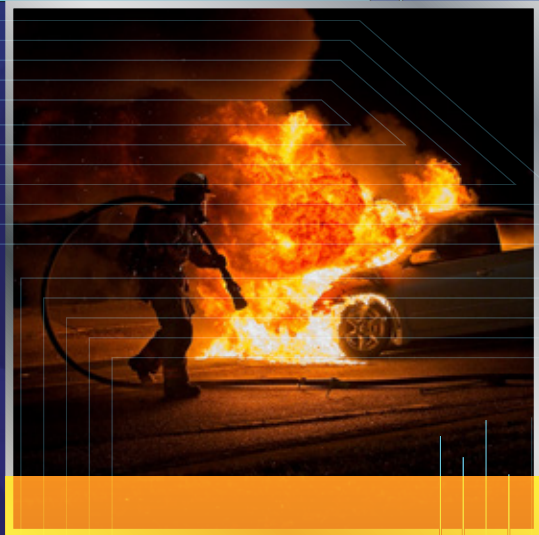


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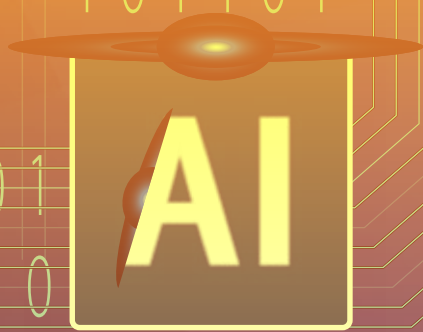


**BUILDING BETTER
THROUGH EFFICIENCY**



ANNUAL BUDGET

ORANGE COUNTY, FLORIDA







I am pleased to present the fiscal year 2025-26 budget, reflecting our collective vision of **Building Better Through Efficiency**. With a balanced total budget of \$8.3 billion, we remain committed to maintaining Orange County's fiscal strength, prudently managing resources, and strategically investing in our community's well-being and growth.

Orange County continues to earn Fitch's highest triple-A credit rating, underscoring our disciplined financial management and careful budgeting practices. This prestigious rating highlights our dedication to fiscal responsibility, transparency, and prudent stewardship of taxpayer funds. Property taxes, our primary revenue source, have increased by 7.6%, reflecting the county's robust and sustainable

economic growth. This increase is driven by a projected countywide taxable value reaching \$235 billion, indicative of strong residential and commercial development and property appreciation across our region. This growth in property values generates approximately \$1.042 billion in revenue, empowering us to maintain the 11th lowest countywide operating tax rate in Florida, currently set at 4.4347. Our commitment to low taxation is a deliberate strategy designed to relieve financial burdens on residents and businesses, fostering an environment conducive to economic prosperity and attracting continued investment.

Our sound financial strategy is further supported by maintaining healthy general fund reserves of \$124.7 million, representing 7.6% of the general fund. This healthy reserve acts as a critical financial safeguard, providing Orange County with the flexibility and resilience necessary to respond effectively to unforeseen economic downturns, emergencies, and natural disasters. By strategically setting aside these funds, we ensure the continuity of essential services and the financial stability of our community in the face of uncertainty. Through vigilant oversight and judicious fiscal management, we reinforce our commitment to sustaining the county's strong financial health and ensuring a prosperous future for all residents.

Economic vitality in Orange County continues to set new standards, anchored by a world-class tourism and hospitality sector that remains the engine of our local prosperity. In 2024, we proudly welcomed 75.3 million visitors, North America's most visited destination, resulting in nearly \$93 billion in economic impact. The Orange County Convention Center, renowned as one of the busiest and most influential convention venues in the nation, plays a pivotal role in sustaining and expanding this momentum. Hosting hundreds of events and conventions annually, the center supports more than 28,000 direct and indirect jobs and generates significant activity for more than 1,200 local businesses. These tourism-driven successes generate robust revenues, as reflected in our projected Tourist Development Tax collections, which are anticipated to exceed \$360 million for fiscal year 2026. These funds are reinvested strategically to maintain Orange County's global competitiveness—supporting infrastructure enhancements, destination marketing, cultural tourism grants, and major facility upgrades that benefit residents and visitors alike. Our proactive investments in the arts, sports venues, and public amenities position Orange County as a premiere destination for international events, leisure travel, and business conferences.

In addition to tourism, Orange County's commitment to economic diversification is evident in our ongoing support for innovation, entrepreneurship, and workforce development. Our \$1.5 million strategic partnership with Plug and Play, the world's leading innovation platform connects smart

city startups with resources to accelerate growth. Targeted initiatives and small business resources help cultivate a resilient and adaptable local business environment, ensuring that opportunities for economic advancement extend to all corners of our community. By championing public-private partnerships and creating pathways for sustainable growth, we are strengthening Orange County's economic backbone, empowering residents, and securing a vibrant future for generations to come.

Innovation and efficiency are integral and defining features of all county operations, embedded deeply within our organizational culture. By leveraging cutting-edge technologies such as Artificial Intelligence (AI), we significantly bolster our cybersecurity defenses, enhance operational accuracy, and streamline complex processes. Specifically, AI aids our Information Systems team in preventing millions of cyber intrusions attempts daily, ensuring the security and integrity of our digital infrastructure. In addition, our dedication to streamlining permitting processes has markedly accelerated service delivery, reducing wait times and minimizing obstacles for businesses and residents alike. Initiatives such as Team 400, a cross section of Orange County employees allow us to continuously refine and enhance the effectiveness and responsiveness of our public services, while simultaneously achieving greater resource management efficiency. By proactively embracing innovative strategies, Orange County is better positioned to reduce operational costs, maximize resource utilization, elevate service quality, and meet the evolving needs and expectations of our dynamic community. Our additional allocation of \$1.2 million in the fiscal year 2025-26 budget for AI demonstrates our unwavering funding commitment to innovation that ensures that we remain adaptable, responsive, and at the forefront of modern governance practices.

Orange County takes immense pride in its vibrant arts, culture, and recreational landscape, recognizing that a flourishing creative community is integral to economic vitality and quality of life. This year, we have significantly expanded funding for arts and cultural organizations, supporting local artists, performers, and institutions that drive cultural tourism and make our region a beacon for creativity. These investments help sustain annual festivals, exhibitions, educational programs, and public art projects that engage residents and visitors alike, infusing every corner of our community with inspiration and pride. Over \$35 million is committed to the arts in the fiscal year 2025-26 budget to continue and expand the county's support for the arts.

Affordable housing remains an essential priority for Orange County, reflecting our commitment to building vibrant, sustainable, and inclusive communities. In fiscal year 2025-26, we are dedicating \$17.7 million to the Affordable Housing Trust Fund, significantly advancing toward our ambitious ten-year investment target exceeding \$160 million, which we initiated in 2021. This year alone, we opened and broke ground on more than 900 affordable and workforce housing units, underscoring remarkable progress through robust public-private collaborations. These partnerships have enabled us to leverage additional resources, fostering innovative solutions that address the critical shortage of attainable housing in our rapidly growing region. By continuing to prioritize affordable housing, we ensure stability, security, and expanded opportunities for families, individuals, and essential workforce personnel throughout Orange County. These initiatives are pivotal for improving the quality of life and supporting broader economic stability and community resilience.

Public safety remains one of the highest cornerstones of our commitment to residents, with a fiscal year 2025-26 budget of over \$1 billion to fund the Sheriff's Office, Fire Rescue, and Corrections. The Sheriff's office operating budget is funded at \$423 million, a 10.5% increase over the current budget, and includes the addition of 41 new positions to strengthen community

safety. Fire Rescue is funded at \$435 million with 36 new positions, providing funding for the necessary infrastructure and staffing to respond to emergencies quickly. The fire department recently opened a new state-of-the-art training facility. A \$52 million-dollar training center will ensure our firefighters are ready for any emergency. The 38-acre facility includes a burn building where firefighters can train in live fire environments. The Corrections Department has a budget of \$218 million dedicated to enhancing safe jail operations, improving infrastructure, and supporting rehabilitation programs for inmates. It is crucial to allocate sufficient funding for public safety operations in order to offer competitive wages, acquire necessary equipment, and maintain infrastructure that ensures a safe environment for both residents and visitors in Orange County.

Addressing mental health and homelessness remains a central pillar of our social infrastructure. This year, we have committed \$56 million to an integrated continuum of care that encompasses behavioral health services, expanded healthcare resources, and innovative approaches to reducing homelessness. Our multifaceted strategy targets immediate relief—such as rapid rehousing, shelter operations, and crisis intervention, and emphasizes prevention, early intervention, and transitional housing. We recognize the importance of strong partnerships with local service providers, nonprofit agencies, and faith-based organizations, allowing us to expand our reach and maximize the impact of every dollar invested. These comprehensive efforts empower vulnerable populations to achieve long-term stability, recovery, and self-sufficiency, reaffirming Orange County's role as a compassionate and proactive leader in public health and community well-being.

Orange County's unwavering commitment to community and family services is reflected in a robust network of over 500 programs and initiatives designed to uplift, empower, and protect residents across every stage of life. Our Financial Empowerment Centers, utilizing funding from the American Rescue Plan Act, is a first-of-their-kind initiative in Florida, offering confidential, one-on-one financial counseling and education free of charge to help individuals and families achieve financial security, reduce debt, and build wealth for future generations. In partnership with trusted local organizations, these centers have already served hundreds of residents, providing a lifeline to those navigating economic hardship.

Our pioneering approach through a medical debt relief fund of \$4.5 million and collaborations with nonprofit partners has eliminated significant financial burdens for thousands of Orange County residents, freeing families from the cycle of debt and allowing them to focus on health, stability, and personal growth. Complementing these efforts, our comprehensive array of youth empowerment and family support programs provides safe spaces, mentorship, education, and recreational activities, fosters resilience and positive development. In addition, Orange County delivers a wide spectrum of accessible healthcare services for uninsured and under insured populations through our primary care access network funding of \$10 million, strengthens our social safety net and promotes health equity. Investments in mental and behavioral health, senior services, food security, and neighborhood support underscore our holistic vision for a thriving, inclusive, and compassionate community where all residents can succeed and contribute to our shared prosperity.

As Orange County experiences unprecedented population growth and dynamic economic expansion, our transportation infrastructure remains at the forefront for further investment. Strategic transportation investments are essential to ensuring our neighborhoods, business districts, and tourism centers are accessible, safe, and future-ready. Our Accelerated Transportation Safety Program, a landmark initiative funded at \$100 million over five years

beginning in 2024, has enabled Orange County to launch over sixty priority projects countywide. These initiatives have delivered new and upgraded pedestrian walkways, expanded bicycle lanes, modernized intersections, and implemented advanced safety features that protect all roadway users.

Our fiscal year 2025-26 funding in the amount of \$101.9 million and collaborative partnership with LYNX is yielding a transformative impact on regional transit mobility, driving a 35% increase in ridership and substantially reducing wait times for residents and visitors. Through the county's accelerated transportation safety plan funding, the installation of 264 new bus shelters across all six commission districts further strengthens our commitment to equitable transit access, enhancing comfort and convenience for daily commuters. We are actively advancing the study and potential expansion of SunRail through the Sunshine Corridor, which would seamlessly link Orlando International Airport to the region's most prominent tourism and economic hubs, creating new opportunities for multimodal connectivity and reducing regional congestion. Complementing these efforts is our ongoing support for Brightline and regional rail projects. This project exemplifies Orange County's dedication to long-term, sustainable transportation solutions that keep our county moving efficiently into the future.

Our commitment to environmental sustainability remains strong. We are committed to preserving an additional 23,000 acres of environmentally sensitive land through our \$100 million funding commitment to our renowned Green PLACE program. Our leadership in sustainability features innovative solar energy projects like the significant installation at the Northwest Water Reclamation Facility, reducing energy costs by up to 60%. We also maintain comprehensive water reuse strategies, positioning Orange County as a model of environmental responsibility. We are dedicated to protecting natural resources, promoting energy efficiency, and ensuring a sustainable future for all residents. In addition, recreational amenities remain a top priority, with ongoing investments in expanding and maintaining our parks, green spaces, and community facilities. Projects such as the Lake Apopka Trail Connector and upgrades across our 113 parks and recreation sites ensure that residents of all ages have access to safe, beautiful environments for play, exercise, and relaxation.

The \$8.3 billion fiscal year 2025-26 budget is a testament to our unwavering commitment to the principles of good governance, pioneering innovation, and disciplined fiscal efficiency. In summary, we are guided by our vision for **"Building Better Through Efficiency,"** , we remain deeply dedicated to enhancing public safety, expanding affordable housing opportunities, advancing comprehensive transportation infrastructure, safeguarding environmental sustainability, fostering economic vitality, and nurturing community well-being. A detailed overview of the proposed fiscal year 2025-26 budget is included in the following sections of this document.

Sincerely,



Jerry L. Demings
Orange County Mayor



Budget Highlights Fiscal Year 2025-26

Budget Summary

Orange County's fiscal year 2025-26 budget of \$8.3 billion was developed utilizing the following guidelines set forth by Mayor Jerry L. Demings:

- The priority in preparing the fiscal year 2026 budget was to focus on initiatives that further improve the lives of our residents in Orange County, such as affordable housing, homelessness, transportation, mental health, economic development, environmental preservation, and public safety to name a few of the important areas that were concentrated on during the budget process
- All operating increases were thoroughly reviewed and focused on specified priorities and mandated costs that are critical in providing direct services to Orange County residents and visitors.
- A 5% salary adjustment is included in the budget for non-bargaining employees that meet performance standards. Union salaries were budgeted based on union contracts.
- New position requests were based on needs analysis, such as life, health, and safety considerations, or the necessity to fulfill service obligations for new or current programs.
- Capital projects were reviewed for necessity and approved based on funding availability.

Orange County is a diverse and dynamic community that offers a wide range of lifestyles, demographics, and socioeconomic backgrounds. The current economic landscape presents not only new financial challenges but also new opportunities to adopt a strategic approach towards the provision of services and delivery models. The current budget adapts for those constraints, and adheres to the following strategic objectives:

- ***Public Safety and Health*** – By engaging Federal and State resources, this budget provides essential services that protect the public's health, safety, and welfare.
- ***Sense of Community*** – By working with community partners, this budget implements programs and initiatives that reflect community priorities.
- ***Economic Development*** – This budget uses common vision and direction to create and attract jobs, and to become a more economically vibrant and sustainable business community.
- ***Infrastructure*** – This budget continues to invest in transportation and other critical infrastructure where possible.
- ***Efficiency and Effectiveness*** - This budget seeks to improve the operations of county government in a fiscally responsible and sustainable manner.

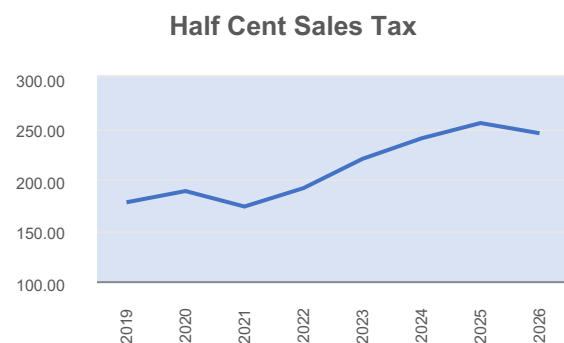
The fiscal year 2025-26 personal services budget includes a 5% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions has stayed the same at \$19,000 per employee to cover medical cost increases. The budget includes a net increase of 102 positions, which includes 50 positions under the Board of County Commissioners and 52 for Constitutional Offices. The attached document details the new positions requests.

Major Revenue Sources

Most of Orange County's general use revenue is derived from property taxes. It is anticipated that the total taxable value of property in Orange County will increase to \$235 billion for 2025 year. The FY 2025-26 budget anticipates countywide property tax revenue of about \$1,042 billion – an approximate increase of 7.6% from the FY 2024-25 budget. Revenue generated by the countywide property tax is used for a wide variety of government services including public safety, health and social program, children's services, public transportation, parks and recreation, and numerous infrastructure improvements.

The county's overall fiscal and economic health continues to remain strong. The county's portion of State Sales Tax revenue for the current fiscal year is expected to slightly decrease roughly \$10 million from the current year's budget to \$245 million. There are signs the growth may be slowing, so the county is closely monitoring the growth of this revenue.

One of the key components of Orange County's economic development is the travel and tourism industry. In 2024, Orange County welcomed 75 million visitors generating an \$93 billion in economic impact. Nearly 43% of the region's workforce works in tourism. As of August 2025, the local unemployment rate of 4.2% is once again below 4.3% national unemployment rate.



Orange County has made investments in accommodations, technology and amenities to allow the Orlando/Orange County area to remain one of the top convention destinations for many years. Although sales tax and Tourist Development Tax (TDT) were both hard hit in the early months of the pandemic, the TDT continues to grow, bringing in more than \$359 million in FY 2024. To be conservative, the budget for FY 2025 is \$360 million. Universal Studios opened "Epic Universe", a new theme park in May of 2025 that is expected to bring 14,000 new jobs to the region.

There are four (4) gasoline tax revenues in Orange County, and they are used to fund the transportation program, including not only road maintenance and repair, but most new roadways and stormwater management as well. The One Cent Gas Tax is imposed by the state and distributed to county governments. The Local Option Gas Tax is a six-cents tax per gallon tax on motor and diesel fuel imposed by Orange County ordinance. The Local Option Gas Tax is shared with the municipalities based on a population formula. The Ninth Cent tax is a one-cent per gallon tax on diesel fuel only and was imposed by the state in 1994 to equalize intrastate commerce. The Constitutional Gas Tax is a two-cents per gallon tax on motor fuel imposed by the state and distributed to county governments based on the county's proportion of statewide area, population and gas tax receipts. These gas tax revenues are expected to bring in approximately \$49 million in fiscal year 2026.

Operating Budget Highlights

The operating budget is where most of the allocations for Orange County's day-to-day services and programs appear. During the budget process each year, existing services are reviewed, unfunded needs are analyzed, and decisions are made on how to best utilize available funds throughout the county. The "General Government" category of expenditures includes the Constitutional Officers and administrative management of the county, as well as the offices and facilities that are needed to keep the government running, such as the budget office, human resources, and legal department.

The adopted budget for general government decreased from the FY 2024-25 budget, but will be slightly higher once the budget is adjusted for "carryforward" of allocated unspent funds, for budgets that are still pending, and for capital projects. Capital projects, for example, are reviewed in detail before being "re-included" in upcoming fiscal years. If capital projects were excluded from the total, the general government category of expenditures would show an increase of about 7.7%, from \$402.9 million to \$433.9 million.

Public Safety

Public safety is often one of the most important funding categories for citizens. The fiscal year 2025-26 budget for public safety and includes \$432 million in total operating funds for the Orange County Sheriff's Office – an 10.1% increase over the current year. This level of funding includes the hiring of 41 new positions, of which 25 are sworn deputy positions and 16 civilian positions.

These positions are described in more detail in Section 3 of the Budget Book.



Also included in the budget for public safety is \$530 million for Fire Rescue services. Funding is included for 36 new positions for Fire Rescue. The department receives approximately 85% of its funding from a fire specific property tax levied against all non-exempt properties in the unincorporated area of Orange County. The Fire and EMS millage of 2.8437 provides funding for building new fire stations, replacing aging infrastructure and apparatus, and establishing capacity to maintain competitive firefighter wages with surrounding fire departments.

The public safety portion of the budget also includes the cost to operate Orange County Corrections. The total operating cost of Corrections for the upcoming year is budgeted at \$220 million.

Transportation

There is \$190 million included in the operating budget for the Public Works Department whose mission is to construct and maintain Orange County's road, drainage, and stormwater networks. This funding ensures that roadways are in safe and working order, traffic signals function properly, and drainage systems are clear. Roads and Drainage is budgeted at \$91.9 million and includes funding for maintenance of new roadways, street sweeping, landscape maintenance, right of way mowing maintenance, curb repairs, and other roadway costs to maintain a total of 5,946 road lane miles in Orange County. The Capital Program for Public Works is \$278 million that is used to construct new roadways, intersections, improve pedestrian safety, sidewalks, streetlights, and other transportation capital expenditures.

Also related to transportation is Orange County's annual contribution to the LYNX transit service. The amount budgeted for this purpose in fiscal year 2025-26 is approximately \$101.9 million, which is about a 14.5% increase from 2025 (current year). The increase from FY 2024-25 budget is due to operational enhancements, as well as inflation and the expiration of American Rescue Plan Act Funding. Funding includes \$6 million as part of the accelerated transportation plan to improve transportation. LYNX allocates costs to its funding partners according to its regional transportation model that distributes system costs by service hours to each of the participating counties.



Public transportation is necessary to serve the growing community and LYNX is a key partner in making sure Orange County citizens have access to adequate public transportation. Also included in the budget is \$14.5 million for SunRail. The Florida Department of Transportation is currently working to transition SunRail operations and capital maintenance funding to the local government funding partners.

Economic Environment

Important to the area's economy is the Orange County Convention Center and the visitors and business it attracts. About \$112 million in operating funding is budgeted to support the center's more than 2.1 million square feet of exhibition space and its estimated annual economic impact of more than billion. More than 28,000 workers are employed directly or indirectly by the Convention Center and an estimated 1,200 local businesses depend on the Center's events. The funding for the Convention Center operations comes primarily from fees that the center collects for its services and tourist development taxes that is used for capital and any operating shortfalls.

We are committed to investing in affordable housing, we have allocated \$17.7 million in the fiscal year 2026 budget for the Affordable Housing Trust Fund. This brings our investment in the affordable housing trust fund to \$101.5 million over seven (7) years and a commitment of more than \$160 million over 10 years.

Community and Family Services

Just like public safety, community and family services are part of our core mission. The adopted budget includes \$159 million in community and family services operating costs. These programs designed to address social challenges, the welfare of our children, and services to preserve the high quality of life to support and enrich a diverse and productive population. This includes after school programs and summer youth programs that offer a safe haven for youth, as well as community programs to provide outreach services.

Capital Projects

The adopted capital projects budget for fiscal year 2025-26 is \$1,145 billion and includes funding for a variety of infrastructure improvements related to transportation, public safety, parks, utilities, general facilities, the convention center, and others.

See the Capital Improvements Program section of this budget document for a detailed listing of all projects in the adopted budget.

ORANGE COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS



**Jerry L. Demings
Orange County Mayor**



**Nicole H. Wilson
Commissioner, District 1**



**Christine Moore
Commissioner, District 2**



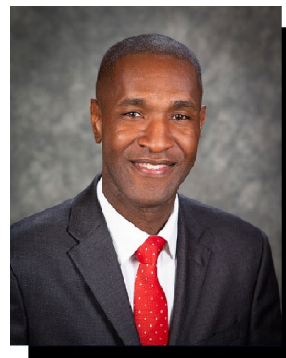
**Mayra Uribe
Commissioner, District 3**



**Maribel Gomez Cordero
Commissioner, District 4**



**Kelly Martinez Semrad
Commissioner, District 5**



**Michael "Mike" Scott
Commissioner, District 6**



MAYOR’S OFFICE

Jerry L. Demings County Mayor
Roseann Harrington Chief of Staff
Carol Burkett Deputy Chief of Staff
Arlene Pittman Executive Assistant to the Mayor
Vacant Assistant to the Mayor
Bryittany Wortman Administrative Aide to the Chief of Staff and Deputy Chief of Staff

COUNTY ADMINISTRATION

Byron Brooks County Administrator
Daniel Banks Deputy County Administrator
Carla Bell Johnson Deputy County Administrator
Jon Weiss Deputy County Administrator
Lisa Snead Assistant County Administrator
Natalia Garcia Assistant to County Administrator
Carrie Black Chief Sustainability & Resilience Officer

CONSTITUTIONAL OFFICERS

Lisa T. Munyon Chief Judge
Tiffany Moore Russell Clerk of Courts
Phil Diamond Comptroller
Amy Mercado Property Appraiser
Melissa Vickers Public Defender
John W. Mina Sheriff
Monique H. Worrell State Attorney
Karen Castor Dentel Supervisor of Elections
Scott Randolph Tax Collector

DEPARTMENT DIRECTORS

Anne Kulikowski Administrative Services Department
Venerria L. Thomas Community and Family Services Department
Mark Tester Convention Center
Louis Quiñones Corrections Department
Anthony Rios Fire Rescue Department
Raul Pino Health Services Department
Tanya Wilson Planning, Environmental and Development Services Department
Joe Kunkel Public Works Department
Ed Torres Utilities Department



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P.O. Box 1393

Phone: 407-836-7390

Para más información acerca de este documento, favor de comunicarse con la Oficina de Administración y Presupuesto al número 407-836-7390.

A SPECIAL THANKS...

The preparation of this budget document reflects the collaborative efforts of numerous dedicated individuals. We extend our appreciation to all who contributed their time, expertise, and commitment to its development.

Special recognition is extended to Mr. Chris Nolan, Senior Graphic Artist, for his valuable work in designing the budget book cover.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Orange County
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director



How to Use This Book

HOW TO USE THIS BOOK

<i>General</i>	This document details the FY 2025-26 annual budget for the period beginning October 1, 2025 and ending September 30, 2026. It provides useful up-to-date comparisons and analysis, and illustrates adopted budget amounts for FY 2025-26.
<i>Budget in Brief</i>	This section is designed to be a removable executive summary of the budget that is presented in the ensuing pages. It provides various types of comparative statistical information and an organizational chart depicting Orange County government.
<i>Revenues</i>	This section provides a three-year comparison of revenues by fund or fund type, grouped by major revenue category.
<i>Organization Budgets</i>	By organizational component, this section provides a three-year comparison of expenditures (actuals for the FY 2023-24, revised budget as of March 31, 2025 for the FY 2024-25, and adopted budget for FY 2025-26) and a summary of funding sources. Organizational charts and various budget reports are included in each section. Each budget is presented separately and includes information on service responsibilities, funding source(s), personnel staffing, expenditure appropriation, and comments related to expenditures that can be categorized and explained as follows:
<i>Personal Services</i>	Cost related to compensating employees, including salaries, wages, and fringe benefit costs.
<i>Operating Expenses</i>	Also known as operating and maintenance costs, these are expenses of day-to-day operations such as office supplies, maintenance of equipment, and travel, excluding capital costs.
<i>Capital Outlay</i>	An appropriation for the acquisition or construction of physical assets.
<i>Capital Improvements</i>	Physical assets in the capital improvements program constructed or purchased that have a minimum useful life of 10 years and a minimum cost of \$25,000. These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment.
<i>Debt Service</i>	The expense of retiring such debts as leases, loans, commercial paper, and bond issues. It includes principal and interest payments and payments for paying agents, registrars, and escrow agents.
<i>Grants</i>	A contribution of assets, usually cash, by one governmental unit or other organization to another made for a specified purpose.
<i>Other</i>	These include other expenditure items of a non-expense or expenditure nature, other than reserves, such as depreciation expense and transfers to other funds.
<i>Reserves</i>	An account used to indicate that a portion of a fund's balance is legally restricted or designated for a specific purpose and is, therefore, not available for general appropriation.

HOW TO USE THIS BOOK

Where budgets do not fit into major organizational categories, they are included in the *Other Offices* and *Other Appropriations* sections.

Budgeted expenditures for government grants are within the department's budget. In addition, revenue sources specific to a department are shown on the department page where applicable.

Capital Improvements Program This section presents the complete Five-Year Capital Improvements Program, grouped by department/division and by fund/organization. For a summary of capital projects by organizational component, refer to the appropriate section of this document.

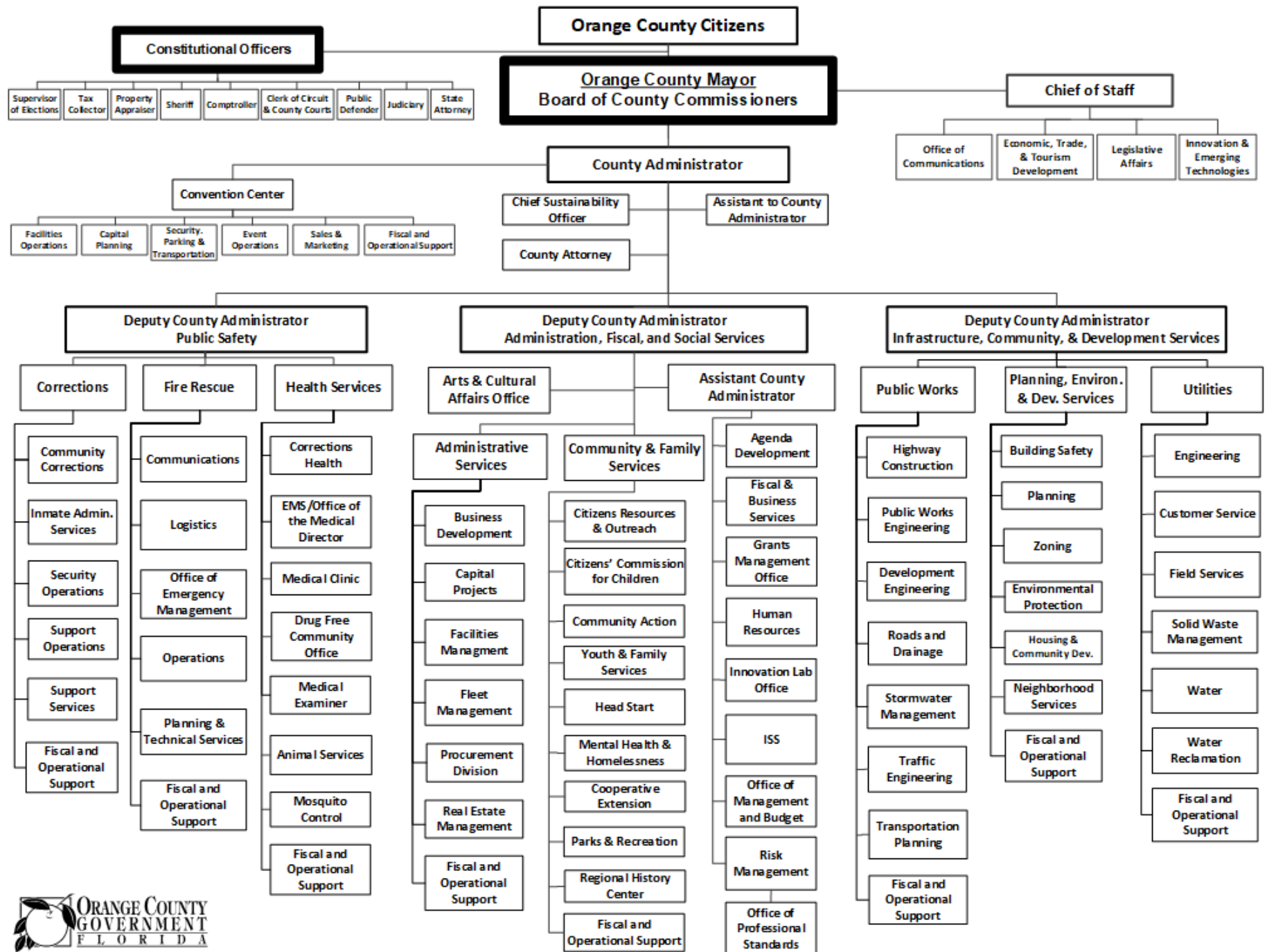
Index The index provides an alphabetical listing of the major budgetary categories and titles used throughout the budget to facilitate location of information.

Glossary of Terms A glossary of terms used throughout the *General Information* section can be found at the end of the Budget In Brief. Please see the Table of Contents or the Index to locate other items in this document.



Orange County Organizational Chart







General Information

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GENERAL INFORMATION

Orange County was founded in 1824, and at that time it was named Mosquito County. It was renamed Orange County in 1845 for the fruit that constituted the county's main product. At its peak in the early 1970's, there were some 80,000 acres of citrus.

Orange County is approximately 1,003.3 square miles of which 903.4 square miles are land and 99.9 square miles are water. The county is at the approximate geographic center of the state. Four (4) counties border it: Lake County to the west, Brevard County to the east, Seminole County to the north, and Osceola County to the south. Orange County has a population of 1,511,568 based on 2024 estimates from the University of Florida Bureau of Economic and Business Research.



Orange County is a leading center for tourism and a premier business center. The Orange County Convention Center is now the second largest convention facility in the country. More than 28,100 workers are employed directly or indirectly by the Convention Center and an estimated 1,200 local businesses depend on the Center's events. In 2024, Orange County welcomed 75.3 million visitors generating an \$93.0 billion in economic impact. Approximately 80% of the region's workforce is connected to leisure and tourism. Orange County is home to seven (7) of the 10 most visited theme parks in the United States, including Walt Disney World's Magic Kingdom, which is the most visited theme park in the world. Some of the leading tourist attractions located in Orange County includes Walt Disney World, Sea World, and the Universal Orlando Resort. In addition to tourism, some other major businesses include: Orlando Health, AdventHealth, Publix Super Markets, Darden Restaurants, and Lockheed Martin.

GOVERNMENT STRUCTURE

In 1986, Orange County became a charter government. A charter form of government has its own constitution and is self-governing. Having a charter gives the county the ability to respond to a changing environment and meet local needs. It enables the county to adopt laws without the need for prior authorization of the Florida state legislature. Orange County established a Charter Review Commission that is appointed every four (4) years to study the charter, propose amendments and revisions, which are then placed on ballots and voted on. The charter was revised first in November 1988, when voters approved major revisions to the county's home rule charter. Subsequent revisions occurred in November 1992, when the charter was amended to create the offices of the Property Appraiser, the Tax Collector, and the Sheriff as charter offices. In 1996, voters amended the charter again to abolish the offices of the Property Appraiser, the Tax Collector, and the Sheriff thereby creating Constitutional Officers governed by the Constitution and the laws of the state of Florida rather than the charter.

In November 2004, the charter was revised as follows:

1. To allow terms of office for the Board of County Commissioners to begin as late as the first Tuesday after the first Monday in January. Require temporary substitutes for board members absent for military service or temporary incapacity. Provide for board-member succession during war, terrorism, and other emergencies. Change the title of "County Chairman" to "County Mayor" (with no change in powers).
2. Created an Orange County/City of Orlando Consolidation of Services Study Commission consisting of citizen volunteer members, who have been charged with conducting a comprehensive study of the consolidation of services between the City of Orlando and Orange County. The commission provided a report to both governments on June 27, 2006.
3. To allow enactment of an ordinance requiring that rezonings or comprehensive-plan amendments (or both) that increase residential density in an overcrowded school zone and for which the school district cannot accommodate the expected additional students, but will only take effect upon approval by each local government located within the boundaries of that school zone.

In November 2008, the following amendments were approved:

1. All future Charter Review Commissions must include, in their reports to the Board of County Commissioners, an analysis and financial impact statement of the estimated increase or decrease in any revenues or costs to county or local governments and the citizens, resulting from the proposed amendments or revisions to the Orange County Charter and that a summary of such analysis be included on the ballot.
2. The Orange County Charter was amended to require that a Local Code of Ethics be adopted that among other things, shall contain provisions requiring the disclosure of financial and business relationships by elected officials and certain county employees, restricting gifts to the mayor and county commissioners, restricting post-county employment for certain employees, providing for enforcement provisions and providing that the board and certain employees receive annual educational sessions on ethics.
3. The Orange County Charter was also amended to provide citizens the right to appear before the Board of County Commissioners for presentations on issues within the county's authority, to require the board to set aside at least 15 minutes before each meeting for citizens to speak on any matter regardless of whether the item is on the board's agenda and to allow the board to adopt rules for the orderly conduct of meetings.

In November 2012, the following amendments were approved:

1. The Orange County Charter must place proposed amendments and revisions of the charter on the ballot at general elections only, providing a report of the proposed changes has been delivered to the clerk of the Board of County Commissioners no later than the last day for qualifying for election to county office under general law.
2. The Orange County Charter was amended to prescribe, when authorized under Florida law, a method for locally filling offices of commissioner and mayor during vacancy or suspension, providing generally for appointment by the Board of County Commissioners to fill vacant and suspended offices until the next general election, and for special election to fill the vacant office of mayor where the mayor's remaining term exceeds one (1) year.
3. The Orange County Charter was also amended to provide that Orange County ordinances shall be effective within municipalities and prevail over municipal ordinances when Orange County sets stricter minimum standards for prohibiting or regulating simulated gambling or gambling.

In November 2014, the following amendments were approved:

1. The Orange County Charter was amended to require petition initiatives to have signatures verified at least 150 days prior to the primary, general, or special election.
2. The Orange County Charter was also amended to limit initiative, and the enactment, amendment or repeal of ordinances where the initiative concerns the regulation of employer wages, benefits, or hours of work; or the encumbrance or allocation of tax revenues not authorized by law or conditioned upon a prospective change in law; and, to impose prohibitions on the Board of County Commissioners.
3. The Orange County Charter was also amended for the purpose of establishing term limits and nonpartisan elections for the Orange County Clerk of the Circuit Court, Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. This amendment provides for County Constitutional Officers to be elected on a nonpartisan basis and subject to term limits of four (4) consecutive full 4-year terms.

In November 2016, the following amendments were approved:

1. The Orange County Charter was amended to reform the charter's initiative process to provide clarity, accountability and transparency; and, ensure equal treatment of voters.
2. The Orange County Charter was also amended to change County Constitutional Officers to Charter Officers and provide for nonpartisan elections and term limits.
3. The Orange County Charter was also amended to preserve the term limits and nonpartisan elections for County Constitutional Officers and Charter Officers.

In November 2020, the following amendments were approved:

1. The Orange County Charter was amended to establish definitions, create natural rights for the waters of Orange County, the right to clean water, and private right of action and standing for citizens of Orange County to enforce these rights and injunctive remedies.

2. The Orange County Charter was also amended to include additional protections for the wildlife, vegetation, and environment of Split Oak Forest by restricting the Board of County Commissioners' ability to amend, modify, or revoke the current restrictions and covenants limiting the use of Split Oak Forest.
3. The Orange County Charter was also amended to provide petitioners a full 180 days to gather necessary signatures during mandatory reviews and procedures and set a 10-day deadline for the Supervisor of Elections to provide a 1% notification to the Board of County Commissioners, Comptroller, and Legal Review Panel.

In November 2024, the following amendments were approved:

1. The Orange County Charter was amended to lower petition requirements for charter amendments from 10% of registered voters in each district to 5% in each district and for ordinance requirements to be lowered to 3% in each district from 7% in each district. This revision also removed signature withdrawal procedures and revised financial impact statement, public hearing, legal review, and petition affidavit requirements.
2. The Orange County Charter was amended to continue the existence of an Affordable Housing Trust Fund used to create and preserve affordable housing, which may be funded by fees from new commercial and residential development and other sources, all as directed by the Board of County Commissioners, and to provide for purposes, revenue sources, appropriation and expenditure of funds, annual audit, continuing nature, implementation by ordinance, administration, and oversight of the Trust Fund.
3. The Orange County Charter was amended to provide that in elections for Charter offices (county mayor and county commissioners), write-in candidates shall not count toward the number of qualified candidates necessary to trigger an election at the August primary.
4. The Orange County Charter was amended to require that no later than October 2025, the county shall adopt a fiscal sustainability analysis methodology and process to enable the county to evaluate the impacts of proposed Urban Service Area expansions and proposed development in Rural Settlements and Rural Service Area of the county's capacity to efficiently provide and maintain infrastructure and services over the Count Comprehensive Plan's longest-range planning period.
5. The Orange County Charter was amended to establish an office of the County Attorney, who shall be the county's chief legal counsel, appointed by the County Mayor and confirmed by a majority of the full Board of County Commissioners, and removed by either the County Mayor or a majority of the full Board of County Commissioners.
6. The Orange County Charter was amended to increase the number of Board of County Commissioners districts from six (6) single-member districts to eight (8) single-member districts, resulting in a nine (9) member Board of County Commissioners (8 commissioners and 1 mayor).
7. The Orange County Charter was amended to create a Transportation Mobility Advisory Commission empowered to hold public hearings and make recommendations to the Board of County Commissioners on: (1) proposed expenditures for transportation purposes prior to inclusion in the proposed county annual budget; (2) transportation and mobility innovation; and (3) review of past transportation expenditures; and, to provide for Board County Commissioners appointment, funding of operating expenses, organization, and staff assistance.
8. The Orange County Charter was amended to define "County Protected Lands" as County owned, operated, or maintained public parks and recreation areas, and environmentally-sensitive lands acquired by the county for environmental , ecological, or recreational purposes; and requiring that any Board of County Commissioners action authorizing the disposition of County Protected Lands or change to another use must be approved by a majority-plus-one county commission vote.

The charter establishes the separation between the legislative and executive branches of county government. The legislative branch (the Board of County Commissioners) is responsible for the establishment and adoption of policy and the executive branch (county mayor) is responsible for the execution of established policy. Additional information on the Orange County Charter is available at the following website: <http://www.orangecountyfl.net/> by clicking on the "Residents" tab, selecting "Open Government", then "Boards and Special Districts" and finally "Charter Review Commission."

COUNTY MAYOR & BOARD OF COUNTY COMMISSIONERS

The office of the county mayor (formerly county chairman) was first created in 1988. The county mayor is elected on a countywide basis and serves for a term of four (4) years. The county mayor serves as the chair of the Board of County Commissioners and manages the operations of all elements of county government under the jurisdiction of the board, consistent with the policies, ordinances, and resolutions enacted by the board. The duties of the county mayor include appointment of the county administrator, supervision of the daily activities of employees, convene all regular and special meetings of the board, and prepare and submit the county budget as prescribed by state statute.

Currently, the Board of County Commissioners (BCC) consists of the mayor and six (6) members. Effective for the 2026 General Election the board is going to consist of the mayor and eight (8) members. Each member is elected by district. The term of office for Board members is four (4) years. The powers, duties, and responsibilities of the BCC are defined by the Orange County Charter and by state statute. The board has the power to originate, terminate and regulate legislative and policy matters including but not limited to adoption or enactment of ordinances and resolutions it deems necessary and proper for the good governance of the county. The board also adopts and amends as necessary the county administrative code to govern the operation of the county and adopts such ordinances of county wide force and effect as are necessary for the health, safety, and welfare of the residents. For more information regarding the Orange County Charter, powers and responsibilities of the County Mayor and the Board of County Commissioners, go to the Orange County website at www.orangecountyfl.net/.

STRATEGIC GOALS AND STRATEGIES

When Mayor Jerry Demings took office, he selected 37 diverse and accomplished citizens who examined some of the issues facing Orange County to assess the existing organization's structure and capacity to deal with them. The task force focused on four (4) strategic areas the county should focus on to enhance the community for generations to come. Below is a summary of the strategic goals.

The Orange County website <http://www.ocfl.net/BoardofCommissioners/Mayor/InitiativesResources.aspx> includes the detailed plan titled Transition Team Report along with other reports, such as the Sustainable Operations and Resilience Action Plan that provide specific action plans and strategies in how these goals will be established.

INNOVATION & TECHNOLOGY TASK FORCE

- Create a Culture of Innovation within Orange County.
- Grow, Attract, and Retain Tech Talent.
- Encourage and Support a Culture of Entrepreneurialism.
- Update the Orange County "Brand."
- Ensure Adequate Technology Infrastructure.

CUSTOMER SERVICE & BUSINESS DEVELOPMENT TASK FORCE

- Implement Strategic Structural Changes to the Organization.
- Invest in Training, Research and Technology.
- Encourage Consistent Outreach and Engagement.
- Foster a Business Development Culture.

SUSTAINABILITY & SMART GROWTH TASK FORCE

- Create an Office of Sustainability and Smart Growth.
- Dramatically expand the county's clean energy production.
- Lead by example through Green Buildings and Green Infrastructure.

- Cultivate a Local Food Economy through promotion and reducing regulatory barriers.
- Adopt a Sustainable & Smart Growth Vision.
- Implement recommendations from the Regional Affordable Housing Initiative Report, through the Smart Growth Vision.
- Address regional multimodal transportation by refocusing Orange County's transportation planning toward enhancing transit use, through the Smart Growth Vision.
- Reduce Solid Waste to extend current life of the landfill through education and improved methods.
- Conserve water and improve water quality through Low Impact Development and Florida Friendly Landscaping.

BUILDING A COMMUNITY THAT WORKS FOR EVERYONE TASK FORCE

- Implement the Regional Affordable Housing Initiative Report.
- Review Funding Sources for Orange County's Primary Care Access Network (PCAN).
- Increase Awareness and Communication of Orange County's PCAN Network.
- Pursue Strategies for Telehealth with PCAN partners.
- Advocate and Support Mental Health and Homeless Funding.
- Create a Re-Entry Pilot Program for Inmates at the Work Release Center.
- Enhance Community Collaboration to Further Orange County Heroin Task Force Recommendations.
- Review Corrections Department Facilities Master Plan and Inmate Management System.
- Work with Community Partners to Expand Re-Entry Programs and Transitional Services at Orange County Corrections Department.
- Explore Dedicated Source of Funding for Transportation System.
- Continue to Fund Pedestrian Safety Improvements and Education.
- Monitor and Measure Children's Services and Programs.
- Adopt Organizational Structure Changes.
- Review County and Community Task Forces, Studies, and Needs Assessments.
- Engage in Resource Mapping of Health and Social Services.
- Re-establish a County Community Dashboard.

FISCAL POLICY STATEMENT

Orange County has an important responsibility to its citizens to correctly account for public funds, to manage municipal finances wisely, and to plan for adequate funding of services desired by the public. Orange County shall collect public funds through taxes, fees, borrowing, and other legal means to provide for the needs and desires of its citizens. Orange County shall establish and maintain sound financial and budgeting systems to accurately account for all public funds collected and expended for the public good. Orange County shall establish sound fiscal policies and procedures that comply with all applicable state and federal laws.

Annual Budget: The annual operating budget prepared by the County Mayor and approved by the Board of County Commissioners is the basis for all expenditures necessary for conducting daily county business. The budget is a fund budget structured to provide departmental appropriations in conformance with Florida Statutes Chapter 129 and the Uniform Accounting System prescribed by the Florida Department of Financial Services and Generally Accepted Accounting Principles (GAAP) for governments. Orange County shall operate under a unified and uniform budget system. The County Administrator shall be responsible for developing appropriate budgetary procedures consistent with Florida Statutes, which shall be followed by all departments or divisions submitting budgets to the Board of County Commissioners for approval.

Capital Improvement Program and Budget: The Orange County capital improvements program shall include any expenditure for the acquisition, construction, installation and/or renovation of facilities that are expected to be in service for at least 10 years, and have a value in excess of \$25,000. Capital projects are relatively large in scale, nonrecurring projects that may require multi-year financing. The capital improvement budget may have large fluctuations from year-to-year due to project schedules. Revenues for capital projects come from diverse sources, including long-term bonds, impact fees, taxes, and grants.

The Capital Improvements Program and Budget provide the means through which Orange County Government takes a planned and programmed approach to utilize its financial resources in the most responsible and efficient manner in order to meet the service and facility needs of Orange County. All Orange County capital improvements will be made substantially in accordance with the adopted Capital Improvements Program, and as outlined in the Growth Management Policy. A five-year plan for capital improvements will be developed and updated annually. Orange County will enact an annual capital budget based on the five-year capital improvements plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections. The Office of Management and Budget will coordinate development of the capital improvement budget and development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts. Orange County will finance only those capital improvements that are consistent with the Capital Improvements Program and county priorities, and that have operating and maintenance costs included in operating budget forecasts. Orange County will attempt to maintain all assets at a level adequate to protect Orange County's capital investment, and to minimize future maintenance and replacement costs. The maintenance of existing assets is Orange County's primary capital expenditure consideration. Orange County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed. Orange County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval. Orange County will determine the least costly financing method for all new projects.

General Operating Budget: The county mayor shall plan and prepare a balanced budget that conforms to the uniform classification of accounts as prescribed by the Florida Department of Financial Services. The budget shall include operating revenues that equal 95% of all receipts anticipated from all sources including taxes. The budget shall include provisions for balances brought forward, which shall equal total appropriations (expenditures) and reserves. The Office of Management and Budget, under the direction of the county mayor, shall be responsible for the preparation and monitoring of the Annual County Budget and also for ensuring department compliance with this policy. It is unlawful for the county to expend or contract for the expenditures of more than the amount budgeted in any fund's annual appropriation for any fiscal year. An exception may be made for multi-year construction contracts where funding has been approved in the five-year Capital Improvements Program plan and sufficient monies are available in the current year's budget to meet the progress payments within the current fiscal year. The fiscal year of Orange County shall commence October 1 and end September 30 in accordance with Florida Statutes.

Reserves: Sound fiscal policy dictates some level of reserves for a governmental entity. Reserves serve the following purposes: ensures that funds are available to provide citizens with services and assistance following a natural disaster, such as a hurricane; debt service reserves are a mechanism that ensures there will be no interruption in bond payments should the county experience an unexpected dip in revenues (these reserves are also required by bond covenants); and, reserves are used for fiscal management, some because of legal requirements, and some simply to provide a safety net for unexpected expenses.

Budget Amendments and Transfers: Orange County's budgeting process must be dynamic and flexible enough to meet the changing needs of the departments and divisions throughout the fiscal year. A means must be provided through which these changing needs can be accommodated within the framework of applicable Florida Statutes and local ordinances and resolutions. Changes may be made to the budget at any time throughout the fiscal year and up to 60 days after fiscal year end or as permitted by Florida Statute in accordance with the procedures outlined in this regulation.

For Orange County policies in Issuance of Revenue Bonds, Continuing Disclosure for Debt Issues, and Bond Waiver Procedures, please refer to the Debt Management section.

Orange County's Budget complies with all relevant financial policies. For a more in-depth explanation of all Orange County Government's Financial Policies, please see Orange County's Administrative Regulations or contact the Office of Management and Budget at 407-836-7390.

FINANCIAL STRUCTURE

To provide proper accountability for different kinds of resources, "funds" are established. Each fund is a separate entity with its own resources, liabilities, and residual balance. Some homogeneous funds have been consolidated for budget presentation.

Funds with similar objectives, activities and legal restrictions are, for reporting purposes, placed in one (1) of three (3) groups:

- I. Governmental Funds: Governmental Funds account for general governmental activities, such as law enforcement, which are largely supported by taxes and fees. They are accounted for on a "spending" or current financial resources basis. Governmental Funds include the following five (5) fund types:
 1. The General Fund reflects all county revenues and expenditures that are not required to be accounted for in another fund. Most countywide activities are accounted for in this fund.
 2. Special Revenue Funds account for resources received from special sources, dedicated or restricted to specific uses.
 3. Debt Service Funds account for the accumulation of resources for, and the payment of, interest, principal, and other costs of debt.
 4. Capital Projects Funds account for the accumulation and use of resources for the acquisition of major buildings and other capital facilities where a specific project is designated or required.
 5. Permanent Funds account for legally restricted resources where only the earnings and not principal, may be used for the benefit of the county or its citizenry.
- II. Proprietary Funds: Proprietary Funds account for those external and internal business-type activities that are provided on a basis consistent with private enterprise. They are accounted for on a cost of service or "capital maintenance" basis. Proprietary Funds include the following two (2) fund types:
 1. Enterprise Funds account for activities such as water and water reclamation services that are similar to those provided by private enterprise, and whose costs are paid from user charges or from revenue sources other than general governmental revenue. Orange County's Enterprise Funds consist of the Convention Center, Solid Waste System, and the Water Utilities System.
 2. Internal Service Funds account for operations in which the county provides itself with essential services, which would otherwise be purchased from commercial suppliers. The governmental departments using the services on a cost reimbursement basis pay costs of operating these funds. Orange County's Internal Service Funds consist of Risk Management, Fleet Management, and the Employee Benefits Fund for Medical Benefits.
- III. Fiduciary Funds: Fiduciary Funds account for assets that do not belong to the county, but are under county control for administration. These funds are not available to support county programs. Fiduciary Funds include the following four (4) fund types:
 1. Pension Trust Funds account for resources required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post employment benefit plans, or other employee benefit plans.
 2. Investment Trust Funds account for external investment pools where legally separate governments commingle or pool their resources in an investment portfolio for the benefit of all participants.
 3. Private-purpose Trust Funds account for assets held by the county in trust for administration, and for disbursement for specific purposes that are not properly reported in a Pension Trust or Investment Trust Fund
 4. Agency Funds account for assets belonging to others that are held in a custodial capacity pending disposition.

BUDGETARY BASIS

Orange County uses the same basis for budgeting and accounting. Orange County adopts budgets for all Government Funds on a modified accrual basis. Under this method, revenues are recognized in the period they become measurable and available to finance expenditures of the period and expenditures are recorded when incurred, with the exception of principal and interest on long term debt, which are recorded when due. The budgets for Proprietary Funds are adopted on a full accrual basis. Under the full accrual basis, revenues and expenditures are recognized in the period in which the transaction takes place. This method is similar to the accounting used for private businesses. Depreciation expense is not budgeted; however, expenditures for capital outlays are budgeted. These outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis.

Fund balance allocations (residual unappropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue on a budgetary basis, but are eliminated on a GAAP basis for financial reporting.

CAPITAL BUDGETING

Orange County maintains a Capital Improvement Program (CIP), which covers a five-year period. The Office of Management and Budget (OMB) determines the amount of funding available for capital projects. Proposed projects are prioritized and the available funds are allocated accordingly. The CIP projects detail is included in Section 16 of this document; the funding for these projects is also included in the budget within each appropriate department. Projects in the CIP for FY 2025-26 are funded through FY 2029-30 based on estimated revenues and projected annual project costs. Both estimated revenues and expenditures are subject to change, which may require adjustments to the five-year CIP plan.

BUDGET CALENDAR

Budget formulation, adoption, and execution in Orange County involves the year-round interaction of many people at various levels within the county. The purpose of the process is to identify service needs, develop strategies for meeting these needs, and develop detailed revenue and expenditure plans to carry out the strategic plans. As such, the budget process incorporates the following activities:

January-February	Staff meetings with the county administrator and Board of County Commissioners (BCC) to determine priorities for the FY 2025-26 budget year. Preliminary revenue projections are finalized. Distribution of budget packages to operating units and constitutional officers. Meetings between county administrator and department directors to communicate budget policies and priorities for the budget year.
March	Departments prepare their budget and input the information into the county's budgeting software. The Office of Management and Budget (OMB) conduct budget preparation computer training classes and reviews early departmental budget submission.
April-May	OMB reviews and tabulates operating budgets and capital improvement projects, as well as updates revenue projections. Meetings are held with county administration and the departments to review initial budget submissions. Budgets for all departments, Clerk of Courts, Court Administration, Public Defender, and State Attorney are submitted to OMB by March 31.
May 1	Deadline for submission of budgets from the Sheriff, Comptroller, and Supervisor of Elections.
May	Department budget meetings with the county mayor and county administrator.
May-June	Compilation of the budgets – operating and capital improvement. Property Appraiser submits budget request by June 1.
July 1	Deadline for delivery of certified tax roll from Property Appraiser.
July	Distribution of proposed budget to the BCC. Budget review work sessions with the BCC.
August 1	BCC certifies proposed millage rates and public hearing dates to the Property Appraiser. Statutory deadline for the Tax Collector to submit budget request.
August	Notice of proposed property taxes ("TRIM"* Notice) mailed to taxpayers.
September	Two (2) public hearings on proposed budget and millage rates. Two (2) to five (5) days prior to the second public hearing, an advertisement is placed in a newspaper of general circulation noting the proposed budget and millage rates.
October 1	Implementation of the adopted budget.
October	Value Adjustment Board (VAB) meets to hear taxpayers' protests of taxable value assessments. Property Appraiser issues final certification of taxable value. Certification of "TRIM"* compliance with the Florida Department of Revenue (FDR).
November-December	OMB issues adopted budget document. Submits budget to Government Finance Officers Association (GFOA) for judging in Distinguished Budget Presentation Award program. Finance issues final results of prior fiscal year. OMB reconciles final fund balances with budget.

*"TRIM" refers to "Truth in Millage"; the requirements set forth in the Florida Statutes for adopting budgets by local governments.

This calendar complies with the requirements set forth in Florida Statutes Chapter 200, "Determination of Millage." This calendar is subject to revision throughout the budget process due to the changing needs of the BCC or county administration.

BUDGET PROCESS

This annual budget process for Orange County covers the period from October 1, 2025 to September 30, 2026.

In January, the Office of Management and Budget (OMB) projected revenues and expenditures for the next fiscal year using financial projection models. Modeling provides the county with a clear vision of the level of financial control needed to develop the upcoming fiscal year budgets.

In late January, meetings were held with the County Mayor and County Administrator to obtain direction for the budget process. Departments and divisions were challenged to prepare a program budget with a focus on maximizing services while maintaining a budget within Orange County's fiscal capacity.

In March 2025, the departments and divisions submitted their proposed budgets to OMB for review based on budget guidelines provided by the County Mayor to all county departments and constitutional officers.

In April and May, meetings were held with departments to discuss proposed budgets and to obtain additional information. These meetings provided department directors with the opportunity to discuss their budgets and programs/services that were being recommended. Finally, budgets were presented to the County Mayor for his review to finalize the proposed budget for the Board of County Commissioners (BCC) budget work sessions in July.

Board work sessions in July are a forum for discussing spending plans, establishing proposed millage rates, and formalizing policy issues. Copies of the proposed budget were distributed to the BCC and county senior staff, and made available for inspection by the general public prior to the final budget public hearings in September. Following Board approval at the final public hearing of the final spending plan, OMB staff prepared the adopted budget for distribution to departments and other interested parties. The budget for this year became effective October 1, 2025.



CAPITAL IMPROVEMENT BUDGET PROCESS

In accordance with the definition of a capital improvement, any county department that requires capital improvements submits a Capital Improvements Program Project Submittal and Budget to the Office of Management and Budget (OMB). Departments submit capital project requests for each five-year period of the Capital Improvements Program and Budget.

Departments prepare capital project requests according to the following steps in order to facilitate the completion of the Capital Improvements Program (CIP) for each five-year period:

1. Departmental staff finalizes and discusses capital project need assessments, concurrency requirements, studies, commissioners' priorities, and unfunded items to determine potential capital improvement projects for the upcoming budget process and the next five-years.
2. Departmental staff reviews the current CIP as of the current fiscal year and updates original project submissions. Departmental staff also discusses and prepares new CIP submittals, which should include detailed project explanations. If existing projects are to be deleted, departments should provide the substantial completion date. **Note:** If capital improvement project(s) involve assistance from the Capital Projects Division, a meeting is necessary with Capital Projects to verify project requirements and capacity.
3. Departmental staff reviews the ongoing programs of the department and forecasts the capital needs for the coming five-years, the first year of which coincides with the adopted operating budget year.
4. All capital projects should be reviewed and prioritized with the Department Director prior to submitting to OMB.
5. Departments submit CIP submittals to OMB.
6. OMB receives all CIP submittals and compiles and submits them to the County Administrator for evaluation and discussion with senior staff.
7. Senior staff reviews the projects to determine those that will be included in the budget presentation to the County Mayor.
8. The County Mayor approves projects to be included in the budget package for the Board work sessions in July.

PERFORMANCE MEASUREMENT BUDGET PROCESS

Orange County's Performance Measurement System (PMS) is a part of this budget document with the inclusion of currently updated key performance data for county departments. Included are selected programs, program descriptions, associated services, and performance measures for these services. The selected measures are designed to monitor the outcome of program services to determine if the purpose of a program is being achieved. Service outcomes are evaluated with regards to workload, effectiveness, and efficiency.

Under the current organizational structure, county departments consist of many operating divisions; therefore, the selected performance measurement information included in the budget document represents selected key measures for each department. The selected information is by no means the full extent of the performance measurement system. Departments and supporting divisions are continuously gathering and evaluating other performance related data to help manage and allocate resources to improve productivity.

The PMS process is continually improved through refined programs, services, and performance measures. This refinement occurs as departments provide quarterly reports on selected performance measurements. Departments report information that is available and establish methods to capture data as needed for quarterly reporting.

GRANTS PROGRAM BUDGET PROCESS

Orange County receives significant funding from federal and state agencies annually. It is the policy of Orange County to encourage the pursuit of federal, state and local grants to supplement county resources. As a matter of equity, it is the goal of Orange County to ensure that local taxpayers get a fair share of federal and state grants, which are funded through their tax dollars.

The Grants Program Budget Process is carried out with a wide range of grants coordination activities to maximize the beneficial impact of federal and state grants funds on Orange County government and its citizens. Specific activities include: a review function for all grant applications under the jurisdiction of the Board of County Commissioners (BCC); provision of information and technical assistance to all county departments in the development and management of federal, and state grant programs; preparation of periodic reports describing the status of the federal/state grant programs under the BCC; and, oversight of Orange County grant programs to ensure adherence to federal and state regulations, guidelines, and procedures.

During the budget process, it is customary for county departments to submit estimated budgets for grants that Orange County historically receives. A Grants Information Form is used for this purpose, which includes information on the grant program, estimated grant award, required in-kind and/or cash match, a description of the program, and a line-item budget. The Office of Management and Budget (OMB) and the Grants Accounting Section of the Finance and Accounting Department (Grants Accounting) analyze the information for completeness and accuracy. The estimated grant budget is reviewed by the BCC during the budget work sessions and approved at the Budget Public Hearings in September.

The grant periods typically begin on a date other than Orange County's fiscal year, which begins October 1. The majority of grants are federally funded, but awarded through the State of Florida that has a fiscal year beginning on July 1.

New grants are budgeted as they are received and awarded throughout the year. A request for a budget amendment is submitted by the county department receiving the award to Grants Accounting and subsequently submitted by OMB to the BCC, which approves and accepts the grant award.

BUDGET ADOPTION AND MODIFICATION

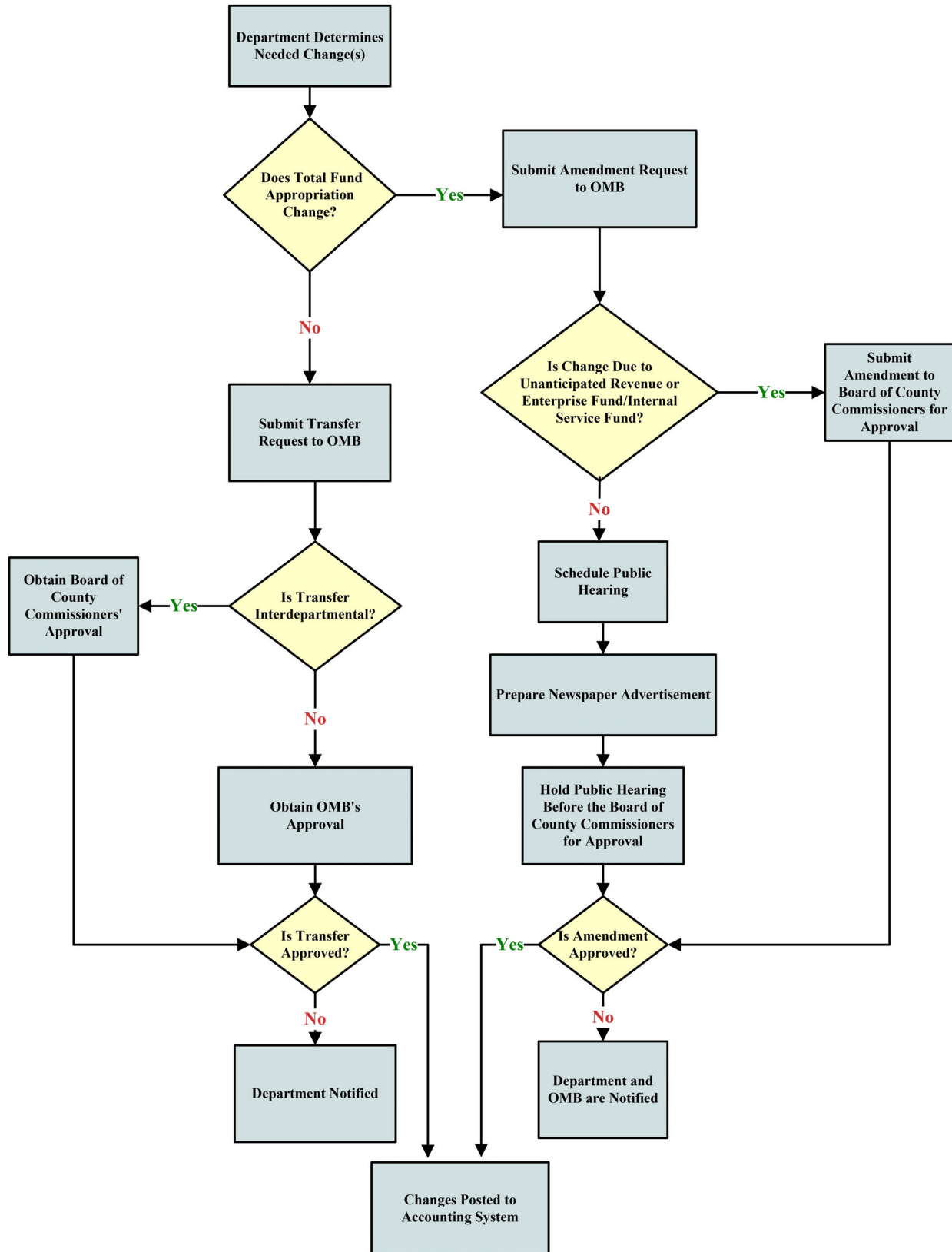
The Board of County Commissioners (BCC) annually adopts the budget by resolution for all funds of Orange County, exclusive of some Agency Funds. Budgetary authority is legally maintained at the fund level; however, Orange County's computerized financial system imposes budget controls at the appropriation level, by division. By state law, the revenue and expenditure budgets for each fund must remain in balance at all times.

Amendments to the adopted budget can occur at any time during the fiscal year through action of the BCC or the County Administrator in the following manner:

<i>Budget Amendments</i>	Fund revenue and expenditure amounts may be increased or decreased by formal action of the BCC following proper public notice, as specified in Chapter 129.03(a) of the Florida Statutes. Amendments to adopted budgets normally result from either: (a) the desire to recognize an unanticipated excess amount of an anticipated revenue, or (b) the unanticipated decrease of an anticipated revenue. The BCC may increase fund revenue and expenditure amounts without public notification in the event of unanticipated revenue from an unanticipated source, or in the proprietary funds. The purpose of the amendment process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received, and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.
<i>Budget Transfers</i>	Operating unit budgets may be amended by formal transfer action. Budget transfers which are intradepartmental in nature may be approved by the County Administrator or his designee. The Office of Management and Budget maintains a list of such intradepartmental transfers. Budget transfers between departments, or which involve fund reserve distributions, must be reviewed and formally approved by the Board.

Additions to approved positions during the budget year will require BCC review and approval. As previously delegated by the BCC, the County Administrator may approve personnel reclassifications.

Budget Amendment / Budget Transfer Process



BUDGET PRIORITIZATION PROCESS

Because the amount of funding available is typically not enough to meet all of the desired requests during a given fiscal year, the budget process is designed to effectively allocate funding for those projects and programs, which are determined to be the highest priorities. The final prioritization is the result of several factors:

<i>Public Wants and Needs</i>	Departments periodically conduct surveys of citizens to review and discuss upcoming priorities. Results of the surveys are published so that Orange County can use the results in providing response to public wants and needs in the budget.
<i>Evaluate Needs, Resources, and Service Priorities</i>	Meetings are conducted with the County Mayor, the Board of County Commissioners, and the County Administrator to determine priorities. Revenue projections are performed in order to assess available resources.
<i>Establish Annual Goals</i>	Based on the information above, the County Mayor issues budget instructions, overall policy goals, and targeted budget levels.
<i>Meet and Prioritize</i>	The departments meet with their divisions and often times with external groups, such as advisory boards, to determine priorities and allocate funds accordingly.
<i>Prepare and Refine Proposed Budget Recommendations</i>	Office of Management and Budget (OMB) reviews and prepares budget recommendations. The County Mayor, the County Administrator, OMB, and the departments review and discuss the budget proposal in an effort to resolve issues and priorities.
<i>Budget Discussion</i>	The County Mayor submits the budget recommendation to the Board of County Commissioners. The Board of County Commissioners reviews the recommendations during a series of budget work sessions.
<i>Deliberate, Revise, and Adopt Budget</i>	The budget is finalized and adopted by the Board of County Commissioners during two (2) advertised public hearings where citizens may provide input.

FY 2025-26 BUDGET ASSUMPTIONS

The FY 2025-26 revenue and expenditure budget assumptions are as follows:

Revenues:

- The countywide millage rate (4.4347), Fire MSTU (2.8437), and Special Tax MSTU (1.8043) remain the same for FY 2025-26.
- All revenues except for non-operating revenues, internal service funds, and grant funds include the 5.0% statutory deduction required by Florida Statutes.
- The budget for state-shared revenues, including sales tax revenue, is prepared based on year-to-date actual figures and various economic and legislative assumptions.

Expenditures:

➤ *Personal Services:*

The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical cost.

The existing Florida Retirement System (FRS) contribution rates are shown below. Depending on the retirement category under FRS, employee retirement contributions are budgeted at the following rates to coincide with the Orange County fiscal year:

Contribution Category	FRS Rates FY 2025-26
Regular	14.03%
Elected Officials	54.57%
Special Risk	35.19%
Special Risk Administration	39.48%
Senior Management	33.24%
Deferred Retirement Option Program (DROP)	22.02%

The rate for FICA (Social Security) contributions is budgeted at 7.65% of total salaries and overtime. The current Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. For earnings in 2025, this amount is \$176,100.

➤ *Operating Expenses:*

Departments submitted a minimum operating budget increase for FY 2025-26 focusing on budget efficiencies/innovations, specified priorities and mandated costs that are critical in providing direct services to Orange County residents and visitors; with detailed justification for all increases including non-discretionary expenditures such as legislative impacts with appropriate justification and other uncontrollable costs that are deemed critical to meet an acceptable level of service was considered for funding.

- *Capital Outlay:* Departments submitted a minimum capital outlay budget increase for FY 2025-26 focusing on budget efficiencies/innovations and specified priorities that are critical in providing direct services to Orange County residents and visitors. Capital outlay expenses were evaluated and reduced for one-time acquisitions from the prior fiscal year. All rolling stock purchases (excluding law enforcement) are reviewed by the Vehicle Requirements Utilization Committee (VRUC).
- *Capital Improvements:* Only new or increased capital improvement projects (CIP) of significant importance were considered, as well as projects necessary to maintain Orange County's current facilities or other assets. Please refer to the Capital Improvement Plan section for the detailed five-year CIP.
- *Internal Services:* Charges for departmental internal services such as fleet maintenance and self-insurance are based on anticipated needs by the internal service departments and projected usage by county departments.
- *Reserves:* Budgeted reserves for most funds are at 5.0% or higher of total revenue budget. Efforts have been made to maintain reserves at a healthy level while providing services to citizens.

LONG-RANGE FINANCIAL PLANNING

The Office of Management and Budget (OMB) utilizes modeling tools to project revenues and expenditures at least five (5) years into the future. In creating these projections, OMB staff utilizes all available information, including current and projected micro and macro-economic data, historical trends for specific revenues and expenditures, legislative changes, and input from staff regarding long-term operating plans. The results equip Orange County's leaders with the information necessary to make good decisions today that are also prudent for the long-term financial health of the county. Projections are updated several times throughout the budget process and any time a significant change occurs to the inputs influencing the projections. Scenario based projections are also produced to illustrate the financial impacts of competing choices.

Long-range planning is an integral part of Orange County's Capital Improvements Program. A significant amount of effort by OMB staff is put into ensuring that all projects in the five-year capital plan are fully funded from beginning to end in order to prevent mid-construction delays or stoppages. Projects are not submitted for inclusion in the capital plan if they cannot be fully funded or if the resulting operating costs cannot be paid for. Planning in this area relies on financial modeling as described above, as well as close coordination with project managers to verify project budgets and timelines. Projections for capital projects are updated any time significant changes occur that affect project cost or schedules.

Charts and Tables

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CHARTS AND TABLES

The following section of the Budget in Brief contains charts, tables and graphs, which contain budgetary comparisons and information. The charts are provided to give the reader historical data for up to three (3) fiscal years which can be used to determine historical trends. The following represents a brief explanation of the charts, tables, and graphs:

<i>Major Revenue Sources</i>	These charts provide a three (3) year comparison of revenue between the FY 2023-24 Actuals, the FY 2024-25 Budget as of March 31, 2025, and the FY 2025-26 Adopted Budget for several major revenue sources.
<i>Budgeted Fund Structure</i>	This table provides a three (3) year comparison of budgeted fund structure to include the following funds: General Fund, Special Revenue Funds, Capital Construction Funds, Enterprise Funds, Internal Service Funds, Debt Funds, and Other Funds.
<i>Budget Summary</i>	This table provides a summary of the entire budget for Orange County.
<i>How the County Allocates Money</i>	This table is a listing of the data used to prepare the Total Expenditure Chart. It explains departments/functions included in the major expenditure categories as required by Florida Statutes.
<i>Sources of Funds and Uses of Funds Countywide</i>	These charts represent a comparison between the FY 2024-25 Budget as of March 31, 2025 and FY 2025-26 Adopted Budget of major revenue sources and expenditure categories. The Revenues and Expenditures Summary Sections (see Section 2) of the adopted budget document provides additional details on revenues by funding source and expenditures by appropriations of expenses.
<i>General Fund Comparisons</i>	This table has been included to provide a detailed listing of all General Fund departments with budgetary comparisons along with a chart displaying major expenditure categories.
<i>Sources of Funds and Uses of Funds General Fund</i>	These charts represent a comparison between the FY 2024-25 Budget as of March 31, 2025 and FY 2025-26 Adopted Budget of major revenue sources and expenditure categories for the general fund. More general fund detailed revenue information by funding source and expenditures by appropriation of expenses are included in the Revenues and Expenditures Summary Sections (see Section 2) of the proposed budget document.
<i>Interfund Transfers In and Out</i>	These tables represent the budgeted interfund transfers for FY 2025-26 by funding source.
<i>Estimated Fund Balances</i>	This table shows the budgeted cash brought forward for all funds FY 2025-26.
<i>Millage and Property Value Detail</i>	This table provides the millage and property value information in detail for the following categories: Countywide, Special Tax – MSTU, and Independent Special District. Also, it shows the county aggregate comparison information.

<i>Millage Summary</i>	This table shows the summary millage information for the following categories: Countywide, Special Tax – MSTU, and Independent Special District. It also shows the county aggregate comparison information.
<i>Millage Computation Process Flowcharts</i>	These flowcharts provide examples of how the millage rolled-back rate is calculated and the maximum millage.
<i>Changes in Authorized Positions</i>	This table provides a summary of changes in authorized positions for the FY 2024-25 Budget as of March 31, 2025 and position requests for FY 2025-26 Adopted Budget by departments/divisions. It also includes one (1) year of position history for comparison purposes.

REVENUE FORECASTING PROCEDURES

The Office of Management and Budget develops revenue forecasts by reviewing current and projected economic data, historical trends of specific revenue sources, and input from operating departments responsible for collecting the revenue. State revenue estimates are analyzed and modified to reflect local experience.

The Ad Valorem (property tax) revenue is calculated from actual tax roll information certified by the Orange County Property Appraiser and millage rates approved by the Board of County Commissioners. This revenue will increase for FY 2025-26.

The Half-Cent Sales Tax revenue is expected to decrease in FY 2025-26. The performance of this significant revenue source is directly related to sales tax receipts generated within Orange County and the county's unincorporated population as a percentage of the whole.

The revenue from State Revenue Sharing, consisting primarily of state sales tax revenue, is also expected to decrease in FY 2025-26.

Revenues from the four (4) main gas taxes received by Orange County take into account gallons per capita, growth, and the idiosyncrasies of the state's distribution formulas. Gas tax revenues for FY 2025-26 are projected to increase.

Local Option Tourist Development Tax revenue is expected to maintain the prior year level in FY 2025-26.

The forecast for Public Service Tax and Communications Services Tax revenue assumes actual revenue for recent years is typical and anticipates continued population growth. Public Service Tax revenue is projected to increase, while Communications Services Tax revenue is projected to decrease for FY 2025-26.

The overall performance of capital impact fees is expected to increase for FY 2025-26.

Projections for interest revenue were conservatively based on historical performance.

Interfund transfers track the flow of various revenue sources between funds. The interfund transfer schedule is based on revenue availability and funding required in individual funds.

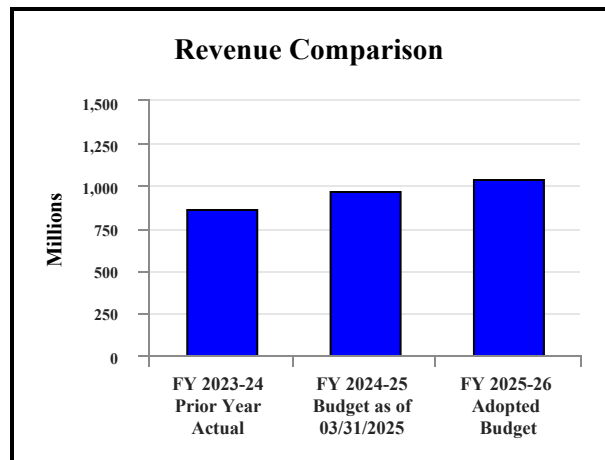
MAJOR REVENUE SOURCES

Ad Valorem Taxes

This revenue is derived from the levy of taxes on tangible personal property and real property. Countywide ad valorem receipts are budgeted at \$1,042,320,269 for FY 2025-26, a 7.57% increase over FY 2024-25 proceeds. The increase is due to new construction and property value appreciation.

The countywide ad valorem millage supports Orange County's General Fund, the Capital Projects Fund, and the Parks Fund.

In addition to the countywide millage levy, Orange County has dependent taxing districts, numerous municipal service taxing units (MSTU's), and an independent taxing district. These additional ad valorem collections and millage levies are shown on the Millage and Property Value Detail Report in this section.



Half-Cent Local Government Sales Tax

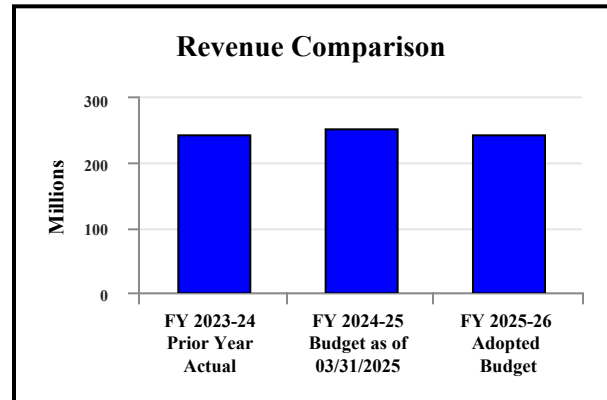
In October 1982, Orange County began receiving a distribution of funds equal to 9.653% of net sales tax collections (approximately one-half cent of the net sales tax collected in Orange County). These funds are collected and distributed on a monthly basis by the Florida Department of Revenue. Due to state implementation of related legislation, the distribution percentage changes periodically and currently stands at 8.9744% as of July 1, 2015.

Funds distributed to each county are proportioned as follows:

Distribution	Unincorporated		Incorporated
	County Population	+	2/3 Population
Factor	Total County		Incorporated
	Population	+	2/3 Population

County Share = Distribution Factor x Half-Cent Sales Tax Collected in County.

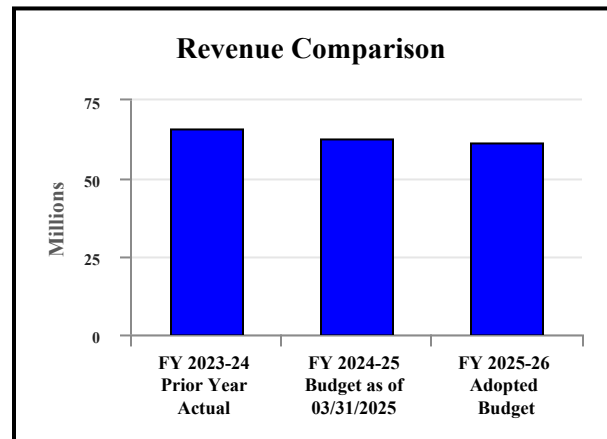
The FY 2024-25 sales tax revenue is expected to meet or fall slightly short of its budget of \$255,000,000. Orange County's Half-Cent Sales Tax revenue is budgeted at \$245,000,000 for FY 2025-26.



State Revenue Sharing

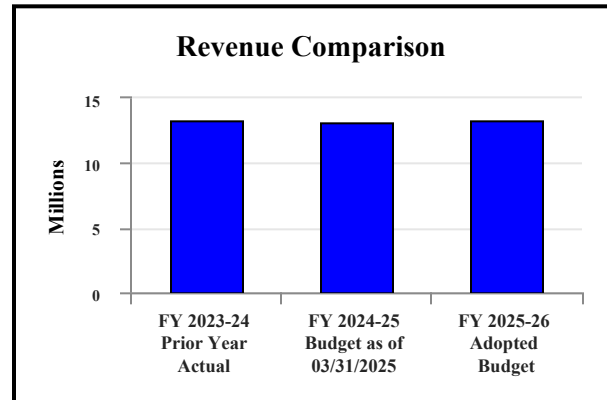
The Florida Revenue Sharing Act of 1972 originally earmarked two (2) revenue sources for sharing with counties: 2.9% of net cigarette tax collections and 41.3% of net intangible tax collections. Effective FY 1999-00, the State of Florida eliminated intangible taxes as a source of county revenue and replaced that revenue stream with a 2.25% distribution of state sales tax. Due to state implementation of related legislation, the distribution percentage changes periodically and currently stand at 2.0810% as of July 1, 2015.

The FY 2024-25 revenue from State Revenue Sharing is projected to meet or fall slightly short of its budget of \$63,000,000. For FY 2025-26, this revenue is budgeted at \$61,250,000.



Constitutional Gas Tax

The Constitutional Gas Tax is collected by the Florida Department of Revenue and is transferred by the State Board of Administration (SBA) to the counties. This is a tax of two cents per gallon on gasoline. The distribution factor is calculated based on a formula contained in Article XII of the Constitution. The formula calculates the sum of three (3) weighted ratios. One fourth is the ratio of county area to state area. One fourth is the ratio of the county population to state population. And one half is the ratio of the total Constitutional Gas Tax collected in each county to the total collected in all counties of the state during the previous fiscal year.

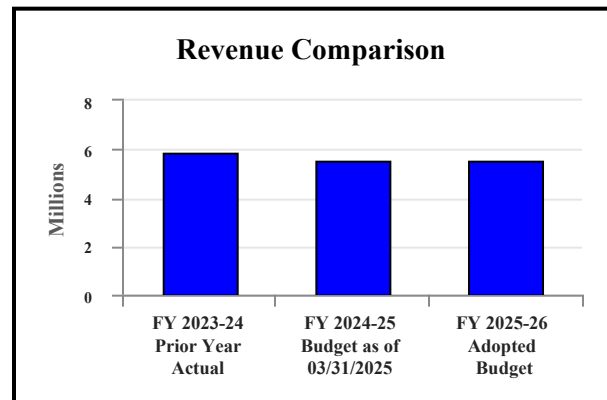


Distribution is divided into two (2) parts, an 80% portion and a 20% portion. The SBA is entitled to keep the 80% portion to meet debt service requirements. However, the SBA does not administer bond issues for Orange County. Orange County, therefore, receives both portions of this tax. Constitutional Gas Tax Fund (Fund 1003) receives the 80% portion and Transportation Trust Fund (Fund 1002) receives the 20% portion.

Total Constitutional Gas Tax is budgeted at \$13,100,000 for FY 2024-25. For FY 2025-26 this revenue is budgeted at \$13,300,000.

County Gas Tax

The County Gas Tax is a one-cent per gallon tax on gasoline. It is distributed to counties by the Florida Department of Revenue based on the same formula used to distribute Constitutional Gas Tax. Up through FY 2001-02, this revenue was budgeted in the Gas Tax Revenue 1977 Debt Service Fund (Fund 2312). Beginning in FY 2002-03, the County Gas Tax revenue was budgeted in the Transportation Trust Fund due to the completion of related debt service payments.

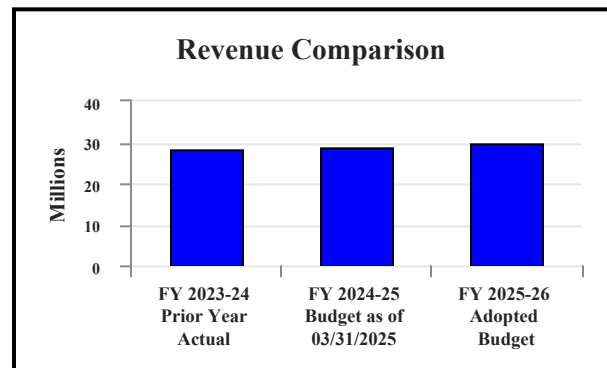


For FY 2024-25, County Gas Tax revenue was budgeted at \$5,500,000. This revenue is budgeted at \$5,500,000 for FY 2025-26.

Local Option Gas Tax

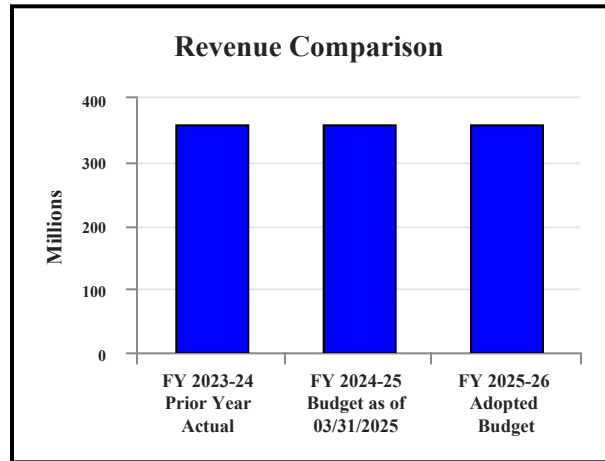
A six-cent per gallon gas tax is levied in Orange County as provided by the Florida legislature. This tax is distributed according to annual population estimates presented by the Bureau of Economic and Business Research. Receipts are collected by the Florida Department of Revenue and distributed monthly to the local governments.

The Local Option Gas Tax revenue was budgeted at \$29,000,000 for FY 2024-25. For FY 2025-26, this revenue is budgeted at \$29,900,000.



Local Option Tourist Development Tax

On authority granted by the state legislature, Orange County has elected to levy a 6% tax on most rents, leases or lets, and living accommodations in hotels, motels, apartments, houses, and mobile home parks which have been contracted for periods of six (6) months or less. In FY 1991-92, Orange County assumed responsibility for enforcement of this tax and collection of the revenue. This service was previously performed by the Florida Department of Revenue, which assessed a 1% administrative charge on the proceeds. The switch to local enforcement and collection by the Orange County Comptroller has eliminated the one-month delay in receiving funds, reduced administration cost, and increased compliance and collection levels.

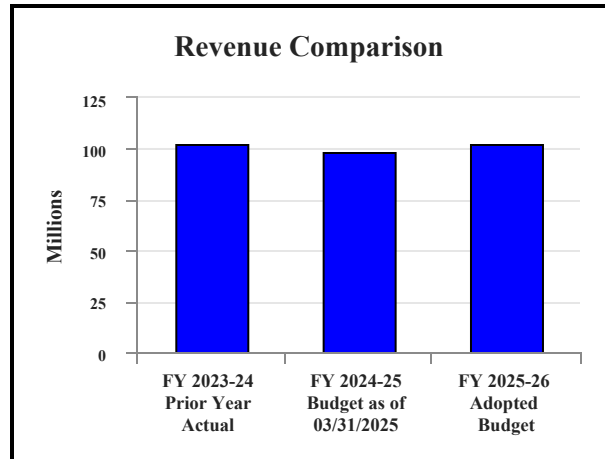


Tourist Development Tax revenue is expected to maintain its FY 2024-25 level for FY 2025-26. Revenue for the 6% Tourist Development Tax is budgeted at \$360,000,000 for FY 2025-26.

Public Service Tax

Florida Statutes 166.231 authorizes municipalities and charter counties, such as Orange County, to levy a public service tax.

The Board of County Commissioners approved this tax in 1991. As of October 1991, the tax was levied on purchases of electricity, fuel oil, metered or bottled gas (natural liquefied petroleum gas or manufactured), water service, and telecommunication services. The 1993 State Legislature approved an exemption of the tax on fuel oil and gas for agricultural purposes, resulting in recurring savings for agricultural businesses. The 2000 State Legislature enacted law changing the way communications services were taxed. The Communications Services Tax revenue is discussed separately below.



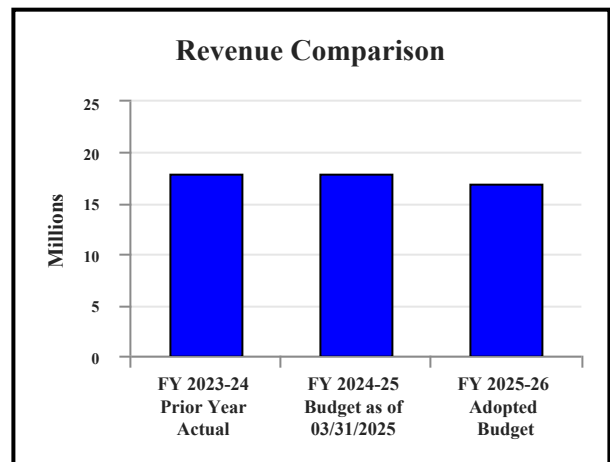
Public Service Tax revenue (excluding the Communications Services Tax) was budgeted at \$98,301,900 in FY 2024-25. For FY 2025-26, this revenue is budgeted at \$102,000,000.

Communications Services Tax

Florida Statutes 202 established the Communications Services Tax Simplification Law. Effective October 1, 2001, the law provided that communications services be subject to a uniform statewide tax rate and a local tax administered by the Florida Department of Revenue. This replaced the prior practice of local governments imposing public service tax on communications services and franchise fees on cable television providers, and was intended to have no adverse effect on net revenue.

The Communications Services Tax (CST) has two (2) components, state and local. The standard state CST is 7.44%, consisting of a 4.92% state tax plus a 2.52% gross receipts tax. (For direct-to-home satellite service, the state CST is 11.44%, consisting of a 9.07% state tax plus a 2.37% gross receipts tax.) The local CST is 4.98% for unincorporated Orange County. Up through FY 2009-10, CST revenue was budgeted in the Public Service Tax 1995 Fund (Fund 2319). In order to align with GASB Statement #54, however, between FY 2010-11 and FY 2012-13, CST revenue was budgeted in the Transportation Trust Fund (Fund 1002) and beginning in FY 2013-14 is budgeted in the Special Tax MSTU Fund (Fund 1005).

Communications Services Tax revenue was budgeted at \$18,000,000 in FY 2024-25. For FY 2025-26, this revenue is budgeted at \$17,000,000.



Capital Impact Fees

The Board of County Commissioners has instituted six (6) impact fees on new development: 1) Water and Sewer Connection Fee; 2) Fire Impact Fee; 3) Law Enforcement Impact Fee; 4) Transportation Impact Fee; 5) Parks and Recreation Impact Fee; and, 6) School Impact Fee. School impact fees are remitted quarterly to the Orange County School Board. Other impact fees are used for the purchase and construction of capital assets to serve new growth.

Water and Sewer Connection Fee revenue is budgeted at \$48.1 million for FY 2025-26, up from \$41.8 million budgeted in FY 2024-25. Fire Impact Fee revenue is budgeted at \$3.0 million for FY 2025-26, up from \$2.5 million in the prior year. Law Enforcement Impact Fee revenue is budgeted at \$2.7 million for FY 2025-26, down from \$3.0 million in the prior year. Transportation Impact Fee revenue (not including capacity reservation fees) is budgeted at \$25.7 million for FY 2025-26, up slightly from \$25.0 million in the prior year. Parks Impact Fee revenue is budgeted at \$7.0 million for FY 2025-26, down from \$7.9 million in the prior year. School Impact Fees are a pass-through revenue and the budget for FY 2025-26 is established at \$130 million to allow flexibility for revenue growth.

Water and Sewer Service

The Orange County Water and Wastewater Utilities System is an enterprise fund, and operates in a manner similar to a private business. Their normal operations are financed primarily by water and water reclamation charges to commercial, residential, and industrial customers. These charges taken as a whole would represent one of the largest revenue sources of Orange County, but all Utilities revenues are restricted in use, and are not available for general county expenditures. See the Utilities section of the budget book for an additional description of these revenues.

Schedule of Changes Summary by Division - All Funds

Agency Name / Comments	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Work Session Budget	FY 2025-26 Adopted Adjustments	FY 2025-26 Adopted Budget
Constitutional Officers				
BCC Capital Projects	\$ 2,521,981	\$ 0	\$ 0	\$ 0
Board of County Commissioners	3,948,951	4,103,697	7,000	4,110,697
Clerk of Courts	6,842,210	245,000	0	245,000
Comptroller	10,571,707	12,348,354	0	12,348,354
County Mayor	1,387,417	1,439,496	0	1,439,496
Court Administration	2,276,699	2,346,141	0	2,346,141
Property Appraiser	25,952,377	30,219,000	(3,264,160)	26,954,840
Public Defender	133,760	88,223	0	88,223
Sheriff	414,153,237	446,834,475	0	446,834,475
State Attorney	85,000	85,000	0	85,000
Supervisor of Elections	19,148,367	22,177,610	0	22,177,610
Tax Collector	54,320,000	57,429,169	520,044	57,949,213
Total	\$ 537,633,694	\$ 577,316,165	\$ (2,737,116)	\$ 574,579,049

The Board of County Commissioners budget increase of \$7,000 is necessary to reflect a salary adjustment in the District 1 Office Budget that occurred after the budget work session in July.

The Property Appraiser budget has been adjusted in accordance with their final budget, as approved by the Florida Department of Revenue.

The Tax Collector budget has been adjusted in accordance with computations using updated millages and taxable values for property.

Administration and Fiscal Services

911 System	\$ 30,723,686	\$ 29,223,686	\$ 0	\$ 29,223,686
Fiscal and Business Services	626,285	614,910	0	614,910
Grants Management Office	93,067	\$ 406,458	0	406,458
Human Resources	17,136,294	17,631,658	0	17,631,658
Information Systems and Services	88,218,283	82,477,930	0	82,477,930
Management and Budget	2,060,160	1,870,320	0	1,870,320
Medical Benefits Fund	257,112,897	263,898,125	0	263,898,125
Professional Standards	2,803,292	2,800,428	0	2,800,428
Risk Management Captive	10,422,000	\$ 11,075,000	0	11,075,000
Risk Management Operations	15,792,511	11,092,868	0	11,092,868
Risk Management Program	93,086,522	97,586,854	0	97,586,854
Total	\$ 518,074,997	\$ 518,678,237	\$ 0	\$ 518,678,237

No changes have been made to the Adopted Budget.

Agency Name / Comments	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Work Session Budget	FY 2025-26 Adopted Adjustments	FY 2025-26 Adopted Budget
Administrative Services				
Business Development	\$ 1,621,133	\$ 1,529,474	\$ 0	\$ 1,529,474
Capital Projects	14,857,114	5,558,185	0	5,558,185
Facilities Management	273,707,448	137,522,429	0	137,522,429
Fiscal & Operational Support	1,763,402	1,685,006	0	1,685,006
Fleet Management	35,505,001	28,259,500	850,000	29,109,500
Procurement	4,364,700	4,428,207	0	4,428,207
Real Estate Management	19,168,077	19,912,720	0	19,912,720
Total	\$ 350,986,875	\$ 198,895,521	\$ 850,000	\$ 199,745,521

The Fleet Management Division budget has been adjusted for updated fund balance projections and unspent funds due to the timing of capital project expenditures that will be rebudgeted in FY 2026.

Community & Family Services				
Citizen Resource & Outreach	\$ 8,101,423	\$ 8,016,177	\$ 0	\$ 8,016,177
Citizens' Commission for Children	58,849,399	39,257,463	0	39,257,463
Community Action	37,580,915	16,102,092	0	16,102,092
Cooperative Extension Services	4,045,807	1,827,753	0	1,827,753
Fiscal & Operational Support	5,761,135	6,461,112	0	6,461,112
Head Start	26,082,959	24,623,375	0	24,623,375
Mental Health & Homeless Issues	49,928,441	39,438,379	0	39,438,379
Parks & Recreation	184,224,496	132,058,271	790,771	132,849,042
Regional History Center	9,236,803	3,780,392	0	3,780,392
Youth and Family Services	30,423,578	24,814,148	0	24,814,148
Total	\$ 414,234,956	\$ 296,379,162	\$ 790,771	\$ 297,169,933

The Parks and Recreation Division has been adjusted for updated ad valorem projections and updated fund balance projections. Additional adjustment includes an increase of \$700,000 for the Blanchard Park YMCA Demo/Repurpose project that was presented during the work session but did not get budgeted due to the budget process timing. These increases have been balanced by adjusting the Public Service Tax (PST) interfund transfer and the Parks Fund reserve.

Convention Center				
Convention Center Capital Planning	\$ 195,772,771	\$ 336,054,499	\$ 0	\$ 336,054,499
Convention Center Event Operations	18,209,564	19,754,508	0	19,754,508
Convention Center Facility Operations	43,879,091	45,883,525	0	45,883,525
Convention Center Fiscal & Operational Support	24,890,366	24,670,155	0	24,670,155
Convention Center Non-Operating	607,088,678	518,151,529	5,112,292	523,263,821
Convention Center Sales & Marketing	6,890,282	7,216,186	0	7,216,186
Convention Center Security, Parking & Transportation	11,095,942	11,637,483	0	11,637,483
Total	\$ 907,826,694	\$ 963,367,885	\$ 5,112,292	\$ 968,480,177

The Convention Center budget is increasing by a net of \$5.1 million, as a result of updated fund balance projections where revenue is estimated to come in \$4.9 million higher in FY 2025 and a net decrease on expenditures of \$235,421 due to realignment of budget.

Agency Name / Comments	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Work Session Budget	FY 2025-26 Adopted Adjustments	FY 2025-26 Adopted Budget
Corrections				
Community Corrections	\$ 18,839,350	\$ 18,299,235	\$ 0	\$ 18,299,235
Corrections Admin / Command	9,758,588	9,841,583	0	9,841,583
Corrections CIP	68,807,230	2,830,000	0	2,830,000
Corrections Support Services	24,636,665	19,552,901	0	19,552,901
Fiscal & Operational Support	7,955,994	8,138,079	0	8,138,079
In-Custody Security Operations	73,449,892	82,375,812	0	82,375,812
In-Custody Support Services	50,570,784	62,145,588	0	62,145,588
Inmate Administrative Services	16,063,231	17,137,072	0	17,137,072
Total	\$ 270,081,734	\$ 220,320,270	\$ 0	\$ 220,320,270

No changes have been made to the Adopted Budget.

Fire Rescue				
Fire Communication	\$ 15,578,482	\$ 15,806,741	\$ 0	\$ 15,806,741
Fire Logistics Division	143,274,016	96,848,403	12,914,355	109,762,758
Fire Operations	237,784,993	258,028,811	37,000,000	295,028,811
Fire Planning & Technical Services	13,633,791	14,461,915	0	14,461,915
Fiscal & Operational Support	116,330,128	92,111,360	591,331	92,702,691
Office of Emergency Management	2,736,131	1,799,871	139,875	1,939,746
State Fire Control	24,700	24,700	0	24,700
Total	\$ 529,362,241	\$ 479,081,801	\$ 50,645,561	\$ 529,727,362

The Fire Rescue Department budget is increasing by \$50.6 million, as a result of updated ad valorem projections, fund balance projections, updated municipal interlocal agreements revenue projections for fire services, salary projections, and unspent funds due to timing of capital project expenditures that will be rebudgeted in FY 2026. Additional adjustments include an increase of \$139,875 in the Office of Emergency Management (OEM) Division to continue with a Public Assistance Contractor to assist with Hurricane Milton FEMA reimbursements and to account for funding received from Duke Energy to spend on purchasing safety items, such as a Weather Stem.

Health Services				
Animal Services	\$ 17,776,781	\$ 58,728,985	\$ 0	\$ 58,728,985
Corrections Health Services	41,050,781	43,490,506	0	43,490,506
Drug Free Community Office	21,293,639	17,680,292	0	17,680,292
Fiscal & Operational Support	317,345,527	522,856,681	96,956,404	619,813,085
Health EMS	3,706,898	3,028,219	0	3,028,219
Medical Clinic	43,769,801	44,146,682	0	44,146,682
Medical Examiner	13,113,509	11,691,697	0	11,691,697
Mosquito Control	7,332,798	3,891,769	0	3,891,769
Total	\$ 465,389,734	\$ 705,514,831	\$ 96,956,404	\$ 802,471,235

The Fiscal and Operational Support budget has been adjusted for updated fund balance projections and higher assessment for the hospitals under the Local Provider Participation Fund, which was approved by the Board of County Commissioners on July 1, 2025 to allow the hospitals to receive additional federal Medicaid reimbursements.

Agency Name / Comments	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Work Session Budget	FY 2025-26 Adopted Adjustments	FY 2025-26 Adopted Budget
Planning, Environmental & Development Services				
Building Safety	\$ 53,919,516	\$ 47,856,305	\$ 0	\$ 47,856,305
Environmental Protection	135,026,846	73,601,746	(627,234)	72,974,512
Fiscal & Operational Support	9,288,406	10,061,775	0	10,061,775
Housing and Community Development	414,803,025	161,962,882	(4,210,360)	157,752,522
Neighborhood Services	17,962,529	13,511,704	2,000,000	15,511,704
Planning	7,030,529	7,841,069	0	7,841,069
Zoning	4,351,360	4,319,894	0	4,319,894
Total	\$ 642,382,211	\$ 319,155,375	\$ (2,837,594)	\$ 316,317,781

The Environmental Protection Division budget has been adjusted for updated fund balance projections for the Air Pollution Control Fund and for lake funds.

The Housing and Community Development Division budget has been adjusted for updated fund balance projections for Local Housing Assistance (SHIP) fund and action plans submitted to U.S. Department of Housing and Urban Development (HUD) for various grants.

The Neighborhood Services Division budget adjustment of \$2.0 million is necessary to rebudget Tymber Skan funding from fiscal year 2025 to fiscal year 2026 due to timing of properties acquisition process.

Public Works				
Development Engineering	\$ 6,251,441	\$ 7,092,186	\$ 0	\$ 7,092,186
Fiscal & Operational Support	29,069,716	20,234,233	0	20,234,233
Highway Construction	4,039,261	4,455,464	0	4,455,464
Public Works Engineering	309,108,967	197,330,623	0	197,330,623
Public Works Reserves & Refunds	237,772,142	181,933,632	2,408,861	184,342,493
Public Works Stormwater Mgt.	51,770,186	35,028,997	0	35,028,997
Roads & Drainage	163,449,220	146,405,361	4,414,000	150,819,361
Traffic Engineering	52,934,516	38,185,032	0	38,185,032
Transportation Planning	9,726,111	10,013,115	0	10,013,115
Total	\$ 864,121,560	\$ 640,678,643	\$ 6,822,861	\$ 647,501,504

The Public Works Department budget has been adjusted for updated fund balance projections and unspent funds due to timing of capital project expenditures that will be rebudgeted in FY 2026. In addition, an increase of \$4.4 million is included in the Roads & Drainage Division for the Bithlo Maintenance Unit project, to allow construction to move forward on the replacement of the maintenance building.

Agency Name / Comments	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Work Session Budget	FY 2025-26 Adopted Adjustments	FY 2025-26 Adopted Budget
Utilities				
Fiscal & Operational Support	\$ 141,817,479	\$ 134,952,214	\$ (6,340,197)	\$ 128,612,017
Solid Waste Management	291,180,944	345,288,758	268,112	345,556,870
Utilities Customer Service	23,570,376	23,350,012	0	23,350,012
Utilities Engineering	342,808,822	299,445,948	0	299,445,948
Utilities Field Services	73,072,140	67,295,272	0	67,295,272
Water Reclamation	68,354,738	66,700,755	0	66,700,755
Water Utilities	44,295,320	42,981,466	0	42,981,466
Total	\$ 985,099,819	\$ 980,014,425	\$ (6,072,085)	\$ 973,942,340

The Utilities Fiscal and Operational Support and the Solid Waste Management Division budgets have been adjusted for updated fund balance projections.

Capital Projects				
Capital Projects Fund Reserves	\$ 126,456,417	\$ 318,644,335	\$ 358,834	\$ 319,003,169
Total	\$ 126,456,417	\$ 318,644,335	\$ 358,834	\$ 319,003,169

The Capital Projects Fund Reserves, which includes Provision for CIP Rebudgets, has been adjusted for updated fund balance projections and rebudget amounts for capital improvement projects that are underway, but not yet completed.

MSTUs				
MSTU / MSBU Funds	\$ 42,358,047	\$ 44,295,141	\$ (32)	\$ 44,295,109
Orange Blossom Trail MSTU	693,978	680,359	5,617	685,976
Orange Blossom Trail Neighborhood	1,416,318	1,095,861	14,979	1,110,840
Orlando Central Park Drainage	4,598,381	3,876,757	50,123	3,926,880
Total	\$ 49,066,724	\$ 49,948,118	\$ 70,687	\$ 50,018,805

MSTU group budget changes reflect changes in taxable values, fund balance, and Tax Collector fee adjustments.

Agency Name / Comments	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Work Session Budget	FY 2025-26 Adopted Adjustments	FY 2025-26 Adopted Budget
Other Appropriations				
American Rescue Plan Funds	\$ 51,474,318	\$ 0	\$ 0	\$ 0
Arts & Science Agencies	1,595,950	1,614,567	0	1,614,567
CARES Act Funds	21,368	0	0	0
Charter Review	117,749	73,431	0	73,431
East Central Florida Regional Planning	311,877	315,767	0	315,767
Interfund Transfers	65,735,976	70,763,826	974,346	71,738,172
LYNX	88,960,751	101,875,909	0	101,875,909
MetroPlan	553,835	557,341	0	557,341
Non-Departmental	65,393,800	56,962,514	608,553	57,571,067
OBT Crime Prevention Fund	205,140	198,750	0	198,750
Reserves - General Fund	118,744,007	119,017,186	5,685,887	124,703,073
SunRail	15,342,394	14,514,019	0	14,514,019
Sunshine Corridor	500,000	0	500,000	500,000
Total	\$ 408,957,165	\$ 365,893,310	\$ 7,768,786	\$ 373,662,096

The increase in Interfund Transfers from the General Fund is due to an increase in transfer to the Orange Blossom Trail CRA and the International Drive CRA due to an increase in taxable value for the CRAs.

The Non-Departmental budget includes taxable value adjustments for the CRAs.

Reserves-General Fund equates to 7.6% of the total General Fund budget. The increase represents the net effect of all revenue and expenditure adjustments within the General Fund.

The Sunshine Corridor adjustment of \$500,000 is necessary to rebudget the funding from fiscal year 2025 to fiscal year 2026 due to timing of the contribution for the Project Development and Environmental study that will be performed by the Florida Department of Transportation.

Other Court Funds				
Court Facilities	\$ 8,692,475	\$ 7,796,579	\$ 0	\$ 7,796,579
Court Technology	10,744,435	11,744,335	0	11,744,335
Juvenile Court Programs	288,408	274,774	0	274,774
Law Library	213,323	214,700	0	214,700
Legal Aid Programs	1,524,401	1,567,371	0	1,567,371
Local Court Programs	2,116,648	1,958,032	0	1,958,032
Total	\$ 23,579,690	\$ 23,555,791	\$ 0	\$ 23,555,791

No changes have been made to the Adopted Budget.

Agency Name / Comments	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Work Session Budget	FY 2025-26 Adopted Adjustments	FY 2025-26 Adopted Budget
Other Offices				
Agenda Development	\$ 363,014	\$ 392,296	\$ 0	\$ 392,296
Arts and Cultural Affairs	1,137,852	874,345	0	874,345
County Administrator	2,870,675	3,115,119	0	3,115,119
County Attorney	6,024,148	6,085,574	0	6,085,574
Economic, Trade, & Tourism Development	7,333,457	7,106,915	0	7,106,915
Innovation & Emerging Technologies	797,286	922,348	0	922,348
Innovation Lab Office	10,882,010	554,301	0	554,301
Legislative Affairs	906,099	926,894	0	926,894
Office of Communications	7,336,600	9,466,565	0	9,466,565
Sustainability and Resilience Officer	855,385	1,136,336	0	1,136,336
Total	\$ 38,506,526	\$ 30,580,693	\$ 0	\$ 30,580,693

No changes have been made to the Adopted Budget.

Special Revenue				
Donations Fund	\$ 105,204	\$ 112,595	\$ 0	\$ 112,595
Drivers Safety Education	561,686	522,975	0	522,975
Drug Abuse Trust Fund	256,200	256,200	0	256,200
Int'l Drive Bus Service MSTU	6,654,640	6,786,716	43,796	6,830,512
Int'l Drive CRA	103,758,577	93,705,495	1,015,780	94,721,275
Int'l Drive Planning MSTU	3,148,355	3,276,676	15,719	3,292,395
North I-Drive Improvement MSTU	273,441	270,153	2,602	272,755
Orange Blossom Trail CRA	7,177,332	8,674,177	23,883	8,698,060
Public Service Tax	216,590,778	219,825,200	7,000,000	226,825,200
Sales Tax	635,357,979	671,246,900	0	671,246,900
School Impact Fees	123,547,500	123,547,500	0	123,547,500
Special Tax MSTU	303,475,598	336,091,840	0	336,091,840
	\$ 1,400,907,290	\$ 1,464,316,427	\$ 8,101,780	\$1,472,418,207

The International Drive Bus Service, International Drive Planning, and North I-Drive Improvement MSTU Funds, and the Orange Blossom Trail CRA Fund have been adjusted for increase in taxable value.

The International Drive CRA has been adjusted for increase in taxable value.

The Public Service Tax Fund budget has been adjusted for updated fund balance projections.

