500	18,793,691	8,925,000	4,500,000	1,000,000	2,500,000
REVENUES LESS EXPENDITURES	0	0	0	1,074,414	5,188,528	3,848,664
Reserves for Future Capital	5,245,356	6,346,131	2,516,623	3,591,037	8,779,565	12,628,229
Total Reserves:	5,245,356	6,346,131	2,516,623	3,591,037	8,779,565	12,628,229

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 326 - Parks Projects

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Vessel Registration Fees	123,000	123,000	124,230	125,473	126,727	127,995
Investment Income	49,686	52,042	50,284	48,504	46,164	45,394
Subtotal Operating Revenues	172,686	175,042	174,514	173,977	172,891	173,389
PY Fund Balance One-Time	113,414	810,203	255,486	326,023		
TOTAL FUND REVENUES	286,100	985,245	430,000	500,000	172,891	173,389
Expenditures:						
Divito Property Seawall - Permitting	-	24,175	-	-	-	-
Shell Harbor Seawall Repair - Permitting	-	79,970	-	-	-	-
Total Operating Expenditures	-	104,145	-	-	-	-
Shell Harbor Seawall Repair	136,100	136,100	430,000	-	-	-
Ed Stone Repave Parking & Boat Launch	150,000	150,000	-	-	-	-
Highbridge Park Expansion Design	-	150,000	-	-	-	-
Divito Property Seawall	-	-	-	500,000	-	-
Transfer to Grants (Waterway Assistance Program)	-	445,000	-	-	-	-
TOTAL FUND EXPENDITURES	286,100	985,245	430,000	500,000	-	-
REVENUES LESS EXPENDITURES	-	-	-	-	172,891	173,389
Reserve for Future Capital	1,338,430	729,120	473,634	147,611	320,502	493,891

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 328 - Trails Projects

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Transfer from Volusia ECHO Fund	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Investment Income	391,186	414,916	400,869	386,680	368,028	361,889
Subtotal Operating Revenues	1,891,186	1,914,916	1,900,869	1,886,680	1,868,028	1,861,889
PY Fund Balance One-Time	4,794,167	6,141,331	2,354,131	1,613,320	431,972	
TOTAL FUND REVENUES	6,685,353	8,056,247	4,255,000	3,500,000	2,300,000	1,861,889
Expenditures:						
Master Trail Program - Trail Resurfacing	700,000	742,869	300,000	300,000	300,000	300,000
Maytown Spur - Osteen Restroom	564,151	595,238	-	-	-	-
SR 442 Trail Parking Area Edgewater	350,000	350,000	-	-	-	-
Debary Pathway	180,000	180,000	-	-	-	-
Beresford Road - Spur Line Railroad Crossing Improvements	241,202	899,318	-	-	-	-
Old Mission Road Trail	1,500,000	1,532,943	-	-	-	-
DeLand Sunrail Station Restroom	950,000	945,575	-	2,200,000	-	-
Old Kings Road Realignment	-	81,128	-	-	-	-
Chuck Lennon Park to Trail at DeLeon Springs	-	158,216	-	-	-	-
St. Johns River to Sea Loop Trail	800,000	1,170,960	1,300,000	-	-	-
Garfield Road Trailhead	1,400,000	1,400,000	1,075,000	-	-	-
A1A N of Highbridge to Flagler - Restroom	-	-	1,200,000	-	-	-
Spring Garden Road Trailhead	-	-	280,000	-	-	-
DeLeon Springs Trailhead - US17	-	-	100,000	-	1,500,000	-
US 17 North to Putnam County Line	-	-	-	1,000,000	-	-
Future Planned Projects:						
Lake George Pathway	-	-	-	-	500,000	-
TOTAL FUND EXPENDITURES	6,685,353	8,056,247	4,255,000	3,500,000	2,300,000	300,000
REVENUES LESS EXPENDITURES	-	-	-	-	-	1,561,889
Reserve for Future Capital	5,194,113	4,523,272	2,169,141	555,821	123,849	1,685,738

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 340 FIRE CAPITAL FUND

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Transfer from Fire Services Fund	5,856,033	21,234,782	9,500,000	650,000	9,800,000	-
PY Fund Balance						
TOTAL FUND REVENUES	5,856,033	21,234,782	9,500,000	650,000	9,800,000	-
Expenditures:						
Training Center Burn Building	2,500,000	2,229,059	-	-	-	-
Station 15/HAZMAT	-	12,907,232	-	-	-	-
Station 22	2,854,860	4,443,010	-	-	-	-
Station 23	-	-	-	650,000	9,800,000	-
Station 34	104,923	992,231	-	-	-	-
Station 47	396,250	663,250	9,500,000	-	-	-
TOTAL FUND EXPENDITURES	5,856,033	21,234,782	9,500,000	650,000	9,800,000	-
REVENUES LESS EXPENDITURES	-	-	-	-	-	-
Reserves for Future Capital						

