

<b>Date:</b> 09/04/2025		<b>AGENDA ITEM</b>		<b>Item:</b> 07	
<input type="checkbox"/> Ordinance		<input type="checkbox"/> Resolution		<input checked="" type="checkbox"/> Budget Resolution	
<b>County Goals</b>					
<input type="checkbox"/>	Efficient Regulatory Framework	<input type="checkbox"/>	Efficient and Effective Government Operations	<input type="checkbox"/>	Expand Recreation and Sports Tourism
<input type="checkbox"/>	Enhance Fiscal Stewardship	<input type="checkbox"/>	Support a Solution-Oriented Culture	<input type="checkbox"/>	Leadership in Resiliency Practices
<input type="checkbox"/>	Promote Economic Prosperity	<input checked="" type="checkbox"/>	N/A		
<b>Department:</b> Finance <b>Division:</b> Management and Budget					
<b>Subject:</b> First public hearing on tentative budget and millage rates for fiscal year 2025-26					
Ryan Ossowski Director Finance Approved By:  <i>Ryan Ossowski</i> Department Approval		Approved By:   Approved as to Budget Requirements		Legal  Thomas Russell Brown Deputy County Attorney Approved By:  <i>Thomas Russell Brown</i> Approved as to Form and Legality	
Veronica Black Director Management and Budget Approved By:  <i>Veronica Black</i> Division Approval		Approved By:  <i>Veronica Black</i>		County Manager's Office  Ryan Ossowski Chief Financial Officer Approved By:  <i>Ryan Ossowski</i>	
<b>Council Action:</b>					
<b>Modification:</b>					
<b>Fund Number(s):</b>		<b>Description:</b>		<b>Amount:</b>	
999 Various		Operating Budget		\$1,422,074,183.00	
999 Various		Non-Operating Budget		\$331,458,198.00	
<b>Total Item Budget: \$1,753,532,381.00</b>					
<b>Staff Contact(s):</b>				<b>Phone:</b>	<b>Ext.</b>
Ryan Ossowski				386 943 7054	12725
Veronica Black				386 736 5934	
<b>Summary/Highlights:</b> Florida law mandates that the County Council hold two public hearings to adopt countywide and dependent district tax rates and budgets. The first public hearing to adopt the tentative budget was advertised via the notice of proposed property taxes, the TRIM notice, mailed by the Property Appraiser on August 18, 2025, to all county property owners.					

The Chief Financial Officer will present the tentative millage rates and budget for fiscal year 2025-26. The county chair will open the hearing for public participation. Following public comment, the county council will take action as follows:

1. Hold discussions on the tax rates and tentative budget;
2. Provide staff direction as to budget modifications, if needed;
3. Adopt millage rates by taxing authority;
4. Adopt the fiscal year 2025-26 tentative budget, and
5. Set the date, time, and place for the second and final public hearing.

The second public hearing will be advertised according to Florida Statutes. The notice will incorporate budget changes and tax rates approved by the county council at the first public hearing. The second and final public hearing must be held within 15 days of the first public hearing.

**Recommended Motion:** Adoption of tentative millage rates by taxing authority; adoption of fiscal year 2025-26 tentative budget; and confirm date of September 16, 2025 at 5:01pm for the second and final public hearing to adopt the fiscal year 2025-26 budget.

**COUNTY OF VOLUSIA  
PUBLIC HEARING ON ANNUAL BUDGET  
FOR FISCAL YEAR 2025-26**

**AGENDA**

**THURSDAY, SEPTEMBER 4, 2025**

**TIME: 5:01 p.m.**

**PLACE: County Council Chambers, Thomas C. Kelly Administration Building,  
123 West Indiana Avenue, DeLand, Florida**

- I.        Open Public Hearing – Jeff Brower, County Chair**
- II.       Purpose of Hearing – George Recktenwald, County Manager**  
  
**Tentative Annual Budget and Tax Rates**
- III.      Presentation of Tentative Budget – Ryan Ossowski, Chief Financial Officer**  
  
**A. Millage Rates**  
  
**B. Tentative Budget**
- IV.      Public Participation**
- V.       County Council Discussion**
- VI.      County Council to Adopt**

**A. Tentative Millage Rates**

**Recommended Motions:**

**Move approval to tentatively adopt the Fiscal Year 2025-26:**

- 1. General Fund ad valorem tax rate of **3.2007** mills, **5.06%** greater than the rolled back rate of **3.0464** mills.
- 2. Law Enforcement Fund ad valorem tax rate of **1.5994** mills, **5.35%** greater than the rolled back rate of **1.5182**.
- 3. Library Fund ad valorem tax rate is at the rolled-back rate of **0.3697** mills.
- 4. Volusia Forever Fund ad valorem tax rate of **0.2000** mills, **5.21%** greater than rolled back rate of **0.1901** mills.
- 5. Volusia ECHO Fund ad valorem tax rate of **0.2000** mills, **5.21%** greater than rolled back rate of **0.1901** mills.

6. Mosquito Control Fund ad valorem tax rate is at the rolled-back rate of **0.1573** mills.
7. Ponce Inlet and Port Authority Fund ad valorem tax rate is at the rolled-back rate of **0.0660** mills.
8. Municipal Service District Fund ad valorem tax rate of **1.6956** mills, **6.00%** greater than the rolled-back rate of **1.5996** mills.
9. Silver Sands-Bethune Beach MSD Fund ad valorem tax rate is at the rolled-back rate of **0.0099** mills.
10. Fire Rescue District Fund ad valorem tax rate of **3.8412** mills, **6.01%** greater than rolled back rate of **3.6236** mills.