County Total	\$ 8,536,376,339	\$ 8,152,340,989	\$ 165,831,181	\$8,318,172,170
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Budgeted Fund Structure

Fund Group / Fund	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	\$ 1,239,944,335	\$ 1,685,682,643	\$ 1,731,481,128	2.7 %
Total:	\$ 1,239,944,335	\$ 1,685,682,643	\$ 1,731,481,128	2.7 %
Special Revenue Funds				
911 Fee	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686	(4.9)%
Air Pollution Control	1,418,649	1,611,751	1,413,100	(12.3)%
Air Quality Improvement	218,934	526,499	670,104	27.3 %
Aquatic Weed (Non-Tax) Districts	38,246	581,564	540,009	(7.1)%
Aquatic Weed (Tax) Districts	408,406	9,755,695	10,702,593	9.7 %
Boating Improvement Program	75,189	2,055,652	2,107,201	2.5 %
Building Safety	27,126,705	53,919,516	47,856,305	(11.2)%
Conservation Trust and Subfunds	805,048	7,573,733	10,305,615	36.1 %
Constitutional Gas Tax	14,002,095	69,376,816	31,266,650	(54.9)%
Court Facilities	6,115,559	8,692,475	7,796,579	(10.3)%
Court Technology	6,779,390	9,708,418	11,744,335	21.0 %
Crime Prevention ORD 98-01	35,058	180,954	181,265	0.2 %
Cyber Safety	0	1,770	1,770	0.0 %
Driver Education Safety Trust Fund	569,094	561,686	522,975	(6.9)%
Drug Abuse Trust Fund	251,311	256,200	256,200	0.0 %
Energy Efficiency Renew Energy & Conservation	0	15,917	15,917	0.0 %
Federal Grant Funds	195,301,193	526,515,830	91,666,037	(82.6)%
Health Services Trust Funds	277,926	1,008,055	565,035	(43.9)%
I-Drive MSTU Funds	9,222,876	10,076,436	10,395,662	3.2 %
Inmate Commissary Fund	1,442,206	9,072,631	8,122,405	(10.5)%
Intergovernmental Radio Communications Funds	1,468,716	2,622,401	2,622,401	0.0 %
International Drive CRA	9,293,336	198,963,215	130,428,727	(34.4)%
Juvenile Court Programs	265,597	288,408	274,774	(4.7)%
Law Enf. Federal Forfeiture Funding	504,170	1,331,580	642,500	(51.7)%
Law Enforce Educ-Corrections	168,991	1,225,215	1,153,920	(5.8)%
Law Enforcement / Education Sheriff	241,643	1,013,979	1,058,750	4.4 %
Law Enf. Justice Federal Forfeiture	0	1,929,034	1,832,500	(5.0)%
Law Enforcement/Confiscated Prop	563,787	3,162,730	3,241,250	2.5 %
Law Library	149,483	213,323	214,700	0.6 %
Legal Aid Programs	1,477,397	1,524,401	1,567,371	2.8 %
Local Court Programs	1,621,331	2,116,648	1,958,032	(7.5)%
Local Housing Asst (SHIP)	13,743,721	25,587,176	24,373,047	(4.7)%
Local Option Gas Tax	75,437,503	98,263,335	83,538,250	(15.0)%
Local Provider Participation Fund	210,989,059	285,150,002	596,956,404	109.3 %
Mandatory Refuse Collection	58,304,630	118,206,925	146,533,370	24.0 %
Municipal Service Districts	27,931,121	72,064,714	70,407,023	(2.3)%
OBT Comm Redev Area Trust Fund	944,856	7,177,332	8,698,060	21.2 %
OC Fire Prot & EMS/MSTU	281,801,656	466,703,141	519,135,541	11.2 %
Opioid Settlement FL Core	0	1,000,000	475,000	(52.5)%
Orange Blossom Trail NID 90-24	185,441	205,140	198,750	(3.1)%
Parks Fund	55,272,039	97,906,806	87,341,782	(10.8)%

Budgeted Fund Structure

Fund Group / Fund	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Pharmaceutical Settlement Funds	1,770,611	17,270,664	15,550,968	(10.0)%
Pine Hills Local Govt NID	116,168	551,566	551,566	0.0 %
Pine Ridge Traffic Control	11,052	74,507	74,507	0.0 %
Pollutant Storage Tank	0	75,272	64,250	(14.6)%
School Impact Fees	56,084,534	123,547,500	123,547,500	0.0 %
Special Tax MSTU	277,497,525	303,475,598	336,091,840	10.7 %
State Grant Funds	5,956,404	15,962,644	6,315,024	(60.4)%
Teen Court	515,197	902,353	814,250	(9.8)%
Transportation Trust	149,967,647	227,488,146	202,102,170	(11.2)%
Tree Replacement Trust	416,410	852,183	900,481	5.7 %
Water and Navigation Funds	1,016,134	22,039,549	24,034,383	9.1 %
Total:	\$ 1,507,685,799	\$ 2,841,110,771	\$ 2,658,052,534	(6.4)%
<u>Debt Service & Trust Funds</u>				
Public Service Tax Bonds	\$ 92,701,135	\$ 216,590,778	\$ 226,825,200	4.7 %
Sales Tax Trust Fund	201,170,507	635,357,979	671,246,900	5.6 %
Total:	\$ 293,871,642	\$ 851,948,757	\$ 898,072,100	5.4 %
<u>Enterprise Funds</u>				
Convention Center Funds	\$ 412,275,167	\$ 907,826,694	\$ 968,480,177	6.7 %
Other Enterprise Funds	5,654,650	41,243,129	0	(100.0)%
Solid Waste System	62,281,834	172,974,019	199,023,500	15.1 %
Water Utilities System	341,407,067	645,164,700	628,385,470	(2.6)%
Water Utilities System MSTUs	1,290,554	2,284,800	2,893,884	26.7 %
Total:	\$ 822,909,272	\$ 1,769,493,342	\$ 1,798,783,031	1.7 %
<u>Internal Service Funds</u>				
Employees Benefits	\$ 154,348,783	\$ 257,112,897	\$ 263,898,125	2.6 %
Fleet Management Dept	22,028,139	35,505,001	29,109,500	(18.0)%
Risk Management Captive Program	0	10,422,000	11,075,000	6.3 %
Risk Management Program	30,207,736	108,879,033	108,679,722	(0.2)%
Total:	\$ 206,584,658	\$ 411,918,931	\$ 412,762,347	0.2 %
<u>Capital Construction Funds</u>				
Fire Impact Fees	\$ 444,281	\$ 16,205,858	\$ 8,106,680	(50.0)%
Horizons West Village H Adequate Public Facility	0	567,943	1,298,768	128.7 %
Lakeside Village Adequate Public Facility	0	207,654	682,434	228.6 %
Law Enforce Impact Fees	7,913,279	10,549,138	3,055,000	(71.0)%
Misc Construction Projects	141,207,463	633,699,282	540,011,740	(14.8)%
Parks & Recreation Impact Fees	11,935,969	56,953,126	43,400,059	(23.8)%
Transportation - Deficient Segment Funds	5,062,571	46,909,642	47,290,899	0.8 %
Transportation Impact Fees	19,466,843	211,129,252	175,175,450	(17.0)%
Total:	\$ 186,030,406	\$ 976,221,895	\$ 819,021,030	(16.1)%
County Total:	\$ 4,257,026,112	\$ 8,536,376,339	\$ 8,318,172,170	(2.6)%

Note: General Fund Subfunds include the Mosquito Control Fund, the Affordable Housing Trust Fund, as well as donations funds. MSBU agency funds and other fiduciary activities may be presented separately.

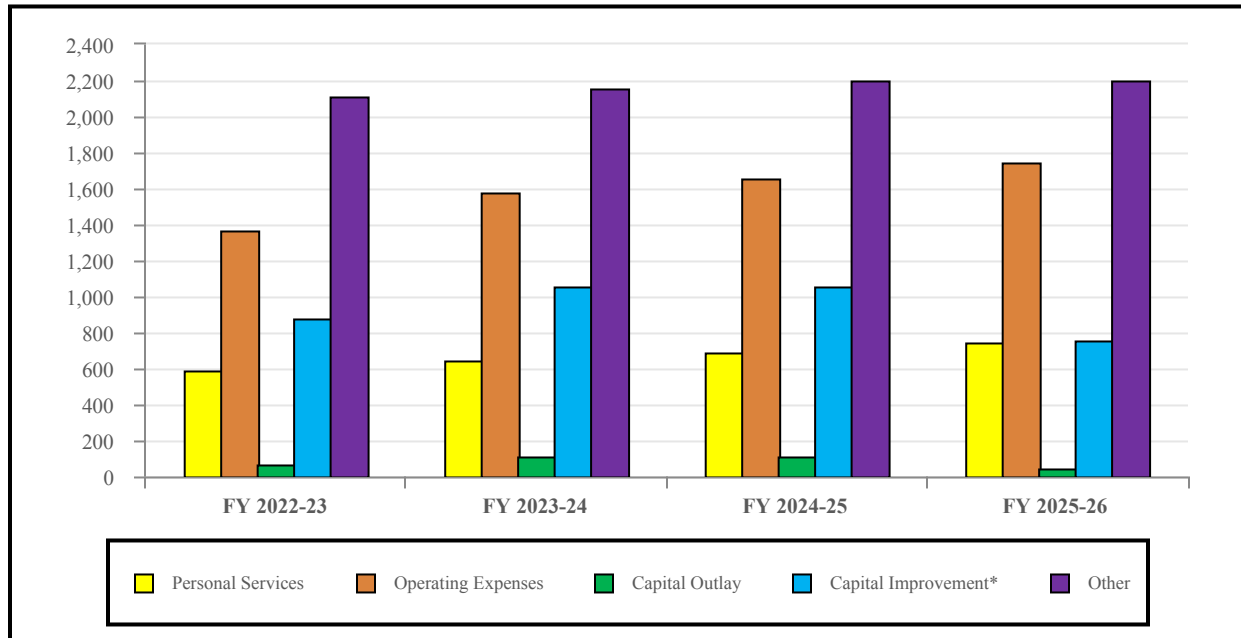
BUDGET SUMMARY
ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS FISCAL YEAR 2025-26

CLASSIFICATION REVENUES:	General Revenue Fund	Transportation Trust Fund	Grant Funds	Fire & EMS District Funds	Special Tax Equalization Fund	Debt Service Funds	Capital Construction Funds	Other Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Ad Valorem Taxes	\$ 950,514,668	\$ 0	\$ 0	\$ 351,274,097	\$ 222,956,386	\$ 0	\$ 52,883,411	\$ 56,992,976	\$ 0	\$ 0	\$ 1,634,621,538
Other General Taxes	2,209,000	1,400,000	0	0	17,000,000	102,000,000	0	30,000,000	360,000,000	0	512,609,000
Permits and Fees	1,412,400	2,000,000	0	3,700,000	0	0	42,425,000	804,514,164	50,928,156	0	904,979,720
Shared Revenues	1,561,500	8,125,000	0	430,000	0	245,000,000	61,250,000	26,176,210	0	0	342,542,710
Grants	2,621,120	0	82,691,061	0	0	0	0	0	0	0	85,312,181
Service Charges	61,846,914	1,238,000	0	55,424,920	0	0	0	117,183,996	455,454,784	211,615,487	902,764,101
Fines and Forfeitures	1,330,825	5,708,500	0	0	0	0	0	2,644,624	45,724	0	9,729,673
Interest and Other	18,759,432	57,100	9,950,000	1,150,500	20,000	118,000	4,575,816	13,753,191	27,464,496	13,601,100	89,449,635
Total Revenues	1,040,255,859	18,528,600	92,641,061	411,979,517	239,976,386	347,118,000	161,134,227	1,051,265,161	893,893,160	225,216,587	4,482,008,558
Less: Statutory Deduction	(53,807,792)	(926,430)	0	(20,743,976)	(12,048,819)	(17,355,900)	(8,056,710)	(52,563,676)	(44,694,659)	(680,055)	(210,878,017)
Net Revenues	\$ 986,448,067	\$ 17,602,170	\$ 92,641,061	\$ 391,235,541	\$ 227,927,567	\$ 329,762,100	\$ 153,077,517	\$ 998,701,485	\$ 849,198,501	\$ 224,536,532	\$ 4,271,130,541
NON-REVENUES:											
Interfund Transfers	\$ 426,281,718	\$ 150,200,000	\$ 5,340,000	\$ 0	\$ 99,039,273	\$ 0	\$ 730,825	\$ 101,885,793	\$ 2,882,994	\$ 0	\$ 786,360,603
Bond/Loan Proceeds	0	0	0	0	0	0	0	0	80,000,000	0	80,000,000
Other Sources	35,900,000	0	0	2,900,000	1,000,000	0	0	8,393	0	0	39,808,393
Fund Balance	282,851,343	34,300,000	0	125,000,000	8,125,000	568,310,000	665,212,688	402,146,251	866,701,536	188,225,815	3,140,872,633
TOTALS	<u>\$ 1,731,481,128</u>	<u>\$ 202,102,170</u>	<u>\$ 97,981,061</u>	<u>\$ 519,135,541</u>	<u>\$ 336,091,840</u>	<u>\$ 898,072,100</u>	<u>\$ 819,021,030</u>	<u>\$ 1,502,741,922</u>	<u>\$1,798,783,031</u>	<u>\$ 412,762,347</u>	<u>\$ 8,318,172,170</u>
EXPENDITURES/EXPENSES:											
General Government	\$ 423,283,204	\$ 0	\$ 0	\$ 0	\$ 0	\$ 393,116	\$ 79,446,689	\$ 27,020,954	\$ 0	\$ 0	\$ 530,143,963
Public Safety	694,490,609	0	1,356,506	457,234,854	0	0	40,432,750	99,671,677	2,700,000	0	1,295,886,396
Physical Environment	18,810,462	12,495,119	200,000	0	0	0	7,013,330	140,706,176	600,397,568	0	779,622,655
Transportation	116,389,928	178,082,263	0	0	0	0	150,477,242	138,773,056	0	0	583,722,489
Economic Environment	96,282,652	0	48,078,367	0	0	0	0	35,786,746	620,319,481	0	800,467,246
Human Services	178,917,720	0	46,013,052	0	0	0	47,000,000	721,113,845	0	0	993,044,617
Internal Services	0	0	0	0	0	0	0	0	0	313,669,131	313,669,131
Culture and Recreation	6,865,308	0	0	0	0	0	20,496,200	75,150,864	14,500,000	0	117,012,372
Total Expenditures/Expenses	<u>\$ 1,535,039,883</u>	<u>\$ 190,577,382</u>	<u>\$ 95,647,925</u>	<u>\$ 457,234,854</u>	<u>\$ 0</u>	<u>\$ 393,116</u>	<u>\$ 344,866,211</u>	<u>\$ 1,238,223,318</u>	<u>\$1,237,917,049</u>	<u>\$ 313,669,131</u>	<u>\$ 5,413,568,869</u>
NON-EXPENSE DISBURSEMENTS:											
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,070,548	\$ 0	\$ 0	\$ 90,424,571	\$ 0	\$ 109,495,119
Interfund Transfers	71,738,172	220,000	2,333,136	0	336,091,840	347,115,625	730,825	8,648,011	19,482,994	0	786,360,603
Reserves	124,703,073	11,304,788	0	61,900,687	0	531,492,811	473,423,994	255,870,593	450,958,417	99,093,216	2,008,747,579
TOTALS	<u>\$ 1,731,481,128</u>	<u>\$ 202,102,170</u>	<u>\$ 97,981,061</u>	<u>\$ 519,135,541</u>	<u>\$ 336,091,840</u>	<u>\$ 898,072,100</u>	<u>\$ 819,021,030</u>	<u>\$ 1,502,741,922</u>	<u>\$1,798,783,031</u>	<u>\$ 412,762,347</u>	<u>\$ 8,318,172,170</u>
MILLAGES:											
County Wide				4.4347	Apopka-Vineland Improvements		0.6000	Lake Jean		0.0205	
Special Tax Equal. MSTU				1.8043	Bass Lake		1.1098	Lake Jessamine		0.6545	
Orange County Fire & EMS				2.8437	Big Sand Lake		0.1378	Lake Killarney		0.8613	
OBT Corridor Imp.				0.5932	Lake Holden		2.5337	Lake Mary		3.0000	
OBT Neighborhoods Imp.				0.2554	Lake Irma		0.6200	Lake Ola		2.0000	
Orlando Central Park MSTU				1.1549	Little Lake Fairview		0.5000	Lake Pickett		1.7597	
I-Drive Master Transit				0.2334	South Lake Fairview		0.0171	Lake Price		1.0719	
I-Drive Bus Service				0.7523	Lake Conway		0.5750	Lake Rose		0.7594	
N. I-Drive Improvements				0.1601	Windermere Navigation		0.2528	Lake Sue		1.2500	

The tentative, adopted, and/or final budgets are on file in the Office of Management and Budget as a public record.

FUNDING PER CAPITA BY OBJECT CATEGORY

FY 2022-23 Through FY 2025-26



	Modified Budget	Funding Per Capita	Modified Budget	Funding Per Capita	Modified Budget	Funding Per Capita	Adopted Budget	Funding Per Capita
	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	FY 2025-26
Personal Services	\$ 858,454,936	\$ 589	\$ 950,761,072	\$ 642	\$ 1,024,229,399	\$ 686	\$ 1,128,163,703	\$ 746
Operating Expenses	1,994,989,967	\$ 1,368	2,337,152,910	\$ 1,578	2,479,276,200	\$ 1,661	2,643,569,508	\$ 1,749
Capital Outlay	95,019,400	\$ 65	157,034,580	\$ 106	170,658,703	\$ 114	73,490,830	\$ 49
Capital Improvement*	1,280,938,612	\$ 879	1,557,069,872	\$ 1,051	1,582,091,326	\$ 1,060	1,145,181,104	\$ 758
Other (Includes debt service, grants, reserves, non-operating, and interfund transfers)	3,084,161,850	\$ 2,115	3,186,548,147	\$ 2,151	3,280,120,712	\$ 2,197	3,327,767,025	\$ 2,202
TOTAL	\$7,313,564,765	\$ 5,016	\$8,188,566,581	\$ 5,528	\$8,536,376,339	\$ 5,718	\$ 8,318,172,170	\$ 5,504

	FY 2022-23	FY 2023-24	FY 2024-25	Projected FY 2025-26
Population**	1,457,940	1,481,321	1,492,951	1,511,568
BCC Employees	8,068	8,178	8,288	8,336
Constitutional Officers				
Employees	3,333	3,406	3,459	3,510

* Capital Improvement budgets fluctuate from year to year and do not follow traditional linear patterns depending on project schedules.

** Population Source: 2024 University of Florida Bureau of Economic and Business Research (BEBR).

How the County Allocates Money

Orange County Government	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
General Government	\$ 421,305,381	\$ 638,094,076	\$ 530,143,963	(16.9)%
Board of County Commissioners, Constitutional Officers, County Administrator, Procurement, Office of Management and Budget, Human Resources, Technology, Facilities Management, Non-Departmental Expenditures, Planning, and Legal				
Public Safety	\$ 976,570,271	\$ 1,366,503,726	\$ 1,295,886,396	(5.2)%
Sheriff, Corrections, Law Enforcement Impact Fees, Fire Impact Fees, Fire Rescue Services, Medical Examiner, Emergency Management, Emergency Medical Services, Building, and Zoning				
Physical Environment	\$ 528,038,295	\$ 857,407,261	\$ 779,622,655	(9.1)%
Solid Waste, Mandatory Refuse, Lake District MSTUs / MSBUs, Water and Wastewater Utilities, Air Pollution Control, Environmental Protection, Retention Ponds, and Cooperative Extension				
Transportation	\$ 394,206,946	\$ 719,833,680	\$ 583,722,489	(18.9)%
Traffic Engineering, Local Option Gas Tax, Roads and Drainage, Highway Construction, Street Light Districts, Transportation Impact Fees, Transit Authority (LYNX), and Engineering				
Economic Environment	\$ 403,209,471	\$ 901,800,768	\$ 800,467,246	(11.2)%
Veterans Services, Community Development, Convention Center, and Office of Economic Development				
Human Services	\$ 500,006,888	\$ 751,822,288	\$ 993,044,617	32.1 %
Medical Clinic, Social Services, Great Oaks Village, Human Service Agencies, Head Start, and Citizens' Commission for Children				
Culture & Recreation	\$ 83,091,349	\$ 203,248,437	\$ 117,012,372	(42.4)%
Parks and Recreation and Cultural Agencies				

How the County Allocates Money

Orange County Government	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Interfund Transfers	\$ 625,937,473	\$ 701,923,966	\$ 786,360,603	12.0 %
Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services				
Debt Service	\$ 118,075,377	\$ 113,838,394	\$ 109,495,119	(3.8)%
The expense of retiring such debts as loans and bond issues				
Reserves	\$ 0	\$ 1,973,342,199	\$ 2,008,747,579	1.8 %
An account used to indicate that a portion of a fund's balance is legally restricted or designated for a specific purpose, and is therefore, not available for general appropriation				
Internal Service	\$ 206,584,658	\$ 308,561,544	\$ 313,669,131	1.7 %
Risk Management, Employee Medical Benefits, and Fleet Management				
Grand Total	\$ 4,257,026,109	\$ 8,536,376,339	\$ 8,318,172,170	(2.6)%

Allocations by Fund Type	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Capital Construction Funds	\$ 186,030,404	\$ 976,221,895	\$ 819,021,030	(16.1)%
Debt Service Funds	293,871,642	851,948,757	898,072,100	5.4 %
Enterprise Funds	822,909,272	1,769,493,342	1,798,783,031	1.7 %
General Fund and Sub Funds	1,239,944,335	1,685,682,643	1,731,481,128	2.7 %
Internal Service Funds	206,584,658	411,918,931	412,762,347	0.2 %
Special Revenue Funds	1,507,685,798	2,841,110,771	2,658,052,534	(6.4)%
Grand Total	\$ 4,257,026,109	\$ 8,536,376,339	\$ 8,318,172,170	(2.6)%

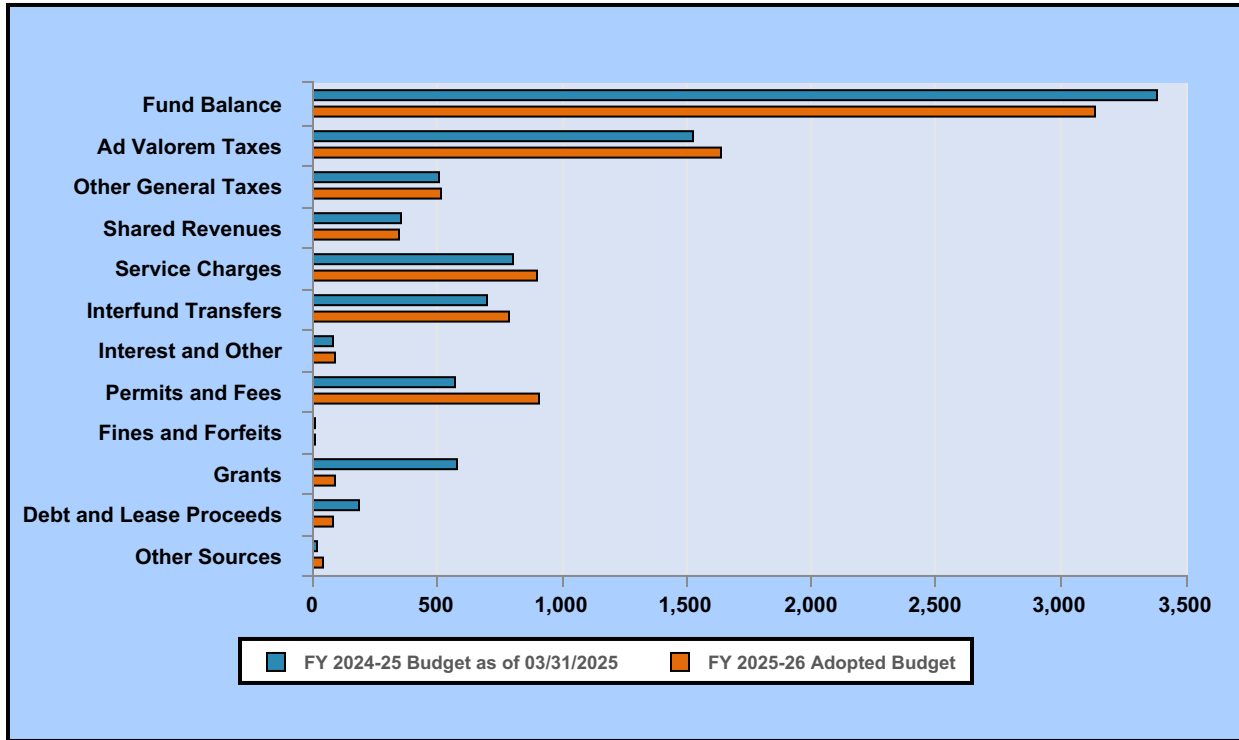
Note: General Fund Subfunds include the Mosquito Control Fund and Affordable Housing Trust Fund, as well as donations funds. MSBU agency funds and other fiduciary activities may be presented separately.

Sources of Funds

Countywide

FY 2024-25 vs. FY 2025-26

(Chart - \$'s in millions)

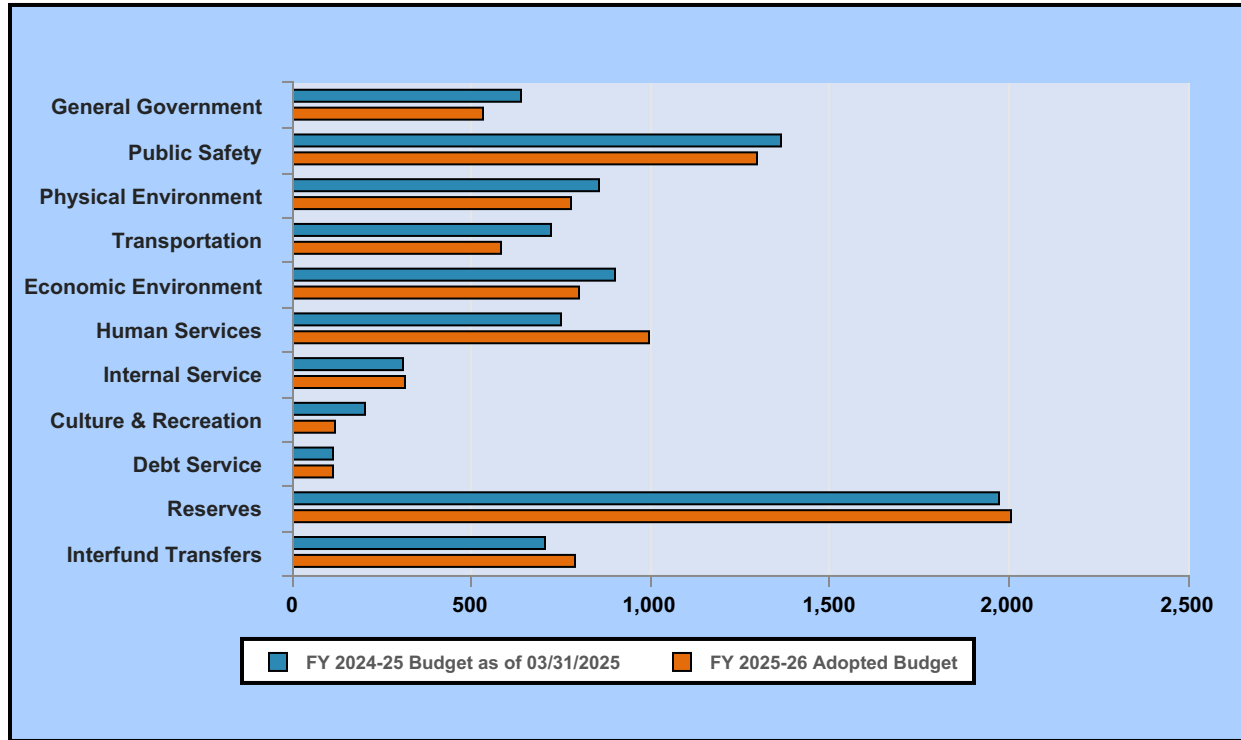


Sources	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Adopted Budget	Percent of Total
Fund Balance	\$ 3,389,444,565	39.6 %	\$ 3,140,872,633	37.5 %
Ad Valorem Taxes	1,521,522,150	17.8 %	1,634,621,538	19.7 %
Other General Taxes	509,110,900	6.0 %	512,609,000	6.2 %
Shared Revenues	353,796,000	4.1 %	342,542,710	4.1 %
Service Charges	802,535,450	9.4 %	902,764,101	10.9 %
Interfund Transfers	699,545,207	8.2 %	786,360,603	9.5 %
Interest and Other	83,048,797	1.0 %	89,449,635	1.1 %
Permits and Fees	569,286,393	6.7 %	904,979,720	10.9 %
Fines and Forfeits	9,333,819	0.1 %	9,729,673	0.1 %
Grants	579,458,105	6.8 %	85,312,181	1.0 %
Debt and Lease Proceeds	185,000,000	2.2 %	80,000,000	1.0 %
Other Sources	17,442,851	0.2 %	39,808,393	0.5 %
5% Statutory Deduction*	\$ (183,147,898)	(2.1 %)	(210,878,017)	(2.5 %)
Total Revenues	\$ 8,536,376,339	100.0 %	\$ 8,318,172,170	100.0 %

* For budgeting purposes Florida Statute Chapter 129.01 requires a 5% statutory deduction in projected revenues for certain revenues.

Uses of Funds Countywide FY 2024-25 vs. FY 2025-26

(Chart - \$'s in millions)



Uses	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Adopted Budget	Percent of Total
General Government	\$ 638,094,076	7.5 %	\$ 530,143,963	6.4 %
Public Safety	1,366,503,726	16.0 %	1,295,886,396	15.6 %
Physical Environment	857,407,261	10.0 %	779,622,655	9.4 %
Transportation	719,833,680	8.4 %	583,722,489	7.0 %
Economic Environment	901,800,768	10.6 %	800,467,246	9.6 %
Human Services	751,822,288	8.8 %	993,044,617	11.9 %
Internal Service	308,561,544	3.6 %	313,669,131	3.8 %
Culture & Recreation	203,248,437	2.4 %	117,012,372	1.4 %
Debt Service	113,838,394	1.3 %	109,495,119	1.3 %
Reserves	1,973,342,199	23.1 %	2,008,747,579	24.1 %
Interfund Transfers	701,923,966	8.2 %	786,360,603	9.5 %
Total Expenditures	\$ 8,536,376,339	100.0 %	\$ 8,318,172,170	100.0 %

General Fund Comparison

Dept / Division	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
<u>Constitutional Officers</u>				
Board of County Commissioners	\$ 3,207,940	\$ 3,948,951	\$ 4,110,697	4.1 %
Clerk of Courts	169,452	245,000	245,000	0.0 %
Comptroller	10,020,618	10,571,707	12,348,354	16.8 %
County Mayor	1,175,834	1,387,417	1,439,496	3.8 %
Court Administration	942,152	1,289,365	1,442,230	11.9 %
Property Appraiser	24,607,801	25,952,377	26,954,840	3.9 %
Public Defender	72,505	88,223	88,223	0.0 %
Sheriff	348,116,179	383,080,294	423,303,725	10.5 %
State Attorney	29,378	85,000	85,000	0.0 %
Supervisor of Elections	21,902,398	19,148,367	22,177,610	15.8 %
Tax Collector	48,159,058	54,320,000	57,949,213	6.7 %
Total:	\$ 458,403,314	\$ 500,116,701	\$ 550,144,388	10.0 %
<u>Administration and Fiscal Services</u>				
Fiscal and Business Services	\$ 485,533	\$ 626,285	\$ 614,910	(1.8) %
Grants Management Office	0	93,067	406,458	336.7 %
Human Resources	12,427,672	15,836,294	15,702,969	(0.8) %
Information Systems and Services	55,895,373	72,758,357	73,445,529	0.9 %
Management and Budget	1,795,873	2,060,160	1,870,320	(9.2) %
Professional Standards	1,660,595	2,803,292	2,800,428	(0.1) %
Total:	\$ 72,265,045	\$ 94,177,455	\$ 94,840,614	0.7 %
<u>Administrative Services</u>				
Business Development	\$ 1,132,105	\$ 1,621,133	\$ 1,529,474	(5.7) %
Capital Projects	2,865,275	3,621,873	3,658,185	1.0 %
Facilities Management	51,607,696	64,552,836	57,084,429	(11.6) %
Fiscal & Operational Support	1,521,448	1,763,402	1,685,006	(4.4) %
Procurement	3,942,599	4,364,700	4,428,207	1.5 %
Real Estate Management	13,196,320	18,869,580	19,792,720	4.9 %
Total:	\$ 74,265,444	\$ 94,793,524	\$ 88,178,021	(7.0) %
<u>Community & Family Services</u>				
Citizen Resource & Outreach	\$ 4,451,694	\$ 8,101,423	\$ 8,016,177	(1.1) %
Citizens' Commission for Children	42,362,921	55,195,402	39,257,463	(28.9) %
Community Action	5,496,506	6,737,191	7,564,763	12.3 %
Cooperative Extension Services	1,254,280	1,715,718	1,792,753	4.5 %
Fiscal & Operational Support	3,916,296	5,761,135	6,461,112	12.1 %
Head Start	579,995	727,734	720,882	(0.9) %
Mental Health & Homeless Issues	24,599,803	48,400,707	39,438,379	(18.5) %
Regional History Center	3,570,920	6,582,823	3,780,392	(42.6) %
Youth and Family Services	13,260,639	18,267,579	17,515,843	(4.1) %
Total:	\$ 99,493,051	\$ 151,489,712	\$ 124,547,764	(17.8) %

General Fund Comparison

Dept / Division	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
<u>Corrections</u>				
Community Corrections	\$ 8,356,695	\$ 9,766,719	\$ 10,176,830	4.2 %
Corrections Admin / Command	8,384,953	9,758,588	9,841,583	0.9 %
Corrections Support Services	15,951,260	24,636,665	19,552,901	(20.6) %
Fiscal & Operational Support	5,991,509	6,620,773	6,984,159	5.5 %
In-Custody Security Operations	68,420,860	73,449,892	82,375,812	12.2 %
In-Custody Support Services	49,618,951	50,570,784	62,145,588	22.9 %
Inmate Administrative Services	13,867,321	16,063,231	17,137,072	6.7 %
Total:	\$ 170,591,548	\$ 190,866,652	\$ 208,213,945	9.1 %
<u>Fire Rescue</u>				
Fire Communication	\$ 407,163	\$ 438,659	\$ 520,695	18.7 %
Office of Emergency Management	1,322,547	1,838,705	1,674,685	(8.9) %
State Fire Control	23,970	24,700	24,700	0.0 %
Total:	\$ 1,753,681	2,302,064	\$ 2,220,080	(3.6) %
<u>Health Services</u>				
Animal Services	\$ 11,383,043	\$ 13,555,958	\$ 13,401,450	(1.1) %
Corrections Health Services	47,865,588	41,047,480	42,890,506	4.5 %
Drug Free Community Office	1,179,011	2,120,528	1,743,985	(17.8) %
Fiscal & Operational Support	3,743,436	4,183,343	4,619,846	10.4 %
Health EMS	2,628,188	3,113,730	3,028,219	(2.7) %
Medical Clinic	35,467,119	43,530,742	44,146,682	1.4 %
Medical Examiner	7,598,079	9,584,696	9,454,197	(1.4) %
Mosquito Control	3,052,574	4,026,091	3,891,769	(3.3) %
Total:	\$ 112,917,038	\$ 121,162,568	\$ 123,176,654	1.7 %
<u>Other Appropriations</u>				
Arts & Science Agencies	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %
Charter Review	161,579	117,749	73,431	(37.6) %
East Central Florida Regional Planning	309,448	311,877	315,767	1.2 %
Interfund Transfers	54,833,580	65,735,976	71,738,172	9.1 %
LYNX	73,207,915	88,960,751	101,875,909	14.5 %
MetroPlan	551,014	553,835	557,341	0.6 %
Non-Departmental	58,986,473	65,393,800	57,571,067	(12.0) %
Reserves - General Fund	0	118,744,007	124,703,073	5.0 %
SunRail	50,000	15,342,394	14,514,019	(5.4) %
Sunshine Corridor	0	500,000	500,000	0.0 %
Total:	\$ 189,681,330	\$ 357,256,339	\$ 373,463,346	4.5 %

General Fund Comparison

Dept / Division	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
<u>Other Offices</u>				
Agenda Development	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Arts and Cultural Affairs	694,144	1,137,852	874,345	(23.2) %
County Administrator	2,604,776	2,870,675	3,115,119	8.5 %
County Attorney	4,975,608	6,024,148	6,085,574	1.0 %
Economic, Trade & Tourism Development	4,596,342	5,793,618	5,771,276	(0.4) %
Innovation and Emerging Technologies	668,656	797,286	922,348	15.7 %
Innovation Lab Office	133,699	450,400	554,301	23.1 %
Legislative Affairs	592,447	906,099	926,894	2.3 %
Office of Communications	6,103,670	7,036,600	6,766,565	(3.8) %
Sustainability and Resilience Officer	407,245	855,385	636,336	(25.6) %
Total:	\$ 21,126,861	\$ 26,235,077	\$ 26,045,054	(0.7) %
<u>Planning, Environmental & Development Services</u>				
Environmental Protection	\$ 14,126,407	\$ 19,783,772	\$ 17,017,709	(14.0) %
Fiscal & Operational Support	7,526,408	9,288,406	9,761,775	5.1 %
Housing and Community Development	1,668,770	93,076,964	90,208,437	(3.1) %
Neighborhood Services	8,647,727	15,962,559	14,619,783	(8.4) %
Planning	4,069,459	4,964,286	4,611,069	(7.1) %
Zoning	3,373,849	4,101,360	4,319,894	5.3 %
Total:	\$ 39,412,620	\$ 147,177,347	\$ 140,538,667	(4.5) %
<u>Special Revenue</u>				
Donations Fund	\$ 34,403	\$ 105,204	\$ 112,595	7.0 %
Total:	\$ 34,403	\$ 105,204	\$ 112,595	7.0 %
Grand Total:	<u>\$1,239,944,335</u>	<u>\$1,685,682,643</u>	<u>\$1,731,481,128</u>	<u>2.7 %</u>

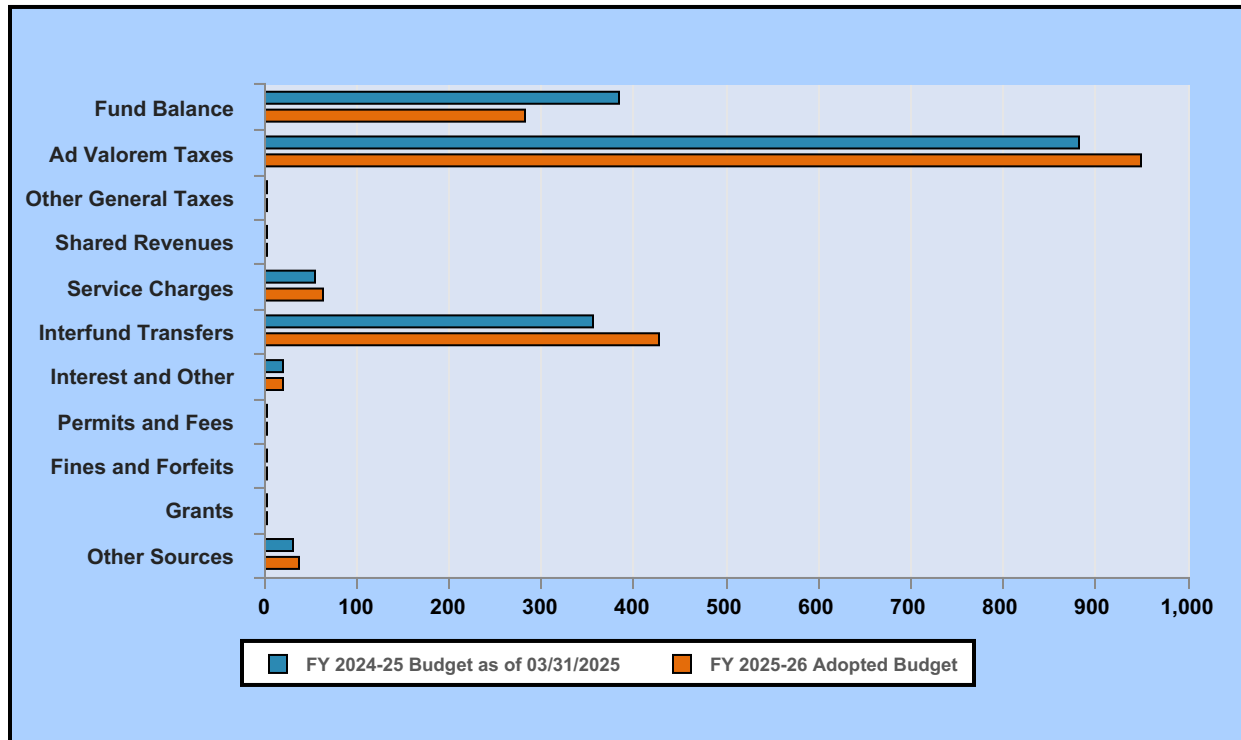


Sources of Funds

General Fund (and Subfunds)

FY 2024-25 vs. FY 2025-26

(Chart - \$'s in millions)



Sources	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Adopted Budget	Percent of Total
Fund Balance	\$ 384,246,728	22.8 %	\$ 282,851,343	16.3 %
Ad Valorem Taxes	883,925,662	52.4 %	950,514,668	54.9 %
Other General Taxes	2,309,000	0.1 %	2,209,000	0.1 %
Shared Revenues	1,531,500	0.1 %	1,561,500	0.1 %
Service Charges	53,749,114	3.2 %	61,846,914	3.6 %
Interfund Transfers	354,751,087	21.0 %	426,281,718	24.6 %
Interest and Other	19,504,110	1.2 %	18,759,432	1.1 %
Permits and Fees	1,275,900	0.1 %	1,412,400	0.1 %
Fines and Forfeits	1,293,575	0.1 %	1,330,825	0.1 %
Grants	2,621,120	0.2 %	2,621,120	0.2 %
Other Sources	30,300,000	1.8 %	35,900,000	2.1 %
5% Statutory Deduction*	(49,825,153)	(3.0) %	(53,807,792)	(3.1) %
Total Revenues	\$ 1,685,682,643	100.0 %	\$ 1,731,481,128	100.0 %

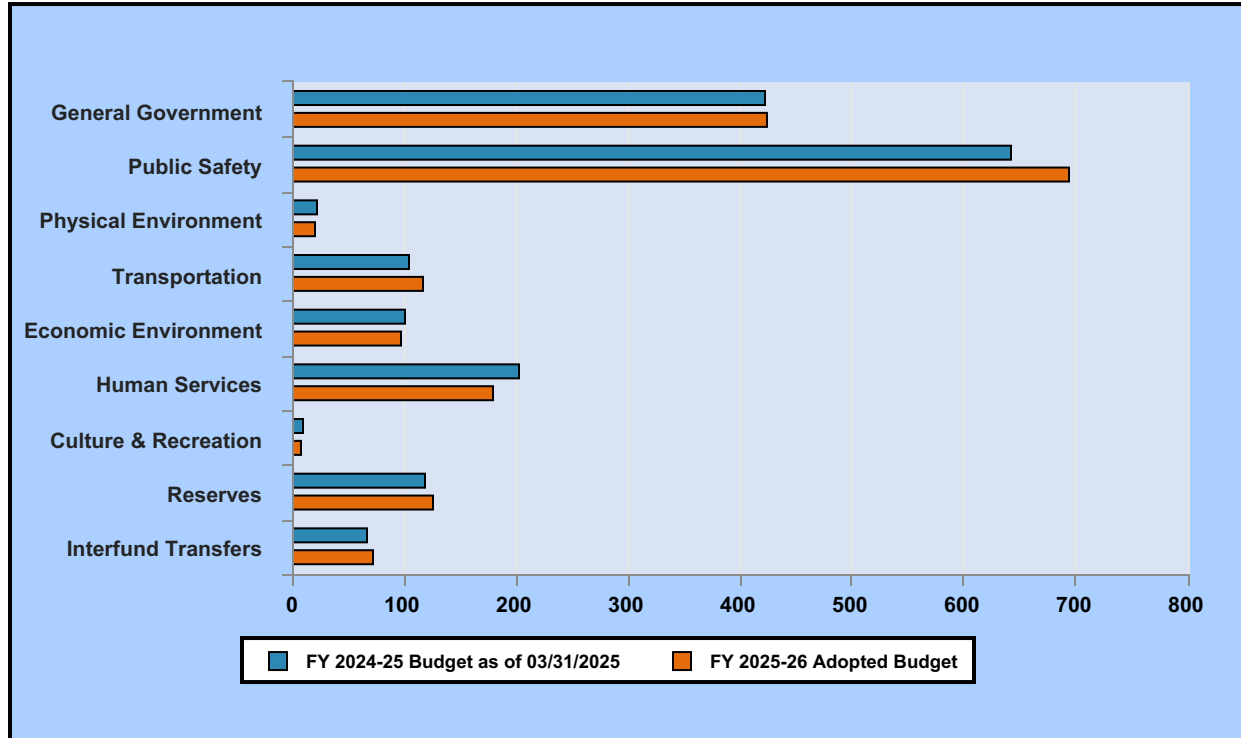
* For budgeting purposes Florida Statute Chapter 129.01 requires a 5% statutory deduction in projected revenues for certain revenues.

Uses of Funds

General Fund (and Subfunds)

FY 2024-25 vs. FY 2025-26

(Chart - \$'s in millions)



Uses	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Adopted Budget	Percent of Total
General Government	\$ 421,975,704	25.0 %	\$ 423,283,204	24.4 %
Public Safety	642,709,129	38.1 %	694,490,609	40.1 %
Physical Environment	21,499,490	1.3 %	18,810,462	1.1 %
Transportation	104,303,145	6.2 %	116,389,928	6.7 %
Economic Environment	99,483,953	5.9 %	96,282,652	5.6 %
Human Services	201,732,852	12.0 %	178,917,720	10.3 %
Culture & Recreation	9,498,387	0.6 %	6,865,308	0.4 %
Reserves	118,744,007	7.0 %	124,703,073	7.2 %
Interfund Transfers	65,735,976	3.9 %	71,738,172	4.2 %
Total Expenditures	\$ 1,685,682,643	100.0 %	\$ 1,731,481,128	100.0 %

INTERFUND TRANSFERS IN			
TO	Adopted	FROM	Adopted
General Fund / 0001	\$ 404,949,339	Special Tax MSTU / 1005	\$ 336,091,840
		School Impact Fees / 1040	925,000
		International-Drive CRA / 1246	7,723,011
		Sales Tax Trust Fund / 2314	41,276,352
		Water Utilities System / 4420	13,000,000
		Convention Center / 4430	3,600,000
		Grants	2,333,136
Subtotal General Fund / 0001	\$ 404,949,339		\$ 404,949,339
Mosquito Control / 0230	\$ 3,591,769	General Fund / 0001	\$ 3,591,769
Affordable Housing Trust / 0231	17,715,610	General Fund / 0001	17,715,610
CFS Board Donations / 0235	25,000	General Fund / 0001	25,000
Subtot. Gen. Fund Subfunds	\$ 21,332,379		\$ 21,332,379
Transportation Trust / 1002	150,200,000	Sales Tax Trust Fund / 2314	150,200,000
Local Option Gas Tax / 1004	35,100,000	Sales Tax Trust Fund / 2314	35,100,000
Special Tax MSTU / 1005	99,039,273	Public Service Tax / 2319	99,039,273
Orange County CRA / 1025	1,408,874	General Fund / 0001	1,408,874
Drug Abuse Trust Fund / 1027	120,900	General Fund / 0001	120,900
Parks / 1050	21,500,000	Public Service Tax / 2319	21,500,000
MSTU / 1188	220,000	Transportation Trust / 1002	220,000
I-Drive CRA / 1246	31,191,107	General Fund / 0001	31,191,107
Court Technology / 1247	8,979,835	General Fund / 0001	8,979,835
Local Court Programs / 1251	1,809,832	General Fund / 0001	1,809,832
Legal Aid Programs / 1252	1,423,921	General Fund / 0001	1,423,921
Juvenile Court Programs / 1254	131,324	General Fund / 0001	131,324
Horizon West Town Center / 1452	\$ 628,665	Lakeside Village Adequate Public Facility / 1450	\$ 508,726
Horizon West Village F / 1453	102,160	Horizon West Village H Adequate Public Facility / 1451	222,099
Subtot. Adequate Public Facilities	\$ 730,825		\$ 730,825
Water Utilities System / 4420	2,882,994	MSTU / 4427	2,882,994
Grants	5,340,000	General Fund / 0001	5,340,000
TOTAL	\$ 786,360,603	TOTAL	\$ 786,360,603

INTERFUND TRANSFERS OUT			
FROM	Adopted	TO	Adopted
General Fund / 0001	\$ 71,738,172	Grants	\$ 5,340,000
		Mosquito Control / 0230	3,591,769
		Affordable Housing Trust / 0231	17,715,610
		CFS Board Donations / 0235	25,000
		Orange County CRA / 1025	1,408,874
		Drug Abuse Trust Fund / 1027	120,900
		I-Drive CRA / 1246	31,191,107
		Court Technology / 1247	8,979,835
		Local Court Programs / 1251	1,809,832
		Legal Aid Programs / 1252	1,423,921
		Juvenile Court Programs / 1254	131,324
Subtotal General Fund / 0001	\$ 71,738,172		\$ 71,738,172
Transportation Trust / 1002	220,000	MSTU / 1188	220,000
Special Tax MSTU / 1005	336,091,840	General Fund / 0001	336,091,840
School Impact Fees / 1040	925,000	General Fund / 0001	925,000
International Drive CRA / 1246	7,723,011	General Fund / 0001	7,723,011
Lakeside Village Adequate Public Facility / 1450	\$ 508,726	Horizon West Town Center / 1452	\$ 628,665
Horizon West Village H Adequate Public Facility / 1451	222,099	Horizon West Village F / 1453	102,160
Subtot. Adequate Public Facilities	\$ 730,825		\$ 730,825
Sales Tax Trust Fund / 2314	\$ 226,576,352	General Fund / 0001	\$ 41,276,352
		Transportation Trust / 1002	150,200,000
		Local Option Gas Tax / 1004	35,100,000
Subtot. Sales Tax Trust / 2314	\$ 226,576,352		\$ 226,576,352
Public Service Tax / 2319	\$ 120,539,273	Special Tax MSTU / 1005	\$ 99,039,273
		Parks / 1050	21,500,000
Subtot. Public Serv. Tax / 2319	\$ 120,539,273		\$ 120,539,273
Water Utilities System / 4420	13,000,000	General Fund / 0001	13,000,000
MSTU / 4422	2,823,662	Water Utilities System / 4420	2,823,662
MSTU / 4427	59,332	Water Utilities System / 4420	59,332
Convention Center / 4430	3,600,000	General Fund / 0001	3,600,000
Grants	2,333,136	General Fund / 0001	2,333,136
TOTAL	\$ 786,360,603	TOTAL	\$ 786,360,603

FUND BALANCES

A significant portion of the county budget consists of "fund balances." Fund balance, also called Cash Brought Forward (CBF), consists of all unused funds rolled over from the previous year to the current year. The accounting principles that provide for fund balance are unique to governmental and nonprofit accounting. Fund balance is essentially the difference between current fund assets and current fund liabilities.

GASB STATEMENT NO. 54

FUND BALANCE REPORTING AND GOVERNMENTAL FUND

In March of 2009, the Governmental Accounting Standards Board (GASB) released Statement 54 to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Orange County has fully complied with the new requirements for financial statements for periods beginning after June 15, 2010.

FUND BALANCES FOR FY 2025-26

Fund Balance (or Cash Brought Forward) for the upcoming fiscal year represents approximately 37.7% of the county's available revenues. The table below shows some of Orange County's largest funds, their budgeted FY 2025-26 fund balances, and how fund balance varies as a percentage of total budget.

Fund Name	FY 2025-26 Budgeted Cash Brought Forward	FY 2025-26 Total Revenue Budgeted	CBF As Percent of Revenue Budget
Convention Center	\$ 528,492,303	\$ 968,480,177	54.6%
Sales Tax Trust Fund	\$ 438,400,000	\$ 671,246,900	65.3%
Misc Construction Projects	\$ 429,400,000	\$ 540,011,740	79.5%
General Fund and Subfunds	\$ 282,851,343	\$ 1,731,481,128	16.3%
Water Utilities System	\$ 212,865,228	\$ 628,385,470	33.9%
Transportation Impact Fees	\$ 146,000,000	\$ 175,175,450	83.3%
Public Svcs Tax Bonds	\$ 129,910,000	\$ 226,825,200	57.3%
OC Fire Prot & EMS/MSTU	\$ 125,000,000	\$ 519,135,541	24.1%

FUND BALANCES TARGETS

Unrestricted Fund Balance Target

It shall be the goal of the Board of County Commissioners (BCC) that the general governmental unrestricted fund balance is budgeted at no less than 7% of projected operating revenues for that fund for the fiscal year. This amount includes reserves for cash balance, reserve for contingency, and designated reserves.

Restricted Fund Balance

The BCC shall budget restricted fund balance, and the associated restricted reserves for all statutory and contractual obligations.

The BCC shall budget restricted fund balance, and the associated restricted reserves for all currently due debt repayment obligations, as required by the debt instrument, and as needed to maintain the appropriate credit ratings.

Fund balance in the self-insurance funds shall be designated for payment for future claims in an amount adequate to meet estimated liabilities, plus an amount necessary for rate stabilization. The fund balance shall be restricted to such purposes as appropriate for the fund.

Committed and Assigned Fund Balance

It is the goal of the BCC to also commit and assign fund balance for any known future land acquisition, one-time nonrecurring expenditures, finance operations, capital projects, or in any other case where the estimated costs of such designation are lower than the estimated costs of borrowing to meet such obligations. Designations should include all known or contemplated events within the five-year budget planning period.

Utilization of Fund Balance

Designated fund balance is counted as part of the unrestricted fund balance and may be appropriated by the BCC, as needed, in case of emergencies, rate stabilization needs, unpredicted revenue shortfalls, or in cases where maintaining the fund balance target would be a clear financial detriment to Orange County. Designated fund balance may also be counted in computations of “working capital” and considered to be unrestricted for purposes of computing cash flow needs during the budget year.

FUND TYPES

Special Revenue Funds

Special revenue funds account for the proceeds of revenue sources that are legally restricted to expenditure for a specified purpose. The BCC shall exercise their responsibility to ensure that all special revenue funds are budgeted in a prudent manner, consistent with the legal authority underlying the creation of the individual funds. Fund balance shall be budgeted in such a way as to provide for operating cash flow, contingency, and any appropriate designations of reserves.

Debt Service Funds

Debt service funds normally are subject to ordinance, resolution, or other legal requirements that dictate the amount of reserves required, and therefore dictate fund balance budgeting. The BCC has discretion over the budgeting of fund balance; the fund balance shall be budgeted in such a way as to provide for budgeted cash flow, contingency, and any appropriate designations of reserves.

Capital Project Funds

Capital project funds are created to account for resources designated for the construction or acquisition of infrastructure or other major improvements. The BCC has the responsibility to ensure that fund balance plus future revenues are sufficient for the intended expenditures. The fund balance shall be budgeted in such a way as to provide for operating cash flow, contingency, and all appropriate designations of reserves.

Enterprise Funds

Enterprise funds have the responsibility to provide for cash flow, contingency, and designations, but they must do so in an environment that may include numerous restrictions on reserves, such as debt service, provision for facility closure costs, and non-cash accumulation of fund balance.

Internal Service Funds

Internal service funds have the responsibility to provide for cash flow, contingency, and designations, but they may also be asked to provide reserves for routine asset replacement, reserves for actuarial valuation of liabilities, and non-cash accumulation of fund balance.

Estimated Fund Balances

Fund Group / Fund	FY 2023-24 Budget	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	\$ 353,814,040	\$ 384,246,728	\$ 282,851,343	(26.4)%
Total General Fund and Sub Funds	\$ 353,814,040	\$ 384,246,728	\$ 282,851,343	(26.4)%
Special Revenue Funds				
7000 Level (Federal) Grant - Funds	\$ 2,017,414	\$ 3,062,597	\$ 0	(100.0)%
8000 Level (State) Grants - Funds	2,686,514	1,928,852	0	(100.0)%
911 Fee	21,429,391	22,197,436	20,697,436	(6.8)%
Air Pollution Control	417,571	375,801	100,000	(73.4)%
Air Quality Improvement	599,478	452,399	612,154	35.3 %
Animal Services Trust Funds	246,474	309,809	183,325	(40.8)%
Aquatic Weed (Non-Tax) Districts	519,227	543,090	503,911	(7.2)%
Aquatic Weed (Tax) Districts	7,089,434	8,305,942	9,149,430	10.2 %
Boating Improvement Program	1,733,532	1,872,208	1,923,757	2.8 %
Building Safety	47,905,301	37,319,455	27,930,000	(25.2)%
Conservation Trust and Subfunds	4,992,289	7,122,407	6,624,365	(7.0)%
Constitutional Gas Tax	36,948,780	56,000,166	21,000,000	(62.5)%
Coronavirus Grant Funds	0	0	0	0.0 %
Court Facilities	4,092,528	3,894,975	2,999,079	(23.0)%
Court Technology	102,395	9,722	0	(100.0)%
Crime Prevention ORD 98-01	119,030	91,654	91,965	0.3 %
Cyber Safety	1,554	1,675	1,675	0.0 %
Driver Education Safety Trust Fund	47,030	38,711	0	(100.0)%
Drug Abuse Trust Fund	118,471	60,250	60,250	0.0 %
Energy Efficiency Renew Energy & Conservation	15,312	15,917	15,917	0.0 %
I-Drive MSTU Funds	567,381	649,703	296,300	(54.4)%
Inmate Commissary Fund	6,192,050	7,267,631	6,127,405	(15.7)%
Intergovernmental Radio Program	1,357,338	1,373,151	1,373,151	0.0 %
International Drive CRA	143,811,386	168,588,590	97,573,752	(42.1)%
Juvenile Court Programs	18,212	13,822	0	(100.0)%
Law Enf. Federal Forfeiture Funding	1,454,884	999,080	500,000	(50.0)%
Law Enforce Educ-Corrections	780,035	954,465	873,670	(8.5)%
Law Enforcement / Education Sheriff	646,202	743,229	750,000	0.9 %
Law Enforcement/Confiscated Prop	2,551,450	2,640,230	2,600,000	(1.5)%
Law Library	0	(902)	0	(100.0)%
Law Enforcement Justice Federal Forfeiture	1,387,917	1,620,284	1,500,000	(7.4)%
Legal Aid	(24,773)	2,682	0	(100.0)%
Local Court Programs	81,844	168,181	0	(100.0)%
Local Housing Asst (SHIP)	16,231,762	16,120,563	15,000,000	(7.0)%
Local Option Gas Tax	64,572,460	41,380,085	20,000,000	(51.7)%
Local Provider Participation Fund	1,023,615	150,002	3,206,404	2037.6 %
Mandatory Refuse Collection	39,022,911	51,085,128	56,581,597	10.8 %
Municipal Service Districts	37,588,132	41,236,812	38,454,880	(6.7)%
OBT Comm Redev Area Trust Fund	3,912,432	5,052,373	6,024,940	19.2 %
OC Fire Prot & EMS/MSTU	85,623,128	101,469,627	125,000,000	23.2 %
Orange Blossom Trail NID 90-24	157,621	85,440	84,430	(1.2)%

Estimated Fund Balances

Fund Group / Fund	FY 2023-24 Budget	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Parks Fund	33,101,808	33,653,745	25,000,000	(25.7)%
Pharmaceutical Settlement Funds	8,631,943	12,634,327	11,929,634	(5.6)%
Pine Hills Local Govt NID	422,123	432,816	432,816	0.0 %
Pine Ridge Traffic Control	69,083	60,569	60,569	0.0 %
Pollutant Storage Tank	38,410	70,332	59,310	(15.7)%
Special Tax MSTU	10,224,494	13,273,786	8,125,000	(38.8)%
Teen Court	375,123	422,603	325,000	(23.1)%
Transportation Trust	46,063,170	52,655,976	34,300,000	(34.9)%
Tree Replacement Trust	596,999	614,683	520,481	(15.3)%
Water and Navigation Funds	16,777,401	19,167,630	20,978,648	9.4 %
Total Special Revenue Funds	\$ 654,338,266	\$ 718,189,709	\$ 569,571,251	(20.7)%
Enterprise Funds				
Convention Center Funds	\$ 426,227,158	\$ 486,908,825	\$ 528,492,303	8.5 %
Other Enterprise Funds	99,904	2	0	(100.0)%
Solid Waste System	109,531,765	109,834,465	124,216,451	13.1 %
Water Utilities System	196,794,372	158,614,305	212,865,228	34.2 %
Water Utilities System MSTUs	689,307	984,574	1,127,554	14.5 %
Total Enterprise Funds	\$ 733,342,506	\$ 756,342,171	\$ 866,701,536	14.6 %
Internal Service Funds				
Employees Benefits	\$ 83,912,447	\$ 96,602,897	\$ 99,100,000	2.6 %
Fleet Management Dept	8,506,481	10,812,463	3,850,000	(64.4)%
Risk Management Captive Insurance Program	0	10,422,000	275,815	(97.4)%
Risk Management Program	76,569,899	76,121,325	85,000,000	11.7 %
Total Internal Service Funds	\$ 168,988,827	\$ 193,958,685	\$ 188,225,815	(3.0)%
Capital Construction Funds				
Fire Impact Fees	\$ 11,032,580	\$ 13,689,308	\$ 5,079,980	(62.9)%
Horizons West Village	546,308	567,943	567,943	0.0 %
Lakeside Village Adequate Public Facility	132,837	207,654	682,434	228.6 %
Law Enforce Impact Fees	10,619,767	7,509,138	300,000	(96.0)%
Misc Construction Projects	516,149,361	519,944,589	429,400,000	(17.4)%
Parks & Recreation Impact Fees	52,278,602	49,189,166	36,020,459	(26.8)%
Transportation - Deficient Segment Funds	38,648,378	46,780,820	47,161,872	0.8 %
Transportation Impact Fees	167,596,134	182,618,802	146,000,000	(20.1)%
Total Capital Construction Funds	\$ 797,003,967	\$ 820,507,420	\$ 665,212,688	(18.9)%
Debt Service Funds				
Orange County Promissory Note Series 2010	\$ 245	\$ 0	\$ 0	0.0 %
Public Service Tax Bonds	110,865,050	123,188,773	129,910,000	5.5 %
Sales Tax Trust Fund	335,163,517	393,011,079	438,400,000	11.5 %
Total Others	\$ 446,028,812	\$ 516,199,852	\$ 568,310,000	10.1 %
County Total	\$3,153,516,418	\$3,389,444,565	\$3,140,872,633	(7.3)%

Note: General Fund Subfunds include the Mosquito Control Fund, the Affordable Housing Trust Fund as well as donations funds. MSBU agency funds and other fiduciary activities may be presented separately.

Fund Balances Brought Forward

FY 2024-25 Budget as of 03/31/2025				
Fund Group	Beginning	Budgeted Sources	Budgeted Uses	Ending
General Fund and Sub Funds	\$ 384,246,728	\$ 1,301,435,915	\$ 1,566,938,636	\$ 118,744,007
Enterprise Funds	756,342,171	1,013,151,171	1,199,288,008	570,205,334
Capital Construction Funds	820,507,420	155,714,475	658,198,908	318,022,987
Debt Service Funds	516,199,852	335,748,905	337,265,807	514,682,950
Special Revenue Funds	718,189,709	2,122,921,062	2,492,781,237	348,329,534
Internal Service Funds	193,958,685	217,960,246	308,561,544	103,357,387
Total All Funds	\$ 3,389,444,565	\$ 5,146,931,774	\$ 6,563,034,140	\$ 1,973,342,199

FY 2025-26 Adopted Budget				
Fund Group	Beginning	Budgeted Sources	Budgeted Uses	Ending
General Fund and Sub Funds	\$ 282,851,343	\$ 1,448,629,785	\$ 1,606,778,055	\$ 124,703,073
Enterprise Funds	866,701,536	932,081,495	1,347,824,614	450,958,417
Capital Construction Funds	665,212,688	153,808,342	345,597,036	473,423,994
Debt Service Funds	568,310,000	329,762,100	366,579,289	531,492,811
Special Revenue Funds	569,571,251	2,088,481,283	2,328,976,466	329,076,068
Internal Service Funds	188,225,815	224,536,532	313,669,131	99,093,216
Total All Funds	\$ 3,140,872,633	\$ 5,177,299,537	\$ 6,309,424,591	\$ 2,008,747,579

TAX AND MILLAGE INFORMATION

The five (5) pages that follow provide information on the millages levied by Orange County. Orange County has, in addition to its countywide tax millage, several additional millages, which may be levied in special taxing districts encompassing territory smaller than the overall county. These special taxing districts provide services ranging from cleaning of lakes to provision of law enforcement services by the Sheriff in the unincorporated area.

Under Florida law, counties are required to sum all ad valorem revenues derived from the countywide levy and all special taxing districts (excluding voted levies and taxing districts independent of the county), and divide this revenue by the countywide tax roll. This is called the "aggregate millage" and is the rate that determines whether or not the county is required to advertise its intent to increase taxes.

The millage schedule presents the rolled back millage compared with the prior year's millage and the current year's millage levy.

QUESTIONS AND ANSWERS

1. What is included in the countywide millage?

The countywide millage of 4.4347 consists of three (3) components: 1) General Fund (4.0441), 2) Capital Projects Fund (0.2250), and 3) Parks Fund (0.1656). The General Fund is the backbone of the county's financial structure. The bulk of Orange County's services are paid for out of this fund.

Given the major infrastructure needs in our ever-growing community, the Board of County Commissioners decided in 1985 to levy a separate millage to pay for major capital projects. FY 1997-98 was the first year a portion of the countywide millage was dedicated for Parks & Recreation's operation and capital improvements.

2. Are millage rates changing for FY 2025-26?

With two (2) exceptions, the millage for each entity is the prior year adopted millage. The millages for Bass Lake and Lake Jean are decreasing.

For FY 2025-26, the Library Operating millage is remaining unchanged.

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

$(\text{Taxable value} / 1000) * \text{millage rate} = \text{property tax}$

Example:

Assessed value:	\$	250,000
Less homestead exemption:		(50,000)
Taxable value:	\$	200,000

First, $(\$200,000 / 1000) = \200.00

Then, $\$200.00 * 5.0000 \text{ mills} = \$1,000.00 \text{ property tax}$

(sample millage)

Common Terms used in budgeting:

Millage: The rate charged per \$1,000 of taxable value. (For example: On a house with a taxable value of \$100,000 each mill would equal \$100 in taxes.)

Tax Base: The total value of land and personal property on which a taxing entity, such as the county, can levy property taxes. Because some land is partially or completely exempt from taxes, the tax base is usually smaller than the actual value of the property in the county.

Rolled-Back Rate: The millage which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100%, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115% of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value.

Aggregate Millage Rate: That millage rate obtained from the quotient of the sum of all ad valorem taxes levied by the county for countywide purposes plus the ad valorem taxes levied for all districts dependent to the county, divided by the total taxable value of the county.

Exemptions: Exemptions are granted by the state and either lower the taxable value of property or can result in removing it from the tax rolls completely. Available exemptions include the following: Homestead Exemption, Widow/Widower, Disability, Limited Income Senior, Military/Veterans, Fallen Hero, and Total and Permanent Disability.



**MILLAGE AND PROPERTY VALUE DETAIL
FISCAL YEAR 2025-26**

				[1] Adjusted Prior Year Proceeds	Current Year Adjusted Value (\$ millions)	[2] Adjusted Current Year Adjusted Value	Rolled-Back Proceeds	Current Year Rolled- Back	[3] Current Year Maj. Vote Max. Millage Allowed	[4] Current Year Adopted	Current Year Gross Taxable Value	Current Year Estimated Final Proceeds	Percent Change Over Rolled- Back	Percent Change FY 25 to FY 26	Percent Change in Taxable Value
Prior Millage	Prior Year Value (\$ millions)	Prior Year Proceeds													
COUNTY-WIDE															
General Fund	4.0441	218,489.7	883,594,131	818,913,840	230,380.7	214,953,358,408	895,421,907	3.8097		4.0441	235,037,380,018	950,514,668	N/A	0.00 %	7.57 %
Capital Projects Fund	0.2250	218,489.7	49,160,179	49,160,179	230,380.7	214,953,358,408	53,753,049	0.2287		0.2250	235,037,380,018	52,883,411	N/A	0.00 %	7.57 %
Parks Fund	0.1656	218,489.7	36,181,892	36,181,892	230,380.7	214,953,358,408	39,556,791	0.1683		0.1656	235,037,380,018	38,922,190	N/A	0.00 %	7.57 %
Total County-Wide	4.4347	218,489.7	968,936,202	904,255,911	230,380.7	214,953,358,408	988,731,747	4.2068	7.5144	4.4347	235,037,380,018	1,042,320,269	5.42 %	0.00 %	7.57 %
Special Tax - MSTU															
Service Districts															
Cnty - Unincorporated	1.8043	115,081.9	207,642,302	207,642,302	121,117.7	121,117,662,969	211,847,491	1.7144	1.9309	1.8043	123,569,465,232	222,956,386	5.24 %	0.00 %	7.38 %
County Fire And EMS	2.8437	115,041.1	327,142,397	327,142,397	121,075.3	121,075,326,706	333,770,302	2.7020	2.8239	2.8437	123,527,128,969	351,274,097	5.24 %	0.00 %	7.38 %
OBT Corridor Improvements	0.5932	1,149.9	682,122	682,122	1,197.5	1,197,462,782	682,146	0.5696	0.6113	0.5932	1,197,588,212	710,409	4.14 %	0.00 %	4.15 %
OBT Neighborhood Improv.	0.2554	2,710.9	692,364	692,364	2,894.2	2,894,229,521	692,867	0.2392	0.2522	0.2554	2,896,599,678	739,792	6.77 %	0.00 %	6.85 %
Orlando Central Park MSTU	1.1549	1,346.9	1,555,500	1,555,500	1,492.3	1,492,305,027	1,556,804	1.0423	1.0893	1.1549	1,493,623,308	1,724,986	10.80 %	0.00 %	10.90 %
I-Drive Master Transit	0.2334	13,307.5	3,105,980	3,105,980	13,840.5	13,840,548,241	3,200,283	0.2244	0.2511	0.2334	14,261,510,580	3,328,637	4.01 %	0.00 %	7.17 %
I-Drive Bus Service	0.7523	7,765.0	5,841,602	5,841,602	8,122.3	8,122,312,818	5,969,643	0.7192	0.7892	0.7523	8,300,392,965	6,244,386	4.60 %	0.00 %	6.90 %
N. I-Drive Improvement	0.1601	1,694.4	271,280	271,280	1,752.7	1,752,682,616	274,258	0.1548	0.1701	0.1601	1,771,689,403	283,647	3.42 %	0.00 %	4.56 %
Apopka-Vineland Improv.	0.6000	507.7	304,608	304,608	541.0	540,985,694	304,734	0.5631	0.6525	0.6000	541,172,670	324,704	6.55 %	0.00 %	6.60 %
Lake Districts															
Bass Lake	1.3872	16.4	22,714	22,714	17.1	17,146,607	22,714	1.3247	1.3844	1.1098	17,146,607	19,029	(16.22)%	(20.00)%	4.72 %
Big Sand Lake	0.1378	2,265.6	312,205	312,205	2,318.7	2,318,725,284	312,517	0.1346	0.1778	0.1378	2,321,821,074	319,947	2.38 %	0.00 %	2.48 %
Lake Holden	2.5337	95.9	242,914	242,914	103.0	102,991,287	248,664	2.3586	2.4650	2.5337	105,428,711	267,125	7.42 %	0.00 %	9.97 %
Lake Horseshoe	0.0000	15.5	0	0	17.2	17,190,637	0	0.0000	0.0000	0.0000	17,190,637	0	N/A	N/A	10.97 %
Lake Irma	0.6200	52.2	32,384	32,384	54.5	54,508,553	32,821	0.5941	0.6313	0.6200	55,245,499	34,252	4.36 %	0.00 %	5.77 %
Lake Jean	0.0410	43.9	1,800	1,800	46.7	46,689,429	1,802	0.0386	1.5731	0.0205	46,694,429	957	(46.89)%	(50.00)%	6.39 %
Lake Jessamine	0.6545	258.6	169,250	169,250	269.7	269,653,772	169,519	0.6277	0.7497	0.6545	270,063,185	176,756	4.27 %	0.00 %	4.43 %
Lake Killarney	0.8613	34.0	29,271	29,271	36.5	36,472,840	29,269	0.8025	0.8387	0.8613	36,472,840	31,414	7.33 %	0.00 %	7.32 %
Lake Mary	3.0000	21.1	63,259	63,259	22.6	22,572,436	63,259	2.8025	2.9289	3.0000	22,572,436	67,717	7.05 %	0.00 %	7.05 %
Lake Ola	2.0000	52.4	104,795	104,795	54.9	54,909,240	105,225	1.9085	1.9946	2.0000	55,135,149	110,270	4.79 %	0.00 %	5.22 %
Lake Pickett	1.7597	209.3	368,276	368,276	217.0	217,012,469	424,718	1.6970	1.8311	1.7597	250,275,538	440,410	3.69 %	0.00 %	19.59 %
Lake Price	1.0719	25.4	27,237	27,237	26.9	26,892,416	27,252	1.0128	1.6666	1.0719	26,907,294	28,842	5.84 %	0.00 %	5.89 %
Lake Rose	0.7594	29.1	22,105	22,105	31.5	31,487,274	22,124	0.7020	1.8222	0.7594	31,515,274	23,933	8.18 %	0.00 %	8.27 %
Lake Sue	1.2500	27.2	34,043	34,043	28.4	28,363,707	34,042	1.2002	1.2631	1.2500	28,363,707	35,455	4.15 %	0.00 %	4.15 %
Lake Whipoorwill	0.0000	231.2	0	0	236.0	235,974,268	0	0.0000	0.0000	0.0000	238,025,428	0	N/A	N/A	2.96 %
Little Lake Fairview	0.5000	30.9	15,465	15,465	32.6	32,550,083	15,465	0.4751	0.5072	0.5000	32,550,861	16,275	5.24 %	0.00 %	5.24 %
South Lake Fairview	0.0171	28.7	491	491	30.7	30,702,872	496	0.0160	0.1841	0.0171	31,013,030	530	6.88 %	0.00 %	7.93 %
Water And Navigation															
Lake Conway Water & Nav.	0.5750	1,493.9	858,980	858,980	1,583.9	1,583,898,894	860,440	0.5423	0.5668	0.5750	1,586,650,065	912,324	6.03 %	0.00 %	6.21 %
Windermere Navigation	0.2528	8,233.5	2,081,426	2,081,426	8,742.7	8,742,728,739	2,099,376	0.2381	0.3121	0.2528	8,817,201,903	2,228,989	6.17 %	0.00 %	7.09 %
COUNTY:															
Aggregate Comparison	6.9612	218,489.7	1,520,560,972	1,455,880,681	230,380.7	214,953,358,408	1,591,908,175	6.7730		6.9547	235,037,380,018	1,634,621,538	2.68 %	(0.09)%	7.57 %
Indep. Spec. Dist.-Voted Millage															
Library Operating	0.3748	205,783.8	77,127,785	77,127,785	216,764.2	216,764,155,106	78,723,698	0.3558	0.3936	0.3748	221,258,286,267	82,927,606	5.34 %	0.00 %	7.52 %

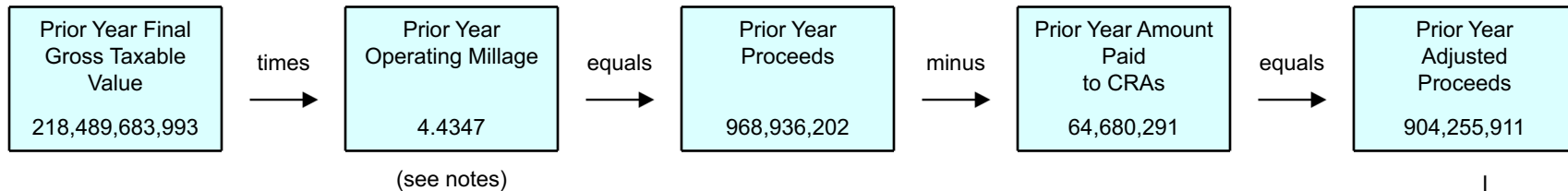
Notes:

- [1] The Adjusted Prior Year Proceeds amount equals the Prior Year Proceeds amount less the tax increment revenue amount paid in the prior year to community redevelopment area (CRA) trust funds. In the prior year, the General Fund paid \$64,680,291 to CRAs.
- [2] The Adjusted Current Year Adjusted Value amount equals the Current Year Adjusted Value amount less the CRAs' current year dedicated increment value of \$15,427,380,669. This adjustment applies only to Countywide computations.
- [3] The current year maximum millage allowed with a majority vote is computed in accordance with Florida Department of Revenue guidance. If the prior year operating millage was less than the prior year maximum millage allowed with a majority vote, then an adjusted current year rolled-back rate is computed as if the maximum millage allowed with a majority vote had been adopted in the prior year. The current year rolled-back rate (or adjusted current year rolled-back rate) is then increased by a factor of 4.51% to adjust for the percent change in per capita Florida personal income. The result is the current year maximum millage allowed with a majority vote.
- [4] With two (2) exceptions, the proposed millage for each entity is the prior year adopted millage. The millages for Lake Bass and Lake Jean are decreasing.

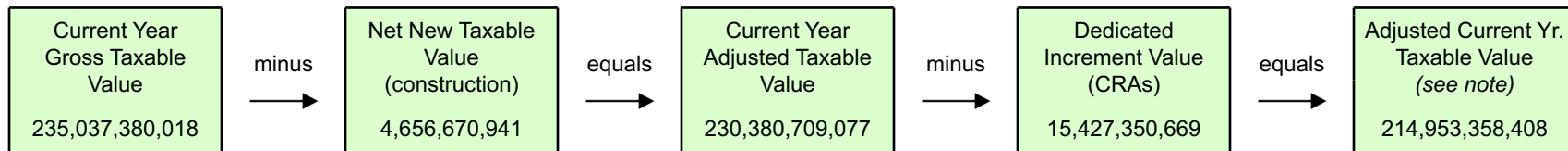
Millage Computation Process

General County (County-Wide) Rolled-Back Millage Rate

Prior Year Data



Current Year Data



divided by

equals

**Current Year
Rolled-Back
Rate
4.2068**

Notes:

Millage - The term "millage" is used throughout the budget book, and is defined in our Glossary as a tax rate per \$1,000 of taxable value. So in the computations above, for example, the "millage" rate is divided by 1,000 before being multiplied by the taxable value.

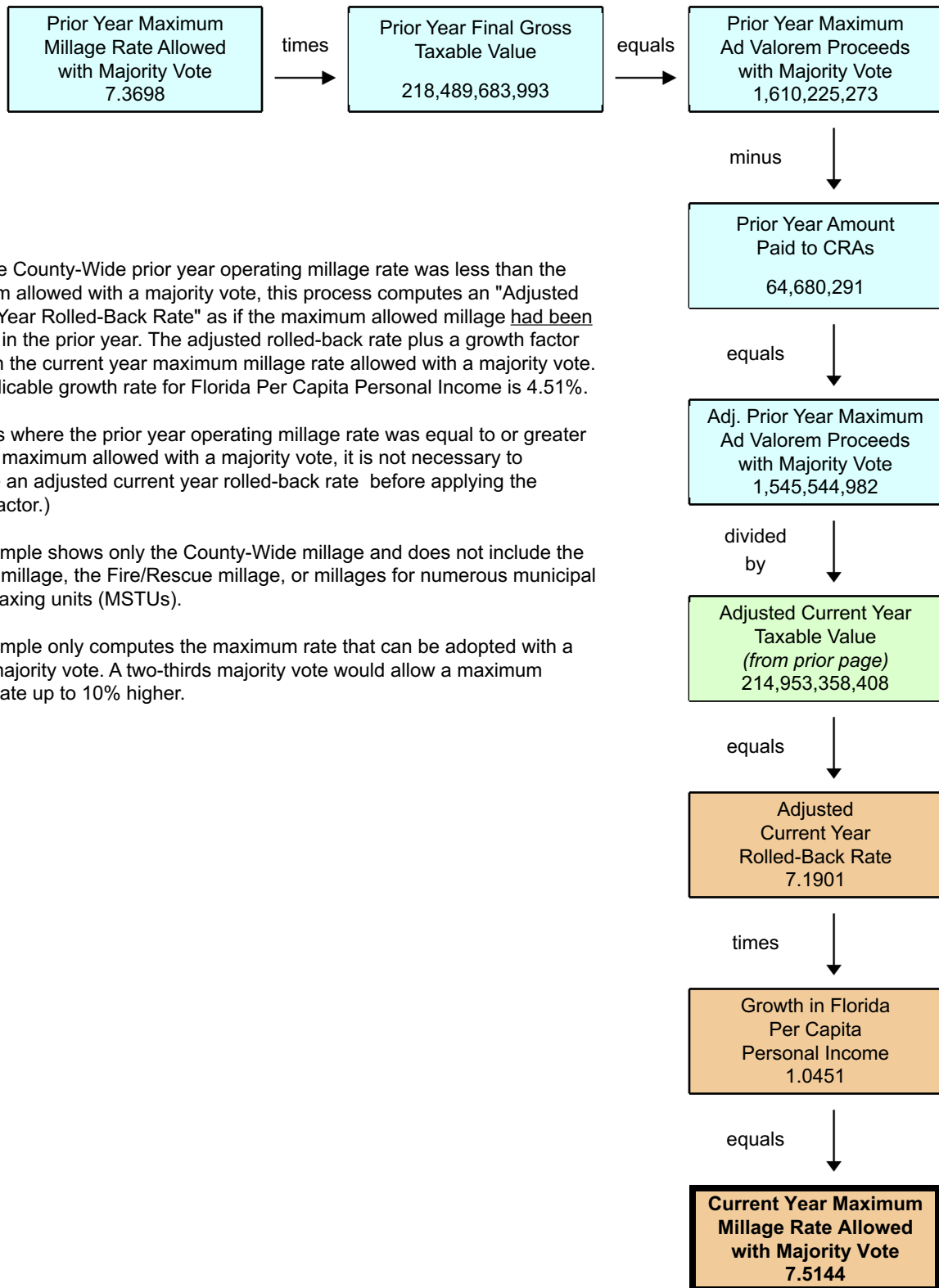
This example shows only the general county millage and does not include unincorporated areas such as the Sheriff's millage, the Fire/Rescue millage, or millages of other dependent districts.

The rolled-back rate, in aggregate, is the rate used for Truth in Millage ("TRIM") advertisements. Any rate above the rolled-back rate must be advertised as a "tax increase", under Florida Statutes. The "Millage and Property Value Detail" schedule shows how each rate relates to the aggregate.

The Adjusted Current Year Taxable Value corresponds to the Florida Department of Revenue Form DR-420, line 15. This number is sometimes called "Adjusted Value".

Millage Computation Process

General County (County-Wide) Maximum Millage Rate Allowed with a Majority Vote



Notes:

Since the County-Wide prior year operating millage rate was less than the maximum allowed with a majority vote, this process computes an "Adjusted Current Year Rolled-Back Rate" as if the maximum allowed millage had been adopted in the prior year. The adjusted rolled-back rate plus a growth factor results in the current year maximum millage rate allowed with a majority vote. The applicable growth rate for Florida Per Capita Personal Income is 4.51%.

(In cases where the prior year operating millage rate was equal to or greater than the maximum allowed with a majority vote, it is not necessary to compute an adjusted current year rolled-back rate before applying the growth factor.)

This example shows only the County-Wide millage and does not include the Sheriff's millage, the Fire/Rescue millage, or millages for numerous municipal service taxing units (MSTUs).

This example only computes the maximum rate that can be adopted with a simple majority vote. A two-thirds majority vote would allow a maximum millage rate up to 10% higher.

MILLAGE SUMMARY
Fiscal Year 2025-2026

	Prior Millage	Current Year Rolled-Back	Current Year Adopted	Percent Change Over Rolled- Back	Percent Change FY 25 to FY 26
COUNTY-WIDE					
General Fund	4.0441	3.8097	4.0441	NA	0.00 %
Capital Projects Fund	0.2250	0.2287	0.2250	NA	0.00 %
Parks Fund	0.1656	0.1683	0.1656	NA	0.00 %
Total County-Wide	4.4347	4.2067	4.4347	5.42 %	0.00 %
Special Tax - MSTU					
Service Districts					
Cnty - Unincorporated	1.8043	1.7144	1.8043	5.24 %	0.00 %
County Fire And EMS	2.8437	2.7020	2.8437	5.24 %	0.00 %
OBT Corridor Improvements	0.5932	0.5696	0.5932	4.14 %	0.00 %
OBT Neighborhood Improv.	0.2554	0.2392	0.2554	6.77 %	0.00 %
Orlando Central Park MSTU	1.1549	1.0423	1.1549	10.80 %	0.00 %
I-Drive Master Transit	0.2334	0.2244	0.2334	4.01 %	0.00 %
I-Drive Bus Service	0.7523	0.7192	0.7523	4.60 %	0.00 %
N. I-Drive Improvement	0.1601	0.1548	0.1601	3.42 %	0.00 %
Apopka-Vineland Improv.	0.6000	0.5631	0.6000	6.55 %	0.00 %
Lake Districts					
Bass Lake	1.3872	1.3247	1.1098	(16.22)%	(20.00)%
Big Sand Lake	0.1378	0.1346	0.1378	2.38 %	0.00 %
Lake Holden	2.5337	2.3586	2.5337	7.42 %	0.00 %
Lake Irma	0.6200	0.5941	0.6200	4.36 %	0.00 %
Lake Jean	0.0410	0.0386	0.0205	(46.89)%	(50.00)%
Lake Jessamine	0.6545	0.6277	0.6545	4.27 %	0.00 %
Lake Killarney	0.8613	0.8025	0.8613	7.33 %	0.00 %
Lake Mary	3.0000	2.8025	3.0000	7.05 %	0.00 %
Lake Ola	2.0000	1.9085	2.0000	4.79 %	0.00 %
Lake Pickett	1.7597	1.6970	1.7597	3.69 %	0.00 %
Lake Price	1.0719	1.0128	1.0719	5.84 %	0.00 %
Lake Rose	0.7594	0.7020	0.7594	8.18 %	0.00 %
Lake Sue	1.2500	1.2002	1.2500	4.15 %	0.00 %
Little Lake Fairview	0.5000	0.4751	0.5000	5.24 %	0.00 %
South Lake Fairview	0.0171	0.0160	0.0171	6.88 %	0.00 %
Water And Navigation					
Lake Conway Water & Nav.	0.5750	0.5423	0.5750	6.03 %	0.00 %
Windermere Navigation	0.2528	0.2381	0.2528	6.17 %	0.00 %
COUNTY:					
Aggregate Comparison	6.9612	6.7730	6.9547	2.68 %	(0.09)%
Indep. Spec. Dist.-Voted Millage					
Library Operating	0.3748	0.3558	0.3748	5.34 %	0.00 %

Note: With two (2) exceptions, the proposed millage for each entity is the prior year adopted millage. The millages for Bass Lake and Lake Jean are decreasing.

FIFTEEN YEAR MILLAGE AND BUDGET INFORMATION

FISCAL YEAR	COUNTYWIDE BASE MILLAGE	UNADJUSTED GENERAL FUND BUDGET	UNADJUSTED TOTAL COUNTY BUDGET	ADJUSTED COUNTYWIDE ASSESSMENT ROLL	PROPERTY VALUE-PERCENT CHANGE OVER PRIOR FY
2025-26	4.4347	\$ 1,731,481,128	\$ 8,318,172,170	\$ 235,037,380,018 *	7.6%
2024-25	4.4347	\$ 1,601,863,714	\$ 7,246,873,513	\$ 218,489,683,993	7.7%
2023-24	4.4347	\$ 1,470,842,917	\$ 6,740,219,418	\$ 202,834,332,714	11.9%
2022-23	4.4347	\$ 1,319,754,106	\$ 6,216,064,747	\$ 181,227,964,687	12.7%
2021-22	4.4347	\$ 1,190,544,772	\$ 5,210,945,121	\$ 160,843,961,995	3.4%
2020-21	4.4347	\$ 1,107,392,612	\$ 4,794,904,709	\$ 155,481,115,193	8.5%
2019-20	4.4347	\$ 1,041,726,003	\$ 4,697,639,572	\$ 143,362,277,614	9.8%
2018-19	4.4347	\$ 965,169,687	\$ 4,252,062,369	\$ 130,523,063,811	9.3%
2017-18	4.4347	\$ 900,212,864	\$ 3,955,492,824	\$ 119,396,004,935	9.3%
2016-17	4.4347	\$ 849,510,491	\$ 3,597,733,185	\$ 109,249,340,243	9.0%
2015-16	4.4347	\$ 811,088,247	\$ 3,500,858,268	\$ 100,254,907,511	11.2%
2014-15	4.4347	\$ 774,739,300	\$ 3,299,008,158	\$ 90,146,239,935	7.2%
2013-14	4.4347	\$ 746,979,888	\$ 3,203,981,726	\$ 84,092,787,233	3.7%
2012-13	4.4347	\$ 724,049,754	\$ 3,216,649,308	\$ 81,060,443,665	(0.3)%
2011-12	4.4347	\$ 711,428,926	\$ 3,250,733,363	\$ 81,290,439,264	(2.7)%

Note: Budgets include interfund transfers.

* The FY 2025-26 figure is an estimate. The FY 2025-26 Adjusted Countywide Assessment Roll figure will be available upon completion of the Value Adjustment Board process.

Changes in Authorized Positions

Department/Division	FY 2023-24	FY 2024-25			FY 2025-26			
	Auth Positions	Auth Positions	Net Change	Positions	Addition	Deletion	Net Transfer	Positions
<u>Constitutional Officers</u>								
Board of County Commissioners	26	26	0	26	0	0	0	26
Comptroller	236	237	1	238	0	0	0	238
County Mayor	6	6	0	6	0	0	0	6
Court Administration	19	19	1	20	1	(3)	1	19
Property Appraiser	171	179	0	179	5	0	0	184
Sheriff	2,561	2,599	0	2,599	41	0	0	2,640
Supervisor of Elections	55	59	0	59	6	0	0	65
Tax Collector	332	332	0	332	0	0	0	332
Total	3,406	3,457	2	3,459	53	(3)	1	3,510
<u>Administration and Fiscal Services</u>								
911 Fees	6	6	0	6	0	0	0	6
Fiscal and Business Services	3	3	0	3	0	0	0	3
Grants Management Office	0	0	1	1	0	0	2	3
Human Resources	111	115	0	115	0	0	(1)	114
Information Systems and Services	193	193	0	193	0	0	1	194
Management and Budget	14	14	0	14	0	0	(2)	12
Professional Standards	14	14	0	14	0	0	0	14
Risk Management Operations	21	22	0	22	0	0	0	22
Total	362	367	1	368	0	0	0	368
<u>Administrative Services</u>								
Business Development	10	10	0	10	0	0	0	10
Capital Projects	21	23	0	23	0	0	0	23
Facilities Management	171	174	0	174	0	0	0	174
Fiscal & Operational Support	13	13	0	13	0	0	0	13
Fleet Management	69	69	0	69	0	0	0	69
Procurement	38	38	0	38	0	0	0	38
Real Estate Management	28	28	0	28	0	0	0	28
Total	350	355	0	355	0	0	0	355

Changes in Authorized Positions

Department/Division	FY 2023-24	FY 2024-25			FY 2025-26			
	Auth Positions	Auth Positions	Net Change	Positions	Addition	Deletion	Net Transfer	Positions
<u>Community & Family Services</u>								
Citizen Resource & Outreach	49	52	0	52	0	0	0	52
Citizens' Commission for Children	22	23	0	23	0	0	0	23
Community Action	70	78	0	78	0	0	0	78
Cooperative Extension Services	11	12	0	12	0	0	0	12
Fiscal & Operational Support	25	27	1	28	0	0	0	28
Head Start	306	306	0	306	0	0	0	306
Mental Health & Homeless Issues	15	15	0	15	0	0	0	15
Parks & Recreation	304	310	0	310	0	0	0	310
Regional History Center	19	19	0	19	0	0	0	19
Youth and Family Services	153	153	(1)	152	0	0	0	152
Total	974	995	0	995	0	0	0	995
<u>Convention Center</u>								
Convention Center Capital Planning	16	17	0	17	0	0	0	17
Convention Center Event Operations	176	182	(12)	170	1	0	0	171
Convention Center Facility Operations	126	126	0	126	6	0	0	132
Convention Center Sales & Marketing	19	19	11	30	0	0	0	30
Convention Center Security, Parking & Transportation	79	79	8	87	0	0	0	87
Fiscal & Operational Support	56	56	(7)	49	0	0	0	49
Total	472	479	0	479	7	0	0	486
<u>Corrections</u>								
Community Corrections	115	115	0	115	0	0	0	115
Corrections Admin / Command	31	31	2	33	0	0	(3)	30
Corrections Support Services	119	119	(40)	79	0	0	6	85
Fiscal & Operational Support	49	49	0	49	0	0	0	49
In-Custody Security Operations	699	699	33	732	0	0	(36)	696
In-Custody Support Services	440	440	5	445	0	0	33	478
Inmate Administrative Services	167	167	0	167	0	0	0	167
Total	1,620	1,620	0	1,620	0	0	0	1,620

Changes in Authorized Positions

Department/Division	FY 2023-24	FY 2024-25			FY 2025-26			
	Auth Positions	Auth Positions	Net Change	Positions	Addition	Deletion	Net Transfer	Positions
<u>Fire Rescue</u>								
Fire Communications	67	79	0	79	0	0	0	79
Fire Logistics Division	50	51	0	51	10	0	0	61
Fire Operations	1,371	1,374	0	1,374	25	0	0	1,399
Fire Planning & Technical Services	86	105	0	105	0	0	0	105
Fiscal & Operational Support	25	25	0	25	1	0	0	26
Office of Emergency Management	10	10	0	10	0	0	0	10
Total	1,609	1,644	0	1,644	36	0	0	1,680
<u>Health Services</u>								
Animal Services	110	110	0	110	0	0	0	110
Corrections Health Services	166	168	5	173	0	0	0	173
Drug Free Community Office	12	12	0	12	0	0	0	12
Health EMS	13	13	0	13	0	0	0	13
Health Fiscal & Operational Support	27	28	0	28	0	0	0	28
Medical Clinic	40	38	(1)	37	0	0	0	37
Medical Examiner	42	44	1	45	0	0	0	45
Mosquito Control	34	34	0	34	0	0	0	34
Total	444	447	5	452	0	0	0	452
<u>Other Appropriations</u>								
Charter Review	1	1	0	1	0	0	0	1
Total	1	1	0	1	0	0	0	1
<u>Other Court Funds</u>								
Court Technology	21	21	0	21	0	0	(1)	20
Juvenile Court Programs	3	3	0	3	0	0	0	3
Local Court Programs	16	16	0	16	0	0	(1)	15
Total	40	40	0	40	0	0	(2)	38

Changes in Authorized Positions

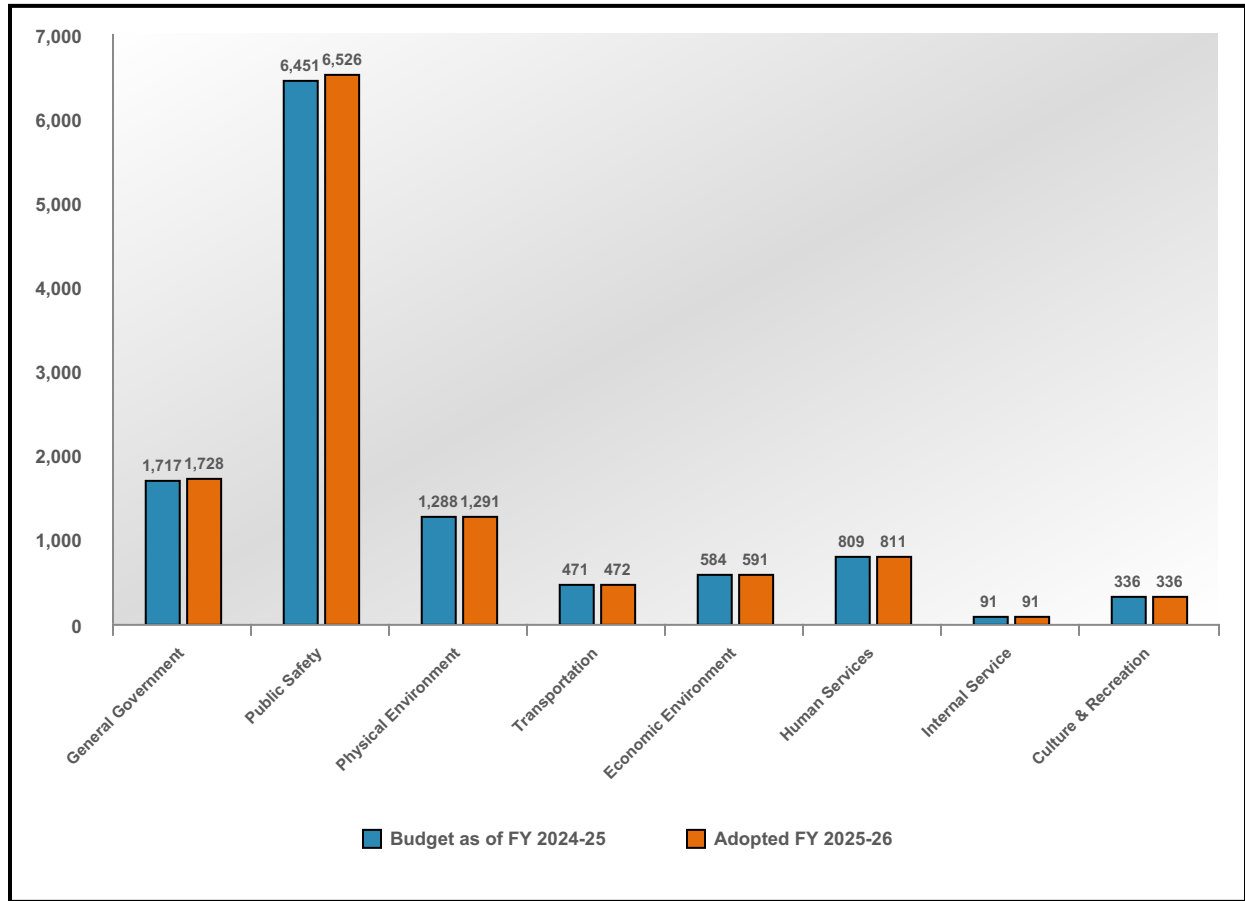
Department/Division	FY 2023-24	FY 2024-25			FY 2025-26			
	Auth Positions	Auth Positions	Net Change	Positions	Addition	Deletion	Net Transfer	Positions
<u>Other Offices</u>								
Agenda Development	3	3	0	3	0	0	0	3
Arts and Cultural Affairs	3	4	0	4	0	0	0	4
County Administrator	13	13	0	13	0	0	1	14
County Attorney	34	34	0	34	0	0	0	34
Economic, Trade & Tourism Development	2	3	3	6	0	0	0	6
Innovation & Emerging Technologies	2	2	0	2	0	0	0	2
Innovation Lab Office	1	1	1	2	0	0	0	2
Legislative Affairs	3	3	0	3	0	0	0	3
Office of Communications	35	36	0	36	1	0	0	37
Sustainability and Resilience Officer	3	3	0	3	0	0	0	3
Total	99	102	4	106	1	0	1	108
<u>Planning, Environmental & Development Svc.</u>								
Building Safety	202	203	0	203	0	0	0	203
Environmental Protection	116	118	0	118	0	0	0	118
Fiscal & Operational Support	61	58	0	58	0	0	0	58
Housing and Community Development	73	74	0	74	0	0	0	74
Neighborhood Services	81	80	1	81	0	0	0	81
Planning	29	29	0	29	0	0	0	29
Zoning	35	36	0	36	1	0	0	37
Total	597	598	1	599	1	0	0	600

Changes in Authorized Positions

Department/Division	FY 2023-24	FY 2024-25			FY 2025-26			
	Auth Positions	Auth Positions	Net Change	Positions	Addition	Deletion	Net Transfer	Positions
Public Works								
Development Engineering	44	44	4	48	0	0	0	48
Fiscal & Operational Support	37	37	2	39	0	0	0	39
Highway Construction	28	28	1	29	0	0	0	29
Public Works Engineering	41	41	0	41	0	0	0	41
Public Works Stormwater Mgt.	106	106	(1)	105	0	0	0	105
Roads & Drainage	231	231	(1)	230	0	0	0	230
Traffic Engineering	68	68	(2)	66	0	0	0	66
Transportation Planning	19	19	0	19	0	0	0	19
Total	574	574	3	577	0	0	0	577
Utilities								
Fiscal & Operational Support	81	83	0	83	0	0	0	83
Solid Waste Management	165	168	0	168	1	0	0	169
Utilities Customer Service	157	158	0	158	1	0	0	159
Utilities Engineering	82	84	0	84	0	0	0	84
Utilities Field Services	270	278	0	278	0	0	0	278
Water Reclamation	137	137	0	137	1	0	0	138
Water Utilities	144	144	0	144	1	0	0	145
Total	1,036	1,052	0	1,052	4	0	0	1,056
Total	11,584	11,731	16	11,747	102	(3)	0	11,846
<i>Total excluding Constitutional Officers</i>	<i>8,178</i>	<i>8,274</i>	<i>14</i>	<i>8,288</i>	<i>49</i>	<i>0</i>	<i>(1)</i>	<i>8,336</i>

Total Positions by Function

FY 2024-25 Versus FY 2025-26



Debt Management

This section includes:

➤ General Overview	1-82
➤ Pledged Revenue for Debt	1-84
➤ Credit Ratings	1-85
➤ Long-Term Debt Summary	1-89
➤ Legal Debt Limits	1-90
➤ Detailed Long-Term Debt	1-90

GENERAL OVERVIEW

The basic purpose of debt management is to contribute to the continued financial health and stability of the organization by assuring future access to debt markets to meet both scheduled and unscheduled needs. In practice, the limits within which debt management can be developed and implemented are usually very confined by the constraints of financial markets and regulatory processes.

The legal, economic, financial, and market conditions associated with the issuance of debt are dynamic, unpredictable and in a constant mode of change. Consequently, the decision to issue a debt is best made on a case-by-case basis, and only after careful and timely analysis and evaluation of all relevant factors. Some of the factors that should be considered include, but are not limited to, the following:

- Legal constraints on debt capacity and various financing alternatives.
- The urgency of the capital requirements to be met and the economic costs of delays.
- Willingness and financial ability of the taxpayers to pay for the capital improvements.
- Determination as to whether to employ a "pay as you acquire" versus a "pay as you use" approach.
- Proper balance between internal and external financing.
- Current interest rates and other market considerations.
- The financial condition of Orange County.
- The types, availability, and stability of revenues to be pledged for repayment of the debt.
- Type of debt to be issued.
- The nature of the projects to be financed (i.e., approved schedule of improvements, non-recurring improvements, etc.).
- Specifics for debt management are to be found in Orange County Code, Part II, Chapter 17, Article II Financing of Capital Projects, Etc., Divisions 1-10, and Administrative Regulation 06.02.04, as seen below.

Administrative Regulation 06.02.04

6.02.04 ISSUANCE OF REVENUE BONDS

I. POLICY

- A. Orange County has the authority to issue revenue bonds or general obligation bonds pursuant to a competitive bid process or a negotiated sale.
- B. It is the policy of Orange County to sell its bonds in the manner which will result in the lowest overall cost to the county while meeting the county's operational and program needs and deadlines.
- C. The competitive bid process should be utilized in the sale of bonds unless otherwise recommended by the County Administrator or the Orange County Comptroller, or both, and approved by the Board of County Commissioners (BCC).

II. PROCEDURES

- A. The county's revenue bonds and general obligation bonds shall be sold by a competitive bid process except as otherwise authorized by this Administrative Regulation.
- B. The county's bonds may be sold by a negotiated transaction only if:
 - 1. Such negotiated sale is recommended by the County Administrator or the County Comptroller, or both;
 - 2. Such recommendation is set forth in writing and contains the specific reasons why a competitive bid process would not be in the best interests of the county;
 - 3. Such reasons include one or more of the reasons set forth in paragraph C, below; and,
 - 4. The BCC approves the recommendation by majority vote of the members present.

- C. The County Administrator or the County Comptroller, or both, may recommend that a particular issue of the county's bonds be sold pursuant to a negotiated sale only if at least one (1) of the following criteria exists:
1. The primary security or source of payment for the bonds is new or untested in the market;
 2. The particular structure of the bond issue is highly complex or is new and untested;
 3. The bond transaction involves innovative financing techniques or "derivative products";
 4. Market conditions are unstable or chaotic;
 5. A sudden or dramatic credit rating deterioration has occurred for the county, the State of Florida, or the surrounding region;
 6. The particular source of revenue pledged to the proposed bond issue has experienced a sudden or dramatic deterioration in its credit rating or marketability, or is otherwise a weak credit;
 7. The size of the bond issue is considerably larger than the county has previously brought to market for that particular revenue source or is otherwise of such size that it would be difficult to sell the bonds through competitive bids;
 8. There is evidence or reason to conclude that a competitive bid process will result in higher borrowing costs for the county;
 9. There is reason to conclude that a competitive bid process will not meet the county's operational or program needs or deadlines, and a negotiated sale will; and,
 10. The county wants to ensure participation by minority- and women-owned investment banking firms and/or by local and regional firms.
- D. When a negotiated sale is approved by the BCC, underwriters will be selected pursuant to the applicable county code and Administrative Regulations.
- E. Nothing in this regulation shall prohibit the use of set asides, auctions, and other devices which will encourage or ensure the participation of minority- and/or women-owned businesses and/or local or regional underwriting firms in competitively bid bond sales, all as may be approved from time to time by the BCC.
- F. This regulation applies only to bonds issued by Orange County, Florida, and does not apply to any special districts within the county, either dependent or independent.
- G. Failure to comply, in whole or in part, with this regulation pertaining to the method of sale of Orange County bonds shall have no effect whatsoever on the validity of any such bonds. Furthermore, nothing in this regulation shall create either a cause of action or standing to sue for, or on the part of, any person or firm.

Conclusion

The conduct of County Debt Management is ongoing and is constantly reviewed to produce the best results in an ever-changing marketplace. The Administrative Regulations are periodically reviewed.

Currently, Orange County has no outstanding General Obligation bonds approved by voter referendum. Administrative Regulation 06.02.04 and Orange County Code, Part II, Chapter 17, Article II Financing of Capital Projects, Etc., Divisions 1-10 has provided guidelines for the issuance of the various outstanding revenue bonds. In addition, for each pledged revenue source, there are resolutions and indentures, which set forth covenants with bond holders. Those board approved resolutions and indentures form a record of the evolution of rules and guidelines for the management of county debt, which has been approved by the BCC, the investors, and market participants.

PLEDGED REVENUE FOR DEBT

Orange County takes a planned and programmed approach to the management of its outstanding debt with a view toward funding from internally generated capital, where appropriate, and external financing, when appropriate. Outstanding debt is constantly monitored for opportunities to find savings on future scheduled debt service costs.

Orange County has 10 long-term bond issues outstanding with an original par amount of \$1,209,800,000. Currently, Orange County has \$920,195,000 in principal and \$296,041,013 in interest payments remaining. The schedule of bonded debt for FY 2025-26 totals \$95,863,661; \$57,070,000 for principal; and \$38,793,661 for interest. The schedule of bonded debt for FY 2026-27 totals \$95,858,982; \$59,440,000 for principal; and \$36,418,982 for interest. There are also several State Revolving Fund loans for Utilities water system projects paid solely from system revenues. The county contracts with Digital Assurance Certification, LLC to maintain an online repository of detailed debt information for the county at the website: www.dacbond.com, where more information is available. Additional information regarding the County's outstanding bonds can also be found in our Bond Disclosure Supplement published on EMMA under Continuing Disclosure (direct link: <https://emma.msrb.org/P11743508-P11340412-P11775693.pdf>).

County bonding has been concentrated in the following areas: resource recovery projects, new jail construction, construction and rehabilitation of county facilities, expansion of the Convention Center, funding for the Dr. Phillips Performing Arts Center and Camping World Stadium, construction of the Courthouse Complex, purchase of environmentally sensitive lands, and to acquire and improve park and recreational facilities.

Jail construction and the construction and rehabilitation of county facilities are funded primarily from debt supported by Sales Tax revenue and Guaranteed and Second Guaranteed Entitlement of State Revenue Sharing. Debt for construction of the Orange County's Courthouse Complex is secured by sales tax revenues.

Debt for the expansion of the Convention Center, the Dr. Phillips Performing Arts Center, and Camping World Stadium is supported by revenue from the Tourist Development Tax. This tax enacted by ordinance on March 16, 1978, and by a referendum approved by the voters of the county was first levied in May 1978. On December 13, 1994, the county increased the rate of the tax from 4% to 5%; on July 18, 2006, the rate was increased to 6%. The first 5% of the tax is pledged to debt service.

Debt to purchase environmentally sensitive lands and acquire and improve park and recreational facilities is supported by revenue from the Public Service Tax (PST). This PST levy was put into effect on November 1, 1991.

Operating cost implications of each of these capital improvements have been reflected in each of the respective operating budgets. A history of rating actions, a schedule of long-term debt and a brief outline of the outstanding debt issues are presented on the following pages for further information.

SELECTED CREDIT RATINGS ACTIONS

<u>DATE</u>	<u>CREDIT</u>	<u>RATING ACTION</u>
1992	Commercial Paper Program	Upgrade from "A1" to "A1+" from S&P.
1992	Water Utilities System Bonds	Upgrade from "Baa" to "Aa", "A+" & "A+" from Moody's, S & P, and Fitch.
1993	Library District Bonds	Upgrade from "AA-" to "AA" from S&P, Moody's confirmed "Aa" rating.
1993	Sales Tax Bonds	Moody's & S&P confirmed "A1" & "A+".
1993	Solid Waste Bonds	Upgrade from "A" to "A1" from Moody's.
1994	Tourist Development Tax Bonds	S&P assigned "A" rating; Moody's and Fitch confirmed "A" rating.
1995	Public Service Tax Bonds	Received first time ratings of "A", "A", & "A+" from Moody's, S&P, and Fitch.
1997	Tourist Development Tax Bonds	Moody's revised rating to "A3".
1998	Water Utilities System Refunding Refunding Revenue Bonds	Received rating from Moody's of "Aa-3".
1998	Sales Tax Revenue Bonds	Insured Ratings of "Aaa", "AAA" and "AAA" from Moody's, S&P, and Fitch. Uninsured Ratings of "A1" and "A+" from Moody's and S&P.
1998	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A3", "A", "A" from Moody's, S&P, and Fitch.
1999	Sales Tax Revenue Bonds	Uninsured Ratings of "A1" and "A+" from Moody's and S&P.
2000	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2" (upgrade from A3), "A", "A+" (upgrade from A) from Moody's, S&P, and Fitch.
2002	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2002	Sales Tax Revenue Bonds	Upgrade from "A+" to "AA-" from S&P.
2002	Sales Tax Revenue Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A1", "AA-", "AA-" from Moody's, S&P, and Fitch.
2003	Solid Waste Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A+", "A" from Moody's, S&P, and Fitch.
2003	Public Service Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A1", "A+", "AA-" from Moody's, S&P, and Fitch.