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

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Investment Income	412,277	567,208	547,353	527,980	502,510	494,129
Transfer from Volusia ECHO Fund	6,175,000	12,240,000	3,312,600	2,098,817	10,000	500,000
Subtotal Operating Revenues	6,587,277	12,807,208	3,859,953	2,626,797	512,510	994,129
PY Fund Balance One-Time		12,353,016				
TOTAL FUND REVENUES	6,587,277	25,160,224	3,859,953	2,626,797	512,510	994,129
Expenditures:						
Transfer to Volusia ECHO Fund	412,277	1,258,872	547,353	527,980	502,510	494,129
Briggs Fishing Dock Replacement - 2023	-	117,149	-	-	-	-
Doris Leeper Spruce Creek Preserve - 2023	-	294,975	-	-	-	-
Lighthouse Point Park-Boardwalk Renovations - 2023	-	2,500,000	-	-	-	-
Lyonia Environmental Learning Center - 2023	-	4,806	-	-	-	-
DeBary Hall Mansion Restoration - 2024	25,000	25,000	-	21,000	10,000	-
DeLand Library Play Yard - 2024	-	350,000	-	-	-	-
Doris Leeper Spruce Creek Preserve Rec. & Edu. Amenities Ph II - 2024	-	2,148,357	-	-	-	-
Gemini Springs Extension Recreation and Education Amenities - 2024	-	293,063	-	-	-	-
Green Springs Park Playground and Safety Surface - 2024	-	149,804	-	-	-	-
Improvements to Volusia County Fairgrounds - 2024	1,000,000	3,044,868	-	-	-	-
Sugar Mill Gardens Restrooms - 2024	-	395,000	-	-	-	-
Walking Bridge Replacement Gemini Springs - 2024	-	250,000	-	-	-	-
Bicentennial Park Fishing Dock - 2025	-	150,000	-	-	-	-
Carter Quail Ranch Recreation & Management Amenities - 2025	750,000	900,000	-	-	-	-
Deltona Amphitheater - 2025	2,000,000	2,150,000	-	-	-	-
James Ormond Park Playground & Safety Surface - 2025	-	200,000	-	-	-	-
James Ormond Tomb Park Parking Improvements - 2025	-	190,000	-	-	-	-
Lake Beresford Playground & Safety Surface - 2025	-	198,341	-	-	-	-
Lake George Preserve Recreation & Education Amenities - 2025	-	293,145	-	-	-	-
Off-Beach Parking Land Acquisition - 2025	-	2,000,000	-	-	-	-
Pierson Library Play Yard - 2025	-	250,000	-	-	-	-
Riverbreeze Park Playground & Safety Surface - 2025	-	249,396	-	-	-	-
Riv-Ocean Fishing Dock - 2025	-	250,000	-	-	-	-
Spring Hill Park New Basketball Courts & Improvements - 2025	-	450,000	-	-	-	-
Strickland Park Pavilion - 2025	-	7,448	-	-	-	-
Winterhaven Park Playground Addition - 2025	-	75,000	-	-	-	-
Beck Ranch Shade Canopy - 2026	20,000	20,000	-	-	-	-

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

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
BMX Park at Robert Strickland Park - 2026	100,000	100,000	-	-	-	-
Colby Alderman Park Parking Improvements - 2026	250,000	250,000	-	-	-	-
Highbanks Park ADA Floating Dock - 2026	450,000	450,000	-	-	-	-
Historic Courthouse Interior Preservation - 2026	200,000	200,000	200,000	-	-	-
Inlet Harbor Beach Access Dune Walkover - 2026	300,000	300,000	-	-	-	-
Lake George Forest Kayak Launch - 2026	30,000	30,000	-	-	-	-
Longleaf Pine Preserve Recreation and Education Amenities - 2026	300,000	300,000	-	-	-	-
Mary McLeod Bethune Riverside Restrooms - 2026	300,000	300,000	-	-	-	-
Ocean Center Rigging - 2026	-	4,000,000	-	-	-	-
Plantation Oaks to James Ormond Tomb Park Trail Improvements - 2026	350,000	350,000	-	-	-	-
Sun Splash Park ADA Playground & Safety Surface - 2026	-	500,000	-	-	-	-
Wilbur Boathouse Improvements & ADA Upgrades - 2026	-	65,000	-	-	-	-
Wiregrass Prairie Preserve Recreation & Management Amenities - 2026	100,000	100,000	-	-	-	-
Bicentennial Dog Park Improvements - 2027	-	-	275,000	-	-	-
Highbridge Park Parking Improvements - 2027	-	-	175,000	-	-	-
Longleaf Pine Preserve Fishing Dock/Kayak Launch - 2027	-	-	50,000	-	-	-
Lyonia Recreation & Education Amenities - 2027	-	-	300,000	-	-	-
Mary McLeod Bethune Park Playground Shade Structure - 2027	-	-	80,000	-	-	-
Ocean Dr. & Cortez St. Beach Access Dune Walkover - 2027	-	-	600,000	-	-	-
Hickory Bluff Preserve Amenities Plan - 2027	-	-	250,000	-	-	-
Lyonia Environmental Center Augmented Reality System - 2027	-	-	32,600	-	-	-
Riverbend Amenities Plan - 2027	-	-	1,000,000	-	-	-
Veterans Memorial Plaza Shade Sail - 2027	-	-	200,000	-	-	-
Walking Trail & Pavilion at Health Department - 2027	-	-	150,000	-	-	-
Future Planned Projects	-	-	-	425,000	-	-
Future Planned Projects Pending Council's Approval	-	-	-	1,652,817	-	500,000
TOTAL FUND EXPENDITURES	6,587,277	25,160,224	3,859,953	2,626,797	512,510	994,129
REVENUES LESS EXPENDITURES	-	-	-	-	-	-
Reserve for Future Capital	-	-	-	-	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 365 - Public Works Facilities