#### **B. Tentative Budget**

##### **Recommended Motion:**

1. Approval to adopt the fiscal year 2025-26 Tentative Operating Budget totaling \$1,422,074,183 and a Non-operating Budget of \$331,458,198.

#### **VII. Council to Set - Second Public Hearing**

##### **Recommended Motion:**

1. Approval to schedule the Second Public Hearing to adopt the fiscal year 2025-26 Volusia County ad valorem tax rates and budget for Tuesday, September 16, 2025 at 5:01 p.m., in the County Council Chambers, Thomas C. Kelly Administration Building, DeLand, Florida.

#### **VII. Adjournment**

**Schedule A (Summary)**

<b>Fund No.</b>	<b>Fund Name</b>	<b>FY 2025-26 Recommended Budget</b>	<b>Proposed Changes</b>	<b>FY 2025-26 Tentative Budget</b>
<b><u>Countywide Funds</u></b>				
001	General Fund	368,196,900	0	368,196,900
104	Library	32,446,384	0	32,446,384
110	Law Enforcement Fund	165,397,510	0	165,397,510
160	Volusia ECHO	27,992,084	0	27,992,084
162	Volusia Forever Land Acquisition	31,953,045	0	31,953,045
163	Land Management	17,587,049	0	17,587,049
<b>Total Countywide Funds</b>		<b>643,572,972</b>	<b>0</b>	<b>643,572,972</b>
<b><u>Special Revenue Funds</u></b>				
002	Emergency Medical Services	55,687,593	0	55,687,593
003	COVID Transition	4,300,000	0	4,300,000
004	ARPA Transition Fund	5,800,000	0	5,800,000
101	Coronavirus Relief	213,591	0	213,591
103	County Transportation Trust	75,136,656	0	75,136,656
105	E Volusia Mosquito Control	11,912,729	0	11,912,729
106	Resort Tax	17,976,449	0	17,976,449
108	Sales Tax Trust	28,221,950	0	28,221,950
109	Tree Mitigation	3,956,130	0	3,956,130
111	Convention Development Tax	17,531,205	0	17,531,205
113	Road Proportionate Share	23,906,095	0	23,906,095
114	Ponce De Leon Inlet and Port District	8,099,658	0	8,099,658
115	E-911 Emergency Telephone System	7,488,634	0	7,488,634
116	Special Lighting Districts	534,946	0	534,946
117	Building Permits	7,342,690	0	7,342,690
118	Ocean Center	26,450,666	0	26,450,666
119	Road District Maintenance	609,878	0	609,878
120	Municipal Service District	76,400,768	0	76,400,768
121	Special Assessments	1,067,828	0	1,067,828
122	Manatee Conservation	748,682	0	748,682
123	Inmate Welfare Trust	5,386,637	0	5,386,637
124	Library Endowment	547,393	0	547,393
125	Homeless Initiatives	953,388	0	953,388
127	Wetland Mitigation	514,845	0	514,845
130	Economic Development	12,656,804	0	12,656,804
131	Road Impact Fees-Zone 1 (Northeast)	25,630,361	0	25,630,361
132	Road Impact Fees-Zone 2 (Southeast)	17,919,306	0	17,919,306
133	Road Impact Fees-Zone 3 (Southwest)	20,660,312	0	20,660,312
134	Road Impact Fees-Zone 4 (Northwest)	23,934,562	0	23,934,562
135	Park Impact Fees-County	5,423,146	0	5,423,146
136	Park Impact Fees-Zone 1 (Northeast)	833,659	0	833,659
137	Park Impact Fees-Zone 2 (Southeast)	79,345	0	79,345
138	Park Impact Fees-Zone 3 (Southwest)	193,592	0	193,592
139	Park Impact Fees-Zone 4 (Northwest)	185,857	0	185,857
140	Fire Rescue District	84,590,280	0	84,590,280
150	Countywide Fire Impact Fee	1,167,807	0	1,167,807
155	Impact Fee Administration	1,010,362	0	1,010,362
156	EMS Impact Fee	810,875	0	810,875
157	Silver Sands/Bethune Beach MSD	17,047	0	17,047
158	Gemini Springs Endowment	71,823	0	71,823
159	Stormwater Utility	11,221,756	0	11,221,756
164	Barberville Mitigation Tract	997,534	0	997,534
165	Dune Restoration Fund	14,764	0	14,764