SELECTED CREDIT RATINGS ACTIONS

<u>DATE</u>	<u>CREDIT</u>	<u>RATING ACTION</u>
2003	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2005	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2005	Capital Improvement Bonds	Upgrade from "A" to "A+" from S&P.
2006	Sales Tax Revenue Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A1", "AA-", "AA-" from Moody's, S&P, and Fitch.
2006	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2006	Sales Tax Revenue Bonds	S&P upgraded rating from "AA-" to "AA".
2007	Tourist Development Tax Bonds	Upgrade from "A" to "A+" from S&P.
2007	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A+", "A+" from Moody's, S&P, and Fitch.
2007	Sales Tax Bonds	Upgrade from "AA-" to "AA" from Fitch.
2007	Public Service Tax Bonds	Upgrade from "AA-" to "AA" from Fitch.
2009	Capital Improvement Bonds	Received ratings of "AA" from Fitch; Upgrade from "A+" to "AA" from S&P.
2010	Tourist Development Tax Bonds	Recalibrated from Moody's from "A2" to "A1" to be consistent with the Global Scale Rating (GSR).
2010	Sales Tax Bonds	Recalibrated from Moody's from "A1" to "Aa3" to be Consistent with the Global Scale Rating (GSR).
2010	Water Utility Bonds	Recalibrated from Moody's from "Aa3" to "Aa2" to be consistent with the Global Scale Rating (GSR).
2010	Public Service Tax Bonds	Recalibrated from Moody's from "A1" to "Aa3" to Be consistent with the Global Scale Rating (GSR).
2010	Tourist Development Tax Bonds	Recalibrated from Fitch from "A+" to "AA-" to be consistent with the Global Scale Rating (GSR).
2010	Sales Tax Bonds	Recalibrated from Fitch from "AA" to "AA+" to be consistent with the Global Scale Rating (GSR).
2010	Capital Improvement Bonds	Recalibrated from Fitch from "AA" to "AA+" to be consistent with the Global Scale Rating (GSR).

SELECTED CREDIT RATINGS ACTIONS

<u>DATE</u>	<u>CREDIT</u>	<u>RATING ACTION</u>
2010	Public Service Tax Bonds	Recalibrated from Fitch from "AA" to "AA+" to be consistent with the Global Scale Rating (GSR).
2011	Public Service Tax Bonds	Upgrade from "A+" to "AA-" from S&P.
2012	Orange County	Implied general obligation rating of "AAA" from Fitch.
2012	Sales Tax Bonds	Upgrade from "Aa3" to "Aa2" from Moody's.
2012	Sales Tax Bonds	Rated as "AA+" from Kroll Bond Rating Agency.
2012	Orange County	Implied general obligation rating of "AA+" from Kroll Bond Rating Agency.
2013	Public Service Tax Bonds	Upgrade from "Aa3" to "Aa2" from Moody's.
2013	Public Service Tax Bonds	Upgrade from "AA-" to "AA" from S&P.
2014	Orange County	Implied general obligation rating upgrade from "AA+" to "AAA" from Kroll.
2015	Water Utility Bonds	All outstanding bonds were paid off and ratings terminated.
2015	Tourist Development Tax Bonds	Upgrade from "AA-" to "AA" from Fitch.
2015	Tourist Development Tax Bonds	Upgrade from "A+" to "AA-" from S&P.
2015	Tourist Development Tax Bonds	Upgrade from "A1" to "Aa3" from Moody's.
2016	Water Utility Bonds	Rated as "AAA" from S&P and Fitch.
2016	Sales Tax Bonds	Upgrade from "AA+" to "AAA" from Fitch.
2016	Public Service Tax Bonds	Upgrade from "AA+" to "AAA" from Fitch.
2018	Orange County	Implied general obligation rating of "Aaa" from Moody's.
2018	Tourist Development Tax Bonds	Upgrade from "Aa3" to "Aa2" from Moody's.
2018	Sales Tax Bonds	Upgrade from "AA+" to "AAA" from Kroll.
2019	Sales Tax Bonds	Upgrade from "Aa2" to "Aa1" from Moody's.
2019	Capital Improvement Bonds	Upgrade from "AA" to "AA+" from S&P.
2019	Sales Tax Bonds	Upgrade from "AA" to "AA+" from S&P.
2019	Public Service Tax Bonds	Upgrade from "AA" to "AA+" from S&P.
2022	Capital Improvement Bonds	All outstanding bonds were paid off and ratings terminated.
2024	Public Service Tax Bonds	Upgrade from "Aa2" to "Aaa" from Moody's.
2024	Sales Tax Bonds	Upgrade from "Aa1" to "Aaa" from Moody's.

SELECTED CREDIT RATINGS ACTIONS

<u>DATE</u>	<u>CREDIT</u>	<u>RATING ACTION</u>
2025	Public Service Tax Bonds	All outstanding will be paid off October 1, 2025 and ratings will be terminated at that time.

Source: Fiscal & Business Services Division

LONG-TERM DEBT SUMMARY

	BONDS	SERIES	BOND DEBT	PRINCIPAL	INTEREST	PRINCIPAL AND INTEREST TOTAL
1	Tourist Development Tax Refunding Revenue	2015	154,195,000	69,185,000	12,532,750	81,717,750
2	Sales Tax Revenue Refunding Bonds	2015A	30,110,000	8,265,000	266,623	8,531,623
3	Water & Wastewater Utility Revenue Bonds	2016	89,035,000	57,850,000	10,031,025	67,881,025
4	Tourist Development Tax Refunding Revenue Bonds	2016	63,025,000	61,025,000	16,226,600	77,251,600
5	Tourist Development Tax Revenue Bonds	2016A	88,940,000	86,555,000	29,423,875	115,978,875
6	Tourist Development Tax Refunding Revenue Bonds	2016B	202,745,000	197,315,000	67,287,300	264,602,300
7	Tourist Development Tax Refunding Revenue Bonds	2017	194,740,000	87,020,000	13,486,000	100,506,000
8	Sales Tax Taxable Refunding Revenue Bonds	2019	103,805,000	89,635,000	8,960,846	98,595,846
9	Water & Wastewater Utility Revenue Bonds	2020	140,740,000	120,880,000	53,808,750	174,688,750
10	Water & Wastewater Utility Revenue Bonds	2025	142,465,000	142,465,000	84,017,244	226,482,244
	Total		\$ 1,209,800,000	\$ 920,195,000	\$ 296,041,013	\$ 1,216,236,013

LEGAL DEBT LIMITS

Neither the Orange County Board of County Commissioners nor the Florida Statutes provide for a limit on the amount of general obligation bonds that Orange County can issue following authorization by a successful referendum of Orange County voters approving the use of ad valorem property taxes to repay the general obligation bonds issued. Currently, there are only Library District General Obligation Bonds outstanding.

County revenue bonds do not pledge the full faith and credit of the county, but rather give bondholders a pledge against the actual collection of a given revenue. Since revenue bond holders cannot force the county to increase general taxes, financial markets require that revenue bonds only be issued for a portion of the available capacity. This issuance limitation is included in the resolutions and indentures and acts as another form of debt limit.

DETAILED LONG-TERM DEBT

1. \$154,195,000 Tourist Development Tax Refunding Revenue Bond, Series 2015

Revenue pledged: Tourist Development Tax and Convention/Civic Center net operating revenues.

Purpose: To refund all outstanding Tourist Development Tax Refunding Revenue Bonds, Series 2005.

Final Maturity: 10/01/31; Interest Rate: 2.00% to 5.00%.

FY	Principal	Interest	Total
25-26	\$ 10,280,000	\$ 3,459,250	\$ 13,739,250
26-27	10,810,000	2,945,250	13,755,250
27-28	11,250,000	2,404,750	13,654,750
28-29	11,815,000	1,842,250	13,657,250
29-30	12,435,000	1,251,500	13,686,500
Thereafter	12,595,000	629,750	13,224,750
Total	\$ 69,185,000	\$ 12,532,750	\$ 81,717,750

2. \$30,110,000 Sales Tax Revenue Refunding Bond, Series 2015A

Revenue pledged: Local Government Half – Cent Sales Tax.

Purpose: To refund all outstanding Sales Tax Revenue Refunding Bonds, Series 2006.

Final Maturity: 01/01/28; Interest Rate: 2.13%.

FY	Principal	Interest	Total
25-26	\$ 2,695,000	\$ 147,343	\$ 2,842,343
26-27	2,755,000	89,300	2,844,300
27-28	2,815,000	29,980	2,844,980
28-29	0	0	0
29-30	0	0	0
Thereafter	0	0	0
Total	\$ 8,265,000	\$ 266,623	\$ 8,531,623

3. \$89,035,000 Water and Wastewater Utility Revenue Bonds, Series 2016

Revenue pledged: Net operating revenues and all moneys, including investments thereof, in the funds and accounts to pay the operating expenses of the system.

Purpose: To finance certain costs relating to the acquisition, construction and equipping of various capital improvements to the county's Water & Wastewater Utility System.

Final Maturity: 10/01/36; Interest Rate: 2.00% to 5.00%.

FY	Principal	Interest	Total
25-26	\$ 4,685,000	\$ 1,484,494	\$ 6,169,494
26-27	4,780,000	1,390,794	6,170,794
27-28	4,875,000	1,295,194	6,170,194
28-29	4,975,000	1,197,694	6,172,694
29-30	5080000	1091975	6171975
Thereafter	33455000	3570875	37025875
Total	\$ 57,850,000	\$ 10,031,026	\$ 67,881,026

4. \$63,025,000 Tourist Development Tax Refunding Revenue Bonds, Series 2016

Revenue pledged: Tourist Development Tax and Convention/
Civic Center net operating revenues.

Purpose: To refund all outstanding Tourist Development Tax
Refunding Revenue Bonds, Series 2006.

Final Maturity: 10/01/32; Interest Rate: 4.00% to 5.00%.

FY	Principal	Interest	Total
25-26	\$ 0	\$ 2,441,000	\$ 2,441,000
26-27	0	2,441,000	2,441,000
27-28	0	2,441,000	2,441,000
28-29	0	2,441,000	2,441,000
29-30	0	2,441,000	2,441,000
Thereafter	61,025,000	4,021,600	65,046,600
Total	\$ 61,025,000	\$ 16,226,600	\$ 77,251,600

5. \$88,940,000 Tourist Development Tax Revenue Bonds, Series 2016A

Revenue pledged: Tourist Development Tax and Convention/
Civic Center net operating revenues.

Purpose: To finance Phase II of the Dr. Phillip Performing
Arts Center pursuant to the Interlocal Agreement.

Final Maturity: 10/01/36; Interest Rate: 3.25% to 5.00%.

FY	Principal	Interest	Total
25-26	\$ 2,510,000	\$ 3,621,888	\$ 6,131,888
26-27	2,615,000	3,496,388	6,111,388
27-28	2,760,000	3,411,400	6,171,400
28-29	2,895,000	3,273,400	6,168,400
29-30	3,020,000	3,128,650	6,148,650
Thereafter	72,755,000	12,492,150	85,247,150
Total	\$ 86,555,000	\$ 29,423,876	\$ 115,978,876

6. \$202,745,000 Tourist Development Tax Refunding Revenue Bonds, Series 2016B

Revenue pledged: Tourist Development Tax and Convention/
Civic Center net operating revenues.

Purpose: To defease the City of Orlando Venues Bonds,
fulfilling the county's commitment for the Venues 1st-5th
cent TDT funds under the Interlocal Agreement.

Final Maturity: 10/01/32; Interest Rate: 4.00% to 5.00%.

FY	Principal	Interest	Total
25-26	\$ 5,705,000	\$ 8,360,800	\$ 14,065,800
26-27	5,975,000	8,075,550	14,050,550
27-28	6,295,000	7,776,800	14,071,800
28-29	6,590,000	7,462,050	14,052,050
29-30	6,885,000	7,132,550	14,017,550
Thereafter	165,865,000	28,479,550	194,344,550
Total	\$ 197,315,000	\$ 67,287,300	\$ 264,602,300

7. \$194,740,000 Tourist Development Tax Refunding Revenue Bonds, Series 2017

Revenue pledged: Tourist Development Tax and Convention/
Civic Center net operating revenues.

Purpose: To refund all outstanding Tourist Development Tax
Refunding Revenue Bonds, Series 2007 and 2007A.

Final Maturity: 10/01/30; Interest Rate: 5.00%.

FY	Principal	Interest	Total
25-26	\$ 15,715,000	\$ 4,351,000	\$ 20,066,000
26-27	16,515,000	3,565,250	20,080,250
27-28	17,365,000	2,739,500	20,104,500
28-29	18,245,000	1,871,250	20,116,250
29-30	19,180,000	959,000	20,139,000
Thereafter	0	0	0
Total	\$ 87,020,000	\$ 13,486,000	\$ 100,506,000

8. \$103,805,000 Taxable Sales Tax Refunding Revenue Bonds, Series 2019

Revenue pledged: Local Government Half - Cent Sales Tax.

Purpose: To refund all outstanding Sales Tax Revenue Refunding Bonds, Series 2012B.

Final Maturity: 01/01/32; Interest Rate: 1.79% to 2.70%.

FY	Principal	Interest	Total
25-26	\$ 9,880,000	\$ 2,158,205	\$ 12,038,205
26-27	10,110,000	1,925,769	12,035,769
27-28	10,340,000	1,678,267	12,018,267
28-29	14,270,000	1,372,193	15,642,193
29-30	14,625,000	1,003,693	15,628,693
Thereafter	30,410,000	822,719	31,232,719
Total	\$ 89,635,000	\$ 8,960,846	\$ 98,595,846

9. \$140,740,000 Water and Wastewater Utility Revenue Bonds, Series 2020

Revenue pledged: Net operating revenues and all moneys, including investments thereof, in the funds and accounts to pay the operating expenses of the system.

Purpose: To finance certain costs relating to the acquisition, construction and equipping of various capital improvements to the county's Water & Wastewater Utility System.

Final Maturity: 10/01/40; Interest Rate: 5.00%.

FY	Principal	Interest	Total
25-26	\$ 5,600,000	\$ 6,044,000	\$ 11,644,000
26-27	5,880,000	5,764,000	11,644,000
27-28	6,175,000	5,470,000	11,645,000
28-29	6,485,000	5,161,250	11,646,250
29-30	6,810,000	4,837,000	11,647,000
Thereafter	89,930,000	26,532,500	116,462,500
Total	\$ 120,880,000	\$ 53,808,750	\$ 174,688,750

10. \$142,465,000 Water and Wastewater Utility Revenue Bonds, Series 2025

Revenue pledged: Net operating revenues and all moneys, including investments thereof, in the funds and accounts to pay the operating expenses of the system.

Purpose: To finance certain costs relating to the acquisition, construction and equipping of various capital improvements to the county's Water & Wastewater Utility System.

Final Maturity: 10/01/45; Interest Rate: 4.00% to 5.00%.

FY	Principal	Interest	Total
25-26	\$ —	\$ 6,725,681	\$ 6,725,681
26-27	—	6,725,681	6,725,681
27-28	5,110,000	6,725,681	11,835,681
28-29	5,365,000	6,470,181	11,835,181
29-30	5,635,000	6,201,931	11,836,931
Thereafter	126,355,000	51,168,088	177,523,088
Total	\$ 142,465,000	\$ 84,017,243	\$ 226,482,243

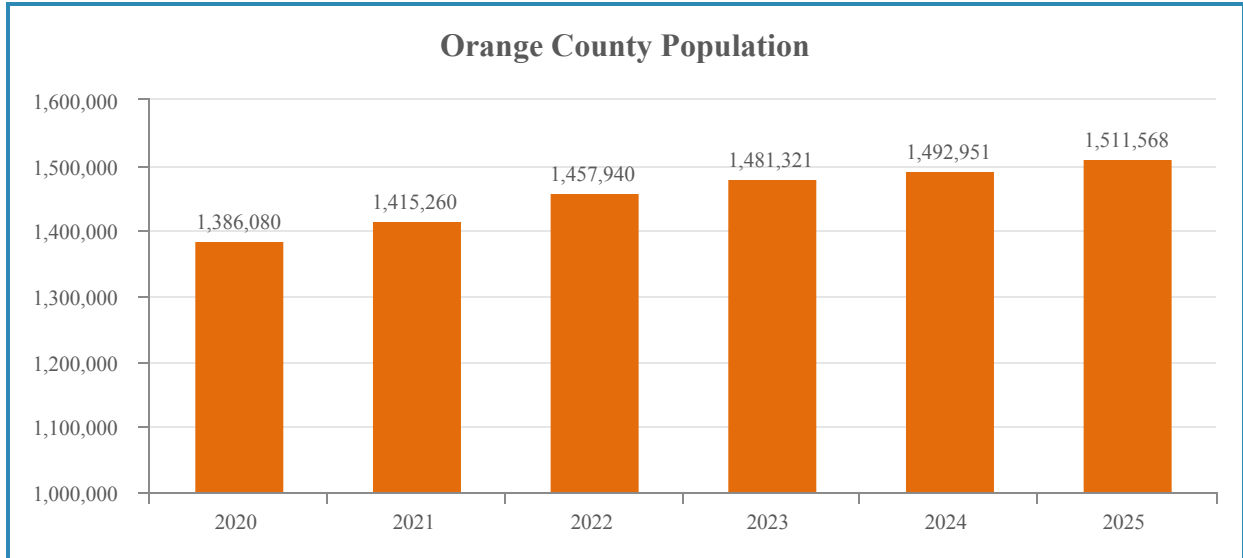
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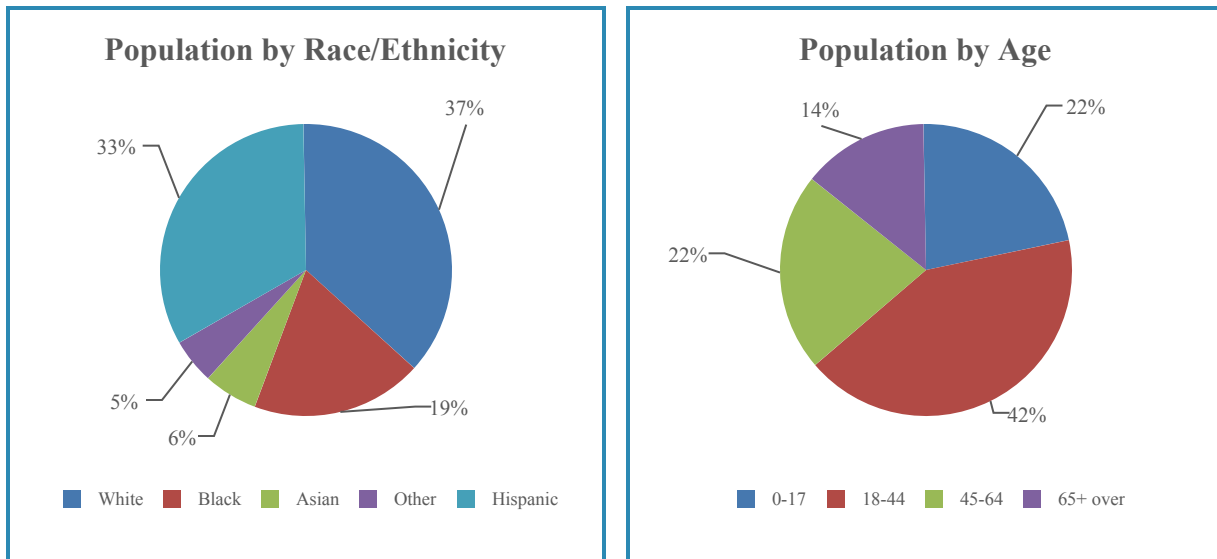
ORANGE COUNTY

DEMOGRAPHIC AND ECONOMIC INDICATORS



Source: 2023 Bureau of Economic and Business Research (BEBR) Orange County Population

Population growth is on a slight upward trend as employment opportunities increase and the housing market improves.



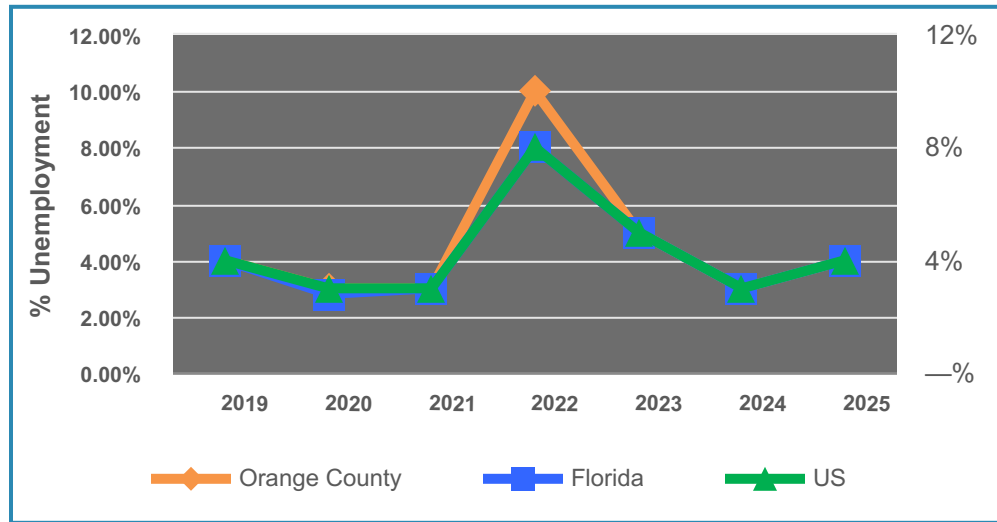
Source: Office of Economic & Demographic Research August 2025; BEBR 2024

Orange County has a diverse population with 86% of the population under the age of 65. The predominant race in the county is White at 37%. Hispanic ethnicity currently makes up 33% of the population and includes both white and black races. The Black/African American population is 19%. The Asian population is approximately 6% and includes Native Hawaiian, Alaska Native, and other Pacific Islander. Those who identify as two or more races make up 5% of the population.

ORANGE COUNTY

DEMOGRAPHIC AND ECONOMIC INDICATORS

Unemployment Rate Comparison



Source: United States Department of Labor July 2025

Florida's unemployment rate is 4.0% and the national unemployment rate is 4.0%, as of July 2025. Orange County unemployment rate was 4.0%.

Metro Orlando Employment by Industry	Employees
Leisure & Hospitality	
Professional & Business Services	290,700
Education & Health Services	196,200
Retail Trade	153,600
Government	129,200
Construction	97,000
Financial Activities	93,800
Transportation, Warehousing & Utilities	64,200
Other Services	56,500
Wholesale Trade	53,300
Manufacturing	53,200
Information	
Mining & Logging	

Source: Orlando Economic Partnership, July 2025



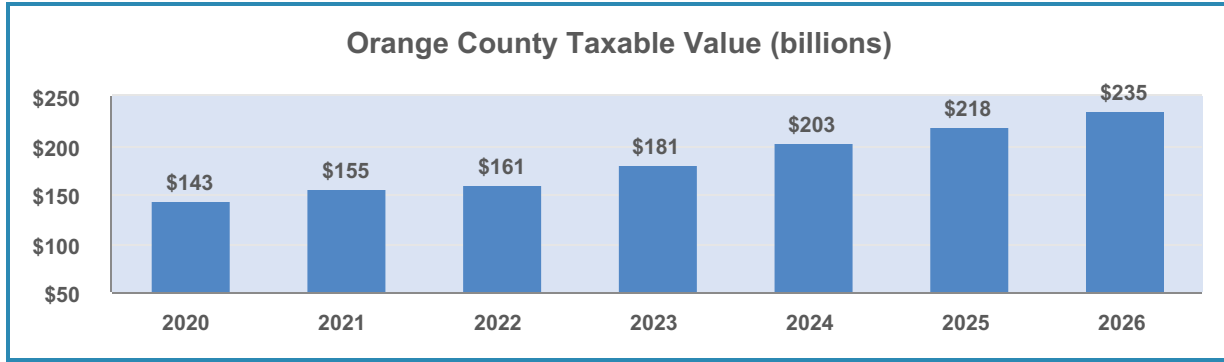
Top 10 Metro Orlando Employers *	Employees	Industry
Walt Disney World Resort	75,000	Leisure & Hospitality
Adventist Health System	37,672	Healthcare
Universal Orlando (+ Resort)	26,800	Leisure & Hospitality
Orlando Health	24,978	Healthcare
Lockheed Martin	14,000	Aerospace/Defense
University of Central Florida	13,004	Education
SeaWorld Parks & Entertainment	5,192	Leisure & Hospitality
Darden Restaurants	5,127	Restaurants
Valencia College	4,970	Education
HCA Healthcare	4,831	Healthcare

* Excludes government and retail operations

Source: Orlando Economic Partnership, June 2025

ORANGE COUNTY

DEMOGRAPHIC AND ECONOMIC INDICATORS



Source: Orange County Property Appraiser website

The taxable value of property in Orange County is anticipated to increase by \$17.0 billion for FY 2026. Since FY 2020, taxable values have increased as a result of consumer demand and new construction.

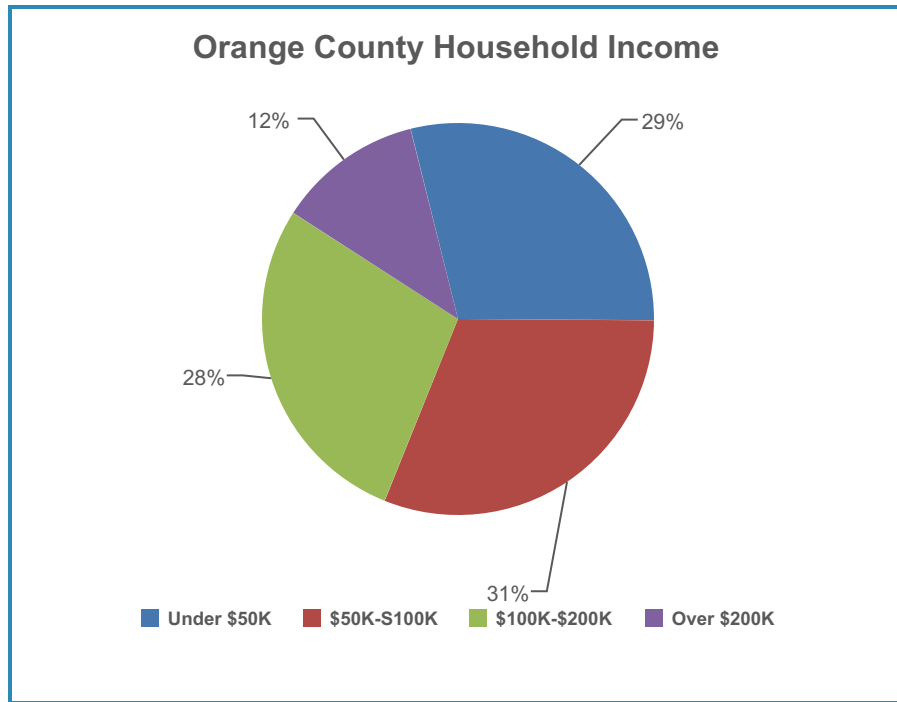
Population & Millage Rates

Orange County	2025 Population Estimate	2025 Final	2026 Adopted	% Change
Eatonville	2,464	7.2938	7.2938	0.0%
Oakland	5,402	6.7000	6.7000	0.0%
Ocoee	51,186	4.9500	5.5000	11.1%
Orlando	335,066	6.6500	6.6500	0.0%
Edgewood	2,553	5.2500	5.2500	0.0%
Orange County (unincorporated)	940,603	4.4347	4.4347	0.0%
Winter Park	30,565	4.0923	4.0923	0.0%
Belle Isle	7,293	4.4018	4.7845	8.7%
Maitland	20,042	5.2425	5.2425	0.0%
Winter Garden	51,495	4.5000	4.5000	0.0%
Windermere	3,044	3.7425	3.7425	0.0%
Apopka	61,820	4.6876	4.6876	0.0%
Lake Buena Vista	21	1.9243	2.6193	36.1%
Bay Lake	14	1.8850	2.2250	18.0%
Total	1,511,568			

Source: 2024 BEBR and Orange County Property Appraiser

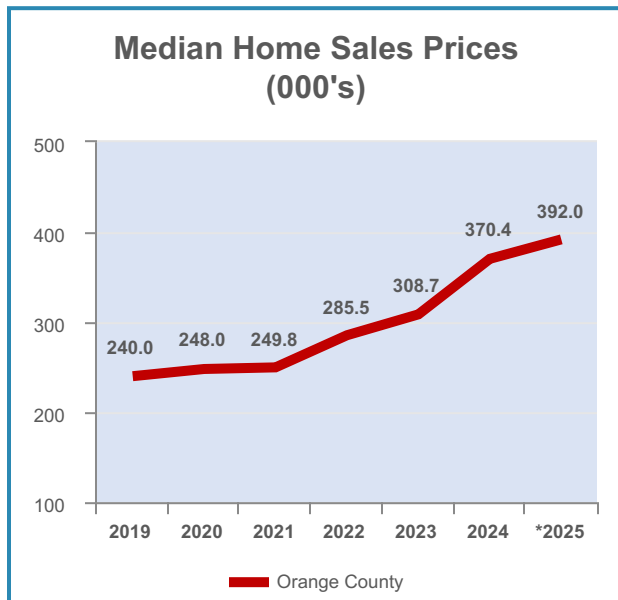
ORANGE COUNTY

DEMOGRAPHIC AND ECONOMIC INDICATORS

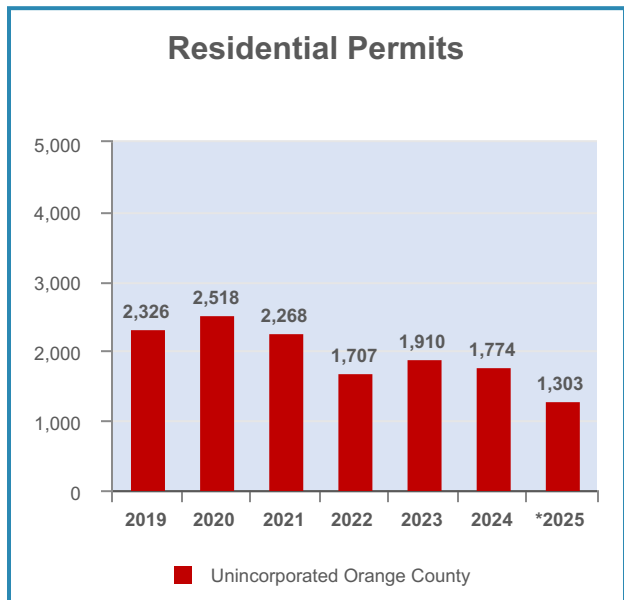


Source: United States Census Bureau, 2024 American Community Survey Census Report

According to the United States Census Bureau, 31% of households have an income between \$50,000 to \$100,000.



Source: Orlando Economic Partnership



* through September 2025

Median home sales prices have increased 6% from 2024. The number of single family residential permits issued decreased 7% from 2023 to 2024 and is projected to decrease in 2025, which is shown through September 2025.



Guide to Other Useful References

A GUIDE TO OTHER USEFUL REFERENCES

Annual Budget Document – A document containing detailed summaries of the budget, finances, personnel, and capital projects. Each year, this document is printed in proposed and final form as follows: The proposed budget represents the county mayor’s recommended budget as presented to the Board of County Commissioners, and the final budget represents the budget as adopted by the Board of County Commissioners.

Annual Comprehensive Financial Report – This document is an all encompassing audited financial report for Orange County as a whole. It includes financial statements for all operations, narrative information, and reports and opinions from the county’s independent auditor. It also includes financial and non-financial data and trends. Current and prior year’s reports are available at <http://www.occompt.com/> by scrolling down to the “Financial Reports” link on the home page. This link also contains investment reports, revenue monitoring reports, and bond disclosure reports.

Budget Reference Manual – This manual is updated and distributed annually to department fiscal staff at the budget kickoff held prior to budget preparation. This guide provides detailed timetables and general instructions for preparing budget requests for personal services (including new positions), operating, and capital outlay (including rolling stock). Additional information is presented for Performance Measures and Capital Improvement Program (CIP) submissions. This manual is available in the Office of Management and Budget (OMB).

Fee Directory – A directory of fees and user charges for county services. This document can be found on the county’s website <http://www.orangecountyfl.net/> by using the keyword “Fee Directory” in the “Search our site” box or under the heading “Open Government” then “Budget and Reports” option followed by scrolling to the “Schedule of Fees” section.

Orange County Administrative Regulations – A detailed listing of policies and procedures utilized by Orange County Government in conducting various aspects of county business. This document is available in the Comptroller’s Office Clerk of the BCC and Orange County Attorney’s Office.

Orange County Charter – A Charter sets up the county government structure and sets forth how it must function. The Orange County Charter and information regarding the Charter Review Commission can be found on the county’s website <http://www.orangecountyfl.net/> by using the keyword “Charter” in the “Search our site” box or clicking on “Open Government” and selecting “Boards and Special Districts” then “Charter Review Commission.”

Orange County Code of Ordinances – A detailed listing of all ordinances adopted by the Orange County Board of County Commissioners can be found on the county’s website <http://www.orangecountyfl.net/> by using the keyword “Ordinances” in the “Search our site” box or clicking on “Permits and Licenses” and selecting “Code of Ordinances”.

Popular Annual Financial Report – This document, prepared by the Comptroller’s Office, is a summarized operational and financial report prepared especially for the citizens of Orange County. It is a high-level overview that explains how the county is organized, how the budget process works, as well as primary sources and uses of funds. Additionally, it provides information regarding the impact of county taxes and fees on a typical residential home and other useful information. This document and prior year’s reports are available on the Comptroller’s Office website at: <http://www.occompt.com/> by scrolling down to the “Financial Reports” link on the home page.

Quarterly Fiscal Performance Report – This report is an informational source that reviews the performance of revenues and expenditures, and reserve levels for each quarter. Additionally, in the second and fourth quarter, it includes capital project spending, the Grants Program Report, and the Performance Measurement Report. This report is available in the Office of Management and Budget (OMB).

Revenue Manual – Provides the following information about more than 200 County Revenue sources: authorization, account codes, description, collection history and information regarding the fee schedule, collection frequency, restrictions and administration.

Glossary of Budget Terms

GLOSSARY

Accrual – A revenue or expense which gets recognized in the accounting period it is earned or incurred, even if it is received or paid in a subsequent period.

Accrual Accounting – A system that recognizes revenues and expenses as they occur, regardless of when the final revenue or payment is received or paid. This system is used by businesses and by certain government funds that operate like businesses.

Ad Valorem Tax – A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax."

Adjusted Final Millage – Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority.

Adopted Budget – The financial plan of revenues and expenditures for a fiscal year as adopted by the Board of County Commissioners.

Aggregate Millage Rate – The sum of all property tax levies imposed by the governing body of a county excluding debt service and other voted millages, divided by the total taxable value.

Amendment – A change to an adopted budget, which may increase or decrease a fund total. The Board of County Commissioners must approve the change.

Appropriation – A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.

Approved Budget – Board of County Commissioners budget, to be legally adopted in following fiscal year in accordance with state statutes.

Assessed Value – A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Balanced Budget – A budget in which revenues are equal to expenditures.

Board of County Commissioners – The governing body of Orange County is composed of six (6) persons elected from single member districts and one (1) county mayor elected countywide.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Budget – A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Adjustment – A revision to the adopted budget occurring during the fiscal year as approved by the Board of County Commissioners via an amendment or a transfer.

Budget Calendar – The schedule of key dates involved in the process of preparing, adopting, and executing an adopted budget.

Budget Document – The official written statement of the annual fiscal year financial plan for the county as presented by the county mayor.

Budget Hearing – The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message – A brief written statement presented by the county mayor to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Capital Expenditures – Funds spent for the acquisition, construction, or improvements of capital facilities and other capital assets.

Capital Improvements – Physical assets constructed or purchased that has a minimum useful life of 10 years and a minimum cost of \$25,000. These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment.

Capital Improvements Budget – A financial plan for the construction or acquisition of capital improvements adopted as part of the annual budget and approved in the first year of the five-year Capital Improvements Program.

Capital Improvements Program – A five-year plan for providing public physical improvements. The program provides the following information for each project: a time frame for completion, the location, description, an annual estimated expenditure, and the proposed method of financing.

Capital Outlay – Appropriation for the acquisition or construction of physical assets or purchase of items with a unit cost of \$1,000 or more.

Capital Project – Detailed information for a capital improvement to include the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

Certificates of Participation (COPs) – Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction, and installation of a project.

Community Redevelopment Agency (“CRA”) – Under Florida law (Chapter 163, Part III), local governments are able to designate areas as “Community Redevelopment Agency” to help deal with insufficient infrastructure. In a CRA, the tax revenues from increases in real property value are directed to the CRA trust fund, to be used to address the specified need. Because the tax revenues from the increase in value are dedicated, this is also referred to as “tax increment financing.”

Contingency – A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

County Administrator – The Chief Executive Officer of the county appointed by the county mayor subject to approval by the Board of County Commissioners.

Debt Service – The expense of retiring such debts as loans and bond issues. It includes principal and interest payments, and payments for paying agents, registrars, and escrow agents.

Deficit – The excess of expenditures over revenues during a fiscal year.

Department – An organizational unit of the county responsible for carrying out a major governmental function, such as Fire Rescue or Community and Family Services.

Depreciation – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division – A basic organizational unit of the county which is functionally unique in its service delivery.

Effectiveness Indicator – Extent to which the service has been achieved or customers are satisfied with the quality of service.

Efficiency Indicator – Cost of labor or materials per unit of output/service or number of full-time equivalent positions (FTE's) or staff hours per output to accomplish a task.

Encumbrance – The commitment of appropriated funds to purchase goods or service.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., through user charges, such as Utilities Department.

Exempt, Exemption, Non-exempt – Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000. In January of 2008, an additional exemption was added of up to an additional \$25,000, for assessed value between \$50,000 and \$75,000. That means that a homeowner with property assessed at \$75,000 would have to pay taxes on \$25,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of each year. Other exemptions apply to agricultural land and property owned by widows, elderly, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure – Decreases in fund financial resources for the procurement of assets or the cost of goods and/or services received.

Fiduciary Fund – A governmental accounting fund that is used to account for assets held in trust by the government for the benefit of individuals or other entities.

Final Millage – The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year – The annual budget year for the county which runs from October 1 through September 30. The abbreviation used to designate this accounting period is FY.

Function – A major class or grouping of tasks directed toward a common goal, such as improvements to public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit.

General Fund – Governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide countywide operating services. This may be referred to as the Operating Fund.

Goal – A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Governmental Fund – A governmental accounting fund that does not account for profit and loss.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Homestead Exemption – Refer to definition for exempt, exemption, and non-exempt.

Indirect Costs – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Interfund Transfers – Budgeted amounts transferred from one governmental accounting fund to another for services provided or for operational purposes. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total county operating budget to calculate the "net" budget.

Intergovernmental Revenue – Revenue received from another government unit for a specific purpose.

Internal Service Fund – A governmental accounting fund used to account for the financing of goods or services provided by one county department to another on a cost reimbursement basis.

Levy – To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

Line-Item Budget – A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.

Long-Term Debt – Debt with a maturity of more **than** one (1) year after the date of issuance.

Maximum Millage – Florida Statutes 200.185 sets limits on how high the millage (tax) rate can be set. An example of the computation process appears within the “Charts and Tables” area of this section.

Mandate – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage – 1/1000 of one dollar; used in computing taxes as the tax rate per \$1,000 of taxable value.

Modified Accrual Basis of Accounting – Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for immature interest on general long-term debt, which is recognized when due.

Municipal Services Benefit Unit (MSBU) – A specific taxing unit established by the Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a levy or a special assessment is imposed to defray part or all of the cost of providing lake cleaning, water quality improvement, maintenance, and aquatic plant control services. This unit may be referred to as an MSBU.

Municipal Services Taxing Unit (MSTU) – A specific taxing unit established by the Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit. This unit may be referred to as an MSTU.

Object Code – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Objective – A defined method to accomplish an established goal.

Operating Expenses – Also known as Operating and Maintenance costs, these are expenses of day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

Other Expenditures – These include items of a non-expense or expenditure nature such as depreciation expense and transfers to other funds.

Other Revenues – These include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.

Performance Measures – Specific qualitative and/or quantitative measures of work performed as an objective of a department.

Personal Property – Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under state law.

Personal Services – Costs related to compensating employees, including salaries and wages and fringe benefit costs.

Policy – A high-level overall plan embracing the general goals and acceptable procedures especially of a governmental body.

Property Appraiser – The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax – Refer to the definition for ad valorem tax.

Property Tax Reform – There is no single bill or amendment. A number of legislative and constitutional initiatives relating to local government ad valorem taxes are referred to collectively as “property tax reform.”

Proposed Millage – The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within 35 days after a county's tax roll is certified.

Real Property – Land and the buildings and other structures attached to it that is taxable under state law.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Revenue Bonds – Bonds usually sold for constructing a capital project that will produce revenue for the governmental unit issuing the bonds. The repayment of the bond is secured solely by the revenue produced.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

Rolled Back/Roll Back Rate – That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by virtue of reassessment, the rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied. This rolled-back rate excludes the effect of dedicated increment financing (see “CRA”). An example of the computation process appears within the “Charts and Tables” area of this section.

Special Assessment – A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Base – The total property valuations on which each taxing authority levies its tax rates.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2025 calendar year would be used to compute the ad valorem taxes levied for the FY 2025-26 budget.

Tentative Millage – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

Truth in Millage Law – Also called the TRIM bill. A 1980 law enacted by the Florida legislature, which changed the budget process for local taxing agencies; it was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fees – The fees charged for direct receipt of public services.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Voted Millage – Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

Workload Indicator – A measurement of the amount of work that affects a division or service. It is indicative of workload, but does not necessarily measure effectiveness or efficiency. It is used to quantify levels of service.



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REVENUE CATEGORIES

Revenues in this section have been categorized according to the Uniform Accounting System structured by the State of Florida Department of Financial Services. Categories include:

Taxes

Charges levied by a local unit against the income or wealth of a person or corporation, or based on consumption of specific products and services. Examples are: ad valorem (property) taxes, local option gas taxes, and local option resort taxes.

Permits, Fees, Special Assessments

Revenues derived from local permits and fees. Examples include: building permits and certain kinds of impact fees.

Intergovernmental Revenue

Revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. Half-Cent Sales Tax, State Revenue Sharing, and state grants are examples.

Charges for Services

All revenues stemming from charges for current services, excluding revenues of internal service funds. Examples are refuse collection fees, water and wastewater fees, park entrance fees, and court fees. This category also includes fees collected on behalf of the county by the Tax Collector and certain other Constitutional Officers.

Fines and Forfeitures

Revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Examples include: parking violations and code enforcement violations.

Miscellaneous Revenue

Revenue from sources not otherwise provided in the above categories. Interest earnings, contributions, rents, and impact fees are examples of miscellaneous revenues.

Statutory Deduction

Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

Interfund Transfers

Transfers between individual funds of a governmental unit that are not repayable and are not considered charges for goods or services. An example is an interfund transfer from the Sales Tax Trust Fund (sales tax revenue) to the General Fund to support general county operations.

Debt and Lease Proceeds

Revenue derived from the issuance of long-term debt, such as bonds or commercial paper. Proceeds are deposited into capital project funds and/or debt service funds. This category also includes the accounting entries used to record the initiation of lease liabilities

Fund Balance

Funds collected but not expended from the previous year. This balance carries forward to support current year activities. Refer to the Budget in Brief Section of this document for additional information.

Other Non-Revenues

Includes non-operating revenues such as repayment of a loan from the General Fund by a separate operating fund. This category also includes non-itemized transfers from the Constitutional Officers, such as the return of unspent funds.

Internal Service Charges

Revenues derived from goods and services furnished by central service agencies of the governmental unit to other departments of the same governmental unit. The three (3) current Internal Service Funds in Orange County are Fleet Management, Risk Management, and Medical Benefits.

EXPENDITURE CATEGORIES

Personal Services

The costs related to compensating employees, including salaries and wages and fringe benefit costs.

Operating Expenses

The costs of day-to-day operations that include office supplies, equipment, maintenance of equipment, utilities, and insurance.

Capital Outlay

The appropriation for the acquisition or construction of physical assets or items with a unit cost of \$1,000 or more.

Capital Improvements

Physical assets constructed or purchased that have a minimum useful life of 10 years and a minimum cost of \$25,000. These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment.

Debt Service

The expense of retiring such debts as loans and bond issues that includes principal and interest payments, payments for paying agents, registrars, and escrow agents.

Grants

A contribution of assets by the county to another organization for a specific purpose.

Reserves

An account used to indicate that a portion of a fund's balance is set aside because of legal requirements or to provide a safety net for unexpected expenses, such as a natural disaster. Reserves are also used for debt service to ensure no interruption in bond payments as required by bond covenants.

Interfund Transfers

Budgeted amounts transferred from one governmental accounting fund to another for services provided or for operational purposes.

Other

Other expenses include items such as depreciation expense and transfers to other funds.

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 000X General Fund and Subfunds			
REVENUES:			
Ad Valorem Taxes	\$ 790,368,319	\$ 883,925,662	\$ 950,514,668
Other General Taxes	2,251,559	2,309,000	2,209,000
Permits and Fees	1,115,966	1,155,900	1,147,400
Grants	2,820,496	2,620,120	2,620,120
Shared Revenues	1,656,522	1,531,500	1,561,500
Service Charges	51,546,085	53,869,114	62,111,914
Fines and Forfeits	1,567,350	1,293,575	1,330,825
Interest and Other	58,115,773	19,505,110	18,760,432
Total Revenues	\$ 909,442,070	\$ 966,209,981	\$ 1,040,255,859
5% Statutory Deduction	\$ 0	\$ (49,825,153)	\$ (53,807,792)
Net Revenues	\$ 909,442,070	\$ 916,384,828	\$ 986,448,067
NON-REVENUES:			
Debt and Lease Proceeds	\$ 1,283,024	\$ 0	\$ 0
Fund Balance	0	384,246,728	282,851,343
Other Sources	51,382,060	30,300,000	35,900,000
Revenue Total	\$ 962,107,154	\$ 1,330,931,556	\$ 1,305,199,410
Interfund Transfers	\$ 316,569,111	\$ 354,751,087	\$ 426,281,718
Net Revenues	\$ 1,278,676,265	\$ 1,685,682,643	\$ 1,731,481,128
EXPENDITURES:			
General Government	\$ 353,870,756	\$ 421,975,704	\$ 423,283,204
Public Safety	587,323,858	642,709,129	694,490,609
Physical Environment	15,380,687	21,499,490	18,810,462
Transportation	73,257,915	104,303,145	116,389,928
Economic Environment	7,308,495	99,483,953	96,282,652
Human Services	142,122,660	201,732,852	178,917,720
Culture & Recreation	5,846,383	9,498,387	6,865,308
Total Expenditures	\$ 1,185,110,754	\$ 1,501,202,660	\$ 1,535,039,883
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 118,744,007	\$ 124,703,073
Interfund Transfers	54,833,580	65,735,976	71,738,172
Total Expenditures / Non-Expense	\$ 1,239,944,335	\$ 1,685,682,643	\$ 1,731,481,128

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1002 Transportation Trust			
REVENUES:			
Other General Taxes	\$ 1,375,713	\$ 1,400,000	\$ 1,400,000
Permits and Fees	2,539,979	2,000,000	2,000,000
Grants	3,786,515	0	0
Shared Revenues	8,555,972	8,125,000	8,125,000
Service Charges	4,040,771	1,238,000	1,238,000
Fines and Forfeits	5,691,823	5,108,500	5,708,500
Interest and Other	2,595,150	57,100	57,100
Total Revenues	\$ 28,585,923	\$ 17,928,600	\$ 18,528,600
5% Statutory Deduction	\$ 0	\$ (896,430)	\$ (926,430)
Net Revenues	\$ 28,585,923	\$ 17,032,170	\$ 17,602,170
NON-REVENUES:			
Fund Balance	\$ 0	\$ 52,655,976	\$ 34,300,000
Revenue Total	\$ 28,585,923	\$ 69,688,146	\$ 51,902,170
Interfund Transfers	\$ 124,552,608	\$ 157,800,000	\$ 150,200,000
Net Revenues	\$ 153,138,531	\$ 227,488,146	\$ 202,102,170
EXPENDITURES:			
Physical Environment	\$ 9,892,429	\$ 12,922,238	\$ 12,495,119
Transportation	139,863,742	201,490,090	178,082,263
Total Expenditures	\$ 149,756,171	\$ 221,273,282	\$ 190,577,382
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 5,994,864	\$ 11,304,788
Interfund Transfers	211,476	220,000	220,000
Total Expenditures / Non-Expense	\$ 149,967,647	\$ 227,488,146	\$ 202,102,170

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1003 Constitutional Gas Tax			
REVENUES:			
Shared Revenues	\$ 10,650,165	\$ 10,500,000	\$ 10,700,000
Interest and Other	2,322,363	107,000	107,000
Total Revenues	\$ 12,972,528	\$ 10,607,000	\$ 10,807,000
5% Statutory Deduction	\$ 0	\$ (530,350)	\$ (540,350)
Net Revenues	\$ 12,972,528	\$ 10,076,650	\$ 10,266,650
Total Revenues			
Fund Balance	\$ 0	\$ 56,000,166	\$ 21,000,000
Interfund Transfers	25,400,000	3,300,000	0
Net Revenues	\$ 38,372,528	\$ 69,376,816	\$ 31,266,650
EXPENDITURES:			
Transportation	\$ 14,002,095	\$ 54,701,171	\$ 19,986,809
Total Expenditures	\$ 14,002,095	\$ 54,701,171	\$ 19,986,809
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 14,675,645	\$ 11,279,841
Total Expenditures / Non-Expense	\$ 14,002,095	\$ 69,376,816	\$ 31,266,650

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1004 Local Option Gas Tax			
REVENUES:			
Other General Taxes	\$ 28,494,497	\$ 29,000,000	\$ 29,900,000
Interest and Other	3,827,473	35,000	35,000
Total Revenues	\$ 32,321,970	\$ 29,035,000	\$ 29,935,000
5% Statutory Deduction	\$ 0	\$ (1,451,750)	\$ (1,496,750)
Net Revenues	\$ 32,321,970	\$ 27,583,250	\$ 28,438,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 41,380,085	\$ 20,000,000
Revenue Total	\$ 32,321,970	\$ 68,963,335	\$ 48,438,250
Interfund Transfers	\$ 21,100,000	\$ 29,300,000	\$ 35,100,000
Net Revenues	\$ 53,421,970	\$ 98,263,335	\$ 83,538,250
EXPENDITURES:			
Physical Environment	\$ 7,582,146	\$ 9,828,271	\$ 7,200,000
Transportation	67,855,357	73,976,955	57,518,394
Total Expenditures	\$ 75,437,503	\$ 83,805,226	\$ 64,718,394
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 14,458,109	\$ 18,819,856
Total Expenditures / Non-Expense	\$ 75,437,503	\$ 98,263,335	\$ 83,538,250

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1005 Special Tax MSTU			
REVENUES:			
Ad Valorem Taxes	\$ 186,013,044	\$ 207,854,887	\$ 222,956,386
Other General Taxes	17,984,985	18,000,000	17,000,000
Interest and Other	2,764,070	20,000	20,000
Total Revenues	\$ 206,762,099	\$ 225,874,887	\$ 239,976,386
5% Statutory Deduction	\$ 0	\$ (11,343,744)	\$ (12,048,819)
Net Revenues	\$ 206,762,099	\$ 214,531,143	\$ 227,927,567
NON-REVENUES:			
Fund Balance	\$ 0	\$ 13,273,786	\$ 8,125,000
Other Sources	1,955,242	1,000,000	1,000,000
Revenue Total	\$ 208,717,341	\$ 228,804,929	\$ 237,052,567
Interfund Transfers	\$ 72,087,029	\$ 74,670,669	\$ 99,039,273
Net Revenues	\$ 280,804,370	\$ 303,475,598	\$ 336,091,840
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 6,134,786	\$ 0
Interfund Transfers	277,497,525	297,340,812	336,091,840
Total Expenditures / Non-Expense	\$ 277,497,525	\$ 303,475,598	\$ 336,091,840

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1006 Mandatory Refuse Collection			
REVENUES:			
Service Charges	\$ 65,361,593	\$ 68,312,561	\$ 92,028,428
Interest and Other	4,453,501	2,341,962	2,657,649
Total Revenues	\$ 69,815,094	\$ 70,654,523	\$ 94,686,077
5% Statutory Deduction	\$ 0	\$ (3,532,726)	\$ (4,734,304)
Net Revenues	\$ 69,815,094	\$ 67,121,797	\$ 89,951,773
NON-REVENUES:			
Fund Balance	\$ 0	\$ 51,085,128	\$ 56,581,597
Revenue Total	\$ 69,815,094	\$ 118,206,925	\$ 146,533,370
EXPENDITURES:			
Physical Environment	\$ 58,304,630	\$ 71,461,034	\$ 96,222,122
Total Expenditures	\$ 58,304,630	\$ 71,461,034	\$ 96,222,122
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 46,745,891	\$ 50,311,248
Total Expenditures / Non-Expense	\$ 58,304,630	\$ 118,206,925	\$ 146,533,370

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1009 OC Fire Prot & EMS/MSTU			
REVENUES:			
Ad Valorem Taxes	\$ 231,225,569	\$ 327,477,445	\$ 351,274,097
Permits and Fees	3,047,325	4,700,000	3,700,000
Grants	196,798	0	0
Shared Revenues	436,856	430,000	430,000
Service Charges	51,733,969	48,348,385	55,424,920
Interest and Other	10,524,858	1,150,500	1,150,500
Total Revenues	\$ 297,165,375	\$ 382,106,330	\$ 411,979,517
5% Statutory Deduction	\$ 0	\$ (19,222,816)	\$ (20,743,976)
Net Revenues	\$ 297,165,375	\$ 362,883,514	\$ 391,235,541
NON-REVENUES:			
Fund Balance	\$ 0	\$ 101,469,627	\$ 125,000,000
Other Sources	2,833,479	2,350,000	2,900,000
Revenue Total	\$ 299,998,854	\$ 466,703,141	\$ 519,135,541
EXPENDITURES:			
Public Safety	\$ 281,801,656	\$ 388,007,628	\$ 457,234,854
Total Expenditures	\$ 281,801,656	\$ 388,007,628	\$ 457,234,854
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 78,695,513	\$ 61,900,687
Total Expenditures / Non-Expense	\$ 281,801,656	\$ 466,703,141	\$ 519,135,541

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1010 Air Pollution Control			
REVENUES:			
Shared Revenues	\$ 1,315,438	\$ 1,300,000	\$ 1,381,210
Interest and Other	72,544	1,000	1,000
Total Revenues	\$ 1,387,982	\$ 1,301,000	\$ 1,382,210
5% Statutory Deduction	\$ 0	\$ (65,050)	\$ (69,110)
Net Revenues	\$ 1,387,982	\$ 1,235,950	\$ 1,313,100
NON-REVENUES:			
Fund Balance	\$ 0	\$ 375,801	\$ 100,000
Revenue Total	\$ 1,387,982	\$ 1,611,751	\$ 1,413,100
EXPENDITURES:			
Physical Environment	\$ 1,418,649	\$ 1,611,751	\$ 1,413,100
Total Expenditures	\$ 1,418,649	\$ 1,611,751	\$ 1,413,100
Total Expenditures / Non-Expense	\$ 1,418,649	\$ 1,611,751	\$ 1,413,100

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1011 Building Safety			
REVENUES:			
Other General Taxes	\$ 130,012	\$ 100,000	\$ 100,000
Permits and Fees	13,982,166	16,445,848	19,947,158
Service Charges	490,059	725,000	725,000
Interest and Other	3,183,398	202,900	202,900
Total Revenues	\$ 17,785,635	\$ 17,473,748	\$ 20,975,058
5% Statutory Deduction	\$ 0	\$ (873,687)	\$ (1,048,753)
Net Revenues	\$ 17,785,635	\$ 16,600,061	\$ 19,926,305
NON-REVENUES:			
Fund Balance	\$ 0	\$ 37,319,455	\$ 27,930,000
Revenue Total	\$ 17,785,635	\$ 53,919,516	\$ 47,856,305
EXPENDITURES:			
Public Safety	\$ 27,126,705	\$ 34,878,958	\$ 34,757,625
Total Expenditures	\$ 27,126,705	\$ 34,878,958	\$ 34,757,625
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 19,040,558	\$ 13,098,680
Total Expenditures / Non-Expense	\$ 27,126,705	\$ 53,919,516	\$ 47,856,305

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1013 Air Quality Improvement			
REVENUES:			
Permits and Fees	\$ 10,500	\$ 30,000	\$ 15,000
Shared Revenues	40,319	47,000	45,000
Interest and Other	33,360	1,000	1,000
Total Revenues	\$ 84,179	\$ 78,000	\$ 61,000
5% Statutory Deduction	\$ 0	\$ (3,900)	\$ (3,050)
Net Revenues	\$ 84,179	\$ 74,100	\$ 57,950
NON-REVENUES:			
Fund Balance	\$ 0	\$ 452,399	\$ 612,154
Revenue Total	\$ 84,179	\$ 526,499	\$ 670,104
EXPENDITURES:			
Physical Environment	\$ 218,934	\$ 258,318	\$ 249,900
Total Expenditures	\$ 218,934	\$ 258,318	\$ 249,900
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 268,181	\$ 420,204
Total Expenditures / Non-Expense	\$ 218,934	\$ 526,499	\$ 670,104

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1014 Law Enforcement/ Confiscated Prop			
REVENUES:			
Fines and Forfeits	\$ 547,760	\$ 500,000	\$ 600,000
Interest and Other	135,853	50,000	75,000
Total Revenues	\$ 683,613	\$ 550,000	\$ 675,000
5% Statutory Deduction	\$ 0	\$ (27,500)	\$ (33,750)
Net Revenues	\$ 683,613	\$ 522,500	\$ 641,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 2,640,230	\$ 2,600,000
Revenue Total	\$ 683,613	\$ 3,162,730	\$ 3,241,250
EXPENDITURES:			
Public Safety	\$ 563,787	\$ 3,162,730	\$ 3,241,250
Total Expenditures	\$ 563,787	\$ 3,162,730	\$ 3,241,250
Total Expenditures / Non-Expense	\$ 563,787	\$ 3,162,730	\$ 3,241,250

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1015 Law Enforce Educ-Corrections			
REVENUES:			
Service Charges	\$ 308,406	\$ 275,000	\$ 275,000
Interest and Other	52,212	10,000	20,000
Total Revenues	\$ 360,618	\$ 285,000	\$ 295,000
5% Statutory Deduction	\$ 0	\$ (14,250)	\$ (14,750)
Net Revenues	\$ 360,618	\$ 270,750	\$ 280,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 954,465	\$ 873,670
Revenue Total	\$ 360,618	\$ 1,225,215	\$ 1,153,920
EXPENDITURES:			
Public Safety	\$ 168,991	\$ 1,225,215	\$ 1,153,920
Total Expenditures	\$ 168,991	\$ 1,225,215	\$ 1,153,920
Total Expenditures / Non-Expense	\$ 168,991	\$ 1,225,215	\$ 1,153,920

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1016 Law Enforcement / Education Sheriff			
REVENUES:			
Service Charges	\$ 308,405	\$ 275,000	\$ 300,000
Interest and Other	43,601	10,000	25,000
Total Revenues	\$ 352,006	\$ 285,000	\$ 325,000
5% Statutory Deduction	\$ 0	\$ (14,250)	\$ (16,250)
Net Revenues	\$ 352,006	\$ 270,750	\$ 308,750
NON-REVENUES:			
Fund Balance	\$ 0	\$ 743,229	\$ 750,000
Revenue Total	\$ 352,006	\$ 1,013,979	\$ 1,058,750
EXPENDITURES:			
Public Safety	\$ 241,643	\$ 1,013,979	\$ 1,058,750
Total Expenditures	\$ 241,643	\$ 1,013,979	\$ 1,058,750
Total Expenditures / Non-Expense	\$ 241,643	\$ 1,013,979	\$ 1,058,750

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1017 Law Enf. Federal Forfeiture Funding			
REVENUES:			
Fines and Forfeits	\$ 5,485	\$ 300,000	\$ 100,000
Interest and Other	72,131	50,000	50,000
Total Revenues	\$ 77,616	\$ 350,000	\$ 150,000
5% Statutory Deduction	\$ 0	\$ (17,500)	\$ (7,500)
Net Revenues	\$ 77,616	\$ 332,500	\$ 142,500
NON-REVENUES:			
Fund Balance	\$ 0	\$ 999,080	\$ 500,000
Revenue Total	\$ 77,616	\$ 1,331,580	\$ 642,500
EXPENDITURES:			
Public Safety	\$ 504,170	\$ 1,331,580	\$ 642,500
Total Expenditures	\$ 504,170	\$ 1,331,580	\$ 642,500
NON-EXPENSE DISBURSEMENTS:			
Total Expenditures / Non-Expense	\$ 504,170	\$ 1,331,580	\$ 642,500

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1018 Law Enf. Justice Federal Forfeiture			
REVENUES:			
Fines and Forfeits	\$ 167,867	\$ 300,000	\$ 300,000
Interest and Other	76,808	25,000	50,000
Total Revenues	\$ 244,675	\$ 325,000	\$ 350,000
5% Statutory Deduction	\$ 0	\$ (16,250)	\$ (17,500)
Net Revenues	\$ 244,675	\$ 308,750	\$ 332,500
NON-REVENUES:			
Fund Balance	\$ 0	\$ 1,620,284	\$ 1,500,000
Revenue Total	\$ 244,675	\$ 1,929,034	\$ 1,832,500
EXPENDITURES:			
Public Safety	\$ 0	\$ 1,929,034	\$ 1,832,500
Total Expenditures	\$ 0	\$ 1,929,034	\$ 1,832,500
Total Expenditures / Non-Expense	\$ 0	\$ 1,929,034	\$ 1,832,500

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1019 Pine Ridge Traffic Control			
REVENUES:			
Service Charges	\$ 0	\$ 14,672	\$ 14,672
Interest and Other	4,031	0	0
Total Revenues	\$ 4,031	\$ 14,672	\$ 14,672
5% Statutory Deduction	\$ 0	\$ (734)	\$ (734)
Net Revenues	\$ 4,031	\$ 13,938	\$ 13,938
NON-REVENUES:			
Fund Balance	\$ 0	\$ 60,569	\$ 60,569
Revenue Total	\$ 4,031	\$ 74,507	\$ 74,507
EXPENDITURES:			
Public Safety	\$ 11,052	\$ 27,283	\$ 27,283
Total Expenditures	\$ 11,052	\$ 27,283	\$ 27,283
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 47,224	\$ 47,224
Total Expenditures / Non-Expense	\$ 11,052	\$ 74,507	\$ 74,507

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1023 Misc Construction Projects			
REVENUES:			
Ad Valorem Taxes	\$ 43,978,972	\$ 49,178,624	\$ 52,883,411
Shared Revenues	65,965,810	63,000,000	61,250,000
Interest and Other	33,168,990	2,300,000	2,300,000
Total Revenues	\$ 143,162,288	\$ 114,478,624	\$ 116,433,411
5% Statutory Deduction	\$ 0	\$ (5,723,931)	\$ (5,821,671)
Net Revenues	\$ 143,162,288	\$ 108,754,693	\$ 110,611,740
NON-REVENUES:			
Fund Balance	\$ 0	\$ 519,944,589	\$ 429,400,000
Revenue Total	\$ 143,162,288	\$ 628,699,282	\$ 540,011,740
Interfund Transfers	\$ 10,000,000	\$ 5,000,000	\$ 0
Net Revenues	\$ 153,162,288	\$ 633,699,282	\$ 540,011,740
EXPENDITURES:			
General Government	\$ 46,362,295	\$ 180,207,559	\$ 79,446,689
Public Safety	15,948,173	154,263,014	32,680,750
Physical Environment	38,260,005	71,385,379	7,013,330
Transportation	37,338,874	71,974,200	54,867,802
Human Services	3,102,114	19,559,098	47,000,000
Culture & Recreation	196,002	9,853,615	0
Total Expenditures	\$ 141,207,463	\$ 507,242,865	\$ 221,008,571
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 126,456,417	\$ 319,003,169
Total Expenditures / Non-Expense	\$ 141,207,463	\$ 633,699,282	\$ 540,011,740

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1025 OBT Comm Redev Area Trust Fund			
REVENUES:			
Interest and Other	\$ 1,146,742	\$ 977,064	\$ 1,330,785
Total Revenues	\$ 1,146,742	\$ 977,064	\$ 1,330,785
5% Statutory Deduction	\$ 0	\$ (48,853)	\$ (66,539)
Net Revenues	\$ 1,146,742	\$ 928,211	\$ 1,264,246
NON-REVENUES:			
Fund Balance	\$ 0	\$ 5,052,373	\$ 6,024,940
Revenue Total	\$ 1,146,742	\$ 5,980,584	\$ 7,289,186
Interfund Transfers	\$ 1,019,296	\$ 1,196,748	\$ 1,408,874
Net Revenues	\$ 2,166,038	\$ 7,177,332	\$ 8,698,060
EXPENDITURES:			
Economic Environment	\$ 944,856	\$ 7,177,332	\$ 8,698,060
Total Expenditures	\$ 944,856	\$ 7,177,332	\$ 8,698,060
Total Expenditures / Non-Expense	\$ 944,856	\$ 7,177,332	\$ 8,698,060

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1027 Drug Abuse Trust Fund			
REVENUES:			
Service Charges	\$ 65,648	\$ 78,000	\$ 78,000
Interest and Other	10,025	1,000	1,000
Total Revenues	\$ 75,673	\$ 79,000	\$ 79,000
5% Statutory Deduction	\$ 0	\$ (3,950)	\$ (3,950)
Net Revenues	\$ 75,673	\$ 75,050	\$ 75,050
NON-REVENUES:			
Fund Balance	\$ 0	\$ 60,250	\$ 60,250
Revenue Total	\$ 75,673	\$ 135,300	\$ 135,300
Interfund Transfers	\$ 120,900	\$ 120,900	\$ 120,900
Net Revenues	\$ 196,573	\$ 256,200	\$ 256,200
EXPENDITURES:			
Human Services	\$ 251,311	\$ 256,200	\$ 256,200
Total Expenditures	\$ 251,311	\$ 256,200	\$ 256,200
Total Expenditures / Non-Expense	\$ 251,311	\$ 256,200	\$ 256,200

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1029 Tree Replacement Trust			
REVENUES:			
Service Charges	\$ 394,102	\$ 250,000	\$ 400,000
Interest and Other	51,827	0	0
Total Revenues	\$ 445,929	\$ 250,000	\$ 400,000
5% Statutory Deduction	\$ 0	\$ (12,500)	\$ (20,000)
Net Revenues	\$ 445,929	\$ 237,500	\$ 380,000
NON-REVENUES:			
Fund Balance	\$ 0	\$ 614,683	\$ 520,481
Revenue Total	\$ 445,929	\$ 852,183	\$ 900,481
EXPENDITURES:			
Public Safety	\$ 0	\$ 0	\$ 300,000
Physical Environment	25,093	35,000	35,000
Transportation	391,317	817,183	565,481
Total Expenditures	\$ 416,410	\$ 852,183	\$ 900,481
Total Expenditures / Non-Expense	\$ 416,410	\$ 852,183	\$ 900,481

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 102X Conservation Trust and Subfunds			
REVENUES:			
Service Charges	\$ 2,655,832	\$ 400,000	\$ 3,800,000
Interest and Other	386,797	75,080	75,000
Total Revenues	\$ 3,042,629	\$ 475,080	\$ 3,875,000
5% Statutory Deduction	\$ 0	\$ (23,754)	\$ (193,750)
Net Revenues	\$ 3,042,629	\$ 451,326	\$ 3,681,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 7,122,407	\$ 6,624,365
Net Revenues	\$ 3,042,629	\$ 7,573,733	\$ 10,305,615
EXPENDITURES:			
Physical Environment	\$ 805,048	\$ 3,928,067	\$ 2,622,600
Total Expenditures	\$ 805,048	\$ 4,006,404	\$ 2,622,600
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 3,567,329	\$ 7,683,015
Total Expenditures / Non-Expense	\$ 805,048	\$ 7,573,733	\$ 10,305,615

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1035 Law Enforce Impact Fees			
REVENUES:			
Permits and Fees	\$ 4,446,110	\$ 3,000,000	\$ 2,700,000
Interest and Other	570,816	200,000	200,000
Total Revenues	\$ 5,016,926	\$ 3,200,000	\$ 2,900,000
5% Statutory Deduction	\$ 0	\$ (160,000)	\$ (145,000)
Net Revenues	\$ 5,016,926	\$ 3,040,000	\$ 2,755,000
NON-REVENUES:			
Fund Balance	\$ 0	\$ 7,509,138	\$ 300,000
Revenue Total	\$ 5,016,926	\$ 10,549,138	\$ 3,055,000
EXPENDITURES:			
Public Safety	\$ 7,913,279	\$ 10,549,138	\$ 3,055,000
Total Expenditures	\$ 7,913,279	\$ 10,549,138	\$ 3,055,000
Total Expenditures / Non-Expense	\$ 7,913,279	\$ 10,549,138	\$ 3,055,000

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 103T Transportation Impact Fees			
REVENUES:			
Permits and Fees	\$ 27,368,941	\$ 29,021,000	\$ 29,721,000
Interest and Other	10,225,680	990,000	990,000
Total Revenues	\$ 37,594,621	\$ 30,011,000	\$ 30,711,000
5% Statutory Deduction	\$ 0	\$ (1,500,550)	\$ (1,535,550)
Net Revenues	\$ 37,594,621	\$ 28,510,450	\$ 29,175,450
NON-REVENUES:			
Fund Balance	\$ 0	\$ 182,618,802	\$ 146,000,000
Revenue Total	\$ 37,594,621	\$ 211,129,252	\$ 175,175,450
EXPENDITURES:			
Transportation	\$ 19,466,843	\$ 57,633,077	\$ 85,383,710
Total Expenditures	\$ 19,466,843	\$ 57,633,077	\$ 85,383,710
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 153,496,175	\$ 89,791,740
Total Expenditures / Non-Expense	\$ 19,466,843	\$ 211,129,252	\$ 175,175,450

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1040 School Impact Fees			
REVENUES:			
Permits and Fees	\$ 55,799,145	\$ 130,000,000	\$ 130,000,000
Interest and Other	285,389	50,000	50,000
Total Revenues	\$ 56,084,534	\$ 130,050,000	\$ 130,050,000
5% Statutory Deduction	\$ 0	\$ (6,502,500)	\$ (6,502,500)
Net Revenues	\$ 56,084,534	\$ 123,547,500	\$ 123,547,500
EXPENDITURES:			
Human Services	\$ 55,429,711	\$ 122,622,500	\$ 122,622,500
Total Expenditures	\$ 55,429,711	\$ 122,622,500	\$ 122,622,500
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	\$ 654,823	\$ 925,000	\$ 925,000
Total Expenditures / Non-Expense	\$ 56,084,534	\$ 123,547,500	\$ 123,547,500

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1046 Fire Impact Fees			
REVENUES:			
Permits and Fees	\$ 2,612,145	\$ 2,499,000	\$ 3,036,000
Interest and Other	756,035	150,000	150,000
Total Revenues	\$ 3,368,180	\$ 2,649,000	\$ 3,186,000
5% Statutory Deduction	\$ 0	\$ (132,450)	\$ (159,300)
Net Revenues	\$ 3,368,180	\$ 2,516,550	\$ 3,026,700
NON-REVENUES:			
Fund Balance	\$ 0	\$ 13,689,308	\$ 5,079,980
Revenue Total	\$ 3,368,180	\$ 16,205,858	\$ 8,106,680
EXPENDITURES:			
Public Safety	\$ 444,281	\$ 15,061,741	\$ 4,697,000
Total Expenditures	\$ 444,281	\$ 15,061,741	\$ 4,697,000
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 1,144,117	\$ 3,409,680
Total Expenditures / Non-Expense	\$ 444,281	\$ 16,205,858	\$ 8,106,680

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1050 Parks Fund			
REVENUES:			
Ad Valorem Taxes	\$ 32,368,560	\$ 36,195,467	\$ 38,922,190
Grants	10,801	0	0
Service Charges	3,364,902	3,847,160	3,847,160
Interest and Other	2,748,821	223,753	222,000
Total Revenues	\$ 38,724,401	\$ 40,266,380	\$ 42,991,350
5% Statutory Deduction	\$ 0	\$ (2,013,319)	\$ (2,149,568)
Net Revenues	\$ 38,724,401	\$ 38,253,061	\$ 40,841,782
NON-REVENUES:			
Fund Balance	\$ 0	\$ 33,653,745	\$ 25,000,000
Revenue Total	\$ 38,724,401	\$ 71,906,806	\$ 65,841,782
Interfund Transfers	\$ 17,800,000	\$ 26,000,000	\$ 21,500,000
Net Revenues	\$ 56,524,401	\$ 97,906,806	\$ 87,341,782
EXPENDITURES:			
Culture & Recreation	\$ 55,153,194	\$ 89,413,703	\$ 73,043,663
Total Expenditures	\$ 55,272,039	\$ 89,777,124	\$ 73,043,663
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 8,129,682	\$ 14,298,119
Total Expenditures / Non-Expense	\$ 55,272,039	\$ 97,906,806	\$ 87,341,782

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1054 911 Fee			
REVENUES:			
Shared Revenues	\$ 8,034,252	\$ 7,000,000	\$ 7,100,000
Service Charges	1,239,655	1,800,000	1,700,000
Interest and Other	1,375,892	175,000	175,000
Total Revenues	\$ 10,649,799	\$ 8,975,000	\$ 8,975,000
5% Statutory Deduction	\$ 0	\$ (448,750)	\$ (448,750)
Net Revenues	\$ 10,649,799	\$ 8,526,250	\$ 8,526,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 22,197,436	\$ 20,697,436
Revenue Total	\$ 10,649,799	\$ 30,723,686	\$ 29,223,686
EXPENDITURES:			
Public Safety	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686
Total Expenditures	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686
Total Expenditures / Non-Expense	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1059 Pollutant Storage Tank			
REVENUES:			
Service Charges	\$ 2,000	\$ 100	\$ 100
Fines and Forfeits	27,250	5,000	5,000
Interest and Other	2,956	100	100
Total Revenues	\$ 32,206	\$ 5,200	\$ 5,200
5% Statutory Deduction	\$ 0	\$ (260)	\$ (260)
Net Revenues	\$ 32,206	\$ 4,940	\$ 4,940
NON-REVENUES:			
Fund Balance	\$ 0	\$ 70,332	\$ 59,310
Revenue Total	\$ 32,206	\$ 75,272	\$ 64,250
EXPENDITURES:			
Physical Environment	\$ 0	\$ 75,272	\$ 64,250
Total Expenditures	\$ 0	\$ 75,272	\$ 64,250
Total Expenditures / Non-Expense	\$ 0	\$ 75,272	\$ 64,250

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1060 Energy Efficiency Renew Energy & Conservation			
REVENUES:			
Interest and Other	\$ 924	\$ 0	\$ 0
Total Revenues	\$ 924	\$ 0	\$ 0
Net Revenues	\$ 924	\$ 0	\$ 0
NON-REVENUES:			
Fund Balance	\$ 0	\$ 15,917	\$ 15,917
Revenue Total	\$ 924	\$ 15,917	\$ 15,917
EXPENDITURES:			
Physical Environment	\$ 0	\$ 14,423	\$ 14,423
Total Expenditures	\$ 0	\$ 14,423	\$ 14,423
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 1,494	\$ 1,494
Total Expenditures / Non-Expense	\$ 0	\$ 15,917	\$ 15,917

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 109W Water and Navigation Funds			
REVENUES:			
Ad Valorem Taxes	\$ 2,646,348	\$ 2,947,822	\$ 3,141,313
Service Charges	26,456	25,000	25,000
Interest and Other	1,106,350	48,950	48,950
Total Revenues	\$ 3,779,154	\$ 3,021,772	\$ 3,215,263
5% Statutory Deduction	\$ 0	\$ (151,153)	\$ (160,828)
Net Revenues	\$ 3,779,154	\$ 2,870,619	\$ 3,054,435
NON-REVENUES:			
Fund Balance	\$ 0	\$ 19,167,630	\$ 20,978,648
Other Sources	4,287	1,300	1,300
Revenue Total	\$ 3,783,441	\$ 22,039,549	\$ 24,034,383
EXPENDITURES:			
Culture & Recreation	\$ 0	\$ 0	\$ 0
Physical Environment	1,016,134	8,963,901	9,707,936
Total Expenditures	\$ 1,016,134	\$ 8,963,901	\$ 9,707,936
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 13,075,648	\$ 14,326,447
Total Expenditures / Non-Expense	\$ 1,016,134	\$ 22,039,549	\$ 24,034,383

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 10NT Aquatic Weed (Non-Tax) Districts			
REVENUES:			
Permits and Fees	\$ 33,561	\$ 30,913	\$ 30,913
Service Charges	9,899	0	0
Interest and Other	32,090	9,586	7,084
Total Revenues	\$ 75,550	\$ 40,499	\$ 37,997
5% Statutory Deduction	\$ 0	\$ (2,025)	\$ (1,899)
Net Revenues	\$ 75,550	\$ 38,474	\$ 36,098
NON-REVENUES:			
Fund Balance	\$ 0	\$ 543,090	\$ 503,911
Revenue Total	\$ 75,550	\$ 581,564	\$ 540,009
EXPENDITURES:			
Physical Environment	\$ 38,246	\$ 96,246	\$ 92,614
Total Expenditures	\$ 38,246	\$ 96,246	\$ 92,614
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 485,318	\$ 447,395
Total Expenditures / Non-Expense	\$ 38,246	\$ 581,564	\$ 540,009

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 10TA Aquatic Weed (Tax) Districts			
REVENUES:			
Ad Valorem Taxes	\$ 1,308,793	\$ 1,459,142	\$ 1,572,912
Permits and Fees	21,671	19,737	17,310
Service Charges	1,479	0	0
Interest and Other	471,792	40,085	37,592
Total Revenues	\$ 1,803,735	\$ 1,518,964	\$ 1,627,814
5% Statutory Deduction	\$ 0	\$ (76,304)	\$ (81,744)
Net Revenues	\$ 1,803,735	\$ 1,442,660	\$ 1,546,070
NON-REVENUES:			
Fund Balance	\$ 0	\$ 8,305,942	\$ 9,149,430
Other Sources	17,567	7,093	7,093
Revenue Total	\$ 1,821,302	\$ 9,755,695	\$ 10,702,593
EXPENDITURES:			
Physical Environment	\$ 408,406	\$ 3,434,479	\$ 4,180,305
Total Expenditures	\$ 408,406	\$ 3,434,479	\$ 4,180,305
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 6,321,216	\$ 6,522,288
Total Expenditures / Non-Expense	\$ 408,406	\$ 9,755,695	\$ 10,702,593

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 110M Municipal Service Districts			
REVENUES:			
Ad Valorem Taxes	\$ 2,983,234	\$ 3,267,608	\$ 3,499,891
Permits and Fees	26,065,756	28,456,715	29,503,783
Service Charges	6,850	7,000	7,000
Interest and Other	3,013,315	487,520	391,583
Total Revenues	\$ 32,069,155	\$ 32,218,843	\$ 33,402,257
5% Statutory Deduction	\$ 0	\$ (1,610,941)	\$ (1,670,114)
Net Revenues	\$ 32,069,155	\$ 30,607,902	\$ 31,732,143
NON-REVENUES:			
Fund Balance	\$ 0	\$ 41,236,812	\$ 38,454,880
Other Sources	36,841	0	0
Revenue Total	\$ 32,105,996	\$ 71,844,714	\$ 70,187,023
Interfund Transfers	\$ 211,476	\$ 220,000	\$ 220,000
Net Revenues	\$ 32,317,472	\$ 72,064,714	\$ 70,407,023
EXPENDITURES:			
Physical Environment	\$ 14,202,260	\$ 19,251,534	\$ 18,631,171
Transportation	13,728,861	20,433,188	20,802,959
Total Expenditures	\$ 27,931,121	\$ 39,684,722	\$ 39,434,130
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 32,379,992	\$ 30,972,893
Total Expenditures / Non-Expense	\$ 27,931,121	\$ 72,064,714	\$ 70,407,023

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 117M I-Drive MSTU Funds			
REVENUES:			
Ad Valorem Taxes	\$ 8,343,339	\$ 9,215,493	\$ 9,856,670
Service Charges	706,784	706,784	773,637
Interest and Other	203,429	600	600
Total Revenues	\$ 9,253,552	\$ 9,922,877	\$ 10,630,907
5% Statutory Deduction	\$ 0	\$ (496,144)	\$ (531,545)
Net Revenues	\$ 9,253,552	\$ 9,426,733	\$ 10,099,362
NON-REVENUES:			
Fund Balance	\$ 0	\$ 649,703	\$ 296,300
Other Sources	88,104	0	0
Revenue Total	\$ 9,341,656	\$ 10,076,436	\$ 10,395,662
EXPENDITURES:			
General Government	\$ 2,949,647	\$ 3,148,355	\$ 3,292,395
Physical Environment	261,269	273,441	272,755
Transportation	6,011,960	6,654,640	6,830,512
Total Expenditures	\$ 9,222,876	\$ 10,076,436	\$ 10,395,662
Total Expenditures / Non-Expense	\$ 9,222,876	\$ 10,076,436	\$ 10,395,662

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1180 - Local Provider Participation Fund			
REVENUES:			
Permits and Fees	\$ 210,115,446	\$ 300,000,000	\$ 625,000,000
Interest and Other	0	0	0
Total Revenues	\$ 210,115,446	\$ 300,000,000	\$ 625,000,000
5% Statutory Deduction	\$ 0	\$ (15,000,000)	\$ (31,250,000)
Net Revenues	\$ 210,115,446	\$ 285,000,000	\$ 593,750,000
NON-REVENUES:			
Fund Balance	\$ 0	\$ 150,002	\$ 3,206,404
Revenue Total	\$ 210,115,446	\$ 285,150,002	\$ 596,956,404
EXPENDITURES:			
Human Services	\$ 210,989,059	\$ 285,150,002	\$ 596,956,404
Total Expenditures	\$ 210,989,059	\$ 285,150,002	\$ 596,956,404
Total Expenditures / Non-Expense	\$ 210,989,059	\$ 285,150,002	\$ 596,956,404

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1220 Intergovernmental Radio Communications			
REVENUES:			
Fines and Forfeits	\$ 1,424,050	\$ 1,300,000	\$ 1,300,000
Interest and Other	70,977	15,000	15,000
Total Revenues	\$ 1,495,027	\$ 1,315,000	\$ 1,315,000
5% Statutory Deduction	\$ 0	\$ (65,750)	\$ (65,750)
Net Revenues	\$ 1,495,027	\$ 1,249,250	\$ 1,249,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 1,373,151	\$ 1,373,151
Revenue Total	\$ 1,495,027	\$ 2,622,401	\$ 2,622,401
EXPENDITURES:			
Public Safety	\$ 1,468,716	\$ 2,622,401	\$ 2,622,401
Total Expenditures	\$ 1,468,716	\$ 2,622,401	\$ 2,622,401
Total Expenditures / Non-Expense	\$ 1,468,716	\$ 2,622,401	\$ 2,622,401

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1232 Local Housing Asst (SHIP)			
REVENUES:			
Shared Revenues	\$ 10,712,367	\$ 8,062,500	\$ 8,250,000
Interest and Other	1,808,381	1,902,356	1,616,365
Total Revenues	\$ 12,520,748	\$ 9,964,856	\$ 9,866,365
5% Statutory Deduction	\$ 0	\$ (498,243)	\$ (493,318)
Net Revenues	\$ 12,520,748	\$ 9,466,613	\$ 9,373,047
NON-REVENUES:			
Fund Balance	\$ 0	\$ 16,120,563	\$ 15,000,000
Revenue Total	\$ 12,520,748	\$ 25,587,176	\$ 24,373,047
EXPENDITURES:			
Economic Environment	\$ 13,743,721	\$ 25,587,176	\$ 24,373,047
Total Expenditures	\$ 13,743,721	\$ 25,587,176	\$ 24,373,047
Total Expenditures / Non-Expense	\$ 13,743,721	\$ 25,587,176	\$ 24,373,047

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1241 Teen Court			
REVENUES:			
Service Charges	\$ 548,722	\$ 500,000	\$ 510,000
Interest and Other	20,699	5,000	5,000
Total Revenues	\$ 569,421	\$ 505,000	\$ 515,000
5% Statutory Deduction	\$ 0	\$ (25,250)	\$ (25,750)
Net Revenues	\$ 569,421	\$ 479,750	\$ 489,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 422,603	\$ 325,000
Revenue Total	\$ 569,421	\$ 902,353	\$ 814,250
EXPENDITURES:			
General Government	\$ 515,197	\$ 651,729	\$ 601,230
Total Expenditures	\$ 515,197	\$ 651,729	\$ 601,230
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 250,624	\$ 213,020
Total Expenditures / Non-Expense	\$ 515,197	\$ 902,353	\$ 814,250

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1242 Crime Prevention ORD 98-01			
REVENUES:			
Fines and Forfeits	\$ 0	\$ 94,000	\$ 94,000
Interest and Other	13,182	0	0
Total Revenues	\$ 13,182	\$ 94,000	\$ 94,000
5% Statutory Deduction	\$ 0	\$ (4,700)	\$ (4,700)
Net Revenues	\$ 13,182	\$ 89,300	\$ 89,300
NON-REVENUES:			
Fund Balance	\$ 0	\$ 91,654	\$ 91,965
Revenue Total	\$ 13,182	\$ 180,954	\$ 181,265
EXPENDITURES:			
Public Safety	\$ 35,058	\$ 126,471	\$ 97,500
Total Expenditures	\$ 35,058	\$ 126,471	\$ 97,500
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 54,483	\$ 83,765
Total Expenditures / Non-Expense	\$ 35,058	\$ 180,954	\$ 181,265

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1243 Orange Blossom Trail NID			
REVENUES:			
Fines and Forfeits	\$ 111,546	\$ 125,000	\$ 115,624
Interest and Other	4,142	1,000	4,713
Total Revenues	\$ 115,688	\$ 126,000	\$ 120,337
5% Statutory Deduction	\$ 0	\$ (6,300)	\$ (6,017)
Net Revenues	\$ 115,688	\$ 119,700	\$ 114,320
Fund Balance	\$ 0	\$ 85,440	\$ 84,430
Revenue Total	\$ 115,688	\$ 205,140	\$ 198,750
EXPENDITURES:			
Public Safety	\$ 185,441	\$ 205,140	\$ 198,750
Total Expenditures	\$ 185,441	\$ 205,140	\$ 198,750
Total Expenditures / Non-Expense	\$ 185,441	\$ 205,140	\$ 198,750

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1246 International Drive CRA			
REVENUES:			
Interest and Other	\$ 10,829,655	\$ 1,787,500	\$ 1,751,440
Total Revenues	\$ 10,829,655	\$ 1,787,500	\$ 1,751,440
5% Statutory Deduction	\$ 0	\$ (89,375)	\$ (87,572)
Net Revenues	\$ 10,829,655	\$ 1,698,125	\$ 1,663,868
NON-REVENUES:			
Fund Balance	\$ 0	\$ 168,588,590	\$ 97,573,752
Revenue Total	\$ 10,829,655	\$ 170,286,715	\$ 99,237,620
Interfund Transfers	\$ 26,210,877	\$ 28,676,500	\$ 31,191,107
Net Revenues	\$ 37,040,532	\$ 198,963,215	\$ 130,428,727
EXPENDITURES:			
Transportation	\$ 4,553,132	\$ 84,575,060	\$ 33,068,901
Economic Environment	540,777	3,464,839	2,715,639
Human Services	216,953	7,514,565	332,813
Culture & Recreation	0	0	0
Total Expenditures	\$ 5,310,862	\$ 95,554,464	\$ 36,117,353
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 97,484,377	\$ 86,588,363
Interfund Transfers	3,982,474	5,924,374	7,723,011
Total Expenditures / Non-Expense	\$ 9,293,336	\$ 198,963,215	\$ 130,428,727

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1247 Court Technology			
REVENUES:			
Service Charges	\$ 3,006,350	\$ 2,800,000	\$ 2,900,000
Interest and Other	16,594	5,000	10,000
Total Revenues	\$ 3,022,944	\$ 2,805,000	\$ 2,910,000
5% Statutory Deduction	\$ 0	\$ (140,250)	\$ (145,500)
Net Revenues	\$ 3,022,944	\$ 2,664,750	\$ 2,764,500
NON-REVENUES:			
Fund Balance	\$ 0	\$ 9,722	\$ 0
Revenue Total	\$ 3,022,944	\$ 2,674,472	\$ 2,764,500
Interfund Transfers	\$ 3,600,000	\$ 7,033,946	\$ 8,979,835
Net Revenues	\$ 6,622,944	\$ 9,708,418	\$ 11,744,335
EXPENDITURES:			
General Government	\$ 6,779,390	\$ 9,708,418	\$ 11,744,335
Total Expenditures	\$ 6,779,390	\$ 9,708,418	\$ 11,744,335
Total Expenditures / Non-Expense	\$ 6,779,390	\$ 9,708,418	\$ 11,744,335

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1248 Court Facilities			
REVENUES:			
Service Charges	\$ 5,630,547	\$ 5,000,000	\$ 5,000,000
Interest and Other	242,735	50,000	50,000
Total Revenues	\$ 5,873,282	\$ 5,050,000	\$ 5,050,000
5% Statutory Deduction	\$ 0	\$ (252,500)	\$ (252,500)
Net Revenues	\$ 5,873,282	\$ 4,797,500	\$ 4,797,500
NON-REVENUES:			
Fund Balance	\$ 0	\$ 3,894,975	\$ 2,999,079
Revenue Total	\$ 6,001,889	\$ 8,692,475	\$ 7,796,579
EXPENDITURES:			
General Government	\$ 6,115,559	\$ 8,692,475	\$ 7,533,238
Total Expenditures	\$ 6,115,559	\$ 8,692,475	\$ 7,533,238
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 0	\$ 263,341
Total Expenditures / Non-Expense	\$ 6,115,559	\$ 8,692,475	\$ 7,796,579

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1249 Pine Hills Local Govt NID			
REVENUES:			
Fines and Forfeits	\$ 111,546	\$ 125,000	\$ 125,000
Interest and Other	21,746	0	0
Total Revenues	\$ 133,292	\$ 125,000	\$ 125,000
5% Statutory Deduction	\$ 0	\$ (6,250)	\$ (6,250)
Net Revenues	\$ 133,292	\$ 118,750	\$ 118,750
NON-REVENUES:			
Fund Balance	\$ 0	\$ 432,816	\$ 432,816
Revenue Total	\$ 133,292	\$ 551,566	\$ 551,566
EXPENDITURES:			
Public Safety	\$ 116,168	\$ 217,651	\$ 217,651
Total Expenditures	\$ 116,168	\$ 217,651	\$ 217,651
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 333,915	\$ 333,915
Total Expenditures / Non-Expense	\$ 116,168	\$ 551,566	\$ 551,566

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1250 Boating Improvement			
REVENUES:			
Ad Valorem Taxes	0	0	0
Service Charges	\$ 143,824	\$ 173,099	\$ 173,099
Interest and Other	104,237	20,000	20,000
Other Sources	0	0	0
Total Revenues	\$ 248,061	\$ 193,099	\$ 193,099
5% Statutory Deduction	\$ 0	\$ (9,655)	\$ (9,655)
Net Revenues	\$ 248,061	\$ 183,444	\$ 183,444
NON-REVENUES:			
Fund Balance	\$ 0	\$ 1,872,208	\$ 1,923,757
Revenue Total	\$ 248,061	\$ 2,055,652	\$ 2,107,201
EXPENDITURES:			
Culture & Recreation	\$ 75,189	\$ 2,055,652	\$ 2,107,201
Total Expenditures	\$ 75,189	\$ 2,055,652	\$ 2,107,201
Total Expenditures / Non-Expense	\$ 75,189	\$ 2,055,652	\$ 2,107,201

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1251 Local Court Programs			
REVENUES:			
Service Charges	\$ 147,281	\$ 150,000	\$ 150,000
Fines and Forfeits	6,260	5,000	5,000
Interest and Other	6,298	1,000	1,000
Total Revenues	\$ 159,839	\$ 156,000	\$ 156,000
5% Statutory Deduction	\$ 0	\$ (7,800)	\$ (7,800)
Net Revenues	\$ 159,839	\$ 148,200	\$ 148,200
NON-REVENUES			
Fund Balance	\$ 0	\$ 168,181	\$ 0
Interfund Transfers	1,549,872	1,800,267	1,809,832
Net Revenues	\$ 1,709,711	\$ 2,116,648	\$ 1,958,032
EXPENDITURES:			
General Government	\$ 1,525,913	\$ 1,836,545	\$ 1,703,250
Human Services	95,418	95,418	95,418
Total Expenditures	\$ 1,621,331	\$ 1,931,963	\$ 1,798,668
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 184,685	\$ 159,364
Total Expenditures / Non-Expense	\$ 1,621,331	\$ 2,116,648	\$ 1,958,032

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1252 Legal Aid Programs			
REVENUES:			
Service Charges	\$ 147,281	\$ 150,000	\$ 150,000
Interest and Other	11,010	1,000	1,000
Total Revenues	\$ 158,291	\$ 151,000	\$ 151,000
5% Statutory Deduction	\$ 0	\$ (7,550)	\$ (7,550)
Net Revenues	\$ 158,291	\$ 143,450	\$ 143,450
NON-REVENUES			
Fund Balance	\$ 0	\$ 2,682	\$ 0
Revenue Total	\$ 158,291	\$ 146,132	\$ 143,450
Interfund Transfers	\$ 1,350,540	\$ 1,378,269	\$ 1,423,921
Net Revenues	\$ 1,508,831	\$ 1,524,401	\$ 1,567,371
EXPENDITURES:			
General Government	\$ 1,477,397	\$ 1,521,719	\$ 1,567,371
Total Expenditures	\$ 1,477,397	\$ 1,521,719	\$ 1,567,371
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	\$ 0	\$ 2,682	\$ 0
Total Expenditures / Non-Expense	\$ 1,477,397	\$ 1,524,401	\$ 1,567,371

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1253 Law Library			
REVENUES:			
Service Charges	\$ 147,281	\$ 225,000	\$ 225,000
Interest and Other	1,300	500	1,000
Total Revenues	\$ 148,581	\$ 225,500	\$ 226,000
5% Statutory Deduction	\$ 0	\$ (11,275)	\$ (11,300)
Net Revenues	\$ 148,581	\$ 214,225	\$ 214,700
Revenue Total	\$ 148,581	\$ 213,323	\$ 214,700
EXPENDITURES:			
General Government	\$ 149,483	\$ 213,323	\$ 214,700
Total Expenditures	\$ 149,483	\$ 213,323	\$ 214,700
Total Expenditures / Non-Expense	\$ 149,483	\$ 213,323	\$ 214,700

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1254 Juvenile Court Programs			
REVENUES:			
Service Charges	\$ 147,281	\$ 150,000	\$ 150,000
Interest and Other	953	1,000	1,000
Total Revenues	\$ 148,234	\$ 151,000	\$ 151,000
5% Statutory Deduction	\$ 0	\$ (7,550)	\$ (7,550)
Net Revenues	\$ 148,234	\$ 143,450	\$ 143,450
NON-REVENUES:			
Fund Balance	\$ 0	\$ 13,822	\$ 0
Revenue Total	\$ 148,234	\$ 157,272	\$ 143,450
Interfund Transfers	\$ 113,366	\$ 131,136	\$ 131,324
Net Revenues	\$ 261,600	\$ 288,408	\$ 274,774
EXPENDITURES:			
General Government	\$ 256,693	\$ 274,586	\$ 274,774
Total Expenditures	\$ 256,693	\$ 274,586	\$ 274,774
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	\$ 8,904	\$ 13,822	\$ 0
Total Expenditures / Non-Expense	\$ 265,597	\$ 288,408	\$ 274,774

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1255 Cyber Safety			
REVENUES:			
Service Charges	\$ 43	\$ 100	\$ 100
Interest and Other	77	0	0
Total Revenues	\$ 120	\$ 100	\$ 100
5% Statutory Deduction	\$ 0	\$ (5)	\$ (5)
Net Revenues	\$ 120	\$ 95	\$ 95
NON-REVENUES:			
Fund Balance	\$ 0	\$ 1,675	\$ 1,675
Revenue Total	\$ 120	\$ 1,770	\$ 1,770
EXPENDITURES:			
Public Safety	\$ 0	\$ 1,770	\$ 1,649
Total Expenditures	\$ 0	\$ 1,770	\$ 1,649
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 0	\$ 121
Total Expenditures / Non-Expense	\$ 0	\$ 1,770	\$ 1,770

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 125X Pharmaceutical Settlement			
REVENUES:			
Interest and Other	\$ 5,868,697	\$ 4,880,354	\$ 3,811,930
Total Revenues	\$ 5,868,697	\$ 4,880,354	\$ 3,811,930
5% Statutory Deduction	\$ 0	\$ (244,017)	\$ (190,596)
Net Revenues	\$ 5,868,697	\$ 4,636,337	\$ 3,621,334
NON-REVENUES:			
Fund Balance	\$ 0	\$ 12,634,327	\$ 11,929,634
Revenue Total	\$ 5,868,697	\$ 17,270,664	\$ 15,550,968
EXPENDITURES:			
General Government	\$ 51,078	\$ 84,981	\$ 89,661
Public Safety	1,719,533	17,185,683	15,461,307
Total Expenditures	\$ 1,719,533	\$ 17,270,664	\$ 15,550,968
Total Expenditures / Non-Expense	\$ 1,770,611	\$ 17,270,664	\$ 15,550,968

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1258 - Opioid Settlement FL Core			
REVENUES:			
Interest and Other	\$ 0	\$ 1,000,000	\$ 500,000
Total Revenues	\$ 0	\$ 1,000,000	\$ 500,000
5% Statutory Deduction	\$ 0	\$ 0	\$ (25,000)
Net Revenues	\$ 0	\$ 1,000,000	\$ 475,000
Revenue Total	\$ 0	\$ 1,000,000	\$ 475,000
EXPENDITURES:			
Public Safety	\$ 0	\$ 1,000,000	\$ 475,000
Total Expenditures	\$ 0	\$ 1,000,000	\$ 475,000
Total Expenditures / Non-Expense	\$ 0	\$ 1,000,000	\$ 475,000

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1265 Parks & Rec Impact Fees			
REVENUES:			
Permits and Fees	\$ 6,765,712	\$ 7,872,589	\$ 6,968,000
Interest and Other	3,176,542	300,000	800,000
Total Revenues	\$ 9,942,254	\$ 8,172,589	\$ 7,768,000
5% Statutory Deduction	\$ 0	\$ (408,629)	\$ (388,400)
Net Revenues	\$ 9,942,254	\$ 7,763,960	\$ 7,379,600
NON-REVENUES:			
Fund Balance	\$ 0	\$ 49,189,166	\$ 36,020,459
Revenue Total	\$ 9,942,254	\$ 56,953,126	\$ 43,400,059
EXPENDITURES:			
Culture & Recreation	\$ 11,935,969	\$ 51,711,770	\$ 20,496,200
Total Expenditures	\$ 11,935,969	\$ 51,711,770	\$ 20,496,200
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 5,241,356	\$ 22,903,859
Total Expenditures / Non-Expense	\$ 11,935,969	\$ 56,953,126	\$ 43,400,059

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1272 Driver Education Safety Trust			
REVENUES:			
Service Charges	\$ 549,676	\$ 550,000	\$ 550,000
Interest and Other	16,310	500	500
Total Revenues	\$ 565,986	\$ 550,500	\$ 550,500
5% Statutory Deduction	\$ 0	\$ (27,525)	\$ (27,525)
Net Revenues	\$ 565,986	\$ 522,975	\$ 522,975
NON-REVENUES:			
Fund Balance	\$ 0	\$ 38,711	\$ 0
Revenue Total	\$ 565,986	\$ 561,686	\$ 522,975
EXPENDITURES:			
Human Services	\$ 569,094	\$ 561,686	\$ 522,975
Total Expenditures	\$ 569,094	\$ 561,686	\$ 522,975
Total Expenditures / Non-Expense	\$ 569,094	\$ 561,686	\$ 522,975

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 129X Health Services Trust Funds			
REVENUES:			
Service Charges	\$ 3,314	\$ 1,800	\$ 1,800
Interest and Other	344,361	705,363	400,000
Total Revenues	\$ 347,675	\$ 707,163	\$ 401,800
5% Statutory Deduction	\$ 0	\$ (8,917)	\$ (20,090)
Net Revenues	\$ 347,675	\$ 698,246	\$ 381,710
NON-REVENUES:			
Fund Balance	\$ 0	\$ 309,809	\$ 183,325
Revenue Total	\$ 347,675	\$ 1,008,055	\$ 565,035
EXPENDITURES:			
Public Safety	\$ 0	\$ 528,813	\$ 237,500
Human Services	277,926	479,242	327,535
Total Expenditures	\$ 277,926	\$ 1,008,055	\$ 565,035
Total Expenditures / Non-Expense	\$ 277,926	\$ 1,008,055	\$ 565,035

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 130X Transportation - Deficient Segment Funds			
REVENUES:			
Permits and Fees	\$ 11,506,559	\$ 0	\$ 0
Interest and Other	2,383,330	135,601	135,816
	\$ 13,889,889	\$ 135,601	\$ 135,816
5% Statutory Deduction	\$ 0	\$ (6,779)	\$ (6,789)
Net Revenues	\$ 13,889,889	\$ 128,822	\$ 129,027
NON-REVENUES:			
Fund Balance	\$ 0	\$ 46,780,820	\$ 47,161,872
Revenue Total	\$ 13,889,889	\$ 46,909,642	\$ 47,290,899
EXPENDITURES:			
Transportation	\$ 5,062,571	\$ 16,000,317	\$ 10,225,730
Total Expenditures	\$ 5,062,571	\$ 16,000,317	\$ 10,225,730
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 30,909,325	\$ 37,065,169
Total Expenditures / Non-Expense	\$ 5,062,571	\$ 46,909,642	\$ 47,290,899

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1450 Lakeside Village Adequate Public Facility			
REVENUES:			
Interest and Other	\$ 77,325	\$ 0	\$ 0
Total Revenues	\$ 77,325	\$ 0	\$ 0
Net Revenues	\$ 77,325	\$ 0	\$ 0
NON-REVENUES:			
Fund Balance	\$ 0	\$ 207,654	\$ 682,434
Revenue Total	\$ 77,325	\$ 207,654	\$ 682,434
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	\$ 0	\$ 0	\$ 508,726
Reserves	\$ 0	\$ 207,654	\$ 173,708
Total Expenditures / Non-Expense	\$ 0	\$ 207,654	\$ 682,434

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 145X Horizons West Village Adequate Public Facility			
REVENUES:			
Interest and Other	\$ 33,001	\$ 0	\$ 0
Total Revenues	\$ 33,001	\$ 0	\$ 0
Net Revenues	\$ 33,001	\$ 0	\$ 0
NON-REVENUES:			
Fund Balance	\$ 0	\$ 567,943	\$ 567,943
Interfund Transfers	0	0	730,825
Revenue Total	\$ 33,001	\$ 567,943	\$ 1,298,768
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 567,943	\$ 1,076,669
Total Expenditures / Non-Expense	\$ 0	\$ 567,943	\$ 1,298,768

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 1660 Inmate Commissary Fund			
REVENUES:			
Service Charges	\$ 2,247,865	\$ 1,900,000	\$ 2,100,000
Interest and Other	393,070	0	0
Total Revenues	\$ 2,640,935	\$ 1,900,000	\$ 2,100,000
5% Statutory Deduction	\$ 0	\$ (95,000)	\$ (105,000)
Net Revenues	\$ 2,640,935	\$ 1,805,000	\$ 1,995,000
NON-REVENUES:			
Fund Balance	\$ 0	\$ 7,267,631	\$ 6,127,405
Revenue Total	\$ 2,640,935	\$ 9,072,631	\$ 8,122,405
EXPENDITURES:			
Public Safety	\$ 1,442,206	\$ 9,072,631	\$ 8,122,405
Total Expenditures	\$ 1,442,206	\$ 9,072,631	\$ 8,122,405
Total Expenditures / Non-Expense	\$ 1,442,206	\$ 9,072,631	\$ 8,122,405

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 2314 Sales Tax Trust Fund			
REVENUES:			
Shared Revenues	\$ 244,627,750	\$ 255,000,000	\$ 245,000,000
Interest and Other	20,357,493	102,000	102,000
Total Revenues	\$ 264,985,243	\$ 255,102,000	\$ 245,102,000
5% Statutory Deduction	\$ 0	\$ (12,755,100)	\$ (12,255,100)
Net Revenues	\$ 264,985,243	\$ 242,346,900	\$ 232,846,900
NON-REVENUES:			
Debt and Lease Proceeds	\$ 0	\$ 0	\$ 0
Fund Balance	0	393,011,079	438,400,000
Revenue Total	\$ 264,985,243	\$ 635,357,979	\$ 671,246,900
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 19,920,680	\$ 26,080,401	\$ 19,070,548
Reserves	0	400,687,197	425,600,000
Interfund Transfers	181,249,827	208,590,381	226,576,352
Total Expenditures / Non-Expense	\$ 201,170,507	\$ 635,357,979	\$ 671,246,900

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 2319 Public Service Tax Bonds			
REVENUES:			
Other General Taxes	\$ 102,180,240	\$ 98,301,900	\$ 102,000,000
Interest and Other	4,372,745	16,000	16,000
Total Revenues	\$ 106,552,985	\$ 98,317,900	\$ 102,016,000
5% Statutory Deduction	\$ 0	\$ (4,915,895)	\$ (5,100,800)
Net Revenues	\$ 106,552,985	\$ 93,402,005	\$ 96,915,200
NON-REVENUES:			
Fund Balance	\$ 0	\$ 123,188,773	\$ 129,910,000
Revenue Total	\$ 106,552,985	\$ 216,590,778	\$ 226,825,200
EXPENDITURES:			
General Government	\$ 331,856	\$ 371,856	\$ 393,116
Total Expenditures	\$ 331,856	\$ 371,856	\$ 393,116
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 2,482,250	\$ 1,552,500	\$ 0
Reserves	0	113,995,753	105,892,811
Interfund Transfers	89,887,029	100,670,669	120,539,273
Total Expenditures / Non-Expense	\$ 92,701,135	\$ 216,590,778	\$ 226,825,200

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 41XX Municipal Proprietary Funds			
REVENUES:			
Interest and Other	\$ 13,147,837	\$ 0	\$ 0
Total Revenues	\$ 13,147,837	\$ 0	\$ 0

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 4410 Solid Waste System			
REVENUES:			
Permits and Fees	\$ 10,350	\$ 7,745	\$ 8,662
Service Charges	54,997,643	60,307,109	72,027,695
Interest and Other	3,350,861	6,147,834	6,707,905
Total Revenues	\$ 58,716,008	\$ 66,462,688	\$ 78,744,262
5% Statutory Deduction	\$ 0	\$ (3,323,134)	\$ (3,937,213)
Net Revenues	\$ 58,716,008	\$ 63,139,554	\$ 74,807,049
NON-REVENUES:			
Fund Balance	\$ 0	\$ 109,834,465	\$ 124,216,451
Revenue Total	\$ 58,716,008	\$ 172,974,019	\$ 199,023,500
EXPENDITURES:			
Public Safety	\$ (3,261)	\$ 50,850	\$ 0
Physical Environment	62,285,095	75,288,534	105,546,088
Total Expenditures	\$ 62,281,834	\$ 75,339,384	\$ 105,546,088
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 97,634,635	\$ 93,477,412
Total Expenditures / Non-Expense	\$ 62,281,834	\$ 172,974,019	\$ 199,023,500

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 4420 Water Utilities System			
REVENUES:			
Permits and Fees	\$ 76,400,469	\$ 42,570,021	\$ 49,082,727
Grants	468,508	0	0
Service Charges	255,241,716	261,060,847	292,345,381
Fines and Forfeits	48,875	177,744	45,724
Interest and Other	8,352,992	11,208,976	8,670,640
Total Revenues	\$ 340,512,560	\$ 315,017,588	\$ 350,144,472
5% Statutory Deduction	\$ 0	\$ (15,747,415)	\$ (17,507,224)
Net Revenues	\$ 340,512,560	\$ 299,270,173	\$ 332,637,248
NON-REVENUES:			
Debt and Lease Proceeds	\$ 0	\$ 185,000,000	\$ 80,000,000
Fund Balance	0	158,614,305	212,865,228
Revenue Total	\$ 340,512,560	\$ 642,884,478	\$ 625,502,476
Interfund Transfers	\$ 1,287,427	\$ 2,280,222	\$ 2,882,994
Net Revenues	\$ 341,799,987	\$ 645,164,700	\$ 628,385,470
EXPENDITURES:			
Public Safety	\$ 4,991,889	\$ 4,284,320	\$ 2,700,000
Physical Environment	304,671,252	505,801,485	494,840,590
Total Expenditures	\$ 309,663,141	\$ 510,085,805	\$ 497,540,590
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 20,943,926	\$ 29,717,306	\$ 33,940,633
Reserves	0	93,461,589	83,904,247
Interfund Transfers	10,800,000	11,900,000	13,000,000
Total Expenditures / Non-Expense	\$ 341,407,067	\$ 645,164,700	\$ 628,385,470

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 442W Water Utilities System			
REVENUES:			
Permits and Fees	\$ 1,498,668	\$ 1,356,925	\$ 1,836,767
Interest and Other	87,153	11,734	22,528
Total Revenues	\$ 1,585,821	\$ 1,368,659	\$ 1,859,295
5% Statutory Deduction	\$ 0	\$ (68,433)	\$ (92,965)
Net Revenues	\$ 1,585,821	\$ 1,300,226	\$ 1,766,330
NON-REVENUES:			
Fund Balance	\$ 0	\$ 984,574	\$ 1,127,554
Revenue Total	\$ 1,585,821	\$ 2,284,800	\$ 2,893,884
EXPENDITURES:			
Physical Environment	\$ 3,127	\$ 7,710	\$ 10,890
Total Expenditures	\$ 3,127	\$ 7,710	\$ 10,890
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	\$ 1,287,427	\$ 2,277,090	\$ 2,882,994
Total Expenditures / Non-Expense	\$ 1,290,554	\$ 2,284,800	\$ 2,893,884

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 443X Convention Center Funds			
REVENUES:			
Other General Taxes	\$ 359,464,592	\$ 360,000,000	\$ 360,000,000
Service Charges	88,659,917	80,189,018	91,081,708
Interest and Other	28,241,949	2,882,423	12,063,423
Total Revenues	\$ 476,366,458	\$ 443,071,441	\$ 463,145,131
5% Statutory Deduction	\$ 0	\$ (22,153,572)	\$ (23,157,257)
Net Revenues	\$ 476,366,458	\$ 420,917,869	\$ 439,987,874
NON-REVENUES:			
Fund Balance	\$ 0	\$ 486,908,825	\$ 528,492,303
Revenue Total	\$ 476,366,458	\$ 907,826,694	\$ 968,480,177
EXPENDITURES:			
Public Safety	\$ 0	\$ 77,000	\$ 0
Economic Environment	327,546,401	450,562,098	620,319,481
Culture & Recreation	6,900,246	17,990,299	14,500,000
Total Expenditures	\$ 334,446,647	\$ 468,629,397	\$ 634,819,481
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 74,728,520	\$ 56,488,187	\$ 56,483,938
Reserves	0	379,109,110	273,576,758
Interfund Transfers	3,100,000	3,600,000	3,600,000
Total Expenditures / Non-Expense	\$ 412,275,167	\$ 907,826,694	\$ 968,480,177

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 49EE Other Enterprise Funds			
REVENUES:			
Grants	\$ 5,279,279	\$ 41,243,127	\$ 0
Total Revenues	\$ 5,279,279	\$ 41,243,127	\$ 0
NON-REVENUES:			
Fund Balance	\$ 0	\$ 2	\$ 0
Revenue Total	\$ 5,279,279	\$ 41,243,129	\$ 0
EXPENDITURES:			
Physical Environment	\$ 5,654,650	\$ 41,243,129	\$ 0
Total Expenditures	\$ 5,654,650	\$ 41,243,129	\$ 0
Total Expenditures / Non-Expense	\$ 5,654,650	\$ 41,243,129	\$ 0

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 5510 Risk Management Program			
REVENUES:			
Service Charges	\$ 32,171,689	\$ 31,570,208	\$ 21,304,722
Interest and Other	8,055,019	1,250,000	2,500,000
Total Revenues	\$ 41,146,355	\$ 32,820,208	\$ 23,804,722
5% Statutory Deduction	\$ 0	\$ (62,500)	\$ (125,000)
Net Revenues	\$ 41,146,355	\$ 32,757,708	\$ 23,679,722
NON-REVENUES:			
Fund Balance	\$ 0	\$ 76,121,325	\$ 85,000,000
Revenue Total	\$ 41,146,355	\$ 108,879,033	\$ 108,679,722
EXPENDITURES:			
Internal Service	\$ 30,207,736	\$ 96,237,135	\$ 100,848,415
Total Expenditures	\$ 30,207,736	\$ 96,237,135	\$ 100,848,415
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 12,641,898	\$ 7,831,307
Total Expenditures / Non-Expense	\$ 30,207,736	\$ 108,879,033	\$ 108,679,722

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 5515 Risk Management Captive Program			
REVENUES:			
Service Charges	\$ 0	\$ 0	\$ 10,799,185
Total Revenues	\$ 0	\$ 0	\$ 10,799,185
Net Revenues	\$ 0	\$ 0	\$ 10,799,185
NON-REVENUES:			
Fund Balance	\$ 0	\$ 10,422,000	\$ 275,815
Revenue Total	\$ 0	\$ 10,422,000	\$ 11,075,000
EXPENDITURES:			
Internal Service	\$ 0	\$ 10,422,000	\$ 11,075,000
Total Expenditures	\$ 0	\$ 10,422,000	\$ 11,075,000
Total Expenditures / Non-Expense	\$ 0	\$ 10,422,000	\$ 11,075,000

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 5530 Fleet Management Dept			
REVENUES:			
Service Charges	\$ 23,107,729	\$ 24,691,493	\$ 25,258,455
Interest and Other	496,443	1,100	1,100
Total Revenues	\$ 23,604,172	\$ 24,692,593	\$ 25,259,555
5% Statutory Deduction	\$ 0	\$ (55)	\$ (55)
Net Revenues	\$ 23,604,172	\$ 24,692,538	\$ 25,259,500
NON-REVENUES:			
Fund Balance	\$ 0	\$ 10,812,463	\$ 3,850,000
Revenue Total	\$ 23,604,172	\$ 35,505,001	\$ 29,109,500
EXPENDITURES:			
Internal Service	\$ 22,028,139	\$ 29,659,969	\$ 23,847,591
Total Expenditures	\$ 22,028,139	\$ 29,659,969	\$ 23,847,591
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 5,845,032	\$ 5,261,909
Total Expenditures / Non-Expense	\$ 22,028,139	\$ 35,505,001	\$ 29,109,500

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 5540 Employees Benefits			
REVENUES:			
Service Charges	\$ 145,791,308	\$ 151,865,000	\$ 154,253,125
Interest and Other	13,324,039	9,100,000	11,100,000
Total Revenues	\$ 159,115,347	\$ 160,965,000	\$ 165,353,125
5% Statutory Deduction	\$ 0	\$ (455,000)	\$ (555,000)
Net Revenues	\$ 159,115,347	\$ 160,510,000	\$ 164,798,125
NON-REVENUES:			
Fund Balance	\$ 0	\$ 96,602,897	\$ 99,100,000
Revenue Total	\$ 159,115,347	\$ 257,112,897	\$ 263,898,125
EXPENDITURES:			
Internal Service	\$ 154,348,783	\$ 172,242,440	\$ 177,898,125
Total Expenditures	\$ 154,348,783	\$ 172,242,440	\$ 177,898,125
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 84,870,457	\$ 86,000,000
Total Expenditures / Non-Expense	\$ 154,348,783	\$ 257,112,897	\$ 263,898,125

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 7XXX 7000 Level (Federal) Grant - Funds			
Total Revenues			
Grants	\$ 180,698,438	\$ 520,832,500	\$ 77,616,037
Interest and Other	18,978,747	12,223,246	9,950,000
Total Revenues	\$ 199,677,185	\$ 533,055,746	\$ 87,566,037
NON-REVENUES:			
Fund Balance	\$ 0	\$ 3,062,597	\$ 0
Other Sources	0	(13,710,646)	0
Revenue Total	\$ 200,584,127	\$ 522,407,697	\$ 87,566,037
Interfund Transfers	\$ 2,355,928	\$ 4,108,133	\$ 4,100,000
Net Revenues	\$ 202,940,055	\$ 526,515,830	\$ 91,666,037
EXPENDITURES:			
General Government	\$ 906,942	\$ 9,000,000	\$ 0
Public Safety	32,468,495	35,940,259	156,560
Physical Environment	7,494,396	7,141,378	200,000
Transportation	12,674,282	27,274,654	0
Economic Environment	53,125,222	314,475,363	48,078,367
Human Services	83,223,082	105,976,085	40,897,974
Culture & Recreation	2,984,366	21,984,931	0
Total Expenditures	\$ 192,876,785	\$ 521,792,670	\$ 89,332,901
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	\$ 2,424,408	\$ 4,723,160	\$ 2,333,136
Total Expenditures / Non-Expense	\$ 195,301,193	\$ 526,515,830	\$ 91,666,037

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
Fund 8XXX 8000 Level (State) Grants - Funds			
REVENUES:			
Grants	\$ 5,961,727	\$ 14,761,358	\$ 5,075,024
Interest and Other	66,769	0	0
Net Revenues	\$ 6,028,496	\$ 14,761,358	\$ 5,075,024
Fund Balance	\$ 0	\$ 1,928,852	\$ 0
Other Sources	0	(2,504,896)	0
Revenue Total	\$ 6,028,496	\$ 14,185,314	\$ 5,075,024
Interfund Transfers	\$ (758,963)	\$ 1,777,330	\$ 1,240,000
Net Revenues	\$ 5,269,533	\$ 15,962,644	\$ 6,315,024
NON-EXPENSE DISBURSEMENTS:			
Public Safety	\$ 2,097,832	\$ 3,004,910	\$ 1,199,946
Physical Environment	115,838	2,886,181	0
Economic Environment	0	1,050,007	0
Human Services	3,729,560	7,874,640	5,115,078
Total Expenditures	\$ 5,956,404	\$ 15,962,644	\$ 6,315,024
Total Expenditures / Non-Expense	\$ 5,956,404	\$ 15,962,644	\$ 6,315,024

Summary of Revenues and Expenditures

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget
REVENUES:			
Ad Valorem Taxes	\$ 1,299,236,180	\$ 1,521,522,150	\$ 1,634,621,538
Other General Taxes	511,881,599	509,110,900	512,609,000
Permits and Fees	443,340,468	569,286,393	904,979,720
Grants	201,100,968	579,458,105	85,312,181
Shared Revenues	350,934,362	353,796,000	342,542,710
Service Charges	796,013,453	802,535,450	902,764,101
Fines and Forfeits	9,709,812	9,333,819	9,729,673
Interest and Other	287,977,531	83,048,797	89,449,635
Total Revenues	\$ 3,900,194,373	\$ 4,428,091,614	\$ 4,482,008,558
5% Statutory Deduction	\$ 0	\$ (183,147,898)	\$ (210,878,017)
Net Revenues	\$ 3,900,194,373	\$ 4,244,943,716	\$ 4,271,130,541
NON-REVENUES:			
Debt and Lease Proceeds	\$ 2,318,573	\$ 185,000,000	\$ 80,000,000
Fund Balance	0	3,389,444,565	3,140,872,633
Other Sources	56,317,579	17,442,851	39,808,393
Revenue Total	\$ 3,958,830,525	\$ 7,836,831,132	\$ 7,531,811,567
Interfund Transfers	\$ 625,990,081	\$ 699,545,207	\$ 786,360,603
Net Revenues	\$ 4,584,820,606	\$ 8,536,376,339	\$ 8,318,172,170
EXPENDITURES:			
General Government	\$ 421,305,381	\$ 638,094,076	\$ 530,143,963
Public Safety	976,570,271	1,366,503,726	1,295,886,396
Physical Environment	528,038,295	857,407,261	779,622,655
Transportation	394,206,946	719,833,680	583,722,489
Economic Environment	403,209,471	901,800,768	800,467,246
Human Services	500,006,888	751,822,288	993,044,617
Internal Service	206,584,658	308,561,544	313,669,131
Culture & Recreation	83,091,349	203,248,437	117,012,372
Total Expenditures	\$ 3,513,013,259	\$ 5,747,271,780	\$ 5,413,568,869
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 118,075,377	\$ 113,838,394	\$ 109,495,119
Reserves	0	1,973,342,199	2,008,747,579
Interfund Transfers	625,937,473	701,923,966	786,360,603
Total Expenditures	\$ 4,257,026,109	\$ 8,536,376,339	\$ 8,318,172,170



REVENUE FUNDS DESCRIPTIONS

FUND 000X – GENERAL FUND AND SUBFUNDS:

FUND 023X - DONATIONS This group of funds accounts for donations that Orange County receives from private individuals or organizations, and primarily consists of the Children and Family Services Board Fund – Fund 0235 and the Sheriff Donations Fund – Fund 0234. These are sub-funds of the general fund.