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Investment Income	355,270	339,828	328,510	316,883	301,597	296,566
Subtotal Operating Revenues	355,270	339,828	328,510	316,883	301,597	296,566
PY Fund Balance One-Time						
TOTAL FUND REVENUES	355,270	339,828	328,510	316,883	301,597	296,566
Expenditures:						
Contracted Services	-	60,000	-	-	-	-
Communications	-	5,000	-	-	-	-
Maintenance of Building and Grounds	-	25,000	-	-	-	-
Office Supplies/Equip	-	5,000	-	-	-	-
Capital Outlay	-	5,000	-	-	-	-
TOTAL FUND EXPENDITURES	-	100,000	-	-	-	-
REVENUES LESS EXPENDITURES	355,270	239,828	328,510	316,883	301,597	296,566
Reserve for Future Capital	9,020,432	8,893,372	9,221,882	9,538,765	9,840,362	10,136,928

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 378 - Mosquito Control Capital

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Transfer from Mosquito Control Fund	1,750,000	1,750,000	-	-	-	-
Investment Income	244,218	266,920	257,845	248,718	236,720	232,771
Loan Proceeds	24,000,000	24,000,000	-	-	-	-
Subtotal Operating Revenues	25,994,218	26,016,920	257,845	248,718	236,720	232,771
PY Fund Balance One-Time	5,305,782	4,567,599		-	-	-
TOTAL FUND REVENUES	31,300,000	30,584,519	257,845	248,718	236,720	232,771
Expenditures:						
Mosquito Control Facility- Capital Improvements	31,050,000	30,370,849	-	-	-	-
Cost of Issuance	250,000	213,670	-	-	-	-
TOTAL FUND EXPENDITURES	31,300,000	30,584,519	-	-	-	-
REVENUES LESS EXPENDITURES	-	-	257,845	248,718	236,720	232,771
Reserve for Future Capital	365,502	1,895,505	2,153,350	2,402,068	2,638,788	2,871,559

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

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Interfund Transfer - General Fund	-	-	10,000,000	-	-	-
Proceeds from Debt Issuance	-	-	-	-	175,000,000	-
Investment Income	-	165,502	141,434	135,277	128,751	99,377
PY Fund Balance	4,500,000	4,834,498	3,858,566			
TOTAL FUND REVENUES	4,500,000	5,000,000	14,000,000	135,277	175,128,751	99,377
Expenditures:						
Eastside Courts Complex - Conceptual Planning	4,500,000	1,000,000	-	-	-	-
Eastside Courts Complex - Engineering/Design	-	-	14,000,000	-	-	-
Eastside Courts Complex - Construction	-	-	-	-	175,000,000	-
TOTAL FUND EXPENDITURES	4,500,000	1,000,000	14,000,000	-	175,000,000	-
REVENUES LESS EXPENDITURES	-	4,000,000	-	135,277	128,751	99,377
Reserves for Future Capital	-	4,354,897	496,331	631,608	760,359	859,736

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 450 Solid Waste Fund

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Landfill Charges - Tipping Fees	31,443,511	29,616,947	31,368,417	32,623,154	33,928,080	35,285,203
Franchise Fees	523,000	586,261	586,500	586,500	586,500	586,500
Landfill Grants	-	15,000	-			
Investment Income/Rent/Late Fees/Sale of Surplus	1,533,119	1,729,392	1,643,383	1,304,076	1,256,169	1,243,043
Subtotal Operating Revenues	33,499,630	31,947,600	33,598,300	34,513,730	35,770,749	37,114,746
Loan Proceeds	38,700,000	38,492,721	-	-	-	15,000,000
PY Fund Balance One-Time - Capital	6,770,082		8,319,703			4,082,251
TOTAL FUND REVENUES	78,969,712	70,440,321	41,918,003	34,513,730	35,770,749	56,196,997
Expenditures:						
Personnel Services	6,757,064	6,474,548	7,210,916	7,485,615	7,769,217	8,061,845
Operating Expenditures	14,981,759	16,432,636	17,186,663	16,986,561	17,510,372	18,159,706
Capital Outlay	3,566,469	3,411,777	5,008,920	4,482,543	4,764,664	5,112,445
Interfund Transfer to General Fund	1,257,720	1,257,720	1,254,685	1,304,872	1,357,067	1,411,350
Interfund Transfer to Health Insurance Fund		162,090				
Grants and Aids	-	250,000	250,000	-	-	-
Debt Service	913,744	1,258,399	1,770,319	1,661,569	1,831,319	1,832,944
Subtotal Operating Expenditures	27,476,756	29,247,170	32,681,503	31,921,160	33,232,639	34,578,290
% of total operating revenue	82%	92%	97%	92%	93%	93%
Capital Improvements						
Tomoka Landfill	92,328	98,233	90,000	-	95,000	1,000,000
West Volusia Transfer Station Improvements	910,000	102,734	8,595,000	-	95,000	-
New Cell Expansion	49,985,628	37,131,702	551,500	673,045	1,595,436	20,618,707
Leachate Treatment	505,000	506,000	-	-	-	-
Subtotal Capital Expenditures	51,492,956	37,838,669	9,236,500	673,045	1,785,436	21,618,707
TOTAL FUND EXPENDITURES	78,969,712	67,085,839	41,918,003	32,594,205	35,018,075	56,196,997
REVENUES LESS EXPENDITURES	-	3,354,482	-	1,919,525	752,674	-
Reserve for Contribution to Closure Escrow Account	3,000,000	1,500,000	3,000,000	4,500,000	6,000,000	7,500,000
Reserve for Future Capital	13,657,086	27,340,214	17,520,511	17,940,036	17,192,710	11,610,459
Total Reserves	16,657,086	28,840,214	20,520,511	22,440,036	23,192,710	19,110,459