**Schedule A (Summary)**

<b>Fund No.</b>	<b>Fund Name</b>	<b>FY 2025-26 Recommended Budget</b>	<b>Proposed Changes</b>	<b>FY 2025-26 Tentative Budget</b>
166	Opioid Direct Settlement Fund	673,485	0	673,485
167	Opioid Regional Settlement Fund	413,826	0	413,826
168	Walgreens Opioid Direct Settlement Fund	89,729	0	89,729
169	Walgreens Opioid Regional Settlement Fund	859,170	0	859,170
170	Law Enforcement Trust	733,155	0	733,155
172	Federal Forfeiture Sharing Justice	604,777	0	604,777
173	Federal Forfeiture Sharing Treasury	41,935	0	41,935
174	Law Enforcement Education Trust Fund	791,473	0	791,473
175	Crime Prevention Trust	1,774,939	0	1,774,939
177	Dori Slosberg	1,066,410	0	1,066,410
178	Beach Management Fund	28,507,665	0	28,507,665
179	Opioid Settlement Administration	3,815	0	3,815
<b>Total Special Revenue Funds</b>		<b>623,767,982</b>	<b>0</b>	<b>623,767,982</b>
<b><u>Debt Service Funds</u></b>				
202	Tourist Development Tax Refunding Revenue Bonds, 2014	7,630,679	0	7,630,679
208	Capital Improvement Revenue Note, 2010	678,988	0	678,988
215	Capital Improvement Note, 2017	811,765	0	811,765
295	Public Transportation State Infrastructure Loan	977,510	0	977,510
<b>Total Debt Service Funds</b>		<b>10,098,942</b>	<b>0</b>	<b>10,098,942</b>
<b><u>Enterprise Funds</u></b>				
440	Waste Collection	16,711,769	0	16,711,769
450	Solid Waste	95,626,798	0	95,626,798
451	Daytona Beach International Airport	49,805,326	0	49,805,326
452	Airport Passenger Facility Charge	5,388,213	0	5,388,213
453	Airport Customer Facility Charge	7,705,239	0	7,705,239
456	Transit Services	41,354,695	0	41,354,695
457	Water and Sewer Utilities	50,778,522	0	50,778,522
475	Parking Garage	8,635,796	0	8,635,796
<b>Total Enterprise Funds</b>		<b>276,006,358</b>	<b>0</b>	<b>276,006,358</b>
<b>Subtotal Operating Budget</b>		<b>1,553,446,254</b>	<b>0</b>	<b>1,553,446,254</b>
Less Operating Transfers		131,372,071	0	131,372,071
<b>TOTAL OPERATING BUDGET</b>		<b>1,422,074,183</b>		<b>1,422,074,183</b>

**Schedule A (Summary)**

<b>Fund No.</b>	<b>Fund Name</b>	<b>FY 2025-26 Recommended Budget</b>	<b>Proposed Changes</b>	<b>FY 2025-26 Tentative Budget</b>
<b><u>Capital Projects Funds</u></b>				
309	Correctional Facilities Capital Projects	17,139,901	0	17,139,901
313	Beach Capital Projects	4,663,985	0	4,663,985
314	Port Authority Capital Projects	12,444,622	0	12,444,622
317	Library Construction	454,660	0	454,660
318	Ocean Center	19,378,856	0	19,378,856
322	I.T. Capital Projects	2,551,565	0	2,551,565
326	Park Projects	1,624,530	0	1,624,530
328	Trail Projects	11,879,466	0	11,879,466
334	Bond Funded Road Program	196,912	0	196,912
335	General Fund Road Projects	8,500,000	0	8,500,000
340	Fire Rescue Capital Fund	5,856,033	0	5,856,033
360	ECHO Direct County Expenditures	6,587,277	0	6,587,277
365	Public Works Facilities	9,020,432	0	9,020,432
369	Sheriff Capital Projects	389,765	0	389,765
372	Sheriff Capital Facilities	30,000,000	0	30,000,000
378	Mosquito Control Capital	31,665,502	0	31,665,502
385	Eastside Judicial Capital	4,500,000	0	4,500,000
<b>Total Capital Projects Funds</b>		<b>166,853,506</b>	<b>0</b>	<b>166,853,506</b>
<b><u>Internal Service Funds</u></b>				
511	Computer Replacement	6,528,140	0	6,528,140
513	Equipment Maintenance	17,925,560	0	17,925,560
514	Fleet Replacement	29,549,952	0	29,549,952
521	Insurance Management	31,087,954	0	31,087,954
530	Group Insurance	79,513,086	0	79,513,086
<b>Total Internal Service Funds</b>		<b>164,604,692</b>	<b>0</b>	<b>164,604,692</b>
<b>Subtotal Non-Operating Budget</b>		<b>331,458,198</b>	<b>0</b>	<b>331,458,198</b>
Less Non-Operating Transfers		0	0	0
<b>TOTAL NON-OPERATING BUDGET</b>		<b>331,458,198</b>	<b>0</b>	<b>331,458,198</b>

**RESOLUTION NO. 2025-**

**RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA,  
ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE COUNTY  
OF VOLUSIA AND ITS DEPENDENT TAXING UNITS; PROVIDING FOR AN EFFECTIVE  
DATE.**

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**WHEREAS**, the total valuation on property, both real and personal in the County of Volusia, State of Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026, as reported by the Property Appraiser, County of Volusia, Florida, under the 2025 Assessment Roll is \$65,785,854,138; and

**WHEREAS**, the County Council of Volusia County, Florida in accordance with Section 200.065, Florida Statutes, is required at this time to fix ad valorem tax millage for County purposes, and for dependent taxing units;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, IN OPEN MEETING DULY ASSEMBLED AT THE THOMAS C. KELLY ADMINISTRATION CENTER IN DELAND, COUNTY OF VOLUSIA, FLORIDA, THIS 4<sup>TH</sup> DAY OF SEPTEMBER, A.D., 2025 AS FOLLOWS:**

**SECTION I. ALL COUNTY PURPOSE LEVIES.**

- A. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia County General Fund is 3.2007 mills; which is greater than the rolled-back rate of 3.0464 mills by 5.06%.
- B. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia County Law Enforcement Fund is 1.5994 mills; which is greater than the rolled-back rate of 1.5182 by 5.35%.
- C. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia County Library Fund is the rolled-back rate of 0.3697 mills.
- D. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1901 mills by 5.21%.



- E. The Fiscal Year 2025-26 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1901 mills by 5.21%.

**SECTION II. SPECIAL TAXING DISTRICTS.**

- F. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Mosquito Control Fund is the rolled-back rate of 0.1573 mills
- G. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Ponce Inlet and Port Authority Fund is the rolled-back rate of 0.0660 mills.
- H. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Municipal Service District Fund is 1.6956 mills; which is greater than the rolled-back rate of 1.5996 mills by 6.00%.
- I. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is the rolled-back rate of 0.0099 mills.
- J. The Fiscal Year 2025-26 operating millage rate for the taxing authority, Fire Rescue District Fund is 3.8412 mills; which is greater than the rolled-back rate of 3.6236 mills by 6.01%.