FUND 0230 – MOSQUITO CONTROL FUND Pursuant to Florida Statute 388.311, this fund allows for the carry over and budgeting of funds designated for the control of mosquitoes and other arthropods at the end of programs fiscal year.

FUND 0231 – AFFORDABLE HOUSING TRUST FUND On March 24, 2020, the BCC approved Ordinance No. 2020-09 pertaining to Affordable Housing due to the county experiencing rapid population growth and the need for affordable housing. The Board approved \$10 million a year in general revenue fund monies for the program and each fiscal year thereafter (fiscal years 2 -10) such amount shall increase by 10% over the immediately preceding fiscal year budgeted amount; provided, however the Board in its discretion may decide to change the amount of any such annual budget amounts. This funding is to be deposited into an affordable housing trust fund.

FUND 1002 - TRANSPORTATION TRUST FUND A two cent tax per gallon of motor fuel was authorized by the Florida Constitution in 1941 and adopted by voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. Twenty percent (20%) of the tax is received and recorded into the Transportation Trust Fund; the remaining portion is recorded in the Constitutional Gas Tax Fund. Proceeds must be used for the acquisition, construction, or maintenance of roads.

FUND 1003 - CONSTITUTIONAL GAS TAX FUND A two cent tax per gallon of motor fuel was authorized by the Florida Constitution in 1941 and adopted by voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. Twenty percent (20%) of the tax is received and recorded into the Transportation Trust Fund; the remaining portion is recorded in the Constitutional Gas Tax Fund. Proceeds must be used to meet transportation related debt service requirements, if applicable, for bonds administered by the State Board of Administration. Any remaining revenues are returned to the Board of County Commissioners (BCC) and must be used for the acquisition, construction, or maintenance of roads.

FUND 1004 - LOCAL OPTION GAS TAX Revenue is received from a six cent tax per gallon of motor and diesel fuel sold in Orange County; up to four cents authorized by the State Legislature in 1983 and up to an additional two cents authorized in 1985. Beginning in FY 2001-02, this tax is distributed according to population estimates presented by the Bureau of Economic and Business Research. Local governments must meet State Revenue Sharing and Half-Cent Sales Tax Programs eligibility requirements in order to levy Local Option Gas Tax. Revenues are used mainly to finance right-of-way activities and construction expenditures.

FUND 1005 - SPECIAL TAX MSTU The Special Tax budget reflects the costs of county services charged to the Municipal Service Taxing Unit (MSTU), which encompasses the unincorporated area of Orange County. Revenue is derived from ad valorem taxes, public services tax, and the communications services tax.. Revenue is recorded in this fund and transferred to the General Fund. The millage rate for FY 2025-26 is 1.8043 mills.

FUND 1006 - MANDATORY REFUSE FUND Fees are collected to cover the cost of the residential waste and recycling program whereby household waste and recyclables are collected and disposed of by haulers covering five (5) districts within Orange County. Fees are collected by the Tax Collector as a non-ad valorem assessment on tax bills. Funds are received by the County Comptroller for the BCC from the Tax Collector along with ad valorem tax collections.

FUND 1009 - ORANGE COUNTY FIRE PROTECTION & EMS/MSTU This fund accounts for revenue generated from an ad valorem tax levy on all property in unincorporated Orange County. Revenue is used to provide fire protection and emergency medical services in unincorporated areas or in cities with which Orange County has interlocal agreements. The millage rate for FY 2025-26 is 2.8437 mills.

FUND 1010 - AIR POLLUTION CONTROL A non-refundable fee of \$1.00 is charged on every vehicle license registration sold, transferred or replaced. According to Florida Statute 320.03, \$0.50 of each dollar collected is returned to Orange County. Revenues are deposited into an air pollution control trust fund and may only be expended for air pollution control programs relating to the control of emissions from mobile sources, toxic and odor emissions, air quality monitoring, and facility inspections.

FUND 1011 - BUILDING SAFETY FUND Fees for building, electrical, mechanical, and plumbing permits issued by the Orange County Division of Building Safety are recorded in this account. Charges are based on the actual cost of plans reviewed and sites inspected plus an allowance for overhead expenses. Funds are restricted for building safety operating expenses.

FUND 1013 - AIR QUALITY IMPROVEMENT On December 19, 2008, the Board of County Commissioners (BCC) approved resolution 2008-M-63, which established the Air Quality Improvement Fund. The Air Quality Improvement Fund shall be used to finance air pollution control programs such as permitting, asbestos compliance and enforcement personnel, associated training and may include air related special projects such as school bus retrofits, federal grant matches for the reduction of harmful air emissions, and anti-idling projects. Funding is obtained from the collection of air permitting fees, enforcement penalty settlements, and asbestos fees.

FUND 1014 - LAW ENFORCEMENT TRUST FUND The Law Enforcement Trust Fund records funds collected by the Orange County Sheriff under the Florida Contraband Forfeiture Act (Florida Statutes 932.704). This act enables the Sheriff, with concurrence of the BCC, to spend funds forfeited from illegal activities.

FUNDS 1015 & 1016 - LAW ENFORCEMENT EDUCATION FUNDS These funds provide training funds for Sheriff's deputies and correctional officers in such areas as seminars, firearms, etc. Revenue is generated from court costs assessed against individuals convicted for the violation of a state penal or criminal statute, or convicted of violation of a municipal or county ordinance (Florida Statutes 943.25).

FUND 1017 – TREASURY FEDERAL FORFEITURE FUNDING These funds are an equitable portion, or share, of proceeds awarded based on an agency's direct participation in an investigation that results in the forfeiture of a federally seized asset per 21 U.S.C. §881(e)(3). The county finance office must administer program funds in same manner as state forfeiture (law enforcement trust fund) and other county funds. This allows the Sheriff, with the concurrence of the BCC, to spend funds forfeited.

FUND 1018 – JUSTICE FEDERAL FORFEITURE FUNDING These funds are an equitable portion, or share, of proceeds awarded based on an agency's direct participation in an investigation that results in the forfeiture of a federally seized asset per 21 U.S.C. §881(e)(3). The county finance office must administer program funds in same manner as state forfeiture (law enforcement trust fund) and other county funds. This allows the Sheriff, with the concurrence of the BCC, to spend funds forfeited.

FUND 1019 - PINE RIDGE TRAFFIC CONTROL On January 15, 2008, the BCC approved a request from Waste Management, Inc., of Florida for a solid waste management facility permit construction and demolition debris landfill. The request was approved at the public hearing with revisions to condition 5 of the Board of Zoning Adjustment conditions and proposed condition 45 of the Environmental Protection Division conditions. Waste Management, Inc. shall deposit \$1,000 each month (indexed to the Consumer Price Index) into a fund, to be managed by Orange County, to be used for additional law enforcement services for traffic control at the landfill. Since December 2008, Orange County has established Fund 1019 for collection of this revenue and must establish an annual budget to pay for expenses related to traffic control at the Pine Ridge landfill.

FUND 1023 - CAPITAL PROJECTS FUND The Capital Projects Fund provides major infrastructure improvements throughout Orange County, as determined by the BCC and by approval of the Capital Improvement Program. In FY 1985-86, the BCC approved up to one-half mill of ad valorem tax as the revenue source for this fund. The millage rate has been modified over the years as other funding sources fluctuate. A millage rate of 0.2250 mills is budgeted in FY 2025-26. Specific projects are identified in the Capital Improvements Program (Fund 1023) in this document.

FUND 1025 - ORANGE COUNTY/ORANGE BLOSSOM TRAIL (OBT) COMMUNITY REDEVELOPMENT AGENCY (CRA) This agency was established by Orange County for the purpose of planning and implementing projects to revitalize the community along Orange Blossom Trail. Funds are generated from ad valorem tax increment financing in the OBT-CRA area. Both Orange County and the City of Orlando remit incremental ad valorem tax revenue to the CRA.

FUND 1027 - DRUG ABUSE TRUST This fund accounts for portions of DUI (Driving Under the Influence) fines and drug-related misdemeanor fines collected by the Clerk of Courts and remitted to Orange County. Revenue is used for drug abuse treatment or education programs according to the provisions of Orange County Ordinance No.'s 89-5, 89-6, and 90-4. Approved budgets normally include a provision for payments to drug abuse and related program providers.

FUND 1029 - TREE REPLACEMENT TRUST This fund was created to receive all funds collected for tree replacement and mitigation fees. These funds will primarily be used for the purchase of trees for planting at a publicly owned and operated site or other community enhancement project. These funds can also be used for the purchase of landscape materials or equipment, or the funding of educational programs that promote, enhance or implement tree replacement goals.

FUND 102X - CONSERVATION TRUST AND SUBFUNDS:

FUND 1026 - CONSERVATION TRUST This fund accounts for revenue received as compensation for development determined to cause an adverse impact upon conservation areas. The fund may be used only for purchase, improvement, creation, restoration, and replacement of natural habitat within Orange County.

FUND 1263 - CONSERVATION TRUST – MITIGATION This fund is similar in usage to Fund 1026 (Conservation Trust), but is accounted for in a separate fund in order to comply with legal and accounting restrictions. This fund is used to keep track of mitigation payments from the Orange County Convention Center.

FUNDS 1274 - DRAINAGE BASIN This fund is established to provide a mechanism to allow permit applicants to contribute funds towards mitigation requirements for projects that require a state or federal permit in a specific drainage basin. The drainage basin fund is 1274; revenue received into this fund will be used for the purchase and maintenance of environmentally sensitive lands.

FUND 1035 – LAW ENFORCEMENT IMPACT FEES Law enforcement impact fees have been assessed on construction occurring in unincorporated Orange County since Board of County Commissioners' approval in November 1983. They were established to require new development to bear a portion of the overall capital costs related to the additional law enforcement services made necessary by such new development and to avoid paying those costs from the county's general fund. Fee amount varies according to the use and size of each structure and the resulting demand for law enforcement services. Through FY 1997-98, fees were recorded into four (4) area or sector funds. As of FY 1998-99, however, these revenues were consolidated into a single area/fund.

FUND 103T – TRANSPORTATION IMPACT FEES Transportation impact fees have been assessed on construction occurring in unincorporated Orange County since January 1986 based on Board of County Commissioners' approval in December 1985. They were implemented to cause new development to pay a pro rata share of the anticipated expansion costs of new roads needed to serve new growth. Fee amount varies according to the use and size of each structure and the resulting demand for new roadway capacity. If an applicant believes the cost of off-site roadway improvements needed to serve his proposed development is less than the fee established in the ordinance, he may, at his own expense submit an alternative fee calculation. A developer may also receive credits in the amount of off-site improvements or other payments made prior to application for a building permit.

FUND 1040 - SCHOOL IMPACT FEES School impact fees are collected by Orange County and remitted to the Orange County School Board for capital improvement costs of school buildings and other structures related to public education.

FUND 1046 – FIRE IMPACT FEES Fire impact fees have been assessed on construction occurring in unincorporated Orange County since approved by the Board of County Commissioners in January 1985. The fees were established to allocate a fair share of the costs of new facilities for fire protection and emergency services to new users of such facilities and services. Fees vary according to the use and size of each structure. Through FY 1998-99, fees were recorded into five (5) area or battalion funds. As of FY 1999-00, however, these revenues were consolidated into a single area/fund.

FUND 1050 - PARKS FUND - As of FY 1997-98, the BCC established a separate ad valorem tax millage to assist in funding the requirements of county parks. Revenues are received into the Parks Fund where they are appropriated to finance park lands, park operations, parks administration, and other parks expenditures. The Fund 1050 millage rate for FY 2025-26 is 0.1656 mills.

FUND 1054 - 911 FEES Fee revenue is received from a monthly charge applicable to wireless, prepaid wireless and non-wireless phones countywide. The rate of the fee may not exceed \$0.50 per month per phone, to be paid by local subscribers served by the Enhanced 911 (E911) emergency telephone system. As of January 1, 2015, the state E911 Board imposed a uniform statewide \$0.40 monthly E911 fee upon each service subscriber, with some exceptions. Initially, wireless and non-wireless revenues were separate revenue sources received into separate funds. As of FY 2009, however, due to changes in governing statutes, the revenue sources were combined into a single fund. A majority of expenses are payments to other entities in the county operating 911 Public Service Answering Points (PSAPs).

FUND 1059 - POLLUTANT STORAGE TANK This fund was established for the purpose of collecting fees associated with violation of state and county laws and regulations regarding the use and maintenance of above and below ground storage tanks. All fees assessed and collected shall be used for staffing, education, program development, and program implementation of the Pollutant Storage Tank Program.

FUND 1060 - ENERGY, EFFICIENCY, RENEWABLE ENERGY & CONSERVATION FUND This fund is used to finance carbon offsets such as energy efficiency, renewable energy, and energy conservation projects within Orange County.

FUND 109W - WATER AND NAVIGATION FUNDS (1095 LAKE CONWAY AND 1096 LAKE WINDERMERE) These funds were established by a special act of the legislature, and millages within the districts are limited. Funds may be used to regulate and control the alteration of lakes by dredging, filling, pumping or otherwise changing the shoreline and contour. Funds can also be used to build, construct, erect, or maintain drainage facilities, and to regulate watercraft using the lake. Capital outlay includes funds for continuing stormwater projects.

FUND 10NT - AQUATIC WEED (NON-TAX) DISTRICTS - FUNDS 1083 to 1091, 1094, and 1097 to 1099

These budgets represent those aquatic weed control districts that are funded by contributions for Miscellaneous Orange County Lakes:

Miscellaneous OC Lakes	Lake Martha/Burkett	Lake Marilyn
Lake Odell MSBU	Lake Pearl	

FUND 10TA - AQUATIC WEED (TAX) DISTRICTS - FUNDS 1061 to 1082, 1092 to 1093, and 1100 Orange County levies a tax millage to cover weed control on special taxing districts surrounding the following lakes:

Bass Lake	Lake Jean	Lake Pearl-West MSBU	Lake Whippoorwill
Big Sand Lake	Lake Jessamine	Lake Pickett	Little Lake Fairview
Lake Holden	Lake Killarney	Lake Price	Ruby Lake
Lake Horseshoe	Lake Mary	Lake Rose	South Lake Fairview
Lake Irma	Lake Ola	Lake Sue	

Specific millage rates are shown in the Budget in Brief section of this document.

FUND 110M - MUNICIPAL SERVICE DISTRICTS - FUNDS 1101 to 1173, 1175 to 1176, 1181, 1183 to 1219, and 1401 to 1404 Municipal Service Taxing Units have been established to generate funding for the following purposes:

Common Area Maintenance	Maintenance of Retention Ponds
Water Management	Plaza International
Maintenance of Non-Paved Roads	Street Lights
Sewage System	Maintenance of Drainage Improvements

Fund 1169 provides funding for improvements and maintenance to the South Orange Blossom Trail (OBT) between U.S. Interstate Highway 4 and the Martin Anderson Beachline Expressway. Fund 1170 provides funding to partially defray capital and maintenance costs for improvements within the South OBT geographical area. Fund 1172 provides funding for drainage control structures within the Orlando Central Park Development.

FUND 117M - I-DRIVE MSTU FUNDS:

FUND 1177 - INTERNATIONAL PLANNING/ADMIN MSTU This fund accounts for revenue generated from an ad valorem tax on tangible and real property within the MSTU. Proceeds may be used for planning and designing public transit services, paying expenses of the improvement district, promotion activities, and funding other facilities and services to benefit residents and taxpayers of the MSTU. The millage rate for FY 2025-26 is 0.2334 mills.

FUND 1178 - INTERNATIONAL DRIVE BUS SERVICE This fund accounts for revenue generated from an ad valorem tax levied on properties along International Drive. The MSTU was initiated by the private sector to improve transportation services. The millage rate for FY 2025-26 is 0.7523 mills.

FUND 1179 - NORTH INTERNATIONAL DRIVE IMPROVEMENT This fund accounts for revenue generated from an ad valorem tax levy on properties along the northern section of International Drive. Funds will be used to improve internal circulation of traffic, streetscape design, and pedestrian movement. The millage rate for FY 2025-26 is 0.1601 mills.

FUND 1180 - LOCAL PROVIDER PARTICIPATION FUND (LPPF) Ordinance 2021-35 authorizes the county to impose a non-ad valorem special assessment on for-profit and not-for-profit hospitals to fund then on-federal share of Medicaid payments benefiting hospitals providing healthcare services to Medicaid, indigent, and uninsured members of the Orange County Community.

FUND 1220 - INTERGOVERNMENTAL RADIO COMMUNICATIONS FUND An ordinance assessing a \$12.50 surcharge per moving traffic violation was enacted by the Board of County Commissioners in April 1993. Because they have an intergovernmental radio communication program approved by the State of Division of Communications, Orange County and participating municipalities may assess this surcharge to fund that program. The Clerk of Courts retains \$0.50 from each surcharge to cover administrative processing expense. Orange County retains all remaining surcharge revenue to fund its participation in the state approved Intergovernmental Communications Program in accordance with Florida Statute 318.21(9).

FUND 1232 - LOCAL HOUSING ASSISTANCE The State Housing Initiatives Partnership (SHIP) program funds established a dedicated source to be used by state and local governments to stimulate the construction of affordable housing. Funding was provided from a portion of documentary stamps. Revenue consists of carry over funds and anticipated grant monies.

FUND 1241 - TEEN COURT This fund accounts for fines collected by the Clerk of Courts and remitted to Orange County from persons convicted of violating a criminal statute or an ordinance, or by persons paying a fine for any criminal violation. Revenue is used for the operation and maintenance of Teen Court. Monies may not be used for those amenities, which are ancillary to the Teen Court program (e.g., judges, clerk, courthouse facilities, and staff). Pursuant to and in accordance with Section 938.19, Florida Statutes, Orange County has adopted the "Orange County Teen Court Ordinance" to be effective on October 1, 2009. The ordinance imposes a \$3 court cost per case, in addition to all other fines, civil penalties, or other court costs, assessed against any person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of criminal law, a delinquent act, or a violation of state criminal statute or a municipal or county ordinance, or any person who pays a fine or civil penalty for any violation as set forth in Florida Statutes Chapter 316.

FUND 1242 - CRIME PREVENTION The Orange County Safe Neighborhood Crime Prevention Fund was created on January 13, 1999 by Orange County Ordinance No. 98-01. This fund generates revenue from the imposition of fines collected from area arrests. Section 7 of the ordinance allocates the first \$125,000 to the Orange Blossom Trail Local Government Neighborhood Improvement District (OBTNID). The remainder of the fund is to be used by other designated neighborhood improvement districts, under the control of the Neighborhood Services Division, for crime prevention programs in Orange County.

FUND 1243 - ORANGE BLOSSOM TRAIL NEIGHBORHOOD IMPROVEMENT DISTRICT This district is permitted to assess ad valorem and special assessments as approved through referendum. From inception in FY 1997-98, the district's only source of revenue is a periodic journal voucher from the Crime Prevention Fund (Fund 1242), as available up to \$125,000 per year.

FUND 1246 - INTERNATIONAL DRIVE COMMUNITY REDEVELOPMENT AREA TRUST FUND This fund accounts for revenue generated from the creation of a Community Redevelopment Area (CRA) surrounding International Drive. The CRA was initiated to finance the improvement of certain blighted conditions identified in the area, including transportation issues. The Citizens I-Drive CRA Taskforce identifies projects eligible for CRA funding and presents them to the BCC for approval.

FUNDS 1247, 1248, 1251-1254 - COURT FEE FUNDS These funds have been established following the implementation of Revision 7 to Article V of the State's constitution, effective July 1, 2004. Fund 1247 created under the Glitch Bill (Senate Bill 2962) established a \$4 per page increase in recording fees to fund the court-related information technology (IT) needs of the state attorneys, public defenders, and clerk of the courts. The \$2 Court Technology Fee is Orange County's portion of the \$4 fee increase. Fund 1248 is a \$30 surcharge for any civil or criminal traffic infractions to fund state court facilities. Fund 1251-1254 is an additional court cost of \$65 for any felony, misdemeanor, or criminal traffic offense to be allocated as follows: 25% to fund innovations to supplement state funding for the elements of the state court system identified and county funding for local requirements; 25% to assist counties in providing legal aid programs; 25% to fund personnel and legal materials for the public as part of a law library; and, 25% to support juvenile programs.

FUND 1249 - PINE HILLS NEIGHBORHOOD IMPROVEMENT DISTRICT This district is permitted to assess ad valorem and special assessments as approved through referendum. The district's source of revenue is a periodic journal voucher from the Crime Prevention Fund (Fund 1242), as available up to \$125,000 per year.

FUND 1250 - BOATING IMPROVEMENT PROGRAM This improvement program fund accounts for monies that the Orange County Parks and Recreation Division receives from the State Department of Environmental Protection. Funds allocated for this program are to support municipalities, as well as Orange County in recreational boating needs as set forth in Florida Statutes Chapter 96-321.

FUND 1255 - CYBER SECURITY This fund provides funding through civil penalties received from the juvenile court and remitted to the county to provide training on cyber-safety for minors.

FUND 125X - PHARMACEUTICAL SETTLEMENT (1256 REGIONAL PHARMACEUTICAL SETTLEMENT AND 1257 COUNTY/CITY PHARMACEUTICAL SETTLEMENT) This fund was enacted as part of a suit filed in federal court against the manufacturers, distributors, and sellers of opioids. This fund provides funding through various pharmaceuticals received from opioid settlements. Funds may be used for forward-looking strategies, programming, and services to expand the availability of treatment for individuals impacts by substance use disorders, to develop, promote, and provide evidence based substance use prevention, provide substance use avoidance and awareness education, decrease the oversupply of licit and illicit opioids, and support recovery from addiction.

FUND 1258 - OPIOID SETTLEMENT FL CORE This fund accounts for revenue received from Central Florida Care Health Systems under contract #OCG25, approved by the Board on April 9, 2024. The allocated funds are designated for the provision of mental health and substance abuse services across the County.

FUND 1265 - PARKS AND RECREATION IMPACT FEES Parks and Recreation Impact Fees have been assessed on new residential development in unincorporated Orange County, as approved by the Board of County Commissioners on February 7, 2006. The fees were established to allocate a portion of the overall capital costs related to the additional parks and recreational facilities needed to accommodate new development.

FUND 1272 - DRIVER EDUCATION SAFETY TRUST FUND This fund is authorized by Section 318.1215 of the Florida Statutes, known as the Dori Slosberg Driver Education Safety Act. The fund accounts for revenue generated from a \$3 fee added to civil traffic penalties. Fees are collected by Orange County and remitted to Florida Virtual Schools for use in funding direct educational expenses of driver education programs.

FUND 129X - HEALTH SERVICES TRUST FUNDS:

FUND 0232 - EMERGENCY MEDICAL SERVICES TRUST FUND In accordance with Section 401.113 of the Florida Statutes, the Florida Department of Health distributes funds from the Emergency Medical Services (EMS) Trust Fund to counties for the purpose of enhancing and expanding prehospital emergency medical services throughout the state. To ensure these funds are used exclusively for their intended purpose, a separate fund must be established for proper tracking and accountability.

FUND 1048 - ANIMAL SERVICES TRAINING FUND Pursuant to Florida Statute 828.27, which governs local animal control and cruelty ordinances, the county is authorized to impose and collect a surcharge of up to \$5 on each civil penalty issued for violations related to animal control or cruelty. Revenue generated from these surcharges must be used exclusively to cover training expenses for animal control officers.

FUND 1295 - ANIMAL SERVICES TRUST FUND This revenue source consists of contributions received from private donors for deposits into the Animal Services Trust Fund. This fund was created for the purpose of accepting contributions and disbursing funds to Animal Services for the care and treatment of animals. Any funds received subject to a condition shall be expended strictly in accordance with such condition.

FUNDS 130X - DEFICIENT SEGMENT (PROPORTIONATE FAIR SHARE) - FUNDS include 1300-1351

This group of funds was established to account for payments received under Orange County's Proportionate Fair Share program (previously the Pay-As-You-Go system). Per the guidelines of this program, entities wishing to develop land in areas that have no current room for capacity expansion, due to roadway deficiencies, may gain Concurrence Management approval by paying a fee that will be used in future projects to correct the deficiencies. The fees are determined on an individual basis according to the formula outlined in Orange County Ordinance No. 30-622 or separate agreement. Revenues received in these funds must be used for the improvement of the roadway segments that they were specifically designated. Each individual fund within this grouping represents a specific roadway segment.

FUND 1450 - LAKESIDE VILLAGE ADEQUATE PUBLIC FACILITY This fund account is established for the Lakeside Village to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village specific area plan (SAP). Developers may pay a fee equal to the value of the ratio of required adequate public facilities lands established by the SAP if land requirements cannot be met within a particular development plan or the development does not contain adequate public facilities lands.

FUND 145X - HORIZONS WEST VILLAGE FUNDS - FUNDS include 1451-1454 This group of funds was established so that developers may pay a fee equal to the value of the ratio of required adequate public facilities lands established by the specific area plan (SAP) if land requirements cannot be met within a particular development plan or the development does not contain adequate public facilities lands.

FUND 1451 - HORIZONS WEST VILLAGE H ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Village H to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1452 - HORIZONS WEST TOWN CENTER ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Town Center to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1453 - HORIZONS WEST VILLAGE F ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Village F to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1454 - HORIZONS WEST VILLAGE I ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Village I to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1660 - INMATE COMMISSARY FUND This fund is authorized by Florida Statutes Section 951.23. It is funded by profits earned in the operation of an inmate canteen or commissary. Profits shall be used for overall inmate welfare. Purchases from the fund are recommended by the Inmate Commissary Fund Committee and are reviewed by the officer-in-charge (Corrections Department Director), who shall have final authority on expenditures. This fund is operated as a budgeted, expendable trust fund.

FUND 2314 - SALES TAX TRUST FUND Sales Tax revenues are received through the Local Government Half-Cent Sales Tax Program, administered by the Department of Revenue. Established in 1982, the program originally allocated 9.697% of collections back to municipalities and counties. This allocation, referred to as the "ordinary" distribution, changes periodically and currently stands at 8.9744% (effective July 1, 2015). Eligibility to receive Half-Cent Sales Tax revenues is reserved for entities that qualify to receive revenue sharing program funds.

FUND 2319 - PUBLIC SERVICE TAX BONDS In 1991, a Public Service Tax (PST) on water, electricity, gas, fuel oil and telecommunication services became effective in unincorporated Orange County. Municipalities are empowered by Florida Statute to collect the utility tax, and the Florida Supreme Court has ruled that this statute is applicable to counties, as well. (The PST for telecommunication later became the Communications Services Tax (CST) in FY 2001 and continued to be collected in this fund up until FY 2011. As of fiscal year 2011, CST is no longer collected in this fund but became a direct revenue source for other funds.)

FUND 41XX – MUNICIPAL PROPRIETARY FUNDS Proprietary funds are used to account for activities that receive significant support from fees and charges. There are two (2) types of proprietary funds: enterprise funds and internal service funds.

FUND 4410 - SOLID WASTE SYSTEM Charges to property owners are assessed by the Solid Waste Division for collection and depositing of waste at the landfill and various transfer stations throughout Orange County. Tipping fees are assessed for solid waste delivery to each tipping site and are collected either on-site at the landfill or transfer station or by means of a monthly invoice covering all activity for a particular entity. Rates are determined with the assistance of outside consultants and are designed to cover the operating and maintenance cost of the landfill and transfer stations.

FUND 4420 - WATER UTILITIES SYSTEM Routine payments of water, sewer, and reclaimed water bills are recorded in this fund, which consist of series of revenue accounts that identify classification of customer. Included in these charges are water conservation rates and charges assessed to residential accounts in excess of 11,000 gallons per month. Monthly minimum water charges include a fixed rate to cover water availability and water meter operation. Residential accounts pay a sewer usage fee for up to 14,000 gallons per month; commercial accounts pay for all actual monthly usage. Rates are established with the assistance of an outside consultant and are designed to cover operating and debt service expenses.

FUND 442W - WATER UTILITIES SYSTEM MSTU This fund collections fees is for wastewater service provided to the Holden Heights community.

FUND 443X - CONVENTION CENTER FUNDS Revenue results from collection of the first 4 percent, the 5th percent and the 6th percent of the Local Option Tourist Development Tax (TDT). Orange County levies a tax on most rents, leases, lets or living accommodations, which have been contracted for periods of six (6) months or less. Up to 2% was enacted by the Florida Legislature in 1977, and then increased by 1% in 1979 and 1989. Additional increases to fund professional sports franchise facilities were allowed by statute in 1988 and 1994. In December 1994, the Orange County Board of County Commissioners (BCC) approved an increase from 4% to 5%, which became effective February 1, 1995. Prior to FY 1999-00, the 5th percent was accounted for separately in Fund 1053. In August 2000, the 5th cent of TDT was dedicated to the Convention Center's debt service. In July 2006, the BCC approved an increase from 5% to 6%, which became effective September 1, 2006. The 6th percent was levied to increase funding for the promotion of tourism and to provide funding for the new events center.

FUND 49EE - OTHER ENTERPRISE FUND The purpose of this fund is to collect fees from designated areas to pay for water service for businesses in that area.

FUND 5510 - RISK MANAGEMENT PROGRAM This is an internal services fund that accounts for workers compensation, liability, and property coverage for the Board of County Commissioners and all constitutional officers, except the Sheriff. Revenues are generated through user fees and charges.

FUND 5515 - RISK MANAGEMENT CAPTIVE INSURANCE PROGRAM The board approved formation of a captive insurance company domiciled in Vermont, effective April 1, 2025. Vermont law does not allow the captive funds to be commingled with our self-insurance program. This is an internal services fund that accounts for workers compensation, liability, and property coverage for the Board of County Commissioners and all constitutional officers, except the Sheriff. Revenues are generated through user fees and charges.

FUND 5530 - FLEET MANAGEMENT FUND This is an internal service fund that accounts for services related to a scheduled preventive maintenance program and repair of vehicles. Revenues are generated from user fees and charges.

FUND 5540 - EMPLOYEES BENEFIT FUND This is an internal service fund that accounts for medical, life, and disability insurance for employees and qualified retirees of the Board of County Commissioners, and other small local governmental agencies, and all constitutional officers, except the Sheriff. The cost of group insurance is jointly paid by employees, employers, and retirees. Health insurance claims incurred since January 1, 2007 are on a self-insurance basis.

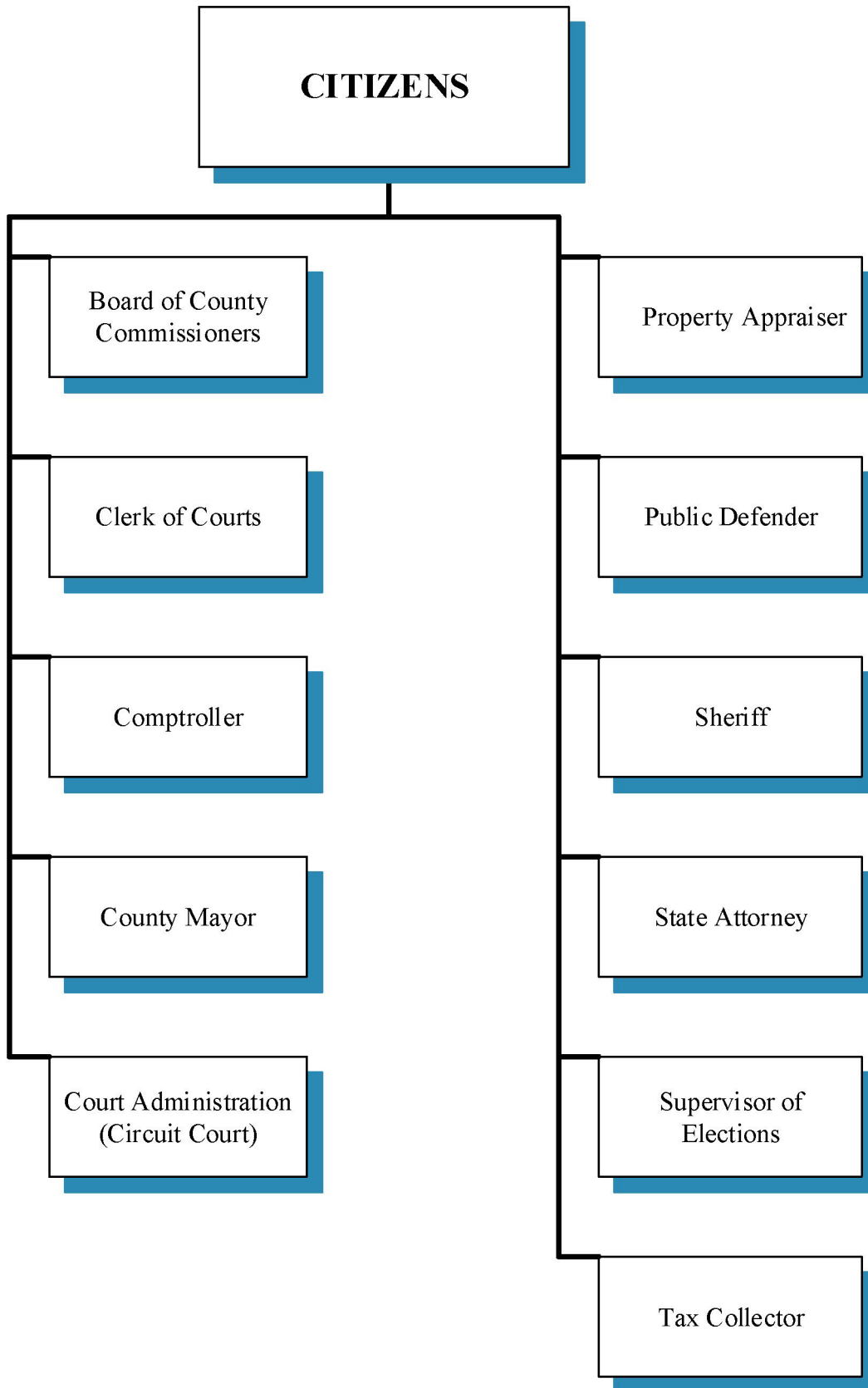
FUND 7000-8000 - LEVEL GRANT FUNDS (INCLUDES FUNDS 58XX RECOVERY AND PROGRAMS GRANTS) The 7000 level grant funds are received from the Federal Government, which also includes the 58XX funding from the American Rescue Plan Act of 2021 (ARPA) that President Biden signed on March 11, 2021, to provide direct relief to Americans, contain the COVID-19 virus, and rescue the economy. The 8000 level grants are funded by the State of Florida. Federal grants are awarded from various agencies to support programs such as Head Start, Community Services Block Grant (CSBG), Ryan White/HIV, Community Development Block Grant (CDBG), the Emergency Shelter, and the Section 8 Voucher programs. In addition, the Federal Government provides funding for the Justice Assistance Grant (JAG) programs. JAG replaced the Ed Byrne Formula Grant and the Local Law Enforcement Grant Program. The state grants support programs for children and families, parks, environmental programs and the improvements of roads, among other programs.

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Constitutional Officers

Purpose Statement:

Constitutional Officers are elected officials whose duties and responsibilities are established by the Constitution of the State of Florida. Other Constitutional Officers such as the Clerk of Courts, Court Administration, Public Defender, and the State Attorney are primarily funded by the state effective July 1, 2004. Orange County will continue to be responsible for technology and facility budgets for court agencies represented in this document.

Program Descriptions:

- The **Board of County Commissioners (BCC)** serves as the legislative, policy-making, and governing body of Orange County, and operates under the guidelines set forth in the Orange County Charter originally adopted in November 1986 and subsequently amended. The Board consists of the County Mayor, elected county-wide, and six (6) County Commissioners, elected in single member districts.
- The **Comptroller** is a Constitutional Officer elected to serve as the Chief Financial Officer of the BCC, recorder, auditor, and custodian of all county funds and all official records.
- The **County Mayor**, a position approved by the voters in 1990, serves as the Chief Executive Officer of Orange County. The Office of County Mayor provides direct staff support, community outreach, constituent, and administrative services to the County Mayor.
- The **Court Administration** program assists the Chief Judge in the performance of supervisory and administrative duties by assuming responsibility for general court management and the management of court personnel and financial affairs. The Court Administrator's Office supervises court-sponsored programs including court reporting, witness management, and court information.
- The **Property Appraiser** is an elected Constitutional Officer charged with the responsibilities as outlined in Chapter 192, Florida Statutes. In general, the Property Appraiser is responsible for identifying, locating, and fairly valuing all property, both real and personal, within the county for tax purposes.
- The **Sheriff** is a Constitutional Officer elected by the people to act as the Chief Law Enforcement Officer of Orange County in accordance with Chapter 30, Florida Statutes.
- The **Supervisor of Elections** is a Constitutional Officer elected to act as the official custodian of voter registration records and to conduct federal, state, and local elections within Orange County.



- The **Tax Collector** is an elected Constitutional Officer charged with the responsibilities of collection and distribution of taxes and fees for county government, municipalities, fire districts, drainage districts, state agencies, and the School Board, pursuant to Chapter 192, Florida Statutes.

FY 2024-25 Major Accomplishments:

Comptroller

- Awarded the Certificate of Achievement for Excellence in Financial Reporting by the Governmental Finance Officers Association of the United States and Canada.
- Awarded the Certificate for Outstanding Achievement in Popular Annual Financial Reporting by the Government Finance Officers Association of the United States and Canada.
- Implemented GASB Statement No. 100 "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62".
- Filed for IRS tax refunds totaling \$1.8 million for four electric vehicles purchased and two solar installations during FY 2023-24.
- Implemented a new cash receipting system solution with electronic data workflow, approvals, and documentation storage directly integrated with the Advantage Financial System.
- Implemented a Captive Insurance Plan in coordination with Risk Management.
- Successfully completed a Florida Retirement System (FRS) audit coordinating with state auditors, finishing on time with no findings or recommendations for changes to our data, reporting processes, or procedures.
- Served as Clerk for the 2025 mid-decennial Redistricting Advisory Committee.
- Implemented comprehensive processes and procedures to facilitate serving as the Clerk for the newly created Transportation Mobility Advisory Committee (TransMac).
- Added the ability to record Termination of Notice of Commencement to Recording Access to increase the eRecording percentage, improve process efficiencies, and enhance customer service.

Constitutional Officers

- Promoted the eNOC recording portal through in-person visits with the various municipalities, updated all digital and print marketing materials with the new design to promote this service, and distributed updated flyers.
- Implemented a touchless payment option for front counter transactions at Official Records. Procured a vendor to preserve Orange County Deed Book D from 1843. This is the oldest deed book in Orange County.
- Generated \$7.7 million of revenue for the County after the seventh year of online surplus property auctions.
- Completed the Windows 11 and Microsoft 365 rollout across all eligible devices, enhancing cybersecurity, efficiency, and workplace modernization.
- Completed an audit of Visit Orlando, which receives 30% of TDT collected. The audit identified misclassified revenues that should be returned to public tax funds. Additionally, it provided other findings and recommendations for improvements.
- Continued to plan and perform audits that evaluate safety issues to ensure the safety of employees, the public, and the environment. Notably, we completed an audit of Orange County Sheriff's Office 911 call answer time.
- Performed an investigation of the Supervisor of Elections, which identified millions in inappropriate spending, as well as violations of Florida law related to excess spending.
- In 2024, the Board approved \$32 million for the construction of seven affordable housing developments. In 2025, we have opened and broken ground on over 900 affordable and workforce housing units.
- More than 3,000 affordable housing projects have been built or are under development in Orange County.
- Universal Orlando Resort and Orange County look forward to the opening of the first phase of CatchLight Crossings, a 1,000 multi-family, mixed-used affordable housing. This first-of-its-kind affordable housing solution will transform 20 acres of land in the International Drive area into workforce housing.
- The BCC approved the transmittal of Walt Disney World's plans to build over 1,000 affordable housing units on 80 acres in west Orange County.
- Hurricane Ian, one of the most powerful storms to hit Florida in decades, made landfall on September 28, 2022. In March 2023, the U.S. Department of Housing and Urban Development's Community Development Block Grant (CDBG) Disaster Recovery allocated Orange County \$219 million to address community impacts and damages associated with Hurricane Ian. In March 2025, Orange County launched the CDBG Disaster Recovery program called "Orange County Recovers." This program is designed to provide disaster relief and support long-term recovery for homeowners affected by Hurricane Ian. Approximately \$30 million of Orange County's \$219 million federally funded program is allocated to meet housing recovery needs by repairing, rebuilding, or replacing homes that were damaged by the hurricane. For more information about the County's CDBG-DR Action Plan, please visit ocfl.net/CDBG-DR.

County Mayor

- On December 29, 2024, Orange County celebrated its 200-year anniversary, two centuries of progress that have shaped our community. Once defined by its citrus industry, it is now one of the nation's top travel destinations known for iconic theme parks, diverse industries, vibrant arts, world-class cuisine, and a rich cultural landscape. Orange County boasts 1.5 million people, the 5th most populous county in the state, while maintaining the 11th lowest countywide operating rate in Florida, currently set at 4.4347. To underscore our disciplined financial management and careful budgeting practices, Orange County continues to earn Fitch's highest triple-A credit rating.
- Mayor Demings Housing for All Task Force 10-year action plan continues to address affordable and attainable housing. Accomplishments to date include:
 - The county has allocated \$160 million to create and preserve affordable housing and mixed-income housing developments, commonly known as "workforce housing," with a goal of 30,000 units by 2030.
 - In fiscal year 2025-26, we are dedicating \$17.7 million to the Affordable Housing Trust Fund, significantly advancing toward our ambitious ten-year investment target exceeding \$160 million, which initiated in 2021.
 - In 2024, Orange County Parks & Recreation Division celebrated its 100th anniversary. The County now has 114 parks and trails, with more than 15 million visitors annually. Several park groundbreaking and ribbon-cutting ceremonies took place recently.
 - In 2025, Orange County broke ground on the \$10 million Lake Apopka Trail Connector. This 3.2-mile addition will connect the West Orange Trail and Lake Apopka Loop Trail.

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- In 2025, The Back to Nature Wildlife Refuge reopened with a new visitor center, animal care building, community center, food prep building, and administrative offices. These updates aim to support the rehabilitation and release of Florida's native wildlife, as well as expand nature-based education and recreation opportunities.
- Orange County celebrated the first anniversary of the 2-megawatt solar installation at the Northwest Water Reclamation Facility. The facility offsets energy costs by up to 60 percent, resulting in a cost savings of approximately \$400,000 per year.
- Orange County has received an \$800,000 U.S. Department of Energy grant, which will enable county staff to implement projects and initiatives aimed at reducing energy use, improving energy efficiency, and lowering emissions.
- Orange County welcomed 75.3 million visitors, generating an economic impact of \$94.5 billion.
- The Orange County Convention Center, one of the busiest in the nation, generated an economic impact of \$3.9 billion.
- Orange County Tourist Development Tax (TDT) continues to see record tourism tax collections. In 2024, the BCC approved four projects for TDT funding, including Phase 5 of the Convention Center, upgrades to Camping World Stadium, a tower at the University of Central Florida Football Stadium, and improvements to the KIA Center.
- The BCC significantly increased funding for arts through the Tourist Development Tax funding. This year's budget for the arts exceeds \$35 million, representing a 36% increase over the past six years.
- Orange County's Film Incentive Working Group continued its work in creating the county's first Film Incentive Program. The workgroup is comprised of experts from the film and television production industry, education, and labor unions. The Working Group will provide recommendations to the Board of County Commissioners on the program incentives, staffing, and partnership.
- Orange County is partnering with Plug and Play, the world's leading innovation platform that focuses on efficiency by connecting smart city startups with resources to accelerate growth. This year, Plug and Play accepted 28 startups from around the world into the program, including eight from Orange County, and raised \$119 million.
- Orange County opened the \$52 million state-of-the-art Fire Rescue Training Facility for first responders. The 38-acre facility includes two five-story drill towers, a burn building, a structural collapse building, seven classrooms, and a high-tech command room.
- Orange County dedicates more than \$90 million annually to ensure accessible and comprehensive programs are available to support the well-being of our children and families. The resources include expanding and improving services for early childhood development, youth empowerment, family support, and youth recreation. Overall, Orange County provides more than 500 programs and services for individuals and families across the county.
- Mayor Demings convened the Orange County Jail Oversight Commission to conduct a comprehensive review regarding the increase in the inmate population in recent years, the cost-effectiveness of health and behavioral health services, and to examine recruitment and retention opportunities for Correctional Officers. The Commission met for five months, focusing its work in the areas of Criminal Justice Case Processing, Medical, Mental Health, and Substance Use Disorder, as well as Recruitment and Retention. The Commission developed 31 recommendations, which were accepted by the Board of County Commissioners.
- Orange County opened a new state-of-the-art courthouse earlier this year to improve the efficiency of our criminal justice system. This \$18.9 million Orange County Courthouse at Winter Park features two courtrooms, a self-help center, and various court-related services.
- The Orange County Behavioral Health System of Care Community Analysis Implementation Committee is continuing its work. Orange County has identified a 49-million-dollar annual funding gap in meeting the needs of mental and behavioral health services. The BCC allocated more than \$56 million to help close the gap and support the needs of the homeless population. Orange County Government continues to be the largest single funder of public services for the homeless in Central Florida.
- Orange County received \$270 million in American Rescue Plan Act (ARPA) funding to address the urgent needs of residents, families, and neighborhoods hardest hit by the COVID-19 public health emergency and to assist with economic recovery and rebuilding efforts. Listed below highlights a few of the initiatives and programs implemented.
 - Orange County continues to fund CareerSource of Central Florida Level Up Orange program, which aims to overcome employment challenges, enhance workforce training, connect people to careers, and develop skill talent for in-demand jobs. Level Up Orange is achieving results through the program with 44,298 residents benefiting from career awareness and outreach, 3,387 residents receiving employment training, and 1,919 residents securing job placements, with most individuals earning wages at or above \$18 per hour.

Constitutional Officers

- The Orange County Human Resources Department in partnership with CareerSource held the third annual Mayor's Careers Showcase, which provided a paid summer experience for 30 high school students to learn about Orange County departments, working in the public sector and job opportunities.
- Orange County continues to partner with the Edyth Bush Institute for Philanthropy & Nonprofit Leadership to equip small and diverse nonprofit organizations with the tools necessary to succeed in the post-pandemic environment. Funded through ARPA, 120 non-profit organizations have participated in the Empowering Good Program.
- The BCC contributed \$4.5 million through the county's allocation of the American Rescue Plan Act of 2021, which allowed our partner, Undue Medical Debt, to purchase qualifying medical debt at a fraction of its face value. Through the partnership, Orange County eliminated medical debt totaling more than \$472 million owed by some 310,000 Orange County residents.
- Accelerated Transportation Safety Program (ATSP) - Mayor Demings and the BCC committed an additional \$100 million to address transportation needs over the next five years. Approximately 233 projects have been identified to move the county forward and improve our transportation system incrementally. The ATSP plan allocates \$55 million for roadway lighting, sidewalks, and safety improvements, as well as \$45 million for enhanced LYNX operational frequency and the installation of new bus shelters. With one year complete, we have more than 60 projects completed.
 - 14 miles of sidewalk, another 14 miles of new roadway lighting, and 21.4 miles of roadways with enhanced safety measures.
 - LYNX has increased its bus frequency and reduced wait times, resulting in a 35 percent increase in ridership.
 - LYNX will also be adding approximately 264 new bus shelters in the six Commission Districts, and 67 bus shelters are currently in design.
- LYNX and Orange County opened the new Pine Hills LYNX Transfer Center. This \$18 million transfer center will now have faster and more reliable access to jobs, schools, and healthcare throughout the region. The transportation hub includes safer intersections, bike trail connections, and modern facilities that will help us meet the needs of today's riders and tomorrow's growth. The project would not have been possible without the support of the Federal Transit Administration, the Florida Department of Transportation, and Orange County Government.
- Orange County EPIC, a program that teaches English to workers in the International Drive Corridor, continues to provide services in the International Drive CRA. The BCC approved \$450,000 to extend the program. Since the program's inception in 2022, ESOL classes have served 543 participants at I-Drive area employers, with some individuals participating multiple times.
- Since the opening of the Orange County Multicultural Center in West Orange County, the center has hosted over 490 county and community events. The center continues to expand its footprint with the addition of the Senior Center and the county's first Innovation Center, which are expected to open in 2026.
- The Mayor's Dr. Martin Luther King, Jr. (MLK), Initiative involves 31 diverse community members focused on commemorating Dr. King's legacy of non-violence while promoting unity. Highlighted below are a few of the year-round activities in Orange County.
 - The Mayor's Orange County MLK Initiative participated in the MLK Day of Service packing One Million healthy meals with U.S. Hunger at the Orange County Convention Center. More than 3,000 volunteers packaged more than one million nutritious meals to support local families in need.
 - The MLK Initiative also hosted Orange County Government's annual Juneteenth Celebration, *"Freedom Forward: Empowerment through Fitness, Food, and Fun for the Family"* at Barnett Park. Over 350 residents attended the free event which included health and wellness vendors, entertainment, as well as a host of resources and recreational activities.
 - The MLK Initiative also participated in the Adults and Autism program in partnership with NonParrell Institute, along with numerous community parades, and events.
- Mayor Demings held the third annual Women's History Month Forum, bringing together more than 230 Central Florida female leaders and Orange County staff for insightful and meaningful discussions around the theme "Fit, Safe, and Empowered: Women Leading the Way." This half-day event featured a conversation on physical and mental strength with Olympian Gabby Scott, as well as a discussion on Women in Public Safety, which included representation from the Orange County Sheriff's Office, the Orange County Fire Rescue Department, and the Orange County Corrections Department. The forum also included a healthy cooking demonstration, entertainment, and a host of vendors and exhibits.
- The Orange County Mayor's Veterans Advisory Council held several events to commemorate our armed service members, Veterans, and their families. These include:

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- Memorial Day War Commemoration Ceremony, Vietnam Veterans 50th Anniversary Pinning Ceremony, Purple Heart Day Proclamation, the Gold Star Mothers and Family's Ceremony, Veterans Day Ceremony, Pearl Harbor Remembrance Day, and Operation Outreach, an Orange TV program highlighting services offered to veterans and their families. The Council also hosted Orange County's first Veteran of the Year recognition program and award.
 - Approximately 500 residents participated in the Mayor's fourth annual Orange County Open House and Job Fair at the Orange County Administration Center, with over 250 residents exploring county job opportunities. Residents participated in tours of the Mayor's Office and County Commissioners and connected with county staff to learn more about career opportunities, programs, services, and resources.
 - The National Association of Counties (NACo) awarded Orange County Government 13 national achievement awards. The awards recognize the hard work of our employees, our innovative programs, and our community collaboration. The NACo awards received include:
 - Transportation, Accelerated Transportation Safety Program (Public Works Department).
 - Information Technology, AI-Powered Procurement Efficiency Initiative for Orange County Government (Information System and Services).
 - Arts, Culture and Historic Preservation, Celebrating 100 Years: It's Just the Beginning! (Orange County Regional History Center).
 - Parks and Recreation, Pickleball is a Big Dill! (Parks & Recreation Division).
 - Financial Management, Financial Literacy Club at the After School Zone (Community & Family Services Department).
 - County Resiliency: Infrastructure, Energy, and Sustainability, Innovative Policy Change to Strengthen Wetland Protections in Orange County, FL (Planning, Environmental and Development Services Department).
 - County Resiliency: Infrastructure, Energy, and Sustainability, Orange County Convention Center's Great Solar Giveaway (Convention Center).
 - Civic Education and Public Information, Orange County Hurricane Milton Response: Leading with Confidence (Office of Communications)
 - Personnel Management, Employment and Training, Passport Professional Development Program Communication Campaign (Human Resources Division).
 - Civic Education and Public Information, Project Superintendent Training Program (Planning, Environmental and Development Services Department).
 - Planning, Ready Set Orange: Pre-Designed floor plans for ADUs (Planning Environmental and Development Services Department).
 - Human Services, Rental Education for limited Resources Families in Tri-county Communities (Community & Family Services Department).
 - Civic Education and Public Information, University Hylands Clean-Up Project (Utilities Department).
 - Mayor Demings continued the Executive Leadership program with management from 11 county departments participating in 10 weekly sessions.
- ### *Property Appraiser*
- Continued to strengthen and develop multi-entity and intergovernmental relationships.
 - Continued the in-depth review of policies, procedures, and best practices.
 - Continued the organization-wide paperless initiative.
 - Went LIVE on the new Computer-Assisted Mass Appraisal system.
 - Expanded constituent-focused services by offering training presentations.
 - Disseminated documents via traditional mail channels to effectively communicate with our constituents.
 - Produced digital publications aimed at effectively engaging with taxpayers.
 - Continued the process of reconfiguring the cloud environment and migrating to the cloud.
 - Completed the Microsoft Teams phone number feature.
 - Completed data requests for vendors and taxpayers.
 - Continued to monitor cybersecurity AI monitoring solutions.
 - Published aerials & drone imagery.
 - Implemented parcel and street overlay to our map application.
 - Implemented an automated workflow to update damage assessment layers weekly.
 - Built an experience in our cloud-based mapping and analysis solution application containing parcels, centerline layers, and 2024 aerials for the Emergency Operations Center.
 - Deployed management solution for secure sockets layer certificates.

Constitutional Officers

- Completed the mapping of new parcels.
- Completed residential property drawing plans.
- Expanded internal educational campaigns aimed at raising awareness on the topics of phishing and information security.
- Completed five-year field inspection reviews.
- Completed field inspections.
- Processed agricultural classification applications.
- Completed the review of permits.
- Completed implementation of the new procurement system.
- Completed implementation of the new budgeting system.
- Completed enhancement of the travel and expense system.
- Developed a content management program for the organization to streamline our content creation and distribution process.

Sheriff

- Significantly reduced communications center personnel vacancy.
- Expanded implementation of Field Service Officers and deputies responding to minor traffic crashes to reduce the length of time residents are waiting for a law enforcement response.
- “Super Speeder” law passed and is already starting to be utilized to make the streets safer.
- Community Crime Prevention Awards provided \$283,000 to 34 nonprofit organizations, neighborhood groups and others engaged in projects to support violence reduction, safety and drug abuse education and prevention programs.
- Hired 180 sworn deputies and 140 civilian personnel and launched a new external recruiting website to attract top talent.
- Provided more than 500 Thanksgiving meals and brought back community barbecues.

Supervisor of Elections

- Successfully managed and delivered a record-setting volume of ballots - over - 617,000 - during Early Voting, coordinated the delivery of 195,000 in-house vote-by-mail ballots, and audited over 1.2 million ballots using ClearAudit.
- Enhanced cybersecurity and physical security measures, passing comprehensive audits from Homeland Security, CISA, and the FBI. Achieved the highest level of security compliance from the Department of State.

- Successfully and accurately submitted the 2024 Election Administration and Voting Survey (EAVS), a federally mandated survey that collects nationwide data on voter registration, military and overseas voting, and election administration practices.
- Modernized IT, network, and hardware infrastructure with 5G MiFi upgrades, ballot-on-demand printers, barcode tracking systems, and new mailing software.
- Streamlined payroll processing, completed list maintenance for over 60,000 voter records, and ensured timely reporting and full compliance with all state and federal election requirements.
- Introduced a new brand identity, established a dedicated communications and outreach team, and received over 1,000,000 unique website visitors on Election day.

Tax Collector

- Successfully collected 97%, approximately \$3.7 billion, of the real estate and tangible tax roll before delinquency, including \$130 million collected in person.
- Continued protecting churches and non-profits from tax deed sales by educating and assisting in removing delinquent non-ad-valorem property taxes.
- Conducted \$154 million of in-person transactions in six Tax Collector offices and more than one million online transactions.
- Collected more than \$18 million from driver’s license transactions.
- Reduced average wait time for customers who made and appointment to under 15 minutes with improvements to our website, (octaxcol.com), which serves more than 2.2 million annual visitors.
- Enhanced our MyEasyGov online tag renewal application to allow users to create user profiles and to receive text and email notifications.
- Continued our partnership with IDignity, a local non-profit, which provides ID services for the homeless and underserved populations.
- Continued to work with Revenue Recovery to efficiently collect delinquent tangible taxes.

FY 2025-26 Department Objectives:

Comptroller

- File for IRS tax refunds of approximately \$1.5 million for nine electric vehicles purchased and several solar installations.
- Complete the audits for the Governmental Access to Driver and Vehicle Information Database System (DAVID) and Driver’s License and/or Motor Vehicle Record Data Exchange agreements with the State.

Constitutional Officers

- Enter into a new banking and treasury management services contract.
- Replace the outdated Tourist Development Tax and Public Service Tax collection system.
- Implement GASB Statement No. 103 “Financial Reporting Model Improvements”.
- Implement GASB Statement No. 104 “Disclosure of Certain Capital Assets”.
- Explore ways to expand the MSBU/TU web presence to provide citizens more information regarding the various special assessment programs.
- Continue towards a completely paperless environment within PeopleSoft for all qualified events, electronic change notices (ECN), performance appraisals, lock box, advice/pay-stubs printing, etc.
- Continue to work with the County on the Oracle AI Chatbot application for PeopleSoft.
- Provide operational support for the 2028 Charter Review Commission by facilitating the preparation of the Request for Proposals (RFP) for General Counsel.
- Explore the use of AI Tools to assist with the presentation of Value Adjustment Board (VAB) hearing schedules.
- Explore opportunities for process improvements using AI tools and data analysis for Official Records.
- Implement Microsoft Org 2 Org to enable secure file sharing with other County agencies through Teams and OneDrive. This will eliminate the need for firewall exceptions, network shares, and minimize account issues with outside agencies.
- Develop procedures to continuously work with departments to implement audit recommendations in a timely manner.
- Continue to plan and perform audits that address emerging risks and concerns for the county.
- Identify additional technology to identify single-family home rentals that are not paying Tourist Development Tax.
- Continue efforts to reduce homelessness within Orange County.
- Continue to increase Orange County’s electric fleet and charging stations.
- Continue to advance plans to open Orange County’s first center for Innovation and Design in West Orange County.
- Continue to invest in transportation infrastructure and leverage emerging technologies to improve safety, efficiency, and reliability.
- Pursue grant opportunities focused on emerging technology to solve real-world challenges, emphasizing support for disadvantaged communities prioritizing safety, reliability, resiliency, equity, and access.
- Continue to work in partnership with The Corridor and the NEC, which will allow us to attract, retain, and grow business.
- Work with regional partners to diversify our workforce by focusing on industry and market needs such as technology, healthcare, and manufacturing job skills training.
- Orange County Convention Center continues to collaborate with Visit Orlando to promote our first-class service, and unparalleled infrastructure to host sporting events, trade shows, meetings, and conventions.
- Continue to prioritize health and public safety in Orange County, including the ongoing commitment to address the opioid epidemic and substance abuse, homelessness, mental health, and other public health-related issues.
- Continue to work toward increasing funding and community partnerships to enhance children’s services. Staff will monitor the implementation of evidence-based strategies and programs to improve child outcomes.
- County staff will collaborate with community partners and federal, state, and local agencies to implement the Orange County Citizens Safety Task Force recommendations.

County Mayor

- Continue the implementation of ARPA funding for workforce development, social and community services, public health, infrastructure projects, fiscal sustainability, and core county services.
- Continue to work with CareerSource of Central Florida on Level Up Orange focusing on specialized populations as well as pilot programs that provide career workshops in the community for those that have barriers to employment.
- Continue to implement the Housing for All action plan to increase affordable and workforce housing through public-private partnerships and non-profit agencies.
- County staff will continue to collaborate with our criminal justice partners, commission members, and community stakeholders to implement the Domestic Violence Commission recommendations.
- Support the Mental and Behavioral Health System of Care Analysis Implementation Committee in developing strategies for the short and long-term recommendations.

Property Appraiser

- Continue to strengthen multi-entity and intergovernmental relationships.

Constitutional Officers

- Implement new or revised organization policies, procedures, and best practices.
- Continue the organization-wide paperless initiative as part of our commitment to sustainability and efficiency.
- On-going implementation of organization-wide cloud-based systems.
- Expand the organization's wireless system.
- Expand information technology equipment and software upgrades.
- Maintain the organization's legacy Computer-Assisted Mass Appraisal system.
- Continue transition of the Computer Assisted Mass Appraisal system.
- Expand cloud migration and disaster recovery solutions.
- Continue to expand and implement security technology tools, such as data classification, e-discovery, data loss prevention, and data governance.
- Develop a new website.
- Enhance the design systems of our public-facing applications to improve user experience.
- Conduct in-house training sessions to educate community and industry members about our services.
- Enhance our internal training program for constituent service.
- Expand the production of digital publications to optimize taxpayer engagement.
- Develop an internal educational training system for certifications and designations.
- Implement pilot program for internal mail services.

Sheriff

- Identify road intersections with high crash numbers and conduct proactive enforcement to reduce the number of crashes.
- Build upon the great work performed by the Police Athletic League by adding additional high school level sports to increase student outreach.
- Start deployment of new Taser 10 and AB4 body worn cameras to improve accountability and officer safety.
- Continue the Haitian Connect and Senior Connect programs.
- Explore additional opportunities to host or participate in community events throughout the year positively engaging with the community.

Supervisor of Elections

- Expand the number of Early Voting sites to meet increased demand, launch fully operational satellite offices, and partner with Orange County to develop a long-term plan for securing a new elections headquarters.
- Successfully implement the County's redistricting plan, including the addition of two new Commission districts; re-precinct the entire county by identifying, mapping, and establishing new precinct boundaries and polling place locations; mail a state-mandated voter ID card to all voters; and effectively educate and inform voters about the impacts of the redistricting process.
- Phase in new election equipment; replace outdated voting booths; and upgrade projectors, audio/visual, and other essential poll worker training equipment. Launch the Election Worker Portal to improve poll worker scheduling, training, tracking, and payroll processing.
- Implement enhanced physical security measures and conduct emergency tabletop exercises in partnership with local, state, and federal law enforcement agencies.
- Launch a new WCAG 2.1 AA-compliant website with integrated GIS mapping tools and dynamic content. Leverage AI tools to deploy a voter-focused chatbot, dynamic FAQs, and real-time assistance.
- Fully implement the new brand identity, launch a strategic communications and engagement plan, and expand youth engagement through partnerships with Orange County Public Schools and Junior Achievement.

Tax Collector

- Improve methods of collecting unpaid local business tax receipts and delinquent tangible accounts, including garnishments, seizures, auctions, and levy notices as necessary.
- Continue collaboration with Revenue Recovery to collect prior year delinquencies of tangible taxes.
- Continue partnership with a private entity to conduct driving tests at five Tax Collector locations.
- Coordinating with contracted private tag agencies and road test provider to offer driving tests at three locations in addition to the Tax Collector offices, to better serve residents of Orange County.
- Begin transition over to a new financial software provider, creating an all-in-one system for General Ledger, Payroll, Timekeeping, Human Resources and Purchasing package to replace outdated and separate operating systems.

Department: Constitutional Officers

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 324,222,375	\$ 378,920,073	\$ 416,658,265	10.0 %
Operating Expenditures	148,865,666	135,837,374	149,717,113	10.2 %
Capital Outlay	15,882,307	18,199,785	17,435,033	(4.2)%
Total Operating	\$ 488,970,349	\$ 532,957,232	\$ 583,810,411	9.5 %
Capital Improvements	\$ 19,525,040	\$ 31,120,919	\$ 15,205,750	(51.1)%
Debt Service	0	1,245	0	(100.0)%
Reserves	0	250,624	213,020	(15.0)%
Other	0	130,000	75,576	(41.9)%
Total Non-Operating	\$ 19,525,040	\$ 31,502,788	\$ 15,494,346	(50.8)%
Department Total	\$ 508,495,389	\$ 564,460,020	\$ 599,304,757	6.2 %

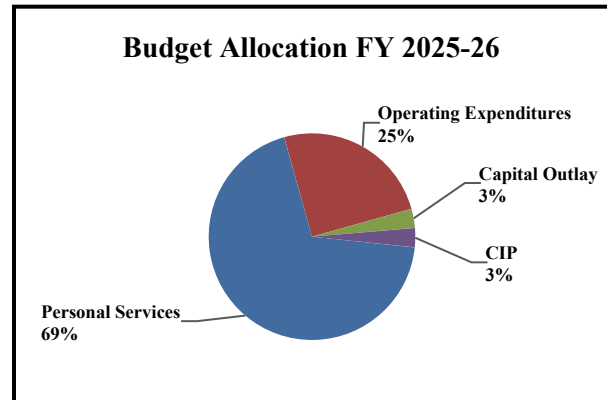
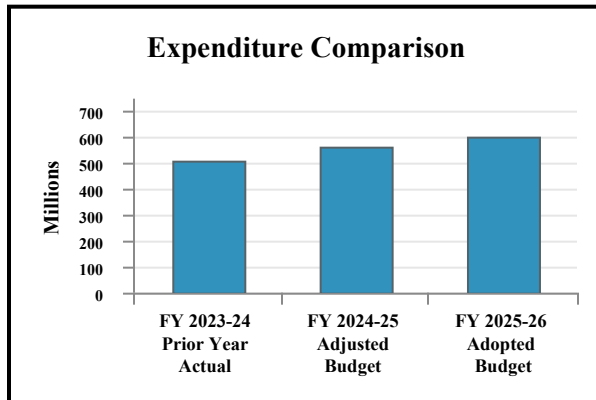
Expenditures by Division / Program				
BCC Capital Projects	\$ 1,676,293	\$ 2,521,981	\$ 0	(100.0)%
Board of County Commissioners	3,207,940	3,948,951	4,110,697	4.1 %
Clerk of Courts	11,777,334	6,842,210	245,000	(96.4)%
Comptroller	35,858,162	29,982,009	32,506,607	8.4 %
County Mayor	1,175,834	1,387,417	1,439,496	3.8 %
Court Administration	1,508,428	2,276,699	2,346,141	3.1 %
Property Appraiser	23,336,121	29,660,389	31,522,295	6.3 %
Public Defender	72,505	133,760	88,223	(34.0)%
Sheriff	359,791,939	414,153,237	446,834,475	7.9 %
State Attorney	29,378	85,000	85,000	0.0 %
Supervisor of Elections	21,902,398	19,148,367	22,177,610	15.8 %
Tax Collector	48,159,058	54,320,000	57,949,213	6.7 %
Department Total	\$ 508,495,390	\$ 564,460,020	\$ 599,304,757	6.2 %

Funding Source Summary				
Special Revenue Funds	\$ 2,900,559	\$ 9,196,728	\$ 7,678,911	(16.5)%
General Fund and Sub Funds	484,627,100	523,235,015	574,870,096	9.9 %
Capital Construction Funds	20,967,730	32,028,277	16,755,750	(47.7)%
Department Total	\$ 508,495,389	\$ 564,460,020	\$ 599,304,757	6.2 %

Authorized Positions	3,406	3,459	3,510	1.5 %
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Constitutional Officers

EXPENDITURE HIGHLIGHTS



Personal, Operating, Capital Outlay, and Other Expenses –

The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs.

Board of County Commissioners (BCC) – The FY 2025-26 BCC total expenditure budget increased by 4.1%, or \$161,746 from the FY 2024-25 budget, primarily due to the personal services changes mentioned above. The chart below is a budget breakout of each BCC District that includes personal services and operating expenses.

<u>BCC Budget by District</u>	<u>FY 2025-26</u>
BCC District 1	\$ 596,276
BCC District 2	623,967
BCC District 3	644,578
BCC District 4	659,955
BCC District 5	688,231
BCC District 6	688,531
BCC General Office	209,159
Total of All Districts & General Office	<u>\$ 4,110,697</u>

Clerk of Courts – The FY 2025-26 operating budget remained status quo at \$245,000 and includes funding for state mandated costs associated with Article V, Revision 7 for communication services, courier messenger, subpoena services, and the county's allocation for payment of filing fees and copy charges for ordinance violation cases.

Comptroller – The FY 2025-26 budget of \$32.5 million increased by 8.4% or \$2.5 million from the FY 2024-25 budget. The budget reflects the amount charged as commissions and fees to Orange County departments and divisions for financial services provided by the Comptroller's Office. The amount paid by the General Fund is \$12,348,354 for FY 2025-26. Additional revenue from non-county departments was received via charges for services from various fees and commissions, as well as interest earnings and other miscellaneous income.

The Comptroller's expenditure budget primarily consists of salaries and benefits, which accounts for 89% of the budget and budgeted based on county guidelines. There are no new positions requested, but the budget includes the funding for a Senior Minutes Coordinator position that was added in January of 2025 to support the Transportation Mobility Advisory Commission. The budget also includes funding for the Value Adjustment Board and deferred compensation consultant, which are part of the county's FY 2024-25 budget; however, for FY 2025-26, the funding has been moved to the Comptroller's budget. The budget also includes the rollover of \$100,000 to upgrade the tourist development tax and public service tax revenue collection software.

County Mayor's Office – The FY 2025-26 budget increased by 3.8% or \$52,079 from the FY 2024-25 budget, primarily due to increases in personal services, as noted above, and fleet charges.

Court Administration – The FY 2025-26 budget, which includes funding for General Court Administration, Grants, Teen Court, Juvenile Alternative Sanctions, and Jury Services, increased by 5.3% or \$108,291 from the FY 2024-25 budget. There was a net position decrease of one (1); one (1) Court Program Specialist II position was added to assist citizens when entering the courthouse building, three (3) Court Program Specialist I positions were deleted due to inactive use, and one (1) Magistrate position was transferred from Other Court Funds - Local Court Programs.

The budget includes the state mandated costs associated with Article V, Revision 7 for communication services, courier messenger, and subpoena services. It also included a \$18,554 increase to Software Licensing Support Fees to budget for the anticipated increases to software fees and a 44.7% or \$47,766 decrease to the Rental Equipment budget. Rolling Stock was not budgeted in FY 2025-26, resulting in an additional decrease of \$33,000.

Property Appraiser – The FY 2025-26 budget reflects a 6.3% or \$1.9 million increase compared to the FY 2024-25 budget. The estimated amount to be paid by the General Fund is \$26,954,840 for FY 2025-26. The budget includes an increase of five (5) new positions. The budget for the Property Appraiser was approved by the Florida Department of Revenue (FDOR) and the Office of Management and Budget provided comments to FDOR regarding the number of new positions requested for FY 2025-26. The General Fund pays a pro-rata share of the Property Appraiser's total operating budget in accordance with billings received from the Property Appraiser.

Public Defender – The FY 2025-26 operating budget remained status quo at \$88,223 and includes funding for state mandated costs associated with Article V, Revision 7, for communication services, courier messenger, and subpoena services.

Sheriff – The FY 2025-26 General Fund/Special Tax MSTU contribution of \$423.3 million increased by 10.5% or \$40.2 million from the FY 2024-25 budget of \$383.1 million. The Sheriff General Fund/Special Tax MSTU budget is divided into two (2) major functional areas: 1) Law Enforcement funding of \$395.4 million and 2) Court Security funding of \$27.9 million.

The budget includes 41 new positions of which 25 are sworn deputy positions and 16 civilian positions. The 25 new sworn deputy positions are unfunded until additional vacancies are filled. The 16 civilian positions includes: one (1) Victim Advocate, one (1) Field Service Officer Squad Leader, one (1) Field Service Officer Assistant Squad Leader, nine (9) Field Service Officers, one (1) Communication Scheduling Specialist, and three (3) Communication 911 Operator ECS I. The operating budget increased by 14% primarily due to the increase in funding for the Body Camera/Taser/In-Car Cameras contract, which increased from \$4.9 million to \$9.0 million. Costs also increased for computer software licenses, liability insurance, and other equipment costs. The Sheriff's Office also budgeted \$8.9 million to replace patrol vehicles annually.

General Fund/Spec. Tax MSTU Expenditures:	<u>FY 2025-26</u>
Personal Services	\$349,419,762
Operating Expenses	61,441,815
Capital Outlay	12,442,148
Total	<u>\$423,303,725</u>

Sheriff Funding Source Summary:	
Gen'l/Spec. Tax MSTU: Law Enforcement and Court Security	<u>\$423,303,725</u>

Special Revenues:	<u>FY 2025-26</u>
Law Enforcement Trust State Forfeiture	\$ 3,241,250
Law Enforcement Trust Treasury Federal Forfeiture	642,500
Law Enforcement Trust Justice Federal Forfeiture	1,808,750
State Law Enforcement Education Trust	1,058,750
Misc. Capital Construction Fund	13,700,750
Law Enforcement Impact Fees	3,055,000
Subtotal Special Revenues	<u>\$ 23,530,750</u>
 TOTAL	 <u><u>\$446,834,475</u></u>

State Attorney – The FY 2025-26 budget, which includes state mandated costs associated with Article V, Revision 7, for communication services, courier messenger, and subpoena services, remained status quo at \$85,000.

Supervisor of Elections – The FY 2025-26 budget of \$22.2 million increased by 15.8% or \$3.0 million from the FY 2024-25 budget. The core budget of \$11.9 million contained the normal costs of operating the office year-round. The \$10.2 million elections budget includes those expenses associated with conducting the Florida Primary Election on August 18, 2026 and preparations for the General Election on November 3, 2026. The budget includes six (6) new positions: four (4) Customer Service Specialist for a co-located branch at the Tax Collector's Office at West Oaks Mall, one (1) Software Developer I, and one (1) Warehouse Coordinator. The budget includes funding for expanding the number of voter precincts from 259 to 267 and expanding early voting sites from 22 to 28 locations. The budget also includes funding for the necessary voter technology and security, communication expenses, and mandated vote by mail information.

Tax Collector – The operating budget is required by state statute to be submitted to Orange County by August 1 of each year. The operating budget for the Tax Collector was approved by Florida Department of Revenue.

The Orange County BCC has no control or authority over the Tax Collector's operating budget. The FY 2025-26 operating budget submitted to FDOR is summarized below.

	<u>FY 2025-26</u>
Personal Services	\$ 29,838,706
Operating Expenses	9,560,695
Capital Outlay	1,136,653
Total	<u>\$ 40,536,054</u>

The commissions paid by the General Fund to the Tax Collector are budgeted at \$57.9 million for FY 2025-26, which is a 6.7% or \$3,629,213 increase due to higher property values. The charge is in accordance with a formula outlined in Florida Statute 192 whereby taxing entities pay commissions to the Tax Collector for services provided. The Tax Collector has no control over the amount charged for commissions, and the amount of commissions paid to the Tax Collector does not reflect their operating budget. The General Fund pays commissions to the Tax Collector for tax collections made for the following taxing entities: General Fund, Capital Projects Fund, Parks Fund, Orange County Public Schools, and Unincorporated Orange County (Sheriff).

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 51.1%, or \$15.9 million, from the FY 2024-25 budget. Unspent capital budget funding from the FY 2024-25 for Constitutional Office Projects will be re-budgeted to FY 2025-26 after the budget is adopted. Included in the FY 2025-26 budget is funding for Sheriff Sector V Substation, New Evidence Facility, Criminal Investigations Division Renovations, Aviation Hangar Improvements, LEVO Driving Pad Resurface, and Gun Range Property Enhancements. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for Constitutional Offices.

Reserves – The reserves budget of \$213,020 is for the Teen Court Fund.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for the Constitutional Officers came from the General Fund.

Comptroller – The list below identified estimates of all sources of funding for the Comptroller’s FY 2025-26 budget:

Commission & Fees:	FY 2025-26	Charges for Services:	FY 2025-26
General Fund	\$ 12,348,354	Records Fees	\$ 5,500,000
Building	400,464	Certification & Copy Fees	180,000
Fire Rescue/911	2,197,880	Tax Deed Fees	125,000
MSTU’s	707,091	Intangible Tax Comm.	126,000
Parks	1,370,559	State DOC Stamps Comm.	850,000
Public Works	1,079,308	Sub-Total	\$ 6,781,000
Convention Center/TDT	2,398,254		
Water Utilities	2,614,444	Miscellaneous Revenue:	
Solid Waste/Recycling	428,352	Interest Earnings	\$ 540,000
Mandatory Garbage	65,632	Other Miscellaneous Income	200,000
HHS Grants	531,464	Sub-Total	\$ 740,000
HUD Grants	150,500		
CFS Grant	47,931		
FDJJ Grant	42,819		
Other Grants	43,439		
Other Funds	559,116		
Sub-Total	\$ 24,985,607	TOTAL	\$ 32,506,607

Property Appraiser – The list below identified estimates of all sources of funding for the Property Appraiser’s FY 2025-26 budget:

	FY 2025-26
General Fund	\$ 26,954,840
County Fire	3,242,774

	<u>FY 2025-26</u>
Big Sand Lake	3,095
Lake Conway	8,515
Lake Holden	2,408
Lake Jessamine Special Purpose	1,678
Lake Pickett	3,651
Lake Price	270
Orange Blossom Trail Corridor	6,762
Orange Blossom Trail Neighborhood	6,864
Orlando Central Park MTSU	15,419
Windermere Navigable Canal	20,633
Sub-Total	<u>\$ 30,266,909</u>
Other Non-County	1,255,386
TOTAL	<u>\$ 31,522,295</u>

Office: BCC Capital Projects

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Capital Improvements	\$ 1,676,293	\$ 2,521,981	\$ 0	(100.0)%
Total Non-Operating	\$ 1,676,293	\$ 2,521,981	\$ 0	(100.0)%
Total	\$ 1,676,293	\$ 2,521,981	\$ 0	(100.0)%

Office: Board of County Commissioners

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,979,986	\$ 3,655,886	\$ 3,841,462	5.1 %
Operating Expenditures	217,317	291,465	267,635	(8.2)%
Total Operating	\$ 3,207,940	\$ 3,948,951	\$ 4,110,697	4.1 %
Total	\$ 3,207,940	\$ 3,948,951	\$ 4,110,697	4.1 %
Authorized Positions	26	26	26	0.0 %

Office: Clerk of Courts

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 169,452	\$ 245,000	\$ 245,000	0.0 %
Total Operating	\$ 169,452	\$ 245,000	\$ 245,000	0.0 %
Capital Improvements	\$ 11,607,882	\$ 6,597,210	\$ 0	(100.0)%
Total Non-Operating	\$ 11,607,882	\$ 6,597,210	\$ 0	(100.0)%
Total	\$ 11,777,334	\$ 6,842,210	\$ 245,000	(96.4)%

Office: Comptroller

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 22,971,444	\$ 27,350,539	\$ 29,006,398	6.1 %
Operating Expenditures	12,713,587	2,531,470	3,374,084	33.3 %
Capital Outlay	173,131	100,000	126,125	26.1 %
Total Operating	\$ 35,858,162	\$ 29,982,009	\$ 32,506,607	8.4 %
Total	\$ 35,858,162	\$ 29,982,009	\$ 32,506,607	8.4 %
Authorized Positions	236	238	238	0.0 %

Office: County Mayor

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,152,024	\$ 1,338,531	\$ 1,394,935	4.2 %
Operating Expenditures	23,811	48,886	44,561	(8.8)%
Total Operating	\$ 1,175,835	\$ 1,387,417	\$ 1,439,496	3.8 %
Total	\$ 1,175,835	\$ 1,387,417	\$ 1,439,496	3.8 %
Authorized Positions	6	6	6	0.0 %

Office: Court Administration

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,215,551	\$ 1,562,701	\$ 1,750,399	12.0 %
Operating Expenditures	292,877	429,129	382,722	(10.8)%
Capital Outlay	0	33,000	0	(100.0)%
Total Operating	\$ 1,508,428	\$ 2,024,830	\$ 2,133,121	5.3 %
Debt Service	\$ 0	\$ 1,245	\$ 0	(100.0)%
Reserves	0	250,624	213,020	(15.0)%
Total Non-Operating	\$ 0	\$ 251,869	\$ 213,020	(15.4)%
Total	\$ 1,508,428	\$ 2,276,699	\$ 2,346,141	3.1 %
Authorized Positions	19	20	19	(5.0)%

Office: Property Appraiser

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 15,926,578	\$ 20,274,316	\$ 21,809,440	7.6 %
Operating Expenditures	5,948,650	8,468,773	8,849,979	4.5 %
Capital Outlay	1,460,893	787,300	787,300	0.0 %
Total Operating	\$ 23,336,121	\$ 29,530,389	\$ 31,446,719	6.5 %
Other	\$ 0	\$ 130,000	\$ 75,576	(41.9)%
Total Non-Operating	\$ 0	\$ 130,000	\$ 75,576	(41.9)%
Total	\$ 23,336,121	\$ 29,660,389	\$ 31,522,295	6.3 %
Authorized Positions	171	179	184	2.8 %

Office: Public Defender

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 72,505	\$ 88,223	\$ 88,223	0.0 %
Total Operating	\$ 72,505	\$ 88,223	\$ 88,223	0.0 %
Capital Improvements	\$ 0	\$ 45,537	\$ 0	(100.0)%
Total Non-Operating	\$ 0	\$ 45,537	\$ 0	(100.0)%
Total	\$ 72,505	\$ 133,760	\$ 88,223	(34.0)%

Office: Sheriff

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 274,323,482	\$ 316,561,506	\$ 349,419,762	10.4 %
Operating Expenditures	65,292,569	58,525,449	65,973,315	12.7 %
Capital Outlay	13,935,023	17,110,091	16,235,648	(5.1)%
Total Operating	\$ 353,551,074	\$ 392,197,046	\$ 431,628,725	10.1 %
Capital Improvements	\$ 6,240,865	\$ 21,956,191	\$ 15,205,750	(30.7)%
Total Non-Operating	\$ 6,240,865	\$ 21,956,191	\$ 15,205,750	(30.7)%
Total	\$ 359,791,939	\$ 414,153,237	\$ 446,834,475	7.9 %
Authorized Positions	2,561	2,599	2,640	1.6 %

Office: State Attorney

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 29,378	\$ 80,000	\$ 80,000	0.0 %
Capital Outlay	0	5,000	5,000	0.0 %
Total Operating	\$ 29,378	\$ 85,000	\$ 85,000	0.0 %
Total	\$ 29,378	\$ 85,000	\$ 85,000	0.0 %

Office: Supervisor of Elections

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,653,310	\$ 8,176,594	\$ 9,435,869	15.4 %
Operating Expenditures	15,946,464	10,808,979	12,462,381	15.3 %
Capital Outlay	302,624	162,794	279,360	71.6 %
Total Operating	\$ 21,902,398	\$ 19,148,367	\$ 22,177,610	15.8 %
Total	\$ 21,902,398	\$ 19,148,367	\$ 22,177,610	15.8 %
Authorized Positions	55	59	65	10.2 %

Office: Tax Collector

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 48,159,058	\$ 54,320,000	\$ 57,949,213	6.7 %
Total Operating	\$ 48,159,058	\$ 54,320,000	\$ 57,949,213	6.7 %
Total	\$ 48,159,058	\$ 54,320,000	\$ 57,949,213	6.7 %
Authorized Positions	332	332	332	0.0 %

**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under
Constitutional Officers

Unspent budget in FY 2024-25 for projects under BCC Districts CIP Projects, Clerk of Courts, and Public Defender will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January 2026.

The Sheriff's Office has a total of 10 projects in the capital improvement plan that are being evaluated, under design, or in construction. Any unspent budget in FY 2024-25 will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January 2026.

	Adopted FY 2025-26
Sheriff	\$ 15,205,750
Total	\$ 15,205,750

Funding Mechanism:

The BCC Districts, Clerk of Courts, and Public Defender capital projects are funded from the Capital Projects Fund (1023).

The Sheriff's Office projects are funded from the Law Enforcement Impact Fee Fund (1035) and the Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Constitutional Officers											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,670,457	272,659	0	0	0	0	0	0	3,943,116
		Unit Subtotal	3,670,457	272,659	0	0	0	0	0	0	3,943,116
0192	1023	INVEST - Dist 4 Back to Nature	4,899,963	407,097	0	0	0	0	0	0	5,307,060
		Unit Subtotal	4,899,963	407,097	0	0	0	0	0	0	5,307,060
0331	1023	INVEST- Dist 1 Mildred Dixon BLDG	805	1,259,167	0	0	0	0	0	0	1,259,972
		Unit Subtotal	805	1,259,167	0	0	0	0	0	0	1,259,972
0332	1023	INVEST - Dist 2 Magnolia Pk Ecotourism	3,847,847	583,058	0	0	0	0	0	0	4,430,904
		Unit Subtotal	3,847,847	583,058	0	0	0	0	0	0	4,430,904
		BCC Districts CIP Projects Subtotal	12,419,071	2,521,981	0	0	0	0	0	0	14,941,052
Clerk of Courts											
2059	1023	COC- Room 150 Renovation Project	0	1,213,500	0	0	0	0	0	0	1,213,500
		Unit Subtotal	0	1,213,500	0	0	0	0	0	0	1,213,500
2060	1023	COC Ceremony Room Improv./Renov.	14,919	345,081	0	0	0	0	0	0	360,000
		Unit Subtotal	14,919	345,081	0	0	0	0	0	0	360,000
2075	1023	Clerk Branch Security	138,846	688,601	0	0	0	0	0	0	827,447
		Unit Subtotal	138,846	688,601	0	0	0	0	0	0	827,447

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Constitutional Officers											
Clerk of Courts											
2096	1023	COC WinterPark&GSC Consolidation	15,715,780	2,984,220	0	0	0	0	0	0	18,700,000
		Unit Subtotal	15,715,780	2,984,220	0	0	0	0	0	0	18,700,000
2098	1023	Clerk of Courts Renovations	199,163	630,837	0	0	0	0	0	0	829,999
		Unit Subtotal	199,163	630,837	0	0	0	0	0	0	829,999
8658	5896	ARPA-RR Clerk of Courts Cybersecurity	1,177,129	734,971	0	0	0	0	0	0	1,912,100
		Unit Subtotal	1,177,129	734,971	0	0	0	0	0	0	1,912,100
		Clerk of Courts Subtotal	17,245,837	6,597,210	0	0	0	0	0	0	23,843,046
Public Defender											
4426	1023	Courthouse PD Office Space Renovation	800,025	45,537	0	0	0	0	0	0	845,561
		Unit Subtotal	800,025	45,537	0	0	0	0	0	0	845,561
		Public Defender Subtotal	800,025	45,537	0	0	0	0	0	0	845,561
Sheriff											
0137	1023	Gun Range Property Enhancements	0	625,000	250,000	0	0	0	0	0	875,000
		Unit Subtotal	0	625,000	250,000	0	0	0	0	0	875,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Constitutional Officers</u>											
Sheriff											
0139	1023	Sector V Substation	7,850	1,892,150	7,700,750	3,635,000	0	0	0	0	13,235,750
	1035	Sector V Substation	5,879,666	4,185,334	1,505,000	1,500,000	995,000	0	0	0	14,065,000
		Unit Subtotal	5,887,516	6,077,484	9,205,750	5,135,000	995,000	0	0	0	27,300,750
0266	1023	New Evidence Facility	860,108	6,232,291	3,500,000	0	0	0	0	0	10,592,399
	1035	New Evidence Facility	4,213,525	4,721,475	0	0	0	0	0	0	8,935,000
		Unit Subtotal	5,073,633	10,953,766	3,500,000	0	0	0	0	0	19,527,399
0338	1023	Sheriff's Communications Center	212,783	154,171	0	0	0	0	0	0	366,954
		Unit Subtotal	212,783	154,171	0	0	0	0	0	0	366,954
0339	1023	CAD/RMS Upgrade	856,353	374,491	0	0	0	0	0	0	1,230,844
		Unit Subtotal	856,353	374,491	0	0	0	0	0	0	1,230,844
1791	1023	Aviation Hangar Improvements	0	0	250,000	450,000	0	0	0	0	700,000
		Unit Subtotal	0	0	250,000	450,000	0	0	0	0	700,000
1792	1023	LEVO Driving Pad Resurface	0	0	950,000	0	0	0	0	0	950,000
		Unit Subtotal	0	0	950,000	0	0	0	0	0	950,000
4434	1023	Central Ops Parking Security Fencing	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	0	1,000,000	0	0	0	0	0	0	1,000,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Constitutional Officers</u>											
Sheriff											
4435	1023	Criminal Investigations Division Renovation	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
		Unit Subtotal	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
4436	1023	Mobile Video Office Relocation	36,492	453,508	0	0	0	0	0	0	490,000
		Unit Subtotal	36,492	453,508	0	0	0	0	0	0	490,000
		Sheriff Subtotal	12,169,006	21,956,191	15,205,750	5,585,000	995,000	0	0	0	55,910,947
		CONSTITUTIONAL OFFICERS SUBTOTAL:	42,633,939	31,120,919	15,205,750	5,585,000	995,000	0	0	0	95,540,606

* Prior Expenditures is calculated using 3 or 5 years.

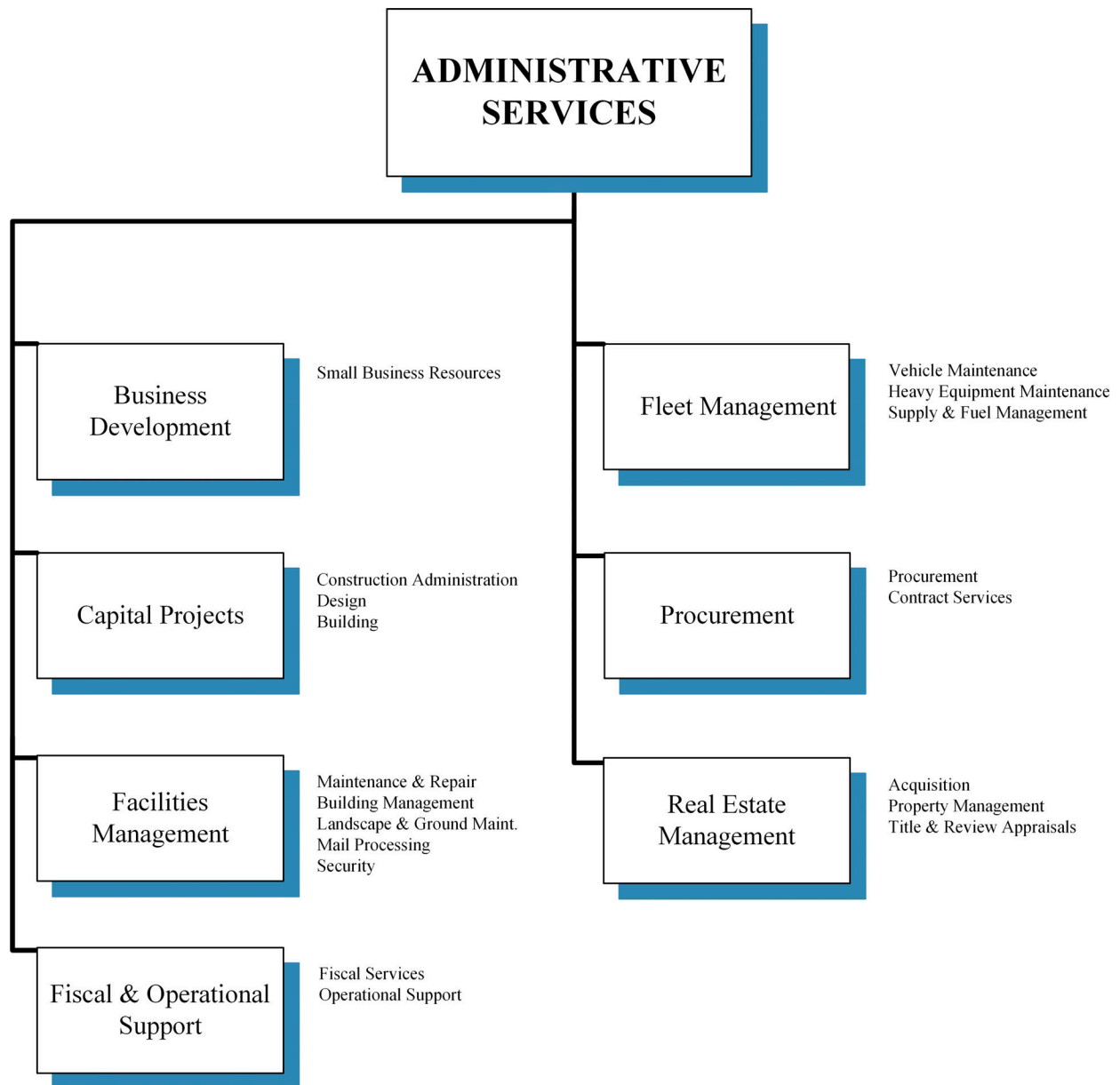


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Administrative Services

Purpose Statement:

The Administrative Services Department provides essential support to the operating divisions and constitutional offices of Orange County to enable them to deliver services that meet the demands of the customers they serve. The support services include building design and construction, maintenance services, building security, property leasing and acquisition, fleet management, procurement, fiscal and operational support, and business development.

Program Descriptions:

- The **Business Development Division** provides resources that stimulate economic growth for small businesses, and registered service disabled businesses. This includes processing certification and re-certification applications, registering Service-Disabled Veterans, conducting site visits, conducting numerous contract compliance reviews, reviewing payment applications, serving as an advocate for Small Business Enterprise (SBE) firms, providing educational entrepreneur workshops, collaborate with members of the SBE Advisory committee and registered Service-Disabled Veterans directories for usage by prime firms, and acting as a catalyst for engaging SBE firms with outreach and networking opportunities.
- The **Capital Projects Division** effectively manages and delivers Capital Improvement Projects (CIPs) for numerous departments and divisions within the county. These CIPs include new buildings, the renovation of existing county properties, and major building system replacements. If time allows, most projects start with an assessment and preliminary cost estimate where the project scope and budget are established. CIPs are then designed, bid, and built in compliance with Florida Statutes. With an emphasis on Sustainability and Resilience, the design and construction for these projects focus on energy efficiency, ease of maintenance, durability, and functionality to meet both the end user and citizen's needs.
- The **Facilities Management Division** provides a safe and healthy work environment for employees and the general public in a cost effective, sustainable and energy efficient manner. This mission is accomplished by performing routine, preventive, and emergency maintenance to county facilities. Facilities maintenance also provides security guard and custodial services for all county buildings ensuring the facilities are safe, clean, and attractive; as well as, protecting a significant public investment.
- The **Fiscal & Operational Support Division** provides fiscal oversight and management of Administrative Service's budget, as well as operational support for all of the divisions within the department.



- The **Fleet Management Division** ensures in-shop and road repair services are available for scheduled (preventative maintenance) and unscheduled maintenance of over 4,000 county-owned vehicles and off-road equipment. Service is provided by fleet mechanics, support personnel, and/or contracted vendors.
- The **Procurement Division** manages the county's procurement program by contracting for goods and services, including professional services and construction. This program consists of all the steps leading to determination of appropriate solicitation and contract type, selection of contractor/vendor, negotiation and award of contract, and numerous other administrative actions. The Procurement Division also administers the County's P-Card and T-Card Programs.
- The **Real Estate Management Division** acquires real estate and various easements to provide land needed for all Orange County infrastructure projects including, but not limited to, road-widening, drainage and utility improvements, preservation of environmentally sensitive lands, parks, fire stations, and maintenance facilities. Real Estate also provides direction on space needs for county departments and agencies. The program provides leasing services, coordinates abatement and demolition of buildings and structures, performs surplus property sales in compliance with Florida Statutes 125.35, and provides information to the public and other Orange County agencies regarding real property interests held by Orange County.

FY 2024-25 Major Accomplishments:

Business Development

- A Small Business Enterprise (SBE) Ordinance was developed and approved by the Board of County Commissioners.
- Conducted educational workshops to obtain local community feedback and suggestions to create the SBE Policies and Procedures manual.
- Participated in over 50 outreach events to educate, inform, and support small businesses, fostering stronger engagement and program awareness.

Administrative Services

Capital Projects

- Managed 298 projects with total project costs of \$979 million.
- Added processes and forms to the Construction Project Management software to improve all aspects of monitoring and tracking county construction projects including a new process to track the bid award process, an Owner Direct Purchase process to track sales tax savings on large material purchases within a large CIP, and a new Green process to track the sustainability aspects of a project along with a new Sustainability Checklist. This software monitors and reports on all aspects of the projects including budgets that are linked to the county's accounting software, Critical Path Method (CPM) schedules, and document management.

Facilities Management

- Maintained over 535 heating and air-conditioned buildings and 300+ non conditioned structures totaling 5.8+ million square feet of space.
- Completed over 55,000+ maintenance work orders.
- Completed multiple sustainability measures e.g., white roofs, LED (light-emitting diode) retrofits, high efficiency chillers, etc.
- Received EnergyStar certification for Great Oaks Village Administration and Community Action Support facility.

Fleet Management

- Selected as #14 Leading Fleet in United States and Canada. This is the 3rd time since 2020 Fleet has been recognized in the Top 20 Leading Fleets by a leading industry publication and trade group.
- Completed fuel system hardware and software upgrade (at Fleet operated fuel sites) to a more stable and efficient system that fully integrates real-time with our existing Fleet Management Information System.
- Implemented Electronic Authorization system to replace paper copies with our contracted Express Lube/Oil Change vendor. This greatly increases Orange County and the vendor's efficiency, reduces turn-around time for invoices (immediate vs. 3-4 weeks), and allows us to complete more oil-change services when needed.
- Technician productivity will end well over 85% goal, despite staffing challenges.

Procurement

- Managed over one billion dollars in commodity, service, construction, and engineering procurement volume.
- Obtained the Achievement of Excellence in Procurement Award from the National Procurement Institute for the 30th consecutive year. This award recognizes procurement practices that exceed national standards.

- Generated over \$800K in financial rebates through the p-card/t-card program and cooperative catalog contracting.
- Obtained the National Association of Counties (NACo) 2025 Achievement Award for AI-Powered Procurement Efficiency Initiative for Orange County Government

Real Estate Management

- Acquired 637.94 acres of land for conservation under the Green PLACE Program.
- Completed acquisition of all required parcels for the Ficquette Road four-lane roadway expansion and the Conserve II right of way pursuant to the Town Center West (Silverleaf) Road Network Agreement.
- Acquired two (2) school sites pursuant to the Village F Adequate Public Facility (APF) and Impact Fee Agreement.
- Secured over 80 dedicated property interests pursuant to development and permit conditions.



FY 2025-26 Department Objectives:

Business Development

- Conduct a comprehensive analysis of feedback from 21 informational webinars on the development of the Small Business Enterprise (SBE) Policies and Procedures, ensuring recommendations address stakeholder concerns and support operational feasibility.
- Collaborate with the Procurement Division to refine and configure boilerplate solicitation language that effectively facilitates SBE participation across various contract types.
- Partner with user divisions to support the implementation of the B2GNOW (Business-to-Government Now) contract compliance system and establish robust SBE reporting mechanisms.

Administrative Services

- Lead targeted outreach and marketing efforts within the Orlando Metropolitan Statistical Area to increase awareness and participation in the SBE program.

Capital Projects

- Continue to add processes and forms within the Construction Project Management software to improve the automation of all aspects of construction management. These new processes would include sharing documents and folders with other county divisions, along with bringing the outside consultants and contractors into the software to share information and work within the new design and green processes.
- The County Design Guidelines will continue to be reviewed quarterly, to assist with implementing and tracking the mayor's sustainability initiative. Continue to monitor National Pollutant Discharge Elimination System (NPDES) requirements across the county projects and tracking trees in accordance with the updated tree ordinance.
- Complete construction of the new Animal Services Facility, Horizon West Phase 1B park, Sheriff's Evidence Warehouse, Fire Station #48, Multicultural Center for Design & Innovation and Senior Center, Courthouse Elevator and Escalator Modernizations, and the Tangelo Park Community Center.
- Continue with the planning, design, and construction of major projects including the Barber Park Recreation Center, Sheriff's Sector V Substation, Fire Station #31, Fire Station #78, Medical Examiner's Expansion, and the Corrections Training Facility.

Facilities Management

- Continue to pursue energy improvement projects with rebates to reduce utility consumption in county buildings.
- Implement sustainability efforts in county facilities to meet the county's sustainability objectives.
- Continue with implementing software for Capital Planning and benchmarking labor rates, utilities, maintenance task costs, and square footage costs.

Fleet Management

- Continue to explore and implement short-term and long-term sustainability options to meet the county's goal of reduced petroleum fuel usage by 2030 including increased deployment of EV/plug-in hybrid electric vehicle (PHEV)/Hybrid vehicles.
- Begin limited testing of telematics solution for county vehicles to ensure accurate meter capture (by eliminating human input) and monitor real-time vehicle health information to maximize operational efficiency.
- Complete Fleet facility rehabilitation and upgrades including external Closed-Circuit Television (CCTV), exterior painting, and begin roof replacement project.

Procurement

- Conduct a comprehensive review of all procurement processes, engaging both internal and external stakeholders to assess opportunities for enhancement. This review will provide insights into potential process improvements, ensuring compliance with applicable laws and industry standards while fostering stakeholder trust.
- Collaborate with the County Attorney's Office to modernize the Procurement Ordinance and respective policies and procedures.
- Enhance the Countywide Financial System to include the full contract catalog, allowing for increased efficiency in data reporting and transaction processing.
- Employ the use of Robotic Process Automation for low risk and redundant processes in the Countywide Financial System.

Real Estate Management

- Collaborate with other divisions to identify properties that can be repurposed to support homelessness programs.
- Acquire an additional 1,200 acres of land under the Green PLACE initiative.
- Begin acquisition of parcels for the Reams Road four-lane roadway expansion and the Kirby Smith/North Shore Boulevard intersection roundabout improvements.
- Develop and implement a streamlined process for managing surplus properties that expedites their return to the tax rolls and establishes an efficient mechanism for the disposal of county assets.