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 451 - Daytona Beach International Airport

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Terminal Revenue - Airlines	1,497,326	1,420,598	1,494,791	1,525,211	1,530,137	1,561,617
Terminal Revenue - Concessions	6,602,928	5,826,255	6,145,842	6,294,559	6,422,403	6,547,318
Airport Building & Land Rental Income	4,487,819	4,573,487	4,617,211	4,706,926	4,776,961	4,837,207
Airfield Income, Hangar & Apron Rental Income	2,408,104	2,085,200	2,764,468	2,823,519	2,852,245	2,881,835
Other Business Income (Special Event, PILOT, Sale of Fuels etc.)	1,091,748	1,380,177	1,110,473	1,138,920	1,173,241	1,203,434
Miscellaneous Revenues / Investment Income	1,515,300	968,453	890,886	860,171	819,684	806,631
Subtotal Operating Revenues	17,603,225	16,254,170	17,023,671	17,349,306	17,574,671	17,838,042
Transfer from PFC Fund (452) - PBB & Baggage System Projects Payback	-	-	-	1,500,000	2,237,960	1,442,943
PY Fund Balance Operating	4,103,672	3,888,690	8,732,254	8,879,163	2,376,788	3,790,438
TOTAL FUND REVENUES	21,706,897	20,142,860	25,755,925	27,728,469	22,189,419	23,071,423
Expenditures:						
Administration	3,800,517	4,413,053	4,012,103	4,149,059	4,307,090	4,476,377
Maintenance	5,843,872	4,611,738	5,384,830	5,798,289	5,894,313	6,186,520
Operations	1,525,086	1,426,459	1,756,420	1,521,582	1,551,372	1,604,697
Security	3,430,167	3,026,361	3,584,363	3,726,006	3,931,783	4,149,615
Air Service Development & Marketing	1,370,058	1,303,880	1,342,780	1,384,059	1,428,132	1,473,519
Fire Services	1,657,427	1,550,833	1,692,545	1,809,623	1,780,701	1,839,687
Other (Itlnl Svcs, Real Estate, New Business Impl, Etc.)	314,632	958,936	269,692	277,782	286,116	294,700
Subtotal Operating Expenditures	17,941,759	17,291,260	18,042,733	18,666,400	19,179,507	20,025,115
Operating Revenues vs Expenditures Comparison	(338,534)	(1,037,090)	(1,019,062)	(1,317,094)	(1,604,836)	(2,187,073)
Debt Service	970,644	970,644	970,372	969,569	968,237	971,308
Terminal Security System Replacement (451 Portion Only)	-	1,167,300	-	-	-	-
Passenger Boarding Bridge Replacement (Partial Local Match Only)	-	-	1,500,000	-	-	-
Capital Improvement Project Expenses (Non-Grant)	1,124,916	225,483	2,247,916	840,000	490,000	250,000
Transfer to Airport Grant Project Fund - Local Match	1,669,578	488,173	2,994,904	7,252,500	1,551,675	1,825,000
TOTAL FUND EXPENDITURES	21,706,897	20,142,860	25,755,925	27,728,469	22,189,419	23,071,423
REVENUES LESS EXPENDITURES	-	-	-	-	-	-
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	26,953,511	27,150,557	18,418,303	9,539,140	7,162,352	3,371,914
Total Reserves	29,768,007	29,965,053	21,232,799	12,353,636	9,976,848	6,186,410

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 452 - Airport Passenger Facility Charge (Restricted Revenue)

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Passenger Facility Charge Revenue	1,536,500	1,565,640	1,670,593	1,720,710	1,772,332	1,825,502
Investment Income	155,560	134,489	130,090	125,486	119,432	117,441
PY Fund Balance CIP	3,696,153		4,713,976		346,196	
TOTAL FUND REVENUES	5,388,213	1,700,129	6,514,659	1,846,196	2,237,960	1,942,943
Expenditures:						
Terminal High Mast Lighting Replacement	1,500,000	470,847				
Airfield Sweeper Truck						500,000
Passenger Boarding Bridge Replacement - Design		304,679				
Passenger Boarding Bridge Replacement - Transfer to Airport Grants Fund - Local Match Only (50%)	3,888,213		6,514,659			
Transfer to Airport (Payback of \$1.5M Local Match for PBB Rep.)				1,500,000		
Transfer to Airport (Payback of \$6.6M Local Match for Terminal Baggage Claim Inbound/Outbound Replacement)					2,237,960	1,442,943
TOTAL FUND EXPENDITURES	5,388,213	775,526	6,514,659	1,500,000	2,237,960	1,942,943
REVENUES LESS EXPENDITURES	-	924,603	-	346,196	-	-
Reserve for Future Capital	-	4,713,976	-	346,196	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 453 - Airport Customer Facility Charge (Committed Revenue)