**EFFECTIVE DATE. THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION.**

**DONE, ORDERED AND ADOPTED** in open meeting in DeLand, County of Volusia, Florida, on this 4<sup>th</sup> day of September, A.D., 2025.

COUNTY COUNCIL  
VOLUSIA COUNTY, FLORIDA

BY: \_\_\_\_\_  
JEFFREY S. BROWER  
COUNTY CHAIR

ATTEST:

\_\_\_\_\_  
GEORGE RECKTENWALD  
COUNTY MANAGER

**RESOLUTION NO. 2025-**

**A RESOLUTION OF THE COUNTY COUNCIL OF THE  
COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE  
TENTATIVE BUDGET FOR FISCAL YEAR 2025-26  
AND PROVIDING FOR AN EFFECTIVE DATE.**

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**WHEREAS**, the county council has on this September 4, 2025, held the public hearing for a tentative budget adoption required by Section 200.065, Florida Statutes; and

**WHEREAS**, the county council has considered and discussed the appropriations and revenue estimate set forth in the attached Schedule A for the Budget for Fiscal Year 2025-26 which includes the amount of **\$1,422,074,183** for the operating budget and **\$331,458,198** for the non-operating budget; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE THOMAS C. KELLY ADMINISTRATION CENTER, DELAND, FLORIDA, THIS 4<sup>TH</sup> DAY OF SEPTEMBER, 2025, AS FOLLOWS:**

**SECTION I:** The Fiscal Year 2025-26 Tentative Budget, as set forth in Schedule A attached hereto and incorporated herein by this reference, is hereby adopted.

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

**DONE AND ORDERED IN OPEN MEETING.**

COUNTY COUNCIL  
VOLUSIA COUNTY, FLORIDA

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JEFFREY S. BROWER  
COUNTY CHAIR

ATTEST:

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GEORGE RECKTENWALD  
COUNTY MANAGER

# Fiscal Year 2025-26 1<sup>ST</sup> Public Budget Hearing



**September 4, 2025**



# Purpose of Today's Agenda Item

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- Required by Florida Statutes 200.065
  - Discuss the millage rates and their percentage increase over roll-back where applicable
  - Explain the reasons for the proposed increase over roll-back
- Opportunity for the public to speak and ask questions
- Set tentative millage rates (final adoption at the 2<sup>nd</sup> budget hearing)
- Adopt the tentative\* budget (final adoption at the 2<sup>nd</sup> public hearing)

\*Recommended budget including adjustment for Fire to flat millage rate.

# Millage Rate Comparison

Taxing Fund	FY 2024-25 Adopted Rate	FY 2025-26 Roll-back Rate	FY 2025-26 Tentative Rate*	% Change from FY 2024-25 Adopted	% change from roll-back
General Fund	3.2007	3.0464	3.2007	0.00%	5.06%
Law Enforcement Fund	1.5994	1.5182	1.5994	0.00%	5.35%
Library Fund	0.3891	0.3697	0.3697	-4.98%	0.00%
Volusia Forever	0.2000	0.1901	0.2000	0.00%	5.21%
Volusia ECHO	0.2000	0.1901	0.2000	0.00%	5.21%
Mosquito Control	0.1647	0.1573	0.1573	-4.50%	0.00%
Ponce Inlet & Port Authority Fund	0.0692	0.0660	0.0660	-4.63%	0.00%
Municipal Service District	1.6956	1.5996	1.6956	0.00%	6.00%
Fire Rescue District	3.8412	3.6236	3.8412	0.00%	6.01%
Silver Sands-Bethune MSD	0.0106	0.0099	0.0099	-6.61%	0.00%

\*Rates reduced in four funds, remained flat in six funds. No fund had an increase in the rate from prior adopted.

- ❖ Ad Valorem Tax Revenue (proposed) at 3.2007 mills - \$202,138,352
- ❖ Ad Valorem Tax Revenue (roll-back) at 3.0464 mills - \$192,393,625
  - ❖ Additional \$9,744,727 in Ad Valorem Tax Revenue
- ❖ Additional Revenue dedicated to:
  - ❖ Offsetting Revenue Shortfalls – substantial decreases in State Sales Tax collections shared with the County, reduced State revenue sharing distributions, declining Constitutional officer excess fees, and increased transfers required for beach parking.
  - ❖ Meeting Mandatory Expenditure Increases – covering required expenditure increases for the Department of Juvenile Justice, State Medicaid programs, SunRail operational costs, and the Property Appraiser's building renovation expenses.

- ❖ Ad Valorem Tax Revenue (proposed) at 1.5994 mills - \$101,009,179
- ❖ Ad Valorem Tax Revenue (roll-back) at 1.5182 mills - \$95,881,040
  - ❖ Additional \$5,128,139 in Ad Valorem Tax Revenue
- ❖ Additional Revenue dedicated to:
  - ❖ Fully funding the Sheriff's budget request to satisfy countywide law enforcement needs.





- ❖ Ad Valorem Tax Revenue (proposed) at 0.2000 mills - \$12,630,917
- ❖ Ad Valorem Tax Revenue (roll-back) at 0.1901 mills - \$12,005,687
  - ❖ Additional \$625,230 in Ad Valorem Tax Revenue for each program
- ❖ Both programs are recommended at the maximum millage rate approved by the voters of Volusia County.
  - ❖ Additional revenue for ECHO program will allow for more grant opportunities.
  - ❖ Additional revenue for Forever program will provide more funding for land purchases and land conservation management.