Administrative Services

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Business Development				
– Number of Small Business Enterprise (SBE) and Service-Disabled Veteran (SDV) IFB's & RFP's Evaluated	1	0	0	300
– Number of Educational Workshop and Community Outreach Events	2	0	0	40
– Number of SBE Goal Analysis Completed	3	0	0	100
– Number of SBE Certification Applications Processed	4	0	0	200
– Number of Task Authorizations (TAs) Processed	5	0	0	100
– Percent of New SBE Applications Approved Within 60 Days	6	0%	0%	100%
Capital Projects				
– % of Completed Projects Meeting Target Schedule		94%	90%	90%
– % of Completed Projects Meeting Target Budget		100%	95%	95%
Facilities Management				
– Number of Labor Hours Spent on Maintenance and Repair		155,018	130,000	130,000
– % of Urgent (Non-Emergency) Work Orders Resolved in 24 hr		94%	90%	90%
– % of Direct Labor Utilization		74%	70%	70%
<i>The percentage of labor actually spent physically working on an asset</i>				
Fleet Management				
– % of Fleet Technician Productivity		90%	85%	85%
<i>Refers to percent of time Fleet Maintenance Technicians are actually signed in to work orders.</i>				
– % of Fleet Operational		0%	90%	85%
<i>Refers to both light and heavy-duty vehicles on the road.</i>				
Procurement				
– Number of Procurement Card Transactions		58,739	50,000	50,000
– Average Number of Days to Issue a Purchase Order		6	10	10
– Average Number of Days to Award Request for Quotation		48	30	60
– Percent of Eligible Staff Nationally Certified	7	0%	0%	75%
– Number of Education Sessions and Engagements with Business Community	8	0	0	4
– Average Number of Days to Award Good/Service Invitation for Bids	9	0	0	120
– Average Number of Days to Award Construction Invitation for Bids	10	0	0	120
– Average Number of Days to Award Good/Service Request for Proposals	11	0	0	130
– Average Number of Days to Award Professional Services Request for Proposals	12	0	0	180
Real Estate Management				
– Number of Green PLACE Acquisitions		19	8	8
– Number of Roadway Improvement Acquisitions		11	13	13
– % of Development Driven Conveyances		100%	100%	100%

Notes:

1 - 12 New Measure

Department: Administrative Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 31,944,013	\$ 35,255,825	\$ 37,277,406	5.7 %
Operating Expenditures	53,809,213	74,236,100	63,712,684	(14.2)%
Capital Outlay	553,777	1,386,139	770,045	(44.4)%
Total Operating	\$ 86,307,002	\$ 110,878,064	\$ 101,760,135	(8.2)%
Capital Improvements	\$ 38,959,113	\$ 226,939,641	\$ 83,768,000	(63.1)%
Debt Service	6,846,990	7,024,138	8,655,477	23.2 %
Grants	300,000	300,000	300,000	0.0 %
Reserves	0	5,845,032	5,261,909	(10.0)%
Total Non-Operating	\$ 46,106,103	\$ 240,108,811	\$ 97,985,386	(59.2)%
Department Total	\$ 132,413,106	\$ 350,986,875	\$ 199,745,521	(43.1)%

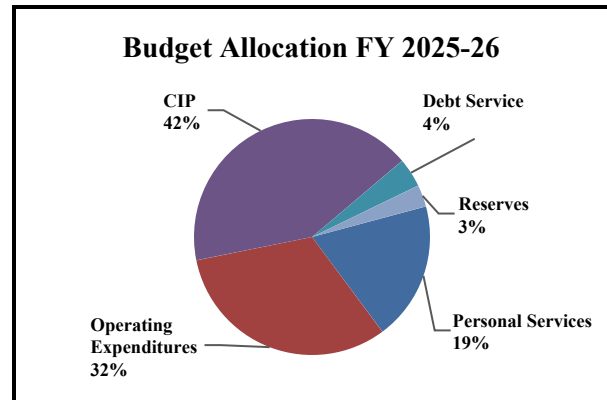
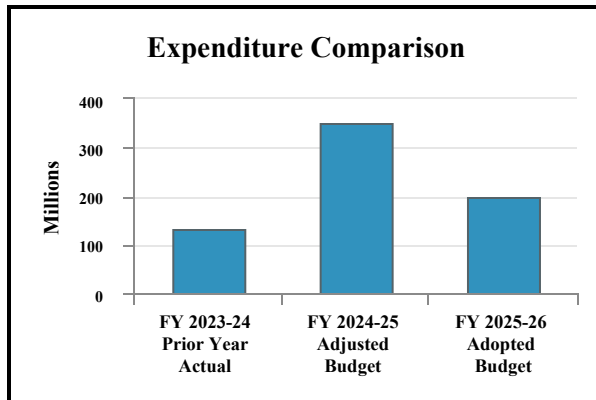
Expenditures by Division / Program				
Business Development	\$ 1,132,105	\$ 1,621,133	\$ 1,529,474	(5.7)%
Capital Projects	5,621,124	14,857,114	5,558,185	(62.6)%
Facilities Management	84,733,464	273,707,448	137,522,429	(49.8)%
Fiscal & Operational Support	1,521,448	1,763,402	1,685,006	(4.4)%
Fleet Management	22,028,139	35,505,001	29,109,500	(18.0)%
Procurement	3,942,599	4,364,700	4,428,207	1.5 %
Real Estate Management	13,434,226	19,168,077	19,912,720	3.9 %
Department Total	\$ 132,413,106	\$ 350,986,875	\$ 199,745,521	(43.1)%

Funding Source Summary				
Special Revenue Funds	\$ 573,129	\$ 1,222,923	\$ 0	(100.0)%
Internal Service Funds	22,028,139	35,505,001	29,109,500	(18.0)%
General Fund and Sub Funds	74,265,444	94,793,524	88,178,021	(7.0)%
Capital Construction Funds	35,546,394	219,465,427	82,458,000	(62.4)%
Department Total	\$ 132,413,106	\$ 350,986,875	\$ 199,745,521	(43.1)%

Authorized Positions	350	355	355	0.0 %
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Administrative Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position count remained unchanged.

Operating Expenses – The FY 2025-26 operating expenses budget decreased by 14.2% or \$10.5 million from the FY 2024-25 budget mainly due to rollover encumbrances in maintenance of buildings and contractual services. Significant adjustments include Facilities Management’s (FM) maintenance of buildings costs decreased by \$6.6 million and is budgeted at \$15.0 million, this amount covers an estimated 4% increase to all maintenance contracts, a new HVAC term contract for annual preventative maintenance work as well as funding for higher material costs. Software licensing decreased by \$461,496 and is budgeted at \$305,663 due to changes in software use. Guard services increased by 10.7% or \$155,200 and is budgeted at \$1.6 million for a 10% increase in security guard contract as well as the addition of a roving guard for the new homelessness policies. In Real Estate Management, the budget for maintenance of buildings covers expenditures for leased space and increased by \$28,167 and is budgeted at \$907,532, this increase is based on previous year’s actual expenses. Improvement to non-county assets decreased by \$1.2 million and is budgeted at \$821,400 due to delays in the completion of the tenant improvements for Facilities Management West District Office and ISS Division, work will continue in FY 2025-26. Leases are budgeted at \$12.9 million in FY 2025-26 and cover costs for 23 leases for county and Constitutional Officers operations.

In the Fleet Management Division, budgeted fuel costs are \$3.4 million for unleaded and \$2.3 million for diesel. Fuel budget for unleaded and diesel decreased due to a reduction in usage as well as a \$0.15 decrease in fuel costs. This equates to a decreased purchase cost of \$3.35 per gallon for unleaded and diesel compared to \$3.50 per gallon in the FY 2024-25 budget. Sublet services are budgeted at \$5.5 million.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 44.4% or \$616,094 from the FY 2024-25 budget due to rollover encumbrances and one-time purchases of computer equipment and rolling stock in the 2025 fiscal year. Funding is included for five (5) replacement vehicles and two (2) additional vehicles, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 63.1% or \$143.2 million from the FY 2024-25 budget primarily due to the timing of project schedules. The budget includes new funding for the Public Works Parking Lot Improvements project. In addition, continuation of funding is included for the Fleet Building Renovations, Real Estate Management Tracking Software, Administration Center Redistricting Renovation, Courthouse Build-Out, Magic Gym Chiller replacements, Sheriff Roof and Power Modernization, Public Works Generator and Fuel Tank replacements, Public Works Admin Window replacement, and Corrections and Courthouse HVAC replacements and building maintenance improvements, as well as on-going capital improvement projects to maintain existing facilities. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt services increased by 23.2% or \$1.6 million due to annual increases, true-ups, relocations and expansions of some current leases. In addition, the Real Estate Management’s leases budget includes funding for scheduled annual lease increases and also three (3) relocations for ISS, Sheriff’s Special Investigation Division, and Facilities West district.

Grants – The FY 2025-26 grants budget includes a payment of \$300,000 to the University of Central Florida for co-sponsorship of the lease for the National Entrepreneur Center located at the Fashion Square Mall, as per the agreement approved by the Board of County Commissioners on March 19, 2011.

Reserves – The FY 2025-26 reserves budget of \$5.3 million is for the Fleet Management Fund, which is a 18.9% reserve level for the fund.

FUNDING SOURCE HIGHLIGHTS

The General Fund supplies the majority of the Administrative Services funding. Additional funding comes from the Capital Projects Fund and Special Revenue Fund (grant funding), which is used to pay for various capital improvement projects; and from the Fleet Management Fund, which is an internal services fund that derives its revenue from usage fees. Budgeted Fleet Management customer charges increased by 2.3% or \$566,962 due to a labor rate increase as well as fuel, parts and sublet mark ups.

Division: Business Development

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,056,444	\$ 1,243,638	\$ 1,314,669	5.7 %
Operating Expenditures	75,662	368,295	213,180	(42.1)%
Capital Outlay	0	9,200	1,625	(82.3)%
Total Operating	\$ 1,132,105	\$ 1,621,133	\$ 1,529,474	(5.7)%
Total	\$ 1,132,105	\$ 1,621,133	\$ 1,529,474	(5.7)%
Authorized Positions	10	10	10	0.0 %

Division: Capital Projects

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,654,198	\$ 3,219,774	\$ 3,432,901	6.6 %
Operating Expenditures	211,077	383,399	212,284	(44.6)%
Capital Outlay	0	18,700	13,000	(30.5)%
Total Operating	\$ 2,865,275	\$ 3,621,873	\$ 3,658,185	1.0 %
Capital Improvements	\$ 2,755,849	\$ 11,235,241	\$ 1,900,000	(83.1)%
Total Non-Operating	\$ 2,755,849	\$ 11,235,241	\$ 1,900,000	(83.1)%
Total	\$ 5,621,124	\$ 14,857,114	\$ 5,558,185	(62.6)%
Authorized Positions	21	23	23	0.0 %

Division: Facilities Management

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 14,931,681	\$ 15,945,980	\$ 16,794,468	5.3 %
Operating Expenditures	36,320,445	47,580,403	39,592,271	(16.8)%
Capital Outlay	355,571	1,026,453	697,690	(32.0)%
Total Operating	\$ 51,607,697	\$ 64,552,836	\$ 57,084,429	(11.6)%
Capital Improvements	\$ 33,125,768	\$ 209,154,612	\$ 80,438,000	(61.5)%
Total Non-Operating	\$ 33,125,768	\$ 209,154,612	\$ 80,438,000	(61.5)%
Total	\$ 84,733,465	\$ 273,707,448	\$ 137,522,429	(49.8)%
Authorized Positions	171	174	174	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,435,741	\$ 1,540,621	\$ 1,620,836	5.2 %
Operating Expenditures	75,039	216,681	60,920	(71.9)%
Capital Outlay	10,667	6,100	3,250	(46.7)%
Total Operating	\$ 1,521,447	\$ 1,763,402	\$ 1,685,006	(4.4)%
Total	\$ 1,521,447	\$ 1,763,402	\$ 1,685,006	(4.4)%
Authorized Positions	13	13	13	0.0 %

Division: Fleet Management

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,488,524	\$ 6,189,975	\$ 6,526,894	5.4 %
Operating Expenditures	13,536,186	16,902,600	15,969,217	(5.5)%
Capital Outlay	163,839	316,103	41,480	(86.9)%
Total Operating	\$ 19,188,549	\$ 23,408,678	\$ 22,537,591	(3.7)%
Capital Improvements	\$ 2,839,590	\$ 6,251,291	\$ 1,310,000	(79.0)%
Reserves	0	5,845,032	5,261,909	(10.0)%
Total Non-Operating	\$ 2,839,590	\$ 12,096,323	\$ 6,571,909	(45.7)%
Total	\$ 22,028,139	\$ 35,505,001	\$ 29,109,500	(18.0)%
Authorized Positions	69	69	69	0.0 %

Division: Procurement

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 3,698,581	\$ 4,042,338	\$ 4,322,487	6.9 %
Operating Expenditures	234,044	320,404	97,595	(69.5)%
Capital Outlay	9,975	1,958	8,125	315.0 %
Total Operating	\$ 3,942,599	\$ 4,364,700	\$ 4,428,207	1.5 %
Total	\$ 3,942,599	\$ 4,364,700	\$ 4,428,207	1.5 %
Authorized Positions	38	38	38	0.0 %

Division: Real Estate Management

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,678,844	\$ 3,073,499	\$ 3,265,151	6.2 %
Operating Expenditures	3,356,761	8,464,318	7,567,217	(10.6)%
Capital Outlay	13,725	7,625	4,875	(36.1)%
Total Operating	\$ 6,049,330	\$ 11,545,442	\$ 10,837,243	(6.1)%
Capital Improvements	\$ 237,906	\$ 298,497	\$ 120,000	(59.8)%
Debt Service	6,846,990	7,024,138	8,655,477	23.2 %
Grants	300,000	300,000	300,000	0.0 %
Total Non-Operating	\$ 7,384,896	\$ 7,622,635	\$ 9,075,477	19.1 %
Total	\$ 13,434,226	\$ 19,168,077	\$ 19,912,720	3.9 %
Authorized Positions	28	28	28	0.0 %

**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Administrative Services Department

The Administrative Services Department is responsible for the management of capital projects to construct, repair or enhance Orange County facilities and infrastructure.

	Adopted FY 2025-26
Capital Projects	\$ 1,900,000
Facilities Management	80,438,000
Fleet Management	1,310,000
Real Estate Management	120,000
Department Total	<u>\$ 83,768,000</u>

Funding Mechanism:

Projects within the Administrative Services Department are budgeted in the Capital Projects, Facilities Management, Fleet Management, and Real Estate Management divisions and are primarily related to the construction, improvement, and maintenance of facilities. Funding is provided by the Capital Projects Fund (1023) and Fleet Management Fund (5530).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
1763	1023	Warehouse Space Consolidation	0	30,000	0	0	0	0	0	0	30,000
		Unit Subtotal	0	30,000	0	0	0	0	0	0	30,000
2047	1023	Administration Center Redistricting Renovation	0	250,000	1,250,000	0	0	0	0	0	1,500,000
		Unit Subtotal	0	250,000	1,250,000	0	0	0	0	0	1,500,000
2054	1023	Courthouse Space Study	0	285,000	0	0	0	0	0	0	285,000
		Unit Subtotal	0	285,000	0	0	0	0	0	0	285,000
2074	1023	Cultural Community Center	4,395,691	504,313	0	0	0	0	0	0	4,900,003
		Unit Subtotal	4,395,691	504,313	0	0	0	0	0	0	4,900,003
2076	1023	County Services Building	514,366	485,634	0	0	0	0	0	0	1,000,000
		Unit Subtotal	514,366	485,634	0	0	0	0	0	0	1,000,000
2077	1023	Courthouse Build-Out	8,977,691	8,422,310	650,000	0	0	0	0	0	18,050,000
		Unit Subtotal	8,977,691	8,422,310	650,000	0	0	0	0	0	18,050,000
2079	1023	Barnett Park Emergency Generator	171,971	25,365	0	0	0	0	0	0	197,336
	7580	HMGP Barnett Park	194,748	360,870	0	0	0	0	0	0	555,618
		Unit Subtotal	366,719	386,235	0	0	0	0	0	0	752,954

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
2080	1023	Bithlo Commun Cntr Emgcy Gen	74,747	335	0	0	0	0	0	0	75,082
	7590	HMGP Bithlo Community Center	232,299	45,641	0	0	0	0	0	0	277,940
		Unit Subtotal	307,046	45,976	0	0	0	0	0	0	353,022
2081	1023	Bithlo Water Trtmnt Plant Emgcy Gen	70,939	4,143	0	0	0	0	0	0	75,082
	7589	HMGP Bithlo Water Trtmnt Plant	182,831	37,526	0	0	0	0	0	0	220,357
		Unit Subtotal	253,769	41,669	0	0	0	0	0	0	295,439
2082	1023	Goldenrod Rec. Center Emgcy Gen	62,283	335	0	0	0	0	0	0	62,618
	7583	HMGP Goldenrod Rec Center	177,892	5,889	0	0	0	0	0	0	183,781
		Unit Subtotal	240,175	6,224	0	0	0	0	0	0	246,399
2083	1023	Meadow Woods Rec Cntr Emgcy Gen	62,268	335	0	0	0	0	0	0	62,603
	7585	HMGP Meadow Woods Rec Cntr	146,072	37,659	0	0	0	0	0	0	183,731
		Unit Subtotal	208,341	37,994	0	0	0	0	0	0	246,334
2084	1023	Silver Star Rec Cntr Emgcy Gen	62,162	441	0	0	0	0	0	0	62,603
	7581	HMGP Silver Star Rec Cntr Emgcy Gen	177,484	6,248	0	0	0	0	0	0	183,732
		Unit Subtotal	239,647	6,689	0	0	0	0	0	0	246,335
2085	1023	South Econ Rec Cntr Emgcy Gen	60,320	2,283	0	0	0	0	0	0	62,603
	7582	HMGP South Econ Rec Cntr Emgcy Gen	171,460	12,271	0	0	0	0	0	0	183,731
		Unit Subtotal	231,780	14,554	0	0	0	0	0	0	246,334

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
2086	1023	West Orange Rec Cntr Emgcy Gen	73,258	1,824	0	0	0	0	0	0	75,082
	7584	HMGP West Orange Rec Cntr	173,028	47,330	0	0	0	0	0	0	220,358
		Unit Subtotal	246,286	49,154	0	0	0	0	0	0	295,440
7325	8340	OC Rec Gyms Emerg Retrofit	1,160,516	669,489	0	0	0	0	0	0	1,830,005
		Unit Subtotal	1,160,516	669,489	0	0	0	0	0	0	1,830,005
		Capital Projects Subtotal	17,142,027	11,235,241	1,900,000	0	0	0	0	0	30,277,265
Facilities Management											
0263	1023	Improvement to Facilities	18,015,822	40,634,623	14,955,000	19,250,000	5,860,000	2,000,000	2,000,000	0	102,715,445
		Unit Subtotal	18,015,822	40,634,623	14,955,000	19,250,000	5,860,000	2,000,000	2,000,000	0	102,715,445
1703	1023	Administration Center HVAC	1,204,286	7,878,165	0	4,000,000	0	0	0	0	13,082,451
		Unit Subtotal	1,204,286	7,878,165	0	4,000,000	0	0	0	0	13,082,451
1755	1023	Courthouse HVAC & Building Imp	5,061,208	17,381,360	3,000,000	12,000,000	3,000,000	0	0	0	40,442,568
		Unit Subtotal	5,061,208	17,381,360	3,000,000	12,000,000	3,000,000	0	0	0	40,442,568
1756	1023	Corrections HVAC & Building Imp	1,142,924	29,153,598	6,000,000	6,000,000	0	0	0	0	42,296,522
		Unit Subtotal	1,142,924	29,153,598	6,000,000	6,000,000	0	0	0	0	42,296,522
1759	1023	Corrections Work Release HVAC	129,103	609,289	0	0	3,250,000	0	0	0	3,988,392
		Unit Subtotal	129,103	609,289	0	0	3,250,000	0	0	0	3,988,392

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
1760	1023	Corrections Security Doors	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
		Unit Subtotal	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
1761	1023	Corrections Central Energy Plant Imprv	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
		Unit Subtotal	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
1762	1023	Sheriff's Complex HVAC Replacement	6,029,324	538,332	0	0	0	0	0	0	6,567,656
		Unit Subtotal	6,029,324	538,332	0	0	0	0	0	0	6,567,656
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999
		Unit Subtotal	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999
1784	1023	Facilities Management Corrections Office/Warehouse	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
		Unit Subtotal	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
1787	1023	Courthouse Improvement to Facilities	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
		Unit Subtotal	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
1788	1023	Public Works Parking Lot Improvements	0	0	1,000,000	0	0	0	0	0	1,000,000
		Unit Subtotal	0	0	1,000,000	0	0	0	0	0	1,000,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2036	1023	Magic Gym Chiller replacements	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000
		Unit Subtotal	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000
2037	1023	Sheriff's Central Complex Roof Replacement	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
		Unit Subtotal	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
2038	1023	Sheriff's Central Complex Power Modernization	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
		Unit Subtotal	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
2039	1023	BCC Chambers Lighting Renovation	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
2049	1023	HVAC & IAQ Related Repl/Rest	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
		Unit Subtotal	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
2050	1023	Energy Conservation Retrofit	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
		Unit Subtotal	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
2052	1023	County Facs Roof Assess/Rep	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869
		Unit Subtotal	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2062	1023	Courthouse Window Improvements	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
		Unit Subtotal	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
2063	1023	Courthouse Escalator Replacement	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
		Unit Subtotal	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
2071	1023	Courthouse Chiller Replacements	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
		Unit Subtotal	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
2073	1023	Corrections Campus Wide UPS System	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
		Unit Subtotal	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
2087	1023	Courthouse Elevator Modernization	416,720	14,583,280	0	0	0	0	0	0	15,000,000
		Unit Subtotal	416,720	14,583,280	0	0	0	0	0	0	15,000,000
2088	1023	Courthouse Lighting Upgrade	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
		Unit Subtotal	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
2089	1023	Courthouse Power Modernization	269,773	5,580,227	0	0	0	0	0	0	5,850,000
		Unit Subtotal	269,773	5,580,227	0	0	0	0	0	0	5,850,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2091	1023	Public Works Admin Window Replacement	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000
		Unit Subtotal	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000
2092	1023	Corrections FDC Re-pipe	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
		Unit Subtotal	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
2093	1023	Corrections Genesis Re-pipe	2,439,348	660,653	0	0	0	0	0	0	3,100,001
		Unit Subtotal	2,439,348	660,653	0	0	0	0	0	0	3,100,001
2094	1023	Corrections BRC Smoke Controls	158,183	5,211,817	0	0	0	0	0	0	5,370,000
		Unit Subtotal	158,183	5,211,817	0	0	0	0	0	0	5,370,000
2095	1023	Facilities Central District Building Replacement	449,082	3,200,919	0	0	0	0	0	0	3,650,001
		Unit Subtotal	449,082	3,200,919	0	0	0	0	0	0	3,650,001
2099	1023	Public Works Generator and Fuel Tank Replacement	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
		Unit Subtotal	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
		Facilities Management Subtotal	75,580,666	209,154,612	80,438,000	89,150,000	27,810,000	6,350,000	5,500,000	0	493,983,281

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Fleet Management											
2046	5530	Tanks Replacement	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
		Unit Subtotal	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
2051	5530	Fleet Bldg Renovations	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
		Unit Subtotal	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
		Fleet Management Subtotal	3,225,623	6,251,291	1,310,000	1,507,000	1,710,000	800,000	500,000	0	15,303,915
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	301,503	298,497	120,000	0	0	0	0	0	720,000
		Unit Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000
		Real Estate Management Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000
		ADMINISTRATIVE SERVICES SUBTOTAL:	96,249,819	226,939,641	83,768,000	90,657,000	29,520,000	7,150,000	6,000,000	0	540,284,461

* Prior Expenditures is calculated using 3 or 5 years.



Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Regional History Center											
2523	1023	Heritage Square Park Renovations	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Regional History Center Subtotal	62,020	2,653,980	0	0	0	0	0	3,750,000	6,466,000
Youth & Family Services											
2443	1023	Emergency Generators GOV	0	750,000	0	0	0	0	0	0	750,000
	7551	Emergency Generators GOV	0	555,970	0	0	0	0	0	0	555,970
		Unit Subtotal	0	1,305,970	0	0	0	0	0	0	1,305,970
2525	1023	JAC Security CIP	625,349	152,979	0	0	0	0	0	0	778,328
		Unit Subtotal	625,349	152,979	0	0	0	0	0	0	778,328
		Youth & Family Services Subtotal	625,349	1,458,949	0	0	0	0	0	0	2,084,298
		COMMUNITY & FAMILY SERVICES SUBTOTAL:	49,141,630	135,989,627	30,611,200	18,720,000	4,000,000	1,500,000	0	6,000,000	245,962,459

* Prior Expenditures is calculated using 3 or 5 years.

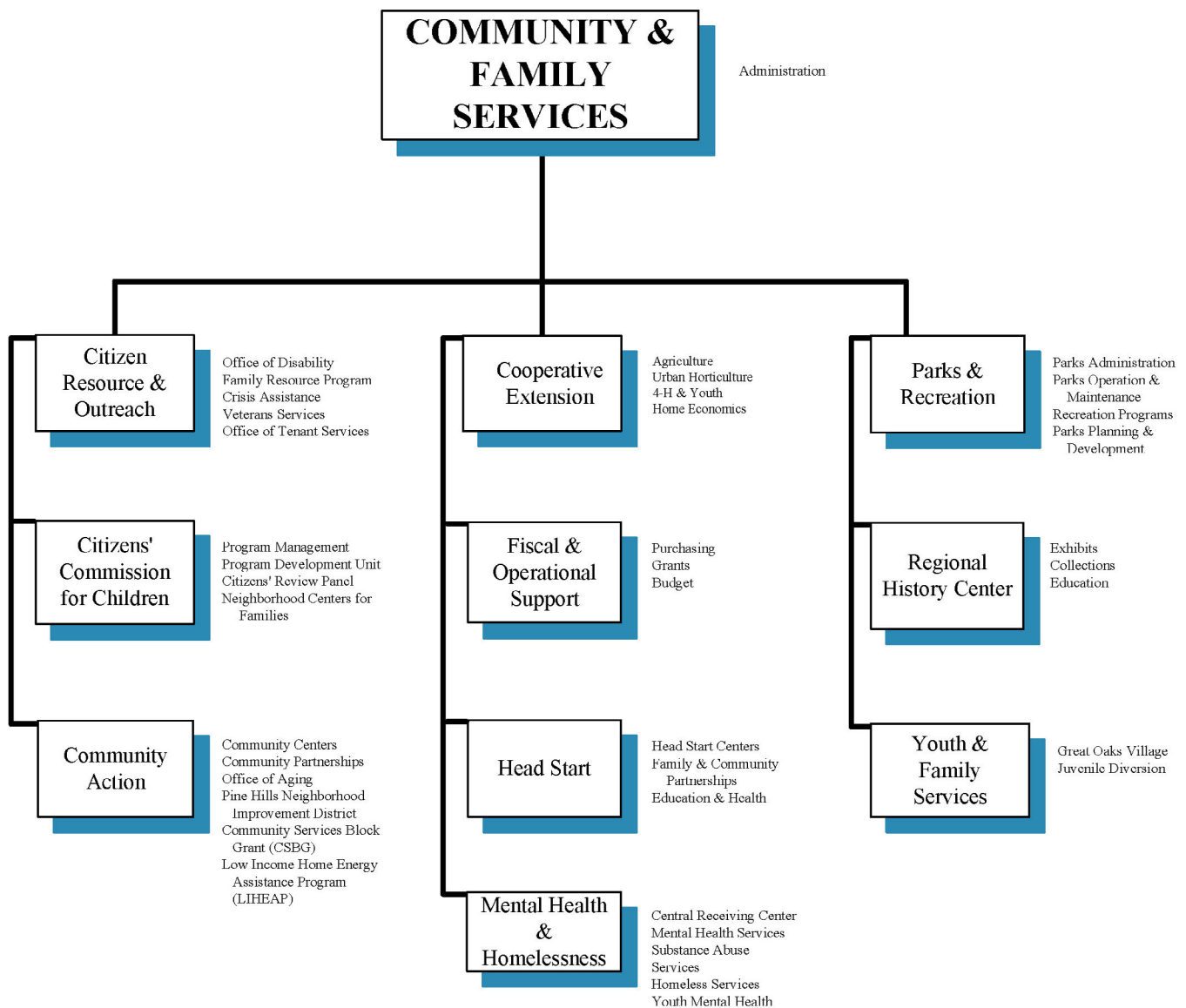


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Community and Family Services

Purpose Statement:

The Community and Family Services Department provides services that preserve and enhance the quality of life in the community by protecting and promoting the stability of families and welfare of citizens through the effective planning, implementation and management of human services, and by providing cultural, recreational services, and historical opportunities. Focusing on children and family services, community partnerships, education and culture, and seniors, this multi-disciplinary, diverse department serves to meet the challenges of life present in a rapidly changing metropolitan area

Program Descriptions:

- The **Citizen Resource & Outreach Division** promotes self-sufficiency by providing a number of services to citizens experiencing a temporary financial or medical crisis. The services include financial assistance needed to maintain housing, eviction prevention, and supportive case management needed to ensure our chronically homeless clients maintain their housing. The division also helps Veterans with benefit and claims filing assistance and provides information, educational outreach and referral services to those with disabilities. The division works with multiple internal and external organizations to provide additional referrals for citizens based on their need and eligibility.
- The **Citizens' Commission for Children (CCC) Division** funds, evaluates, monitors, and administers contracts that specifically address the needs of children, youth, and families in Orange County. CCC funds 13 Neighborhood Centers for Families (NCFs) that consist of numerous collaborative agencies that use the one-stop shop for Human Services Family Support Model. Also, the CCC funds the After-School Zone (ASZ) program at 31 Orange County middle schools. The CCC also provides oversight and management for the Citizens' Review Panel (CRP), which facilitates a funding process for funding human service programs throughout Orange County. The division administers Orange County's Children's Services funding, a unique funding source dedicated solely to investing in the well-being of children and families in Orange County.
- The **Community Action Division** is responsible for 14 community centers throughout Orange County. Nine (9) community centers are fully operated by Community Action, and five (5) are operated through partnerships with the CCC, Head Start, and Parks & Recreation. The community centers managed by Community Action are one-stop facilities that house necessary services to meet the needs of low-income citizens through education, recreation, social services, and financial resources.

Community Action is a recipient of a Community Services Block Grant (CSBG) used to assist families in becoming self-sufficient. The division also administers a Low-Income Home Energy Assistance Program (LIHEAP) that is used to assist low income households in paying their home energy bill, and a Low-Income Household Water Program (LIHWAP), a water assistance program that provides income-eligible Orange County households with financial assistance towards a water-utility costs. Finally, the Office on Aging is a key component of the division as an advocate for aging individuals and their caregivers.

- The **Cooperative Extension Division** provides practical research-based education and consultation to address local needs in the areas of agriculture, horticulture, natural resources, family and consumer sciences, and 4-H youth development. Teaching sustainable agriculture, environmental and family resources management reduces the use of water and energy and increases the health and economic viability of local communities.



- The **Fiscal and Operational Support Division** provides administrative services for the entire department. Its areas of responsibility include the administration and coordination of fiscal resources in order to increase efficiency and program coordination.
- The **Head Start** programs promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social, and mental wellness services to enrolled children and families. Parents are engaged in their children's learning while participating in programs and activities that enhance their progress toward educational, financial literacy and employment goals. Significant emphasis is placed on the involvement of parents and the governing board in the administration of the Head Start programs. Head Starts are operated in communities, in collaboration with the community.
- The **Mental Health and Homelessness Division** provides leadership and community planning for mental health, substance abuse, and homeless system issues. The division works closely with providers, stakeholders

Community and Family Services

and other governments, and has responsibilities to work collaboratively for additional State and Federal funding for mental health and homeless services system projects. The division continues to strive through public and private partnerships to serve the most vulnerable in Orange County.

- The **Orange County Regional History Center** is a national multi-award-winning museum and community anchor in Downtown Orlando. Across multiple floors of exhibitions, both permanent and temporary, and through exciting programming for all ages and backgrounds, The History Center serves as a gateway for community engagement, education, and inspiration by preserving and sharing Central Florida's continually unfolding story.
- The **Parks and Recreation Division** seeks to improve the quality of life in Orange County. Special events build a sense of community and provide opportunities for family engagement. Sports leagues and training give youth and adults a chance to achieve and excel. Historical properties and preservation maintain local heritage and anchor the community. The division manages preserves, open spaces and protects the natural environment for present and future generations. Trails, gymnasiums, classes, and fitness facilities increase community health and wellness. Parks builds the citizens of tomorrow through enrichment programs.
- The **Youth and Family Services (YFS) Division** provides a safety net for children and families that are in crisis in Orange County. Services include a foster care group home, youth shelter, family counseling services, parent education, family stabilization services, juvenile probation services, mental health counseling, diversion services, and a human trafficking residential program. The Juvenile Assessment Center also provides an array of social service programs that link services amongst the division.

FY 2024-25 Major Accomplishments:

Citizen Resource and Outreach Division

- The division re-launched three (3) social service programs that were in operation prior to the pandemic and had been suspended until October 2024. The programs are the Crisis Assistance Program (CAP), The Family Resource Program (FRP), and the Eviction Prevention in the Community Program (EPIC). These programs provide financial assistance for past rent, mortgage, and utilities to eligible residents.
- The Office of Tenant Services (OTS) transitioned to the Citizen Resource and Outreach (CRO) Division. OTS staff is now located at the Mable Butler Building. This office continues to provide supportive services and educational opportunities to the community about landlord/tenant laws.

- In January 2025, the Veterans Services Office expanded services to the Lake Baldwin VA clinic, making this the third location where veterans can be assisted with filing claims for benefits.

Citizens' Commission for Children (CCC) Division

- The Citizens' Commission for Children, in partnership with the University of Central Florida graduated 35 grassroots non-profit organizations from its annual Capacity Building Workshop. All aspects of nonprofit management are taught including effective accounting, performance measures and outreach strategies. This course equips participants to compete for Orange County funding and once funded they can maintain contract compliance.
- The Citizens' Commission for Children enlisted the University of Central Florida to facilitate The Financial Management for Nonprofits Series and Workshop. The Series consists of eight (8) weeks of sessions that encompass topics such as performance accountability, budgeting, cost efficiency, grants, risk management and audits. Ultimately, participants will be better equipped to manage the financial trusts awarded to them and will be audit-ready upon completion of the sponsored award requirements. A total of 60 participants from 30 different agencies were enrolled. The Financial Workshop orients funded nonprofits about financial management practices and finance administration using a mixed-mode delivery format to include in person and web-based training.
- In support of the Mayor's Citizens' Safety Task Force, the Citizens' Commission for Children implemented a Mini-Grant funding process to fund agencies that teach violence prevention strategies. This first-ever opportunity allowed grassroots nonprofits with innovative proposals to aid in the effort to reduce violence among Orange County residents with particular emphasis on youth.



Community Action Division

- The division broke ground on the Tangelo Park Community Action Center, a state-of-the-art facility and ninth community center.

Community and Family Services

- The division attained 100% compliance with federal organizational standards for community action agencies.
- Through vocational training and support services funded by the Community Services Block Grant (CSBG), 100 individuals were empowered to advance toward self-sufficiency. Of those served, 75% achieved meaningful progress across key domains such as income, education, employment, housing, nutrition, transportation and civic engagement, resulting in outcomes that reflect full self-sufficiency or safe and stable progression toward it.
- The community centers welcomed over 250,000 residents offering services to stabilize income, boost employability, and alleviate socio-economic challenges.
- The LIHEAP Program provided 5,138 units of utility services; 1,724 through past due bills with LIHEAP Crisis funding and 3,414 with Home Energy Credit funding. The program is projected to exceed 6,000 units of service by year-end, reflecting a strong and sustained response to community energy needs.
- The Senior Climate Efficiency Program is projected to improve energy efficiency for more than 50 low-income seniors by replacing air conditioners.
- Engaged families at an exceptional level, with parents contributing 44,174 volunteer hours, generating an in-kind value of \$1.17 million, making a significant contribution toward meeting the program's \$3.9 million federal in-kind match requirement and highlighting strong community investment.
- Strengthened family financial stability through a partnership with VyStar Credit Union, with 423 parents participating in financial literacy and asset-building workshops to promote long-term economic empowerment.
- Identified and supported 147 families experiencing homelessness, with 45 families successfully transitioning to stable housing, demonstrating a commitment to comprehensive family well-being and support services.
- Received multiple prestigious honors for program excellence, including the Edward Zigler, Sargent Shriver, and Corporate Awards from the Florida and Regional Head Start Associations, as well as the National Sargent Shriver Award from the National Head Start Association.

Cooperative Extension Division

- Health Promotion through Diabetes Prevention – The year-long Diabetes Prevention Program produced meaningful outcomes with 30 graduates reducing A1C levels and achieving a 58% lower risk of developing Type 2 diabetes through improved nutrition and physical activity.
- Youth and Volunteer Engagement – more than 5,800 Orange County Public Schools youth participated in nutrition education programs. Meanwhile, 4-H and Master Gardener volunteers donated 18,286 service hours, contributing the equivalent of \$582,455 in community value.
- Innovative Educational Outreach – Expanded virtual programming and in-person workshops in horticulture, food systems, and natural resource management to serve diverse community audiences and reduce resource consumption.

Head Start

- Successfully met key federal performance standards, maintaining 97% of funded enrollment and exceeding the 10% disability enrollment mandate within the first three (3) months of the program year demonstrating early and sustained compliance.
- Achieved national distinction by ranking in the top 10% of Head Start programs nationwide in Classroom Assessment Scoring System (CLASS) scores, reflecting excellence in teacher-child interactions and high-quality learning environments.



Mental Health and Homelessness Division

- The division partnered with Valencia Accelerated Skills Training (AST) program to build self-sufficiency in those who are at risk or experiencing homelessness. To date, three (3) individuals successfully completed the program and gained employment.
- An 8-hour Crisis Intervention Team – Youth (CIT-Y) training curriculum was created and implemented in collaboration with the UCF Police Department, Devereux, University Behavioral Center, NAMI, and Aspire including the topics: Youth and Adolescent Behavior, Suicide and Self Harm, Mental Health Trends, Trauma and Aces, Lived Experiences and De-escalation. The first class was held on July 30, 2025, with successful attendance by Law Enforcement Officers.
- The division successfully completed the four-year, federally funded Children's Mental Health Initiative Grant awarded by the Substance Abuse and Mental Health Services Administration for early childhood. All programs federally funded have been sustained.

Community and Family Services

Orange County Regional History Center

- Opened and presented one (1) new exhibition and three (3) pocket exhibitions, including Orlando Collected, Brownie Wise: Tupperware's Poly-T Princess, From Pinewood to Pillars: Orange County's Historic Courthouses, and The 85'ers. Also, hosted various programming activities, including the Historic Holiday Experience, Orange County's 200th Anniversary Celebration, Orange County Heritage Day, the 9th Annual Courthouse Cup Golf Tournament, the 6th Annual HER story, Women's History Breakfast, and Highwaymen Kids.
- Successfully raised \$57,269 during the 2024-2025 United Arts Collaborative Campaign, and received various recognitions, including two (2) Florida Historical Society Golden Quill awards and a Downtown Orlando Partnership Arts and Culture Golden Brick finalist.
- Engaged 24,870 people (as of April 30, 2025) through educational programming and special events, such as Lunch and Learns, History After Dark, school field trips, summer camp programs, Brechner Lecture series, collaborative programming, oral histories, numerous offsite community engagement activities, and strengthened our volunteer corps who contributed over 3,553 hours (as of April 30, 2025).

Parks and Recreation Division

- Served over 9,700 youths, adults, and seniors through fitness membership activities at six (6) gymnasiums and two (2) senior recreation centers.
- Served community families through after school and summer camp programs at 14 recreation centers; collaboration with 13 official Youth Sport Partners; and sport rental to over 125 sport organizations serving youth and adults.
- Groundbreaking and construction began for Lake Apopka Connector Trail, Barber Skate Park, and Watermark Neighborhood Park.
- Completed the Bithlo Community Center Expansion, Shingle Creek Trail Phase 3, Christmas Post Office restoration, Horizon West Regional Park Phase 1A, and Bentonshire Neighborhood Park.



Youth and Family Services Division

- Council on Accreditation - Orange County Government, Youth and Family Services Division has achieved reaccreditation through the Council on Accreditation (COA), a service of Social Current. This is a tremendous achievement that demonstrates that Youth and Family Services has successfully implemented high-performance standards and, as such, is delivering high-quality services.
- Youth Mentoring Partnership with U.S. Army - The U.S. Army Recruitment Office has partnered with Orange County Youth and Family Services to deliver year-round programming through the Youth Mentoring Program. Grounded in best practices and supported by dedicated staff and agency resources, the program aims to improve graduation rates, prevent or reduce antisocial and delinquent behaviors, and lower recidivism. The overall goal is to foster positive behaviors and attitudes while mitigating risk factors among youth.
- Civil Citation Respite Services – In collaboration with the Department of Juvenile Justice (DJJ) and the Florida Network, the contract for the Orange County Youth Shelter was amended to include Respite Services for youth issued a Civil Citation. These services are available to male and female youth ages 10 to 18 who are either issued a Civil Citation by law enforcement or referred by Orange County's Civil Citation operating entity. The addition of Respite Services provides families with crucial short-term support during challenging times, offering a safe and structured environment for their youth. This service helps reduce immediate family stress by temporarily relieving caregivers from direct supervision responsibilities, allowing them time to address underlying issues. It also connects families with resources and referrals that promote long-term stability, strengthens family relationships, and helps prevent further involvement with the juvenile justice system.
- Stop Now and Plan (SNAP) Programs – Surpassed all contract deliverables, achieving intake performance rates as high as 182%. We celebrated multiple youth graduations from the SNAP Program and expanded services to reach a greater number of youths involved with the Department of Juvenile Justice (DJJ).
- Oaks Program – Achieved zero deficiencies in Department of Juvenile Justice (DJJ) audits, while effectively balancing youth accountability and public safety through targeted curfew sweeps and intensive supervision of high-risk youth.

FY 2025-26 Department Objectives:

Citizen Resource and Outreach Division

- Expand services and increase the number of clients served by launching an online portal and by offering virtual appointments.

Community and Family Services

- Maintain communication with landlords on behalf of approved clients and continue to provide 24 hour turn around on rental payments to avoid evictions and prevent homelessness.
- Perform consistent outreach to continually educate the community about CRO programs and services.

Citizens' Commission for Children (CCC) Division

- Evaluate and refine the Family Support Model as implemented by the Neighborhood Centers of Families (NCFs).
- Continue to engage community-based organizations in applying for Citizens' Resource Panel (CRP) funding.
- The Citizens' Commission for Children will continue to enhance the use of data and evaluation among contracted human service providers.

Community Action Division

- Anticipate completion of Tangelo Park Community Center and Multicultural Senior Center.
- Enroll clients in a variety of occupational skills training courses offered through local vocational technical schools and expand CSBG scope of services.
- Implement skills programs to assist clients with obtaining and retaining successful employment.
- The LIHEAP Program will continue to provide utility payment assistance to low-income clients across the county utilizing funding from Federal grant dollars through Florida Commerce.
- Prioritize coalescing senior-related services around the opening of the new Senior Center, creating a centralized hub for aging adults for wellness, education, and community engagement.
- Continue with the implementation of the Senior Climate Efficiency Program, which repairs and replaces air conditioning units for low-income senior citizens.
- Continue to enhance community engagement and community participation through our community centers and advisory board.
- Pursue the Gold Standard of Customer Service by training staff in best practices, expanding access to information through kiosks and QR codes, and using survey feedback for continuous improvement.

Cooperative Extension Division

- Grow Online Learning and Water-Conscious Landscaping – Continue providing virtual and in-person training on sustainable landscape and garden practices, helping Orange County residents conserve water and support a resilient urban environment.
- Strengthen Local Food Systems and Healthy Lifestyles – Expand food systems education and promote healthy eating through targeted programming that reduces health disparities and improves economic well-being.

- Empower Youth and Families Through Expanded 4-H and Family Programs – Broaden the reach of 4-H Youth Development and family education initiatives through new virtual offerings and community collaborations, strengthening life skills and civic engagement across Orange County.

Head Start

- Improve family engagement rates by 20% through enhanced outreach, inclusive programming, and accessible engagement opportunities.
- Achieve 75% parent participation in family workshops annually to support parenting skills, family literacy, and leadership development.
- Connect at least 60% of families to social services, job training, or educational opportunities to promote economic stability and self-sufficiency.



Mental Health and Homelessness Division

- Increase community engagement in problem solving issues related to division work.
- Expand the use of evidence-based practices within contracts across the community.
- Increase the number of housing opportunities and social supports across the community.

Orange County Regional History Center

- Open two (2) new exhibitions and three (3) pocket exhibitions to broaden and engage new audiences, which will include *Animationland: Discover Your Story!*, *Makers of Memory: African American Craft Artists of Central Florida*, *Audubon Society of Florida 125th Anniversary*, *The Significance of Baked Cornbread: Honoring the Work of Altermese Bentley*, and *Orlando Sentinel 150th Anniversary*.
- Celebrate America 250 with exciting free programming and develop an associated America 250 teen council, while also continuing to strengthen our educational and research activities and increase community engagement through partnership and collaborative opportunities.
- Continue to proactively manage several ongoing facilities projects, including elevator renovations, fire and smoke alarm replacement, computer room air conditioning unit (CRAC) replacement, lobby and East Terrace renovations.

Community and Family Services

- Develop a functional Standard Operating Procedure for the History Center staff to reference to create more streamlined policies that will allow us to serve the public more efficiently.
- Evaluate and examine the sustainability of the governance structure of the History Center.



Parks and Recreation Division

- Complete Park designs for Waterleigh North, Waterleigh South, Silverleaf, and Lake Ellenor Parks.
- Complete construction of Barber Skate Park, Downey Skate Park, Horizon West Regional Park Phase 1A, WaterMark, and Lake Apopka Loop Connector Trail.
- Begin Parks Master Plan update, construction of Timber Bridge, and Horizon West phase 1B.

Youth and Family Services Division

- Strengthen Community Partnerships – To expand and deepen collaborative relationships to enhance service delivery and improve outcomes for youth and families. Key initiatives include partnering with the YMCA and Boys & Girls Club to deliver Academic Success Groups, forming innovative collaborations with the U.S. Army and 4H Garden Club at Great Oaks Village, and conducting outreach through the SNAP team with Head Start, Neighborhood Center for Families, and Community Action. Additionally, the Oaks Program partners with the Department of Juvenile Justice (DJJ) and Orange County Sheriff's Office for curfew compliance sweeps, while Shelter's new civil citation contract with law enforcement offers alternatives to detention. Staff also actively represent the division at various community resource fairs to broaden outreach and support.

- Create a Safe and Resource-Rich Environment – Focus is on providing safe, stable environments while connecting youth and families with essential services that promote healing, growth, and resilience. The Orange County Youth Shelter supports housing stabilization, medical and mental health referrals, and summer academic programming. Great Oaks Village (GOV) has reduced staffing vacancies to ensure safer and more consistent care, while celebrating youth achievements and life-skills development. Family Counseling maintains zero vacancies and high service volumes, supporting families in need. Programs such as Changing Adolescent Perspectives (CAP), Family Preservations Services (FPS), and Parent Support Squad (PSS) assist youth and families in navigating challenges, while both the Youth Shelter and GOV emphasize safe placements, structured support, and thorough transition planning.
- Accreditation and Compliance - Maintaining the highest standards of quality assurance, meeting contractual deliverables, and ensuring full compliance with regulatory and accreditation requirements remain top priorities. Highlights include achieving full accreditation in March, the Oaks Program passing DJJ audits with zero deficiencies in alignment with Balanced and Restorative Justice principles, and SNAP surpassing 100% performance benchmarks across all core contract metrics such as intakes, group sessions, discharges, and fidelity. The Family Counseling program continues to meet contract goals while contributing to statewide quality improvement initiatives.



Community and Family Services

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Citizens' Commission for Children				
– Number of NCF Clients Served		46,662	18,000	30,000
– % of Clients on Track to Meet Program Guidelines		98%	94%	98%
– Cost Per Client Contact Hour		\$ 87.67	\$ 70.00	\$ 70.00
Citizen Resource & Outreach				
– Average Financial Assistance Received Per Client	1	0	1,900	1,900
– Number of Clients Receiving Direct Financial Assistance	2	0	117	1,400
– Total Number of Clients Served	3	0	0	30,977
Community Action				
– Number of Clients Served		78,378	100,000	100,000
– Number of Community Center Visits		205,569	220,000	250,000
– % of Clients House hold Income/Benefits Increased		47%	120%	120%
Cooperative Extension Services				
– Total Number of Participants in All Educational Programs		229,794	230,000	230,000
– Gain in Knowledge of Sample Participants		92%	90%	90%
<i>Results are based on surveys and scores from pre and post tests</i>				
– Number of Clients Provided Environmental Education		55,091	115,000	50,000
Head Start				
– Average Daily Attendance (% of Enrollees)		87%	90%	90%
– % of Program Areas Meeting or Exceeding Critical Outcomes		90%	90%	90%
– Cost Per Child		\$ 12,960	14,348	\$ 11,889
Mental Health & Homeless Issues				
– Number of At Risk Youth Served		0	220	220
– Percent Decrease in Inpatient Hospitalizations		0%	75%	90%
– Percent of Families That Report Better Functioning (School and Home)		0%	85%	55%
Regional History Center				
– Number of Visitors		36,082	40,000	45,000
– % Satisfaction from Visitors' Surveys		92%	93%	95%
– Number of Online Outreach & Engagement		0	500,000	500,000
Parks & Recreation				
– Number of Park Visitors		15,471,948	14,500,000	15,000,000
– Operating Expenses per Maintained Acre		\$ 26,890	25,000	\$ 30,000
– Acres of Parkland per Thousand Residents		10.00	8.00	8.00
– Parks Cost per Capita		\$ 42.65	40.00	\$ 45.00
Youth and Family Services				
– Number of Clients Served		6,544	5,000	5,500
– % of Service Measures Meeting or Exceed. Critical Outcomes		95%	90%	90%

Notes:

1 - 2 Modified Measure

3 New Measure

Department: Community & Family Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 68,279,360	\$ 87,982,318	\$ 86,855,565	(1.3)%
Operating Expenditures	58,213,775	71,502,828	67,265,307	(5.9)%
Capital Outlay	3,480,181	7,308,444	4,388,286	(40.0)%
Total Operating	\$ 129,973,316	\$ 166,793,590	\$ 158,509,158	(5.0)%
Capital Improvements	\$ 22,007,131	\$ 135,433,657	\$ 30,611,200	(77.4)%
Debt Service	83,926	86,446	92,000	6.4 %
Grants	59,022,351	93,827,065	68,422,461	(27.1)%
Reserves	0	13,371,038	37,201,978	178.2 %
Other	2,276,248	4,723,160	2,333,136	(50.6)%
Total Non-Operating	\$ 83,389,656	\$ 247,441,366	\$ 138,660,775	(44.0)%
Department Total	\$ 213,362,972	\$ 414,234,956	\$ 297,169,933	(28.3)%

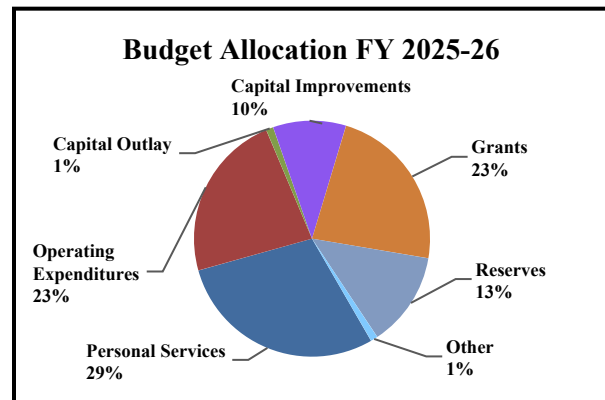
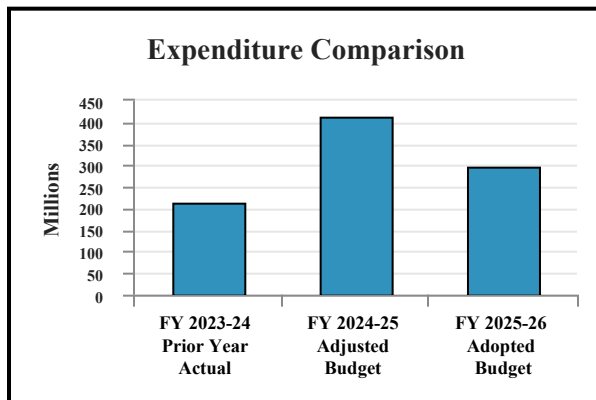
Expenditures by Division / Program				
Citizen Resource & Outreach	\$ 10,896,937	\$ 8,101,423	\$ 8,016,177	(1.1)%
Citizens' Commission for Children	42,474,598	58,849,399	39,257,463	(33.3)%
Community Action	12,405,750	37,580,915	16,102,092	(57.2)%
Cooperative Extension Services	1,279,373	4,045,807	1,827,753	(54.8)%
Fiscal & Operational Support	3,916,296	5,761,135	6,461,112	12.1 %
Head Start	23,480,479	26,082,959	24,623,375	(5.6)%
Mental Health & Homelessness	25,850,199	49,928,441	39,438,379	(21.0)%
Parks & Recreation	70,292,126	184,224,496	132,849,042	(27.9)%
Regional History Center	3,632,940	9,236,803	3,780,392	(59.1)%
Youth and Family Services	19,134,278	30,423,578	24,814,148	(18.4)%
Department Total	\$ 213,362,973	\$ 414,234,956	\$ 297,169,933	(28.3)%

Funding Source Summary				
Special Revenue Funds	\$ 101,081,850	\$ 182,637,694	\$ 127,222,110	(30.3)%
General Fund and Sub Funds	99,493,051	151,489,712	124,547,764	(17.8)%
Capital Construction Funds	12,788,072	80,107,550	45,400,059	(43.3)%
Department Total	\$ 213,362,973	\$ 414,234,956	\$ 297,169,933	(28.3)%

Authorized Positions	974	995	995	0.0 %
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Community and Family Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position count remained unchanged.

Operating Expenses – The FY 2025-26 operating expenses budget decreased by 5.9% or \$4.2 million from the FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted and is the primary reason for the reduction. Included in the budget is the Magellan Pilot Project system budgeted at \$1.46 million that will provide a unified client-centered system. Individuals will have a streamlined, one-stop resource hub for accessing various services and support all in one place that offers a 360-degree client view, ensuring that every resident is met with seamless and person-centered access. The required Department of Juvenile Justice (DJJ) payments are budgeted at \$4.9 million, which decreased by \$300,000 from FY 2024-25 budget. Also, included in the budget is \$2.0 million to continue implementing the Citizens Safety Task Force recommendations, which includes the cost of personnel to implement the recommendations. The Parks and Recreation division budget includes \$400,000 in new funding for four (4) Program Specialist positions under employment agencies to provide assistance with a new computer software system that will be used to manage rentals, registration, revenue collection, camping, sport fields, membership, and other customer facing business conducted for recreation and community centers. Additionally, the contract services budget increased by \$1.4 million, from \$590,055 to \$2.0 million, for armed security staffing for 10 recreation centers due to volume and potential risk, security system monitoring, background screenings for temporary employees, equipment rental, and officials for basketball programs.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 40.0% or \$2.9 million from FY 2024-25 budget. The reduction was primarily due to one-time purchases of buildings materials for improvements, heavy equipment and equipment in Regional History Center, Cooperative Extension Services, and Youth and Family Services. The rolling stock budget includes funding for two (2) new vehicles for the Youth and Family Services Division, one (1) new vehicle for the Cooperative Extension Services Division, 10 replacement vehicles for Parks and Recreation Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvement budget decreased by 77.4% or \$104.8 million from FY 2024-25 budget. The majority of the decrease was due to the timing of re-budgets for capital projects from FY 2024-25 budget. The budget includes new funding for the Parks & Roadways project and continuation of the following projects: Multi-Cultural Community Center Phase IV (Senior Center), Little Econ Greenway-GAP, Waterleigh Park (South), Community Parkland, Shingle Creek Trail, Parks National Pollutant Discharge Elimination System (NPDES), LAP - Legacy - Pine Hills Trail, Horizon West Regional Park, Horizon West Trail, Barber Park (Recreation Center), Morgran Community Park, Lake Ellenor Community Park, and other parks construction, maintenance, renovations and additional amenities. Please refer to the detailed Capital Improvement Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget increased by 6.4% or \$5,554 from FY 2024-25 budget for capital leases principal and interest payments in the Head Start and Regional History Center Divisions.

Grants – The FY 2025-26 grants budget decreased by 27.1% or \$25.4 million from FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds, which are recognized after the budget is adopted. County grants are awarded to outside agencies to provide services that help meet the needs of Orange County citizens and their families. Below is a list of programs and agencies that are budgeted to receive funding.

Citizens Review Panel (CRP): The CRP is responsible for making funding recommendations for the allocation of Orange County human services dollars. The CRP board consists of 20 county volunteers. The CRP volunteers attend agency site visits, which include program and budget reviews. Once this process is complete, the CRP funding recommendations are submitted to the Board of County Commissioners for final action. The budget for FY 2025-26 is \$4.64 million, which includes \$260,115 for contractual services and \$4.4 million in grants.

	FY 2025-26
Aspire Health Partners, Inc.	\$ 365,538
Center for Independent Living in Central Florida, Inc.	81,955
Coalition for the Homeless, Inc. (Homeless Initiative)	645,350
Community Coordinated Care for Children, Inc.	60,000
Cornerstone Connection, Inc.	75,000
Community Health Centers, Inc.	85,884
Early Learning Coalition of Orange County, Inc.	159,863
Easter Seals Florida, Inc.	100,000
Friends of Children and Families, Inc.	150,000
Harbor House of Central Florida, Inc. (Homeless Initiative)	267,361
Health Care Center for the Homeless, Inc.	109,923
Heart of Florida United Way, Inc.	211,728
LifeStream Behavioral Center (Homeless Initiative)	501,848
Lighthouse of Central Florida	81,955
Operation New Hope, Inc.	50,000
Orlando Health, Inc.	131,336
Pathlight Home	124,218
Primrose Center, Inc.	75,000
Second Harvest Food Bank of Central Florida, Inc.	59,719
Seniors First, Inc.	403,188
Specialized Treatment & Education Prevention Services, Inc.	32,864
Stand Up Survivor	75,000
The Salvation Army – A Georgia Corporation	75,000
UCP of Central Florida Supportive Counseling	125,000
Volunteer for Community Impact, Inc.	57,401
Wake Up Mentoring	50,000
Zebra Coalition, Inc.	75,000
TBD	152,461
Total	\$ 4,382,592

CRP Small Grants: The CRP Small Grants Program helps bring critically-needed services to the citizens of the community by providing funding to small non-profit human service agencies that have operated in Orange County for at least one (1) year and have total budgets of no more than \$300,000. The CRP Small Grants Program budget for FY 2025-26 is \$257,500.

	FY 2025-26
Caribbean Community Connection	\$ 50,000
Cornerstone Connections	\$ 52,500
Stop The Violence and Embrace Inc.	55,000
TBD	100,000
Total	<u>\$ 257,500</u>

Neighborhood Center for Families (NCFs): A collaborative effort with partners providing holistic, family-focused services to children within the context of the family. Programs and services are directed toward measurable outcomes and utilize best practices. This system of support emphasizes prevention and early intervention. The NCF budget for FY 2025-26 is \$7.8 million.

	FY 2025-26
Adult Literacy League	\$ 56,238
Aspire Health Partners, Inc.	1,067,447
Boys & Girls Clubs of Central Florida	629,526
Christian Services Center of Central Florida	52,788
Community Coordinated Care for Children, Inc.	2,715,234
Devereaux Foundation	399,433
Domestic Violence Transportation	50,000
Early Learning Coalition of Orange County, Inc.	604,964
Friends of Children and Families, Inc.	76,480
Goodwill Industries of Central Florida	606,755
Healthy Start Coalition of Orange	43,063
Orange County Health Department	391,362
Orange County Public Schools	283,205
Redeeming Light Community Services	65,074
Seniors First, Inc.	97,829
Volunteer for Community Impact, Inc.	13,659
TBD	696,011
Total	<u>\$ 7,849,069</u>

After School/Summer Programs: Provides Orange County school children with a safe haven that includes educational and recreational alternatives in their daily lives. The After School/Summer Program budget for FY 2025-26 is \$3.9 million.

	FY 2025-26
Boys & Girls Clubs of Central Florida	\$ 1,935,792
YMCA	1,935,792
Total	<u>\$ 3,871,584</u>

Healthy Start Initiative: The state's most comprehensive maternal and infant health care program. Its mission is to improve maternal and child health in Orange County through community partnerships. Services for new mothers and infants include: breastfeeding support, family planning counseling, nutrition education, baby care instructions, and parenting classes. The FY 2025-26 budget is \$43,063.

Compact Orlando/Orange: Provides Jones High School students with mentoring and tutoring services to raise reading and test-taking abilities in regards to the Florida Assessment of Student Thinking (FAST) Assessments. The FY 2025-26 budget is \$51,966.

Harbor House: Provides shelter nights for victims of domestic violence and their children. The FY 2025-26 budget is \$324,593.

Victim Service Center: Provides information and assistance to victims of crime and enhances community awareness of the impact of crimes on victims. The FY 2025-26 budget is \$328,025.

Embrace Families: Provides residential group care pass-through under the terms of a contract with the Department of Children and Families. The FY 2025-26 budget is \$60,000.

Children Services Program: Provides additional \$23.0 million which fund over 110 contracts and over 150 programs that include YMCA, Bid Sis, Hearts and Hope, Loving Hearts & Praying Hands, Second Harvest Food Bank, Youth Advocate Programs, and Paving the Way. The FY 2025-26 grants budget is \$19.0 million, which included \$2.3 million of rollover projections from FY 2024-25. The remaining \$4.0 million is included in the Community and Family Services personal services and operating expenses budget to provide internal funding for some of the children services programs that will be performed directly by Orange County Government.

Homelessness Services: \$10 million continues to be included in the budget to provide additional support for homelessness. Projects and program expansions are currently being evaluated and specific allocation of the funding has been presented to the Board of County Commissioners. Included in this evaluation are new shelter locations across the county as well expanded treatment and bridge housing opportunities. As of FY 2024-25, approximately \$4.0 million has been committed and programmed; the division has several other projects that are pending BCC approval and execution.

Homelessness Initiative: Funding goes towards homeless drop-in services, diversion resources for shelters, permanent supportive housing, bridge housing and rapid re-housing for Orange County families, and support services for permanent supportive housing for Orange County chronically homeless individuals. The FY 2025-26 budget is \$5.6 million.

Behavioral and Mental Health: Mental Health and Homelessness division supports approximately \$21.0 million for adult, youth and early childhood, and adult behavioral services and the community's system of care. Programming includes prevention, early identification, inpatient and outpatient services as well as residential and transitional housing for Orange County Residents, this includes the additional \$10.0 million that was committed by the Board of County Commissioner in FY 2024-25 based on the recommendations of the Orange County Mental and Behavioral Health System of Care Community Analysis that was provided by the Heart of Florida United Way, presented on February 22, 2022. Funding has supported the implementation of the recommendations presented under the focus areas in the report that include: integrated and coordinated mental and behavioral health care delivery; mental health promotion; qualified and available workforce; and, mental and behavioral health finances.

Mental Health: Provides mental health services for adults, children, adolescents, and young adults, as well as substance abuse services through a network of providers/partners. The FY 2025-26 budget is \$10.4 million, which includes \$1.3 million for Wraparound Orange services; \$961,339 for Mobile Crisis; \$287,515 for Criminal Justice Reinvestment Drop-in; \$6.5 million for adult public mental health substance abuse crisis services and residential services; \$400,677 for the Youth Mental Health Commission breakthrough project with Rise Community Solutions; \$668,182 for Functional Family Therapy; and, \$162,220 for Mental Health Association of Central Florida. In addition, \$61,285 is budgeted for the Orlando United Assistance Center to continue the agreement that is in place to support the LGBT-Center's continued operation.

Reserves – The FY 2025-26 reserves budget of \$37.2 million includes funding for the Parks and Recreation Division, which includes \$20.8 million in the Parks Fund and \$16.4 million in the Parks and Recreation Impact Fees Fund.

Other – The FY 2025-26 other budget includes an interfund transfer of \$2.3 million from the Emergency Shelter grant to the General Fund for costs related to Great Oaks Village.

FUNDING SOURCE HIGHLIGHTS

The FY 2025-26 budget for the Community & Family Services Department includes funds from the General Fund, various grants, Special Revenue Funds, and the Children and Family Services Board. The Special Revenue Funds decreased by 30.8% or \$56.2 million due to the timing in which grants are awarded. Most state grants are received on July 1. Remaining balances in these grants are rolled over to the following fiscal year after the budget is adopted.

Beginning in FY 1997-98, the Orange County Board of County Commissioners (BCC) earmarked a portion of the countywide ad valorem tax millage to provide dedicated funding for county parks and recreation programs. Other funding sources for Orange County parks include public service tax, park entrance fees, park user fees, park concession revenues, and other park charges.

Parks Impact Fee – Effective March 10, 2006, the BCC approved the Parks & Recreation Impact Fee. The BCC determined that impact fees provide a reasonable method of regulating new residential development in the unincorporated area to ensure that such new development pays a portion of the capital cost of parks and recreation facilities necessary to accommodate such new development. The capital improvements funded by parks impact fees shall provide parks and recreation facilities to new residential development within the unincorporated area. Impact fees are assessed on new residential housing and the number of building permits for new homes has increased in the past year. It is anticipated that collections for FY 2025-26 will be approximately \$7.0 million compared to \$7.9 million budgeted in FY 2024-25.

Division: Citizen Resource & Outreach

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 3,894,166	\$ 4,640,535	\$ 4,933,348	6.3 %
Operating Expenditures	7,002,771	3,451,524	3,073,465	(11.0)%
Capital Outlay	0	9,364	9,364	0.0 %
Total Operating	\$ 10,896,937	\$ 8,101,423	\$ 8,016,177	(1.1)%
Total	\$ 10,896,937	\$ 8,101,423	\$ 8,016,177	(1.1)%
Authorized Positions	49	52	52	0.0 %

Division: Citizens' Commission for Children

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,962,102	\$ 2,335,321	\$ 2,499,163	7.0 %
Operating Expenditures	1,159,105	1,855,429	997,695	(46.2)%
Capital Outlay	42,287	14,000	14,000	0.0 %
Total Operating	\$ 3,163,494	\$ 4,204,750	\$ 3,510,858	(16.5)%
Capital Improvements	\$ 111,677	\$ 3,653,997	\$ 0	(100.0)%
Grants	39,199,426	50,990,652	35,746,605	(29.9)%
Total Non-Operating	\$ 39,311,103	\$ 54,644,649	\$ 35,746,605	(34.6)%
Total	\$ 42,474,597	\$ 58,849,399	\$ 39,257,463	(33.3)%
Authorized Positions	22	23	23	0.0 %

Division: Community Action

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,877,588	\$ 8,233,080	\$ 7,078,681	(14.0)%
Operating Expenditures	6,553,196	12,149,604	6,273,088	(48.4)%
Capital Outlay	52,003	162,710	75,800	(53.4)%
Total Operating	\$ 11,482,787	\$ 20,545,394	\$ 13,427,569	(34.6)%
Capital Improvements	\$ 672,963	\$ 17,035,521	\$ 2,000,000	(88.3)%
Total Non-Operating	\$ 922,963	\$ 17,035,521	\$ 2,674,523	(84.3)%
Total	\$ 12,405,750	\$ 37,580,915	\$ 16,102,092	(57.2)%
Authorized Positions	70	78	78	0.0 %

Division: Cooperative Extension Services

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 705,291	\$ 878,178	\$ 924,277	5.2 %
Operating Expenditures	540,860	839,897	863,921	2.9 %
Capital Outlay	33,222	32,643	39,555	21.2 %
Total Operating	\$ 1,279,373	\$ 1,750,718	\$ 1,827,753	4.4 %
Capital Improvements	\$ 0	\$ 2,295,089	\$ 0	(100.0)%
Total Non-Operating	\$ 0	\$ 2,295,089	\$ 0	(100.0)%
Total	\$ 1,279,373	\$ 4,045,807	\$ 1,827,753	(54.8)%
Authorized Positions	11	12	12	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,736,044	\$ 3,384,200	\$ 3,595,565	6.2 %
Operating Expenditures	189,412	334,976	1,213,586	262.3 %
Capital Outlay	3,050	9,000	5,000	(44.4)%
Total Operating	\$ 2,928,505	\$ 3,728,176	\$ 4,814,151	29.1 %
Total	\$ 3,916,296	\$ 5,761,135	\$ 6,461,112	12.1 %
Authorized Positions	25	28	28	0.0 %

Division: Head Start

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 18,544,110	\$ 22,679,932	\$ 21,326,340	(6.0)%
Operating Expenditures	3,517,815	3,402,977	3,274,110	(3.8)%
Capital Outlay	1,418,554	0	22,875	0.0 %
Total Operating	\$ 23,480,479	\$ 26,082,909	\$ 24,623,325	(5.6)%
Grants	\$ 0	\$ 50	\$ 50	0.0 %
Total Non-Operating	\$ 0	\$ 50	\$ 50	0.0 %
Total	\$ 23,480,479	\$ 26,082,959	\$ 24,623,375	(5.6)%
Authorized Positions	306	306	306	0.0 %

Division: Mental Health & Homelessness

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,608,596	\$ 1,733,465	\$ 1,863,601	7.5 %
Operating Expenditures	6,406,468	8,322,179	8,030,456	(3.5)%
Total Operating	\$ 8,015,064	\$ 10,055,644	\$ 9,894,057	(1.6)%
Grants	\$ 17,835,135	\$ 39,872,797	\$ 29,544,322	(25.9)%
Total Non-Operating	\$ 17,835,135	\$ 39,872,797	\$ 29,544,322	(25.9)%
Total	\$ 25,850,199	\$ 49,928,441	\$ 39,438,379	(21.0)%
Authorized Positions	15	15	15	0.0 %

Division: Parks & Recreation

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 22,129,772	\$ 27,228,632	\$ 28,504,103	4.7 %
Operating Expenditures	25,552,581	30,509,963	34,478,356	13.0 %
Capital Outlay	1,616,553	4,222,772	4,053,405	(4.0)%
Total Operating	\$ 49,298,907	\$ 61,961,367	\$ 67,035,864	8.2 %
Capital Improvements	\$ 20,993,219	\$ 108,892,091	\$ 28,611,200	(73.7)%
Reserves	0	13,371,038	37,201,978	178.2 %
Total Non-Operating	\$ 20,993,219	\$ 122,263,129	\$ 65,813,178	(46.2)%
Total	\$ 70,292,126	\$ 184,224,496	\$ 132,849,042	(27.9)%
Authorized Positions	304	310	310	0.0 %

Division: Regional History Center

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,746,334	\$ 2,023,921	\$ 2,193,539	8.4 %
Operating Expenditures	1,522,647	1,754,679	1,440,278	(17.9)%
Capital Outlay	218,012	2,717,777	54,575	(98.0)%
Total Operating	\$ 3,486,993	\$ 6,496,377	\$ 3,688,392	(43.2)%
Capital Improvements	\$ 62,020	\$ 2,653,980	\$ 0	(100.0)%
Debt Service	83,927	86,446	92,000	6.4 %
Total Non-Operating	\$ 145,947	\$ 2,740,426	\$ 92,000	(96.6)%
Total	\$ 3,632,940	\$ 9,236,803	\$ 3,780,392	(59.1)%
Authorized Positions	19	19	19	0.0 %

Division: Youth and Family Services

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 10,075,358	\$ 14,845,054	\$ 13,936,948	(6.1)%
Operating Expenditures	5,768,920	8,881,600	7,620,352	(14.2)%
Capital Outlay	96,500	140,178	113,712	(18.9)%
Total Operating	\$ 15,940,778	\$ 23,866,832	\$ 21,671,012	(9.2)%
Capital Improvements	\$ 167,252	\$ 902,979	\$ 0	(100.0)%
Grants	750,000	930,607	810,000	(13.0)%
Other	2,276,248	4,723,160	2,333,136	(50.6)%
Total Non-Operating	\$ 3,193,500	\$ 6,556,746	\$ 3,143,136	(52.1)%
Total	\$ 19,134,278	\$ 30,423,578	\$ 24,814,148	(18.4)%
Authorized Positions	153	152	152	0.0 %

**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Community and Family Services Department

The Community and Family Services Department is responsible for providing services that preserve and enhance the quality of life in the community, new park development, and renovations and improvements to existing park facilities. Any remaining funds will be rolled over, as needed, to FY 2025-26 during the Annual Budget Amendment process in January 2026.

	Adopted FY 2025-26
Community Action	\$ 2,000,000
Parks & Recreation	28,611,200
Department Total	<u>\$ 30,611,200</u>

Funding Mechanism:

Funding for the Community and Family Services Department projects is provided from the Capital Projects Fund 1023, Parks Fund 1050, Parks Impact Fee Fund 1265, and International Drive Fund 1246.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	271,003	3,653,997	0	0	0	0	0	0	3,925,000
		Unit Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
		Citizens' Commission for Children Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
Community Action											
2413	1023	John Bridges Playground	0	1,235,047	0	0	0	0	0	0	1,235,047
		Unit Subtotal	0	1,235,047	0	0	0	0	0	0	1,235,047
2559	1023	John Bridges Community Center	128,192	2,271,808	0	0	0	0	0	0	2,400,000
		Unit Subtotal	128,192	2,271,808	0	0	0	0	0	0	2,400,000
2566	1023	Southwood CC Playground	485,942	3,717	0	0	0	0	0	0	489,659
		Unit Subtotal	485,942	3,717	0	0	0	0	0	0	489,659
2568	1246	Tangelo Park Community Center	733,690	7,441,310	0	0	0	0	0	0	8,175,000
		Unit Subtotal	733,690	7,441,310	0	0	0	0	0	0	8,175,000
2569	1023	Community Center Security Upgrades	133,252	2,366,747	0	0	0	0	0	0	2,499,999
		Unit Subtotal	133,252	2,366,747	0	0	0	0	0	0	2,499,999
2570	1023	Multi-Cultural Community Center Phase IV	283,109	2,716,892	2,000,000	0	0	0	0	0	5,000,001

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Community & Family Services</u>											
Community Action											
2570	5923	Multi-Cultural Community Center Phase IV	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	283,109	3,716,892	2,000,000	0	0	0	0	0	6,000,001
2588	1023	District 3 Community Center	0	0	0	0	0	0	0	2,250,000	2,250,000
		Unit Subtotal	0	0	0	0	0	0	0	2,250,000	2,250,000
		Community Action Subtotal	1,764,185	17,035,521	2,000,000	0	0	0	0	2,250,000	23,049,706
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	24,911	2,295,089	0	0	0	0	0	0	2,320,000
		Unit Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
		Cooperative Extension Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
Parks & Recreation											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	60,318	0	0	0	0	0	0	550,001
a	1265	Dist 1 Dr. Phillips Ballfields	4,475,182	274,818	0	0	0	0	0	0	4,749,999
		Unit Subtotal	4,964,865	335,136	0	0	0	0	0	0	5,300,000
0335	1023	INVEST - Grow Community Park	0	4,993,850	0	0	0	0	0	0	4,993,850
	1265	Grow Community Park	0	0	0	750,000	0	0	0	0	750,000
		Unit Subtotal	0	4,993,850	0	750,000	0	0	0	0	5,743,850

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
1904	1265	Parks West Orange Trail Extension	0	1,660,020	0	0	0	0	0	0	1,660,020
	8750	Parks West Orange Trail Extension	0	640,080	0	0	0	0	0	0	640,080
		Unit Subtotal	0	2,300,100	0	0	0	0	0	0	2,300,100
1915	1265	Little Econ Greenway-Gap	315,830	2,069,171	1,000,000	0	0	0	0	0	3,385,001
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	207,971	542,030	0	0	0	0	0	0	750,001
		Unit Subtotal	523,800	2,611,201	1,000,000	0	0	0	0	0	4,135,002
1941	1050	Parks Signage-Countywide	25,700	91,301	30,000	0	0	0	0	0	147,001
		Unit Subtotal	25,700	91,301	30,000	0	0	0	0	0	147,001
1947	1050	Waterleigh Park (South)	0	300,000	1,500,000	0	0	0	0	0	1,800,000
		Unit Subtotal	0	300,000	1,500,000	0	0	0	0	0	1,800,000
1948	1050	Silverleaf Park	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
		Unit Subtotal	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
1962	1265	Community Parkland	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
		Unit Subtotal	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
2029	1050	Parking & Roadways	0	0	400,000	0	0	0	0	0	400,000
		Unit Subtotal	0	0	400,000	0	0	0	0	0	400,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2100	1050	Park Improvements/Renovations	5,725,872	3,380,561	2,475,000	0	0	0	0	0	11,581,433
		Unit Subtotal	5,725,872	3,380,561	2,475,000	0	0	0	0	0	11,581,433
2103	1050	Parks Riverbanks/ Trails Washouts	0	2,250,000	500,000	0	0	0	0	0	2,750,000
		Unit Subtotal	0	2,250,000	500,000	0	0	0	0	0	2,750,000
2116	1050	Park Trails Improvements/Renovations	2,246,794	6,702,338	1,500,000	0	0	0	0	0	10,449,132
	8101	Park Trails Improvements/Renovations	0	100,000	0	0	0	0	0	0	100,000
		Unit Subtotal	2,246,794	6,802,338	1,500,000	0	0	0	0	0	10,549,132
2119	1265	Shingle Creek Trail	2,038,889	12,839,678	2,000,000	0	2,000,000	0	0	0	18,878,568
	7505	LAP - Shingle Creek Trail, Ph 3B	2,738,806	1,709,388	0	0	0	0	0	0	4,448,194
	7508	LAP - Shingle Creek Trail, Ph1, Seg3	90	5,264,583	0	0	0	0	0	0	5,264,673
	7517	LAP - Shingle Creek Trail, Ph1, Seg2	87	6,309,516	0	0	0	0	0	0	6,309,603
		Unit Subtotal	4,777,873	26,123,165	2,000,000	0	2,000,000	0	0	0	34,901,038
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	123,449	176,551	100,000	100,000	0	0	0	0	500,000
		Unit Subtotal	123,449	176,551	100,000	100,000	0	0	0	0	500,000
2129	1265	LAP - Legacy - Pine Hills Trail	0	2,110,320	1,500,000	0	0	0	0	0	3,610,320

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2129	7540	LAP - Legacy - Pine Hills Trail	0	874,533	0	0	0	0	0	0	874,533
		Unit Subtotal	0	2,984,853	1,500,000	0	0	0	0	0	4,484,853
2139	1050	Pedestrian Bridges	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
		Unit Subtotal	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
2144	1265	Bomberos Field Park	4,408,434	3,262	0	0	0	0	0	0	4,411,696
		Unit Subtotal	4,408,434	3,262	0	0	0	0	0	0	4,411,696
2145	1265	East Orange Soccer Fields	678,541	273,682	0	0	0	0	0	0	952,224
		Unit Subtotal	678,541	273,682	0	0	0	0	0	0	952,224
2152	1050	Moss Park Restroom Facility	572,769	11,786	0	0	0	0	0	0	584,555
		Unit Subtotal	572,769	11,786	0	0	0	0	0	0	584,555
2154	1265	Blanchard Park Restroom Facility	808,230	71,941	0	0	0	0	0	0	880,171
		Unit Subtotal	808,230	71,941	0	0	0	0	0	0	880,171
2155	1265	Horizon West Regional Park	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487
		Unit Subtotal	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2157	1265	Blanchard Park Parking	358,338	1,815,218	0	0	0	0	0	0	2,173,556
		Unit Subtotal	358,338	1,815,218	0	0	0	0	0	0	2,173,556
2158	1050	Taborfield Neighborhood Pk	1,611,015	153,761	0	0	0	0	0	0	1,764,776
		Unit Subtotal	1,611,015	153,761	0	0	0	0	0	0	1,764,776
2160	1050	Park Playground Structures	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
		Unit Subtotal	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
2161	1050	Bentonshire Park	1,259,733	540,267	0	0	0	0	0	0	1,800,000
		Unit Subtotal	1,259,733	540,267	0	0	0	0	0	0	1,800,000
2162	1050	Generators for Hurricane Shelters	784,323	11,881	0	0	0	0	0	0	796,204
		Unit Subtotal	784,323	11,881	0	0	0	0	0	0	796,204
2163	1050	Little Econ Greenway Bridge Repair	216,262	3,103,738	0	0	0	0	0	0	3,320,000
		Unit Subtotal	216,262	3,103,738	0	0	0	0	0	0	3,320,000
2164	1265	Bithlo (Fitness Center)	671,432	722,568	0	0	0	0	0	0	1,394,000
		Unit Subtotal	671,432	722,568	0	0	0	0	0	0	1,394,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2165	1265	Downey Park (Pickleball Courts)	1,466,690	83,311	0	0	0	0	0	0	1,550,001
		Unit Subtotal	1,466,690	83,311	0	0	0	0	0	0	1,550,001
2168	1265	Horizon West Trail	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
		Unit Subtotal	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
2170	1265	Barber Park (Recreation Center)	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
		Unit Subtotal	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
2173	1050	Summerlake Neighborhood Park	1,467,479	332,521	0	0	0	0	0	0	1,800,000
		Unit Subtotal	1,467,479	332,521	0	0	0	0	0	0	1,800,000
2178	1265	Lake Apopka Loop Connector Trail	45,462	6,910,301	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,291,944	16,207	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	0	5,282,758	0	0	0	0	0	0	5,282,758
		Unit Subtotal	1,337,406	12,209,266	0	0	0	0	0	0	13,546,672
2179	1265	Timber Bridge Preserve Park	121,733	1,278,267	0	0	0	0	0	0	1,400,000
		Unit Subtotal	121,733	1,278,267	0	0	0	0	0	0	1,400,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2189	1050	LED Field Light Improvements	536,549	908,450	750,000	0	0	0	0	0	2,195,000
		Unit Subtotal	536,549	908,450	750,000	0	0	0	0	0	2,195,000
2190	1050	Restroom Renovations	0	1,800,000	0	0	0	0	0	0	1,800,000
		Unit Subtotal	0	1,800,000	0	0	0	0	0	0	1,800,000
2191	1050	Orlo Vista Parks Masterplan Project	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
		Unit Subtotal	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
7382	7506	Shingle Creek Trail	363,412	1,515,649	0	0	0	0	0	0	1,879,061
		Unit Subtotal	363,412	1,515,649	0	0	0	0	0	0	1,879,061
		Parks & Recreation Subtotal	46,394,162	108,892,091	28,611,200	18,720,000	4,000,000	1,500,000	0	0	208,117,455
Regional History Center											
1949	1023	Security Camera Upgrade	0	466,000	0	0	0	0	0	0	466,000
		Unit Subtotal	0	466,000	0	0	0	0	0	0	466,000
2522	1023	ARC-History Center Capital Const	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000
		Unit Subtotal	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000

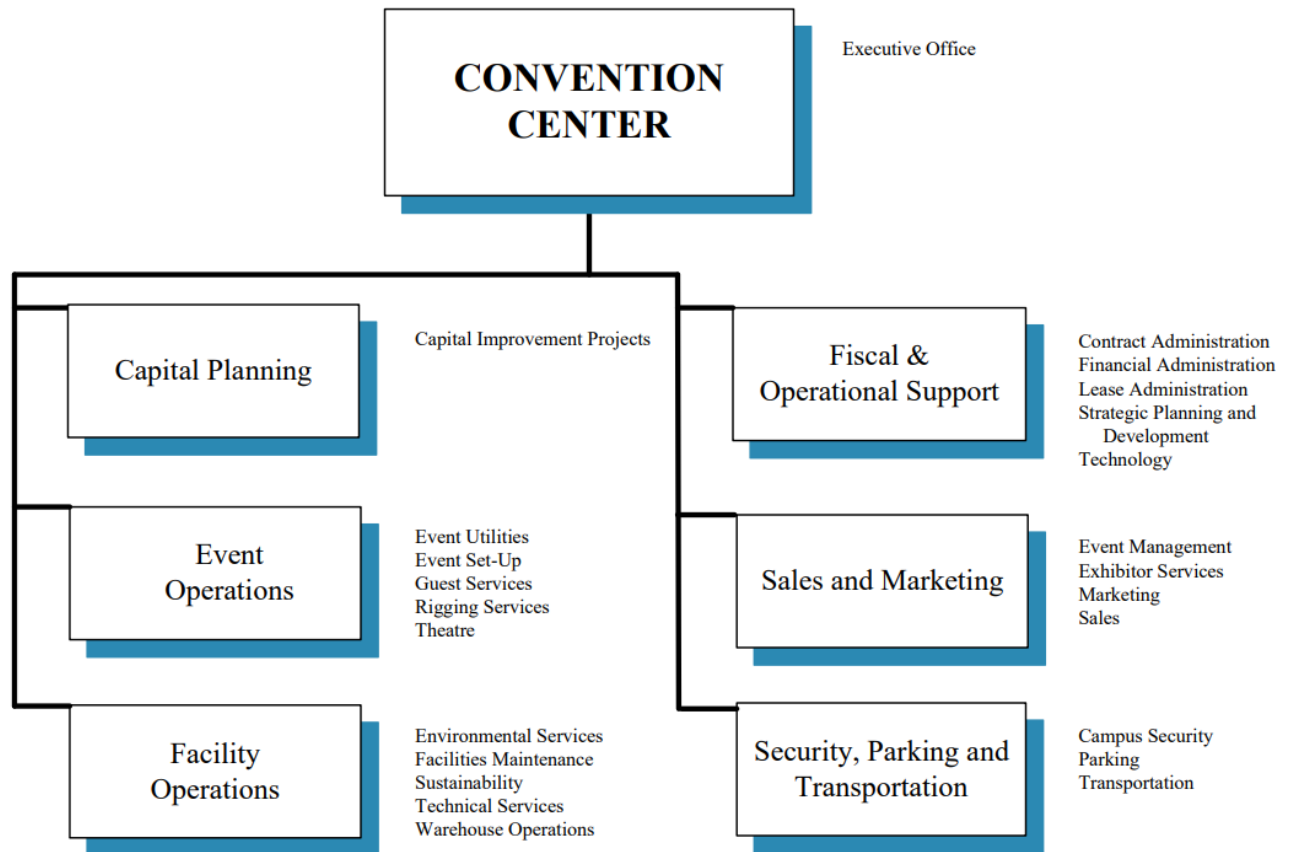
* Prior Expenditures is calculated using 3 or 5 years.

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Convention Center

Purpose Statement:

The award winning Orange County Convention Center (OCCC) is an economic engine for Central Florida. The campus is spread on a 400-acre eco-friendly campus consisting of two (2) facilities with 7.1 million square feet, of which 2.1 million square feet is exhibition space.

The mission of the OCCC, the Center of Hospitality, is economic development. The OCCC infuses the local economy with new money and expanding business opportunities.

Program Descriptions:

- The **Capital Planning Division** is responsible for capital projects with emphasis placed on life-safety projects, energy management, upgrading signage and wayfinding to improve the guest experience, interior and exterior building improvements, and security enhancements.
- The **Event Operations Division** is comprised of three (3) sections: Event Utilities, Rigging and Event Set-Up. This division provides a variety of client and user services such as electrical, water, rigging, theatrical services, and set-up. These unique in-house services bring an advanced customer experience to clients. The activities of the Event Operations Division account for a significant portion of the OCCC's operating revenue. As one of the few remaining climbing facilities, the rigging team efficiently installs overhead equipment for event branding, convention exhibitors and productions.
- The **Facility Operations Division** is responsible for providing direct building maintenance, repairs, environmental services, water, electrical and chill water utilities; and sustainability, recycling and waste diversion support for 7.1 million square feet of conditioned building space and 400 acres of real estate; including a fire station, a, seven-story 920 vehicle parking garage, and a 95,000-square-foot warehouse distribution center. The services include fire alarm and fire sprinkler systems, lighting & sound programming and controls, integrated TV systems, electrical, plumbing, heating, ventilation, and air conditioning; potable and reclaimed water systems, as well as environmental services, waste removal and management, recycling programs, solar renewable energy systems, warehouse operations, building automation systems, ground and landscaping, elevator, escalator, moving sidewalk systems, generator systems and leading safety and sustainability efforts. The division is also responsible for managing and maintaining the Global Biorisk Advisory Council (GBAC) STARTM Accreditation, the Leadership in Energy and Environmental Design (LEED) Gold, ISO 14001 and the OCCC Sustainability Action Plan (SAP).
- The **Fiscal and Operational Support Division** includes the executive office, which provides overall leadership and management support for the various OCCC divisions. This office also networks with current and potential clients and fosters partnerships with Orange County, Visit Orlando, the Central Florida Hotel and Lodging Association, area business leaders and other organizations. Other sections in the division provide administrative and financial support. The division is responsible for budgeting, creating and monitoring lease agreements, billing, inventory, procurement, and managing service contracts. Strategic planning and development are also a focus of this division and is inclusive of all phases of strategic management including planning, transportation initiatives, and research into innovation and improvement of the Center. Fiscal and Operational Support also includes ISS which provides all divisions with technological support, improvements and best practices.
- The **Sales and Marketing Division** is responsible for various sections as described below:
 - The *Sales Section* employs a multi-faceted approach to attract prospective clients including conventions, special events and tradeshows. Through active solicitation and research, demographic targeting and outbound prospecting, the Sales team actively seeks out and identifies potential customers from various sectors, including corporate, non-profit, associations, religious, government, education, arts and culture, pharmaceutical, finance, manufacturing, healthcare, engineering, technology, and sports. The team negotiates rental rates, concessions, and services to finalize lease agreements and emphasizes its ability to provide flexible booking options and exceptional customer service to meet the specific needs of clients. Additionally, the OCCC Sales team collaborates with Visit Orlando, Convention Center District Hotels and regional sales partners to develop strategies that support the OCCC's mission of stimulating and infusing the local economy



The OCCC North-South Building

Convention Center

- through world-class facilities and innovative services.
- The *Marketing and Communications Section* manages integrated communication efforts and promotes the OCCC to existing and future clients, partners and stakeholders through national advertising campaigns and public relations to enhance brand equity. The team fosters client relations, employee, stakeholder and partner communications to support internal, external and crisis communications for reputation and brand management, through strategic action plans, social media, e-newsletters, bid books, the website and media relations with national, local, trade and TV media, in coordination with the Office of the Mayor.
 - The *Client Solutions and Event Services Section*, which consists of Event Management and Exhibitor Services, is responsible for event planning, coordination, and processing exhibitor orders. The primary customers are show managers, exhibitors, and attendees.
 - The **Security, Parking and Transportation Division** is responsible for the safety and security of the facility and is the liaison with local, state, and federal law enforcement agencies. This division is also responsible for life safety, fire operations, electronic surveillance, and loading dock operations in addition to providing staff as a liaison for clients and their event security, as well as the planning and implementation of transportation initiatives and parking operations.
- FY 2024-25 Major Accomplishments:**
- The OCCC hosted 182+ events with an estimated two (2) million attendees, which provided an estimated economic impact of \$4.7 billion.
 - Major returning events at the OCCC included the following:
 - Amateur Athletic Union (AAU) Jr. National Volleyball Championships had 308,415 attendees and \$782,140,440 in economic impact.
 - MEGACON Orlando had 180,000 attendees and \$456,762,600 in economic impact.
 - Sunshine Volleyball Classic had 172,225 attendees and \$436,762,600 in economic impact.
 - Allstar World Championships had 70,000 attendees and \$177,520,000 in economic impact.
 - Premiere Orlando 2024 had 50,000 attendees and \$126,800,000 in economic impact.
 - Airway Heating and Refrigeration (AHR) Expo had 43,000 attendees and \$109,048,000 in economic impact.
 - International Association of Amusement Parks and Attractions (IAAPA) Expo had 41,400 attendees and \$105,063,944 in economic impact.
 - Fabrication Technology (FABTECH) 2025 had 33,475 attendees and \$84,892,600 in economic impact.
 - Professional Golfers Association (PGA) Show 2025 had 33,000 attendees and an economic impact of \$83,688,000.
 - Veterinary Meeting and Expo (VMX) 2025 Veterinary Conference and Expo had 29,220 attendees and \$74,094,312 in economic impact.
 - Distributive Educational Clubs of America (DECA) International Career Development Conference had 26,800 attendees and \$66,189,600 in economic impact.
 - American Kennel Club (AKC) National Championships had 30,000 attendees and \$76,080,300 in economic impact.
 - Renewed the GBAC STAR™ Accreditation on outbreak prevention, response, and recovery. Recognized as the gold standard of safe venues, the OCCC was one of the largest venues in the nation to receive the GBAC STAR™ accreditation and reaccreditation.
 - Security, Parking & Transportation Division partnered with the Department of Homeland Cybersecurity and Infrastructure Security Agency (DHS-CISA) to host a full-scale exercise at the OCCC. This successful exercise involved over 500 participants (federal, state, local, and private sector) testing the crisis response and preparedness of the OCCC, local law enforcement, Fire Rescue, area partners and visitors.
 - Coordinated the contribution of over 2,000 pounds of exhibitor donated items to local charitable organizations.
 - Diverted over 1,700 tons of waste from the landfill.
 - Donated 5,800 decommissioned solar panels from the roof of the North-South Building, as part of a CIP project. More than 120 residents participated in the Great Solar Giveaway.
 - In 2025, the OCCC completed the bi-annual inspection of the elevated pedestrian bridges by a certified bridge engineer. The pedestrian bridges connect the Convention Center with the adjacent hotels.
 - Enhanced perimeter security by adding strategically placed landscape boulders on the North Campus that prevent vehicles from entering the property without authorization.
 - Focus on energy savings and opportunities to reduce electrical, chilled water, potable water, and recycled irrigation water consumption, maximize equipment efficiency and improve processes that reduce utilities consumption and lead to cost reductions.

Convention Center

- Upgraded revenue generating LED video walls across the campus.
- Ongoing replacement of all physical door locks and keys with a smart lock system.
- Upgraded the Center's Rigging load cell software and process to help ensure safe rig loads are being met.
- Created new electrical panels for the in-house food and beverage provider's retail carts, which also helps reduce labor, materials, and the risk of trip hazards.
- The Event Services Team completed a comprehensive revision of the Center's Event Planning Guide ensuring clients have the most up-to-date policies and best practices. Clients have immediate usable tools for compliance, accessibility, health protocols, event technology and sustainability.
- The Exhibitor Services team successfully processed over 20,000 orders, generating nearly \$20 million in revenue – a remarkable achievement that reflects both their efficiency and unwavering commitment to service.
- Industry accolades, national awards and recognition:
 - Graphic Design USA awarded the OCCC's Marketing and Communications team with two (2) Digital Design Awards for their Event Planning Guide and the Economic Impact Infographic.
 - Smart Meetings recognized the OCCC as a 2025 Smart Stars Best Convention Center winner.
 - The Public Relations Society of America's Sunshine District Radiance Awards awarded the OCCC's Marketing and Communications team with an Award of Commendation for their economic impact video.
 - The National Association of Counties (NACo) recognized the OCCC with a 2025 Achievement Award for its Great Solar Giveaway program.
- Completed significant capital improvement projects:
 - Completed the renovation of the Chapin Theater that included new stage, seating, wall finishes, flooring, and lighting.
 - Completed the OCCC Campus Remote Building and OCTV Chiller Replacement project, through which two (2) new energy efficient chillers were installed at the Warehouse building.
 - Upgraded exhibit hall lighting fixtures throughout the campus from metal halide and incandescent to LED lighting for significant energy savings.
 - Completed installation of additional CCTV security cameras throughout the West Concourse.
 - Installed people counting sensors for occupancy in exhibit halls.
 - Installed permanent water bottle fillers at 39 locations throughout the West Concourse.

FY 2025-26 Department Objectives:

- Seek and implement opportunities to increase positive economic impact in Orange County.
- Collaborate with internal partners to develop processes and procedures that lead to increased revenue opportunities.
- Continue to recruit and train talent to provide the best customer experience for clients.
- Continue to work with the Capital Improvement Division on ongoing projects that will help improve the services provided to clients.
- Reconfigure catwalk power and increase equipment inventory to help better service upcoming events.
- Upgrade the OCCC's exterior power capacities to help reduce labor cost and increase efficiency with outdoor events.
- Increase Rigging's motor room efficiency by installing new equipment/software and training new personnel to repair and recertify the motors.
- Completing the installation of six (6) chilled-water isolation valves for the North, Center, and South mechanical penthouses at the North-South Building.
- Obtain LEED recertification for the North-South Building and ISO 14001 EMS recertification
- Introduce the Procurement Module on the Maximo system, which will allow for efficient tracking and record keeping of all Facility Operations purchase orders, delivery orders, credit card purchases and any purchases relating to repair work to the OCCC facility. In addition, initiate testing the Maximo Mobile with the County's Maximo team.
- Apply for applicable rebates and federal tax incentives for eligible projects.
- Continue to manage revenues and expenditures in an efficient manner.
- Continue collaboration between all OCCC divisions to ensure maximum efficiency of services across the department.

Convention Center

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
<i>Fiscal & Operational Support</i>				
– Total Number of Events Held		189	158	153
– Total Number of Attendees for Events Held		1,740,528	1,893,462	2,086,093
– Total Number of Conventions and Trade Shows		117	128	114
– Number of Convention Delegates		1,531,617	1,670,477	1,940,273
– % of Occupancy		65%	62%	62%
<i>Per PricewaterhouseCoopers, it has been recognized industry-wide that the "practical" maximum exhibit hall occupancy rate is approximately 70%; however, an "efficient" range is approximately 50% to 60%. Generally speaking, occupancy levels less than 50% suggest the existence of marketable opportunities or open dates, while an occupancy rate of 60% or greater increases the potential for significant lost business or "turn-aways."</i>				
– Economic Impact of the Convention Center (in billions)		\$ 2.98	\$ 3.77	\$ 4.92

Department: Convention Center

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 47,245,763	\$ 50,183,668	\$ 53,945,555	7.5 %
Operating Expenditures	52,045,184	55,506,172	57,380,074	3.4 %
Capital Outlay	456,446	2,251,351	1,145,352	(49.1)%
Total Operating	\$ 99,747,393	\$ 107,941,191	\$ 112,470,981	4.2 %
Capital Improvements	\$ 75,155,024	\$ 174,381,890	\$ 315,460,000	80.9 %
Debt Service	78,168,880	56,488,187	56,483,938	0.0 %
Grants	21,718,846	53,306,316	46,888,500	(12.0)%
Reserves	0	379,109,110	273,576,758	(27.8)%
Other	137,485,024	136,600,000	163,600,000	19.8 %
Total Non-Operating	\$ 312,527,774	\$ 799,885,503	\$ 856,009,196	7.0 %
Department Total	\$ 412,275,167	\$ 907,826,694	\$ 968,480,177	6.7 %

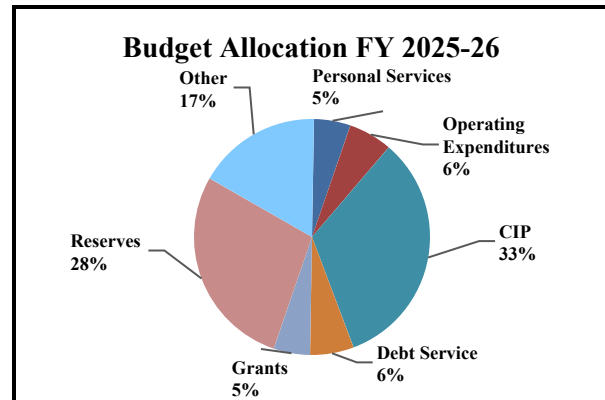
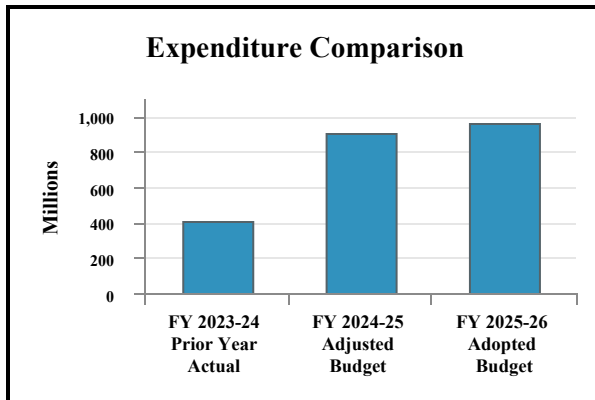
Expenditures by Division / Program				
Convention Center Capital Planning	\$ 85,185,961	\$ 195,772,771	\$ 336,054,499	71.7 %
Convention Center Event Operations	18,375,262	18,209,564	19,754,508	8.5 %
Convention Center Facility Operations	42,956,880	43,879,091	45,883,525	4.6 %
Convention Center Non-Operating	229,325,896	607,088,678	523,263,821	(13.8)%
Convention Center Sales & Marketing	5,900,637	6,890,282	7,216,186	4.7 %
Convention Center Security, Parking & Transportation	10,272,722	11,095,942	11,637,483	4.9 %
Fiscal & Operational Support	20,257,809	24,890,366	24,670,155	(0.9)%
Department Total	\$ 412,275,167	\$ 907,826,694	\$ 968,480,177	6.7 %

Funding Source Summary				
Enterprise Funds	\$ 412,275,167	\$ 907,826,694	\$ 968,480,177	6.7 %
Department Total	\$ 412,275,167	\$ 907,826,694	\$ 968,480,177	6.7 %

Authorized Positions	472	479	486	1.5 %
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Convention Center

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position net count increased by seven (7) positions to provide the necessary staffing level to efficiently support Convention Center business events.

Seven (7) New Positions FY 2025-26

- 1 - Senior Event Coordinator, Event Operations
- 6 - Senior Environmental Services Worker, Facilities Operations

Operating Expenses – The FY 2025-26 operating expenses budget increased by 3.4% or \$1.9 million from the FY 2024-25 budget due to an increase in utilities costs of \$855,000 for a total budget of \$17.9 million; miscellaneous operating supplies has increased by \$132,350 for event utility and rigging, with a total budget of \$870,350; and, contract service - employment agent increased by \$924,488 to assist with events, with a total budget of \$3.8 million. The budget also includes recognition of bad debt expenses that had previously been deferred until all collection efforts are made and/or rescheduling of cancelled events for a total budget of \$540,000. Additionally, Tourist Development Tax (TDT) funding has been included in the budget, in the amount of \$19.1 million as recommended by the Tourist Development Tax Application Review Committee (ARC). The total operating budget of \$57.4 million will allow Convention Center to cover necessary expenses related to activities and events at the center.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 49.1% or \$1.1 million from the FY 2024-25 budget mainly due to one-time purchases of life cycle replacement for miscellaneous equipment and computer equipment.

Capital Improvements – The FY 2025-26 capital improvements budget increased by 80.9% or \$141.1 million from the FY 2024-25 budget, with a number of renovation projects that are delayed in order to reduce the strain on reserves. The proposed five (5) year plan of \$955.2 million (2026-2030) provides for continuing renovations and improvements such as the Convention Center Renovations and Improvements, North South Concourse, West Concourse and the Convention Way Grant Concourse, that will assist the Convention Center in remaining competitive in the marketplace. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget remains status quo of \$56.5 million from the FY 2024-25 budget and is based on the debt service schedule for projects funded with TDT financing.

Grants – The FY 2025-26 grants budget decreased by 12.0% or \$6.4 million from the FY 2024-25 budget. The FY 2025-26 budget includes expenditures for grants approved in prior fiscal years, but not yet paid due to the timing of the contractual obligations. Grants for Cultural Tourism and Cultural Facilities are budgeted based on the formula funding amount of 5.0% of the first four cents of the TDT in the amount of \$12.0 million and additional \$2.5 million in fixed funding. The funding will be used for the following: 1) Cultural Tourism grants for arts and cultural activities, venues, services and events when one (1) of the main purposes of such activities, venues, services and events is to attract tourists; and 2) Cultural Facility grants for acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of auditoriums or museums to be used primarily for arts and culture. Out of the \$2.5 million, \$1.5 million is for United Arts general art support, \$500,000 is for a challenge match to the United Arts Funding Raising Campaign, and \$500,000 is for venue subsidies. Lastly, under the TDT grants budget, there is \$14 million budgeted, which includes \$4.0 million for sports incentive funds paid by Visit Orlando and \$10 million towards UCF Stadium improvements.

Reserves – The FY 2025-26 reserves budget decreased by 27.8% or \$105.5 million from the FY 2024-25 budget. The reserves amount of \$273.6 million includes restricted reserves to meet bond covenant requirements, reserves for future capital outlay, reserves for debt service, and reserves for contingency.

Other – The FY 2025-26 other category budget increased by 19.8% or \$27.0 million from the FY 2024-25 budget. Included are funds for Visit Orlando in the amount of \$103.0 million for tourism promotion, funded from the first four cents (\$73.0 million) and the sixth cent (\$30.0 million) of the Tourist Development Tax (TDT); payments to the City of Orlando for the Venues Projects from a portion of the sixth cent of the TDT (\$30.0 million); and, \$3.6 million for the Orange County Regional History Center to support operating and capital expenses.

TDT Expenditure Budget Summary

Budget Summary (in millions)	FY 2025-26 Adopted Budget
Debt Service	\$ 56.5
Convention Center Operations	17.2
Convention Center Capital	316.6
Visit Orlando (O/ OCCVB) Funding (first four cents)	73.0
Visit Orlando (O/ OCCVB) Funding (sixth cent)	30.0
Contract TDT Payment for Venues	30.0
Arts (5% of first 4 cents and \$2.5 million fixed)	14.5
History Center	3.6
TDT Collection Services Fees	1.1
Grants	14.0
Application Review Committee (ARC)	19.1
TOTAL	\$ 575.6

FUNDING SOURCE HIGHLIGHTS

Funding for Convention Center operations primarily consists of revenues from facility rentals, services, food and beverage, parking, supplements from the Tourist Development Tax (TDT), interest, and reserves. The Convention Center's anticipated revenues from operations increased in several areas based on projected show activity with anticipated changes detailed in the table below. Additionally, TDT revenues are projected to remain status quo from the FY 2024-25 budget based on projections for hotel occupancy and room rates.

Major Revenues	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	\$ Change	% Change
Cash Brought Forward	\$ 486,908,825	\$ 528,492,303	\$ 41,583,478	8.5 %
Statutory Deduction	(22,153,572)	(23,157,257)	(1,003,685)	4.5 %
Local Option TDT	360,000,000	360,000,000	0	0.0 %
Rental Space	23,079,295	22,050,858	(1,028,437)	(4.5)%
Utility Services	12,363,950	14,422,000	2,058,050	16.6 %
Event Tech. Svc Labor	6,418,400	6,025,200	(393,200)	(6.1)%
Catering	16,000,000	23,186,816	7,186,816	44.9 %
Equipment Rental	3,299,300	3,877,970	578,670	17.5 %
Other (Int. and Miscellaneous)	21,910,496	33,582,287	11,671,791	53.3 %
Total	\$ 907,826,694	\$ 968,480,177	\$ 60,653,483	6.7 %

Division: Convention Center Capital Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 838,520	\$ 884,761	\$ 1,013,543	14.6 %
Operating Expenditures	31,821	506,120	522,456	3.2 %
Total Operating	\$ 870,341	\$ 1,390,881	\$ 1,535,999	10.4 %
Capital Improvements	\$ 75,155,024	\$ 174,381,890	\$ 315,460,000	80.9 %
Total Non-Operating	\$ 84,315,621	\$ 194,381,890	\$ 334,518,500	72.1 %
Total	\$ 85,185,962	\$ 195,772,771	\$ 336,054,499	71.7 %
Authorized Positions	16	17	17	0.0 %

Division: Convention Center Event Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 16,304,136	\$ 16,202,111	\$ 17,517,108	8.1 %
Operating Expenditures	1,800,415	1,837,953	1,926,400	4.8 %
Capital Outlay	270,711	169,500	311,000	83.5 %
Total Operating	\$ 18,375,262	\$ 18,209,564	\$ 19,754,508	8.5 %
Total	\$ 18,375,262	\$ 18,209,564	\$ 19,754,508	8.5 %
Authorized Positions	176	170	171	0.6 %

Division: Convention Center Facility Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 12,022,103	\$ 12,744,067	\$ 13,736,880	7.8 %
Operating Expenditures	30,934,777	30,855,024	31,949,645	3.5 %
Capital Outlay	0	280,000	197,000	(29.6)%
Total Operating	\$ 42,956,880	\$ 43,879,091	\$ 45,883,525	4.6 %
Total	\$ 42,956,880	\$ 43,879,091	\$ 45,883,525	4.6 %
Authorized Positions	126	126	132	4.8 %

Division: Convention Center Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,750,031	\$ 6,571,395	\$ 7,298,318	11.1 %
Operating Expenditures	14,380,212	16,517,120	16,734,485	1.3 %
Capital Outlay	96,830	1,801,851	637,352	(64.6)%
Total Operating	\$ 20,227,073	\$ 24,890,366	\$ 24,670,155	(0.9)%
Debt Service	\$ 30,736	\$ 0	\$ 0	0.0 %
Total Non-Operating	\$ 30,736	\$ 0	\$ 0	0.0 %
Total	\$ 20,257,809	\$ 24,890,366	\$ 24,670,155	(0.9)%

Authorized Positions	56	49	49	0.0 %
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Division: Convention Center Non-Operating

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 1,144,479	\$ 1,585,065	\$ 1,773,125	11.9 %
Total Operating	\$ 1,144,479	\$ 1,585,065	\$ 1,773,125	11.9 %
Debt Service	\$ 78,138,144	\$ 56,488,187	\$ 56,483,938	0.0 %
Grants	12,558,248	33,306,316	27,830,000	(16.4)%
Reserves	0	379,109,110	273,576,758	(27.8)%
Other	137,485,024	136,600,000	163,600,000	19.8 %
Total Non-Operating	\$ 228,181,416	\$ 605,503,613	\$ 521,490,696	(13.9)%
Total	\$ 229,325,895	\$ 607,088,678	\$ 523,263,821	(13.8)%

Division: Convention Center Sales & Marketing

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,777,725	\$ 5,539,842	\$ 5,949,902	7.4 %
Operating Expenditures	1,122,912	1,350,440	1,266,284	(6.2)%
Total Operating	\$ 5,900,637	\$ 6,890,282	\$ 7,216,186	4.7 %
Total	\$ 5,900,637	\$ 6,890,282	\$ 7,216,186	4.7 %
Authorized Positions	19	30	30	0.0 %

Division: Convention Center Security, Parking & Transportation

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 7,553,248	\$ 8,241,492	\$ 8,429,804	2.3 %
Operating Expenditures	2,630,568	2,854,450	3,207,679	12.4 %
Capital Outlay	88,905	0	0	0.0 %
Total Operating	\$ 10,272,722	\$ 11,095,942	\$ 11,637,483	4.9 %
Total	\$ 10,272,722	\$ 11,095,942	\$ 11,637,483	4.9 %
Authorized Positions	79	87	87	0.0 %

**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Orange County Convention Center

Capital projects include Convention Center Improvements (energy conservation upgrades and enhanced security improvements, etc.), and renovations of the North/South and West Concourses.