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
<u>Revenues:</u>						
Customer Facility Charge Revenue	1,244,540	1,244,383	1,604,705	1,652,846	1,702,431	1,753,504
Investment Income	198,307	226,885	219,122	211,366	201,170	197,814
PY Fund Balance CIP						
TOTAL FUND REVENUES	1,442,847	1,471,268	1,823,827	1,864,212	1,903,601	1,951,318
<u>Expenditures:</u>						
Paving Innovation Way (Parking Lot Improvements Ph.V)	-	-	1,320,000	-	-	-
TOTAL FUND EXPENDITURES	-	-	1,320,000	-	-	-
REVENUES LESS EXPENDITURES	1,442,847	1,471,268	503,827	1,864,212	1,903,601	1,951,318
Reserves	7,705,239	7,820,955	8,324,782	10,188,994	12,092,595	14,043,913

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 455 - Airport Holsonback Proceeds Fund

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Transfer from Holsonback Purchase Fund (307)	-	10,565,000	-	-	-	-
Investment Income	-	331,962	297,245	297,183	297,031	-
PY Fund Balance CIP			3,077,755		7,935,081	
TOTAL FUND REVENUES	-	10,896,962	3,375,000	297,183	8,232,112	-
Expenditures:						
Airport Chiller Rep. - Design (Local Match Transfer to 454)	-	116,918	-	-	-	-
Airport Chiller Rep. - Construction (Local Match Transfer to 454)	-	-	2,000,000			
ARFF Station Exhaust System	-	64,391	275,000	-	-	-
Airport Skylight System Repair	-	-	300,000	-	-	-
Terminal Roof Replacement - Design	-	-	800,000	-	-	-
Terminal Roof Replacement - Construction	-	-	-	-	8,232,112	-
TOTAL FUND EXPENDITURES	-	181,309	3,375,000	-	8,232,112	-
REVENUES LESS EXPENDITURES	-	10,715,653	-	297,183	-	-
Reserve for Future Capital	-	10,715,653	7,637,898	7,935,081	-	-

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 456 - TRANSIT SERVICES (VOTRAN) FUND

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Federal Mass Transit (Operating Support Grant)	15,321,657	15,321,657	17,521,171	17,448,518	17,448,518	17,448,518
State Mass Transit (Operating Support Grant)	4,822,457	4,822,457	3,667,596	3,667,596	3,667,596	3,667,596
Mass Transit Fares	2,500,000	2,100,000	2,214,500	2,280,935	2,349,363	2,419,844
Advertising Revenue	750,000	450,000	450,000	463,500	477,405	491,727
Investment Income	37,644	167,565	161,251	155,544	148,041	145,571
Miscellaneous Revenue	36,400	257,578	146,400	46,700	47,009	47,327
Subtotal Operating Revenues	23,468,158	23,119,257	24,160,918	24,062,793	24,137,932	24,220,583
General Fund Transfer - Operating	11,361,621	9,000,000	10,997,621	11,327,550	11,667,377	12,017,398
General Fund Millage Equivalent	0.1875	0.1485	0.1719	0.1672	0.1634	0.1597
PY Fund Balance		985,310		427,358	1,498,077	2,336,340
TOTAL FUND REVENUES	34,829,779	33,104,567	35,158,539	35,817,701	37,303,386	38,574,321
Expenditures:						
Direct County Services (0001)	1,084,033	821,869	1,118,827	1,158,965	1,200,230	1,242,604
Operations/Maintenance Expenses (0002)	4,942,550	5,052,698	5,413,478	5,362,263	5,547,342	5,738,940
RATP DEV Contract (0003)	22,200,000	22,200,000	21,965,896	22,442,903	23,510,563	24,330,567
Third Party Contracting (0004)	6,560,000	5,030,000	6,641,595	6,853,570	7,045,251	7,262,210
TOTAL FUND EXPENDITURES	34,786,583	33,104,567	35,139,796	35,817,701	37,303,386	38,574,321
REVENUES LESS EXPENDITURES	43,196	-	18,743	-	-	-
Reserve for Revenue Stabilization	6,568,112	7,349,891	7,368,634	6,941,276	5,443,199	3,106,859

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 457 Water & Sewer Utilities