- ❖ Ad Valorem Tax Revenue (proposed) at 1.6956 mills - \$21,564,083
- ❖ Ad Valorem Tax Revenue (roll-back) at 1.5996 mills - \$20,343,187
  - ❖ Additional \$1,220,896 in Ad Valorem Tax Revenue
- ❖ Additional Revenue dedicated to:
  - ❖ Additional cost for law enforcement patrol of unincorporated Volusia County
    - FY 2025-26 transfer to Sheriff for patrol is \$26,777,094
    - FY 2024-25 transfer to Sheriff for patrol was \$24,338,357



- ❖ Ad Valorem Tax Revenue (proposed) at 3.8412 mills - \$50,057,501
- ❖ Ad Valorem Tax Revenue (roll-back) at 3.6236 mills - \$47,221,796
  - ❖ Additional \$2,835,705 in Ad Valorem Tax Revenue
  - ❖ Separate Slides with Roll-back versus Flat Millage Option Discussion  
To Be Added as Supplemental Document

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 140- Fire Services

### Rollback then Flat Millage Rate in Forecast Years

	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	46,429,944	46,429,944	47,221,796	50,527,321	54,064,234	57,848,730
<b>Millage Rate</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.6236</b>	<b>3.6236</b>	<b>3.6236</b>	<b>3.6236</b>
Delinquent Ad Valorem Taxes	80,000	80,000	100,000	100,000	100,000	100,000
Lake Helen Contract	561,721	569,721	589,056	618,509	649,434	681,906
Fire Ambulance Transport Revenues	400,000	424,000	450,000	450,000	450,000	450,000
Charges for Services	75,000	75,000	75,000	75,000	75,000	75,000
Licenses & Permits	150,000	100,000	105,000	105,000	105,000	105,000
Intergovernmental Revenues	71,130	74,000	79,120	79,120	79,120	79,120
Investment Income	890,000	1,763,405	1,643,700	1,557,283	1,478,897	1,402,456
Tax Collector & Property Appraiser Excess Fees	-	270,200	202,200	202,200	202,200	202,200
Miscellaneous Revenue	1,025	6,000	1,025	1,025	1,025	1,025
<b>Subtotal Operating Revenues</b>	<b>48,658,820</b>	<b>49,792,270</b>	<b>50,466,897</b>	<b>53,715,458</b>	<b>57,204,910</b>	<b>60,945,437</b>
Volunteer Firefighter Pension Fund (660) Excess Funds	-	-	5,000,000	-	-	-
<b>PY Fund Balance One-Time - Capital</b>	<b>9,198,228</b>	<b>7,435,436</b>		<b>1,953,397</b>		
<b>TOTAL FUND REVENUES</b>	<b>57,857,048</b>	<b>57,227,706</b>	<b>55,466,897</b>	<b>55,668,855</b>	<b>57,204,910</b>	<b>60,945,437</b>
<b>Expenditures:</b>						
Personnel Services	30,359,900	28,660,233	32,521,996	33,864,657	35,247,132	36,652,270
Operating Expenses	9,224,305	8,652,756	9,646,244	9,842,665	10,268,623	10,703,386
CRA Payment	118,631	118,489	131,641	155,292	181,675	211,103
Tax Collector & Property Appraiser Commissions	1,697,891	1,697,891	1,826,467	1,932,135	1,979,510	2,098,786
<b>Subtotal Operating Expenditures</b>	<b>41,400,727</b>	<b>39,129,369</b>	<b>44,126,348</b>	<b>45,794,749</b>	<b>47,676,940</b>	<b>49,665,545</b>
<b>% of total operating revenue</b>	<b>85%</b>	<b>79%</b>	<b>87%</b>	<b>85%</b>	<b>83%</b>	<b>81%</b>
Capital Outlay	789,692	1,886,553	737,856	374,106	2,455,621	350,993
Capital Improvements	15,666,629	489,009	215,000	-	-	-
Interfund Transfer to Fire Capital Fund	-	15,722,775	5,856,033	9,500,000	2,650,000	9,800,000
<b>Subtotal Capital Expenditures</b>	<b>16,456,321</b>	<b>18,098,337</b>	<b>6,808,889</b>	<b>9,874,106</b>	<b>5,105,621</b>	<b>10,150,993</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>57,857,048</b>	<b>57,227,706</b>	<b>50,935,237</b>	<b>55,668,855</b>	<b>52,782,561</b>	<b>59,816,538</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>4,531,660</b>	<b>-</b>	<b>4,422,349</b>	<b>1,128,899</b>
Reserves	16,444,420	20,808,451	25,272,648	22,994,395	27,067,799	27,822,645
Reserve for Grant Match	500,000	500,000	500,000	500,000	500,000	500,000
Emergency Reserves (10%)	4,865,882	4,979,227	5,046,690	5,371,546	5,720,491	6,094,544
<b>Total Reserves</b>	<b>21,810,302</b>	<b>26,287,678</b>	<b>30,819,338</b>	<b>28,865,941</b>	<b>33,288,290</b>	<b>34,417,189</b>