	Adopted FY 2025-26
Convention Center Improvements	\$ 36,796,201
North/South Concourse Renovations	31,363,566
West Concourse Renovations	17,300,233
Convention Way Grand Concourse	230,000,000
Department Total	\$ 315,460,000

Funding Mechanism:

Funding for Convention Center projects comes from Orange County's Tourist Development Tax.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
		Unit Subtotal	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
0965	4430	North/South Concourse Renovations	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
		Unit Subtotal	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
0966	4430	West Concourse Renovations	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
		Unit Subtotal	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
0968	4430	Convention Way Grand Concourse	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
		Unit Subtotal	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
0969	4430	Multipurpose Venue	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
		Unit Subtotal	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
		CONVENTION CENTER SUBTOTAL:	125,568,602	174,381,890	315,460,000	326,844,652	117,967,180	95,335,459	99,635,479	0	1,255,193,263

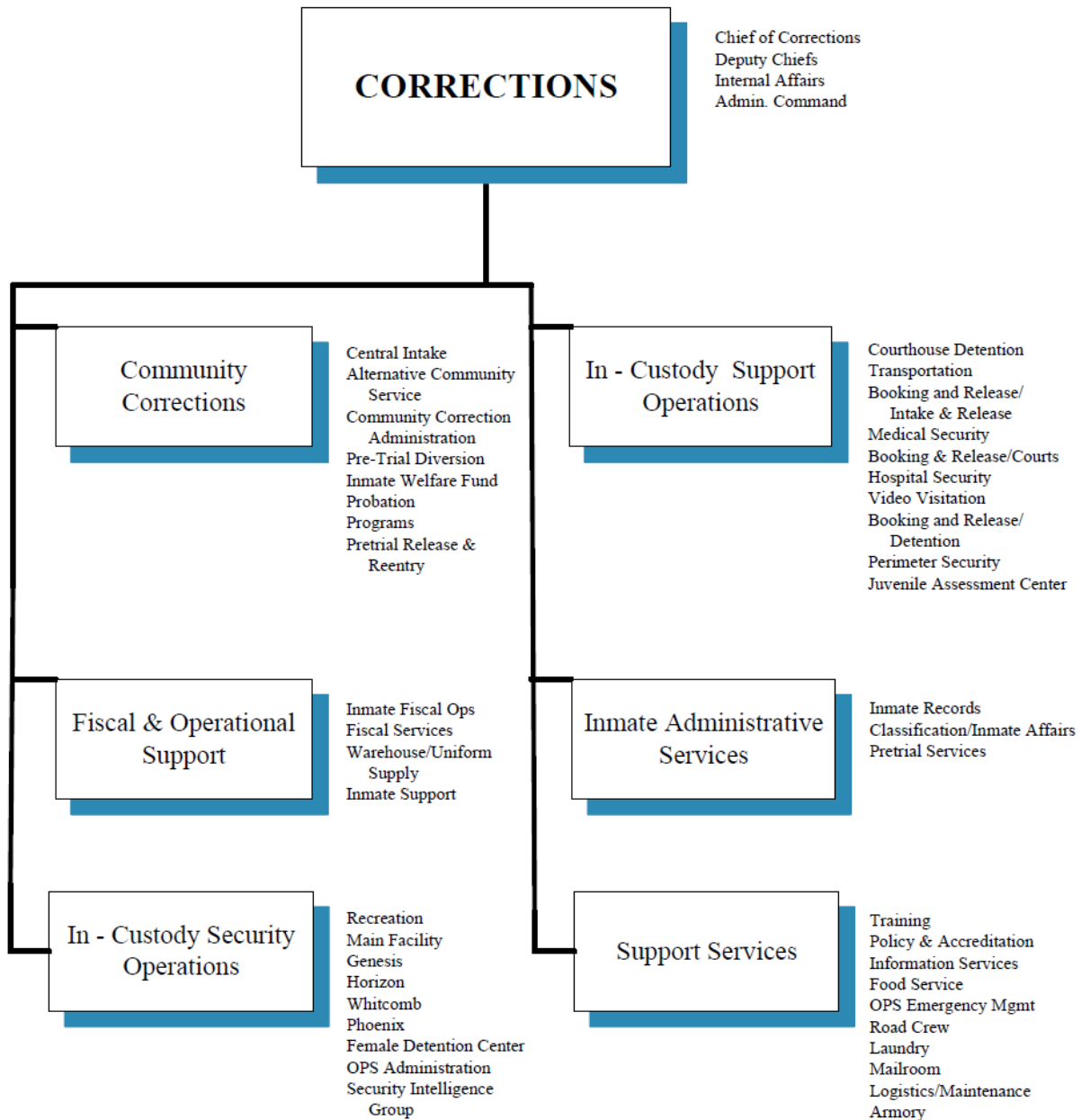
* Prior Expenditures is calculated using 3 or 5 years.

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Corrections

Purpose Statement:

The Orange County Corrections Department (OCCD) serves and protects the citizens of Orange County by providing for the care, custody, and control of legally incarcerated inmates in a safe and secure environment, and provides programs for those individuals supervised. Primary services include booking, classification, inmate records management, detention, release, transportation, and enforcement of court ordered sanctions for offenders supervised in the community. In addition, several units provide administrative support, including fiscal operations, training, investigations, and the accreditation and compliance units.

Program Descriptions:

- The **Corrections Admin/Command** is comprised of the Office of the Chief, Deputy Chiefs, Internal Affairs, Risk Management, Information System and Services and Research Unit. This program also provides command services for all six (6) of the department's divisions.
- The **Community Corrections Division (CCD)** provides supervision to pretrial and sentenced offenders as an alternative to incarceration. The operational units include Pretrial Release Supervision, Central Intake, Alternative Community Service, Probation, and the Pretrial Diversion. The Inmate Programs Unit and the Reentry and Transitional Services Unit are also managed within CCD. Inmates are assisted in transitioning back into the community through intervention programs, employment, and support services.
- The **Fiscal and Operational Support Division** provides fiscal and administrative services for the department. The operational units include Fiscal Services, Inmate Fiscal Operations, and Warehouse/Uniform Supply. The division also provides financial services in the Community Corrections Division Cost of Supervision area and oversees/monitors all department contracts and agreements.
- The **In-Custody Security Operations Division** is comprised of the following facilities: Main Detention, Genesis, Horizon, Phoenix, Whitcomb, and the Female Detention Center. This division also encompasses the Recreation, Special Response Team, and the Security Intelligence Unit, which consists of a K-9 Unit and Inmate Drug Testing.
- The **In-Custody Support Operations Division** provides security and support for the daily needs/care of inmates. The division is responsible for booking and release, detention, Booking & Release Center (BRC) courts, courthouse detention, hospital security, video visitation, transportation, medical security, and perimeter security.



- The **Inmate Administrative Services Division** provides support services through the operations of Inmate Records Management, Pretrial Release Services and Judicial Processing, Inmate Classification, and Inmate Affairs. The responsibilities include (but are not limited to): ensuring appropriate documentation is received to correctly intake and release inmates, assessing and interviewing inmates for pretrial release in accordance with the administrative order, ensuring inmates are appropriately interviewed and housed in accordance with accreditation standards, ensuring requests for special housing and response to negative behavior are promptly addressed, and providing timely response to requests for law library research and materials.
- The **Support Services Division** is responsible for training, policy, accreditation and compliance, fire, safety, security and sanitation, emergency management, mail room, maintenance, laundry services, food services, armory, road crew, and capital projects.

FY 2024-25 Major Accomplishments:

Corrections Admin/Command

- Supported the Jail Oversight Commission in conducting a comprehensive review focused on improving criminal justice case processing, as well as medical, mental health, and substance abuse services—while also advancing recruitment and retention strategies.
- Hired a Digital Communications Editor and launched a formal social media presence across Facebook, Instagram, and LinkedIn to enhance public engagement and transparency.
- The Public Information Office conducted 28 separate jail tours with a cumulative total of 358 people participating. The jail hosted two (2) sessions of Mayor's Citizens Academy—one in English and one in Spanish. Five (5) Youth Outreach Jail Presentations were completed. The Public Information Office also fulfilled 974 public records requests and fielded hundreds of media requests.

Corrections

Community Corrections

- Coordinated and assigned Alternative Community Service (ACS) workers performed 76,177 community labor-hours of work, valued at \$762,218.
- In March 2025, Inmate Programs facilitated the first Re-Entry Job Fair with 12 companies participating. Two (2) offenders were hired on the spot and 22 were pending job offerings.
- Held the third Community Resource Fair with community partners assisted in the delivery of services, which aided more than 170 offenders and community members. The fairs provided access to employment, housing, identification, and other basic needs to enhance efforts to reduce recidivism.
- The Inmate Programs graduated 143 offenders from the Cognitive Behavior Change (CBC) program and 91 offenders graduated from a Spanish version of Thinking for Good curriculum to address the need for a CBC course to the Spanish population.

Fiscal and Operational Support

- Collected more than \$1.8 million for the housing of federal inmates from the U.S. Marshall Service, Customs and Border Protection, and Immigrations and Customs Enforcement.
- Warehouse/Uniform Unit served over 4,100 customers and made 1,689 deliveries to various facilities while maintaining sufficient and accurate inventory and providing excellent customer service.
- Collected over \$821,000 in one-time booking and daily subsistence fees for inmates housed at the jail.
- Processed more than 76,000 inmate deposit transactions at the jail, valued at more than \$4.1 million.

In-Custody Security Operations

- Special Response Team (SRT) conducted 114 “high risk” transports to area courts, hospitals, and other correctional agencies without incident and provided security during tactical search operations and increased SRT presence in facilities to deter and reduce response to resistance incidences.
- The Security Intelligence Unit (SIU) conducted 1,660 inmate drug tests. SIU also effectively managed gang and security threat group activities by conducting more than 528 gang related investigations to reduce potential security threats and assist local law enforcement. Additionally, the SIU K-9 unit, with four (4) drug detection K-9s, completed 1,594 K-9 searches that had a great effect on discovering and reducing contraband.

In-Custody Support Operations

- Processed 35,313 inmate bookings and completed 35,221 inmate releases during the 2024 calendar year.

- Transported 39,667 inmates a total of 123,523 miles safely and securely to the Orange County Courthouses and various locations throughout Orange County.
- Coordinated 76,475 video visitation visits with family members for inmates.

Inmate Administrative Services

- Implemented a step-down process to safely reintegrate inmates from protective custody into the general population.
- Certified six (6) Classification Officers as Victim Advocates to assist in Prison Rape Elimination Act (PREA) related job functions.
- Pretrial Services (PTS) Unit screened 34,386 inmates, interviewed 22,475 inmates, and released 201 inmates prior to First Appearance and 2,543 inmates onto Pretrial Release Supervision Program.
- Classification Unit conducted 19,399 initial classifications of inmates to include assignment of custody level and appropriate housing. Information obtained from classification assessments and interviews assist in ensuring the safety of staff and inmates.
- Inmate Records completed 35,313 bookings into the Orange County jail and processed an additional 35,221 releases from the jail.
- Inmate Affairs Law Library Specialists completed 7,683 online legal searches in response to 5,263 inmate legal requests and fulfilled 863 inmate notary requests.

Support Services Division

- The Policy Accreditation and Compliance Unit (PACU) planned and coordinated the FY 2024-25 audits and inspections with multiple local, state, and national level professional organizations to help facilitate the department’s goal of maintaining compliance with laws and accreditation standards. PACU enhanced the Internal Inspection Process, which includes planned and coordinated comprehensive quarterly inspections, revisions to policies and procedures as appropriate, and an expanded inspection process that covers all divisions utilizing certified and non-certified staff.
- Training and Staff Development revitalized and reinstated in-person training for staff and completed 116,719 hours of workforce training in the calendar year 2024.
- Logistics completed 953 work orders, 2,068 inmate publications shipments, and processed over 500 returned inmate contraband items.

FY 2025-26 Department Objectives:

Corrections Admin/Command

- Modernize aging facilities through ongoing capital improvement projects to enhance the safety and security for both staff and inmates.

Corrections

- Create a dedicated Recruitment Team to attract qualified candidates and reduce staffing shortages, helping ensure safe and effective facility operations.
- Improving the success of individuals returning to the community by evaluating additional comprehensive rehabilitative services, including education, vocational training, and mental health support.

Community Corrections

- Introduce Trauma Informed Care training to all staff. This evidence-based training will focus on strategies that promote healing and recovery, foster a supportive and collaborative therapeutic relationship, and empower survivors by respecting their individual needs and engaging collaboratively with their support systems.
- Implement Adverse Childhood Experience (ACES) workshop for offenders. This program focuses on understanding how past trauma, specifically ACEs, can contribute to criminal behavior and recidivism. These workshops aim to educate offenders about the link between ACEs and negative outcomes, including mental health issues, substance abuse, and involvement with the criminal justice system. By raising awareness and providing tools for coping with trauma, these workshops seek to promote healing, reduce re-offending, and foster a more supportive environment for rehabilitation.
- Increase the efficiency of technology by introducing the ability to track offenders receiving re-entry services only.

Fiscal & Operational Support

- Continue to diligently manage the department's fiscal operations to include contract and budget oversight, efficient purchasing and payment processing, secure handling of inmate property and funds, courteous uniform supply and warehouse services, miscellaneous revenue processing, etc.
- Continue to research new technology to streamline daily processes within the division, such as a digital environment for inventory.
- Implement an automated solution to collect fee payments from offenders on community supervision via a web and/or phone-based system.

In-Custody Security Operations

- Continue to provide safe and humane incarceration to pre-sentenced and sentenced offenders, thereby reducing the number undesirable behaviors while in custody.
- Increased customer service through innovative partnerships with community stakeholders and the Citizens of Orange County.
- Continue to provide training and resources to staff with the goal of increased operational readiness and enhanced professional development.

In-Custody Support Operations

- Redesign and expansion of the Booking and Release sally port, scanner, and triage area to improve the safety, security, and efficiency of the initial takeover of arrestees from law enforcement agencies.
- Continue the update and redesign of the intake-booking floor to improve the overall safety, security, and efficiency of the booking process for the arrestee and staff.
- Continue to enhance the quality and level of service provided to local, state, and federal law enforcement agencies and the community at the Booking and Release Center.
- Continue to evaluate and enhance operational processes throughout the facility with the integration of the most updated technology and equipment that will improve safety and security while enhancing workforce production.

Inmate Administrative Services

- Complete a Revalidation Study of the Florida Risk Assessment instrument used by the Pretrial Services Unit.
- Build a knowledgeable and skilled workforce by developing continuing education training for specific work assignments, with focus on job functions and agency needs.

Support Services Division

- Work in partnership with Facilities Management and Capital Projects Division to ensure coordination and implementation of major capital projects such as the Corrections Training Center and security upgrades in the Main Facility, Booking and Release Center, and Female Detention Facility.
- PACU will continue to partner with other agencies to gain outside perspectives on accreditation compliance and cooperate with internal divisions to provide systematic evaluation of all areas of agency administration and operations.
- Emergency Management to maintain proactive operational posture to appropriately respond to all emergencies with the potential to impact operational safety and readiness.
- Training and Staff Development continue partnering with professional training organizations to create and provide new training opportunities for the department's employees, and purchase microlearning software to upgrade and enhance computer-based training.
- Support Orange County Sustainability and Built Environment initiative by using technology for electronic postal mail, grievances, and inmate request forms.

Corrections





Corrections

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Community Corrections				
– Average Daily Offenders Supervised		2,554	2,600	2,400
<i>Offenders are individuals in the Community Corrections program and are not housed at the jail.</i>				
– Average Daily Caseload Supervised		3,411	3,200	3,000
<i>Includes the number of persons supervised in the Community Corrections program.</i>				
– Labor Hours Provided in Community		88,978	92,000	76,000
– Fees Collected		\$ 973,655	\$ 1,000,000	\$ 840,000
In-Custody Security Operations				
– Number of Inmates Booked		34,690	35,000	36,000
– Average Daily Inmate Population Detained by OCCD		3,038	2,900	3,340
<i>Determined by recording the number of inmates housed at the jail at 4 a.m. each day.</i>				
– Average Number of Meals Served Daily		9,879	9,100	9,600
– Inmate Per Diem Cost		\$ 144.51	\$ 154.00	\$ 193.04
– Number of Inmates Transported		38,223	38,000	40,000
<i>Number of Inmates transported between Corrections facilities, the courthouse and other destinations</i>				

Department: Corrections

Expenditures by Category	FY 2023-24	FY 2024-25	FY 2025-26	Percent Change
	Actual	Budget as of 03/31/2025	Adopted Budget	
Personal Services	\$ 151,959,659	\$ 164,395,808	\$ 185,861,101	13.1 %
Operating Expenditures	19,182,700	35,305,270	30,398,082	(13.9)%
Capital Outlay	1,158,942	1,573,426	1,231,087	(21.8)%
Total Operating	\$ 172,301,301	\$ 201,274,504	\$ 217,490,270	8.1 %
Capital Improvements	3,768,603	68,807,230	2,830,000	(95.9)%
Other	148,160	0	0	0.0 %
Total Non-Operating	\$ 3,916,763	\$ 68,807,230	\$ 2,830,000	(95.9)%
Department Total	\$ 176,218,064	\$ 270,081,734	\$ 220,320,270	(18.4)%

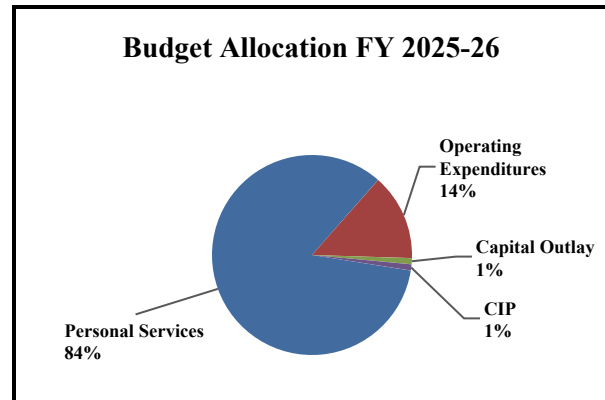
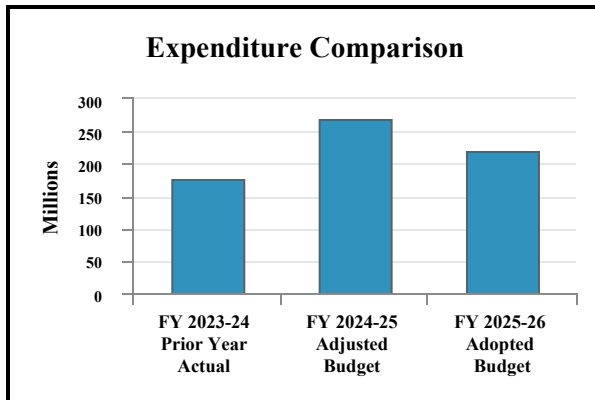
Expenditures by Division / Program				
Community Corrections	\$ 9,798,900	\$ 18,839,350	\$ 18,299,235	(2.9)%
Corrections Admin / Command	8,533,113	9,758,588	9,841,583	0.9 %
Corrections CIP	3,768,603	68,807,230	2,830,000	(95.9)%
Corrections Support Services	15,951,260	24,636,665	19,552,901	(20.6)%
Fiscal & Operational Support	6,259,056	7,955,994	8,138,079	2.3 %
In-Custody Security Operations	68,420,860	73,449,892	82,375,812	12.2 %
In-Custody Support Services	49,618,951	50,570,784	62,145,588	22.9 %
Inmate Administrative Services	13,867,321	16,063,231	17,137,072	6.7 %
Department Total	\$ 176,218,064	\$ 270,081,734	\$ 220,320,270	(18.4)%

Funding Source Summary				
Special Revenue Funds	\$ 1,857,913	\$ 14,106,852	\$ 9,276,325	(34.2)%
General Fund and Sub Funds	170,591,548	190,866,652	208,213,945	9.1 %
Capital Construction Funds	3,768,603	65,108,230	2,830,000	(95.7)%
Department Total	\$ 176,218,064	\$ 270,081,734	\$ 220,320,270	(18.4)%

Authorized Positions	1,620	1,620	1,620	0.0 %
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Corrections

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position count remained unchanged. The personal services budget increased by 13.1% or \$21.5 million due to the increases to the Fraternal Order of Police (FOP) union contract that increased 17.0% mid-year in FY 2024-25 and increased an additional 5.0% in FY 2025-26.

Operating Expenses – The FY 2025-26 operating expense budget decreased by 13.9% or \$4.9 million from the FY 2024-25 budget primarily due to the new Food and Dietary budget contract being lower than expected, causing a decrease of 25.3% or \$1.9 million, and the Maintenance of Equipment budget decreased by 47.3% or \$379,609, from \$802,309 to \$422,700, caused by paying for the Key Tracer system’s three-year warranty in the FY 2024-25 budget, which is expensed once every three (3) years. The Maintenance of Buildings, Improvements, and Grounds is budgeted at \$459,352 to replace the flooring in the administrative areas of the Female Detention Center, Horizon, and the Booking & Release Center.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 21.8% or \$342,339 from the FY 2024-25 budget primarily due to one-time purchases for life-cycle replacements of computer equipment, which decreased by 36.5% or \$179,090. The budget includes funding to purchase replacement computers, laptops, Toughbooks, vehicle radios, IRecord hardware, golf carts, a narcotic detention K-9 dog, a therapy dog, and floor cleaning machines. In addition, five (5) replacement vehicles approved by the Vehicle Requirements Utilization Committee (VRUC) were included in the budget, and the weapons and firearms budget is \$374,000 to replace tasers that have reached the end of life, and approximately \$4,000 is budgeted to purchase handguns and parts.

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 95.9% or \$66.0 million from the FY 2024-25 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the current FY 2024-25 budget. The budget includes funding for a new Padded Cell Renovations project and the continuation of funding for the following projects: Rec Yards and Perimeter Fencing Maintenance, Corrections Video Visitation Enclosure, Horizon Medical Clinic Expansion, Booking and Release Center (BRC) Triage Screening Expansion, and Orange County Corrections Department (OCCD) Improvement to Facilities. Please refer to the detailed Capital Improvements section of this document for a complete listing of projects for the department.

Other – The FY 2025-26 budget does not reflect the State Criminal Alien Assistance Program (SCAAP) grant reimbursement, which is not known when the budget was adopted. The SCAAP grant reimbursement is based on the amount of available funding, number of applications submitted and then based on facilities’ size, inmate population, and budget.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for Corrections comes from the General Fund. The department also receives funding for staff training from the Corrections-Law Enforcement Education Fund and for inmate programs from the Inmate Welfare Fund. Funding for Corrections capital projects comes from the Capital Projects Fund.

The Corrections-Law Enforcement Education and Sheriff-Law Enforcement Education Funds are funded by a \$2.50 and \$2.00 additional court cost for each violation of a state penal or criminal statute, an Orange County ordinance, or citation for a non-criminal traffic infraction. These funds are equally divided and disbursed, one-half to the Sheriff for training and education of county law enforcement officers and one-half to Corrections for training and education of county corrections staff. The FY 2025-26 estimated revenue from fees for the Corrections-Law Enforcement Education portion is \$275,000.

The Inmate Welfare Fund receives revenue from the sale of commissary and personal items to inmates and a portion of booking and subsistence fees collected from inmates. The revenue is remitted from the private commissary provider in the form of sales commissions. This revenue is used to fund various programs for the overall benefit of inmates. Programs include faith-based programs and inmate community re-entry programs. Commissions from commissary sales for FY 2025-26 are estimated at \$3.0 million. Additional revenue is received through the collection of inmates booking and subsistence fees. These fees are collected to off-set jail costs and to supplement funding of inmate programs. The one-time booking fee is \$6.00 and the daily subsistence fee is \$2.25 for FY 2025-26.

Pay Phone Commission revenue was not budgeted for in FY 2025-26 due to the implementation of the Martha Wright-Reed Just and Reasonable Communications Act of 2022. This act prohibits the collection of commissions on inmate phone services. This resulted in a \$1.2 million decrease to the General Fund's revenue. However, the Corrections Department is now collecting Audio Visual Commission revenue for the new electronic mail contract's commissions from inmates and families sent and received emails and photos (Smart Communications). This has not been budgeted for in previous years and is anticipated to add \$100,000 to the General Fund's revenues.

Division: Community Corrections

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 8,979,941	\$ 10,654,482	\$ 11,117,014	4.3 %
Operating Expenditures	807,049	8,178,868	7,182,221	(12.2)%
Capital Outlay	11,910	6,000	0	(100.0)%
Total Operating	\$ 9,798,900	\$ 18,839,350	\$ 18,299,235	(2.9)%
Total	\$ 9,798,900	\$ 18,839,350	\$ 18,299,235	(2.9)%
Authorized Positions	115	115	115	0.0 %

Division: Corrections Admin / Command

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,981,665	\$ 3,848,778	\$ 3,975,761	3.3 %
Operating Expenditures	5,337,222	5,841,730	5,865,822	0.4 %
Capital Outlay	66,066	68,080	0	(100.0)%
Total Operating	\$ 8,384,953	\$ 9,758,588	\$ 9,841,583	0.9 %
Other	\$ 148,160	\$ 0	\$ 0	0.0 %
Total Non-Operating	\$ 148,160	\$ 0	\$ 0	0.0 %
Total	\$ 8,533,113	\$ 9,758,588	\$ 9,841,583	0.9 %
Authorized Positions	31	33	30	(9.1)%

Division: Corrections CIP

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Capital Improvements	\$ 3,768,603	\$ 68,807,230	\$ 2,830,000	(95.9)%
Total Non-Operating	\$ 3,768,603	\$ 68,807,230	\$ 2,830,000	(95.9)%
Total	\$ 3,768,603	\$ 68,807,230	\$ 2,830,000	(95.9)%

Division: Corrections Support Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 8,738,842	\$ 11,819,395	\$ 10,578,864	(10.5)%
Operating Expenditures	6,414,424	11,787,359	8,252,532	(30.0)%
Capital Outlay	797,995	1,029,911	721,505	(29.9)%
Total Operating	\$ 15,951,261	\$ 24,636,665	\$ 19,552,901	(20.6)%
Total	\$ 15,951,261	\$ 24,636,665	\$ 19,552,901	(20.6)%
Authorized Positions	119	79	85	7.6 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 3,779,343	\$ 4,264,377	\$ 4,452,374	4.4 %
Operating Expenditures	2,430,037	3,677,616	3,685,705	0.2 %
Capital Outlay	49,676	14,001	0	(100.0)%
Total Operating	\$ 6,259,056	\$ 7,955,994	\$ 8,138,079	2.3 %
Total	\$ 6,259,056	\$ 7,955,994	\$ 8,138,079	2.3 %
Authorized Positions	49	49	49	0.0 %

Division: In-Custody Security Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 66,853,237	\$ 71,322,356	\$ 80,426,202	12.8 %
Operating Expenditures	1,567,622	2,003,776	1,919,310	(4.2)%
Capital Outlay	0	123,760	30,300	(75.5)%
Total Operating	\$ 68,420,860	\$ 73,449,892	\$ 82,375,812	12.2 %
Total	\$ 68,420,860	\$ 73,449,892	\$ 82,375,812	12.2 %
Authorized Positions	699	732	696	(4.9)%

Division: In-Custody Support Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 47,165,860	\$ 47,376,743	\$ 58,941,494	24.4 %
Operating Expenditures	2,219,796	2,862,367	2,724,812	(4.8)%
Capital Outlay	233,295	331,674	479,282	44.5 %
Total Operating	\$ 49,618,951	\$ 50,570,784	\$ 62,145,588	22.9 %
Total	\$ 49,618,951	\$ 50,570,784	\$ 62,145,588	22.9 %
Authorized Positions	440	445	478	7.4 %

Division: Inmate Administrative Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 13,460,771	\$ 15,109,677	\$ 16,369,392	8.3 %
Operating Expenditures	406,550	953,554	767,680	(19.5)%
Total Operating	\$ 13,867,321	\$ 16,063,231	\$ 17,137,072	6.7 %
Total	\$ 13,867,321	\$ 16,063,231	\$ 17,137,072	6.7 %
Authorized Positions	167	167	167	0.0 %



**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Corrections Department

The Board of County Commissioners is charged with the responsibility of providing and maintaining correctional facilities for Orange County and for systems that support the facilities and their operations.

	Adopted FY 2025-26
Padded Cell Renovations	\$ 300,000
OCCD Impr. to Facilities	530,000
Rec Yards/Perimeter Fencing Maintenance	50,000
Corrections Video Visitation Enclosure	450,000
BRC Triage Screening Expansion	<u>1,500,000</u>
Department Total	\$ 2,830,000

Funding Mechanism:

Corrections projects are funded in the Miscellaneous Capital Projects fund.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Corrections											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	266,685	384,315	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	0	3,699,000	0	0	0	0	0	0	3,699,000
		Unit Subtotal	266,685	4,083,315	0	0	0	0	0	0	4,350,000
3842	1023	Padded Cell Renovations	0	0	300,000	1,260,000	0	0	0	0	1,560,000
		Unit Subtotal	0	0	300,000	1,260,000	0	0	0	0	1,560,000
4022	1023	Perimeter Security Project	590,939	1,028,056	0	0	0	0	0	0	1,618,995
		Unit Subtotal	590,939	1,028,056	0	0	0	0	0	0	1,618,995
4026	1023	Rec Yards/Perimeter Fencing Maintenance	130,892	797,072	50,000	0	0	0	0	0	977,964
		Unit Subtotal	130,892	797,072	50,000	0	0	0	0	0	977,964
4027	1023	Video Visitation System Replacement	0	800,000	0	0	0	0	0	0	800,000
		Unit Subtotal	0	800,000	0	0	0	0	0	0	800,000
4028	1023	North & South Perimeter Security Bldgs	225,024	4,174,977	0	0	0	0	0	0	4,400,001
		Unit Subtotal	225,024	4,174,977	0	0	0	0	0	0	4,400,001
4029	1023	Video Visitation Center Renovation	35,086	39,914	0	0	0	0	0	0	75,000
		Unit Subtotal	35,086	39,914	0	0	0	0	0	0	75,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections CIP											
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,948,364	5,417	0	0	0	0	0	0	1,953,781
		Unit Subtotal	1,948,364	5,417	0	0	0	0	0	0	1,953,781
4031	1023	Campus Security Upgrades	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
		Unit Subtotal	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
4033	1023	Horizon Renovations	830,325	17,169,675	0	0	0	0	0	0	18,000,000
		Unit Subtotal	830,325	17,169,675	0	0	0	0	0	0	18,000,000
4034	1023	FDC Renovations	265,742	3,134,258	0	0	0	0	0	0	3,400,000
		Unit Subtotal	265,742	3,134,258	0	0	0	0	0	0	3,400,000
4036	1023	Campus-wide Wi-Fi Project	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
		Unit Subtotal	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
4037	1023	Jail Management System	0	10,533,000	0	0	0	0	0	0	10,533,000
		Unit Subtotal	0	10,533,000	0	0	0	0	0	0	10,533,000
4040	1023	Corrections Video Visitation Enclosure	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000
		Unit Subtotal	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000
		Corrections CIP Subtotal	10,587,159	57,872,549	800,000	1,260,000	0	0	0	0	70,519,706

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
		Unit Subtotal	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
4032	1023	Corrections Future Expansion Property Acquisition	1,113,548	6,452	0	0	0	0	0	0	1,120,000
		Unit Subtotal	1,113,548	6,452	0	0	0	0	0	0	1,120,000
4038	1023	Horizon Medical Clinic Expansion	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
		Unit Subtotal	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
4039	1023	Corrections Training Facility	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
		Unit Subtotal	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
		Corrections Expansion Subtotal	1,117,925	8,502,075	1,500,000	1,500,000	8,000,000	0	0	13,500,000	34,120,000
Corrections Other											
4020	1023	Kitchen & Laundry Imp	5,385	9,056	0	0	0	0	0	0	14,440
		Unit Subtotal	5,385	9,056	0	0	0	0	0	0	14,440

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections Other											
4024	1023	OCCD Impr. to Facilities	1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
Unit Subtotal			1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
Corrections Other Subtotal			1,957,078	2,432,606	530,000	0	0	0	0	0	4,919,683
CORRECTIONS SUBTOTAL:			13,662,162	68,807,230	2,830,000	2,760,000	8,000,000	0	0	13,500,000	109,559,389

* Prior Expenditures is calculated using 3 or 5 years.

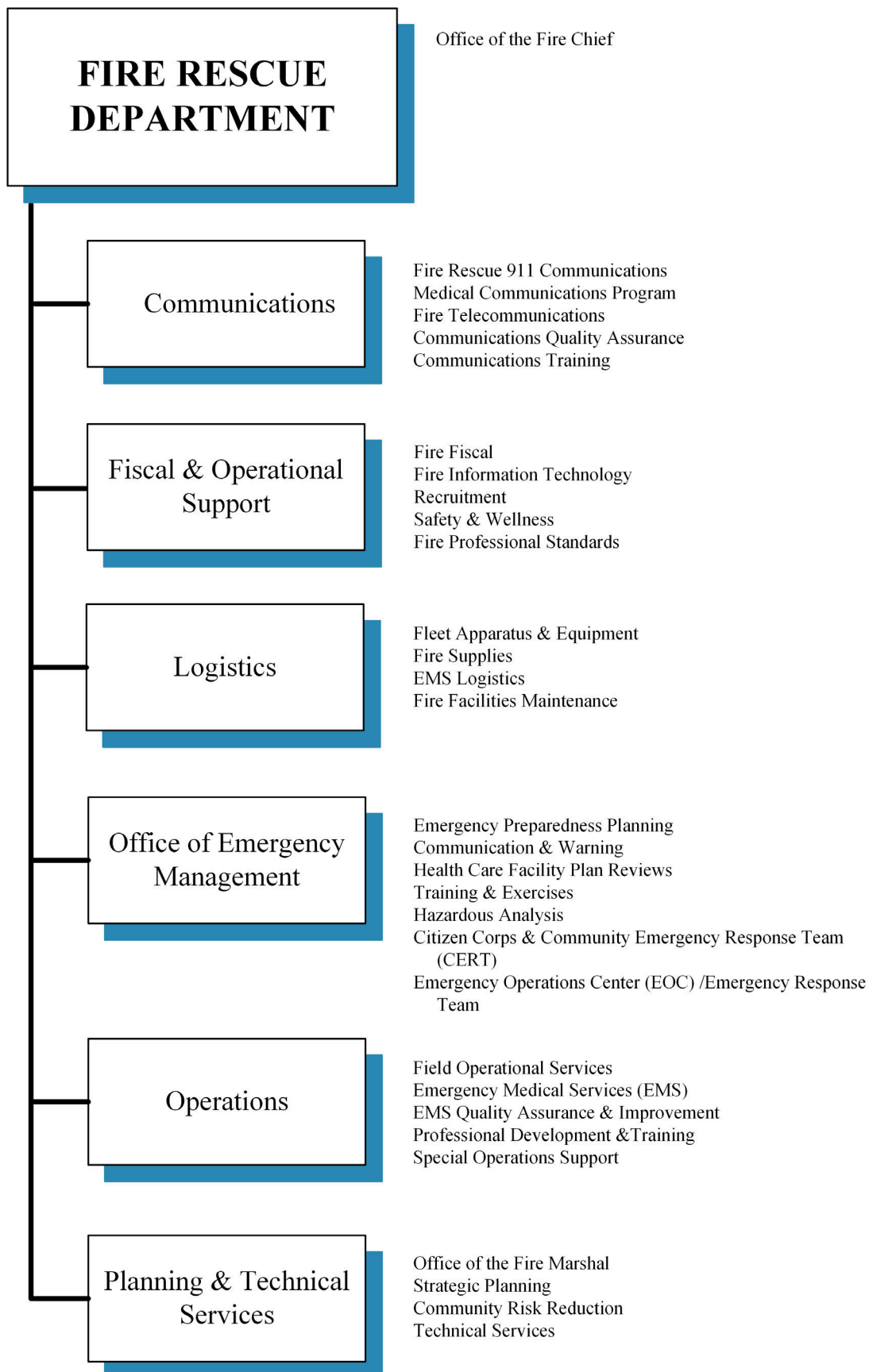


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Fire Rescue

Purpose Statement:

The Fire Rescue Department protects the public health and safety of Orange County citizens and visitors by providing fire prevention and control, emergency medical response, and post-fire services to save lives while reducing property loss and interruption of private and public services. The department coordinates with all emergency response agencies (local, state, and federal) to fulfill its mission through mitigation, planning, response, and recovery. Countywide fire protection is also provided for all forests and wetlands within Orange County through an agreement with the Florida Forest Service.

Program Descriptions:

- The **Communications Division**, a multi-disciplined Accredited Center of Excellence (ACE), is unwavering in its commitment to public safety through its essential functions of emergency telecommunications, radio telecommunications, and Computer-Aided Dispatch (CAD). The division's largest workgroup, housed in the Emergency Communications Center (ECC), provides public safety dispatch services for the Orange County Fire Rescue Department (OCFRD) and four (4) municipalities through contractual agreements. Services include processing emergency and non-emergency calls, providing lifesaving medical instructions over the phone to callers in need, coordinating the dispatch and assignment of field apparatus, managing hospital emergency room and Emergency Medical Services (EMS) Medical Director availability for the entire county, coordinating patient flow in the event of any Mass Casualty Incident (MCI) in the county, and functioning as the liaison between Orange County and the State Warning Point for all major incidents. The Telecom section oversees the design, implementation, administration, and maintenance of fire station alerting and agency-wide support for dial tone service, cell phones, Dispatch Consoles, and Land Mobile Radios (LMR).
- The **Fiscal & Operational Support Division** is comprised of the administration functions, which oversees the fiscal element and has the overall financial responsibility for all divisions within the department. This division also manages all promotional processes within the department, including career planning, recruitment, and the funding for IT equipment. The department's safety and wellness programs and public information services are also managed by this workgroup.

- The **Logistics Division** is the sustainable supply arm responsible for the procurement of equipment, medications and contract management that ensures the objective of station and fire fleet readiness. In addition, the division is accountable for the strategic programming of managing capital investments, researching industry products, vehicle specification and maintenance, building construction, building renovation, and all material needs for the effective operations of the entire department.



- The **Office of Emergency Management (OEM) Division**, by federal, state, and local laws, is responsible for the protection of life and property through a Comprehensive Emergency Management Program. This program consists of actions and activities that help prevent, prepare for, respond to, recover from, and mitigate the effects of disasters and/or emergencies in an all-hazards (natural, technological, and human-caused) approach within Orange County.
- The **Operations Division** is dedicated to responding to emergency calls with highly trained personnel who are both firefighters and Paramedics/Emergency Medical Technicians (EMTs). This division is responsible for primary patient care, transportation, and fire suppression services throughout Orange County. Additionally, it has mutual aid agreements and first response arrangements with neighboring municipalities. The Operations Division also oversees both certified and non-certified recruit training, ensuring that all field personnel receive comprehensive training from orientation through probationary status and continuing with ongoing career development and officer training. Beyond emergency services, the Operations Division is deeply involved in community service, engaging in public education, distributing smoke alarms, distributing pool alarms, conducting pre-incident planning, offering blood pressure screenings, and fostering positive interactions with the residents and visitors of Orange County, Florida at every opportunity.

Fire Rescue

- The **Planning and Technical Services Division** delivers strategic planning, data intelligence, life safety code review and inspections, and technical support services to the department and community. Strategic Planning is responsible for data collection, analysis, distribution, and presentation. Through data analysis, information is transformed, so the department can make informed decisions on managing its resources through a consistent and reliable method that guides policy development. Additionally, Strategic Planning functions to ensure continuity of professional credentialing of its Accreditation and Insurance Services Office (ISO) Rating. The division also oversees the Office of the Fire Marshal, which enforces the Florida Fire Prevention Code, Chapter 633 of the Florida Statutes, and related statutes and ordinances. Code enforcement administration ensures compliance in site, structure, and system design and construction and a continuous risk analysis of fire protection and building safety features in existing occupancies that protect the overall welfare of our citizens and guests. The divisional arm of technical services provides technology support to systems and its analysts.

FY 2024-25 Major Accomplishments:

Communications

- Upgraded the 911 phone system to the NextGen Viper 7.0 system and hosted training for employees, to improve call-handling efficiency, user experience, and overall system reliability.
- Implemented the Central Square Technologies (CST) Computer-Aided Dispatch (CAD) system and hosted training, ensuring a smooth transition to the new system. Dispatchers and firefighters who worked overtime on the dispatch floor received targeted training to support system adoption and maintain operational continuity.
- Purchased additional Motorola APX Next XE radios to expand the inventory for emergency deployments.
- Hosted a specialized Priority Dispatch Focus Group Training, featuring in-depth instruction on Emergency Fire Dispatch (EFD) Version 8, AQUA software, and breakout sessions covering critical topics such as Caller in Crisis, Training & Quality Assurance, and protocol refinement.
- Added an additional Alarms In Progress (AIP) position for units on the Fire Channel West Side (FCWS) of the county to assist with reducing some of the call demand.
- Orange County Fire Rescue received state approval to continue operating as a certified 911 Public Safety Telecommunicator (PST) Training Program.
- Successfully completed 36 public awareness events, further expanding our community outreach and engagement efforts.
- Training Specialist became a certified Cardiopulmonary Resuscitation (CPR) Instructor through the American Heart Association (AHA), allowing us to host in-house CPR training and recertification for new hires and existing staff, increasing efficiency and reducing dependency on external providers.
- Successfully hosted five (5) Call-Take Academies.

Fiscal & Operational Support

- Processed over 79,000 EMS transports for billing and collected over \$30 million in EMS Revenue.
- Provided strong fiscal management and operational support while maintaining a high level of service to the citizens and visitors of Orange County.

Logistics

- Construction completed on the new Fire Training Center. Fire Training Center now open and operating.
- 80% completion for construction of Fire Station 32.
- Finalized designs for Fire Station 48, completed 90% of designs for Fire Station 31, and began designing Fire Stations 49 and 78.
- Received nine (9) new LifePak-15 devices and 40 new Stryker Powerload devices.
- Completed security upgrades at Fire Station 51 and security fencing at Fire Stations 20, 77, 53, and 34.
- Nearing completion of Fire Station 52's bathroom renovation.
- Perfluoroalkyl and polyfluoroalkyl substances (PFAS), which are "forever chemicals" linked to cancer and other serious health effects, free gear trial initiated.
- Completion of the installation of EJ Ward automated fuel management solutions at all Fire Stations with fuel sites present.
- Installed 172 Ward No Smoke 2 filter systems on emergency response units, helping to reduce carcinogen exposure from diesel exhaust.
- Completed issuance of battery powered extrication tools on suppression units
- Self-Contained Breathing Apparatus (SCBA) Shop moved to a new site to enable growth and address needs.
- Purchased 50 new MG90 routers to replace first generation MG90 routers, which are used in response units' Mobile Data Computers (MDC) for internet connectivity when they are away from fire stations.
- Upgraded three (3) cascade systems to compressor and installed two (2) new compressors.
- Placed Medic 9 Transport Units into service at Fire Station 52.

Fire Rescue

- Deployed six (6) new Rescue Transport units to the field, seven (7) Fire Suppression units, four (4) Aerials, two (2) 95' platforms, two (2) 75ft Quints, two (2) Tankers, two (2) F250 gasoline trucks, one (1) F150, and two (2) Toyota RAV 4 SUVs.

Office of Emergency Management

- Received and managed \$1.6 million in emergency management grant funding to continue preparing for threats and hazards to our community.
- Participated in five (5) large-scale community exercises covering a variety of hazards including tornadoes, cyber threats, hurricanes, protests and mass violence events such as responding to active shooter events.
- Conducted 38 training sessions and 23 outreach presentations providing disaster preparedness information to community groups, leadership, businesses, and partners.
- Reviewed comprehensive emergency plans for 248 health care facilities, including hospitals, stand-alone emergency departments, surgery centers, nursing homes, and assisted living facilities, to maintain compliance in preparation for any major emergency that could affect their facility.
- Provided three (3) health care facility workshop sessions for executive directors/administrators to facilitate continued education and partnership.
- Hosted the 2025 Orange County Hurricane Expo with over 1,200 attendees and 62 vendors. The Office of Emergency Management (OEM) distributed weather radios, preparedness guides, battery operated radios, and first aid kits to residents. This event is held to prepare our Orange County residents to be prepared for impacts caused by a hurricane.
- Partnered with Duke Energy for a \$19,875 Grant to purchase two (2) WeatherSTEM Monitoring Systems to support two (2) rural fire stations (Stations 84 & 20). This equipment will allow fire rescue personnel to safely serve our community during severe weather events.
- Managed the 2022 Edward Byrne Memorial Justice Grant for Public Safety in the amount of \$397,070.
- Managed the 2023 Edward Byrne Memorial Justice Grant for Public Safety in the amount of \$438,256.
- Managing the 2024 Edward Byrne Memorial Justice Grant for Public Safety in the amount of \$383,673.
- Managed the Public Assistance Grant reimbursement process related to Hurricane Ian with all projects estimated around \$33.0 million.
- Managed the Public Assistance Grant reimbursement process related to Hurricane Milton with all projects estimated at around \$18.0 million.

- Coordinated all activities of The Local Mitigation Strategy (LMS) Working Group. Developed and submitted a list of high priority mitigation project requests to be funded under the \$21 million Hazard Mitigation Grant Program (HMGP). Hurricane Milton HMGP was allocated \$18,356,165.00 and Hurricane Debby was allocated \$2,720,806.15.

Operations

- Trained 113 new personnel in the Recruit Firefighter Orientation Academy.
- Continued the expansion Rescue Diver Program to deploy additional dive equipment throughout the County.
- Purchased multiple advanced hazmat monitors funded by the Urban Areas Security Initiative (UASI) and the State Homeland Security Grant Programs (SHSGP).
- Participated with local partners in Active Shooter Hostile Event Response (ASHER) Large Scale Drills at Orange County Schools and local businesses.
- Continued to expand Unmanned Aerial Vehicle Program, providing incident commanders with enhanced reconnaissance during complex operations.
- Trained 86 Firefighters to become state certified Paramedics to enhance life-saving service delivery to the community. Increasing the number of Paramedics to over 725.
- Completed the bi-annual EMT/Paramedic certification renewals for 725 Paramedics and 557 Emergency Medical Technicians. Completed the bi-annual EMT/Paramedic license renewals for 725 Paramedics and 557 Emergency Medical Technicians.
- Completed the renewal certification for over 181 state Advanced Life Support (ALS) vehicle permits.
- Expanded a pre-hospital whole blood program to increase the survivability of patients who experience blood loss from a traumatic injury.
- Provided 115 units of whole blood to 92 patients.
- Hosted the Orange County Preceptor Academy, providing over 6,000 hours of training to 74 attendees from eight (8) agencies.
- Worked with hospital partners to reduce the off-load delays for transport units.
- Continued to train Paramedics and Emergency Medical Technicians on High Performance CPR to increase the chance of survivability for patients in cardiac arrest. Increased Return of Spontaneous Circulation (ROSC) discharged patients to 12.5%, which placed Orange County Fire Rescue above the state (12.3%) and national (10.5%) average.

Fire Rescue

- Conducted compliance reviews of over 2,669 controlled narcotic medication administrations to ensure compliance with local policies and procedures, as well as state and federal laws.
- Reviewed over 1,862 radio interactions with the Office of the Medical Director from field crews requesting medical authorization for patient care.
- Reviewed the completion of over 780 transport unit inspections to ensure compliance with local and state requirements.
- Worked with the Office of the Medical Director to improve the preparation and response to large gathering events.

Planning & Technical Services

- Conducted over 36,500 Fire Prevention Code Inspections:
 - 11,800 New Construction, Fire Protection System, Use Permit, and Tent Permit Inspections
 - 24,700 Existing Occupancy Inspections
- Completed 11,500 plans reviews and issued 16,300 permits.
- Oversaw the annual testing and compliance of 26,800 fire hydrants.
- Completed over 2,200 Trade Show and Special Event Inspections.
- Continued process of expanding Existing Occupancy inspection services to align with Florida Fire Prevention Code requirements.
- Expanded the Community Risk Reduction program to deliver fire prevention education to all age groups including Seniors and modified the program as needed based on identified risks in the community.
- Created a Central Florida Network among public safety agencies to build a centralized approach to Community Risk and refreshed documentation within Community Risk to build safety messaging across all program areas.
- Improved the Car Seat Inspection program by adding certified Car Seat Technicians.
- Increased the Fire Station Open House program through additional open houses and messaging to the community.
- Completed a Fire Station Location Study.

FY 2025-26 Department Objectives:

Communications

- Re-establish a formal Alarms-in-Progress (AIP) Training Academy designed to prepare dispatchers for high-priority alarm calls using scenario-based learning and performance evaluations.

- Develop and implement a comprehensive mapping training module that focuses on addressing and correcting common dispatcher errors.
- Implement Genesis PULSE software, a powerful all-in-one tool that promises to enhance our operations with live vehicle tracking, weather, recording/replay capabilities, reporting with analytics, partnerships, a mobile app with WAZE integration, and much more.
- Recruit and certify an additional 10 Communications Training Officers (CTOs) to strengthen the training program.
- Facilitate quarterly professional development workshops for CTOs to enhance instructional skills, encourage collaboration, and maintain consistency in training practices across all shifts and divisions.
- For the first time, we will submit a dual re-accreditation package for both our Medical and Fire protocol through the International Academy of Emergency Dispatch.

Fiscal & Operational Support

- Continue to provide strong fiscal management and operational support while maintaining a high level of service to the citizens and visitors of Orange County.

Logistics

- Begin construction of Fire Stations 48 and 31.
- Finalize designs for Fire Station 49 and 78.
- Install security cameras at all Fire Stations.
- Remodel two (2) Fire Stations kitchen to stainless steel.
- Begin bathroom renovations for three (3) Fire Stations.
- Install three (3) new cascade systems with compressors and fill stations at selected fire stations.
- Purchasing additional new MG90 routers to replace first generation MG90 routers.
- Order seven (7) Pumpers, 13 Transport Rescues, one (1) Aerial 95' Platform, two (2) Woods trucks, one (1) Lube Truck, one (1) Transport for Medic 9, and one (1) pumper for Station 54.

Office of Emergency Management

- Maintain current accreditation through The Emergency Management Accreditation Program (EMAP).
- Participate in year two (2) of the EMAP Pilot Program that breaks the re-accreditation process into four (4) specific time frames for completing specific standards during each year of the four-year re-accreditation process.
- Continue to provide basic and advanced training opportunities in All-Hazards Incident Management to a wide variety of stakeholders.

Fire Rescue

- Conduct frequent exercises to practice Orange County Government and partner agencies' ability to respond to and recover from a wide variety of hazards.
- Continuously educate the community on disaster preparedness at local area events, training, classes, workshops, conferences, and speaking engagements.
- Research and apply for all applicable grant funding to support Orange County Government, residents, visitors and our partners.

Operations

- Begin teaching Firefighter certification and advanced Special Operations classes at the new Orange County Fire Rescue Training Center.
- Continue to hold Command School Academies for various supervisory ranks.
- Continue to train and certify additional Firefighters to become state certified Paramedics to enhance life-saving service delivery to the community.
- Continue to purchase additional dive equipment to implement additional dive capable units.
- Increase marine rescue fleet to include two (2) - 22' center console dive rescue boats.
- Increase diver safety with the purchase of wired underwater communications systems.
- Continue to expand on developing partnerships with business, schools, and churches for future Active Shooter Hostile Event Response (ASHER) Training.
- Expand leadership training for company officers.

Planning & Technical Services

- Continue to expand the Community Risk Reduction Services programming.
- Continue to expand Existing Occupancy inspection services to align with Florida Fire Prevention Code requirements.
- Evaluate a formal analysis on fire station locations and resources to meet service delivery needs.
- Continue to provide statistical reports that allows for data driven decision making.
- Increase data analysis and reporting within Planning.
- Implement a National Emergency Response Information System (NERIS) compliant records management system.

Fire Rescue

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Office of Emergency Management				
– Number of Citizens Trained		596	1,000	1,000
<i>Citizens are trained on disaster preparedness and basic response skills such as fire safety and first aid.</i>				
Fire Communication				
– Total Number of 911 Calls Received		123,588	130,000	130,000
<i>National Fire Protection Association (NFPA1221 Standard)</i>				
– % of 911 Calls Answered in 15 Seconds		97%	95%	95%
<i>(NFPA1221 Standard)</i>				
– Emergency Medical Dispatch Protocol Compliance		97%	95%	95%
<i>International Academy of Emergency Dispatch (IAED)</i>				
– % of Incidents Dispatched in 60 Seconds		89%	90%	90%
<i>(NFPA1221 Standard)</i>				
Fire Logistics Division				
– % of Other Vehicles* PM Meeting Completion Time Standards		59%	100%	100%
<i>*Vehicles are Emergency Vehicles excluding Fire Engines; PM or Preventive Maintenance</i>				
– % of Fire Engine PM Meeting Completion Time Standards		97%	90%	90%
Fire Operations				
– Total Number of Fire Service Alarms		35,015	34,000	34,000
– Total Number of EMS Alarms		100,048	107,000	107,000
– Number of Units Responding to Incidents		293,358	305,000	305,000
– % Compliance w/ Unit Turn Out Time in 80 Sec. for Fire Calls		77%	90%	90%
<i>– Emergency response standard is based on the Orange County Comprehensive Plan</i>				
– % Compliance w/ Unit Turn Out Time in 60 Sec. for EMS Calls		64%	90%	90%
<i>Emergency response standard is based on the Orange County Comprehensive Plan.</i>				
– % Compliance w/ First Unit Arrival Time in 7 Min. Urban Low Travel		61%	90%	90%
– % Compliance w/ First Unit Arrival Time in 5 Min. Urban High Travel		34%	90%	90%
– % Compliance w/ First Unit Arrival Time in 13 Min. Rural Low Travel		42%	90%	90%
– % Compliance w/ First Unit Arrival Time in 9 Min. Rural High Travel		67%	90%	90%
Fire Planning & Technical Services				
– Total Number of Plans Reviewed		13,490	16,000	16,000
– % of New Constr. Plans Review Completed in 21 Days		96%	90%	90%
– % of Interior Alterations Plans Review Completed in 7 days		95%	90%	90%
– % of Fire Protection Sys. Plans Review Completed in 10 Days		67%	90%	90%

Department: Fire Rescue

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 211,738,175	\$ 260,007,457	\$ 325,855,564	25.3 %
Operating Expenditures	58,725,249	78,209,328	80,736,566	3.2 %
Capital Outlay	11,187,276	39,081,229	28,145,609	(28.0)%
Total Operating	\$ 281,650,700	\$ 377,298,014	\$ 434,737,739	15.2 %
Capital Improvements	\$ 34,047,008	\$ 71,695,341	\$ 29,150,000	(59.3)%
Debt Service	518,998	529,256	529,256	0.0 %
Grants	245,933	0	0	0.0 %
Reserves	0	79,839,630	65,310,367	(18.2)%
Total Non-Operating	\$ 34,811,939	\$ 152,064,227	\$ 94,989,623	(37.5)%
Department Total	\$ 316,462,639	\$ 529,362,241	\$ 529,727,362	0.1 %

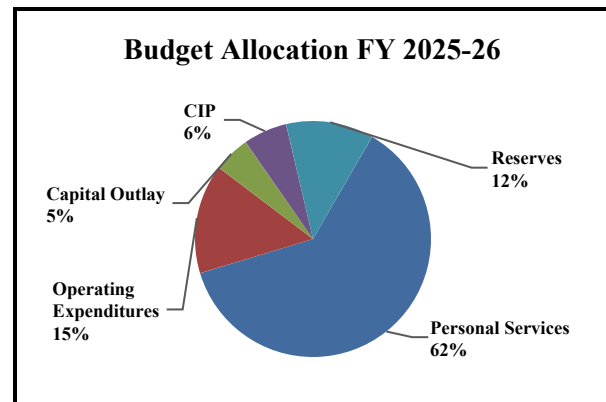
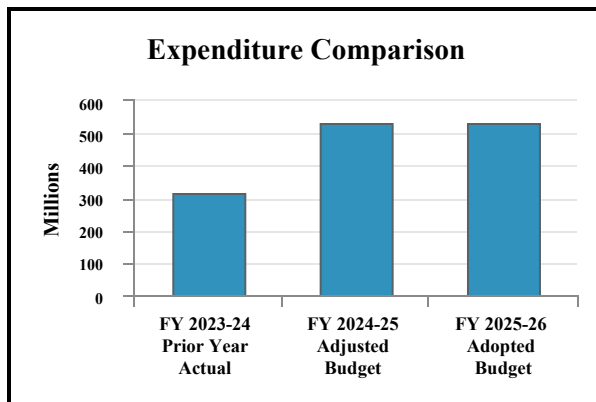
Expenditures by Division / Program				
Fire Communication	\$ 9,191,951	\$ 15,578,482	\$ 15,806,741	1.5 %
Fire Logistics Division	72,552,914	143,274,016	109,762,758	(23.4)%
Fire Operations	193,745,836	237,784,993	295,028,811	24.1 %
Fire Planning & Technical Services	6,314,248	13,633,791	14,461,915	6.1 %
Fiscal & Operational Support	30,999,162	116,330,128	92,702,691	(20.3)%
Office of Emergency Management	3,634,558	2,736,131	1,939,746	(29.1)%
State Fire Control	23,970	24,700	24,700	0.0 %
Department Total	\$ 316,462,639	\$ 529,362,241	\$ 529,727,362	0.1 %

Funding Source Summary				
Special Revenue Funds	\$ 308,122,033	\$ 498,997,650	\$ 519,400,602	4.1 %
General Fund and Sub Funds	1,753,681	2,302,064	2,220,080	(3.6)%
Capital Construction Funds	6,586,925	28,062,527	8,106,680	(71.1)%
Department Total	\$ 316,462,639	\$ 529,362,241	\$ 529,727,362	0.1 %

Authorized Positions				
	1,609	1,644	1,680	2.2%

Fire Rescue

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position net change is an increase of 36 positions to promote operational efficiencies and to maintain the current level of services. Twenty-three of the new positions will cover the new EPIC Universal International Drive area.

36 New Positions FY 2025-26

EPIC Universal International Drive

- 4 – Engineer Paramedic 56, Operations Division (Engine 54)
- 9 – Firefighter Paramedic 56, Operations Division (Engine 54)
- 4 – Lieutenant Paramedic 56, Operations Division (Engine 54)
- 3 – Emergency Medical Technician 12hr, Operations Division (Medic Unit)
- 3 – Paramedic 12hr, Operations Division (Medic Unit)

Other Fire Rescue Positions

- 1 – Administrative Assistant, Fire Rescue Professional Standards
- 1 – District Maintenance Supervisor, Logistics Division
- 2 – Facilities Management Maintenance Coordinator, Logistics Division
- 1 – Program Supervisor, Logistics Division
- 1 – Industrial Electrician II, Logistics Division
- 1 – Industrial Mechanic II, Logistics Division
- 1 – Operations Technician, Logistics Division
- 1 – PPE Technician, Logistics Division
- 1 – Senior HVAC Mechanic, Logistics Division
- 1 – Senior Operations Technician, Logistics Division
- 1 – Lieutenant 40, Operations Division
- 1 – Program Coordinator, Operations Division

Operating Expenses – The FY 2025-26 operating expenses budget increased by 3.2% or \$2.5 million from the FY 2024-25 budget. Funding includes an increase to the Maintenance of Buildings, Improvements, and Grounds budget of 19.2% or \$709,561, from \$3.7 million to \$4.4 million, for the new training center and to maintain aging infrastructure. Clothing and Wearing Apparel increased by 12.0% or \$853,482, from \$7.1 million to \$7.9 million, to continue purchasing perfluoroalkyl and polyfluoroalkyl substances (PFAS), which are “forever chemicals” that are linked to cancer and other serious health effects, free gear and providing new bunker gear for new hires. Payments to Other Government Agencies increased by 10.0% or \$579,015 primarily due to the intergovernmental transfer to the State of Florida for the Florida Medicaid Managed Care Emergency Medical Services (EMS) Supplemental Payment Program. Indirect costs increased by 50.0% or \$750,000, from \$1.5 million to \$2.3 million, but actual indirect costs were \$14.2 million per cost allocation study prepared by an outside consultant.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 28.0% or \$10.9 million from the FY 2024-25 budget due to a one-time purchase of heavy equipment and rolling stock in FY 2024-25. The budget of \$28.1 million funds items such as replacement of equipment, heavy apparatus, computer, software, and rolling stock. Also, this budget includes \$2.3 million in funding for nine (9) replacement vehicles and 26 new vehicles approved by the Vehicle Requirements Utilization Committee (VRUC); \$2.4 million in funding to replace mobile portable radios; \$855,505 in funding to replace Lifepack-15 Cardiac Monitors and 10 Stryker Powerload Devices; and \$17.0 million for heavy apparatus such as fire trucks and rescues.

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 59.3% or \$42.5 million from the FY 2024-25 budget. The majority of the decrease was due to the timing of re-budgets for capital projects from the FY 2024-25 budget. This budget includes funding to continue capital projects such as: Fire Station #31, Fire Station #78, and Facilities Management Projects to maintain and update Fire facilities. There are also three (3) new projects included in the FY 2025-26 budget: Fire Station #49, Fire Station #57, and the Fire Department Logistical Staging Center. Please refer to the detail Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service - The FY 2025-26 debt services is budgeted at \$529,256 for capital leases principal and interest payments.

Grants – The FY 2025-26 grants budget is budgeted at zero. However, in the past, funding has been used to provide contribution to outside agencies, such as the Orange County School Board for Hurricane Ian shelter work.

Reserves – The FY 2025-26 reserves budget includes an MSTU reserve level of \$61.9 million. The Fire Impact Fee fund reserves is budgeted at \$3.4 million for FY 2025-26.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for Fire Rescue is derived from Special Revenue Funds. Unincorporated ad valorem revenue is the largest revenue source for the Fire Rescue Department and increased by \$23.8 million or 7.3% to \$351.3 million in FY 2025-26, which is approximately 85% of total revenues received. Fees, service charges, and other revenues make up approximately 15% of total revenues. These sources include Emergency Medical Services (EMS) transport service fees, false alarm fees, hazardous material recovery fees, and Fire Marshal fees. Collectively, these revenues support the continued delivery of essential public safety and emergency response services. For FY 2025-26, EMS Transport fees are budgeted at \$31.2 million, which is an increase of 3.8% or \$1.2 million over the FY 2024-25 budget. All fees for services, including the Office of the Fire Marshal, increased by 3.0% and EMS Transport fees increased by 2.64%, as dictated by the Consumer Price Index (CPI).

The General Fund and various grants provide funding for the Office of Emergency Management under the Fire Rescue Department.

Capital Construction Funds are supported by county ad valorem capital construction funds and commercial and residential Fire Impact fees, which are budgeted at \$3.0 million to fund Fire Rescue capital expenses.

Division: Fire Communication

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 6,328,535	\$ 9,090,123	\$ 11,014,892	21.2 %
Operating Expenditures	552,580	1,799,719	1,714,349	(4.7)%
Capital Outlay	1,477,310	3,483,930	3,077,500	(11.7)%
Total Operating	\$ 8,358,425	\$ 14,373,772	\$ 15,806,741	10.0 %
Capital Improvements	\$ 833,526	\$ 1,204,710	\$ 0	(100.0)%
Total Non-Operating	\$ 833,526	\$ 1,204,710	\$ 0	(100.0)%
Total	\$ 9,191,951	\$ 15,578,482	\$ 15,806,741	1.5 %
Authorized Positions	67	79	79	0.0 %

Division: Fire Logistics Division

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,952,607	\$ 5,234,570	\$ 6,435,616	22.9 %
Operating Expenditures	27,564,281	34,332,303	38,071,399	10.9 %
Capital Outlay	7,996,659	31,944,435	22,769,502	(28.7)%
Total Operating	\$ 40,513,547	\$ 71,511,308	\$ 67,276,517	(5.9)%
Capital Improvements	\$ 31,806,267	\$ 70,385,490	\$ 29,150,000	(58.6)%
Debt Service	233,100	233,101	233,101	0.0 %
Reserves	0	1,144,117	13,103,140	1045.3 %
Total Non-Operating	\$ 32,039,367	\$ 71,762,708	\$ 42,486,241	(40.8)%
Total	\$ 72,552,914	\$ 143,274,016	\$ 109,762,758	(23.4)%
Authorized Positions	50	51	61	19.6 %

Division: Fire Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 190,013,897	\$ 227,705,920	\$ 289,420,934	27.1 %
Operating Expenditures	2,928,746	7,675,122	4,322,435	(43.7)%
Capital Outlay	517,295	2,110,509	992,000	(53.0)%
Total Operating	\$ 193,459,938	\$ 237,491,551	\$ 294,735,369	24.1 %
Debt Service	\$ 285,897	\$ 293,442	\$ 293,442	0.0 %
Total Non-Operating	\$ 285,897	\$ 293,442	\$ 293,442	0.0 %
Total	\$ 193,745,835	\$ 237,784,993	\$ 295,028,811	24.1 %
Authorized Positions	1,371	1,374	1,399	1.8 %

Division: Fire Planning & Technical Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 6,044,179	\$ 13,176,033	\$ 14,025,300	6.4 %
Operating Expenditures	205,303	457,522	436,615	(4.6)%
Capital Outlay	64,766	236	0	(100.0)%
Total Operating	\$ 6,314,248	\$ 13,633,791	\$ 14,461,915	6.1 %
Total	\$ 6,314,248	\$ 13,633,791	\$ 14,461,915	6.1 %
Authorized Positions	86	105	105	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 3,567,174	\$ 3,575,731	\$ 3,841,712	7.4 %
Operating Expenditures	26,797,883	32,696,482	35,364,307	8.2 %
Capital Outlay	634,105	1,359,689	1,286,732	(5.4)%
Total Operating	\$ 30,999,162	\$ 37,631,902	\$ 40,492,751	7.6 %
Debt Service	\$ 0	\$ 2,713	\$ 2,713	0.0 %
Reserves	0	78,695,513	52,207,227	(33.7)%
Total Non-Operating	\$ 0	\$ 78,698,226	\$ 52,209,940	(33.7)%
Total	\$ 30,999,162	\$ 116,330,128	\$ 92,702,691	(20.3)%
Authorized Positions	25	25	26	4.0 %

Division: Office of Emergency Management

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 831,783	\$ 1,225,080	\$ 1,117,110	(8.8)%
Operating Expenditures	652,486	1,223,480	802,761	(34.4)%
Capital Outlay	497,141	182,430	19,875	(89.1)%
Total Operating	\$ 1,981,410	\$ 2,630,990	\$ 1,939,746	(26.3)%
Capital Improvements	\$ 1,407,215	\$ 105,141	\$ 0	(100.0)%
Grants	245,933	0	0	0.0 %
Total Non-Operating	\$ 1,653,148	\$ 105,141	\$ 0	(100.0)%
Total	\$ 3,634,558	\$ 2,736,131	\$ 1,939,746	(29.1)%
Authorized Positions	10	10	10	0.0 %

Division: State Fire Control

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 23,970	\$ 24,700	\$ 24,700	0.0 %
Total Operating	\$ 23,970	\$ 24,700	\$ 24,700	0.0 %
Total	\$ 23,970	\$ 24,700	\$ 24,700	0.0 %



**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Fire Rescue Department

The Fire Rescue Department annually evaluates equipment and facility needs, and recommends funding for projects to provide for the public safety of the citizens of Orange County.

	Adopted FY 2025-26
Fire Station #49 - Horizon's West	\$ 2,000,000
Fire Station #57 - Orange County Convention Center	5,000,000
FD Logistical Staging Center	1,000,000
Fire Station #78 (Boggy Creek)	6,000,000
Facilities Management	6,750,000
Fire Station #31 (Dr. Phillips)	7,500,000
Fire Station #48 (Avalon & Lake Ingram)	900,000
Department Total	\$ 29,150,000

Funding Mechanism:

Funding for projects that are not specifically growth-related is derived from the Orange County Fire MSTU. Projects that can be identified as providing for growth-related needs may use funding from Fire Impact Fees collected from building permits issued for new construction.

Operating expenses associated with Fire Rescue capital projects consist of personnel to staff new fire stations, vehicle maintenance on new rescue units, maintenance on equipment, and general facility maintenance.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0606	1009	Fire Station #49 - Horizon's West	0	0	2,000,000	6,500,000	1,500,000	0	0	0	10,000,000
	1046	Fire Station #49 - Horizon's West	0	0	0	1,500,000	3,500,000	3,150,000	0	0	8,150,000
		Unit Subtotal	0	0	2,000,000	8,000,000	5,000,000	3,150,000	0	0	18,150,000
0626	1009	Fire Station #57 - Orange County Convention Center	0	0	5,000,000	0	0	0	0	0	5,000,000
		Unit Subtotal	0	0	5,000,000	0	0	0	0	0	5,000,000
0627	1009	FD Logistical Staging Center	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
		Unit Subtotal	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
0661	1009	Fire Station #78 (Boggy Creek)	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
		Unit Subtotal	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
0662	1009	Fire Station #73 (Taft)	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
		Unit Subtotal	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
0727	1023	INVEST - Training Facility	9,346,220	7,653,781	0	0	0	0	0	0	17,000,001
	5896	ARPA-RR Fire Training Facility	25,379,546	10,704,977	0	0	0	0	0	0	36,084,523
		Unit Subtotal	34,725,766	18,358,758	0	0	0	0	0	0	53,084,524
0771	1009	Enhance CAD	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998
		Unit Subtotal	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0772	1009	Facilities Management	3,044,866	4,669,363	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	34,464,229
	1023	Facilities Management	4,236,884	4,097,747	0	0	0	0	0	0	8,334,630
		Unit Subtotal	7,281,750	8,767,110	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	42,798,859
0797	1009	Fire Station #80	197,355	7,847	0	0	0	0	0	0	205,202
	5896	ARP1-RR Fire Station #80	6,514,843	2,781	0	0	0	0	0	0	6,517,624
		Unit Subtotal	6,712,199	10,628	0	0	0	0	0	0	6,722,826
0798	1046	Fire Station #32 (Orange Lake)	307,541	1,223,184	0	0	0	0	0	0	1,530,725
	5896	ARP1-RR Fire Station #32	2,430,233	5,851,804	0	0	0	0	0	0	8,282,037
		Unit Subtotal	2,737,774	7,074,988	0	0	0	0	0	0	9,812,762
0803	1023	EOC Renovations	2,694,859	105,141	0	0	0	0	0	0	2,800,000
		Unit Subtotal	2,694,859	105,141	0	0	0	0	0	0	2,800,000
0804	1009	Fire Station #31 (Dr. Phillips)	0	3,200,000	3,800,000	0	0	0	0	0	7,000,000
	1046	Fire Station #31 (Dr. Phillips)	0	2,000,000	3,700,000	780,000	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,194,901	650,000	0	0	0	0	0	0	1,844,901
		Unit Subtotal	1,194,901	5,850,000	7,500,000	780,000	0	0	0	0	15,324,901
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,262,082	713,911	0	0	0	0	0	0	6,975,993
		Unit Subtotal	6,262,082	713,911	0	0	0	0	0	0	6,975,993

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0808	1046	Fire Station #48 (Avalon & Lake Ingrim)	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000
		Unit Subtotal	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000
8640	5896	ARP1-RR Fire Heavy Equipment	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
		Unit Subtotal	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
		FIRE RESCUE SUBTOTAL:	71,669,387	71,695,341	29,150,000	25,292,500	19,012,500	8,400,000	4,000,000	0	229,219,726

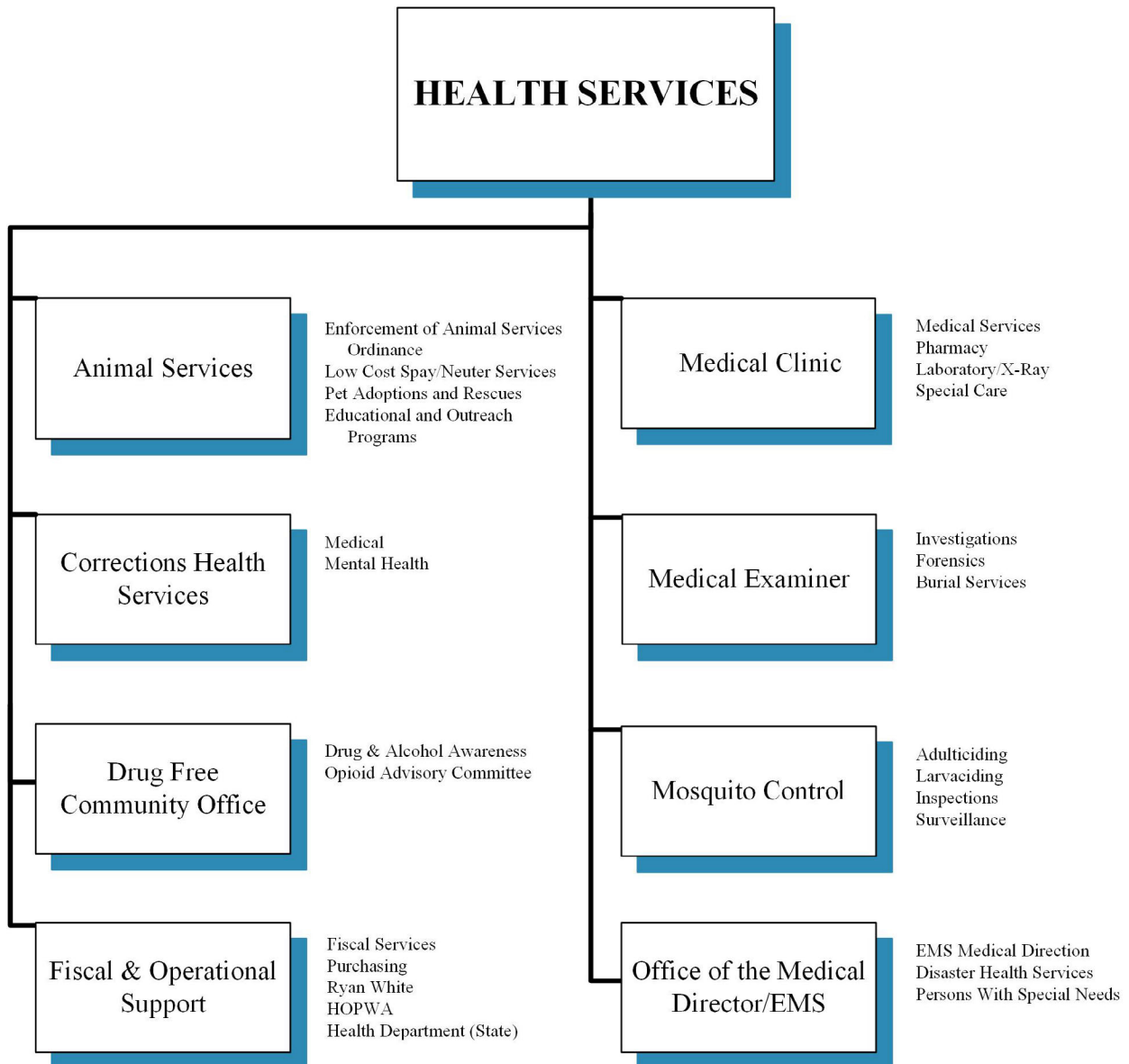
* Prior Expenditures is calculated using 3 or 5 years.

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Health Services

Purpose Statement:

The Health Services Department provides services that promote the health and welfare of Orange County citizens. Through effective planning, management, and delivery of health and human services, quality of life in our community is enhanced. The Corrections Health Services (CHS) Division provides medical and mental health services to inmates housed at the jail. Although CHS is a component of Corrections, the division reports to the Health Services Department.

Program Descriptions:

- The **Animal Services Division** provides critical services for the protection of the health and safety of Orange County citizens and its pet population. Services include enforcing state statutes and county codes, providing a spay/neuter voucher program for qualifying low-income residents, promoting pet adoptions, and offering extensive community education and outreach initiatives.
- The **Corrections Health Services (CHS) Division** provides medical, dental, and mental health services to inmates. This includes provision of medications, maintenance of health, and the control of pre-existing illness. Specialty and necessary hospital care are arranged when clinically necessary.
- The **Drug Free Community Office** monitors and oversees Opioid Settlement Fund initiatives that address and reduce the impact of addiction and opioid use disorder in Orange County. The Coalition collaborates with local and state prevention, enforcement, and treatment to implement a comprehensive strategic plan that strives to engage, advocate, and bring awareness about alcohol and other substance abuse issues in the community. The Orange County Drug Free Coalition has more than seventy volunteers providing their time and expertise in prevention, enforcement, and treatment to build a safe, healthy, and drug-free community.
- The **Emergency Medical Services (EMS)** program facilitates the delivery of out-of-hospital emergency medical care by all providers in Orange County. In addition, EMS coordinates disaster health services during disasters.
- The **Fiscal and Operational Support Division** provides administrative services for the entire Orange County department, as well as coordinating projects with the Florida Department of Health. The areas of responsibility include the administration and coordination of fiscal resources and technology functions in order to increase efficiency and program coordination. The division is also responsible for administering federal grants, including the Ryan White Part A and Ending the HIV Epidemic grants. These grants address the health needs of persons living with

Human Immunodeficiency Virus (HIV) by funding primary health care and support services for qualified individuals residing in Orange, Seminole, Osceola, and Lake Counties through a network of not-for-profit organizations.



- The **Medical Clinic Division** provides a full array of healthcare services in partnership with the Primary Care Access Network (PCAN). This partnership represents our community's safety-net providers and other organizations dedicated to improving access to healthcare for uninsured residents of Orange County. In addition to contract oversight to support PCAN's health care clinics, the Orange County Medical Clinic (OCMC) offers a full array of specialty medical services through a paid and volunteer network of providers, including nursing case management, Orlando Regional Healthcare's Internal Medicine Residency program, Florida Hospital's Heart Failure Clinic, and Shepherd's Hope after hours clinics on Monday, Tuesday, and Wednesday evenings. In addition, the Outlook Clinic for Anxiety and Depression is co-located at OCMC and provides mental health services for the uninsured. The OCMC also offers onsite X-Ray and pharmacy services to its patients.
- The **Medical Examiner's Office** performs quality and efficient medico-legal investigations to determine the cause and manner of specified deaths. The office also performs investigations when a body is brought into the state without proper medical certification, or when a body is to be cremated, dissected, or buried at sea. Florida Statute, Chapter 406, mandates all of the above functions.
- The **Mosquito Control Division** provides control of disease transmitting and nuisance mosquitoes in Orange County. The principles of Integrated Mosquito Management (IMM) are utilized to control mosquito populations. IMM incorporates all available technologies and methodologies to control mosquitoes while attempting to reduce dependence on traditional chemical control. This includes eliminating mosquito breeding sites and using safe, environmentally-sound bio-control agents. Surveillance for mosquito-borne diseases, such as Eastern Equine Encephalitis, St. Louis Encephalitis, West Nile Encephalitis are conducted year-round with an increased focus on Zika virus monitoring and education for the public.

Health Services

FY 2024-25 Major Accomplishments:

Animal Services Division

- Achieved a live release rate (adoption, rescue placement, owner reclaim) for 91% of dogs and 88% for cats, a combined live release rate of 89%.
- Conducted 7,436 spay/neuter surgeries.
- Secured rescue placement for 1,463 pets, the majority of which were experiencing moderate to severe medical and/or temperament challenges.
- Responded to 31,483 requests for citizen assistance on animal related matters.

Corrections Health Services Division

- Partnered with Lifeline to treat Hepatitis C patients in the jail setting.
- Instituted the hospital review committee and included retrospective ER reviews.
- Installed Narcan vending machines in the Visitation Building and the Release Lobby of BRC.
- Implementation of Health Plan Freedom, for offering unsentenced inmates insurance through the marketplace.
- Successful completion of the Florida Model Jails unannounced and announced surveys for the fiscal year 2024-2025.
- Increased our onsite mental health staff by a psychiatric advanced practice registered nurse.

Drug Free Community Office

- The Drug Free Office launched the Better Access to Treatment (BAT) project in 2024/2025 and established partnerships with Advent Health, Orlando Health, True Health, Aspire, and Recovery Connections of Central Florida.
- The project serves residents with limited access to transportation and housing who are experiencing Opioid Use Disorder (OUD) and co-occurring mental health disorders.
- The project increases access to treatment, peer recovery support services, social support, and case management services.
- AdventHealth, Orlando Health, and Specialized Prevention Education & Treatment Services (STEPS) combined to make 3,073 referrals for services. A total of 419 Orange County Residents received medication for Opioid Use Disorder treatment. Recovery Connections scheduled 4,647 rides to medical appointments for clients in the Better Access to Treatment project.

Emergency Medical Services

- Expanded delivery model with Orange County Fire Rescue Department, to administer Prehospital whole-blood for patients in shock from acute blood loss.

- Published, trained providers and implemented new Hazardous Materials Protocols and Tactical Medicine Protocols for the system.
- Developed and implemented a new Extracorporeal cardiopulmonary resuscitation (ECPR) protocol with Advent Orlando that allows Extracorporeal membrane oxygenation (ECMO) to appropriate patients in cardiac arrest. One of few places in the state to do this formally.
- Supported OCFRD and UCF Football Stadium operations for mass gathering events.
- Provided medical support and on-scene care for EDC and the FIFA Club World Cup.

Fiscal and Operational Support Division - Ryan White Office

- Provided core and support services to approximately 6,259 clients living with HIV in order to improve health outcomes. Maintained viral load suppression for clients enrolled in the program to 91%.
- Enhanced Early Intervention Services (EIS) to increase linkage to care for clients newly diagnosed or lost to care.
- Streamlined transition back to the community for clients released from Orange County Corrections, ensuring they have access to HIV medications, medical care and case management services once released.

Medical Clinic

- The County Outreach Awareness Community Health Team (COACH) participated in 145 community outreach events. A total of 1,635 patients were screened for the Know Your Numbers campaign and received education regarding reduction of risk factors and health lifestyles.
- Received \$1.9 million in free medications year to date from the drug manufacturer's Patient Assistance Programs (PAP). Dispensed a total of 29,957 prescriptions to patients in need.
- A total of 1,461 volunteer hours were donated to patient care through the Volunteer Health Care Provider Program with 1,200 patient visits.
- The Orlando Health's Internal Medicine Residency Clinic provided care for 340 new patients and had 2,075 visits from new and returning patients.
- Orange County Medical Clinic and the Drug Free Community Office partnered to provide a new access point for Orange County residents to receive Medication Assisted Treatment. The Orange County Medical Clinic also provides onsite space for the Drug Free Community Behavioral Health Services team to collaborate and offer mental and behavioral health support to MAT clients, creating a more holistic care model.

Health Services

Medical Examiner's Office

- Received Renewal Notice of Full Accreditation by the National Association of Medical Examiners, November 3, 2024.
- Identified three (3) previously unidentified decedents spanning from 2006 – 2022 using DNA/Genealogy DNA comparisons.
- Provided the public with weekly updated GIS dashboard of workload statistics of medical examiner deaths in Orange and Osceola County, Florida.

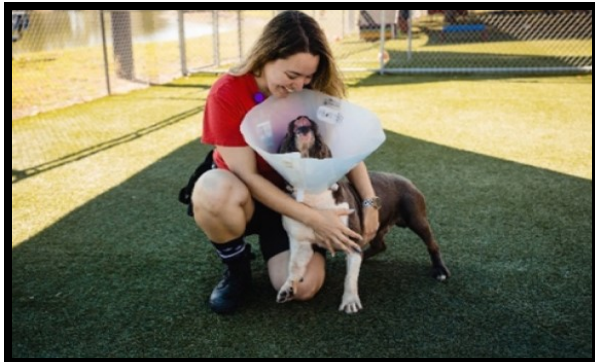
Mosquito Control Division

- Completed the testing and implementation of a new spray control system within our nighttime spray operations. This system will integrate with a new GIS data management platform currently being developed in collaboration with the county-wide GIS Team within Orange County's Planning, Environmental and Development Services Department.
- Expanded our field-testing capabilities of a new geospatial data collection and management system, by increasing the number of new tablets used for data collection within our field operations.
- Completed the construction and deployment of a new Sentinel Chicken Flock at Barnett Park.

FY 2025-26 Department Objectives:

Animal Services Division

- Increase awareness for Animal Services and its mission through community outreach.
- Maintain the dog live release rate at or above 90%; achieve a live release rate for cats at or above 90%.
- Conduct free or low-cost events for pet owners in the community offering rabies vaccinations and/or microchipping in an effort to promote responsible ownership.
- Strive for public visibility by attending or hosting an event each month.
- Bolster existing programs and develop targeted initiatives to decrease intake and further increase the live release rate for pets in Orange County's shelter.



Corrections Health Services

- Successfully complete all audits scheduled for the next year, National Commission on Correctional Health Care (NCCHC), Florida Corrections Accreditation Commission (FCAC), American Correctional Association (ACA), Prison Rape Elimination Act (PREA) and Florida Model Jail Standards (FMJs), announced and unannounced.
- Increase discharge planning partnerships with community organizations including True Health, LifeLine and the Orange County Medical Clinic.
- Increase the provision of Long-Acting Injectables (LAIs) for mental health patients utilizing multiple funding sources.
- Assessing the viability of integrating therapeutic and structured activities in acute mental health units to enhance patient care.

Drug Free Community Office

- Partner with Advent Health & Orlando Health Emergency Departments to increase access to medication for Opioid Use Disorder (OUD) and enroll patients in our Better Access to Treatment program.
- Partner with Advent Health & Orlando Health social workers to coordinate offering wrap-around services for clients served by our Better Access to Treatment program.
- Partner with nonprofit agencies to provide transitional housing for clients served by our Better Access to Treatment program.
- Partner with nonprofit agencies to increase access to ongoing medication-assisted treatment and behavioral health care.

Emergency Medical Services

- Fully implement First Pass as a quality data platform.
- Systemwide review of EMS System protocols and implementation of a new patient care manual.
- Provide system-wide education and training focusing on the care of pediatrics and obstetric patients.
- Continue to support hands-only CPR and public access defibrillation to ensure the best possible outcomes from sudden cardiac arrest by increasing bystander CPR rates.
- Continue to support agencies requesting EMS support for mass gathering events such as UCF Football, the Electric Daisy Carnival, the National Football League (NFL) Pro Bowl, Walt Disney World (WDW) marathons, the Warp tour and community exercises.

Fiscal and Operational Support Division

- Continue to provide strong fiscal management and operational support to all internal and external stakeholders.

Health Services

Ryan White Office

- Improve coordination and collaboration with other Ryan White Programs and community organizations in the area in order to decrease service gaps, increase consumer engagement, and improve health outcomes along the HIV care continuum.
- Increase number of consumers linked and retained in care.

- Successfully transition all Mosquito Control Division operations to a new facility upon completion of its construction, ensuring full operational continuity.
- Establish a fully operational laboratory and insectary in a new facility to advance the division's surveillance capabilities for mosquitoes and mosquito-borne diseases.

Medical Clinic Division

- Continue to implement community outreach strategies to promote the services provided by the Orange County Medical Clinic and expand the Know Your Numbers Campaign.
- Continue to maintain the Volunteer Health Care Provider Program in compliance with the Statutes of Florida.
- Partner with Orange County Corrections Re-entry Program to connect inmates with health care services as they re-enter the community.
- Obtain and implement a new EMR system to improve patient care and enhance connectivity with other health services.
- Continue to leverage the Patient Assistance Program to provide access to brand-name, high-cost medications, reducing expenses and saving tax payer dollars.
- Expand the Community Outreach Program by offering and creating access to HepC testing and connections to treatment for underserved population.

Medical Examiner's Office

- Maintain Full Accreditation by the National Association of Medical Examiners for the next annual inspection cycle.
- Continue to train and exercise with community partners to prepare for any mass casualty/fatality incident.
- Partner in the publishing of the Medical Examiners Commission, Florida Medical Examiners, interim and annual reports of Drugs Identified in Deceased Persons and the annual Workload report.
- Continue to partner with local, state, and federal agencies in monitoring drug deaths to identify any new or unexpected drugs especially targeting Novel Designer Drugs.

Mosquito Control Division

- Enhance the operational efficiency and data integrity of the Mosquito Control Division by implementing a new GIS-based data management system, developed in collaboration with the county-wide GIS Team of the Planning, Environmental and Development Services Department.



Health Services

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Animal Services				
– Number of Animal Intakes		14,852	14,000	15,000
– Number of Spay/Neuter Surgeries		7,436	8,000	7,500
– % of Live Release Rate for Shelter Pets		90%	90%	90%
Corrections Health Services				
– Number of Inmate Encounters		100,630	100,000	100,000
– Cost Per Inmate per Encounter	\$	396	\$ 350	\$ 350
– % of Inmate Sick Calls Triageed within 24 hours		94%	90%	90%
Drug Free Community Office				
– Outreach to Communities with High Overdose Rates		222	800	800
<i>Number of contacts, resource guides and toolkits distributed</i>				
– % of Clients that Complete the Drug Court Program		71%	75%	75%
Medical Examiner				
– Number of Autopsies		2,361	2,750	2,400
– % of Death Certificates Completed in Less Than 72 Hours		98%	98%	95%
– Cost Per Autopsy	\$	3,390	\$ 2,908	\$ 3,708
Medical Clinic				
– Number of Patient Visits		66,848	70,000	70,000
– % of Patients Reporting Health Improvements		99%	95%	95%
– Operating Cost Per Patient	\$	235	\$ 150	\$ 150
– Value of Volunteer Medical Care	\$	970,639	\$ 750,000	\$ 750,000
Mosquito Control				
– Number of Acres Sprayed by Ground Sprayers		287,825	200,000	200,000
– % of Complaint Calls Investigated within 2 Working Days		97%	92%	92%
– % of Ground Spraying Responses Completed within 5 Days		100%	92%	92%

Department: Health Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 44,301,876	\$ 51,977,718	\$ 54,744,602	5.3 %
Operating Expenditures	283,170,273	357,061,501	667,597,005	87.0 %
Capital Outlay	687,794	2,900,856	643,411	(77.8)%
Total Operating	\$ 328,159,944	\$ 411,940,075	\$ 722,985,018	75.5 %
Capital Improvements	\$ 7,607,011	\$ 13,185,661	\$ 47,600,000	261.0 %
Debt Service	506,338	587,728	81,389	(86.2)%
Grants	20,967,672	39,676,270	31,804,828	(19.8)%
Total Non-Operating	\$ 29,081,021	\$ 53,449,659	\$ 79,486,217	48.7 %
Department Total	\$ 357,240,965	\$ 465,389,734	\$ 802,471,235	72.4 %

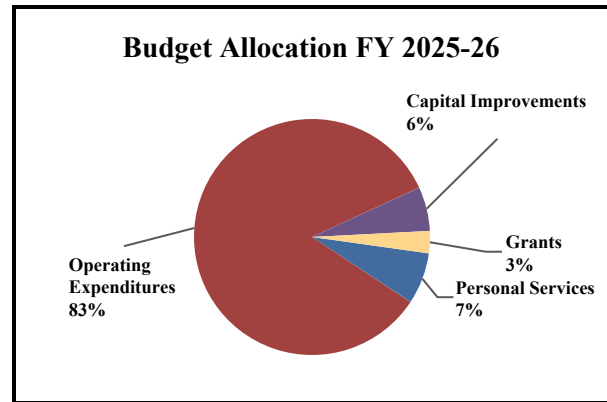
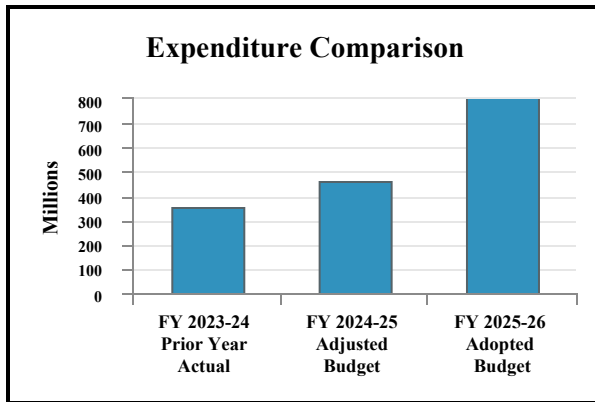
Expenditures by Division / Program				
Animal Services	\$ 13,568,612	\$ 17,776,781	\$ 58,728,985	230.4 %
Corrections Health Services	47,894,288	41,050,781	43,490,506	5.9 %
Drug Free Community Office	3,649,146	21,293,639	17,680,292	(17.0)%
Fiscal & Operational Support	237,593,609	317,345,527	619,813,085	95.3 %
Health EMS	2,708,419	3,706,898	3,028,219	(18.3)%
Medical Clinic	35,467,119	43,769,801	44,146,682	0.9 %
Medical Examiner	7,598,079	13,113,509	11,691,697	(10.8)%
Mosquito Control	8,761,692	7,332,798	3,891,769	(46.9)%
Department Total	\$ 357,240,965	\$ 465,389,734	\$ 802,471,235	72.4 %

Funding Source Summary				
Special Revenue Funds	\$ 242,334,543	\$ 335,291,821	\$ 631,694,581	88.4 %
General Fund and Sub Funds	112,917,038	121,162,568	123,176,654	1.7 %
Capital Construction Funds	1,989,383	8,935,345	47,600,000	432.7 %
Department Total	\$ 357,240,964	\$ 465,389,734	\$ 802,471,235	72.4 %

Authorized Positions				
	444	452	452	0.0 %

Health Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department's authorized position count remained unchanged.

Operating Expenses – The FY 2025-26 operating expenses budget increased by 87.0% or \$310.5 million from the FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted. The majority of the operating increase is for the Local Provider Participation Fund that increased by 109.5% or \$312.0 million and is budgeted at \$597.0 million. This is a non-ad valorem special assessment for hospitals to submit for State reimbursement for uncompensated care to persons who qualify for Medicaid. Orange County's required Medicaid contribution increased from \$26.5 million to \$28.5 million, as mandated by the State of Florida. The Primary Care Access Network (PCAN) budget decreased by 7.2% or \$775,297 and is budgeted at \$10.1 million (\$4.9 million in grants category). Also, Corrections Health Hospitalization costs increased by 3.4% or \$442,000 and is budgeted at \$13.4 million, this is anticipated cost to pay for inmates that are required to be admitted to a hospital for treatment. Lastly, the Animal Services Division medications and external veterinary care budget increased by 47.7% or \$145,000, for a total budget of \$450,400.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 77.8% or \$2.3 million from the FY 2024-25 budget. The decrease is primarily due to a reduction of one-time purchases in rolling stock, equipment, computer equipment, and software. The FY 2025-26 budget includes funding for two (2) replacement vehicles in the Mosquito Control Division, and two (2) replacement vehicles in Animal Services Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget increased by 261.0% or \$34.4 million from the FY 2024-25 budget, primarily due to the timing of the Animal Services Facility project, as construction of the facility is scheduled to begin Fall 2025. Also, the continuation of funding is included for the Medical Examiner Office Expansion project and new funding for the Corrections Records and Pharmacy Renovation project. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget decreased by 86.2% or \$506,339 from the FY 2024-25 budget. The budget of \$81,389 is for office equipment capital leases principal and interest expenses within the Medical Clinic Division.

Grants – The FY 2025-26 grants budget decreased by 19.8% or \$7.9 million from the FY 2024-25 budget due to FY 2025-26 budget not reflecting carryover grant funds, which are recognized after the budget is adopted. Grants are awarded to outside agencies to provide services that help meet the needs of Orange County citizens and their families.

The Animal Services Division grants budget remained status quo at \$300,000, which includes funding for heartworm protection, adoption, rescues, and spay and neuter vouchers.

The Medical Clinic Division grants budget remained status quo at \$4.9 million, which includes \$4.5 million for payments to PCAN providers, including Community Health Center, Health Care Center for the Homeless, Shepard's Hope and True Health.

Ryan White HIV prevention and treatment services grants budget is remained status quo at \$11.5 million and is used for medical care, case management, food preparation, mental health counseling, housing assistance, transportation, and substance abuse counseling.

FUNDING SOURCE HIGHLIGHTS

The FY 2025-26 budget for the Health Services Department receives funding from various sources. For FY 2025-26, the department receive funds from the General Fund, Special Revenue Funds (grant funding), and Capital Construction Funds. Special Revenue Funds include such funds as the Animal Services Trust Fund (1048), Local Provider Participation Fund (1180), Regional Pharmaceutical Settlement (1256), County/City Pharmaceutical Settlement (1257), Opioid Settlement FL Core (1258), National Opioid Settlement (1259) and Animal Services Trust-General Donations (1295).

Mosquito Control is funded by the General Fund, but through an interfund transfer in order to track expenses as required by Florida Statue 388.311.

The Special Revenue Funds increased by 88.4% or \$296.4 million due to the hospital special assessment rate increase and the result of the timing in which grants are awarded. The balance of these grants is rolled over to the following fiscal year after the budget is adopted. The Medical Examiner's Office increased the cremation fees from \$35 to \$60 to reflect actual costs and align with comparable counties. The increase in fees would generate \$250,000 in additional annual revenue.

Division: Animal Services**Expenditures
by Category**

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 8,522,152	\$ 9,762,781	\$ 10,269,805	5.2 %
Operating Expenditures	2,797,841	2,972,907	2,939,800	(1.1)%
Capital Outlay	190,184	887,823	219,380	(75.3)%
Total Operating	\$ 11,510,177	\$ 13,623,511	\$ 13,428,985	(1.4)%
Capital Improvements	\$ 1,907,643	\$ 3,741,581	\$ 45,000,000	1102.7 %
Grants	150,792	411,689	300,000	(27.1)%
Total Non-Operating	\$ 2,058,435	\$ 4,153,270	\$ 45,300,000	990.7 %
Total	\$ 13,568,612	\$ 17,776,781	\$ 58,728,985	230.4 %

Authorized Positions

110

110

110

0.0 %

Division: Corrections Health Services**Expenditures
by Category**

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 18,287,334	\$ 21,258,173	\$ 22,854,269	7.5 %
Operating Expenditures	29,564,003	19,751,114	20,001,237	1.3 %
Capital Outlay	42,950	41,494	35,000	(15.7)%
Total Operating	\$ 47,894,287	\$ 41,050,781	\$ 42,890,506	4.5 %
Capital Improvements	\$ 0	\$ 0	\$ 600,000	100.0 %
Total Non-Operating	\$ 0	\$ 0	\$ 600,000	100.0 %
Total	\$ 47,894,287	\$ 41,050,781	\$ 43,490,506	5.9 %

Authorized Positions

166

173

173

0.0 %

Division: Drug Free Community Office**Expenditures
by Category**

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,117,615	\$ 1,372,960	\$ 1,289,830	(6.1)%
Operating Expenditures	1,259,323	2,228,047	1,510,326	(32.2)%
Capital Outlay	183,984	4,994	4,994	0.0 %
Total Operating	\$ 2,560,922	\$ 3,606,001	\$ 2,805,150	(22.2)%
Grants	\$ 1,088,224	\$ 17,687,638	\$ 14,875,142	(15.9)%
Total Non-Operating	\$ 1,088,224	\$ 17,687,638	\$ 14,875,142	(15.9)%
Total	\$ 3,649,146	\$ 21,293,639	\$ 17,680,292	(17.0)%

Authorized Positions

12

12

12

0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,852,122	\$ 3,862,281	\$ 3,638,246	(5.8)%
Operating Expenditures	218,976,691	293,883,030	604,352,264	105.6 %
Capital Outlay	29,573	649,703	0	(100.0)%
Total Operating	\$ 221,858,386	\$ 298,395,014	\$ 607,990,510	103.8 %
Debt Service	\$ 0	\$ 81,389	\$ 81,389	0.0 %
Grants	15,735,223	15,731,751	11,741,186	(25.4)%
Total Non-Operating	\$ 15,735,223	\$ 15,813,140	\$ 11,822,575	(25.2)%
Total	\$ 237,593,609	\$ 314,208,154	\$ 619,813,085	97.3 %
Authorized Positions	27	28	28	0.0 %

Division: Health EMS

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,027,170	\$ 2,264,535	\$ 2,432,936	7.4 %
Operating Expenditures	659,924	981,995	588,334	(40.1)%
Capital Outlay	21,325	460,368	6,949	(98.5)%
Total Operating	\$ 2,708,419	\$ 3,706,898	\$ 3,028,219	(18.3)%
Total	\$ 2,708,419	\$ 3,706,898	\$ 3,028,219	(18.3)%
Authorized Positions	13	13	13	0.0 %

Division: Medical Clinic

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 3,345,907	\$ 3,596,549	\$ 3,840,821	6.8 %
Operating Expenditures	27,606,192	33,577,638	35,412,337	5.5 %
Capital Outlay	15,250	244,083	5,024	(97.9)%
Total Operating	\$ 30,967,349	\$ 37,418,270	\$ 39,258,182	4.9 %
Debt Service	\$ 506,338	\$ 506,339	\$ 0	(100.0)%
Grants	3,993,432	5,845,192	4,888,500	(16.4)%
Total Non-Operating	\$ 4,499,770	\$ 6,351,531	\$ 4,888,500	(23.0)%
Total	\$ 35,467,119	\$ 43,769,801	\$ 44,146,682	0.9 %
Authorized Positions	40	37	37	0.0 %

Division: Medical Examiner

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,833,790	\$ 7,133,281	\$ 7,581,292	6.3 %
Operating Expenditures	1,666,415	2,627,122	1,842,116	(29.9)%
Capital Outlay	97,875	353,106	268,289	(24.0)%
Total Operating	\$ 7,598,080	\$ 10,113,509	\$ 9,691,697	(4.2)%
Capital Improvements	\$ 0	\$ 3,000,000	\$ 2,000,000	(33.3)%
Total Non-Operating	\$ 0	\$ 3,000,000	\$ 2,000,000	(33.3)%
Total	\$ 7,598,080	\$ 13,113,509	\$ 11,691,697	(10.8)%
Authorized Positions	42	45	45	0.0 %

Division: Mosquito Control

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,315,786	\$ 2,727,158	\$ 2,837,403	4.0 %
Operating Expenditures	639,885	1,039,648	950,591	(8.6)%
Capital Outlay	106,653	259,285	103,775	(60.0)%
Total Operating	\$ 3,062,324	\$ 4,026,091	\$ 3,891,769	(3.3)%
Capital Improvements	\$ 5,699,368	\$ 3,306,707	\$ 0	(100.0)%
Total Non-Operating	\$ 5,699,368	\$ 3,306,707	\$ 0	(100.0)%
Total	\$ 8,761,692	\$ 7,332,798	\$ 3,891,769	(46.9)%
Authorized Positions	34	34	34	0.0 %

**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Health Services Department

Capital improvements include funding for a future new Animal Services facility, Corrections Records and Pharmacy renovations, Public Facilities PPE Warehouse improvement, and the Medical Examiner Office expansion. Unspent budget in FY 2024-25 for these projects will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January 2026.

	Adopted FY 2025-26
Animal Services Facility	\$ 45,000,000
Corrections Records and Pharmacy Renovation	600,000
Medical Examiner Office Expansion	2,000,000
Department Total	\$ 47,600,000

Funding Mechanism:

Funding for the Health Services Department projects is provided from the Capital Projects Fund 1023.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
		Unit Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
		Animal Services Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
Corrections Health Services											
3878	1023	Corrections Records and Pharmacy Renovation	0	0	600,000	250,000	0	0	0	0	850,000
		Unit Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
		Corrections Support Services Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
		Unit Subtotal	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
8623	1023	HPS Public Facilities PPE Warehouse Improv	0	400,000	0	0	0	0	0	0	400,000
	5896	HPS Public Facilities PPE Warehouse Improv	0	2,737,373	0	0	0	0	0	0	2,737,373
		Unit Subtotal	0	3,137,373	0	0	0	0	0	0	3,137,373
		Medical Examiner Subtotal	0	6,137,373	2,000,000	18,000,000	5,000,000	0	0	0	31,137,373
Mosquito Control											
2472	1023	Mosquito Control Facility	2,461,238	1,793,764	0	0	0	0	0	0	4,255,003

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Health Services											
Mosquito Control											
2472	5896	ARPA-RR Mosquito Control	9,987,057	1,512,943	0	0	0	0	0	0	11,500,000
Unit Subtotal			12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
Mosquito Control Subtotal			12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
HEALTH SERVICES SUBTOTAL:			14,956,715	13,185,661	47,600,000	62,000,000	5,000,000	0	0	0	142,742,377

* Prior Expenditures is calculated using 3 or 5 years.



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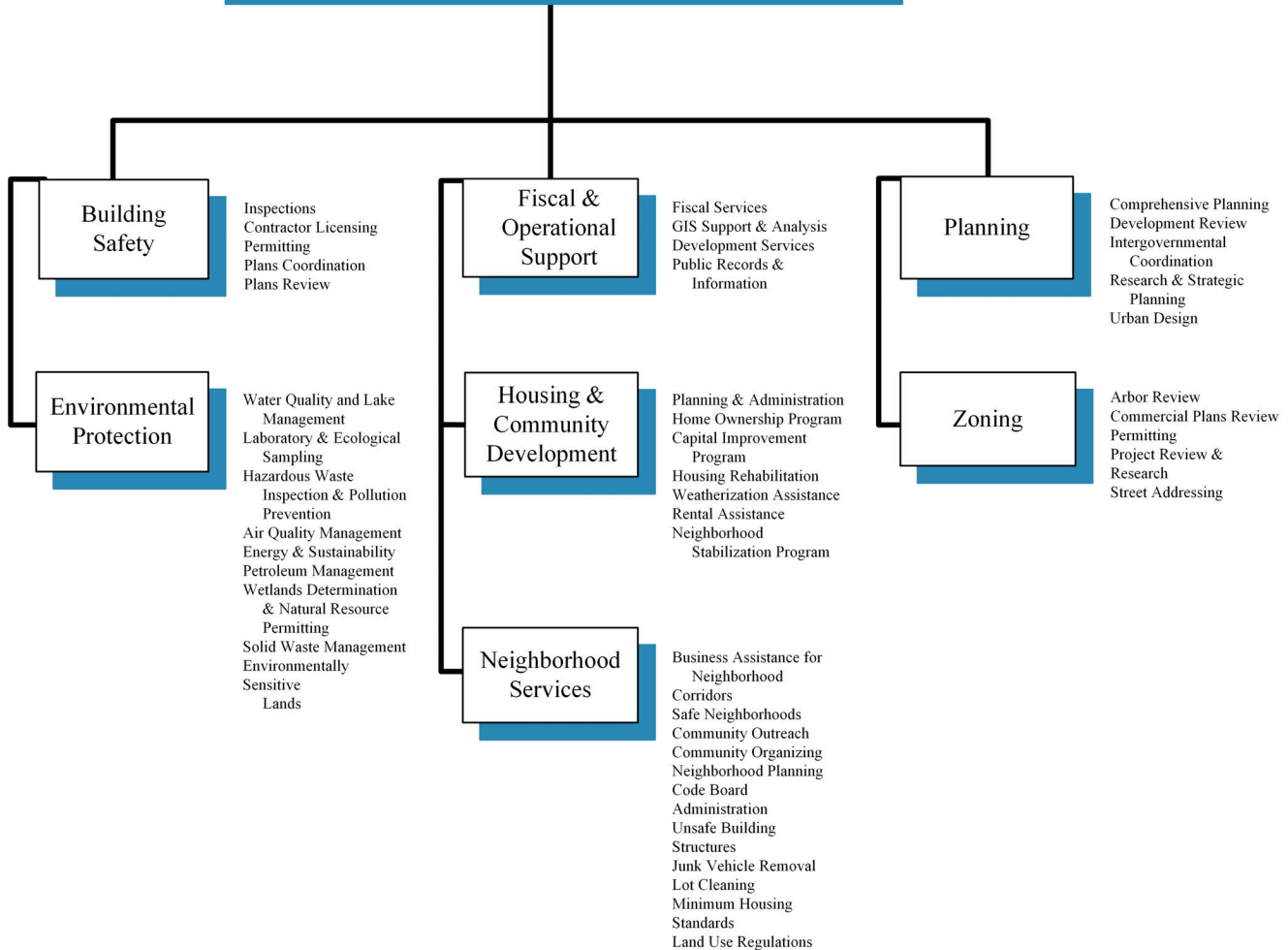
PLANNING, ENVIRONMENTAL AND DEVELOPMENT SERVICES DEPARTMENT

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PLANNING, ENVIRONMENTAL AND DEVELOPMENT SERVICES

Administration



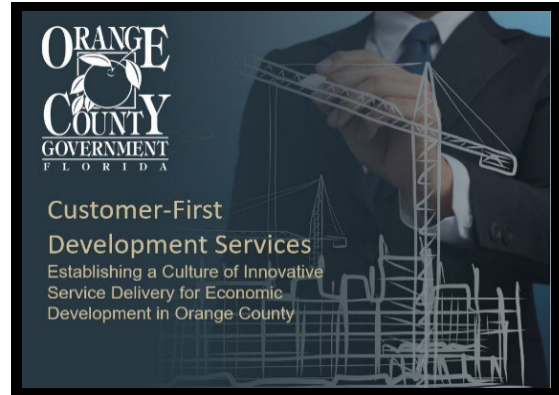
Planning, Environmental and Development Services

Purpose Statement:

The Planning, Environmental and Development Services Department (PEDS) is responsible for promoting, coordinating, and implementing programs and services that maintain and enhance the quality of life in Orange County. These programs and services help guide development and transportation initiatives, monitor construction, protect the environment, maintain and improve the character and quality of existing neighborhoods by encouraging the development of neighborhood organizations, and encourage the preservation of open space.

Program Descriptions:

- The **Division of Building Safety** ensures public health, safety, and welfare through the enforcement of federal, state, and local codes and ordinances governing construction. Plan reviews, permit issuances, and inspections are performed for structural, electrical, plumbing, gas, heating, air conditioning, refrigeration, solar, and ventilation systems for all residential and commercial construction projects to ensure compliance with these codes.
- The **Environmental Protection Division (EPD)** seeks to conserve, protect, and enhance the quality of the natural environment for the use and enjoyment of current and future generations of Orange County citizens and visitors by providing educational and conservation programs; implementing programs to prevent or mitigate the impacts of pollution on air, water, and land resources; monitoring environmental quality; permitting and inspecting regulated facilities and activities; enforcing regulations governing the environment; reviewing potential environmental impacts of proposed development projects; and, engaging volunteers in environmental stewardship.
- The **Fiscal and Operational Support Division** is responsible for the administration and coordination of financial operations, development information and processes, impact fees and concurrency management, and Geographic Information Systems (GIS), which foster creative and innovative solutions to improve operational efficiency, promote collaboration and resource-sharing among divisions, and improve each division's ability to focus on customer service.



- The **Housing and Community Development (HCD) Division** creates and maintains a viable urban community by providing affordable housing opportunities, infrastructure improvements, human services, and expanded economic opportunities principally for low to moderate income residents of Orange County.
- The **Neighborhood Services Division** strives to engage and strengthen neighborhoods through neighborhood planning, community outreach, consumer protection, neighborhood improvement grants, and gaining compliance with county codes and ordinances.
- The **Planning Division** serves the public through implementing Orange County's Comprehensive Plan (CP) to ensure the successful balance of economic development with environmental protection, with continued growth in a manner that enhances communities, provides choices in where to live and how to get around, and participates in the implementation of the Orange County Sustainability Plan.
- The **Zoning Division** supports the successful development of business and residential communities in Orange County through the adoption of progressive zoning regulations that benefit and protect the citizens of Orange County. The division supports the centralized permitting services initiative to enhance customer service.