Revenues:	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Water Sales	10,504,000	10,504,000	10,924,160	11,361,126	11,815,571	12,288,194
Other Water Revenues	2,491,032	3,802,032	2,836,228	2,944,652	3,057,363	3,174,533
Sewer Sales	12,584,000	12,584,000	13,087,360	13,610,854	14,155,289	14,721,500
Other Sewer Revenues	700,000	3,520,000	700,000	728,000	757,120	787,404
Investment Income/Late Charges/Outside Revenue	2,528,429	2,571,112	2,591,245	2,539,896	2,466,944	2,457,166
Subtotal Operating Revenues	28,807,461	32,981,144	30,138,993	31,184,528	32,252,287	33,428,797
Intergovernmental Revenue - Grants	-	62,850,000	-	-	-	-
PY Fund Balance CIP		14,953,512		1,191,548		
TOTAL FUND REVENUES	28,807,461	110,784,656	30,138,993	32,376,076	32,252,287	33,428,797
Expenditures:						
Personnel Services	5,916,820	5,921,643	6,565,488	6,818,250	7,079,036	7,348,700
Operating Expenses	10,368,180	11,045,818	11,120,039	11,806,551	12,225,359	12,633,230
Capital Outlay	176,000	342,720	185,000	206,000	180,000	200,000
Transfer to Health Insurance Fund	0	142,090	0	0	0	0
Debt Service	605,275	605,275	605,275	605,275	605,275	605,275
Subtotal Operating Expenditures	17,066,275	18,057,546	18,475,802	19,436,076	20,089,670	20,787,205
Capital Improvements:						
Southwest Regional Expansion for Blue & Gemini Springs	-	39,726,085	-	-	-	-
Southwest Regional Wastewater Treatment	-	18,099,478	-	-	-	-
Water/Wastewater Facility Improvements	845,000	1,321,387	1,100,000	1,115,000	1,360,000	1,405,000
Southwest Service Area	-	14,018,250	-	-	-	-
Southeast GST & Treatment	250,000	464,958	-	6,300,000	-	-
Alternative Wtr Srcs/WtrSup	-	-	-	-	500,000	3,000,000
Spruce Creek Ro Plant Improve	-	905,185	-	-	-	-
Rhode Island Ave Master LS	-	4,025,120	-	-	-	-
Glen Abbey WTP	-	2,899,667	-	-	2,586,560	2,586,560
Ft Florida Utility Extension	-	615,781	-	-	-	-
Nutrient Reduction Projects	-	339,532	-	-	-	-
Southeast Volusia US1 Utility Extension	-	3,025,758	-	-	-	-
DeLeon Springs Utility Extension	-	12,520	-	-	-	-
Gemini Springs Central Sewer System	2,451,600	2,451,600	-	-	-	-
Veterans Memorial Parkway RWM Relocation	-	32,910	-	-	-	-
Collections System Rehab	400,000	1,900,000	1,400,000	500,000	550,000	600,000
Halifax Plantation- WWTP Upgrade	-	496,600	-	4,500,000	-	-
Consecutive Water System Improvements	1,110,000	812,827	-	200,000	-	-
Veterans Memorial Parkway Utility Relocation	-	56,870	-	-	-	-
Southwest Area Potable Water Interconnects	475,000	-	-	-	-	475,000
Halifax WTP Improvements	1,280,000	1,522,582	4,200,000	325,000	1,300,000	-
Southwest Area Collection System Improvements	1,688,407	-	1,688,407	-	-	-
Subtotal Capital Improvements	8,500,007	92,727,110	8,388,407	12,940,000	6,296,560	8,066,560
TOTAL FUND EXPENDITURES	25,566,282	110,784,656	26,864,209	32,376,076	26,386,230	28,853,765
REVENUES LESS EXPENDITURES	3,241,179	-	3,274,784	-	5,866,057	4,575,032
Reserve for Future Capital	25,212,240	25,645,336	28,920,120	27,728,572	33,594,629	38,169,661

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 475 Parking Garage

	FY2025-26 Budget	FY2025-26 Estimate	FY2026-27 Budget	FY2027-28 Forecast	FY2028-29 Forecast	FY2029-30 Forecast
Revenues:						
Parking Revenues	3,837,481	3,255,000	3,826,101	3,922,629	4,040,309	5,373,611
Investment Income	60,063	90,313	92,456	87,488	83,855	82,660
Subtotal Operating Revenues	3,897,544	3,345,313	3,918,557	4,010,117	4,124,164	5,456,271
Loan from Ocean Center	2,075,000	2,075,000		-	-	-
PY Fund Balance - CIP	1,165,979	671,445	141,186	775,622		
TOTAL FUND REVENUES	7,138,523	6,091,758	4,059,743	4,785,739	4,124,164	5,456,271
Expenditures:						
Personnel Services	151,925	161,310	171,112	177,471	184,002	190,714
Operating Expenditures	1,860,298	1,743,944	1,913,331	1,982,968	2,053,881	2,129,143
Grants and Aids	-	300	300	300	300	300
Capital Outlay	-	-	-	-	-	-
Subtotal Operating Expenditures	2,012,223	1,905,554	2,084,743	2,160,739	2,238,183	2,320,157
% of Total Expenditures	28%	31%	51%	45%	55%	53%
Other Expenses						
Transfer to Group Insurance	0	3,346	0	0	0	0
Loan Repayment - Ocean Center	-	-		1,000,000	1,800,000	2,075,000
Capital Improvements for Parking Garage	5,126,300	4,182,858	1,975,000	1,625,000	-	-
Other Expenditures	5,126,300	4,186,204	1,975,000	2,625,000	1,800,000	2,075,000
TOTAL FUND EXPENDITURES	7,138,523	6,091,758	4,059,743	4,785,739	4,038,183	4,395,157
REVENUES LESS EXPENDITURES	-	-	-	-	85,981	1,061,114
Reserves:						
Reserve for Future Capital	1,497,273	1,370,629	1,229,443	453,821	539,802	1,600,916
Reserve for Revenue Stabilization	-	-	-	-	-	-
Total Reserves	1,497,273	1,370,629	1,229,443	453,821	539,802	1,600,916