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

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

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

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 140- Fire Services

### Flat Millage Rate in All Years

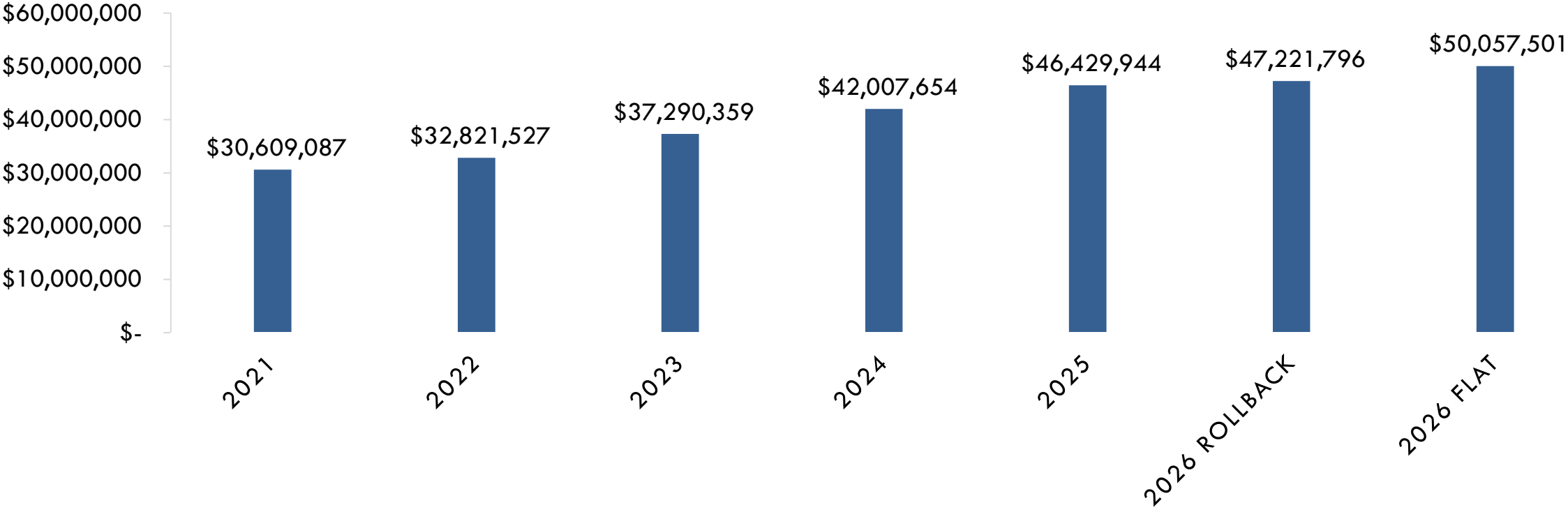
	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget	FY2026-27 Forecast	FY2027-28 Forecast	FY2028-29 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	46,429,944	46,429,944	50,057,501	53,561,526	57,310,833	61,322,592
<b>Millage Rate</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>
Delinquent Ad Valorem Taxes	80,000	80,000	100,000	100,000	100,000	100,000
Lake Helen Contract	561,721	569,721	589,056	618,509	649,434	681,906
Fire Ambulance Transport Revenues	400,000	424,000	450,000	450,000	450,000	450,000
Charges for Services	75,000	75,000	75,000	75,000	75,000	75,000
Licenses & Permits	150,000	100,000	105,000	105,000	105,000	105,000
Intergovernmental Revenues	71,130	74,000	79,120	79,120	79,120	79,120
Investment Income	890,000	1,763,405	1,643,700	1,557,283	1,478,897	1,402,456
Tax Collector & Property Appraiser Excess Fees	-	270,200	202,200	202,200	202,200	202,200
Miscellaneous Revenue	1,025	6,000	1,025	1,025	1,025	1,025
<b>Subtotal Operating Revenues</b>	<b>48,658,820</b>	<b>49,792,270</b>	<b>53,302,602</b>	<b>56,749,663</b>	<b>60,451,509</b>	<b>64,419,299</b>
Volunteer Firefighter Pension Fund (660) Excess Funds	-	-	5,000,000	-	-	-
<b>PY Fund Balance One-Time - Capital</b>	<b>9,198,228</b>	<b>7,435,436</b>				
<b>TOTAL FUND REVENUES</b>	<b>57,857,048</b>	<b>57,227,706</b>	<b>58,302,602</b>	<b>56,749,663</b>	<b>60,451,509</b>	<b>64,419,299</b>
<b>Expenditures:</b>						
Personnel Services	30,359,900	28,660,233	32,521,996	33,864,657	35,247,132	36,652,270
Operating Expenses	9,224,305	8,652,756	9,646,244	9,842,665	10,268,623	10,703,386
CRA Payment	118,631	118,489	139,546	164,618	192,584	223,780
Tax Collector & Property Appraiser Commissions	1,697,891	1,697,891	1,884,875	1,994,524	2,046,160	2,169,992
<b>Subtotal Operating Expenditures</b>	<b>41,400,727</b>	<b>39,129,369</b>	<b>44,192,661</b>	<b>45,866,464</b>	<b>47,754,499</b>	<b>49,749,428</b>
<b>% of total operating revenue</b>	<b>85%</b>	<b>79%</b>	<b>83%</b>	<b>81%</b>	<b>79%</b>	<b>77%</b>
Capital Outlay	789,692	1,886,553	737,856	374,106	2,455,621	350,993
Capital Improvements	15,666,629	489,009	215,000	-	-	-
Interfund Transfer to Fire Capital Fund	-	15,722,775	5,856,033	9,500,000	2,650,000	9,800,000
<b>Subtotal Capital Expenditures</b>	<b>16,456,321</b>	<b>18,098,337</b>	<b>6,808,889</b>	<b>9,874,106</b>	<b>5,105,621</b>	<b>10,150,993</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>57,857,048</b>	<b>57,227,706</b>	<b>51,001,550</b>	<b>55,740,570</b>	<b>52,860,120</b>	<b>59,900,421</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>7,301,052</b>	<b>1,009,093</b>	<b>7,591,389</b>	<b>4,518,878</b>
Reserves	16,444,420	20,808,451	27,758,470	28,422,857	35,644,061	39,766,160
Reserve for Grant Match	500,000	500,000	500,000	500,000	500,000	500,000
Emergency Reserves (10%)	4,865,882	4,979,227	5,330,260	5,674,966	6,045,151	6,441,930
<b>Total Reserves</b>	<b>21,810,302</b>	<b>26,287,678</b>	<b>33,588,730</b>	<b>34,597,823</b>	<b>42,189,212</b>	<b>46,708,090</b>