FY 2024-25 Major Accomplishments:

Division of Building Safety

- Completed the final year of the Fee Reduction program for Residential and Commercial Permit Fees, saving customers an estimated \$10 million.
- Continued to provide an offset to Building permitting fees for Orange County Certified Affordable Housing.
- Completed the Amanda 7 upgrade process to enhance access for Team 400 staff and to stay in compliance with our maintenance contracts. Amanda 7 handles permitting, licensing, code enforcement and inspections..

Planning, Environmental & Development Services

- Provided additional staffing in the lobby for in-person assistance to customers with a focus on those who may be technically challenged or unable to navigate the process.
- Implemented a tracking program to ensure condominium milestone inspections were conducted and compliant with Florida Statutes.

Environmental Protection

- Orange County has been acquiring Environmentally Sensitive Lands (ESL) through its Green PLACE Program since the mid-1990s. Since the program's inception, over 25,000 acres of ESL have been acquired, including 1,682.27 acres of ESL added during FY 2024-25. The Green PLACE Program from March 2024-March 2025 has evaluated: 1,650 ESL parcels for potential acquisition and coordinated with Real Estate Management Division to appraise 142 parcels.
- Received approval for an extension of the Orange County Septic Upgrade Incentive Program through Amendment #4 to the Florida Department of Environmental Protection (FDEP) Grant Agreement LPF4801. The new grant expiration date of October 31, 2027, provides additional time for eligible property owners to apply for the \$10,000 reimbursement incentive for upgrading conventional Onsite Sewage Treatment and Disposal Systems (OSTDS) to enhanced nutrient-reducing systems. Since the enforcement of the septic upgrade mandate in March 2025, twenty-nine applicants have been approved for the program. Revised the Noise Pollution Control Ordinance, Chapter 15, Article V of the Orange County Code, based on evaluation results with input from stakeholders and in collaboration with the OC Sheriff's Office.
- Completed construction of the new Presidents Drive Ambient Air Monitoring (AAM) station with a Level 2 charger and reopened the I-4 AAM station both in July 2024.
- Collaborated with Orange County Fire Rescue to develop a plan for addressing compliance with Open Burning rules.
- Petroleum cleanup team restored 14 properties formerly contaminated with petroleum products to the point of meeting or exceeding target cleanup levels (as of 08-04-2025).
- As mandated by federal law, FDEP is required to audit the reporting and implementation of the County's Municipal Separate Storm Sewer System (MS4) every five (5) years to ensure compliance with federal and state regulations. The National Pollutant Discharge Elimination System (NPDES) program coordinated with several other county departments to successfully execute the audit at the end of July 2025 and, as per the final discussion, anticipates a favorable report by FDEP.

Fiscal & Operational Support

- Transitioned to a web-enabled GIS platform with integrated AI tools, improving data access, workflow efficiency, and service delivery across development, planning, and emergency services.
- Integrated a new routable GIS database to support Fire Rescue's upgraded CAD system and 911 operations, enhancing emergency response coordination and routing accuracy.
- Implemented impact fee exemptions for single-family residential additions under 1,000 sq. ft., supporting aging in place and advancing the mayor's affordable housing initiatives.
- Launched the InfoMap platform with 3D visualization, advanced reporting, and mobile functionality to enhance planning workflows and improve transparency.
- Integrated REVVER AI into the Procurement and Payment module to enhance automation and reporting using Document Managing (DM).
- Completed Amanda 7 upgrade to improve permitting services for the Development Community.

Housing and Community Development

- Received \$7.3 million in federal Community Development Block Grant (CDBG) funds and awarded \$1.1 million to 18 nonprofit agencies for public services including, after school care for low-income children, job training and placement for adults with disabilities, home delivered meals to homebound low-income seniors, case management and mental health services.
- Awarded \$3.5 million in CDBG for capital improvement projects including for the Coalition for the Homeless of Central Florida, Inc. (Women & Children Shelter – site improvements), Aspire Health Partners, Inc. (Kassab Plaza – roof replacement), Central Florida Family Health Center, Inc. (Alafaya facility flooring), Primrose Center, Inc. (Storm shelter for adults' w/disabilities), The Salvation Army (Men's Shelter – modernization), and Town of Eatonville CRA (Eatonville Works – facility improvements).
- Awarded \$645,988 in Emergency Solutions Grants (ESG) federal funds for homeless activities to eight (8) nonprofit homeless agencies.
- Received \$2.5 million in HOME Investment Partnerships Program fund for Tenant Based Rental Assistance, Homeowners Single Family Rehabilitation, Rental Housing Rehabilitation, Community Housing Development Organizations (CHDOs).
- Received \$2.6 million in HOME Investment Partnerships Program fund for affordable rental housing and single-family home rehabilitation activities.
- Received an additional \$33.3M CDBG Disaster Recovery Grant (CDBG-DR) for recovery initiatives related to Hurricane Milton.

Planning, Environmental & Development Services

- Continued to establish partnerships under the Affordable Housing Trust Fund to invest funds for the development of additional affordable units in the county.
- Awarded \$20,850,000 in Affordable Housing Trust Fund monies for the development of 573 multifamily affordable rental housing units.
- Partnered with nonprofit agencies and awarded \$3.9 million in funding for the preservation of existing affordable rental and homeowner housing.
- Committed to donating 11 surplus properties to nonprofit agencies for the development of affordable homeowner housing units.

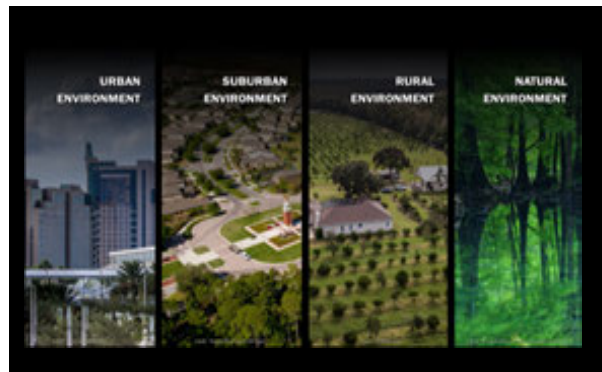
Neighborhood Services

- Conducted more than 24,000 inspections across 12,000+ cases. Effectively addressed over 1,920 property maintenance cases, 5,400 nuisance cases, and 4,080 zoning cases.
- Awarded \$443,074 in grants to 40 neighborhood associations for beautification projects, enhancing entryways and common areas.
- Attended more than 313 community meetings to educate citizens about resources like grants, workshops, and community cleanups. Also, provided preventative education on code violations and consumer protection.
- Assisted over 1,046 Orange County residents with consumer affairs matters, facilitating more than \$200,000 in returned to consumers.

Planning

- Successfully completed all adoption proceedings for Vision 2050 and Orange Code, the county's new Comprehensive Plan and Land Development Regulations. In addition to facilitating multiple public community and stakeholder meetings, holding multiple workshops with the Planning & Zoning Commission (PZC) and Board of County Commissioners, the division coordinated all post-transmittal Vision 2050 changes to the Vision 2050 plan with representatives from the Florida Department of Commerce (*Florida Commerce*) and other State and Regional agencies. Note: The effective date of Vision 2050 and Orange Code has been delayed due to late legislative actions, but planning staff are diligently working closely with Florida Commerce officials to resolve issues prior to new adoption proceedings in 2026.
- GRIDICS, a new public mapping interface which allows residents, property owners, development industry representatives, county staff, and others to compare existing Future Land Use Map (FLUM) designations and Zoning Districts with pending Vision 2050 Place Type designation and Orange Code Transect Zones was routinely updated prior to 2025 adoption hearings.

- Completed and implemented new Pre-Designed Accessory Dwelling Unit (ADU) & Alternative Missing Middle Housing Construction Plans for the new "Ready Set Orange" initiative. This includes the launching of a new Ready Set Orange Webpage, Application, and Graphics package. In the spring of 2025, the county (led by the Planning Division) received a National Association of Counties (NACO) Achievement Award for the Ready Set Orange program.
- Initiated the long-awaited Tangelo Park Neighborhood Beautification Project with construction completion anticipated in 2025.
- Initiated I-Drive Wayfinding Signage Phase I Program sign installation, with Phase 2 sign fabrication underway.
- Development Review Committee (DRC) Office processed 310 Cases (limited by "Zoning in Progress" Ordinance).
- Current Planning, Comprehensive Planning, and Research & Intergovernmental Sections processed 126 applications and facilitated ~50 community meetings.



Zoning

- Presented 102 variance and/or special exception requests to the Board of Zoning Adjustment (BZA) and the Board of County Commissioners, which included six (6) board called public hearings and nine (9) appeals.
- Conducted nearly 40,000 commercial and residential reviews and almost 1,700 reviews for projects processed through the Development Review Committee (DRC). Our Arbor team conducted over 4,000 reviews for landscaping and tree protection/removal, processed numerous landscape and tree removal violations, and conducted around 1,000 inspections for landscape compliance and tree removal applications or violations.
- Processed 55,623 requests for new and modified addresses.

Planning, Environmental & Development Services

FY 2025-26 Department Objectives:

Division of Building Safety

- Strive to maintain current levels of service with over 250,000 annual inspections projected and respond within specified times as scheduled.
- Continue enhancements to the Amanda system by integrating new software for plans review.
- Enhance customer support in the phone center by utilizing AI software.
- Continue the tracking program ensuring condominium milestone inspections are conducted and are compliant with Florida Statutes.

Environmental Protection

- Significantly decrease the nutrient pollution contributed by septic systems to the county's surface waters and springs by implementing and enforcing the changes to Chapter 37: Water and Wastewater Ordinance, which were effective March 1, 2025. These changes identify Orange County Priority Vulnerability Areas (PVAs) countywide and include development requirements for enhanced nitrogen-reducing septic systems on lots one acre or less in areas vulnerable to septic pollution.
- Continue to work on Phase II Update of the Boats & Water Safety ordinance to ensure it is consistent with Florida Statutes and Florida Fish and Wildlife Conservation Commission (FWC) rules and regulations and to implement additional boating safety zones where needed.
- Continue with the Fertilizer Management Code Education and Outreach regarding the revised Fertilizer Management Ordinance that was approved by the BCC in February 2022.
- Special Protection Area (SPA) Standards for Shingle Creek and St. Johns River Basins - As directed by the BCC, assess appropriate policies, standards, regulations, and programs that address issues and challenges posed by current development and projections of future growth as identified in the March 2025 individual basin studies.
- Develop a consolidated Shoreline Protection Ordinance that authorizes all actions of structural shoreline stabilization (seawalls, riprap, etc.) along with removal of shoreline invasive plant species. A technical study is ongoing to determine if current practices and standards are keeping pace with trends in science and technology.
- Update the Air Ordinance to include nuisance odors and new State/Federal regulations.
- Increase educational outreach to petroleum storage tank owners and operators to prevent future releases and motivate owners and responsible parties to remediate existing releases. Increase enforcement of noncompliant petroleum storage tank owners and operators using Special Magistrate.

- Continue public education efforts regarding Orange County's Open Burning ordinance on social media and expand outreach to include homeowners associations and other governmental entities, possibly through targeted messaging on LinkedIn.

Fiscal & Operational Support

- Establish and implement financial operations and internal controls for the \$33.0 million CDBG Disaster Recovery Grant supporting Hurricane Milton recovery.
- Automate Section 8 rent roll payments and reporting to improve efficiency and accuracy.
- Upgrade ArcGIS Enterprise Portal and GIS databases to strengthen countywide geospatial operations.
- Upgrade the county's addressing system and implement a new GIS-based business platform for Mosquito Control.

Housing & Community Development

- Investments in affordable housing projects through the Housing Trust Fund Revolving Loan Fund.
- Implement CDBG-Disaster Recovery activities, which may include capital improvements, infrastructure enhancements, public services, planning studies, rehabilitation, replacement or reconstruction of eligible owner-occupied homes, and the creation of new affordable housing units.
- Expand activities under the HOME Investment Partnership Program to include down payment assistance and production and preservation of affordable housing units through partnerships with certified community housing development organizations.
- Implement new homelessness initiatives (prevention, rapid re-housing, and street outreach) for individuals and families who were homeless, or at risk of homelessness during hurricanes Helene and Milton (Emergency Solutions Grant – Rapid Unsheltered Survivor Housing (ESG-RUSH funds)).
- Sustain and enhance housing voucher programs with a focus on vulnerable populations, including individuals and families experiencing homelessness, persons with disabilities, and households with very low incomes. Coordinate closely with local service providers and case management teams to improve placement success and long-term housing stability.
- Maintain and expand initiatives that foster affordable homeownership opportunities, such as down payment assistance programs and Homeowner literacy education. Additionally, through the Housing Rehabilitation program, continue to preserve neighborhoods by helping very low-income homeowners maintain safe, livable homes.

Planning, Environmental & Development Services

Neighborhood Services

- Continue implementing outreach and marketing strategies to promote community events, grant programs, and increase awareness of county codes and ordinances that impact neighborhoods to promote voluntary compliance.
- Optimize Safe Neighborhood 2.0 by guiding each organization through requirement reviews, strategic planning, and benchmarking setting, supported by data, collaboration and a leader's summit.

Planning

- Implement newly calibrated Fiscal Sustainability Tool.
- Complete new Vision 2050 & Orange Code Adoption proceedings following on-going coordination with Florida Commerce.

Zoning

- Continue to provide first class customer service virtually using the video conferencing platform, email, and telephone, as well as in-person and on-site investigation and implementation of the Mayor's Customer First Initiatives to enhance customer service.
- Streamline services by integrating more processes into the Land Development Management System (LDMS) and providing opportunities for customers to submit applications electronically through the Fast Track Online Permitting System and via email.
- Promote progressive zoning regulations that serve economic development, protect the environment, promote sustainability, and protect residential areas.
- Continue to grow the urban forest canopy and amplify the role our urban forests play in enriching the ecosystem and elevating the quality of life for residents, visitors, and businesses alike through the implementation of the arbor ordinance that provides better protection to trees around new development sites.

Planning, Environmental & Development Services

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Building Safety				
– Plans Review - Number of Plans Reviewed		17,786	12,500	12,500
<i>Plans reviewed include commercial construction plans for all new and alteration projects.</i>				
– Plans Review - Average Number Per Plans Examiner		286	250	250
– Permits - Number of Sub-Permits Issued		61,716	63,000	63,000
– Permits - % of Applications processed via Fast-Track		100%	98%	98%
– Inspections - Number of Inspections Performed Per Year		283,324	300,000	250,000
– Inspections - % Completed Within 1 Day of Schedule		98%	96%	96%
Environmental Protection				
– Inspections - Number of Sites Inspected		4,505	4,836	4,836
– Inspections - % of Sites in Compliance		67%	55%	55%
– Permitting - Number of Permits Issued or RAI Letters Sent		536	652	652
<i>RAI - Request for Additional Information</i>				
– Permitting - % of Permits Issued or RAI's in Est. Timeframe		76%	90%	90%
Housing and Community Development				
– Number of Homes that Received Housing Rehabilitation		59	110	110
– Number of Families Assisted in Achieving Homeownership		255	170	170
– % of Orange County Authorized Section 8 Units Leased		98%	98%	98%
Neighborhood Services				
– Number of Inspections		35,522	60,000	60,000
– Response Time (within 48 hrs.)		66%	85%	85%
– Grant Funds Awarded		\$ 463,081	\$ 450,000	\$ 450,000
– Number of Grants Awarded		41	30	30
– Number of Community Meetings Attended		501	240	250
Planning				
– Number of Community Meetings		57	45	45
<i>Community meetings include rezoning requests and future land use amendments.</i>				
– Number of Land Development Projects Submitted for Review		438	300	300
Zoning				
– Number of Commercial Construction Plans Reviewed		6,676	6,600	6,600
<i>Commercial plans reviewed for all new and alteration projects.</i>				
– Percent of Commercial Plans (Layer 1) Reviewed within 21 day		99%	95%	95%
<i>Includes commercial plans reviewed for all new and alteration projects.</i>				
– Number of Residential Construction Plans Reviewed		15,475	14,000	14,000
<i>Residential plans reviewed for all new and alteration projects</i>				
– Percent of Residential Plans Reviewed within 7 days		0%	0%	0%
<i>Includes residential plans reviewed for all new and alteration projects</i>				

Department: Planning, Environmental & Development Svc.

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 54,049,587	\$ 75,634,664	\$ 68,228,409	(9.8)%
Operating Expenditures	70,011,536	327,320,539	145,464,384	(55.6)%
Capital Outlay	1,239,641	65,693,126	4,263,377	(93.5)%
Total Operating	\$ 125,300,764	\$ 468,648,329	\$ 217,956,170	(53.5)%
Capital Improvements	\$ 38,046,699	\$ 78,283,656	\$ 12,865,930	(83.6)%
Debt Service	244,714	329,780	190,977	(42.1)%
Grants	2,574,447	51,194,252	41,650,376	(18.6)%
Reserves	0	43,926,194	43,654,328	(0.6)%
Total Non-Operating	\$ 40,865,860	\$ 173,733,882	\$ 98,361,611	(43.4)%
Department Total	\$ 166,166,624	\$ 642,382,211	\$ 316,317,781	(50.8)%

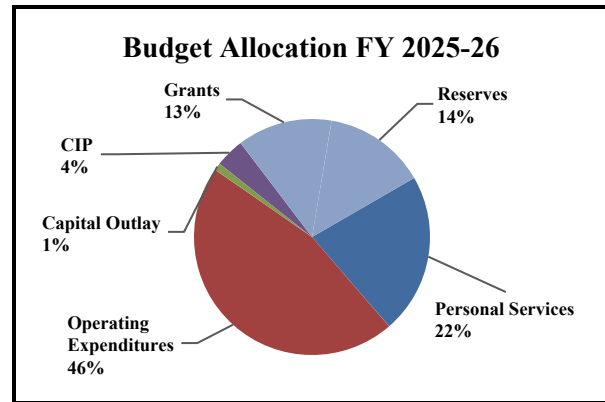
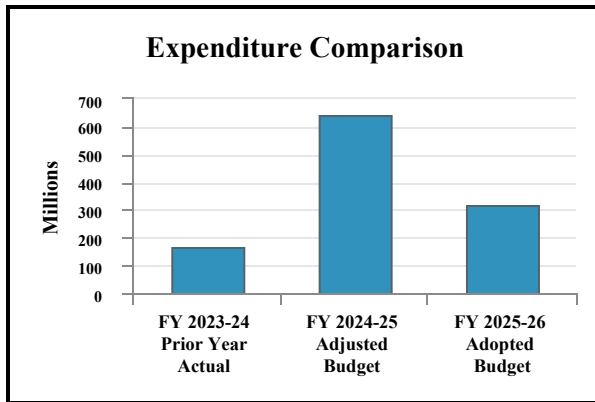
Expenditures by Division / Program				
Building Safety	\$ 27,126,706	\$ 53,919,516	\$ 47,856,305	(11.2)%
Environmental Protection	55,462,786	135,026,846	72,974,512	(46.0)%
Fiscal & Operational Support	7,526,408	9,288,406	10,061,775	8.3 %
Housing and Community Development	59,309,373	414,803,025	157,752,522	(62.0)%
Neighborhood Services	8,831,376	17,962,529	15,511,704	(13.6)%
Planning	4,536,127	7,030,529	7,841,069	11.5 %
Zoning	3,373,849	4,351,360	4,319,894	(0.7)%
Department Total	\$ 166,166,624	\$ 642,382,211	\$ 316,317,781	(50.8)%

Funding Source Summary				
Special Revenue Funds	90,096,712	424,875,971	168,765,784	(60.3)%
General Fund and Sub Funds	39,412,620	147,177,347	140,538,667	(4.5)%
Capital Construction Funds	36,657,292	70,328,893	7,013,330	(90.0)%
Department Total	\$ 166,166,624	\$ 642,382,211	\$ 316,317,781	(50.8)%

Authorized Positions	597	599	600	0.2 %
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Planning, Environmental & Development Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s net position change is an increase of one (1) position in the Zoning Division to assist with the expected increase in the number of variance, special exception, zoning manager determinations and appeals of those determinations, nonconforming use determination, and substandard lot of record requests for the transition to Vision 2050 and Orange Code.

One (1) New Position FY 2025-26

1 – Planner III

Operating Expenses – The FY 2025-26 operating expenses budget decreased by 55.6% or \$181.9 million from FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted, such as the Community Development Block Grant Disaster Recovery (CDBG-DR) grant that is being used to assist in rebuilding disaster-impacted areas. The Neighborhood Services Division budget continues to include \$1.1 million for the following Neighborhood Pride Grants: Pride Sustainability, Youth Sports Enhancement, Neighborhood Pride Miscellaneous, Business Assistance Neighborhood Corridor, Neighborhood Community and Youth Leadership Conference, Neighborhood Beautification, Fixing up the Neighborhood, Street Art Something, Community Cleanup, and Non Profit Housing Repair. Also, the Neighborhood Services Division budget includes \$1.6 million for cleaning and mowing of overgrown lots and the demolition of various buildings that have been identified as unsafe structures throughout the county. The Environmental Protection Division budget includes \$1.9 million to support the ongoing water quality monitoring contracts and water quality assessments and feasibility studies. The Building Safety Division operating budget will continue to provide the ability to conduct virtual inspections and other operational needs, as part of the Mayor’s Customer-First Development Services Initiative.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 93.5% or \$61.4 million from the FY 2024-25 budget mainly due to the reduction of one-time purchases of equipment and vehicles. Included in the capital outlay budget is funding for equipment, computer equipment, and the replacement of 15 vehicles for the Building Safety Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 83.6% or \$65.4 million from FY 2024-25 budget. The majority of the decrease was due to the timing of re-budgets for capital projects from the FY 2024-25 budget. The budget includes funding for Environmental Sensitive Land, Water Quality Improvements, Little Wekiva STA, TM Ranch Acquisition, and I-Drive Wayfinding and Signage. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Services – The FY 2025-26 debt services budget decreased by 42.1% or \$138,803 and is for the principal and interest expenses for office equipment capital leases within the Housing and Community Development Division.

Grants – The FY 2025-26 grants budget decreased by 18.6% or \$9.5 million from the FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds, which are recognized after the budget is adopted. Included in the grants budget is \$38.9 million under the Affordable Housing Trust Fund, which is to be used to create and preserve affordable rental and ownership housing for very-low-, low-, and moderate-income households. In addition, some not-for-profit organizations will receive Community Development Block Grant (CDBG) funding as determined through a competitive process. The amount of \$1.5 million for FY 2025-26 is an estimate of funding for various projects; actual amounts will not be awarded until later in the current fiscal year 2025 and during this fiscal year 2026.

Reserves – The FY 2025-26 reserves budget decreased by 0.6% or \$266,053 from the FY 2024-25 budget. The Building Safety Fund reserve budget is \$13.1 million. Environmental Protection Division's reserve budget is \$30.1 million, which includes Lake MSTUs and land conservation funds. Neighborhood Services Division's reserve budget is \$465,025, which includes the Pine Hills Neighborhood Improvement Fund. A significant amount of these funds have been committed for planned CIPs.

FUNDING SOURCE HIGHLIGHTS

The Planning, Environmental and Development Services Department receives funding from various sources. For FY 2025-26, the department receives funds from the General Fund, which includes Affordable Housing Trust Fund (0231), Special Revenue Funds (grant funding), and Capital Construction Funds. Special Revenue Funds include such funds as the Building Fund (1011), the Air Pollution Control (1010), the Air Quality Improvement (1013), the Conservation Trust Fund (1026), Tree Replacement Trust Fund (1029), MSTU/MSBU Lake Funds (1061–1099, 1120-1124, 1146-1147, 1168, 1184-1189, and 1199), Local Housing Assistance-SHIP Fund (1232), Pine Hills Local Government NID Fund (1249), and I-Drive CRA Fund (1246).

Affordable Housing Trust Fund - The budget includes a total of \$87.3 million under the Affordable Housing Trust Fund. The Board approved \$10 million a year with a 10% annual increase to be deposited in a trust fund to be used for affordable housing in Orange County. For FY 2025-26, the calculated contribution to the Affordable Housing Trust Fund is \$17.7 million.

Building Permits – Permit fees are charged for plans review and inspection services encompassing building, electrical, mechanical, and plumbing trades. Staff reviews construction plans and performs construction inspections to ensure compliance with Orange County Code. Fees are based on the actual cost of plans reviewed and site inspections, plus an allowance for overhead expenses. The FY 2025-26 building permit fees are budgeted at \$17.5 million compared to \$15.0 million budgeted in FY 2024-25.

Lake MSTU Funds - The Environmental Protection Division uses Lake MSTU funds to defray the cost of herbicides in cleaning lakes and to implement various lake-enhancement projects. Revenues, expenditures, and fund balances are recorded by each MSTU.

Air Pollution Control Fund – Revenue is collected by a non-refundable fee of \$1.00 that is charged on every vehicle license registration sold, transferred, or replaced in Orange County. These charges are collected by the Tax Collector and remitted to the State Department of Environmental Regulation. Because Orange County has previously established an Air Pollution Control Fund, according to statutes, \$0.50 of each dollar collected is returned to Orange County to fund air pollution control programs.

Miscellaneous Contractor Permits – Revenue is collected for various permits issued by the Division of Building Safety that are not for new building construction and include permits for tents, trailers, house-moving, structure demolition, signs, re-inspection fees, and other items. The FY 2025-26 miscellaneous contractor permits revenue is budgeted at \$2.4 million.

Planning Fees – Fee revenue is collected for land use and Comprehensive Plan amendments, Preliminary Subdivision Plan submissions, Planning & Zoning applications, final plat applications, and other miscellaneous revenues. Charges are designed to cover actual staff time plus an allowance for overhead costs.

Zoning Fees – Fee revenue is collected for re-zoning requests, development reviews, street addressing, recreational vehicle storage, and Board of Zoning Adjustment Appeals. Charges are designed to cover actual staff time plus an allowance for overhead costs.

Concurrency Fees – Fee revenue is collected for processing requests for concurrency applications. Services include the handling of capacity encumbrance letters, capacity reservation accounts, county-wide coordination, and other agency credit accounts. Charges are designed to cover actual staff time plus an allowance for overhead costs.

Impact Fee Administration – Orange County receives a portion of School Impact Fee revenues for managing the fee collection. F.S. 163.31801 limits administrative charges for the collection of impact fees to actual costs.

I-Drive Community Redevelopment Agency - This fund accounts for revenue generated from the creation of a Community Redevelopment Area (CRA) surrounding International Drive. The CRA was initiated to finance the improvement of certain blighted conditions identified in the area.

Division: Building Safety

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 18,995,769	\$ 22,998,491	\$ 24,045,621	4.6 %
Operating Expenditures	7,856,328	9,750,051	9,595,754	(1.6)%
Capital Outlay	156,919	1,138,038	1,116,250	(1.9)%
Total Operating	\$ 27,009,016	\$ 33,886,580	\$ 34,757,625	2.6 %
Capital Improvements	\$ 117,691	\$ 992,378	\$ 0	(100.0)%
Reserves	0	19,040,558	13,098,680	(31.2)%
Total Non-Operating	\$ 117,691	\$ 20,032,936	\$ 13,098,680	(34.6)%
Total	\$ 27,126,707	\$ 53,919,516	\$ 47,856,305	(11.2)%
Authorized Positions	202	203	203	0.0 %

Division: Environmental Protection

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 11,510,369	\$ 13,347,363	\$ 13,473,878	0.9 %
Operating Expenditures	5,971,781	21,916,091	16,746,109	(23.6)%
Capital Outlay	524,667	2,150,261	2,971,972	38.2 %
Total Operating	\$ 18,006,817	\$ 37,413,715	\$ 33,191,959	(11.3)%
Capital Improvements	\$ 37,440,969	\$ 73,107,117	\$ 9,635,930	(86.8)%
Grants	15,000	56,000	56,000	0.0 %
Reserves	0	24,450,014	30,090,623	23.1 %
Total Non-Operating	\$ 37,455,969	\$ 97,613,131	\$ 39,782,553	(59.2)%
Total	\$ 55,462,786	\$ 135,026,846	\$ 72,974,512	(46.0)%
Authorized Positions	116	118	118	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 6,102,405	\$ 6,886,266	\$ 7,378,631	7.1 %
Operating Expenditures	1,386,603	2,326,281	2,622,931	12.8 %
Capital Outlay	37,400	75,859	60,213	(20.6)%
Total Operating	\$ 7,526,408	\$ 9,288,406	\$ 10,061,775	8.3 %
Total	\$ 7,526,408	\$ 9,288,406	\$ 10,061,775	8.3 %
Authorized Positions	61	58	58	0.0 %

Division: Housing and Community Development

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,608,069	\$ 16,758,299	\$ 6,712,376	(59.9)%
Operating Expenditures	50,836,277	283,922,779	109,236,747	(61.5)%
Capital Outlay	60,867	61,903,915	18,046	(100.0)%
Total Operating	\$ 56,505,212	\$ 362,584,993	\$ 115,967,169	(68.0)%
Capital Improvements	\$ 0	\$ 750,000	\$ 0	(100.0)%
Debt Service	244,714	329,780	190,977	(42.1)%
Grants	2,559,447	51,138,252	41,594,376	(18.7)%
Total Non-Operating	\$ 2,804,161	\$ 52,218,032	\$ 41,785,353	(20.0)%
Total	\$ 59,309,373	\$ 414,803,025	\$ 157,752,522	(62.0)%
Authorized Positions	73	74	74	0.0 %

Division: Neighborhood Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,861,275	\$ 8,242,405	\$ 8,634,221	4.8 %
Operating Expenditures	2,569,706	8,077,305	6,365,179	(21.2)%
Capital Outlay	379,024	89,279	47,279	(47.0)%
Total Operating	\$ 8,810,005	\$ 16,408,989	\$ 15,046,679	(8.3)%
Capital Improvements	\$ 21,371	\$ 1,117,918	\$ 0	(100.0)%
Reserves	0	435,622	465,025	6.7 %
Total Non-Operating	\$ 21,371	\$ 1,553,540	\$ 465,025	(70.1)%
Total	\$ 8,831,376	\$ 17,962,529	\$ 15,511,704	(13.6)%
Authorized Positions	81	81	81	0.0 %

Division: Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,829,052	\$ 3,539,348	\$ 3,848,174	8.7 %
Operating Expenditures	1,194,240	1,161,321	739,278	(36.3)%
Capital Outlay	46,166	263,617	23,617	(91.0)%
Total Operating	\$ 4,069,458	\$ 4,964,286	\$ 4,611,069	(7.1)%
Capital Improvements	\$ 466,668	\$ 2,066,243	\$ 3,230,000	56.3 %
Total Non-Operating	\$ 466,668	\$ 2,066,243	\$ 3,230,000	56.3 %
Total	\$ 4,536,126	\$ 7,030,529	\$ 7,841,069	11.5 %
Authorized Positions	29	29	29	0.0 %

Division: Zoning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 3,142,649	\$ 3,862,492	\$ 4,135,508	7.1 %
Operating Expenditures	196,601	166,711	158,386	(5.0)%
Capital Outlay	34,599	72,157	26,000	(64.0)%
Total Operating	\$ 3,373,849	\$ 4,101,360	\$ 4,319,894	5.3 %
Capital Improvements	\$ 0	\$ 250,000	\$ 0	(100.0)%
Total Non-Operating	\$ 0	\$ 250,000	\$ 0	(100.0)%
Total	\$ 3,373,849	\$ 4,351,360	\$ 4,319,894	(0.7)%
Authorized Positions	35	36	37	2.8 %



**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Planning, Environmental and Development Services Department

The Planning, Environmental and Development Services Department is responsible for capital projects related to Environmental Protection, Housing and Community Development, Neighborhood Services, Planning, and Zoning divisions. Responsibilities of projects include the satellite office building, environmentally sensitive lands acquisitions and maintenance of environmentally sensitive lands, improvements to water quality in county lakes, I-Drive catalytic site, and Cassady building renovation.

	Adopted FY 2025-26
Environmental Protection	\$ 9,635,930
Planning	3,230,000
Department Total	\$ 12,865,930

Funding Mechanism:

Projects within the Planning, Environmental and Development Services Department are budgeted in the Building Safety Fund (1011), Econ River Drainage Basin Fund (1274), Conservation Trust Fund (1026), the Capital Projects Fund (1023), and I-Drive CRA Fund (1246).

Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Planning, Environmental & Development Svc.</u>											
Building Safety											
2613	1011	Building Safety Renovations	70,081	937,807	0	0	0	0	0	0	1,007,889
		Unit Subtotal	70,081	937,807	0	0	0	0	0	0	1,007,889
2632	1011	Satellite Office Building	100,430	54,571	0	0	0	0	0	145,000	300,002
		Unit Subtotal	100,430	54,571	0	0	0	0	0	145,000	300,002
		Building Safety Subtotal	170,512	992,378	0	0	0	0	0	145,000	1,307,891
Environmental Protection											
1978	1023	Environmental Sensitive Land	914,583	3,114,799	1,348,984	0	0	0	0	0	5,378,366
	1026	Environmental Sensitive Land	1,734,287	3,760,299	2,462,600	0	0	0	0	0	7,957,187
	1274	Environmental Sensitive Land	0	17,588	0	0	0	0	0	0	17,588
		Unit Subtotal	2,648,870	6,892,686	3,811,584	0	0	0	0	0	13,353,141
2439	1023	Water Quality Improvements	4,460,470	6,807,968	2,134,778	2,816,178	0	0	0	1,027,591	17,246,985
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
		Unit Subtotal	4,460,470	7,307,968	2,134,778	2,816,178	0	0	0	1,027,591	17,746,985
2657	1023	Little Wekiva STA	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
		Unit Subtotal	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
2658	1023	Lake Lawne Reuse Facility	292,886	1,296,775	0	0	0	0	0	0	1,589,662
		Unit Subtotal	292,886	1,296,775	0	0	0	0	0	0	1,589,662

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Planning, Environmental & Development Svc.</u>											
Environmental Protection											
2659	1026	TM Ranch Acquisition	95,331	150,180	160,000	0	0	0	0	0	405,511
		Unit Subtotal	95,331	150,180	160,000	0	0	0	0	0	405,511
4303	1023	Environmental Sensitive Land Acquisitions	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
		Unit Subtotal	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
		Environmental Protection Subtotal	51,508,157	73,107,117	9,635,930	2,816,178	0	0	0	1,027,591	138,094,974
Housing & Community Development											
1769	1246	I-Drive Catalytic Site	0	250,000	0	0	0	0	0	22,250,000	22,500,000
		Unit Subtotal	0	250,000	0	0	0	0	0	22,250,000	22,500,000
2568	5902	Tangelo Park Community Center	0	500,000	0	0	0	0	0	0	500,000
		Unit Subtotal	0	500,000	0	0	0	0	0	0	500,000
		Housing & Community Development Subtotal	0	750,000	0	0	0	0	0	22,250,000	23,000,000
Neighborhood Services											
3147	1023	Cassady Building Phase II	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Unit Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Neighborhood Services Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Planning, Environmental & Development Svc.</u>											
Planning											
3102	1023	Planning's Office Renovation	0	281,925	0	0	0	0	0	0	281,925
		Unit Subtotal	0	281,925	0	0	0	0	0	0	281,925
3195	1246	I-Drive Wayfinding and Signage	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
		Unit Subtotal	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
		Planning Subtotal	466,668	2,066,243	3,230,000	0	0	0	0	0	5,762,911
Zoning											
3203	1023	Zoning Arborist Office Renovation	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Zoning Subtotal	0	250,000	0	0	0	0	0	0	250,000
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	52,227,419	78,283,656	12,865,930	2,816,178	0	0	0	23,422,591	169,615,777

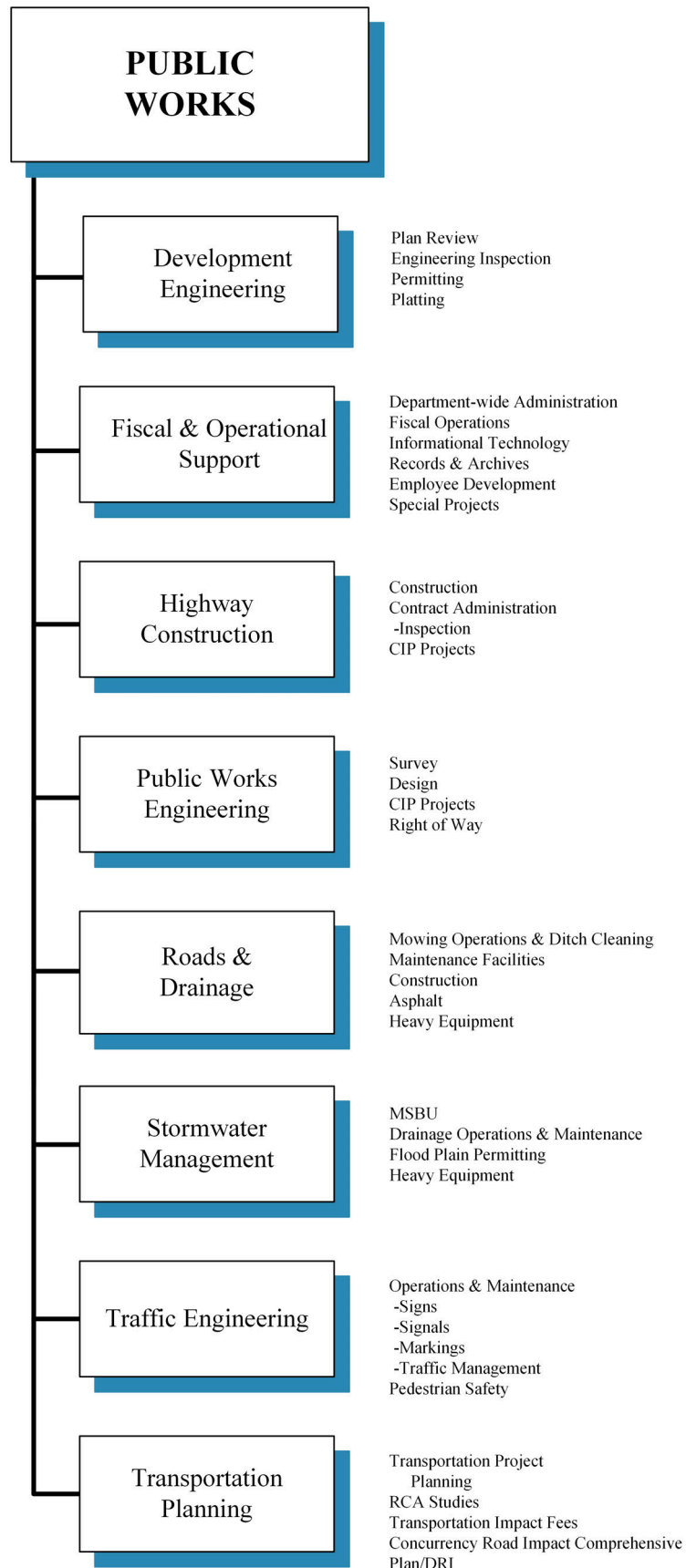
* Prior Expenditures is calculated using 3 or 5 years.

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Public Works

Purpose Statement:

The Public Works Department provides for the design, construction, and maintenance of roadways, pedestrian walks, and traffic control devices for the safe, efficient, and effective travel of the residents of Orange County and the general public. In addition, the Department collaborates with community and industry groups and related agencies in determining infrastructure needs. The Department also identifies, provides, and maintains the county's stormwater infrastructure to control and manage stormwater runoff to prevent localized flooding of properties due to storms.

Program Descriptions:

- The **Development Engineering Division** provides regulatory responsibilities for platting, review of development plans, and permitting for development to ensure compliance with all applicable state regulations and county codes.
- The **Fiscal & Operational Support Division** is responsible for the support of the Public Works Department's fiscal operations, inventory control, public records, emergency response, customer service, and geographical information and mapping functions.
- The **Highway Construction Division** provides construction, inspection, and contract administration services for roadway, sidewalks, drainage projects, recreational trails and intersection improvements throughout unincorporated Orange County.
- The **Public Works Engineering Division** manages the roadway capital improvement program. In addition to major road projects, this includes programs such as intersection improvements, pedestrian safety, new sidewalks, median tree, roadway lighting and bridge replacement. The division also manages water quality projects for the Environmental Protection Division and recreational trail projects for Parks and Recreation Division.
- The **Roads & Drainage Division** provides for the maintenance of roads in the unincorporated areas of Orange County. Services include resurfacing of residential streets, maintenance of unpaved roads and bridges, right-of-way mowing, sidewalk repair, concrete work, and roadway underdrain maintenance.
- The **Stormwater Management Division** is responsible for the planning, engineering design, operation and maintenance of the primary drainage systems within unincorporated Orange County. This includes stormwater ponds, canals, pump stations, major control structures, drainwells, and dams. In addition, the Division administers the Federal Emergency Management Agency's (FEMA) National Flood Insurance (NFIP) and Community Rating System (CRS) Programs.



- The **Traffic Engineering Division** provides for the transportation needs of the county through a series of successful programs, projects and maintenance services including 311 customer service, traffic studies, traffic calming, speed management, intersection improvements, signal installation/coordination, red light cameras, signing and pavement markings, and maintenance of traffic review and permit approval.
- The **Transportation Planning Division** provides overall support for transportation initiatives through policy development in the Comprehensive Plan to ensure that transportation projects address the needs of the community. The division is also responsible for coordinating transportation related issues with other departments, as well as federal and state agencies, in addition to administering the development of transportation infrastructure studies, transportation impact fees, code amendments and transportation concurrency evaluations.

FY 2024-25 Major Accomplishments:

Highway Construction Division

- Initiated construction of Lake Apopka Trail, East Bay Street Water Main Improvements, Bates Road Bridge replacement and roadway approaches, Pine Hills Pedestrian Safety-Phase III (Belco Drive to Bonnie Brae Circle), New Independence Parkway- Segments 1 &2 (CR 545 to Lake County line).
- Continued construction of the following projects: Econlockhatchee Trail (South of Lake Underhill Road to North SR 408), Pine Hills Road Safety Improvements - Phase II (State Road 50 to Figwood Lane), Buck Road Bridge replacement, and 37th street sidewalks.
- Completed construction of Kirkman Road Extension (from Universal Boulevard to Carrier Drive), SR 434 (Alafaya Trail) at Corporate Boulevard, UCF Alafaya Trail & University Boulevard Pedestrian Improvement, Clapp Simms Dudda Road, Lake Lawne Weir Retrofit, Shingle Creek Regional Trail Phase 3, Avalon Road (CR 545) & Porter Road Intersection Improvements, and Barber Park Drainage Well Replacement.

Public Works

- Constructed approximately 10.8 miles of new sidewalks throughout Orange County and 769 curb ramps.

Public Works Engineering Division

- Managed over 150 projects with a combined value of approximately \$1.4 billion, including design, engineering and permitting of major roadway improvements and programs such as intersection improvements, bridge replacements, new sidewalks, roadway lighting, median tree landscaping and pedestrian safety. These projects include Local Agency Program (LAP) funded projects in coordination with Florida Department of Transportation (FDOT), and partnership projects with private developers and municipalities.
- Completed design and permitting for several projects, including major road improvements for Ficquette Road, Powers Road at North Lane, University Boulevard at Dean Road, and Tiny Road at Tilden Road intersection improvement projects, Bumby and Gatlin Roads sidewalk improvements project, and Pine Hills Pedestrian Safety Project Phase 3.
- Coordinated with the County Attorney's office and Real Estate Management for the acquisition of right-of-way including eminent domain for major roadway improvements on Richard Crotty Parkway Segment 1A, Texas Avenue, Ficquette Road and Reams Road; intersections improvements such as University Boulevard and Dean Road and bridge replacement at Buck Road and Bates Road.
- Lighted 13.7 miles of roads across the county in coordination with utility companies.
- Supported Housing and Community Development Division by completing the design and right-of-way acquisition for East Bay Streets Infrastructure Improvements. Supported Parks and Recreation Division by providing project management services for recreational trail projects such as Shingle Creek Phase 1, Segments 2 & 3 and Environmental Protection Division, by providing project management and survey services for Water Quality projects.

Roads & Drainage Division

- Retrofitted more than 40 miles of sidewalk.
- Repaired over 70,000 linear feet of curb.
- Responded to over 12,000 citizen inquiries, and over 600 emergency call outs.
- Performed tree services on over 24,000 trees.
- Swept over 22,000 curb miles of roadway.
- Repaired about 4,250 potholes.
- Mowed 1,106 acres of right-of-way on a 18/24-days cycle and maintained 2,782 acres of landscaped areas on a 12-days cycle.
- Moved over 4.600 acres of secondary canals and roadside ditches.

- Cleaned over 22 miles of stormwater pipes, and over 11,000 drainage inlets.
- Cleaned and reshaped three (3) miles of roadside ditches, and two (2) miles of secondary canals.
- Resurfaced over 130 lane miles of arterial, collector, and subdivisions roads.
- Repaired over 2,000 linear feet of stormwater conveyance pipes.
- Repaired over 1,500 linear feet of guardrail.
- Removed over five (5) million pounds of trash and debris from the right-of-way.

Stormwater Management Division

- Mowed approximately 32,138 acres of county right-of-way/easements for ponds and primary canals.
- Trimmed or removed over 6,263 trees.
- Chemically sprayed approximately 612 miles of fences, curbs, and edges; and 20,205 acres of county right-of-way/easements for ponds and primary canals.
- Repaired over 9,763 linear feet of fencing along ponds and right-of-way.
- Processed 375 floodplain permits and reviewed 30 determinations and inquiries.
- Capital Improvement Projects:
 - Orlo Vista/Westside Manor Stormwater Improvements and Big Sand Lake Outfall Improvements (by FDOT) are under construction.
 - B-14 Boggy Creek Pipeline – Segments C and D are under redesign.
 - Barber Park (Lake George) Drainwell DW-B112 under construction.
 - Long Lake Pump Station force main rehabilitation (1,500 ft) constructed.



Public Works

Traffic Engineering Division

- The traffic studies section performed a total of 28 signal warrants, six (6) speed studies and 40 multi-way stop control studies, 75 school-related requests, 25 Speed Limit signs, and 152 no-parking studies. Serviced 833 inquiry requests from 311 customer service.
- Traffic permit review section reviewed 1,231 development applications and processed 4,100 maintenances of traffic permits.
- The traffic calming section installed 33 speed radar signs, 115 speed cushions, one (1) raised crosswalk, 10 speed tables, 1,170 intersection/mid-block ADA pedestrian curb ramps, six (6) directional median openings, one (1) turn lane extension, and two (2) lane separators.
- The safety section designed 10 traffic signals, five (5) roundabouts, five (5) special projects, conducted 10 signal warrants, eight (8) speed studies, and four (4) corridor studies.
- The red-light running camera section issued 59,677 notices of violations, and 22,316 uniform traffic citations.
- The maintenance and operations section constructed 16 traffic signals, fabricated 4,889 signs, and refreshed 65 lane-miles of striping.
- The Traffic Management Center coordinated 103 traffic signals and resolved four (4) signal-timing concerns.

Transportation Planning

- Processed six (6) Local Agency Program (LAP) agreements that secured federal funding for improvements to roads and trails.
- Continued corridor studies for Chuluota, Tiny and McCulloch Roads and the International Drive Pedestrian Overpass. Implemented studies for Hancock Lone Palm Road and Edgewater Drive/Beggs Road. Implemented a pedestrian – bicycle safety study for University Boulevard and an area wide transportation study, Northwest Orange County Areawide Transportation Study (NOWOCATS) for the northwestern region of the county.
- Finalized an audit of 508 proportionate share agreements for presentation to the Road Agreement Committee.
- Updated the Annual Traffic Count Program, which was transferred from Traffic Engineering to Transportation Planning and added 51 new stations to the existing 900-station network for the 2024–2025 counts.
- Processed 45 Roadway Agreement Committee agreements with a total value of \$27.1 million from October 2024 through July 2025.

FY 2025-26 Department Objectives:

Highway Construction Division

- Initiate construction of University Boulevard and Dean Road Intersection Improvements, Powers Drive and North Lane Intersection Improvements, Shingle Creek Pond 6010 Retrofit, Siplin Pond 6749 Retrofit, Wekiva Springs Pond 6794 Retrofit, Jones Avenue Pond Maintenance, Wekiva Area Pond 6360 Retrofit, Tilden Road at Tiny Road Intersection, Ficquette Road Improvements (Summerlake Park Blvd to South Ingelnook Drive), Flemmings Road segments 5 & 6 (CR545 TO Lake County line), All American Blvd/Kennedy Widening (Forest City Road to the Clarcona-Ocoee Intersection), Gatlin- Bumby Sidewalk (East side of Bumby Ave. From Gatlin Ave. to Lake Margaret Dr.).
- Complete the construction of Pine Hills Road Safety Improvements - Phase II (State Road 50 to Figwood Lane), East Bay Street Water Main Improvements, Lake Apopka Trail, East Bay Street Water Main Improvements, 37th street Sidewalks.
- Continue installation of new sidewalks and curb ramps throughout the county.
- Continue delivery of the sidewalk/ADA components of the Accelerated Transportation Safety Program (ATSP).

Public Works Engineering Division

- Continue to manage intersection and pedestrian safety and roadway projects in our Capital Improvement Program (CIP).
- Continue to administer the sidewalk program and install approximately seven (7) miles of pedestrian sidewalks throughout Orange County.
- Continue to manage the acquisition of rights-of-way including eminent domain for our CIP Program.
- Continue to manage and implement the median tree landscaping and bridge replacement programs.
- Continue to manage and implement the Accelerated Transportation Safety Program, which will include lighting, sidewalks, and safety projects.
- Implement Aurigo project management software in coordination with ISS, Real Estate Management, Environmental Protection Division, Highway Construction, and Transportation Planning.
- Continue to provide project management, right-of-way acquisition and survey services in support of Environmental Protection Division's Water Quality Improvement CIP Program, Parks and Recreation Division's recreational trail program and Housing and Community Services Division's infrastructure improvement projects.
- Continue to implement the Countywide Vertical Benchmark Network Project, which will assist meeting the current FEMA and National Geodetic Survey (NGS) standards for vertical control, which will be included in the County's Geographic Information System (GIS) Database.

Public Works

Roads & Drainage Division

- Implement asset management system (iWorQ) as a tool for enhanced operational efficiencies.
- Initiate the construction of new office building for the Bithlo Maintenance Unit, and complete land acquisition for a new Horizon West Maintenance Unit.
- Initiate the construction of the Kelvington Drive and Elba Way bridges.
- Continue to promote the health, safety, and welfare of Orange County residents through the maintenance of roadway and secondary drainage facilities.
- Provide leadership and support activities for recovery operations to open roads and minimize secondary flooding issues during emergencies and adverse weather events.

Stormwater Management Division

- Continue to improve stormwater management in Orange County by completing updated Watershed Master Plans for each of the county's basins.
- Continue the Comprehensive Structural Inventory Plan for Stormwater Infrastructure (CSIP).
- Continue the inventory and creation of fact sheets for County maintained ponds.
- Continue to participate in FEMA's Community Rating System (CRS) Program to improve flood protection and increase monetary savings to residents.

Traffic Engineering Division

- Work with community groups and organizations on traffic calming, pedestrian safety, and school-related issues. Conduct traffic studies at critical intersections and roadways to install pedestrian crosswalks, signs, and signals.
- Manage the county's Red-Light Safety Program and implement speed limit recommendations to improve safety.
- Construct several traffic signals, install overhead flashing beacons at school zones, and lead corridor signal re-timing projects to improve level of service on designated roads.
- Expand the fiber optic network and install intelligent transportation systems (ITS) technology such as signal cabinet & controller upgrades closed circuit television (CCTV) cameras, wireless communication devices, and Bluetooth travel time detectors.

Transportation Planning

- Complete road studies for Chuluota Road, McCulloch Road, Tiny Road, University Boulevard, Hiawassee Road, Edgewater Drive, Hancock Lone Palm Road, Valencia College Lane, Econlockhatchee Trail, Lake Pickett Road, and the Northwest Orange County Areawide Transportation Study. Initiate study/design for Schofield Road.
- Initiate a Road Safety Audit program to assess existing pedestrian, bicycle, and micromobility conditions and make recommendations for improvements.

- Provide a baseline of all current Developments of Regional Impact (DRI) projects and agreements from current and former DRIs to include confirmation and documentation of specific outstanding DRI obligations and estimated current or future costs, on the part of the private sector and, if applicable, the County.
- Update the county's Impact Fee Study and Ordinance.
- Promote multimodal transportation during Comprehensive Plan amendment and development reviews to facilitate safe, convenient, and efficient transportation.
- Continue to apply for state and federal grants associated with transportation improvements.





Public Works

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Development Engineering				
– Number of Projects Reviewed		3,762	3,265	3,064
– % of Projects Reviewed within Specified Time Frame		90%	90%	90%
– Cost Per Plan Reviewed		214 \$	239 \$	241
– Public Works Engineering				
– % of CIP Budget Expended and Encumbered		55%	60%	60%
– Number of Transportation CIP Projects in Progress		200	145	112
– Number of Transportation Projects Bid		115	115	72
Public Works Stormwater Mgt.				
– Number of Flood Plain Permit Applications		313	395	400
– % of CIP Budget Expended and Encumbered		82%	90%	96%
– Number of Drainwells, Control Structures, and Pump Stations		156	155	155
– Number of Miles of Primary Canals Maintained		95	95	95
– Number of Ponds Maintained		2,034	2,027	2,052
– Number of MSBU Ponds Maintained		1,652	1,645	1,670
– Number of Non-MSBU Ponds Maintained		382	382	382
Roads & Drainage				
– Total Number of County Lane Miles Maintained		5,946	5,966	5,878
– Number of Arterial Lane Miles Maintained		1,765	1,771	1,709
– Number of Residential Lane Miles Maintained		4,181	4,195	4,169
– % Arterial Lane Miles Rated in Good Condition		85%	85%	85%
– % Residential Lane Miles Rated in Good Condition		88%	88%	88%
– Number of Lane Miles Identified for Resurfacing		259	130	180
– Number of Miles of Secondary Canals Maintained		90	90	90
– % of CIP Budget Expended and Encumbered		80%	90%	90%
Transportation Planning				
– Number of Concurrency Applications Reviewed		164	208	160
<i>Includes traffic studies reviewed in-house.</i>				
– Number of Land Development Projects Submitted for Review		5,960	6,261	4,920
<i>Includes DRC Reviews, Comprehensive Plan Amendments, BZA and P&Z applications</i>				
– Number of Agreements Approved by RAC		37	24	28
<i>Roadway Agreement Committee (RAC) meets twice monthly all year long.</i>				
Traffic Engineering				
– % of MOT Permits Processed within 1 week		92%	92%	90%
<i>Maintenance of Traffic (MOT)</i>				
– % of Signal Preventative Maintenance Completed		92%	92%	91%
– % of Traffic Studies Completed within 60 days		87%	88%	88%
– % of Signal Timing Complaints Completed within 1 Week		93%	92%	90%

Department: Public Works

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 44,862,041	\$ 56,705,273	\$ 60,243,903	6.2 %
Operating Expenditures	97,253,235	143,914,249	121,625,245	(15.5)%
Capital Outlay	4,284,123	12,016,327	7,870,467	(34.5)%
Total Operating	\$ 146,399,399	\$ 212,635,849	\$ 189,739,615	(10.8)%
Capital Improvements	\$ 180,084,597	\$ 420,076,569	\$ 278,828,571	(33.6)%
Grants	116,908	140,000	140,000	0.0 %
Reserves	0	231,049,142	177,842,493	(23.0)%
Other	211,476	220,000	950,825	332.2 %
Total Non-Operating	\$ 180,412,981	\$ 651,485,711	\$ 457,761,889	(29.7)%
Department Total	\$ 326,812,380	\$ 864,121,560	\$ 647,501,504	(25.1)%

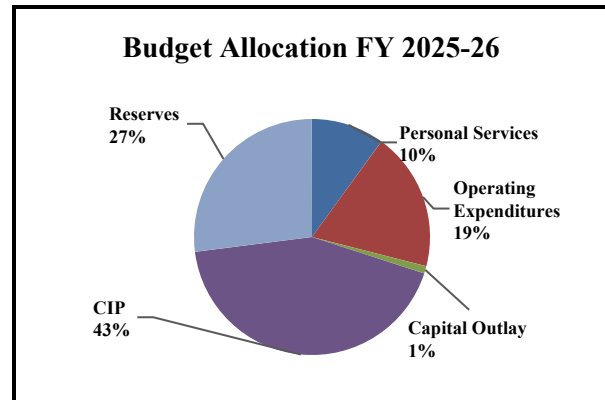
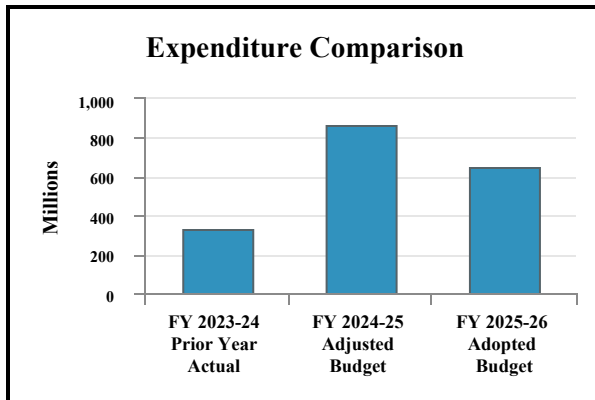
Expenditures by Division / Program				
Development Engineering	\$ 5,594,815	\$ 6,251,441	\$ 7,092,186	13.4 %
Fiscal & Operational Support	15,336,097	29,069,716	20,234,233	(30.4)%
Highway Construction	3,222,549	4,039,261	4,455,464	10.3 %
Public Works Engineering	78,372,821	309,108,967	197,330,623	(36.2)%
Public Works Reserves & Refunds	5,264,829	237,772,142	184,342,493	(22.5)%
Public Works Stormwater Mgt.	42,821,327	51,770,186	35,028,997	(32.3)%
Roads & Drainage	141,440,282	163,449,220	150,819,361	(7.7)%
Traffic Engineering	27,055,113	52,934,516	38,185,032	(27.9)%
Transportation Planning	7,704,546	9,726,111	10,013,115	3.0 %
Department Total	\$ 326,812,380	\$ 864,121,560	\$ 647,501,504	(25.1)%

Funding Source Summary				
Special Revenue Funds	\$ 264,944,093	\$ 533,332,869	\$ 369,186,151	(30.8)%
Capital Construction Funds	61,868,287	330,788,691	278,315,353	(15.9)%
Department Total	\$ 326,812,380	\$ 864,121,560	\$ 647,501,504	(25.1)%

Authorized Positions	574	577	577	0.0 %
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Public Works

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position count remained unchanged.

Operating Expenses – The FY 2025-26 operating expenses budget decreased by 15.5% or \$22.3 million from the FY 2024-25 budget. A total of \$63.2 million is included under Roads and Drainage Division for maintenance of roadway systems, which contains funding for maintenance of new roadways, street sweeping, tree trimming, landscape maintenance, right-of-way mowing maintenance, curb repairs, and other roadway costs to maintain a total of 5,952 road lane miles in Orange County. Public Works Engineering budget includes funding of \$2.4 million to conduct one (1) roadway study for Schofield Road - Orange County Line to CR 545/Avalon Road for 1.13 miles. Also, included is the continuation of \$3.0 million to the LYNX Shelters and Transit Centers, as part of the \$100 million Accelerated Transportation Safety Program. Additionally, \$10.6 million is budgeted under Employment Agency and Contract Services to assist with department wide operations and ongoing support for countywide programs, such as the Red Light Camera program, General Engineer Consulting Services and multiple agency agreements. Due to significant cost increases in the construction market with substantial impacts with materials and supplies and contract maintenance fees, the total operating budget of \$121.6 million reduces the Public Works department’s ability to maintain current levels of service, from the FY 2024-25 standard, which will cause delays in life-cycle replacements in areas such as lane resurfacing and roadway and landscaping maintenance.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 34.5% or \$4.1 million from the FY 2024-25 budget. The budget fluctuates each year based upon equipment needs, primarily to replace heavy equipment and rolling stock under the Roads and Drainage Division and Stormwater Management Division. Items included in this budget are a 10-wheel dump, aerial lift, claw truck, concrete truck, menzi chipper, sweeper truck, a tractor, and mowers. The FY 2025-26 budget includes funding for 29 vehicles: eight (8) replacement and two (2) new vehicles in Stormwater Management Division, three (3) replacement vehicles in Highway Construction Division, three (3) replacement vehicles in Development Engineering Division, seven (7) replacement and three (3) new vehicles in Roads & Drainage Division and two (2) replacement and one (1) new vehicle in Traffic Engineering Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 33.6% or \$141.2 million from the FY 2024-25 budget primarily due to the timing of project schedules. Included in the budget is \$184.3 million for the Roadway Program under the Public Works Engineering Division, which includes new roads, sidewalks, intersections, lighting and pedestrian safety projects; \$58.9 million for Roads & Drainage Division, which includes \$42.9 million for resurfacing of existing roadways, drainage, railroad crossing replacements, and maintenance yards improvements; \$13.6 million for New and Rehab of Stormwater under the Stormwater Division; and \$22.0 million for Traffic Engineering Division, which includes signals, signage, and safety projects. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Grant – The FY 2025-26 grant budget remained status quo at \$140,000 and includes funding for the Bike Walk Central Florida for pedestrian safety initiatives at \$100,000. Also, included in this funding is a contribution to the Walk-Ride-Thrive at \$40,000.

Reserves – The FY 2025-26 reserves budget decreased by 24.1% or \$55.6 million from the FY 2024-25 levels. The majority of the Public Works reserves reside in the Transportation Impact Fee funds. Public Works continues to draw down these reserves to construct new and widened roadways, due to funding deficiencies on necessary operating and capital improvement programs.

Other – The FY 2025-26 other category budget increased by 332.2% or \$730,825 and includes a \$220,000 interfund transfer from the Transportation Trust Fund to the Apopka Vineland Landscaping MSTU to fund maintenance activities, which is remaining status quo from the FY 2024-25 budget. The \$730,825 in budget increases are from transferring partial funding from the Horizon West Villages Adequate Public Facility under the funds for Lakeside Village and Village H to the new funds for Town Center in the amount of \$508,726 and Village F in the amount of \$222,099.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding sources for the Public Works budget comes from Orange County's portion of State Sales Tax Revenue, which is approximately 51% of the budget. There remaining sources of revenue consist of Gas Taxes 14%, County Capital Ad Valorem 14%, Impact Fees 8%, I-Drive CRA 8%, and other misc revenues 5%. Funding for Public Works transportation continues to be a challenge with limited increases in dedicated transportation revenue sources and the lack of available funding from State Sales Tax revenue to use toward transportation operations and capital.

Division: Development Engineering

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,145,516	\$ 5,334,810	\$ 6,300,262	18.1 %
Operating Expenditures	306,117	484,103	479,924	(0.9)%
Capital Outlay	143,181	432,528	312,000	(27.9)%
Total Operating	\$ 5,594,815	\$ 6,251,441	\$ 7,092,186	13.4 %
Total	\$ 5,594,815	\$ 6,251,441	\$ 7,092,186	13.4 %
Authorized Positions	44	48	48	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,083,150	\$ 5,345,763	\$ 5,489,024	2.7 %
Operating Expenditures	10,956,547	20,315,677	14,221,196	(30.0)%
Capital Outlay	84,925	609,271	304,013	(50.1)%
Total Operating	\$ 15,124,622	\$ 26,270,711	\$ 20,014,233	(23.8)%
Other	\$ 211,476	\$ 220,000	\$ 220,000	0.0 %
Total Non-Operating	\$ 211,476	\$ 2,799,005	\$ 220,000	(92.1)%
Total	\$ 15,336,098	\$ 29,069,716	\$ 20,234,233	(30.4)%
Authorized Positions	37	39	39	0.0 %

Division: Highway Construction

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,717,147	\$ 3,198,256	\$ 3,562,982	11.4 %
Operating Expenditures	414,146	566,940	696,945	22.9 %
Capital Outlay	91,256	274,065	195,537	(28.7)%
Total Operating	\$ 3,222,549	\$ 4,039,261	\$ 4,455,464	10.3 %
Total	\$ 3,222,549	\$ 4,039,261	\$ 4,455,464	10.3 %
Authorized Positions	28	29	29	0.0 %

Division: Public Works Engineering

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,614,012	\$ 5,056,894	\$ 5,285,716	4.5 %
Operating Expenditures	823,196	9,169,174	7,595,291	(17.2)%
Capital Outlay	0	64,300	137,737	114.2 %
Total Operating	\$ 5,437,208	\$ 14,290,368	\$ 13,018,744	(8.9)%
Capital Improvements	\$ 72,935,613	\$ 294,818,599	\$ 184,311,879	(37.5)%
Total Non-Operating	\$ 72,935,613	\$ 294,818,599	\$ 184,311,879	(37.5)%
Total	\$ 78,372,821	\$ 309,108,967	\$ 197,330,623	(36.2)%

Authorized Positions	41	41	41	0.0 %
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Division: Public Works Reserves & Refunds

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 5,264,829	\$ 6,723,000	\$ 6,500,000	(3.3)%
Total Operating	\$ 5,264,829	\$ 6,723,000	\$ 6,500,000	(3.3)%
Reserves	\$ 0	\$ 231,049,142	\$ 177,842,493	(23.0)%
Total Non-Operating	\$ 0	\$ 231,049,142	\$ 177,842,493	(23.0)%
Total	\$ 5,264,829	\$ 237,772,142	\$ 184,342,493	(22.5)%

Division: Public Works Stormwater Mgt.

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 7,183,515	\$ 9,165,620	\$ 9,783,026	6.7 %
Operating Expenditures	6,780,040	9,339,630	8,511,891	(8.9)%
Capital Outlay	1,661,214	3,509,879	3,154,080	(10.1)%
Total Operating	\$ 15,624,769	\$ 22,015,129	\$ 21,448,997	(2.6)%
Capital Improvements	\$ 27,196,558	\$ 29,755,057	\$ 13,580,000	(54.4)%
Total Non-Operating	\$ 27,196,558	\$ 29,755,057	\$ 13,580,000	(54.4)%
Total	\$ 42,821,327	\$ 51,770,186	\$ 35,028,997	(32.3)%

Authorized Positions	106	105	105	0.0 %
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Division: Roads & Drainage

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 13,523,878	\$ 19,121,611	\$ 19,996,508	4.6 %
Operating Expenditures	59,675,806	79,872,536	68,622,161	(14.1)%
Capital Outlay	1,974,430	6,138,515	3,274,000	(46.7)%
Total Operating	\$ 75,174,113	\$ 105,132,662	\$ 91,892,669	(12.6)%
Capital Improvements	\$ 66,266,169	\$ 58,316,558	\$ 58,926,692	1.0 %
Total Non-Operating	\$ 66,266,169	\$ 58,316,558	\$ 58,926,692	1.0 %
Total	\$ 141,440,282	\$ 163,449,220	\$ 150,819,361	(7.7)%
Authorized Positions	231	230	230	0.0 %

Division: Traffic Engineering

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 5,569,234	\$ 6,960,817	\$ 7,171,445	3.0 %
Operating Expenditures	7,360,192	10,244,580	8,404,937	(18.0)%
Capital Outlay	322,521	981,769	458,650	(53.3)%
Total Operating	\$ 13,251,947	\$ 18,187,166	\$ 16,035,032	(11.8)%
Capital Improvements	\$ 13,686,257	\$ 34,607,350	\$ 22,010,000	(36.4)%
Grants	116,908	140,000	140,000	0.0 %
Total Non-Operating	\$ 13,803,165	\$ 34,747,350	\$ 22,150,000	(36.3)%
Total	\$ 27,055,112	\$ 52,934,516	\$ 38,185,032	(27.9)%
Authorized Positions	68	66	66	0.0 %

Division: Transportation Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,025,588	\$ 2,521,502	\$ 2,654,940	5.3 %
Operating Expenditures	5,672,362	7,198,609	6,592,900	(8.4)%
Capital Outlay	6,596	6,000	34,450	474.2 %
Total Operating	\$ 7,704,546	\$ 9,726,111	\$ 9,282,290	(4.6)%
Other	\$ 0	\$ 0	\$ 730,825	100.0 %
Total Non-Operating	\$ 0	\$ 0	\$ 730,825	100.0 %
Total	\$ 7,704,546	\$ 9,726,111	\$ 10,013,115	3.0 %
Authorized Positions	19	19	19	0.0 %



**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Public Works Department

This department is responsible for the provision of transportation and drainage facilities in Orange County. Projects may include the upgrade of existing facilities or the acquisition/construction of new facilities. Specifically, projects include road construction, signal installations, drainage structure improvements, purchase of soils, lab and engineering services, and construction of sidewalks and bike paths.

	Adopted FY 2025-26
Public Works Engineering	\$ 184,311,879
Public Works Stormwater Mgt.	13,580,000
Roads & Drainage	58,926,692
Traffic Engineering	22,010,000
Department Total	\$ 278,828,571

Funding Mechanism:

Funding for these projects is derived from a variety of gas tax revenues, such as the Local Option Gas Tax, Constitutional Gas Tax, and County Gas Tax. Funds for Stormwater Management and some roadway projects are also available from ad valorem taxes dedicated to infrastructure needs (Capital Projects Fund). Growth related transportation needs are funded from impact fees collected from building permits issued on new construction. Funding for the Roadway Median Tree Program is coming from the Tree Replacement Trust Fund and the Transportation Trust Fund. In addition, funding from the International Drive Community Agency (I-Drive CRA) is included for engineering and traffic projects.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,749,540	4,792,754	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,542,294
	1306	Intersection WID/CW	93,207	1,409,109	288,884	0	0	0	0	0	1,791,200
	1308	Intersection WID/CW	0	3,119	0	0	0	0	0	0	3,119
	1351	Intersection WID/CW	0	0	77,504	0	0	0	0	0	77,504
	7515	LAP-Tiny Road at Tilden Road	369,204	4,032,583	0	0	0	0	0	0	4,401,787
	7516	LAP - University Blvd at Dean Rd	833,370	164,469	0	0	0	0	0	0	997,839
	7544	LAP - University Boulevard at Dean Road	0	6,054,954	0	0	0	0	0	0	6,054,954
Unit Subtotal			6,045,321	16,456,988	1,366,388	3,000,000	3,000,000	3,000,000	3,000,000	0	35,868,697
2743	1034	Vineland Avenue	0	1,650,000	500,000	500,000	3,000,000	2,500,000	0	0	8,150,000
	1333	Vineland Avenue	17,850	512,696	203,887	0	0	0	0	0	734,433
Unit Subtotal			17,850	2,162,696	703,887	500,000	3,000,000	2,500,000	0	0	8,884,433
2744	1246	International Drive Pedestrian Overpass	76,601	123,399	4,200,000	0	0	0	0	25,000,000	29,400,000
Unit Subtotal			76,601	123,399	4,200,000	0	0	0	0	25,000,000	29,400,000
2752	1023	INVEST - R. Crotty Pkwy (436-Dean)	13,051	1,537,373	0	0	0	0	0	0	1,550,424
	1032	Richard Crotty Pkwy (436-Dean)	1,140,592	12,371,050	11,100,000	1,000,000	0	0	0	146,075,000	171,686,642
	1335	Richard Crotty Pkwy (436-Dean)	0	387,969	405,660	0	0	0	0	0	793,629
Unit Subtotal			1,153,642	14,296,392	11,505,660	1,000,000	0	0	0	146,075,000	174,030,695
2766	1003	ROW & Drainage	12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038
Unit Subtotal			12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038
2841	1002	Sidewalk Program C-W	3,344,305	6,452,395	6,059,048	3,123,300	6,020,952	0	0	0	25,000,000
	1003	Sidewalk Program C-W	6,464,917	9,279,673	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	0	32,244,590
	1350	Sidewalk Program C-W	0	0	92,046	0	0	0	0	0	92,046
Unit Subtotal			9,809,222	15,732,068	9,451,094	6,423,300	9,320,952	3,300,000	3,300,000	0	57,336,636
2852	1003	Major Drng Structures-Replac	866,502	9,926,612	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	19,433,735
	7539	Major Drng Structures-Replac	0	9,984,372	0	0	0	0	0	0	9,984,372
Unit Subtotal			866,502	19,910,984	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	29,418,107
2859	1023	Pine Hills Landfill Closure	724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601
Unit Subtotal			724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601

* Prior Expenditures is calculated using 3 or 5 years.
Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
2883	1034	Sand Lake Road	4,400	2,464,118	8,490,397	4,500,000	0	0	0	0	15,458,915
	1326	Sand Lake Road	555,309	563,786	103,010	0	0	0	0	0	1,222,105
		Unit Subtotal	559,709	3,027,904	8,593,407	4,500,000	0	0	0	0	16,681,020
2894	1246	Sand Lake at I4 Beautification	0	0	620,000	0	0	0	0	0	620,000
		Unit Subtotal	0	0	620,000	0	0	0	0	0	620,000
2929	1033	Orange Ave (Osceola Cty-Turnpike)	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
		Unit Subtotal	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
3037	1003	Taft-Vnlnd Rd(441-Orng Av)	0	96,255	0	0	0	0	0	0	96,255
	1033	Taft-Vnlnd Rd(441-Orng Av)	935,573	2,212,747	21,212,276	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	53,806,522
	1329	Taft-Vnlnd Rd(441-Orng Av)	125,147	924,853	262,703	0	0	0	0	0	1,312,703
	1336	Taft-Vnlnd Rd(441-Orng Av)	0	0	5,037,724	0	0	0	0	0	5,037,724
		Unit Subtotal	1,060,720	3,233,855	26,512,703	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	60,253,204
3045	1034	Holden Ave(JYP-Orng Av)	20,128,961	31,250	0	0	0	0	0	0	20,160,211
		Unit Subtotal	20,128,961	31,250	0	0	0	0	0	0	20,160,211
3073	1246	Kirkman Road Extension	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
		Unit Subtotal	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
3074	1246	International Dr Ultimate Tran Study	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
		Unit Subtotal	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	88,108	0	4,370,874	710,000	0	0	0	6,350,838
	1004	Kennedy Blvd (Forest City-I4)	832,377	1,055	65,306	0	0	0	0	0	898,737
	1023	INVEST - Kennedy (Forest City-I4)	1,447,341	8,836,034	10,905,239	8,429,126	0	0	0	0	29,617,740
	1031	Kennedy Blvd (Forest City-I4)	4,240,731	1,273,288	2,209,761	0	2,300,000	0	0	35,600,000	45,623,780
		Unit Subtotal	7,702,305	10,198,485	13,180,306	12,800,000	3,010,000	0	0	35,600,000	82,491,095
3097	1003	All American(OBT-Forest Cty)	170,408	73,230	0	10,633,676	0	0	0	0	10,877,314
	1031	All American(OBT-Forest Cty)	648,585	7,081,047	11,150,000	2,738,812	0	0	0	0	21,618,443
		Unit Subtotal	818,993	7,154,277	11,150,000	13,372,488	0	0	0	0	32,495,757
5000	1002	Roadway Lighting	2,175,045	4,073,955	3,488,500	2,794,400	2,468,100	0	0	0	15,000,000
	1003	Street Lights-County Rds	1,250,062	1,555,376	200,000	200,000	200,000	200,000	200,000	0	3,805,438
		Unit Subtotal	3,425,107	5,629,331	3,688,500	2,994,400	2,668,100	200,000	200,000	0	18,805,438
5004	1023	INVEST - Chuluota Rd	210,101	2,942,162	2,540,574	3,140,637	1,263,948	11,500,000	858,354	9,900,000	32,355,776
	1328	Chuluota Rd	727,575	82,376	759,426	0	0	0	0	0	1,569,377

* Prior Expenditures is calculated using 3 or 5 years.
Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	937,677	3,024,538	3,300,000	3,140,637	1,263,948	11,500,000	858,354	9,900,000	33,925,153
5005	1023	INVEST - McCulloch Rd	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
		Unit Subtotal	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
5023	1002	Edgewater Drive	0	732,363	0	0	0	0	0	0	732,363
	1031	Edgewater Drive	188,638	103,789	0	0	0	0	0	0	292,427
		Unit Subtotal	188,638	836,152	0	0	0	0	0	0	1,024,790
5024	1003	Econ Trail (Lk Underhill-SR50)	0	12,606,838	0	0	0	0	0	0	12,606,838
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	13,396,542	26,859,063	0	0	0	0	0	0	40,255,605
	1032	Econ Trail (Lk Underhill-SR50)	11,492,226	647,095	5,700,000	0	0	0	0	0	17,839,321
	1343	Econ Trail (Lk Underhill-SR50)	0	0	489,468	0	0	0	0	0	489,468
		Unit Subtotal	24,888,769	40,112,996	6,189,468	0	0	0	0	0	71,191,232
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	164,165	37,889	0	0	0	0	0	0	202,055
	1034	Texas Ave (Oak Rdg-Holden)	2,576,789	1,509,801	1,818,000	0	0	0	0	44,500,000	50,404,590
		Unit Subtotal	2,740,954	1,547,690	1,818,000	0	0	0	0	44,500,000	50,606,645
5029	1003	Valencia Col Ln(Grod-Econ)	0	1,219,895	0	0	0	0	0	0	1,219,895
	1032	Valencia Col Ln(Grod-Econ)	0	0	0	0	0	0	0	16,500,000	16,500,000
		Unit Subtotal	0	1,219,895	0	0	0	0	0	16,500,000	17,719,895
5036	1331	CR 545 Widening - Village I to H	0	2,535,760	0	0	0	0	0	0	2,535,760
		Unit Subtotal	0	2,535,760	0	0	0	0	0	0	2,535,760
5037	1034	Flemings Road Improvements	782	4,898,968	0	0	0	0	0	0	4,899,750
	1454	Flemings Road Improvements	0	1,833,347	0	0	0	0	0	0	1,833,347
		Unit Subtotal	782	6,732,315	0	0	0	0	0	0	6,733,097
5055	1031	CR 545 (Tilden-SR50)	522,980	232,709	0	0	0	0	0	0	755,689
		Unit Subtotal	522,980	232,709	0	0	0	0	0	0	755,689
5056	1003	FDOT St Lighting & Lndscp	1,563,289	3,154	0	0	0	0	0	0	1,566,442
	1301	FDOT St Lighting & Lndscp	295,868	3,618,980	0	0	0	0	0	0	3,914,848
		Unit Subtotal	1,859,157	3,622,134	0	0	0	0	0	0	5,481,290
5059	1003	Woodbury Road	6,400	1,485,000	0	0	0	0	0	11,000,000	12,491,400
	1032	Woodbury Road	0	14,999	0	0	0	0	0	39,500,000	39,514,999
	1325	Woodbury Road	1,709,156	393,027	110,422	0	0	0	0	0	2,212,605
		Unit Subtotal	1,715,556	1,893,026	110,422	0	0	0	0	50,500,000	54,219,004

* Prior Expenditures is calculated using 3 or 5 years.
Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
5060	1034	New Independence Parkway	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	0	5,000,000	0	0	0	0	0	0	5,000,000
5064	1033	Innovation Way S(417-528)	0	1,400,000	0	3,195,325	3,575,000	0	0	2,875,000	11,045,325
	1332	Innovation Way S(417-528)	560,680	468,584	59,390	0	0	0	0	0	1,088,654
		Unit Subtotal	560,680	1,868,584	59,390	3,195,325	3,575,000	0	0	2,875,000	12,133,979
5070	1246	I-Drive Transit Lanes	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
		Unit Subtotal	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
		Unit Subtotal	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
5085	1033	Boggy Creek Rd	9,066,637	738,487	0	0	0	0	0	0	9,805,124
	1321	Boggy Creek Rd	3,063,299	499,865	0	0	0	0	0	0	3,563,164
		Unit Subtotal	12,129,936	1,238,352	0	0	0	0	0	0	13,368,288
5089	1246	Destination Parkway	0	100,000	0	0	0	0	0	0	100,000
		Unit Subtotal	0	100,000	0	0	0	0	0	0	100,000
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	2,634,098	1,604,426	1,450,000	1,750,000	13,253,000	7,857,937	0	0	28,549,461
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	92,872	0	0	6,942,063	3,300,000	42,550,000	52,884,935
	1312	Lk Uhill (Chickasaw-Rouse)	1,300,100	873,003	197,138	0	0	0	0	0	2,370,241
		Unit Subtotal	3,934,198	2,477,429	1,740,010	1,750,000	13,253,000	14,800,000	3,300,000	42,550,000	83,804,637
5095	1246	Pedestrian Enhancements	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
		Unit Subtotal	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
5109	1023	Legacy - Holden Ave(JYP-OBT)	928,996	1	0	0	0	0	0	0	928,997
		Unit Subtotal	928,996	1	0	0	0	0	0	0	928,997
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	136,409	304,559	0	0	0	0	0	0	440,968
		Unit Subtotal	136,409	304,559	0	0	0	0	0	0	440,968
5121	1023	Legacy - Texas Ave	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
		Unit Subtotal	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
5134	1003	UCF Area Pedestrian Safety Imp	1,690	1,274,733	0	0	0	0	0	0	1,276,423
	1338	UCF Area Pedestrian Safety Imp	648,190	12,058	0	0	0	0	0	0	660,248
		Unit Subtotal	649,880	1,286,791	0	0	0	0	0	0	1,936,671
5137	1002	Pine Hills Pedestrian Safety Project	14,512,731	8,258,922	3,581,750	0	0	0	0	0	26,353,403
	1003	Pine Hills Pedestrian Safety Project	0	5,728,338	2,342,394	0	0	0	0	0	8,070,732

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Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
	1300	Pine Hills Pedestrian Safety Project	78,750	44	0	0	0	0	0	0	78,794
		Unit Subtotal	14,591,481	13,987,304	5,924,144	0	0	0	0	0	34,502,929
5139	1003	Reams (Summerlk-Taborfld)	0	0	0	2,458,289	12,410,404	16,700,000	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	1,367,353	1,236,207	15,689,596	0	0	0	0	0	18,293,156
	1034	Reams (Summerlk-Taborfld)	792,260	5,308,000	14,610,404	29,941,711	15,689,596	0	0	0	66,341,971
	1304	Reams (Summerlk-Taborfld)	1,911,802	433,084	174,292	0	0	0	0	0	2,519,178
		Unit Subtotal	4,071,415	6,977,291	30,474,292	32,400,000	28,100,000	16,700,000	0	0	118,722,998
5140	1023	INVEST - Ficquette (Summerlk-Overst)	505,732	1,399,296	14,041,393	3,765,827	0	0	0	0	19,712,248
	1034	Ficquette (Summerlk-Overst)	1,368,385	7,349,482	0	8,234,173	11,150,000	275,000	0	0	28,377,040
	1307	Ficquette (Summerlk-Overst)	0	524,792	508,607	0	0	0	0	0	1,033,399
		Unit Subtotal	1,874,117	9,273,570	14,550,000	12,000,000	11,150,000	275,000	0	0	49,122,687
5141	1023	INVEST - EOC Transport Needs	527,566	1,000,000	0	0	0	0	0	0	1,527,566
		Unit Subtotal	527,566	1,000,000	0	0	0	0	0	0	1,527,566
5142	1023	INVEST - Intersections & Ped Safety	11,519,070	2,100,444	0	0	0	0	0	0	13,619,514
	1319	Intersections & Ped Safety	0	109,601	0	0	0	0	0	0	109,601
	1327	Intersections & Ped Safety	0	615,732	0	0	0	0	0	0	615,732
		Unit Subtotal	11,519,070	2,825,777	0	0	0	0	0	0	14,344,847
5143	1002	Median Tree Program	3,581,844	2,697,608	548,636	0	0	0	0	0	6,828,089
	1029	Median Tree Program	3,165,542	817,183	565,481	0	0	0	0	0	4,548,206
		Unit Subtotal	6,747,386	3,514,791	1,114,117	0	0	0	0	0	11,376,295
5145	1002	Oak Ridge Pedestrian Safety	3,645,609	56,458	0	0	0	0	0	0	3,702,067
	1003	Oak Ridge Pedestrian Safety	8,923,262	521,018	0	0	0	0	0	0	9,444,280
	1334	Oak Ridge Pedestrian Safety	631,358	6,901	0	0	0	0	0	0	638,259
		Unit Subtotal	13,200,230	584,377	0	0	0	0	0	0	13,784,606
5148	1003	East Streets Drainage Imp Sec 2	566,751	105,157	0	0	0	0	0	0	671,908
	5896	East Streets Drainage Imp Sec 2	0	3,900,001	0	0	0	0	0	0	3,900,001
		Unit Subtotal	566,751	4,005,158	0	0	0	0	0	0	4,571,909
5154	1003	Avalon Rd/CR545 (US 192 to Hartzog Rd)	459,853	110	0	0	0	0	0	0	459,963
	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	0	0	17,400,000	17,417,550

* Prior Expenditures is calculated using 3 or 5 years.
Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	0	1,400,000	4,545,400	4,563,296	0	0	0	10,508,696
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,980,000	0	1,725,326	253,217	0	0	0	3,958,543
		Unit Subtotal	477,403	1,980,110	1,400,000	6,270,726	4,816,513	0	0	17,400,000	32,344,752
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1	0	0	0	0	0	29,910,000	30,459,976
	1034	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	27,246	151,008	0	0	0	0	0	0	178,254
		Unit Subtotal	577,221	151,009	0	0	0	0	0	29,910,000	30,638,230
5156	1003	University Blvd (Goldenrod Rd to SR 436)	445,166	225,034	0	0	0	0	0	0	670,200
	1309	University Blvd (Goldenrod Rd to SR 436)	0	0	26,703	0	0	0	0	0	26,703
	1342	University Blvd (Goldenrod Rd to SR 436)	0	44,978	28,866	0	0	0	0	0	73,844
		Unit Subtotal	445,166	270,012	55,569	0	0	0	0	0	770,747
5160	1246	Tradeshaw Blvd Imprv	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
		Unit Subtotal	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
7374	7538	LAP - Alafaya Trail & Corp Blvd	0	2,571,796	0	0	0	0	0	0	2,571,796
		Unit Subtotal	0	2,571,796	0	0	0	0	0	0	2,571,796
7375	7532	LAP Powers Drive	128,825	2,043,025	0	0	0	0	0	0	2,171,850
		Unit Subtotal	128,825	2,043,025	0	0	0	0	0	0	2,171,850
7377	7543	LAP - Rock Springs Road	0	643,046	0	0	0	0	0	0	643,046
		Unit Subtotal	0	643,046	0	0	0	0	0	0	643,046
		Engineering Subtotal	169,219,668	307,948,558	184,311,879	162,475,976	138,356,973	75,950,284	18,367,282	465,110,000	1,521,740,619
Fiscal & Operational Support											
8641	5896	ARP1-RR Public Works Heavy Equipment	220,258	2,579,005	0	0	0	0	0	0	2,799,263
		Unit Subtotal	220,258	2,579,005	0	0	0	0	0	0	2,799,263
		Fiscal & Operational Support Subtotal	220,258	2,579,005	0	0	0	0	0	0	2,799,263
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932
		Unit Subtotal	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932

* Prior Expenditures is calculated using 3 or 5 years.
Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
2947	1004	MTNC Yards Improvements	1,286,340	1,355,144	4,914,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	22,555,484
		Unit Subtotal	1,286,340	1,355,144	4,914,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	22,555,484
2990	1003	Rehab Existing Rdwys CW	0	0	9,000,000	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	91,286,968	42,870,546	33,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	528,020,206
		Unit Subtotal	91,286,968	42,870,546	42,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	537,020,206
3010	1004	Drainage Rehab	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
		Unit Subtotal	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
5086	1002	Railroad Crossing Replace	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022
		Unit Subtotal	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022
		Roads & Drainage Subtotal	113,188,472	58,316,558	58,926,692	54,650,000	52,350,000	50,150,000	50,150,000	245,750,000	683,481,723
Stormwater											
2753	1023	Land/Prim Water Syst	23,692,084	17,976,434	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	81,448,518
	5919	Orlo Vista/Westside Manor Flood Mitigation Project	0	2,506,371	0	0	0	0	0	0	2,506,371
	7586	Orlo Vista/Westside Manor Flood Phase 2.	16,508,918	1,517,848	0	0	0	0	0	0	18,026,766
		Unit Subtotal	40,201,002	22,000,653	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	101,981,655
3087	1004	Stormwater Rehabilitation	2,606,007	2,042,916	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,848,923
	1142	Stormwater Rehabilitation	5,047,291	2,608,581	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	25,655,872
		Unit Subtotal	7,653,298	4,651,497	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	37,504,795
5092	1023	Pond Restoration/Rehab	1,009,286	750,992	750,000	750,000	750,000	750,000	750,000	750,000	6,260,278
	1142	Pond Restoration/Rehab	2,204,320	2,351,915	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,556,235
		Unit Subtotal	3,213,606	3,102,907	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	22,816,513
		Stormwater Subtotal	51,067,905	29,755,057	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	162,302,963
Traffic											
2720	1004	Signal Installation CW	9,489,635	12,531,556	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	57,671,192
	7535	LAP - Traffic Signal Cabinets Upgrade	533,449	152,652	0	0	0	0	0	0	686,101
	7541	LAP - Traffic Signal Cabinets Upgrade	0	5,346,065	0	0	0	0	0	0	5,346,065
	7542	LAP - Traffic Signal Cabinets Upgrade - Phase 2	0	5,059,587	0	0	0	0	0	0	5,059,587
	7593	HMGP - Bumby Avenue	220,402	83	0	0	0	0	0	0	220,485
	7594	HMGP - Balboa Drive	249,408	66	0	0	0	0	0	0	249,474

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Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	10,492,894	23,090,009	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	69,232,904
2721	1002	Roadway Safety Traffic	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
		Unit Subtotal	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
2723	1004	Traffic Signal Structure Inspections	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
		Unit Subtotal	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
		Unit Subtotal	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
		Unit Subtotal	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
2729	1004	Traffic Calming Program	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
		Unit Subtotal	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
2739	1002	Traffic Signal Detection System	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
		Unit Subtotal	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
2742	1246	Int'l Drive Adaptive System	1,679,489	952,215	0	0	0	0	0	0	2,631,704
		Unit Subtotal	1,679,489	952,215	0	0	0	0	0	0	2,631,704
2745	1004	Automated School Zone Speed Enforcement	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
		Unit Subtotal	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
2851	1002	ADA Compliance Retrofit	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
		Unit Subtotal	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
5088	1002	Roadway Signage Program	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
		Unit Subtotal	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
5133	1004	Speed Radar Sign	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
		Unit Subtotal	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
5146	1004	Traffic Signal Preventative Maint	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054
		Unit Subtotal	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054
5150	1004	Upgrade Multi-Lane School Zones	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
		Unit Subtotal	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
5151	1002	Miscellaneous Traffic Safety Projects	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024

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Orange County

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024
5152	1004	Traffic Fiber Asset Management	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030
		Unit Subtotal	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030
5153	1004	Traffic Signal Cabinet Security	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
		Unit Subtotal	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
5157	1004	Battery Backup for Huts	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
		Unit Subtotal	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
5158	1004	Quiet Zone Expansion	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
		Unit Subtotal	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
5159	1004	ITS Communication Network Infrastructure	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
		Unit Subtotal	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
		Traffic Subtotal	35,446,326	45,013,002	22,010,000	22,010,000	21,710,000	20,060,000	20,060,000	19,160,000	205,469,329
		PUBLIC WORKS SUBTOTAL:	369,142,629	443,612,180	278,828,571	252,715,976	225,996,973	159,740,284	102,157,282	743,600,000	2,575,793,897

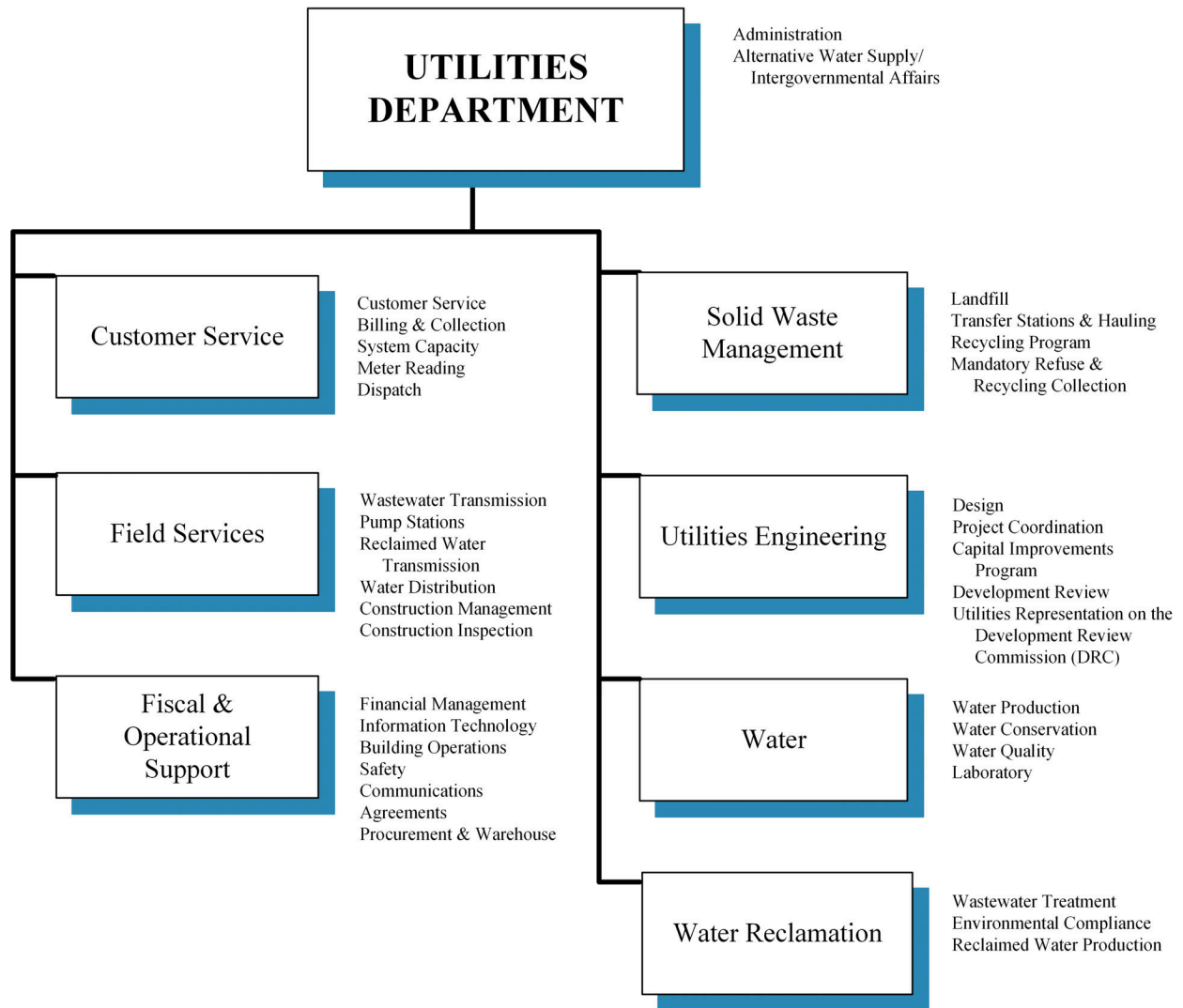
* Prior Expenditures is calculated using 3 or 5 years.
Orange County

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Utilities

Purpose Statement:

Orange County Utilities (OCU) provides water, wastewater, and solid waste recovery services to protect and enrich the lives of the citizens and guests of Orange County, Florida.

Program Descriptions:

- The **Customer Service Division** is responsible for assisting utility customers 24 hours a day, 7 days a week through an automated system, and Monday- Friday during regular business hours in the Utilities Administration Building and the County Administration Building. The division is also responsible for monthly meter readings, ensuring the accuracy of more than two million annual billing events, the expeditious collection of all utility revenues, as well as the monitoring of system capacity and dispatching services.
- The **Engineering Division** manages the Capital Improvement Program (CIP) for water, wastewater, and reclaimed water projects. The division also reviews the plans and agreements of proposed infrastructure by the development community to conform to the Orange County Utilities Standards and Construction Specifications Manual.
- The **Field Services Division** is responsible for the inspection, testing, regulatory compliance, operation, and maintenance of Orange County Utilities water transmission and distribution, wastewater collections, and reclaimed water transmission systems, including all associated pump stations.



- The **Fiscal & Operational Support Division** provides support services to the Director's office and all Utilities divisions. These services include financial management of the department's two enterprise funds and the special revenue fund, accounting, information technology, procurement, warehouse management, facilities maintenance and management, safety administration, and communications.

- The **Solid Waste Management Division** provides residential curbside collection of garbage, yard waste, and recyclable materials for unincorporated Orange County. The division is also responsible for the operation of the Orange County landfill, two solid waste transfer stations, one recycling transfer station and recycling processing operations, including several special programs such as the Household Hazardous Waste and Waste Tire programs.



- The **Water Division** ensures a safe and reliable water supply for all of Orange County Utilities' customers. The division is responsible for the administration, operation, and maintenance of the water supply facilities. The division promotes water conservation, ensures the sustainability of the water resources of the Floridian Aquifer, protects the water system from potentially hazardous conditions in the distribution system through the cross-connection control program, and oversees the Utilities laboratory, which provides services to the entire department.
- The **Water Reclamation Division** provides reliable and environmentally safe treatment of the wastewater collected from our customers. The division is responsible for the administration, operation, and maintenance of the wastewater treatment plants and the production of reclaimed water for irrigation and industrial use.



Utilities

FY 2024-25 Major Accomplishments:

Customer Service Division

- Installed new self-service kiosks in the drive-thru and customer lobby providing more customer-driven options by allowing our customers to review their accounts and make payments while saving resources and expediting services. The drive-thru kiosk replaced the outdated pneumatic tube system and lockbox now giving customers 24-hour access.
- Successfully merged, the Customer Service and Solid Waste call centers on June 16, 2025, to provide one single point of contact for all OCU Customers. Merging the two (2) call centers now allows us to utilize resources more efficiently, leverage existing technology solutions, and ensuring all customers receive the same high level of service.

Engineering Division

- Completed feasibility for Orlo Vista Integrated Water Resource Project Request and secured \$17.6 million in state and federal funding.
- Completed connection for approximately 575 parcels to central sewer in first three (3) phases of the Wekiwa Springs Septic Tank Retrofit Program.



Field Services Division

- Performed unidirectional flushing on 340 miles of water main.
- Exercised approximately 1,400 wastewater air release valves.
- Exercised and maintained all 12,082 OCU fire hydrants supporting the County's International Organization for Standardization certification.
- Inspected 241 miles of gravity main.

Fiscal & Operational Support Division

- Completed the water and wastewater capital charge study, brought the results to the Board for consideration, and received Board approval.

- Completed the reclaimed water rate study, brought the results to the Board for consideration and received Board approval.
- Issued \$150 million in revenue bonds and maintained our AAA rating.
- Designed, developed, and published the department's lead and copper website.



Solid Waste Management Division

- Raised the percentage of all residential recyclables being accepted for processing to 95 percent in 2025. This was accomplished by the education efforts of Recycling Quality Improvement Program (RQIP), combined with recycling contract changes.

Water Division

- Finalized method development for Per- and Polyfluoroalkyl Substances (PFAS) detection in drinking water per the more rigorous regulatory requirements.
- Successfully completed pilot studies related to PFAS regulatory compliance at CR535 WSF, Malcolm Road WSF, and the Phase 1 preliminary design for County Road 535 WSF Ozone and Granular Activated Carbon Improvements.
- Obtained the Florida Department of Health certification for the Utilities Laboratory to perform the method to analyze Per- and Polyfluoroalkyl Substances (PFAS) detection in drinking water per the more rigorous regulatory requirements.



Utilities

Water Reclamation

- Received approval from the Florida Department of Environmental Protection (FDEP) for reduced staffing levels at Hamlin Water Reclamation Facility, which provides cost saving to the Utility and slows the need for additional staff positions.
- Replaced three (3) South Water Reclamation Facility (SWRF) barscreens with new units.
- Commissioned & installed new Northwest Water Reclamation Facility blowers.

FY 2025-26 Department Objectives:

Customer Service Division

- Implement the new reclaimed water rate schedule approved by the Board. The new rate schedule includes conservation tiers and other changes that must be configured and tested in the Customer Information System (CIS) for accurate billing.
- Implement phase I of our Advanced Metering Infrastructure (AMI) plan, focusing on new residential development and commercial accounts. This technology is quickly becoming an industry standard. It will allow us to provide customers with real-time data on their water usage while promoting conservation and improving the customer service experience.

Engineering Division

- Develop a reclaimed water distribution system pressure and wastewater force main dashboard utilizing data from SCADA and remote pressure sensors to assist in deficiency/remedy assessment.
- Complete the water, wastewater, and reclaimed water transmission and collection master plan.
- Perform the deep injection well feasibility study initial data collection, field visits, and analysis.

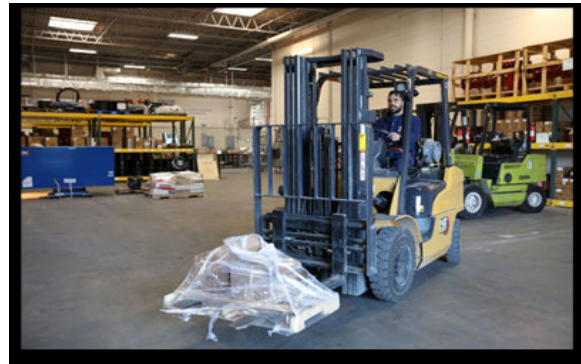
Field Services Division

- Perform unidirectional flushing on 350 miles of water main.
- Exercise 1,400 wastewater air release valves.
- Exercise and maintain all OCU fire hydrants (approximately 12,260) supporting the County's International Organization for Standardization certification.
- Inspect 250 miles of gravity main.

Fiscal & Operational Support Division

- Complete a water and wastewater rate study and bring the results to the Board for consideration.
- Engage all employees in the Utilities Department 2030 Strategic Plan rollout and implementation.

- Improve building operations reliability, enhance safety and efficiency by minimizing building equipment downtime, extending asset lifespans, and implementing preventative maintenance programs.



Solid Waste Management Division

- Develop and solicit a new contract for recycling processing services.
- Continue to focus targeted recycling improvement messaging to those communities where residents continue to put the wrong items in their recycling carts.
- Coordinate with current and future collection program haulers to make a smooth transition to the new collection contracts to begin January 2026. Important activities will include ensuring haulers complete their months-long transition plans and implement effective collection services.



Water Division

- Obtain the G480 Platinum designation for the Water Utilities System from the Alliance for Water Efficiency.
- Complete the design for the Utilities Laboratory expansion and for the addition of ozone treatment at the Western Regional WSF.

Water Reclamation Division

- Startup demonstration and acceptance testing for the \$80 million Eastern Water Reclamation Facility public access reuse system expansion.
- Startup demonstration and acceptance testing for the \$40 million SWRF odor control improvements.

Utilities

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Solid Waste Management				
– Tonnage of Solid Waste Delivered to the Landfill		1,370,369	1,346,624	1,431,452
– Cost Per Ton Processed		\$ 29.89	\$ 35.54	\$ 38.70
– Residential Recycling from Mand. Refuse Collect. Prog (tons)		35,226	25,544	44,744
– Class 1 Garbage from Mand. Refuse Collect. Prog. (tons)		251,434	255,440	263,199
– % of Tonnage Recycled		14%	10%	17%
Utilities Customer Service				
– Number of Calls Received in the Call Center		160,959	230,000	230,000
– Avg wait-time per call received by Call Center (in minutes)		2.75	2.00	2.42
Utilities Engineering				
– Number of Plans Reviewed		8,369	7,000	7,000
– % of Plans Reviewed within Processing Time Guidelines		98%	95%	95%
Water Reclamation				
– Number of Wastewater Customers		178,127	182,695	185,570
– Wastewater Treated in Billions of Gallons		22.5	22.0	22.0
– Cost Per 1,000 Gallons of Wastewater Treated		\$ 1.96	\$ 2.22	\$ 2.39
– Transmission Cost Per Wastewater Customer		\$ 214.66	\$ 229.27	\$ 236.01
<i>Average operating cost per Wastewater customer is based on O&M expense divided by the number of customers</i>				
Water Utilities				
– Number of Water Customers		161,628	165,272	167,372
– Distribution Cost Per Water Customer		\$ 80.58	\$ 104.44	\$ 100.15
<i>Average operating cost per Water customer is shown here on an annual basis.</i>				
– Water Produced in Billions of Gallons		25.6	27.0	27.0
– Cost Per 1,000 Gallons of Water Produced		\$ 1.01	\$ 0.99	\$ 1.06
– FDEP and USEPA Compliance with Drinking Water Standards		100%	100%	100%

Department: Utilities

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 93,455,691	\$ 102,674,851	\$ 109,760,871	6.9 %
Operating Expenditures	210,869,765	265,285,891	279,071,670	5.2 %
Capital Outlay	12,209,045	18,479,394	11,567,743	(37.4)%
Total Operating	\$ 316,534,501	\$ 386,440,136	\$ 400,400,284	3.6 %
Capital Improvements	\$ 129,710,911	\$ 314,775,896	\$ 297,908,516	(5.4)%
Debt Service	25,001,996	29,717,306	33,940,633	14.2 %
Reserves	0	237,842,115	227,692,907	(4.3)%
Other	7,991,476	16,324,366	14,000,000	(14.2)%
Total Non-Operating	\$ 162,704,383	\$ 598,659,683	\$ 573,542,056	(4.2)%
Department Total	\$ 479,238,884	\$ 985,099,819	\$ 973,942,340	(1.1)%

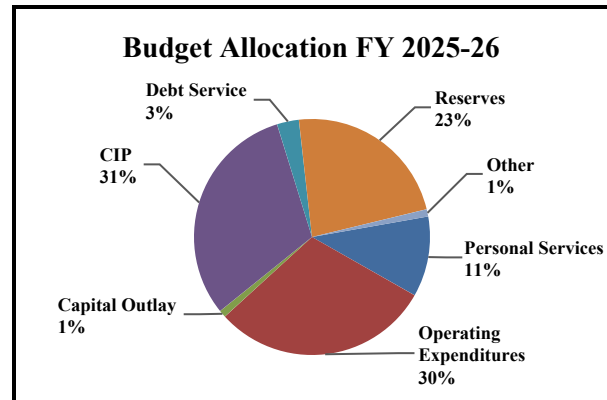
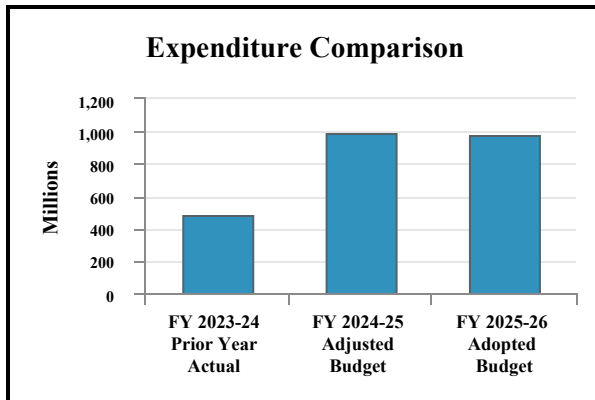
Expenditures by Division / Program				
Fiscal & Operational Support	\$ 39,463,194	\$ 141,817,479	\$ 128,612,017	(9.3)%
Solid Waste Management	120,586,463	291,180,944	345,556,870	18.7 %
Utilities Customer Service	20,315,297	23,570,376	23,350,012	(0.9)%
Utilities Engineering	144,499,948	342,808,822	299,445,948	(12.6)%
Utilities Field Services	59,280,679	73,072,140	67,295,272	(7.9)%
Water Reclamation	56,682,140	68,354,738	66,700,755	(2.4)%
Water Utilities	38,411,163	44,295,320	42,981,466	(3.0)%
Department Total	\$ 479,238,883	\$ 985,099,819	\$ 973,942,340	(1.1)%

Funding Source Summary				
Special Revenue Funds	\$ 58,304,630	\$ 118,206,925	\$ 146,533,370	24.0 %
Total Grant Funds	17,245,353	48,754,175	0	(100.0)%
Enterprise Funds	403,688,900	818,138,719	827,408,970	1.1 %
Department Total	\$ 479,238,883	\$ 985,099,819	\$ 973,942,340	(1.1)%

Authorized Positions	1,036	1,052	1,056	0.4 %
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Utilities

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position net change is an increase of four (4) positions: a Meter Reader II to read water and reclaimed water meters used to generate bills for customers; a Project Manager to lead planning and implementation efforts to identify new solid waste facility types, create a plan to be followed in developing new solid waste facilities, and coordinate with consultants and contractors to implement these facility developments to meet the county’s long term disposal need; a Utilities Education Program Coordinator to teach the Water and Wastewater curricula to students enrolled in H2O Pipeline, which is a workforce development program designed to prepare students for the Florida Department of Environmental Protection (FDEP) Class C Water and Wastewater license tests with the goal to transition high school students into employment for a utility; and, an Environmental Compliance Tech/Inspector for required inspections, discharge sampling, and administrative functions for the Industrial Pre-Treatment Program (IPP), the Oil and Grease prevention program, and the Surcharge program.

Four (4) New Positions FY 2025-26

- 1 – Meter Reader II, Customer Service Division
- 1 – Project Manager, Solid Waste Division
- 1 – Utilities Education Program Coordinator, Water Division
- 1 – Environmental Compliance Tech/Inspector, Water Reclamation Division

Operating Expenses – The FY 2025-26 operating expenditures budget increased by 5.2% or \$13.8 million from the FY 2024-25 budget. The increase is primarily due to a \$25.6 million increase in payments to the franchise haulers resulting from the new collection contract that begins on January 1, 2026. This significant increase is a result of the contracts being rebid at current market conditions after the current 10-year contracts expired. The existing contracts began in 2016 and had defined price escalations, which helped protect the program customers from higher inflationary pressures during the 10-year term. The current contracts for collection are set to end in December 2025. The county pursued new contracts through a competitive solicitation, and new contracts were awarded to four (4) haulers for six (6) geographic zones set to begin on January 1, 2026.

Additional increases included an increase of 12.4% or \$2.3 million for Payments to Other Government Agencies due to customer growth and an increase in disposal costs in the Mandatory Refuse Program, an increase of 16.4% or \$1.8 million for Landfill Closure Costs and Long Term Care - Landfill Closure based on the annual calculation for the project liability, and an increase of 4.4% or \$353,784 in chlorine costs due to contract price increases, with a total budget of \$42.2 million.

This budget increases are partially offset by decreases in Maintenance of Buildings, Maintenance of Mains, Contract Services, Consultant Services, Equipment less than \$5,000, and Polymer, with a total reduction budget amount of \$53.2 million. These decreases are due to the carryforward encumbrances in the FY 2024-25 budget from the FY 2023-24 budget for work and purchases not completed in that fiscal year. Additionally, the Solid Waste and Water & Wastewater Systems customer service call centers merged reallocating the contract budget for four (4) temporary positions from the Refuse Collection Fund to Water & Wastewater System providing better customer service and efficiencies.