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

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Service Charge - County Funds	1,168,092	1,168,092	1,373,754	1,401,234	1,429,261	1,457,846
Service Charge Subtotal:	1,168,092	1,168,092	1,373,754	1,401,234	1,429,261	1,457,846
Computer Rep. Charge - Elections	14,353	15,000	16,607	16,939	16,939	16,939
Computer Rep. Charge - Property Appraiser	46,074	50,000	56,716	57,850	57,850	57,850
Computer Rep. Charge - Tax Collector	29,017	25,000	62,622	63,874	63,874	63,874
Miscellaneous Revenue	228,107	251,826	243,835	235,735	225,088	221,583
PY Fund Balance Capital Outlay	44,651	822,192	633,578			
Operating Revenues	1,530,294	2,332,110	2,387,112	1,775,632	1,793,012	1,818,092
Expenditures:						
Personnel Services	189,932	187,767	204,203	213,167	222,500	232,273
Operating Expenses	37,965	46,346	32,909	33,729	34,586	35,462
Transfer of A/V Balance to General Fund	222,997	222,997	0	0	0	0
Computer Replacement Capital Expenses	1,079,400	1,875,000	2,150,000	545,110	33,991	299,936
Operating Expenses	1,530,294	2,332,110	2,387,112	792,006	291,077	567,671
REVENUES LESS EXPENDITURES	-	-	-	983,626	1,501,935	1,250,421
Reserve for Future Capital	4,997,846	4,747,621	4,114,043	5,097,669	6,599,604	7,850,025

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

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Gas and Oil	6,408,018	5,822,580	6,329,350	6,582,525	6,845,826	7,119,660
Vehicle/Equipment Maintenance - Labor	4,557,000	4,550,000	4,791,000	5,025,000	5,288,000	5,551,000
Vehicle/Equipment Maintenance - Parts	4,001,550	4,500,000	4,635,000	4,774,050	4,917,272	5,064,791
Vehicle/Equipment Maintenance - Sublets	1,606,800	1,764,000	1,816,920	1,871,428	1,927,571	1,985,399
Vehicle Replacement Program Admin Fee	198,000	206,500	246,600	246,600	246,600	246,600
Pool Cars	74,263	100,000	103,000	106,090	109,273	112,511
Training & Education Revenue	160,000	100,000	94,350	97,181	100,097	103,100
Miscellaneous Revenues	91,750	57,117	56,339	56,258	55,895	56,439
PY Fund Balance Capital Outlay	430,497	524,293		168,759		
Operating Revenues	17,527,878	17,624,490	18,072,559	18,927,891	19,490,534	20,239,500
Expenditures:						
Personnel Services	4,546,868	4,439,610	4,844,394	5,037,246	5,236,764	5,443,660
Operating Expenses						
Administration	823,065	994,906	775,536	805,806	828,387	844,663
Maintenance	287,684	274,554	378,498	405,679	438,345	476,517
Pool Cars	9,468	9,186	45,903	47,665	49,502	51,422
Fuel & Oil	6,136,290	5,277,583	5,928,843	6,165,277	6,411,157	6,666,855
Parts & Sublets	5,150,000	5,720,000	5,824,650	5,999,390	6,179,372	6,364,755
Training	5,400	4,450	2,740	2,828	2,920	3,015
Capital Outlay	189,103	530,484	217,655	214,000	35,000	35,000
Capital Improvement	380,000	373,717	-	250,000	-	-
Operating Expenses	17,527,878	17,624,490	18,018,219	18,927,891	19,181,447	19,885,887
REVENUES LESS EXPENDITURES	-	-	54,340	-	309,087	353,613
Reserves	397,682	722,438	776,778	608,019	917,106	1,270,719

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 514 FLEET REPLACEMENT FUND

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Fleet Replacement Service Charge	7,664,119	7,664,119	8,245,000	8,995,200	9,715,700	10,346,200
Fleet Replacement Service Charge - Health Department	80,000	80,000	-	-	-	-
Fleet Replacement Service Charge - Elections	28,000	28,000	28,000	28,000	20,000	20,000
Fleet Replacement Service Charge - Property Appraiser	75,000	75,000	150,000	160,000	170,000	180,000
Fleet Replacement Service Charge - Tax Collector	32,000	32,000	50,000	60,000	70,000	70,000
Investment Income	1,525,269	1,620,508	1,565,634	1,510,219	1,437,398	1,413,392
PY Fund Balance Capital Outlay	982,612	17,098,840	2,174,722	2,835,428		
Operating Revenues	10,387,000	26,598,467	12,213,356	13,588,847	11,413,098	12,029,592
Expenditures:						
Operating Expenses	-	(16,000)	-	-	-	-
Capital Outlay - Vehicle/Equipment Replacement	10,387,000	26,614,467	12,213,356	13,588,847	11,089,111	11,736,568
Operating Expenses	10,387,000	26,598,467	12,213,356	13,588,847	11,089,111	11,736,568
REVENUES LESS EXPENDITURES	-	-	-	-	323,987	293,024
Reserves for Future Capital	19,162,952	23,702,544	21,527,822	18,692,394	19,016,381	19,309,405

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 521 Risk Insurance Management