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

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

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

**FIRE RESCUE DISTRICT PROPERTY TAX REVENUES (96%)**



- ❖ Roll-back Millage from 3.8412 to 3.6236 (5.7% reduction)
  - ❖ Fully funds all current service levels within unincorporated Volusia County
  - ❖ Does not cut anything the final budget request submitted by the Fire Rescue Division/Emergency Services Department
  - ❖ Taxpayer savings of \$32.64 for 2025 based on a taxable value of \$150,000
  - ❖ Add \$4,531,660 to reserves for fiscal year 2025-26
    - ❖ Additional reserves will be dedicated to future capital needs, but could also be diverted to increased operational needs if required

- ❖ Maintain the Flat Millage Rate of 3.8412
- ❖ Additional \$2,835,705 in Ad Valorem Revenue
- ❖ Options to increase service levels with additional funding:
  - ❖ Increase Rural Response/Water Supply
    - ❖ Add a tender truck and 3 firefighters to increase the water supply availability in rural Volusia
    - ❖ Approximate cost - **\$930,621** (\$240,621 personnel, \$690,000 capital)





## ❖ Options to increase service levels with additional funding (continued):

### ❖ Fire scene relief units

- ❖ Fund 3 Quick Response Vehicles to respond to scenes and release Fire until a transport unit arrives
- ❖ Approximate cost - **\$765,016** (\$274,441 personnel, \$490,575 capital)

### ❖ Additional funding for station 47 land purchase

- ❖ Budget for land purchase is \$267,000; current negotiated price is \$480,000 - **\$213,000** difference

### ❖ Advance funding for new logistics center currently forecasted in fiscal year 2027-28

- ❖ Dedicate **\$927,068** in fiscal year 2025-26 towards logistics center to begin the process



# Budgets & Taxes by Taxing Fund

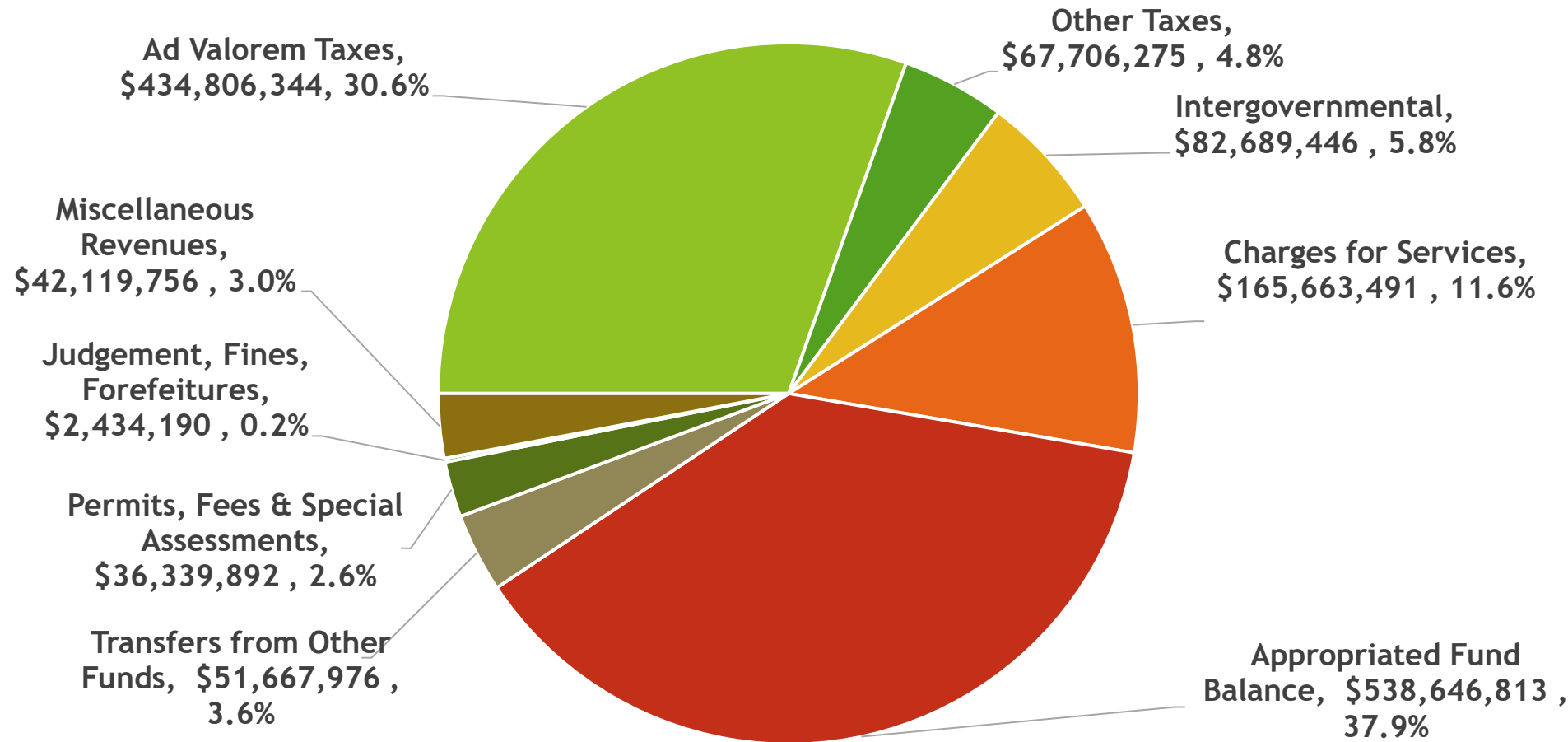
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Taxing Fund	FY 2025-26 Recommended Budget	FY 2025-26 Ad Valorem Revenue
General Fund	\$368,196,900	\$202,138,352
Law Enforcement Fund	\$165,397,510	\$101,009,179
Library Fund	\$32,446,384	\$23,348,189
Volusia Forever	\$31,953,045	\$12,630,917
Volusia ECHO	\$27,992,084	\$12,630,917
Mosquito Control	\$11,912,729	\$6,905,434
Ponce Inlet & Port Authority Fund	\$8,099,658	\$2,897,389
Municipal Service District	\$76,400,768	\$21,564,083
Fire Rescue District	\$84,590,280	\$50,057,501
Silver Sands-Bethune MSD	\$17,047	\$15,383