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Workers' Compensation Contribution - County	2,276,982	2,276,982	2,777,316	2,860,636	2,946,458	3,034,849
Workers' Compensation - Elections	2,714	2,714	4,166	4,291	4,419	4,552
Workers' Compensation - Property Appraiser	16,878	16,878	19,720	20,311	20,921	21,548
Workers' Compensation - Tax Collector	21,697	21,697	16,542	17,039	17,550	18,076
Workers' Compensation - Sheriff	1,155,744	1,155,744	-	-	-	-
Subtotal Workers' Compensation	3,474,015	3,474,015	2,817,744	2,902,277	2,989,348	3,079,025
Liability Insurance Contribution - County	1,814,906	1,814,906	2,241,999	2,309,260	2,378,536	2,449,894
Liability Insurance - Elections	430	430	497	512	527	543
Liability Insurance - Property Appraiser	1,111	1,111	-	-	-	-
Liability Insurance - Tax Collector	3,042	3,042	17,786	18,319	18,869	19,435
Liability Insurance - Sheriff	1,136,466	1,136,466	-	-	-	-
Subtotal Liability	2,955,955	2,955,955	2,260,282	2,328,091	2,397,932	2,469,872
Property Insurance Contribution - County	6,989,768	6,989,768	8,128,444	8,534,868	8,961,609	9,409,687
Property Insurance - Health Department	115,068	115,068	-	-	-	-
Property Insurance - Tax Collector	12,724	12,724	12,913	13,559	14,237	14,948
Property Insurance - Sheriff	501,543	501,543	-	-	-	-
Subtotal Property Damage	7,619,103	7,619,103	8,141,357	8,548,427	8,975,846	9,424,635
Commercial Insurance Contribution	791,601	634,118	337,191	337,191	337,191	337,191
Claims Recoveries	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income	1,273,896	1,327,476	1,282,656	1,237,256	1,177,573	1,157,930
PY Fund Balance Operating	1,261,261	1,131,588	1,299,826	1,429,073	1,544,300	1,619,007
TOTAL FUND REVENUES	17,425,831	17,192,255	16,189,056	16,832,315	17,472,190	18,137,660
Expenditures:						
Insurance Administration	1,638,232	1,581,517	1,664,137	1,717,420	1,772,176	1,828,478
Workers' Compensation	3,243,611	3,207,200	2,588,937	2,691,572	2,767,903	2,845,762
Property Insurance	7,505,038	7,505,038	7,985,022	8,374,726	8,783,915	9,213,564
Liability Insurance	3,865,982	3,865,982	3,172,072	3,255,513	3,340,623	3,427,436
Commercial Insurance	791,601	637,252	337,191	337,191	337,191	337,191
Loss Control Program	381,367	395,266	441,697	455,893	470,382	485,229
TOTAL FUND EXPENDITURES	17,425,831	17,192,255	16,189,056	16,832,315	17,472,190	18,137,660
REVENUES LESS EXPENDITURES	-	-	-	-	-	-

Reserve for Future Claims	13,662,123	15,564,544	14,264,718	12,835,645	11,291,345	9,672,338
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VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 530 Group Insurance Fund

	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Revenues:						
Health Insurance - County Employer Premium	30,821,511	30,838,621	37,931,504	41,117,750	44,571,641	48,315,659
Employer Premium - TPO	81,158	109,111	134,207	145,480	157,700	170,947
Employer Premium - Elections	346,783	391,517	481,566	522,017	565,867	613,400
Employer Premium - Property Appraiser	1,997,568	2,122,583	2,610,777	2,830,082	3,067,809	3,325,505
Employer Premium - Tax Collector	1,575,525	1,677,586	2,063,431	2,236,759	2,424,647	2,628,317
Employer Premium - Sheriff	14,108,702	13,971,896	4,043,697	-	-	-
Subtotal Employer Contributions	48,931,247	49,111,314	47,265,182	46,852,088	50,787,664	55,053,828
Health Insurance - Employee Contribution (All)	11,515,473	11,770,949	8,770,949	8,423,709	9,131,300	9,898,329
Employee Contribution Offset - Wellness Program	(440,640)	(456,925)	(456,925)	(456,925)	(456,925)	(456,925)
Pharmacy Rebates	5,625,000	4,500,000	3,900,000	4,227,600	4,582,718	4,967,667
COBRA Payments	86,095	19,600	19,600	19,600	19,600	19,600
Retiree Premiums	1,960,552	1,574,246	1,574,246	1,574,246	1,574,246	1,574,246
Miscellaneous Revenues	745,799	773,891	752,674	726,033	691,010	679,484
Transfer from Operating Funds	-	8,117,381	288,756	-	-	-
PY Fund Balance						
Operating Revenues	68,423,526	75,410,456	62,114,482	61,366,351	66,329,613	71,736,229
Expenditures:						
Personnel Services	274,260	223,225	286,142	296,358	306,855	317,566
Operating Expenses	1,853,689	1,851,946	1,946,414	2,004,828	2,065,060	2,127,100
Claims Expense	65,714,130	69,800,000	59,442,587	59,152,000	64,120,768	69,506,913
Plan Design Changes (FY28)				(500,000)	(500,000)	(500,000)
Operating Expenses	67,842,079	71,875,171	61,675,143	60,953,186	65,992,683	71,451,579
REVENUES LESS EXPENDITURES	581,447	3,535,285	439,339	413,165	336,930	284,650
Reserves:						
IBNR Reserve (60 Days of Claims)	10,802,323	11,473,973	9,771,384	9,641,425	10,458,208	11,343,602
Catastrophic Reserve	868,684	952,073	3,094,000	3,637,125	3,157,271	2,556,527

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 Occupational Employment and Wage Statistics (OEWS) - FloridaJobs.org	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.