# Countywide Operating Revenues \$1,422,074,183

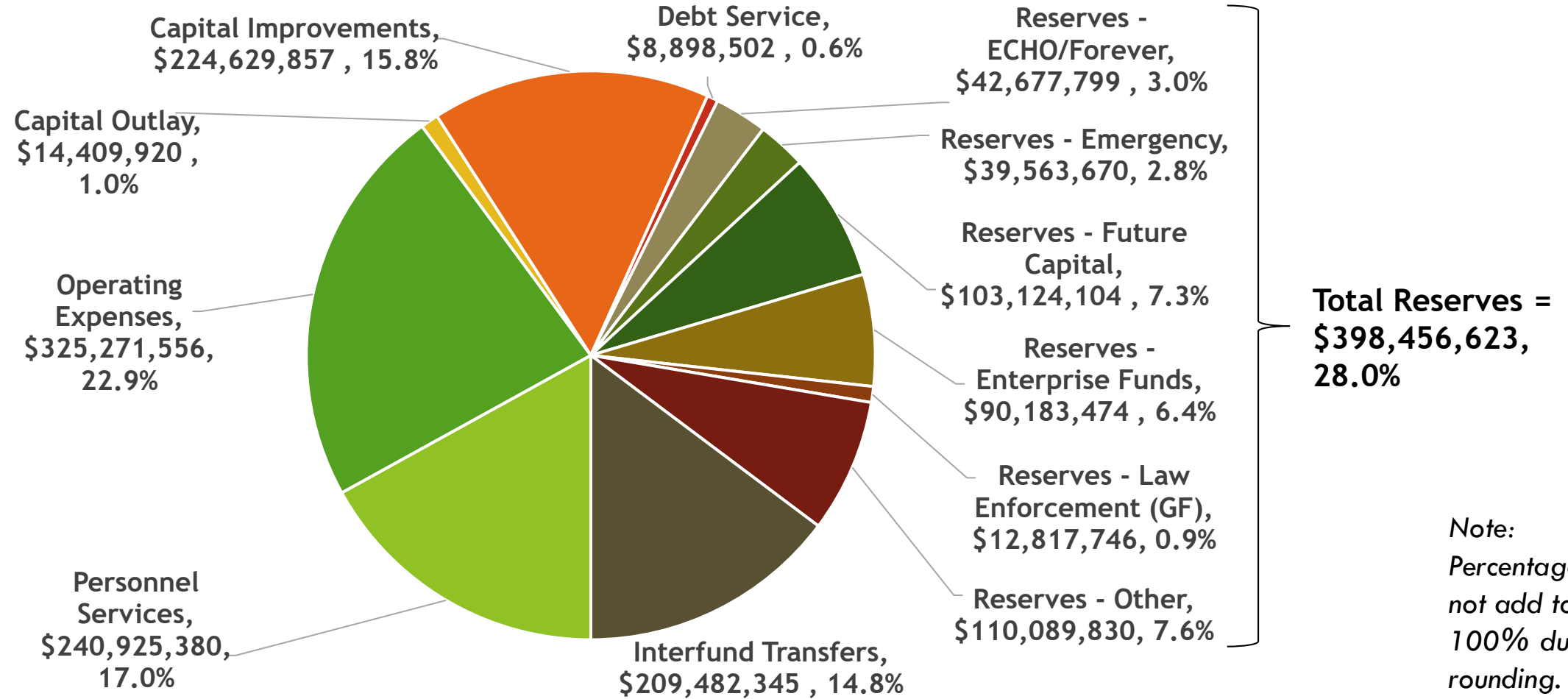
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*Note:  
Percentages do  
not add to  
100% due to  
rounding.*

# Countywide Operating Expenditures \$1,422,074,183

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07-28

# Setting Tentative Millage Rates

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

Operating Budget:  
\$1,422,074,183

Non-Operating Budget:  
\$331,458,198



- Hearing will be advertised in the News-Journal on Sunday, September 14<sup>th</sup>, 2025, ad will include:
  - Notice of tax increase
  - Budget Summary
- Hearing will be held on Tuesday, September 16, 2025, at 5:01 PM.