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 37.4% or \$6.9 million from the FY 2024-25 budget. Most capital outlay items are purchased based on replacement schedules that include length of service, age, and maintenance cost. The budget for heavy and other equipment is \$10.0 million and includes funding for large lab equipment, process control monitoring units, utility carts, a tractor, skid steer, dump truck loader and a CAT motor grader in the Water & Wastewater System. The budget also includes funding for the replacements of trailers, a dump truck, road tractors, dozers, and the purchase of a crawler carrier in the Solid Waste Division. The departmental rolling stock budget is \$1.4 million and includes 17 replacement vehicles and one (1) new vehicle, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 5.4% or \$16.9 million from the FY 2024-25 budget. The projects include improvements to the water, wastewater, and solid waste facilities, as well as construction of pipelines for the water, wastewater, and reclaimed water systems, and the renewal and replacement of aging infrastructure. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget increased by 14.2% or \$4.2 million from the FY 2024-25 budget. Debt service payments are based on the principal and interest payments for existing bonds, anticipated debt financing, state revolving fund loans, and other minor debt related expenses.

Reserves – The FY 2025-26 reserves decreased by 4.3% or \$10.4 million from the FY 2024-25 levels. The department maintains restricted reserves for debt service, customer deposits, and for financing future closure and long-term care costs of landfill cells. Reserves are also in place to fund future capital improvements and to serve as a contingency in the event of emergencies. Reserves fluctuate due to the flow of program revenues, expenses, and the issuance of debt.

Other – The FY 2025-26 other category budget decreased by 14.2% or \$2.3 million from the FY 2024-25 level and includes the General Fund interfund transfer, which is budgeted at \$13.0 million based on a payment in lieu of taxes calculation. Also, included in this category is \$1.0 million for Connection Fee refunds.

FUNDING SOURCE HIGHLIGHTS

The Utilities Department receives revenue from the operations of two (2) enterprise funds, the Water & Wastewater System and the Solid Waste System, one (1) special revenue fund, the Municipal Service Benefit Unit (MSBU) fund for the Mandatory Refuse and Recycling Program, and various state grants. The enterprise funds increased by 2.3% or \$19.0 million primarily due to the 12% increase in tipping fees and an increase in cash brought forward from the Solid Waste System. The special revenue fund (MSBU) increased by 20.9% or \$24.7 million due to an increase in program fee revenue, cash brought forward and customer growth. Total grant funds decreased by \$48.8 million due to the timing in which grants are awarded. Remaining balances in these grants are rolled over to the following fiscal year after the budget is adopted.

Water and Wastewater Fund – Monthly water and wastewater charges include a fixed component and a volume charge to cover actual usage. Rates are established by the Board of County Commissioners (BCC) and are designed to cover the operating and maintenance costs, debt service expenses, and other requirements of the Water & Wastewater System. In May of 2022 the Board approved a 5-year plan for water and wastewater rates to achieve parity between residential and commercial effective rates that will continue in FY 2025-26. The Board also approved a new reclaimed water rate schedule and a revised water and wastewater capital charge ordinance on February 11, 2025. The new reclaimed water rate schedule will take effect on October 1, 2025 and was established to recover 100% of the costs of the reclaimed water system. The Utilities Department has been directed by the Board to review capital charges periodically. These charges were last updated in FY 2018-19 prior to the pandemic, and the updated charges include the extraordinary inflation that the department has experienced in the last few years. The new charges took effect on April 1, 2025, but the full effect of these changes will not be felt until FY 2025-26. Additionally, to meet operational requirements and debt service expenditures, the Utilities Department recommended a 3.0% increase to all other system rates for FY 2025-26.

Solid Waste Fund – The Solid Waste System enterprise fund is supported by rates, fees and charges for services provided to the residents and businesses of Orange County. In FY 2023-24, the Board adopted a 3-year rate plan to increase tipping fees by 12% each year to meet the increasing revenue requirement for cell construction. The FY 2025-26 budget includes the 12% tipping fee increase, as the last year of the 3-year rate plan.

Mandatory Refuse Fund – The Mandatory Refuse Fund collects fees to cover the cost of the Mandatory Refuse and Recycling Program that provides for the collection of household garbage, yard waste, bulk items, and recyclables in unincorporated Orange County. Orange County contracts with four (4) haulers to collect these materials from households in six (6) geographic zones within Orange County. Commercial establishments do not participate in this program and must contract separately with waste haulers. The Orange County Tax Collector collects a non-ad valorem assessment on the annual tax bills as payment of fees for residential customers. On June 3, 2025, the Utilities Department recommended to the Board an increase of \$100.00 to the annual MSBU rate charged to customers to cover the increased costs for residential refuse and recycling collection and disposal services for FY 2025-26. The new approved annual rate is \$400.00 per household.

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 9,749,674	\$ 11,447,324	\$ 12,073,804	5.5 %
Operating Expenditures	17,663,976	20,491,452	18,527,549	(9.6)%
Capital Outlay	0	92,748	106,417	14.7 %
Total Operating	\$ 27,413,650	\$ 32,031,524	\$ 30,707,770	(4.1)%
Reserves	\$ 0	\$ 93,461,589	\$ 83,904,247	(10.2)%
Other	12,049,545	16,324,366	14,000,000	(14.2)%
Total Non-Operating	\$ 12,049,545	\$ 109,785,955	\$ 97,904,247	(10.8)%
Total	\$ 39,463,195	\$ 141,817,479	\$ 128,612,017	(9.3)%
Authorized Positions	81	83	83	0.0 %

Division: Solid Waste Management

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 13,837,887	\$ 15,309,854	\$ 16,311,609	6.5 %
Operating Expenditures	86,356,107	106,081,524	135,310,862	27.6 %
Capital Outlay	4,429,520	10,237,950	6,214,092	(39.3)%
Total Operating	\$ 104,623,514	\$ 131,629,328	\$ 157,836,563	19.9 %
Capital Improvements	\$ 15,962,949	\$ 15,171,090	\$ 43,931,647	189.6 %
Reserves	0	144,380,526	143,788,660	(0.4)%
Total Non-Operating	\$ 15,962,949	\$ 159,551,616	\$ 187,720,307	17.7 %
Total	\$ 120,586,463	\$ 291,180,944	\$ 345,556,870	18.7 %
Authorized Positions	165	168	169	0.6 %

Division: Utilities Customer Service

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 11,312,578	\$ 12,980,263	\$ 13,817,365	6.4 %
Operating Expenditures	8,789,796	10,446,112	9,422,697	(9.8)%
Capital Outlay	212,923	144,001	109,950	(23.6)%
Total Operating	\$ 20,315,297	\$ 23,570,376	\$ 23,350,012	(0.9)%
Total	\$ 20,315,297	\$ 23,570,376	\$ 23,350,012	(0.9)%

Authorized Positions	157	158	159	0.6 %
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Division: Utilities Engineering

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 7,530,176	\$ 8,041,019	\$ 9,120,763	13.4 %
Operating Expenditures	2,277,884	5,428,691	2,405,683	(55.7)%
Capital Outlay	0	17,000	2,000	(88.2)%
Total Operating	\$ 9,808,060	\$ 13,486,710	\$ 11,528,446	(14.5)%
Capital Improvements	\$ 113,747,962	\$ 299,604,806	\$ 253,976,869	(15.2)%
Debt Service	25,001,996	29,717,306	33,940,633	14.2 %
Other	(4,058,070)	0	0	0.0 %
Total Non-Operating	\$ 134,691,888	\$ 329,322,112	\$ 287,917,502	(12.6)%
Total	\$ 144,499,948	\$ 342,808,822	\$ 299,445,948	(12.6)%

Authorized Positions	82	84	84	0.0 %
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Division: Utilities Field Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 22,775,185	\$ 24,493,588	\$ 25,962,698	6.0 %
Operating Expenditures	31,674,572	43,827,456	38,155,598	(12.9)%
Capital Outlay	4,830,921	4,751,096	3,176,976	(33.1)%
Total Operating	\$ 59,280,679	\$ 73,072,140	\$ 67,295,272	(7.9)%
Total	\$ 59,280,679	\$ 73,072,140	\$ 67,295,272	(7.9)%

Authorized Positions	270	278	278	0.0 %
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Division: Water Reclamation

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 14,355,168	\$ 15,114,932	\$ 16,132,930	6.7 %
Operating Expenditures	40,212,538	51,252,701	49,061,809	(4.3)%
Capital Outlay	2,114,434	1,987,105	1,506,016	(24.2)%
Total Operating	\$ 56,682,140	\$ 68,354,738	\$ 66,700,755	(2.4)%
Total	\$ 56,682,140	\$ 68,354,738	\$ 66,700,755	(2.4)%

Authorized Positions	137	137	138	0.7 %
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Division: Water Utilities

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 13,895,022	\$ 15,287,871	\$ 16,341,702	6.9 %
Operating Expenditures	23,894,892	27,757,955	26,187,472	(5.7)%
Capital Outlay	621,248	1,249,494	452,292	(63.8)%
Total Operating	\$ 38,411,162	\$ 44,295,320	\$ 42,981,466	(3.0)%
Total	\$ 38,411,162	\$ 44,295,320	\$ 42,981,466	(3.0)%

Authorized Positions	144	144	145	0.7 %
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**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Utilities Department

The Utilities Department is responsible for the collection and disposal of solid waste, the collection and treatment of wastewater, and the treatment and disbursement of potable water. A variety of capital projects are planned for the next five (5) years including upgrading and expanding Solid Waste, Water, and Water Reclamation facilities.

	Adopted FY 2025-26
Solid Waste	\$ 43,931,647
Water	69,427,113
Water Reclamation	174,416,140
Other	10,133,616
Department Total	\$ 297,908,516

Funding Mechanism:

Funding for Solid Waste projects is provided from system revenues.

Funding for Water and Water Reclamation System projects in FY 2025-26 is provided from system revenues and external financing.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
		Unit Subtotal	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
1499	4420	MIS Network/Work Order Sys	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
		Unit Subtotal	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
1535	4420	GIS Migration	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
		Unit Subtotal	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
1543	4420	Utilities Administration Building Improv	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
		Unit Subtotal	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
1552	4420	Developer Built Projects	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
		Unit Subtotal	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
1556	4420	Utilities Security Imp	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
		Unit Subtotal	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
1558	4420	Eastern Operations Building	2,049,847	550,950	0	0	0	0	0	0	2,600,797
		Unit Subtotal	2,049,847	550,950	0	0	0	0	0	0	2,600,797

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1560	4420	Developer Built Projects	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
		Unit Subtotal	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
1561	4420	Developer Built Projects	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
		Unit Subtotal	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
		Other Subtotal	16,574,810	7,729,888	10,133,616	7,809,557	4,420,190	3,040,453	2,570,538	4,229,687	56,508,737
Solid Waste											
1061	4410	Porter Modifications	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
		Unit Subtotal	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
1065	4410	McLeod Rd TS Improvements	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
		Unit Subtotal	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
1069	4410	Ldfill-Admin Bldg	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
		Unit Subtotal	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
1083	4410	NW Transfer Station	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000
		Unit Subtotal	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Solid Waste											
1086	4410	Cell 7B/8 Closure & LT Care	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867
		Unit Subtotal	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867
1099	4410	Closure & LT Care Class III #1	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
		Unit Subtotal	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
1106	4410	Class 3 Waste Disposal Cell 2	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
		Unit Subtotal	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
1107	4410	Landfill Cell 11	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
		Unit Subtotal	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
1108	4410	Landfill Cell 12	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
		Unit Subtotal	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
1109	4410	Closure & LT Care Landfill Cells 9-12	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
		Unit Subtotal	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
1112	4410	Central Expansion Area	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
		Unit Subtotal	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
		Solid Waste Subtotal	77,896,973	15,171,090	43,931,647	71,344,428	27,455,094	53,658,218	50,491,536	89,302,387	429,251,374

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1450	4420	Eastern Water Trans Imp	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
		Unit Subtotal	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
1463	4420	Western Water Trans Imp	0	0	0	0	0	0	292,538	3,162,462	3,455,000
		Unit Subtotal	0	0	0	0	0	0	292,538	3,162,462	3,455,000
1474	4420	New Meter Installation	10,216,588	3,700,000	3,831,185	3,831,185	3,841,681	3,231,185	3,841,681	0	32,493,505
		Unit Subtotal	10,216,588	3,700,000	3,831,185	3,831,185	3,841,681	3,231,185	3,841,681	0	32,493,505
1482	4420	Transportation Related Water	6,500,006	9,599,681	14,434,426	17,187,483	16,310,523	14,643,924	15,640,885	12,505,529	106,822,457
		Unit Subtotal	6,500,006	9,599,681	14,434,426	17,187,483	16,310,523	14,643,924	15,640,885	12,505,529	106,822,457
1498	4420	Southern Reg Wellfield & Wtr Pl	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
		Unit Subtotal	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
1506	4420	Horizons West Transmission Sys	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
		Unit Subtotal	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
1508	4420	South Water Transmission Imp	14,692,060	97,360	0	0	0	0	0	0	14,789,420
		Unit Subtotal	14,692,060	97,360	0	0	0	0	0	0	14,789,420

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1532	4420	W Reg Water Treat Fac Ph III	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115
		Unit Subtotal	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115
1533	4420	Water Renewal & Replacements	1,289,332	263,133	675,647	379,313	250,498	199,813	250,498	0	3,308,235
		Unit Subtotal	1,289,332	263,133	675,647	379,313	250,498	199,813	250,498	0	3,308,235
1544	4420	Water SCADA & Security Imp	5,402,811	5,374,786	8,462,407	4,745,902	3,432,192	1,600,000	0	0	29,018,099
	8192	Cypress Lk Wellfield/Oak Meadows AWS Dlvry Enhcmt	450,813	214,688	0	0	0	0	0	0	665,501
		Unit Subtotal	5,853,624	5,589,474	8,462,407	4,745,902	3,432,192	1,600,000	0	0	29,683,600
1550	4420	Alternate Regional Water Supply	7,358,011	10,023,156	13,170,729	25,875,991	43,935,962	39,100,034	36,653,697	55,034,927	231,152,507
		Unit Subtotal	7,358,011	10,023,156	13,170,729	25,875,991	43,935,962	39,100,034	36,653,697	55,034,927	231,152,507
1553	4420	Water Distribution Mods 2	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
		Unit Subtotal	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
1554	4420	Eastern Regional Wsf Phase 3	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
		Unit Subtotal	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
1557	4420	Southwest Water Supply Facility	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009
		Unit Subtotal	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1575	4420	Water Main Improvements	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
		Unit Subtotal	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
1576	4420	Cross Connection Control Backflow Devices	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
		Unit Subtotal	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
8630	5896	ARP1-WB Bithlo Rural Area Water	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
		Unit Subtotal	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
8633	5896	ARP1-WB Frankel Lk Downey Water Main Ext	573,318	179,682	0	0	0	0	0	0	753,000
		Unit Subtotal	573,318	179,682	0	0	0	0	0	0	753,000
		Water Subtotal	112,581,886	50,792,310	69,427,113	93,341,382	107,693,784	85,584,015	71,085,730	143,688,982	734,195,203
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	5,317,500	658,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,160,126
		Unit Subtotal	5,317,500	658,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,160,126
1416	4420	Pump Station Monitors CW	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425
		Unit Subtotal	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1427	4420	Collect Rehab CW	104,639	64,000	1,562,740	733,760	0	0	0	0	2,465,139
		Unit Subtotal	104,639	64,000	1,562,740	733,760	0	0	0	0	2,465,139
1435	4420	NW Subreg PH III	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
		Unit Subtotal	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
1445	4420	SW Orange Effluent Disposal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
		Unit Subtotal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
1469	4420	Iron Bridge Interlocal Agreement	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
		Unit Subtotal	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
1483	4420	Eastern Wastewater Reuse	11,940,615	9,489,958	5,085,431	5,775,498	3,650,143	2,440,170	1,342,212	10,500,298	50,224,325
		Unit Subtotal	11,940,615	9,489,958	5,085,431	5,775,498	3,650,143	2,440,170	1,342,212	10,500,298	50,224,325
1500	4420	Collections Rehab	14,365,651	13,881,186	5,334,407	2,099,238	2,799,211	7,525,502	5,696,938	20,504,079	72,206,212
		Unit Subtotal	14,365,651	13,881,186	5,334,407	2,099,238	2,799,211	7,525,502	5,696,938	20,504,079	72,206,212
1502	4420	Pumping Rehab II	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040
		Unit Subtotal	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1503	4420	Pumping Rehab III	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
		Unit Subtotal	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
1504	4420	Trans Related Wastewater	3,572,755	16,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	91,081,507
		Unit Subtotal	3,572,755	16,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	91,081,507
1505	4420	Septic Tank Retrofit	13,315,602	12,823,409	16,977,727	19,150,712	10,560,626	0	0	0	72,828,075
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	4,620,531	26,847,659	0	0	0	0	0	0	31,468,190
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	65,036	3,152,466	0	0	0	0	0	0	3,217,502
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	11,200,000	0	0	0	0	0	0	11,200,000
		Unit Subtotal	18,001,169	54,023,534	16,977,727	19,150,712	10,560,626	0	0	0	118,713,767
1507	4420	Horizons West Wastewater Sys	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
		Unit Subtotal	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
1509	4420	Southern Wastewater Collect	45,609	186,918	541,953	2,209,696	927,024	2,042,330	4,058,770	1,838,900	11,851,200
		Unit Subtotal	45,609	186,918	541,953	2,209,696	927,024	2,042,330	4,058,770	1,838,900	11,851,200
1510	4420	Eastern Wastewater Collect	5,629,499	2,628,675	8,865,310	12,732,207	7,095,890	5,336,207	3,707,586	0	45,995,375
		Unit Subtotal	5,629,499	2,628,675	8,865,310	12,732,207	7,095,890	5,336,207	3,707,586	0	45,995,375

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	0	242,077	3,132,923	3,375,000
		Unit Subtotal	0	0	0	0	0	0	242,077	3,132,923	3,375,000
1536	4420	Capital Reuse Meter Install	1,843,032	1,076,744	1,162,326	1,162,326	1,165,510	957,326	1,165,510	0	8,532,774
		Unit Subtotal	1,843,032	1,076,744	1,162,326	1,162,326	1,165,510	957,326	1,165,510	0	8,532,774
1538	4420	Eastern Wtr Reclamation Exp	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
		Unit Subtotal	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
1539	4420	Force Main Rehab	28,255,298	24,767,929	12,673,394	17,447,003	6,153,626	10,437,651	8,023,731	16,874,834	124,633,466
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	136,723	3,705,767	0	0	0	0	0	0	3,842,490
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Force Main Rehab	13,007	630,495	0	0	0	0	0	0	643,502
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	2,000,000	0	0	0	0	0	0	2,000,000
		Unit Subtotal	28,405,029	31,104,191	12,673,394	17,447,003	6,153,626	10,437,651	8,023,731	16,874,834	131,119,458
1542	4420	Southwest Svc Area Reuse	3,336,432	1,353,679	6,981,552	10,766,216	4,980,188	2,145,149	1,885,917	4,315,097	35,764,230
		Unit Subtotal	3,336,432	1,353,679	6,981,552	10,766,216	4,980,188	2,145,149	1,885,917	4,315,097	35,764,230

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1553	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	800,000	0	0	0	0	0	0	800,000
		Unit Subtotal	0	800,000	0	0	0	0	0	0	800,000
1555	4420	South WRF Ph V	57,875,337	34,382,379	10,952,866	35,005,250	76,261,630	65,303,268	11,600	81,342,741	361,135,071
		Unit Subtotal	57,875,337	34,382,379	10,952,866	35,005,250	76,261,630	65,303,268	11,600	81,342,741	361,135,071
1559	4420	Pumping Rehab IV	19,121,776	10,920,830	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	145,775,343
	5921	CDBG-Mitigation Program Pump Station 3000	0	2,726,000	0	0	0	0	0	0	2,726,000
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	443,772	3,456,596	0	0	0	0	0	0	3,900,368
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Pumping Rehab IV	8,671	420,331	0	0	0	0	0	0	429,002
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	2,000,000	0	0	0	0	0	0	2,000,000
		Unit Subtotal	19,574,220	19,523,757	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	154,830,713
1571	4420	Gravity Main Improvements	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
		Unit Subtotal	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
1572	4420	Pump Station Improvements	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416
		Unit Subtotal	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1573	4420	Reclaimed Main Improvements	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
		Unit Subtotal	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
1574	4420	Force Main Improvements	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765
		Unit Subtotal	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765
1578	4420	Hamlin Water Reclamation Facility	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474
		Unit Subtotal	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
		Unit Subtotal	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
8666	5896	ARP-RR Pine Hills Septic to Sewer (6.1)	632,381	299,032	0	0	0	0	0	0	931,413
		Unit Subtotal	632,381	299,032	0	0	0	0	0	0	931,413
8689	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	0	1,227,556	0	0	0	0	0	0	1,227,556
		Unit Subtotal	0	1,227,556	0	0	0	0	0	0	1,227,556
		Water Reclamation Subtotal	381,653,115	267,475,037	174,416,140	196,405,861	181,787,414	160,367,901	87,827,742	553,565,012	2,003,498,217
		UTILITIES SUBTOTAL:	588,706,784	341,168,325	297,908,516	368,901,227	321,356,482	302,650,587	211,975,545	790,786,069	3,223,453,531

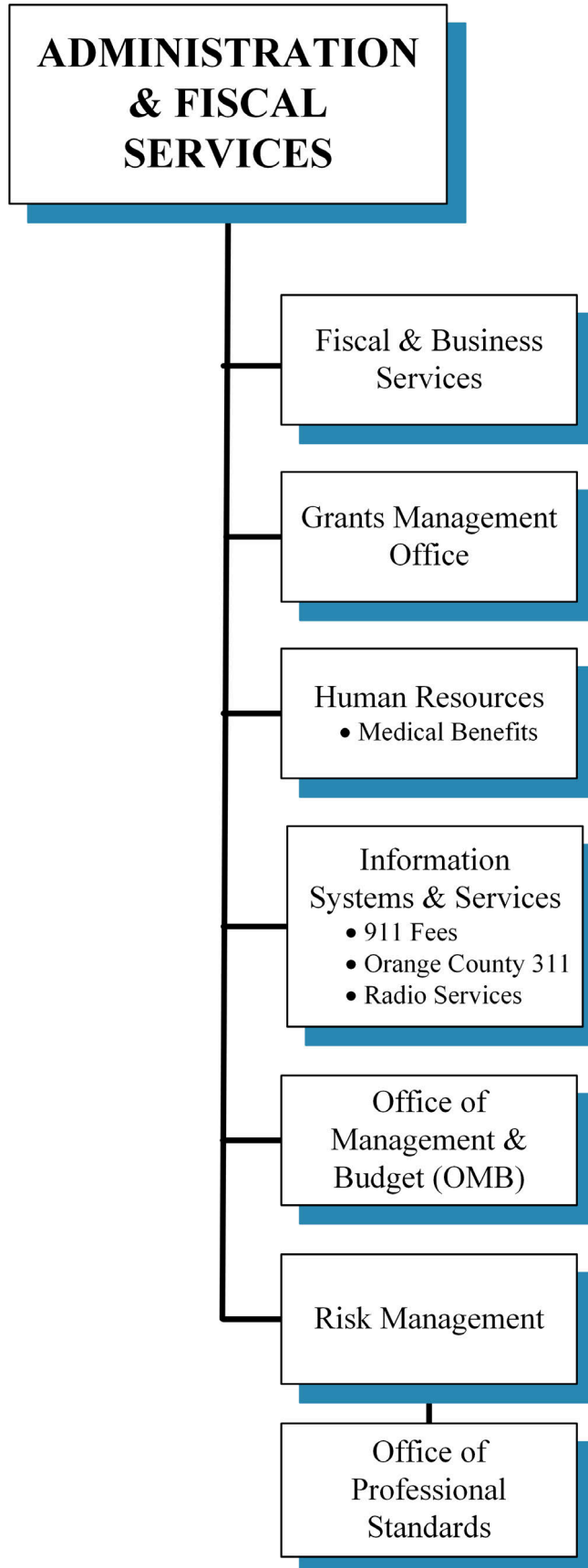
* Prior Expenditures is calculated using 3 or 5 years.

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Administration & Fiscal Services

Purpose Statement:

The Administration and Fiscal Services ensures that the best administrative and financial management practices are followed by providing an effective, cost-efficient operation with an excellent return on investment to the residents and visitors to Orange County.

Program Descriptions:

- The **Fiscal and Business Services Office (FBS)** is responsible for administering Orange County's debt management program and fostering creative and innovative initiatives that assist Orange County in meeting its management efficiency and improvement objectives by providing the highest quality financial analysis, transactional performance, and business leadership.
- The **Grants Management Office** is responsible for coordinating Orange County's grants program by promoting grants awareness, identifying new funding opportunities, and facilitating collaboration among departments and divisions. The office serves as the central point of contact for all grant-related activities, providing research, application support, and oversight to ensure compliance with county, state, and federal regulations.
- The **Human Resources (HR) Division** is responsible for assisting all operating departments under the Board of County Commissioners (BCC) and other local public agencies in delivering personnel services by providing a stable and qualified workforce in compliance with state and federal regulations. HR is also responsible for planning, organizing, and directing negotiations with union representatives pursuant to laws and ordinances governing work, working conditions, and employee pay. HR strives to manage and strengthen the employer-employee relationship and engage in good faith bargaining with labor union representatives. In collaboration with all operating departments, the division is responsible for identifying and establishing processes to resolve organizational and employee issues. HR provides organizational development initiatives, employee training and development, and establishes a competitive pay system for all categories of employees. Additionally, HR manages official employee records and administers the employee benefits program including medical, dental, vision, short and long-term disability, life insurance, spending accounts and the employee assistance program.
- The **Information Systems and Services (ISS) Division** provides an effective, cost-efficient operation with an excellent return on investment by delivering new technologies and a state-of-the-art network server infrastructure. ISS is the single point of contact for reporting related problems through the Service Center. The Service Center immediately handles the more common problems and refers those problems beyond its area of expertise to technical experts in ISS and to vendors.
- The **Office of Management and Budget (OMB)** is responsible for preparing and monitoring Orange County's annual operating budget and capital improvements program in accordance with applicable laws, statutes, and policies of the BCC. In addition, OMB forecasts multi-year revenues and expenditures and provides management analysis assistance on special projects requested by the County Mayor and County Administrator's Office. OMB provides centralized coordination of operational and strategic performance measurement activities, assists departments in the development and revision of fees for service, and provides assistance in coordinating the development of Orange County's Full Cost Allocation Plan. Grants coordination services are also provided to assist departments in the consolidation and coordination of grant related activities according to an established grants process.
- The **Office of Professional Standards** is tasked with maintaining the integrity of Orange County Government and its employees through conducting full, fair, and objective investigations related to employee misconduct and Equal Employment Opportunity Commission (EEOC) complaints. In addition to investigations, Professional Standards tracks the arrests of Orange County employees, performs pre-employment background screening of new employees, and provides trained mediation support to employee workplace issues, as well as specialized training and program evaluation activities to help protect Orange County from potential liability.



Administration & Fiscal Services

- The **Risk Management Division** is responsible for the administration of the self-insurance program for the BCC and Constitutional Officers (except the Sheriff's Office). In addition to monitoring all workers' compensation, liability, and property claims, this program is also responsible for reducing the cost of workers' compensation and liability claims through aggressive claims/case management in conjunction with the county's third-party administrator. The program also reviews and analyzes the appropriate mix of risk retention and transfer and oversees the underwriting and purchase of the county's commercial insurance program. A comprehensive safety program is provided that includes training, technical support, inspections, investigations, and an occupational medicine program. The program also provides project management for remediation projects, conducts/reviews environmental site assessments for all county-owned and leased real property, performs asbestos and lead-based paint inspections, and manages the petroleum storage tank compliance program for all county-owned underground and above ground storage tanks.

FY 2024-25 Major Accomplishments:

Fiscal and Business Services

- Maintained the county's general credit ratings at the highest level of AAA.
- Participated in the negotiations and financial planning of two (2) Interlocal Agreements with the City of Orlando for the approved funding of up to \$400 million and \$226 million for Camping World Stadium and Kia Center, respectively.
- Provided staff support to the Tourist Development Tax Grant Application Review Committee, helping to finalize the award of 11 capital grants totaling \$75 million to qualified local organizations, and assisting in developing the initial funding agreements.
- Lead the successful sale of \$142,465,000 of 2025 Water & Wastewater Utility Revenue Bonds at a true interest rate of 4.1%. The proceeds of these bonds provide for system expansion projects to better serve the Water Utility System ratepayers.
- Completed the validation process for the 2025 Tourist Development Tax (TDT) refunding of the 2015 TDT bonds, which is expected to result in a net present value savings of \$4.3 million.

Human Resources Division

- Received two (2) state-level awards and one (1) national award in recognition of outstanding HR communication campaigns designed to engage and inform employees.
- Launched a streamlined campaign to boost employee opt-in for text notifications on personal devices, resulting in an 180% increase in enrollment through a simplified enrollment process.

- Coordinated the Mayor's Take Your Child to Work Day event, engaging 420 participants in learning about the important roles that help make Orange County a great place to live and work.
- Named by CompPsych Corporation, a 2024 CompPsych Mental Health Heroes award winner by CompPsych Corporation as part of their annual Health at Work Awards, which recognizes organizations for outstanding programs and initiatives aimed at supporting a positive mental health culture and reducing stigma.
- Designed and implemented effective recruitment strategies to attract diverse groups of candidates to fill countywide vacancies including hosting multiple targeted hiring events and increased utilization of social media. Screened 60,438 applicants which resulted in hiring 1,391 employees.
- Enhanced candidate experience by providing additional job application statuses. Candidates are now able to check and receive live and up-to-date statuses through the OC Careers website.
- Trained 175 new emergency certified volunteers in preparation for storm and other emergency management incidents.
- Increased employee training participation rate by 15% as part of the county's ongoing commitment to develop and grow employees.
- Empowered department Directors and Managers by providing comprehensive training to effectively pull and analyze information within myOCPortal, enhancing their ability to make data-driven decisions.

Information Systems and Services (ISS)

- Enhanced the IT Service Management platform with contract management and cross-system data integration to accelerate service delivery and incident resolution.
- Expanded automation tooling to streamline countywide system and application deployments and upgrades.
- Implemented Next Generation 911 (NG911) at five (5) of the county's nine (9) largest Public Safety Answering Points (PSAPs)—the Orange County Sheriff's Office; Orange County Fire Department; Orlando Police Department; Orlando Fire Department; and Apopka Police and Fire Department—to improve call routing and data sharing.
- Launched new public websites supporting Vision 2050 and Ready Set Orange to improve access to county programs.

Office of Management and Budget

- Successfully developed the \$8.3 billion FY 2025-26 budget that was adopted by the BCC.
- Received the Government Finance Officers Association (GFOA) of the United States and Canada distinguished budget award for the 39th consecutive year.

Administration & Fiscal Services

- Successfully completed all of the required statutory regulations related to the budget for FY 2024-25.
- Received Truth in Millage (TRIM) compliance certification from the State for FY 2024-25.
- Continued to successfully monitor and manage the American Rescue Plan Act of 2021 (ARPA) Local Recovery funding in the amount of \$270 million.
- Analyzed the impact of current economic conditions on Orange County's financials to ensure the viability of current and future budgets.
- Reviewed and monitored legislation and determined impacts to Orange County.

Office of Professional Standards

- Completed 37 misconduct investigations.
- Completed 12 EEOC position papers.
- Completed 2,171 background investigations.

Risk Management

- Captive Insurance company issued first policies on April 1, 2025. The Captive currently writes excess liability and a portion of the property program.

FY 2025-26 Department Objectives:

Fiscal and Business Services

- Monitor changing financial markets to identify potential costs savings for bonds issued by Orange County.
- Continue to work with county departments to provide creative financial alternatives and smart recommendations for financing decisions.
- Continue to monitor Tourist Development Tax (TDT) collections.
- Continue to provide investor relations and work with national credit rating agencies.

Grants Management Office

- Continue to assist Orange County departments in obtaining new grant funding.
- Continue to monitor and report on ARPA funding.
- Continue to ensure countywide compliance with federal, state, and internal grant regulations, policies, and reporting standards.
- Continue to maintain accurate grant records and documentation for auditing and transparency purposes.
- Provide training and technical assistance to county departments on grant application processes, management, and reporting.
- Track and communicate upcoming grant deadlines, renewals, and funding opportunities.
- Work with grant consultant to explore new funding opportunities and strategies to maximize grant revenue and minimize financial risks to the county.

Human Resources Division

- Continue to increase the number of employees who are subscribed to county text messaging critical alerts.
- Decrease employee turnover rate thorough exit interview analysis and developing an action plan based on data and trends.
- Enhance communication and education strategies to increase employee awareness, understanding, and utilization of available benefits and wellness resources, while encouraging preventive screenings to support overall health and well-being.
- Implement a new Applicant Tracking System (ATS) that will assist in enhancing the applicant's experience when seeking employment with the county.
- Transition to a fully paperless process within the County's People Resource Management System (PRMS) by ensuring seamless integration of data entry, role assignments, training resources, reporting capabilities, delegation workflows, and approval processes to improve efficiency and reduce manual touchpoints impacting pay and employee records.

Information Systems and Services (ISS)

- Roll out ChatGPT Enterprise to county departments with governance, security, and training to measurably improve service delivery and staff productivity.
- Upgrade all county computers to Windows 11.
- Implement a new internal asset management and inventory tracking system.
- Enhance Orange County websites with a focus on customer service, ADA compliance, and branding.

Office of Management and Budget

- Develop a FY 2026-27 budget that is fiscally sound and meets the expectations of the citizens of Orange County.
- Continue to monitor and analyze legislation and economic developments.
- Monitor revenues and expenditures for the entire county to ensure long-term financial health.
- Continue to monitor and track capital improvement projects that are in the five (5) year capital improvements plan.
- Continuously track, analyze, and report on the performance of key county revenues.

Risk Management

- Continue Risk Management's loss prevention training to include the completion of violence in the workplace and liability courses for all employees of the BCC and Constitutional Officers.
- Continue to evaluate risk retention levels to optimize risk transfer levels.

Administration & Fiscal Services

Key Performance Measures	Notes	FY 2023-24 Actual	FY 2024-25 Target	FY 2025-26 Target
Human Resources				
– Percent of new employees completing LMS Connections <i>LMS Connections Training within 30 days of hire</i>		92%	90%	90%
– % of employees completing quarterly compliance on time <i>Required quarterly Compliance Training</i>		85%	90%	90%
Information Systems and Services				
– Number of 311 Calls Answered		169,566	200,000	200,000
– Percent of 311 Calls Answered within 30 Seconds		85%	90%	90%
– Percent of 311 Calls Responded to within 48 Hours		87%	80%	80%
– Number of ISS Incidents		24,750	20,000	28,000
– Percent of ISS Incidents Closed within 24 Hours		88%	90%	90%
– Percent of ISS Projects Completed on Time		99%	90%	90%
– Percent of ISS Projects Completed on Budget		100%	90%	90%
Professional Standards				
– Number of Background Investigations		2,475	2,800	2,800
– % of Background Investigations Done Within 15 Days		68%	85%	85%
– Number of Misconduct Investigations		43	30	30
– % of Misconduct Investigations Completed Within 90 Days		88%	65%	65%
Risk Management Program				
– Number of Workers' Compensation Claims		749	1,115	1,115
– Total Workers' Comp Claims Incurred (Paid+Reserves) (in mil)	\$	4.3	\$ 4.2	\$ 4.2
<i>Annual actual and target figures are based on 12 months of loss development. Incurred values will increase with future claim development.</i>				
– Average Cost Per Workers' Compensation Claim	\$	6,547	\$ 3,776	\$ 3,776
– Workers' Compensation Experience Modification Factor		0%	100%	100%
– Number of General Liability Claims		522	500	500
– Total Liability Claim Dollars Incurred	\$	490,000	\$ 1,400,000	\$ 1,400,000
– Average Cost Per Liability Claim	\$	924	\$ 2,811	\$ 2,811
– Number of Auto-Related Claims		105	120	120
– Total Auto Liability Claim Dollars Incurred		302,337	500,000	500,000
– Average Cost Per Auto Liability Claim		11,662	13,332	13,332
– Number of Property Loss Claims		297	332	332
– Total Property Loss Claim Dollars Incurred	\$	1,210,802	\$ 1,500,000	\$ 1,500,000
– Average Cost Per Property Loss Claim	\$	5,479	\$ 4,485	\$ 4,485
– Cost of Property Loss Insurance per \$100 of Insurable Value	\$	0.13	\$ 0.20	\$ 0.20
<i>Annual actual and target figures are based on 12 months of loss development. Incurred values will increase with future claim development.</i>				

Department: Administration and Fiscal Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 49,003,477	\$ 98,155,997	\$ 102,972,153	4.9 %
Operating Expenditures	214,429,048	279,946,802	288,793,843	3.2 %
Capital Outlay	3,333,788	6,760,403	5,193,795	(23.2)%
Total Operating	\$ 266,766,313	\$ 384,863,202	\$ 396,959,791	3.1 %
Capital Improvements	\$ 7,767,049	\$ 35,482,029	\$ 27,753,137	(21.8)%
Debt Service	390,111	217,411	134,002	(38.4)%
Reserves	0	97,512,355	93,831,307	(3.8)%
Total Non-Operating	\$ 8,157,160	\$ 133,211,795	\$ 121,718,446	(8.6)%
Department Total	\$ 274,923,473	\$ 518,074,997	\$ 518,678,237	0.1 %

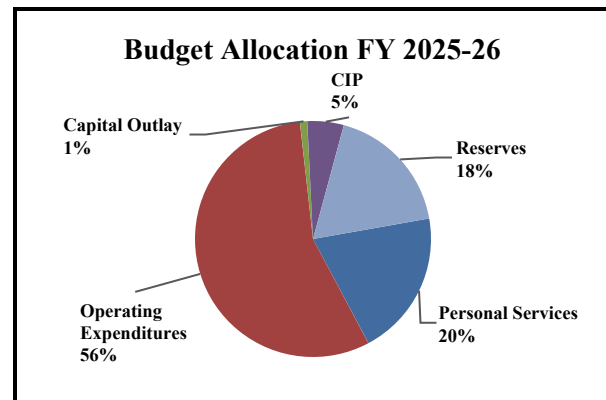
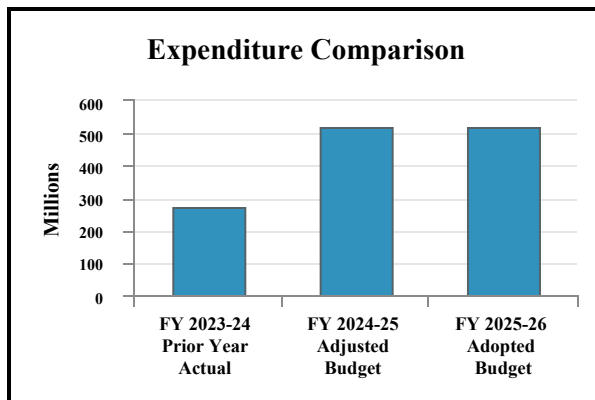
Expenditures by Division / Program				
911 System	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686	(4.9)%
Fiscal and Business Services	485,533	626,285	614,910	(1.8)%
Grants Management Office	0	93,067	406,458	336.7 %
Human Resources	12,427,672	17,136,294	17,631,658	2.9 %
Information Systems and Services	64,115,526	88,218,283	82,477,930	(6.5)%
Management and Budget	1,795,873	2,060,160	1,870,320	(9.2)%
Medical Benefits Fund	154,348,783	257,112,897	263,898,125	2.6 %
Professional Standards	1,660,595	2,803,292	2,800,428	(0.1)%
Risk Management Captive	0	10,422,000	11,075,000	6.3 %
Risk Management Operations	2,686,354	15,792,511	11,092,868	(29.8)%
Risk Management Program	27,521,382	93,086,522	97,586,854	4.8 %
Department Total	\$ 274,923,473	\$ 518,074,997	\$ 518,678,237	0.1 %

Funding Source Summary				
Special Revenue Funds	\$ 12,727,256	\$ 35,310,701	\$ 31,846,087	(9.8)%
Internal Service Funds	184,556,519	376,413,930	383,652,847	1.9 %
General Fund and Sub Funds	72,265,045	94,177,455	94,840,614	0.7 %
Capital Construction Funds	5,374,653	12,172,911	8,338,689	(31.5)%
Department Total	\$ 274,923,473	\$ 518,074,997	\$ 518,678,237	0.1 %

Authorized Positions				
	362	368	368	0.0 %

Administration & Fiscal Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The department’s authorized position count remained unchanged; however, one (1) position, a Title VI Program Manager, transferred out from the Human Services Division to the County Administrator’s Office, and one (1) position, a Sr. Systems Support Analyst, transferred in to the Informational Systems and Services (ISS) Division from the Other Court Funds-Court Technology. In addition, two (2) positions, a Management and Budget Advisor (Grants Coordinator) and a Sr. Management and Budget Analyst, transferred out from the Office of Management and Budget to the Grants Management Office to assist with the continuation efforts of centralizing the coordination of department-wide federal and state grants for the county.

Operating Expenses – The FY 2025-26 operating expenses budget increased by 3.2% or \$8.8 million from the FY 2024-25 budget primarily due to a \$5.7 million increase to the Medical Benefits Fund. In addition, the ISS Division operating budget increased by 2.4% or \$1.0 million, from \$43.7 million to \$44.7 million, and includes budget changes as follows: Software Licensing expenses increased by 15.6% or \$3.5 million, from \$22.3 million to \$25.8 million, which includes increases for renewal and growth of existing software licensing, increases for renewals of new software licenses purchased, renewals of Palo Alto and Sophos security software previously funded with federal funding, and new funding to support planned artificial intelligence initiatives. These increases are offset by a total decrease of \$2.5 million within contract services, equipment, computer equipment, maintenance of buildings, and improvements to non-county assets. Human Resource’s operating budget decreased for various cost savings and transferred the deferred compensation consultant funding to the Comptroller’s Office budget. The table below summarizes all changes to the Risk Management’s Program and Captive funds.

Risk Management	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Change from FY 2024-25 Budget	% Change from FY 2024-25
Personal Services - Operations	\$ 2,901,186	\$ 2,999,085	\$ 97,899	3.4 %
Workers' Comp	52,414,023	55,009,567	2,595,544	5.0 %
Claims Administration	4,181,757	4,217,000	35,243	0.8 %
General, Auto & Property Liability	27,674,592	28,441,787	767,195	2.8 %
Occupational Medicine	2,629,369	2,630,000	631	0.0 %
Other Insurance & Bonds	15,284,165	17,038,000	1,753,835	11.5 %
Payments to Other Gov. Agencies	200,000	200,000	0	0.0 %
Other Operating Expenditures	1,374,043	1,387,976	13,933	1.0 %
Reserve for Contingency	12,641,898	7,831,307	(4,810,591)	(38.1)%
Total Budget	\$ 119,301,033	\$ 119,754,722	\$ 453,689	0.4 %

Capital Outlay – The FY 2025-26 capital outlay budget decreased by 23.2% or \$1.6 million from the FY 2024-25 budget. The decrease is primarily due to rollover encumbrances and a one-time purchases of computer equipment. Included in this budget is funding in the amount of \$2.2 million for ISS computer equipment, including enterprise storage solution expansion to protect county data and networking hardware, and \$1.5 million is budgeted for ISS equipment, which includes radio systems and services. As part of this equipment costs, there is \$1.2 million allocated for artificial intelligence initiatives.

Capital Improvements – The FY 2025-26 capital improvements budget decreased by 21.8% or \$7.7 million from the FY 2024-25 budget primarily due to the timing of project schedules. The budget includes funding for ongoing projects such as the Cassady Building - HR and Corrections Renovations in partnership with the Corrections Department, 911 system upgrades, technology hardware/software replacements, network infrastructure, and telecommunications. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects.

Debt Service – The FY 2025-26 debt service budget decreased by 38.4% or \$83,409 from the FY 2024-25 budget and is for the principal and interest expenses for office equipment capital leases within the Risk Management Operations.

Reserves – The FY 2025-26 reserves budget decreased by 3.8% or \$3.7 million from the FY 2024-25 levels and includes reserves in the Medical Benefits Fund of \$86.0 million.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for the Administration and Fiscal Services Department is derived from Internal Services Funds – the Medical Benefits Fund and Risk Management Funds account for 89.6% of funding. Medical Benefits Fund revenue is largely derived from insurance premiums paid by Orange County, other government agency participants, and employees covered by the plan. Risk Management Funds revenue is derived from charges to county departments and participating Constitutional Offices for insurance coverage for workers' compensation, property and auto liability, as well as general liability coverage and captive insurance.

Additional revenue sources include 911 fees. Orange County is empowered to levy a fee of up to \$0.40 per month per phone line (up to a maximum of 25 access lines per account bill rendered) to be paid by local subscribers within Orange County served by the "911" emergency telephone system. Additionally, in 2014, the State reduced the monthly "E911" fee on wireless subscribers in the state from \$0.50 to \$0.40 and, for the first time, established a collection procedure relating to this fee for prepaid wireless users. The revenue received is restricted and is used for allowable operating costs directly associated with the 911 programs and for allowable expenditure reimbursement to the Public Safety Answering Points (PSAPs) call centers throughout Orange County, under Florida Statute 365.172.

Also received are revenues from a traffic violation surcharge, which is assessed at a rate of \$12.50 per moving violation. Of that amount, Orange County receives \$12.00 (the Clerk of Courts receives \$0.50 per violation for processing expenses). The traffic violation surcharge funds equipment for the Orange County's intergovernmental radio system.

Division: 911 System

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 448,992	\$ 683,995	\$ 725,970	6.1 %
Operating Expenditures	8,417,152	8,635,237	9,000,268	4.2 %
Capital Outlay	0	59,950	83,000	38.4 %
Total Operating	\$ 8,866,144	\$ 9,379,182	\$ 9,809,238	4.6 %
Capital Improvements	\$ 1,015,611	\$ 21,344,504	\$ 19,414,448	(9.0)%
Total Non-Operating	\$ 1,015,611	\$ 21,344,504	\$ 19,414,448	(9.0)%
Total	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686	(4.9)%
Authorized Positions	6	6	6	0.0 %

Division: Fiscal and Business Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 418,930	\$ 530,974	\$ 521,308	(1.8)%
Operating Expenditures	65,078	93,661	93,552	(0.1)%
Capital Outlay	1,525	1,650	50	(97.0)%
Total Operating	\$ 485,533	\$ 626,285	\$ 614,910	(1.8)%
Total	\$ 485,533	\$ 626,285	\$ 614,910	(1.8)%
Authorized Positions	3	3	3	0.0 %

Division: Grants Management Office

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 0	\$ 83,067	\$ 394,159	374.5 %
Operating Expenditures	0	7,000	9,384	34.1 %
Capital Outlay	0	3,000	2,915	(2.8)%
Total Operating	\$ 0	\$ 93,067	\$ 406,458	336.7 %
Total	\$ 0	\$ 93,067	\$ 406,458	336.7 %
Authorized Positions	0	1	3	200.0 %

Division: Human Resources

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 11,193,878	\$ 13,256,537	\$ 13,806,038	4.1 %
Operating Expenditures	1,212,444	2,536,257	1,853,431	(26.9)%
Capital Outlay	21,350	43,500	43,500	0.0 %
Total Operating	\$ 12,427,672	\$ 15,836,294	\$ 15,702,969	(0.8)%
Capital Improvements	\$ 0	\$ 1,300,000	\$ 1,928,689	48.4 %
Total Non-Operating	\$ 0	\$ 1,300,000	\$ 1,928,689	48.4 %
Total	\$ 12,427,672	\$ 17,136,294	\$ 17,631,658	2.9 %
Authorized Positions	111	115	114	(0.9)%

Division: Information Systems and Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 21,071,195	\$ 24,937,775	\$ 26,262,165	5.3 %
Operating Expenditures	32,631,094	43,708,212	44,746,310	2.4 %
Capital Outlay	3,301,788	6,643,103	5,059,455	(23.8)%
Total Operating	\$ 57,004,076	\$ 75,289,090	\$ 76,067,930	1.0 %
Capital Improvements	\$ 6,751,438	\$ 12,837,525	\$ 6,410,000	(50.1)%
Debt Service	360,012	91,668	0	(100.0)%
Total Non-Operating	\$ 7,111,450	\$ 12,929,193	\$ 6,410,000	(50.4)%
Total	\$ 64,115,526	\$ 88,218,283	\$ 82,477,930	(6.5)%
Authorized Positions	193	193	194	0.5 %

Division: Management and Budget

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,773,039	\$ 2,017,466	\$ 1,831,093	(9.2)%
Operating Expenditures	20,734	36,594	34,352	(6.1)%
Capital Outlay	2,100	6,100	4,875	(20.1)%
Total Operating	\$ 1,795,873	\$ 2,060,160	\$ 1,870,320	(9.2)%
Total	\$ 1,795,873	\$ 2,060,160	\$ 1,870,320	(9.2)%
Authorized Positions	14	14	12	(14.3)%

Division: Medical Benefits Fund

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 154,348,783	\$ 172,242,440	\$ 177,898,125	3.3 %
Total Operating	\$ 154,348,783	\$ 172,242,440	\$ 177,898,125	3.3 %
Reserves	\$ 0	\$ 84,870,457	\$ 86,000,000	1.3 %
Total Non-Operating	\$ 0	\$ 84,870,457	\$ 86,000,000	1.3 %
Total	\$ 154,348,783	\$ 257,112,897	\$ 263,898,125	2.6 %

Division: Professional Standards

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,221,223	\$ 1,330,974	\$ 1,422,768	6.9 %
Operating Expenditures	432,347	1,469,218	1,377,660	(6.2)%
Capital Outlay	7,025	3,100	0	(100.0)%
Total Operating	\$ 1,660,595	\$ 2,803,292	\$ 2,800,428	(0.1)%
Total	\$ 1,660,595	\$ 2,803,292	\$ 2,800,428	(0.1)%
Authorized Positions	14	14	14	0.0 %

Division: Risk Management Captive

Expenditures by Category				
	FY 2022-23 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 0	\$ 10,422,000	\$ 11,075,000	6.3 %
Total Operating	\$ 0	\$ 10,422,000	\$ 11,075,000	6.3 %
Total	\$ 0	\$ 10,422,000	\$ 11,075,000	6.3 %

Division: Risk Management Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,564,071	\$ 2,901,186	\$ 2,999,085	3.4 %
Operating Expenditures	92,184	123,684	128,474	3.9 %
Total Operating	\$ 2,656,255	\$ 3,024,870	\$ 3,127,559	3.4 %
Debt Service	\$ 30,099	\$ 125,743	\$ 134,002	6.6 %
Reserves	0	12,641,898	7,831,307	(38.1)%
Total Non-Operating	\$ 30,099	\$ 12,767,641	\$ 7,965,309	(37.6)%
Total	\$ 2,686,354	\$ 15,792,511	\$ 11,092,868	(29.8)%
Authorized Positions	21	22	22	0.0 %

Division: Risk Management Program

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 10,312,150	\$ 52,414,023	\$ 55,009,567	5.0 %
Operating Expenditures	17,209,232	40,672,499	42,577,287	4.7 %
Total Operating	\$ 27,521,382	\$ 93,086,522	\$ 97,586,854	4.8 %
Total	\$ 27,521,382	\$ 93,086,522	\$ 97,586,854	4.8 %

**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of
Administration & Fiscal Services

The Administration and Fiscal Services is responsible for the direction of projects falling under the Human Resources and Information Systems & Services (ISS) divisions. The Human Resources project, Cassidy Building - HR and Corrections Renovations is in conjunction with the Corrections Department and is for renovation which will consist of a complete demo, waterproofing exterior, adding a new HVAC, and various cosmetic updates. The ISS projects pays for the maintenance and upgrade of the 911 system, the radio communications system, and network and telecommunications infrastructure.

	Adopted FY 2025-26
Human Resources	\$ 1,928,689
911 System	19,414,448
Information Systems and Services	<u>6,410,000</u>
Department Total	\$ 27,753,137

Funding Mechanism:

Funding for 911 projects is provided by the 911/E911 Fee Fund (1054). All other funding is derived from the Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Administration and Fiscal Services</u>											
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
		Unit Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
		Human Resources Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
Information Systems & Services											
0297	1054	911 System Upgrade	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
		Unit Subtotal	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
0584	1023	Network Infrastructure	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
		Unit Subtotal	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
0593	1023	Technology Hardware Replacement	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
		Unit Subtotal	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
2028	1023	Telecommunications System Up	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
		Unit Subtotal	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
8642	5896	ARP1-RR Public Safety Radio Tower	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998
		Unit Subtotal	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
Information Systems & Services											
8643	5896	ARP1-RR Technology Security Enhancements	4,104,990	144,614	0	0	0	0	0	0	4,249,604
		Unit Subtotal	4,104,990	144,614	0	0	0	0	0	0	4,249,604
		Information Systems & Services Subtotal	22,420,314	34,182,029	25,824,448	6,410,000	6,410,000	6,410,000	6,410,000	0	108,066,790
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	22,420,314	35,482,029	27,753,137	6,410,000	6,410,000	6,410,000	6,410,000	0	111,295,479

* Prior Expenditures is calculated using 3 or 5 years.

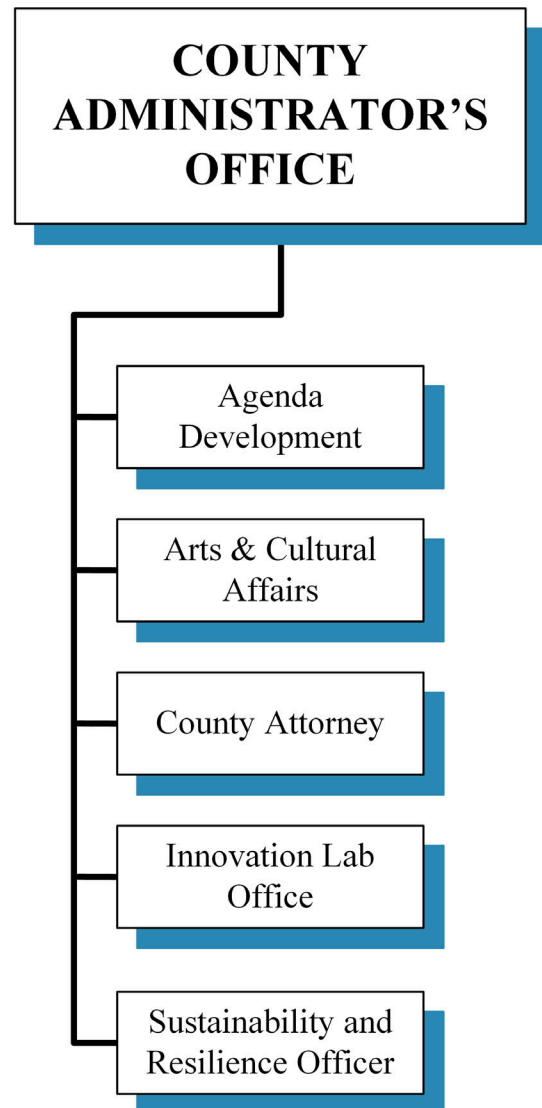
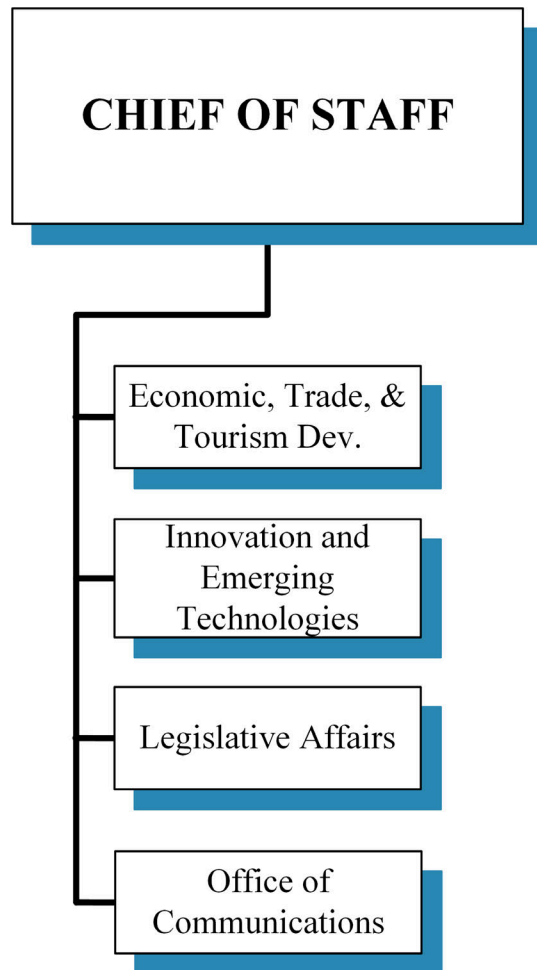


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Other Offices

Purpose Statement:

Other Offices is comprised of smaller offices performing manage a variety of functions ranging from senior management meetings to establishing legislative priorities. This group provides management support, legal representation, and organizes and coordinates the delegation function.

Program Descriptions:

- The **Agenda Development Office** compiles and distributes agendas for the Board of County Commissioners (BCC) meetings. It also provides support to the citizen advisory boards and serves as staff to the Membership and Mission Review Board (MMRB).
- The **Office of Arts & Cultural Affairs** supports and encourages the development of the arts and cultural community and promotes cultural tourism. The office serves as the staff for the Tourist Development Tax Application Review Committee (TDT ARC) and the Arts & Cultural Affairs Advisory Council (as well as its subcommittees, the Blockbuster & Special Events Committee, Funding & Standards Committee, and Public Art Review Board). The TDT ARC makes recommendations to the Tourist Development Council and the BCC for investment of excess, unencumbered TDT dollars for capital projects on auditoriums and museums. The Arts & Cultural Affairs Advisory Council makes annual recommendations to the BCC for investment of TDT dollars for cultural tourism, cultural facilities, special events, and promotion of the arts.
- The **County Administrator's Office** provides management support to the County Mayor, BCC, and other agencies of Orange County Government. The management support function includes: direction and coordination of the nine (9) functional departments of Orange County; implementation of the policies of the County Mayor and BCC; and, exercising leadership to encourage the employees of Orange County to achieve the highest standards of efficiency, effectiveness, ethics, and community involvement.
- The **County Attorney's Office** is the Chief Legal Counsel to Orange County. The County Attorney and assistants represent Orange County Government, the County Mayor, the BCC, the County Administrator, all departments and divisions, and Orange County Officers. Additionally, the County Attorney represents Constitutional Officers upon their request. Some areas of concentration include, but are not limited to, the preparation of ordinances to ensure legal sufficiency; preparation of all administrative regulations and executive orders, which are approved by the BCC or signed by the County Mayor, respectively; and, litigation of most cases that are not under the purview of Risk Management, although attorneys from this office

attend Risk Management Committee meetings and keep current with all ongoing litigated cases. Additionally, this office works closely with all Orange County departments and divisions concerning legal matters.



- The **Economic Trade and Tourism Development Office** funds programs and services aimed at diversifying the local economy, attracting and growing high value companies, and promoting job growth that results in an overall increase in the average salary of Orange County citizens. In addition to the traditional focus on attracting new businesses, business retention, and marketing ("outside in" economic development), there is a strong focus on entrepreneurship ("inside-out" economic development).
- The **Innovation and Emerging Technologies Office** is responsible for the improvement and technology advancements throughout the county.
- The **Innovation Lab Office** is responsible for providing training and support for employees to utilize problem solving, iterative methodology, and allow employees as well as community partners to learn aspects of the curriculum and run projects through the Lab and to build smarter, more responsive, and future-ready communities.
- The **Legislative Affairs Office** is responsible for organizing, coordinating, and advancing Orange County's state and federal legislative agenda. The office develops priorities for legislative and administrative issue.
- The **Office of Communications Division** distributes messages and information generated by Orange County Government to its employees and the public. The Communications Division organizes press conferences and special events for the County Mayor and the BCC, including the County Mayor's annual State of the County Address. The Graphics section is responsible for printing, duplicating, and related services for all operating departments, elected officials, and affiliated agencies. The division also includes Orange TV (OTV), which operates two (2) government TV channels: 1) *Orange TV* concentrates on live public meetings, special events, and informational programs on Orange County services; and, 2) *Vision TV* concentrates on regularly scheduled education and government

information programming organized in viewing blocks. Division personnel are also responsible for operating and maintaining the electronic equipment in the BCC Chambers and the adjacent media room; internal and external publications; and, news and community alert content on the Orange County website and manages our social media channels. OTV personnel also maintain and provide television communications at the Orange County Emergency Operations Center (EOC) during all emergencies.

- The **Sustainability and Resilience Office** is responsible for advancing environmental sustainability and resilience throughout Orange County's operations, such as energy and water conservation, waste diversion and recycling improvements, and fleet efficiency.

Department: Other Offices

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 13,679,441	\$ 15,896,879	\$ 17,142,012	7.8 %
Operating Expenditures	3,208,246	5,377,685	4,408,726	(18.0)%
Capital Outlay	545,866	1,016,005	593,525	(41.6)%
Total Operating	\$ 17,433,553	\$ 22,290,569	\$ 22,144,263	(0.7)%
Capital Improvements	\$ 483,064	\$ 10,731,610	\$ 3,200,000	(70.2)%
Grants	3,920,087	5,484,347	5,236,430	(4.5)%
Total Non-Operating	\$ 4,403,151	\$ 16,215,957	\$ 8,436,430	(48.0)%
Department Total	\$ 21,836,704	\$ 38,506,526	\$ 30,580,693	(20.6)%

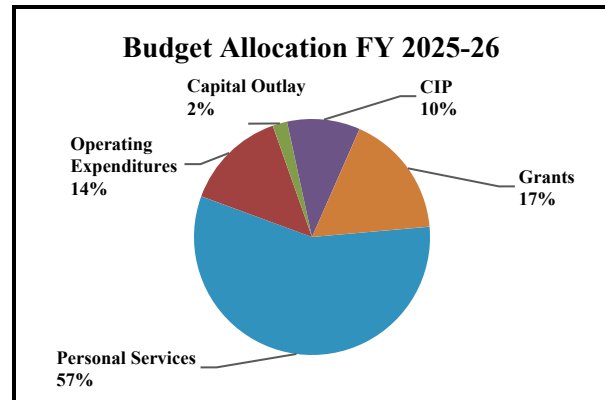
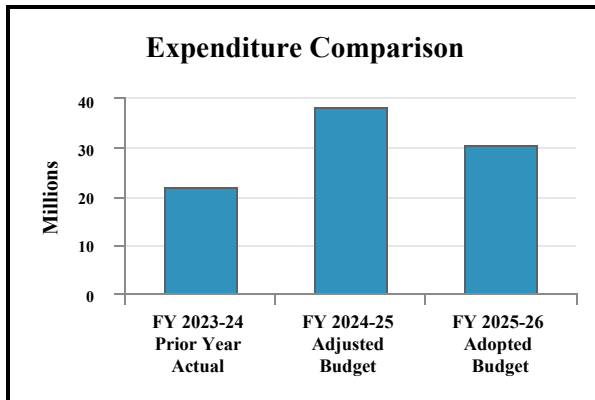
Expenditures by Division / Program				
Agenda Development	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Arts and Cultural Affairs	694,144	1,137,852	874,345	(23.2)%
County Administrator	2,604,776	2,870,675	3,115,119	8.5 %
County Attorney	4,975,608	6,024,148	6,085,574	1.0 %
Economic, Trade, & Tourism Development	4,823,120	7,333,457	7,106,915	(3.1)%
Innovation and Emerging Technologies	668,656	797,286	922,348	15.7 %
Innovation Lab Office	616,763	10,882,010	554,301	(94.9)%
Legislative Affairs	592,447	906,099	926,894	2.3 %
Office of Communications	6,103,670	7,336,600	9,466,565	29.0 %
Sustainability and Resilience Officer	407,245	855,385	1,136,336	32.8 %
Department Total	\$ 21,836,704	\$ 38,506,526	\$ 30,580,693	(20.6)%

Funding Source Summary				
Special Revenue Funds	\$ 226,779	\$ 10,539,839	\$ 1,335,639	(87.3)%
General Fund and Sub Funds	21,126,861	26,235,077	26,045,054	(0.7)%
Capital Construction Funds	483,064	1,731,610	3,200,000	84.8 %
Department Total	\$ 21,836,704	\$ 38,506,526	\$ 30,580,693	(20.6)%

Authorized Positions	99	106	108	1.9 %
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Other Offices

EXPENDITURE HIGHLIGHTS



Personal, Operating, Capital Outlay, Capital Improvements, Debt Service, & Grants Expenses –

The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. In addition, one (1) position, a Title VI Program Manager, transferred in to the County Administrator's Office from the Human Services Division. Also, the budget includes one (1) new position under the Office of Communications to assist with Orange TV productions.

One (1) New Position FY 2025-26

1 – TV Host/Producer, Office of Communications

The **Agenda Development** FY 2025-26 budget increased by 8.1% or \$29,282 from the FY 2024-25 budget primarily due to increases in personal services as noted above.

The **Arts and Cultural Affairs** FY 2025-26 budget decreased by 23.2% or \$263,507 from the FY 2024-25 budget primarily due to rollover encumbrances in contract services in the amount of \$257,485. The budget also includes \$250,000 in grant funding for Fusion Fest, which remained status quo from the FY 2024-25 budget.

The **County Administrator's Office** FY 2025-26 budget increased by 8.5% or \$244,444 from the FY 2024-25 budget primarily due to increases in personal services as noted above.

The **County Attorney's Office** FY 2025-26 budget increased by 1.0% or \$61,426 from the FY 2024-25 budget primarily due to net changes in personal services as noted above.

The **Economic, Trade and Tourism Development Office** FY 2025-26 budget decreased by 3.1% or \$226,542 from FY 2024-25 budget. Included in the budget is \$150,000 for the Small Business Development Center (SBDC)/Incubator Expansion that is adding new training programs in Western Orange County, and \$10,000 for Lake Nona Institute, Inc. to provide a sponsorship for the Lake Nona Impact Forum that is scheduled to be held in February 2026. There is \$793,453 budgeted for the Orlando Economic Partnership, which remained status quo. Economic grants fund totals is \$4,704,222, please see the grants agreement and program support table on page 14-10 for a listing of recipient organizations and grant amounts.

The **Innovation and Emerging Technologies Office** FY 2025-26 budget increased by 15.7% or \$125,062 from FY 2024-25 budget mainly due to the net changes in personal services as noted above. The Science, Technology, Engineering, and Mathematics (STEM) grants are budgeted at \$282,208 and provides support to community organizations who provide STEM career training and promotion to local students. Please see the grants agreements and program support table on page 14-11 for a listing of recipient organizations and grant amounts.

The **Innovation Lab Office** FY 2025-26 is budgeted at \$554,301 and includes funding for two (2) positions and operating costs to support the office. In addition, unspent budget in FY 2024-25 for the OC Innovation Lab Building project will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January of 2026. Please refer to the detailed Capital Improvements Program section of this document for a complete listings of projects for the department.

The **Legislative Affairs Office** FY 2025-26 budget increased by 2.3% or \$20,795 from FY 2024-25 budget primarily due to increases to personal services as noted above.

The **Office of Communications** FY 2025-26 operating budget increased by 29.0% or \$2.1 million from the 2024-25 budget mainly due to one-time purchases of software licensing support fees. In addition, the capital outlay budget includes funding for the replacement of one (1) vehicle, eight (8) new equipment items, such as, Video Production equipment for Innovation and Design Center, new energy efficient OTV studio lighting, and Electronic News Gathering (ENG) Camera replacement.

The FY 2025-26 Capital Improvement budget increased by 800.0% or \$2.4 million from the FY 2024-25 budget due to Capital Improvement Project for Orange TV Office renovation of \$2.7 million. This will take care of mold issues in offices, outdated furniture, new flooring and change office space to accommodate new workflows and will be in compliance with ADA and life safety requirements. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division.

The **Sustainability and Resilience Officer** FY 2025-26 operating and grants budget decreased by 25.6% or \$219,049 from the FY 2024-25 budget. The budget primarily contains funding associated with ongoing consulting services for countywide projects.

The FY 2025-26 capital improvement budget increased by 100.0% or \$500,000 from the FY 2024-25 budget for the new Energy Efficiency Facilities Projects to incorporate energy efficient materials and supplies into some existing facilities projects, which will help reduce costs and reduce the environmental impacts. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division.

FUNDING SOURCE HIGHLIGHTS

The funding for Other Offices comes from the General Fund, Capital Projects Fund, and I-Drive CRA Fund (1246).

Economic, Trade & Tourism Development

	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Change from 03/31/25	% Change from 03/31/25
Grants Agreements & Program Support				
<u>Quality Target Industries (QTI) & Quick Action Closing Fund (QACF)</u>				
ADP, LLC	\$ 8,850	\$ 0	\$ (8,850)	-100.0 %
Lake Nona Institute, Inc.	10,000	0	(10,000)	-100.0 %
Lockheed Martin	143,500	92,400	(51,100)	-35.6 %
Timbers Holding	11,200	11,200	0	0.0 %
Total Quality Logistics, LLC (TQL)	14,250	0	(14,250)	-100.0 %
Wyndham Worldwide	60,000	37,500	(22,500)	-37.5 %
Subtotal QTIs & QACF	\$ 247,800	\$ 141,100	\$ (106,700)	(43.1)%
<u>Grants</u>				
Black Business Community Development Corporation (Formerly BBIF)	\$ 165,398	\$ 170,398	\$ 5,000	3.0 %
Black Orlando Tech Equitable Entrepreneur Program	204,000	209,000	5,000	2.5 %
CFF I, LLC Florida Research Foundation (Rally)	105,060	110,060	5,000	4.8 %
Economic Development Fund	25,000	25,000	0	0.0 %
Hispanic Business Initiative Fund of Florida (Prospera)	150,469	155,469	5,000	3.3 %
Local Film Events Sponsorship	0	25,000	25,000	0.0 %
National Center for Simulation	40,997	71,497	30,500	74.4 %
National Entrepreneur Center (UCF Research Foundation)	317,775	317,775	0	0.0 %
Rollins Community Entrepreneur Programming Enhancement	99,807	0	(99,807)	(100.0)%
SBDC/Incubator Expansion- West Orange	0	150,000	150,000	0.0 %
Starterstudio Technical Business Programming Enhancement	162,843	167,843	5,000	3.1 %
Startup Weekend Orlando (SWORL)/Informulate	78,795	83,795	5,000	6.3 %
The Corridor-formerly FL High Tech Corridor (Lead)	566,500	566,500	0	0.0 %
UCF GrowFL	36,656	36,656	0	0.0 %
UCF Business Incubation Program - Central FL Research Park	293,431	293,431	0	0.0 %
UCF Small Business Dev. Center	114,836	114,836	0	0.0 %
UCF Institute for Econ. Competitiveness	171,980	171,980	0	0.0 %
UCF Small Bus. Advisory Board Council	114,836	114,836	0	0.0 %
UCF Soft Landing Incubation Program	62,824	62,824	0	0.0 %
UCF VentureLab 2.0	210,120	210,120	0	0.0 %
Veteran's Entrepreneur Initiative	170,463	170,463	0	0.0 %
Subtotal Grants	\$ 3,091,790	\$ 3,227,483	\$ 135,693	4.4 %
I-Drive CRA Economic Development	\$ 1,539,339	\$ 1,335,639	\$ (203,700)	(13.2)%
TOTAL	\$ 4,878,929	\$ 4,704,222	\$ (174,707)	(3.6)%

Innovation and Emerging Technologies

	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Change from 03/31/25	% Change from 03/31/25
Grants Agreements & Program Support				
<u>STEM</u>				
Inspiration and Recognition of Science and Tech Inc	\$ 64,890	\$ 72,141	\$ 7,251	11.2%
UCF Foundation	70,298	72,407	2,109	3.0%
Collegiate Pathways Inc	54,075	55,698	1,623	3.0%
Central FI STEM Education Council	10,815	0	(10,815)	-100.0%
Florida Photonics Cluster	10,815	10,815	0	0.0%
School Board of Orange County	54,075	55,697	1,622	3.0%
National Center for Simulation	15,450	15,450	0	0.0%
Subtotal STEM	\$ 280,418	\$ 282,208	\$ 1,790	0.6%
TOTAL	\$ 280,418	\$ 282,208	\$ 1,790	0.6%

Division: Agenda Development

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 343,053	\$ 347,850	\$ 380,531	9.4 %
Operating Expenditures	7,223	15,164	11,765	(22.4)%
Total Operating	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Total	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Authorized Positions	3	3	3	0.0 %

Division: Arts and Cultural Affairs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 391,821	\$ 463,424	\$ 478,658	3.3 %
Operating Expenditures	102,323	419,528	140,787	(66.4)%
Capital Outlay	0	4,900	4,900	0.0 %
Total Operating	\$ 494,144	\$ 887,852	\$ 624,345	(29.7)%
Grants	\$ 200,000	\$ 250,000	\$ 250,000	0.0 %
Total Non-Operating	\$ 200,000	\$ 250,000	\$ 250,000	0.0 %
Total	\$ 694,144	\$ 1,137,852	\$ 874,345	(23.2)%
Authorized Positions	3	4	4	0.0 %

Division: County Administrator

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,570,353	\$ 2,778,249	\$ 3,043,141	9.5 %
Operating Expenditures	34,423	92,176	71,978	(21.9)%
Capital Outlay	0	250	0	(100.0)%
Total Operating	\$ 2,604,776	\$ 2,870,675	\$ 3,115,119	8.5 %
Total	\$ 2,604,776	\$ 2,870,675	\$ 3,115,119	8.5 %
Authorized Positions	13	13	14	7.7 %

Division: County Attorney

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,693,966	\$ 5,530,416	\$ 5,643,472	2.0 %
Operating Expenditures	269,442	483,732	432,102	(10.7)%
Capital Outlay	12,200	10,000	10,000	0.0 %
Total Operating	\$ 4,975,608	\$ 6,024,148	\$ 6,085,574	1.0 %
Total	\$ 4,975,608	\$ 6,024,148	\$ 6,085,574	1.0 %
Authorized Positions	34	34	34	0.0 %

Division: Economic, Trade, & Tourism Development

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 255,425	\$ 615,696	\$ 802,346	30.3 %
Operating Expenditures	1,102,834	1,837,307	1,593,847	(13.3)%
Capital Outlay	1,525	1,525	6,500	326.2 %
Total Operating	\$ 1,359,784	\$ 2,454,528	\$ 2,402,693	(2.1)%
Grants	\$ 3,463,337	\$ 4,878,929	\$ 4,704,222	(3.6)%
Total Non-Operating	\$ 3,463,337	\$ 4,878,929	\$ 4,704,222	(3.6)%
Total	\$ 4,823,121	\$ 7,333,457	\$ 7,106,915	(3.1)%
Authorized Positions	2	6	6	0.0 %

Division: Innovation & Emerging Technologies

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 414,708	\$ 350,070	\$ 483,259	38.0 %
Operating Expenditures	(2,802)	165,298	155,256	(6.1)%
Capital Outlay	0	1,500	1,625	8.3 %
Total Operating	\$ 411,906	\$ 516,868	\$ 640,140	23.8 %
Grants	\$ 256,750	\$ 280,418	\$ 282,208	0.6 %
Total Non-Operating	\$ 256,750	\$ 280,418	\$ 282,208	0.6 %
Total	\$ 668,656	\$ 797,286	\$ 922,348	15.7 %
Authorized Positions	2	2	2	0.0 %

Division: Innovation Lab Office

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 0	\$ 279,780	\$ 297,690	6.4 %
Operating Expenditures	121,699	166,570	205,611	23.4 %
Capital Outlay	12,000	\$ 4,050	51,000	1159.3 %
Total Operating	\$ 133,699	\$ 450,400	\$ 554,301	23.1 %
Capital Improvements	\$ 483,064	\$ 10,431,610	\$ 0	(100.0)%
Total Non-Operating	\$ 483,064	\$ 10,431,610	\$ 0	(100.0)%
Total	\$ 616,763	\$ 10,882,010	\$ 554,301	(94.9)%
Authorized Positions	1	2	2	0.0 %

Division: Legislative Affairs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 419,265	\$ 461,278	\$ 482,037	4.5 %
Operating Expenditures	171,657	444,821	444,857	0.0 %
Capital Outlay	1,525	0	0	0.0 %
Total Operating	\$ 592,447	\$ 906,099	\$ 926,894	2.3 %
Total	\$ 592,447	\$ 906,099	\$ 926,894	2.3 %
Authorized Positions	3	3	3	0.0 %

Division: Office of Communications

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,266,792	\$ 4,590,675	\$ 5,032,364	9.6 %
Operating Expenditures	1,318,262	1,452,145	1,216,701	(16.2)%
Capital Outlay	518,616	993,780	517,500	(47.9)%
Total Operating	\$ 6,103,670	\$ 7,036,600	\$ 6,766,565	(3.8)%
Capital Improvements	\$ 0	\$ 300,000	\$ 2,700,000	800.0 %
Total Non-Operating	\$ 0	\$ 300,000	\$ 2,700,000	(100.0)%
Total	\$ 6,103,670	\$ 7,336,600	\$ 9,466,565	29.0 %
Authorized Positions	35	36	37	2.8 %

Division: Sustainability and Resilience Officer

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 324,060	\$ 479,441	\$ 498,514	4.0 %
Operating Expenditures	83,185	300,944	135,822	(54.9)%
Capital Outlay	0	0	2,000	100.0 %
Total Operating	\$ 407,245	\$ 780,385	\$ 636,336	(18.5)%
Capital Improvements	\$ 0	\$ 0	\$ 500,000	100.0 %
Grants	0	75,000	0	(100.0)%
Total Non-Operating	\$ 0	\$ 75,000	\$ 500,000	566.7 %
Total	\$ 407,245	\$ 855,385	\$ 1,136,336	32.8 %
Authorized Positions	3	3	3	0.0 %

**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of
Other Offices

The project under the Innovation Lab Office is to purchase and renovate a new building for the Orange County Innovation Lab and the project under the Office of Communications is to renovate the Orange TV office. The Sustainability and Resilience Officer's office has a new Energy Efficiency Facilities Projects budgeted for FY 2025-26. Unspent budget in FY 2024-25 for these projects will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January 2026.

	Adopted FY 2025-26
Office of Communications	\$ 2,700,000
Sustainability and Resilience Officer	500,000
Department Total	\$ 3,200,000

Funding Mechanism:

Funding is derived from the Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Other Offices											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	568,390	1,431,610	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	0	9,000,000	0	0	0	0	0	0	9,000,000
		Unit Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
		Innovation Lab Office Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
Office of Communications											
1786	1023	Orange TV Office Renovation	0	300,000	2,700,000	0	0	0	0	0	3,000,000
		Unit Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
		Office of Communications Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
Sustainability and Resilience Officer											
1789	1023	Energy Efficiency Facilities Projects	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Unit Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Sustainability and Resilience Officer Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		OTHER OFFICES SUBTOTAL:	568,390	10,731,610	3,200,000	500,000	500,000	500,000	500,000	0	16,500,000

* Prior Expenditures is calculated using 3 or 5 years.

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Other Offices

Purpose Statement:

Other Appropriations is comprised of a variety of outside agencies and non-departmental budgets benefiting Orange County.

Program Descriptions:

- The **Arts and Science Agencies** budget provides financial support to United Arts of Central Florida and the Orlando Science Center.
- Orange County's charter, adopted in 1988, provides for a **Charter Review Commission (CRC)** to be appointed every four (4) years. Without a charter most of Orange County's powers and responsibilities would be governed by provisions in the Florida Statutes, which apply to all non-charter counties in the state. The charter gives Orange County the ability to respond to a changing environment and meet local needs without legislative changes at the state level. The CRC is responsible for recommending revisions to Orange County's home rule charter, which are then approved by the citizens through voter referendum.
- **East Central Florida Regional Planning Council** promotes cooperation among local units of government, and provides for comprehensive planning in the East Central Florida region.
- **Interfund Transfers** are budgeted amounts transferred from one governmental accounting fund to another for services provided or for operational purposes.
- **LYNX** is the mobility services agency of Central Florida and provides public transportation services to the general public in Orlando, Florida metropolitan area of Orange County. LYNX provides an array of transportation services in the form of fixed-route bus services, door-to-door para-transit services in compliance with the American with Disabilities Act (ADA), carpool/vanpool services, school pool matching services, and community shuttle services to special events.
- **Metropolitan Planning Organization (MetroPlan)** assists local governments in the tri-county area with transportation planning. MetroPlan also sets priorities and determines how federal and state transportation dollars are spent in the region.
- **Non-Departmental – General Fund** represents a collection of centralized accounts for expenses that are of a countywide nature and do not relate to any one operating department. A summary of budgeted items for the Non-Departmental budget is included in this section.



- **Orange Blossom Trail (OBT) Crime Prevention District** was created during the 1998-99 fiscal year for the purpose of providing crime prevention programs and services in the South Orange Blossom Trail corridor area. Programs include the Citizens' Volunteer Patrol, Neighborhood Watch initiatives, and "area clean-ups" throughout the district that include claw truck and remote dumpsters, graffiti sign removal program, and demolition of dilapidated structures.
- **SunRail** is a Central Florida passenger commuter rail system serving the tri-county area along with Volusia county. SunRail is funded by state and federal governments and counties it services.
- **Sunshine Corridor** is a proposed rail expansion project in Orange County that would extend the SunRail commuter line and connect it with the Brightline intercity rail to serve the Orlando International Airport, Orange County Convention Center, and the International Drive Area.
- **Reserves – General Fund** provides reserves for contingencies, catastrophic loss, and other undetermined needs as approved by the Orange County Board of County Commissioners.



Department: Other Appropriations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 11,337,993	\$ 14,217,516	\$ 13,892,738	(2.3)%
Operating Expenditures	86,941,337	106,585,712	107,970,762	1.3 %
Capital Outlay	1,879,283	5,406,632	0	(100.0)%
Total Operating	\$ 100,158,612	\$ 126,209,860	\$ 121,863,500	(3.4)%
Debt Service	\$ 239,362	\$ 0	\$ 0	0.0 %
Grants	17,834,211	51,375,194	16,776,106	(67.3)%
Reserves	0	118,744,007	124,703,073	5.0 %
Other	99,894,093	112,628,104	110,319,417	(2.0)%
Total Non-Operating	\$ 117,967,666	\$ 282,747,305	\$ 251,798,596	(10.9)%
Department Total	\$ 218,126,278	\$ 408,957,165	\$ 373,662,096	(8.6)%

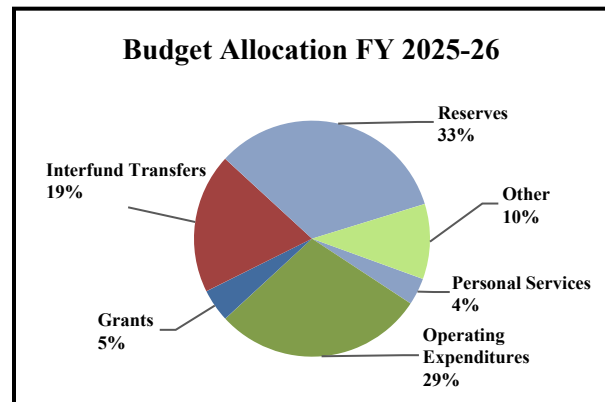
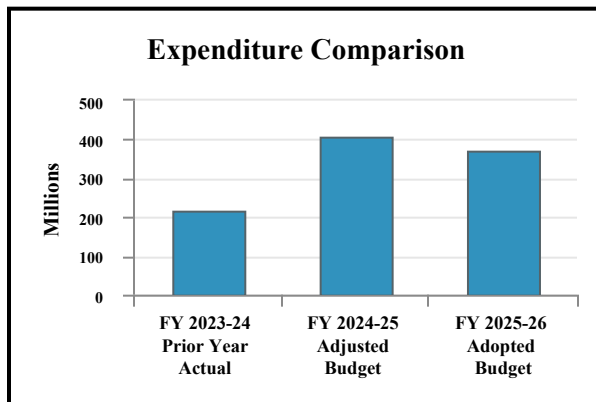
Expenditures by Division / Program				
American Rescue Plan Funds	\$ 28,258,507	\$ 51,474,318	\$ 0	(100.0)%
Arts & Science Agencies	1,581,320	1,595,950	1,614,567	1.2 %
CARES Act Funds	1,000	21,368	0	(100.0)%
Charter Review	161,579	117,749	73,431	(37.6)%
East Central Florida Regional Planning	309,448	311,877	315,767	1.2 %
Interfund Transfers	54,833,580	65,735,976	71,738,172	9.1 %
LYNX	73,207,915	88,960,751	101,875,909	14.5 %
MetroPlan	551,014	553,835	557,341	0.6 %
Non-Departmental	58,986,473	65,393,800	57,571,067	(12.0)%
OBT Crime Prevention Fund	185,441	205,140	198,750	(3.1)%
Reserves – General Fund	0	118,744,007	124,703,073	5.0 %
SunRail	50,000	15,342,394	14,514,019	(5.4)%
Sunshine Corridor	0	500,000	500,000	0.0 %
Department Total	\$ 218,126,278	\$ 408,957,165	\$ 373,662,096	(8.6)%

Funding Source Summary				
Special Revenue Funds	\$ 28,444,948	\$ 51,700,826	198,750	(99.6)%
General Fund and Sub Funds	189,681,330	357,256,339	373,463,346	4.5 %
Department Total	\$ 218,126,278	\$ 408,957,165	\$ 373,662,096	(8.6)%

Authorized Positions	1	1	1	0.0 %
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Other Appropriations

EXPENDITURE HIGHLIGHTS



Personal Services – The personal services budget within Non-Departmental includes \$12.8 million for other post employment benefits (OPEB) that, under Government Accounting Standards Board (GASB) Statement No. 45, requires the accrual of liabilities of other post employment benefits to occur over the working career of plan members rather than on a pay-as-you-go basis. Also, \$1.0 million has been included for estimated Health Saving Account costs for the medical benefits fund.

Operating & Grants Expenses –

American Rescue Plan Act Funds - On March 11, 2021, President Biden signed the \$1.9 trillion American Rescue Plan Act of 2021 (ARPA) to provide direct relief to Americans, contain the COVID-19 virus, and rescue the economy. Within ARPA contained an allocation of \$362 billion in state and local fiscal recovery funds to assist state and local governments in the recovery. Orange County's direct allocation based on population was \$270.7 million. All of the ARPA funding has been received from the US Treasury. Orange County's plan continues to focused on bringing the COVID-19 pandemic under control; addressing the urgent needs of residents, families and neighborhoods hardest hit by the COVID-19 public health emergency; and making investments to provide economic recovery and rebuilding. Funding has been allocated into five (5) area of focus to include small business assistance, social and community services, health and public safety, infrastructure projects, and revenue recovery that will be used to invest in areas that were heavily impacted by the pandemic. Some of the ARPA funding is shown under department budgets that are using it for capital projects. There is no new ARPA funding for FY 2025-26. All funding had to be obligated by December 31, 2024 and must be fully expended by December 31, 2026.

The **Arts and Science Agencies** FY 2025-26 grants budget is \$1,614,567, a 1.2% increase from the FY 2024-25 budget. The United Arts of Central Florida is budgeted at \$1,511,568, which is based on a \$1.00 per capita formula. The Orlando Science Center budget remained status quo at \$102,999 to provide operational and maintenance support.

CARES Act Funds - This was one-time federal funding to help provide services during the COVID-19 pandemic. This funding was fully expended and the program has ended. The budget amount showing in the FY 2024-25 budget will be taken out when the current fiscal year ends.

The **Charter Review Commission** FY 2025-26 operating expense budget is \$73,431 to cover the costs of the committee. The committee is operational every four (4) years.

The **East Central Florida Regional Planning Council (ECFRPC)** FY 2025-26 assessment of \$315,767 for Orange County is based on a \$0.2089 per capita formula. The funding level increased due to an increase in Orange County population from 1,492,951 in 2023 to 1,511,568 in 2024, based on the most recent Orange County estimated population.

Interfund Transfers are non-operating expenditures and are described under the “Other” category.

The **LYNX** FY 2025-26 contribution is budgeted at \$101,875,909, which increased by 14.5% or \$12,915,158 from the FY 2024-25 budget. A total of \$95,275,909 is the operating and capital contribution for fixed and para transit services and \$6.6 million is included for operational service enhancements LYNX has implemented as part of the Orange County’s \$100 million accelerated transportation funding initiative. LYNX operating expenditures are going up 5.5% for normal inflationary cost increases. The increase above 5.5% is a result of one-time American Rescue Plan Act federal funding that is being draw down over time that is not recurring. LYNX allocates operating costs to its funding partners according to its regional transportation model that distributes system costs by service hours to Orange, Osceola, and Seminole County. Capital matching contribution of \$3,097,869 is \$3.00 per service hour.

The **MetroPlan** FY 2025-26 funding contribution is budgeted at \$557,341, which increased by 0.6% or \$3,506 from the FY 2024-25 funding level. The funding amount is calculated by formula using the most recent Orange County estimated population (less the cities of Apopka and Orlando) of 1,114,682 and applying an assessment of \$0.50 per capita.

The **Non-Departmental** operating expense and grants budget are described in detail on page 15-8. Included in the Non-Departmental budget is \$1,666,667 for the FY 2025-26 payment to the City of Orlando for the PULSE memorial. The total Orange County contribution for the PULSE memorial is \$5.0 million over a three (3) year period.

The **OBT Crime Prevention Fund** FY 2025-26 operating expense budget is \$198,750. The OBT Neighborhood Improvement District receives funding from fines resulting from area arrests. The budget allows for more diverse crime prevention programs in the OBT area of Orange County.

The **SunRail** FY 2025-26 budget is \$14.5 million to fund the Central Florida Commuter Rail Commission the agency that oversees SunRail. The Florida Department of Transportation is currently managing SunRail operations and maintenance. Funding for SunRail comes from Orange (includes Winter Park and Maitland), Orlando, Osceola, Seminole, and Volusia County based on ridership data.

The **Sunshine Corridor** FY 2025-26 budget is \$500,000, which is rebudgeted funding from FY 2024-25 for the county’s share of the locally funded agreement and three (3) party escrow agreement for the cost sharing of the project development and environment study.

Reserves – The FY 2025-26 Reserves-General Fund budget provides for the following reserves:

<u>General Fund</u>	<u>FY 2025-26</u>
Reserve for Contingency	\$ 99,703,073
Reserve - Catastrophic Loss	5,000,000
Restricted Reserves	20,000,000
Total	\$124,703,073

The General Fund reserves are budgeted at 7.6% of the General Fund budget for FY 2025-26. The following is a three-year comparison of the General Fund reserves as a percent of budget.

<u>Fiscal Year</u>	<u>Reserves as a Percentage of the General Fund Budget</u>	<u>Reserves Amount</u>
FY 2023-24 (Budget)	7.7%	\$113,282,676
FY 2024-25 (Current)	7.5%	\$118,744,007
FY 2025-26 (Adopted)	7.6%	\$124,703,073

Other – Interfund Transfer – The FY 2025-26 budget provides for the following transfers to other funds:

<u>Fund</u>	<u>FY 2025-26</u>	<u>Purpose</u>
International Drive CRA	\$31,191,107	Tax increment payments related directly to the taxable value of constituent properties.
Affordable Housing Trust	17,715,610	To provide direct funding for operations of the Affordable Housing Trust Fund.
Court Technology	8,979,835	To supplement recording fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Mosquito Control	3,591,769	To provide direct funding to the Mosquito Control Division for operations as required by Florida Statute 388.311.
Grants	5,340,000	To supplement grant funded salary positions, such as CINS/FINS (Children in Need of Services/Families in Need of Services), the Oaks Treatment Program and Head Start grants.
Local Court Programs	1,809,832	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Legal Aid Programs	1,423,921	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Orange County CRA (OBT)	1,408,874	Tax increment payments related directly to the taxable value of constituent properties.
Drug Abuse Trust Fund	120,900	To supplement the trust fund that provides payments for drug treatment programs at the Center for Drug Free Living.
Juvenile Court Programs	131,324	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Children and Family Svcs (CFS) Board Donations	25,000	To provide funding collected from the cell tower at the Michigan Street facility to support Great Oaks Village.
Total	\$71,738,172	

Community Redevelopment Agency (CRA) Payments – Florida Statutes Section 163.387(1) provides for the creation of redevelopment trust funds for individual communities. Monies allocated in these funds shall be used to finance or refinance any community redevelopment undertaken pursuant to the approved community redevelopment plan. There is \$37,972,695 budgeted for 12 CRAs under Non-Departmental (see page 15-8) for FY 2025-26. In addition, there are two (2) Orange County CRAs funded at \$32,599,981 for the International Drive CRA and the Orange County CRA (OBT). The total of the 14 CRA payments for FY 2025-26 is \$70,572,676. Payments are based on estimated incremental tax revenue related directly to the taxable value of constituent properties.

FUNDING SOURCE HIGHLIGHTS

Funding for Other Appropriations is provided by the General Fund, Crime Prevention Fund (1243), and CARES Act Coronavirus Relief Fund (5895), and American Rescue Plan Act of 2021 (5896).

Non-Departmental

Budget Item	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
CRA - Apopka	\$ 580,030	\$ 690,278	\$ 817,556	18.4 %
CRA - Eatonville	702,437	1,065,006	1,136,597	6.7 %
CRA - Maitland	1,910,247	1,677,760	1,833,775	9.3 %
CRA - Ocoee	1,254,956	1,642,133	1,797,642	9.5 %
CRA - Orlando Downtown I	15,193,231	14,633,644	14,381,882	-1.7 %
CRA - Orlando Downtown II	5,522,441	5,463,637	5,745,693	5.2 %
CRA - Orlando I-4 Conroy Rd. III	4,533,226	4,330,468	4,629,146	6.9 %
CRA - Orlando I-4 Republic IV	8,953,011	10,169,212	0	-100.0 %
CRA - Winter Garden I	761,391	957,629	1,050,764	9.7 %
CRA - Winter Garden II	742,026	720,703	743,493	3.2 %
CRA - Winter Park I	3,288,284	3,750,081	4,058,314	8.2 %
CRA - Winter Park II	1,619,233	1,791,577	1,777,833	-0.8 %
Subtotal of General Fund CRA's	\$ 45,060,513	\$ 46,892,128	\$ 37,972,695	-19.0 %
African American Employee Network, Inc.	\$ 3,000	\$ 3,000	\$ 3,000	0.0 %
Asian Pacific Committee	3,000	3,000	3,000	0.0 %
Bank Charges - General Fund	581,146	850,000	850,000	0.0 %
Benefits Fixed Costs - OPEB	11,198,970	12,818,867	12,818,867	0.0 %
Black History Committee of Orange County, Inc	0	3,000	0	-100.0 %
CPA Fees for Audits	358,949	485,000	500,000	3.1 %
Florida Association of Counties	133,940	133,940	133,940	0.0 %
Graphics Reproduction Charges and Svs	13,246	32,000	32,000	0.0 %
Hispanic Heritage Network of Orange County, Inc.	3,000	3,000	3,000	0.0 %
LGBTQ+ Employee Resources Group	0	3,000	0	-100.0 %
Martin Luther King Parade - South Apopka				
Ministerial Alliance	7,500	7,725	7,725	0.0 %
Martin Luther King Parade - Town of Eatonville	7684	7,915	7,915	0.0 %
Martin Luther King Parade - Downtown Orlando	7,650	7,880	7,880	0.0 %
Misc. Items and Studies	528,455	2,792,541	2,204,120	-21.1 %
National Association of Counties (NACo)	19,169	22,044	22,705	3.0 %
Postage - TRIM Notices	456,422	475,000	475,000	0.0 %
Pulse Memorial Contribution	0	0	1,666,667	0.0 %
Stormwater Taxes (Tax Collector)	197,307	225,000	234,000	4.0 %
United Way Steering Committee	13,538	20,000	20,000	0.0 %
Value Adjustment Board (VAB)	392,984	608,760	0	-100.0 %
Subtotal	\$ 13,925,960	\$ 18,501,672	\$ 18,989,819	2.6 %
All Non-Departmental	\$ 58,986,473	\$ 65,393,800	\$ 56,962,514	-12.9 %

Division: American Rescue Plan Funds

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 65,134	\$ 304,762	\$ 0	(100.0)%
Operating Expenditures	9,918,672	12,017,427	0	(100.0)%
Capital Outlay	1,879,283	5,406,632	0	(100.0)%
Total Operating	\$ 11,863,089	\$ 17,728,821	\$ 0	(100.0)%
Debt Service(Capital Leases)	\$ 239,362	\$ 0	\$ 0	0.0 %
Grants	16,156,057	33,745,496	0	(100.0)%
Total Non-Operating	\$ 16,395,419	\$ 33,745,496	\$ 0	(100.0)%
Total	\$ 28,258,507	\$ 51,474,318	\$ 0	(100.0)%

Division: Arts & Science Agencies

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Grants	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %
Total Non-Operating	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %
Total	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %

Division: CARES Act Funds

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 1,000	\$ 21,368	\$ 0	(100.0)%
Total Operating	\$ 1,000	\$ 21,368	\$ 0	(100.0)%
Total	\$ 1,000	\$ 21,368	\$ 0	(100.0)%

Division: Charter Review

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 73,889	\$ 32,633	\$ 73,431	125.0 %
Operating Expenditures	87,691	85,116	0	(100.0)%
Total Non-Operating	\$ 161,579	\$ 117,749	\$ 73,431	(37.6)%
Total	\$ 161,579	\$ 117,749	\$ 73,431	(37.6)%
Authorized Positions	1	1	1	0.0 %

Division: East Central Florida Regional Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 309,448	\$ 311,877	\$ 315,767	1.2 %
Total Operating	\$ 309,448	\$ 311,877	\$ 315,767	1.2 %
Total	\$ 309,448	\$ 311,877	\$ 315,767	1.2 %

Division: Interfund Transfers

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Other	\$ 54,833,580	\$ 65,735,976	\$ 71,738,172	9.1 %
Total Non-Operating	\$ 54,833,580	\$ 65,735,976	\$ 71,738,172	9.1 %
Total	\$ 54,833,580	\$ 65,735,976	\$ 71,738,172	9.1 %

Division: LYNX

Expenditures by Category				Percent Change
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	
Operating Expenditures	\$ 73,207,915	\$ 88,960,751	\$ 101,875,909	14.5 %
Total Operating	\$ 73,207,915	\$ 88,960,751	\$ 101,875,909	14.5 %
Total	\$ 73,207,915	\$ 88,960,751	\$ 101,875,909	14.5 %

Division: MetroPlan

Expenditures by Category				Percent Change
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	
Operating Expenditures	\$ 551,014	\$ 553,835	\$ 557,341	0.6 %
Total Operating	\$ 551,014	\$ 553,835	\$ 557,341	0.6 %
Total	\$ 551,014	\$ 553,835	\$ 557,341	0.6 %

Division: Other Non Departmental

Expenditures by Category				Percent Change
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	
Personal Services	\$ 11,198,970	\$ 13,879,680	\$ 13,818,867	(0.4)%
Operating Expenditures	2,680,156	4,430,638	5,023,435	13.4 %
Total Operating	\$ 13,879,126	\$ 18,310,318	\$ 18,842,302	2.9 %
Grants	\$ 46,834	\$ 191,354	\$ 147,520	(22.9)%
Other	45,060,513	46,892,128	38,581,245	(17.7)%
Total Non-Operating	\$ 45,107,347	\$ 47,083,482	\$ 38,728,765	(17.7)%
Total	\$ 58,986,473	\$ 65,393,800	\$ 57,571,067	(12.0)%

Division: OBT Crime Prevention Fund

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 0	\$ 440	\$ 440	0.0 %
Operating Expenditures	185,441	204,700	198,310	(3.1)%
Total Operating	\$ 185,441	\$ 205,140	\$ 198,750	(3.1)%
Total	\$ 185,441	\$ 205,140	\$ 198,750	(3.1)%

Division: Reserves - General Fund

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Reserves	\$ 0	\$ 118,744,007	\$ 124,703,073	5.0 %
Total Operating	\$ 0	\$ 118,744,007	\$ 124,703,073	5.0 %
Total	\$ 0	\$ 118,744,007	\$ 124,703,073	5.0 %

Division: SunRail

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Grants	\$ 50,000	\$ 15,342,394	\$ 14,514,019	(5.4)%
Total Non-Operating	\$ 50,000	\$ 15,342,394	\$ 14,514,019	(5.4)%
Total	\$ 50,000	\$ 15,342,394	\$ 14,514,019	(5.4)%

Division: Sunshine Corridor

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Grants	\$ 0	\$ 500,000	\$ 500,000	0.0 %
Total Non-Operating	\$ 0	\$ 500,000	\$ 500,000	0.0 %
Total	\$ 0	\$ 500,000	\$ 500,000	0.0 %

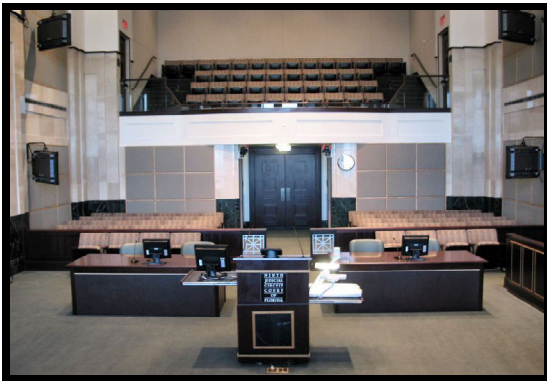
Other Court Funds

Purpose Statement:

Other Court Funds are budgets that fund programs and services that required by Article V, Revision 7. The budgets for Court Facilities and Court Technology programs help fund the facilities and technology needs of the courts. The Law Library, Juvenile Court, Legal Aid, and Local Court Programs help fund local court functions.

Program Descriptions:

- The **Court Facilities Fund** program pays for court parking leases, courthouse facility maintenance, and capital facility improvements for the courts. It was originally established on June 15, 2004, when the Board of County Commissioners (BCC) passed an ordinance to impose a \$15 charge on civil and criminal traffic infractions in order to fund court facilities. Effective October 1, 2009, the ordinance was amended to increase the fee to \$30.
- The **Court Technology Fund** established on June 1, 2004, by Senate Bill 2962 pays for court-related information technology. The bill created a \$4 per page increase in recording fees to fund the technology needs of the State Attorneys, Public Defenders, Clerks, and the Circuit Courts. From the \$4 fee, \$2 is directed to the BCC to fund information technology for the court agencies. Of the remaining \$2.00, \$1.90 is directed to the Clerk's office for their court-related information technology needs and \$0.10 is set aside for a statewide case information system.



Courtroom 23 – Hi-Tech Courtroom

- The **Additional Court Costs Fund** was established on June 15, 2004, when the BCC passed an ordinance to impose a \$65 court fee when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense under the laws of this state. The \$65 is divided equally between four (4) programs as follows: 1) 25% of the amount collected shall be allocated to fund innovations to supplement



state funding for the elements of the state court system identified in Section 29.004, Florida Statutes, and county funding for local requirements under Section 29.008 (2)(a)2, Florida Statutes; 2) 25% of the amount collected shall be allocated to assist counties in providing legal aid programs; 3) 25% of the amount collected shall be allocated to fund personnel and legal materials for the public as part of a law library; and, 4) 25% of the amount collected shall be used to support juvenile programs.

Local Court Programs

- **Citizens' Dispute Resolution** – Orange County citizens may bring their disputes to the Orange County Bar Association for mediation, in an effort to reach a resolution of the dispute to which all parties agree. The program addresses matters such as landlord/tenant issues, recovery of money or property, neighborhood complaints, consumer disputes, and some minor criminal issues.
- **Court Administration** - Court Administration serves Orange County community members and the judiciary of the Ninth Judicial Circuit Court by providing the necessary support programs for the daily operation and management of non-judicial court functions.
- **Court Care Center** - The Court Care Parenting Coordination program decreases conflict and promotes emotional stability among divorcing parents for the benefit of their children.
- **Court Resource Center** - Through the Court Resources and Information program, staff support Orange County community members and court users, as well as local media, by providing timely access to information and disseminating court information through the Ninth Judicial Circuit website, social media, and collateral materials.

- **Family Ties** - Family Ties is a court-operated program providing supervised visitation and monitored exchange of children with high conflict parents. The program provides a safe, secure, and comfortable environment for parent/child interactions and promoted proper parenting.
- **Seniors First (Guardianship Program)** - This program provides legal guardianship for elderly clients who have been legally declared unable to care for themselves. Lawyers and trained staff manage legal and medical affairs. Staff and volunteer caseworkers visit the clients on a regular basis to monitor their care and provide companionship.
- **Staff Attorney** - Staff attorneys provide integral support to the judiciary by researching legal issues and preparing memoranda on pretrial and trial issues that arise in all divisions of the court. They also assist the judges with other matters such as appeals, writs, post-conviction matters, and capital cases.

Legal Aid Society

- The primary purpose of the Legal Aid Society is to provide quality legal services for low-income residents, the working poor, children, and disadvantaged groups with special legal needs in Orange County, Florida. The program also assists in providing legal aid services to similarly situated residents of neighboring counties through an effective and fiscally sound program through the combined efforts of staff and pro bono attorneys.

Law Library

- This program funds the Florida Agricultural and Mechanical University (FAMU) law library. Specifically, these funds help house and maintain law reference materials that include digests, American Jurisprudence 2ds, legal opinions, advisory opinions, law journals, Martindale- Hubbell directories, Reporters, United States Code Annotated, Citations, Law Weeklies, Law Reviews, Rules of Court, Codes, Florida Cases, Supplements, Florida Statutes, Laws of Florida, Statutes Annotated, and Florida Jurisprudence 2ds.

Juvenile Court Programs

- **Juvenile Drug Court** - The Juvenile Intervention Services addresses drug abuse problems and mental health issues in non-violent youth offenders. The program provides identification, evaluation, case management, and placement of substance abusing offenders in appropriate treatment to keep them from entering the formal criminal justice system.
- **Neighborhood Restorative Justice** - A diversionary program primarily for first time misdemeanor juvenile offenders, the Neighborhood Restorative Justice program diverts less serious crimes from the juvenile courts while also empowering victims and community members by inviting them to play a key role in the administration of justice. Juvenile offenders are required to take responsibility for their crimes and make reparations.



Orange County Courthouse-Ninth Judicial Court of Florida

Department: Other Court Funds

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 4,051,577	\$ 4,584,308	\$ 4,397,028	(4.1)%
Operating Expenditures	8,776,206	13,151,429	12,409,848	(5.6)%
Capital Outlay	867,737	2,077,828	3,878,033	86.6 %
Total Operating	\$ 13,695,520	\$ 19,813,565	\$ 20,684,909	4.4 %
Capital Improvements	\$ 436,657	\$ 1,177,226	\$ 0	(100.0)%
Debt Service	443,151	455,022	468,460	3.0 %
Grants	1,824,526	1,932,688	1,979,717	2.4 %
Reserves	0	184,685	422,705	128.9 %
Other	8,904	16,504	0	(100.0)%
Total Non-Operating	\$ 2,713,238	\$ 3,766,125	\$ 2,870,882	(23.8)%
Department Total	\$ 16,408,758	\$ 23,579,690	\$ 23,555,791	(0.1)%

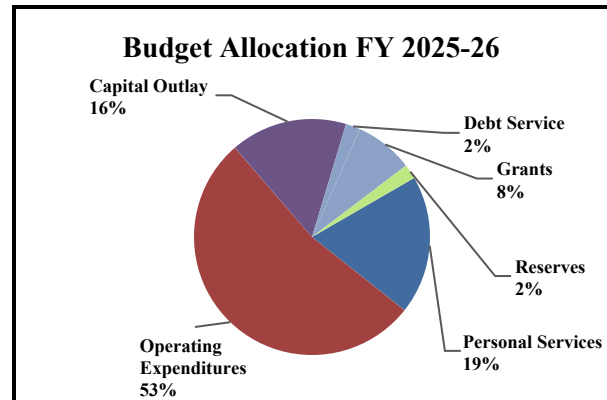
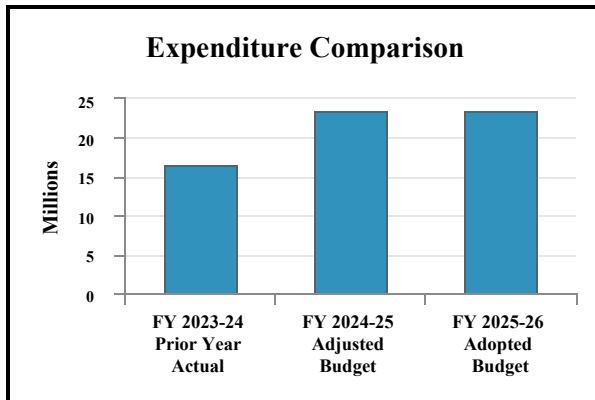
Expenditures by Division / Program				
Court Facilities	\$ 6,115,559	\$ 8,692,475	\$ 7,796,579	(10.3)%
Court Technology	6,779,390	10,744,435	11,744,335	9.3 %
Juvenile Court Programs	265,597	288,408	274,774	(4.7)%
Law Library	149,483	213,323	214,700	0.6 %
Legal Aid Programs	1,477,397	1,524,401	1,567,371	2.8 %
Local Court Programs	1,621,331	2,116,648	1,958,032	(7.5)%
Department Total	\$ 16,408,758	\$ 23,579,690	\$ 23,555,791	(0.1)%

Funding Source Summary				
Special Revenue Funds	\$ 16,408,758	\$ 22,543,673	\$ 23,555,791	4.5 %
Capital Construction Funds	0	1,036,017	0	(100.0)%
Department Total	\$ 16,408,758	\$ 23,579,690	\$ 23,555,791	(0.1)%

Authorized Positions	40	40	38	(5.0)%
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Other Court Funds

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates were budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remained status quo at \$19,000 per employee to cover medical costs. The other court funds authorized position count decreased by two (2) positions as follows: one (1) position, a Sr. Systems Support Analyst, was transferred out from Court Technology to the Informational Systems and Services (ISS) Division and one (1) position, a Magistrate, was transferred out from Local Court Programs to the Court Administration Division.

Operating Expenses – The FY 2025-26 operating expenses budget decreased by 5.6% or \$741,581 from the FY 2024-25 budget. The decrease is primarily due to a 12.2% or \$967,071 decrease in Court Facilities’ operating budget caused by rollover encumbrances in contract services in the amount of \$1.6 million in FY 2024-25. Court Technology’s operating budget increased by 4.4% or \$222,025 due to budgeting for the reimbursement of seven (7) State Attorney’s Office employees’ salaries in the amount of \$519,928 and five (5) Public Defender’s Office employees’ salaries in the amount of \$260,000, totaling in the amount of \$779,928. Other adjustments included a 45.6% or \$795,925 decrease to the Telephone Services budget, a 24.1% or \$70,437 decrease to the Clerk of Court’s lease budget due to the discontinuation of the Winter Park Courthouse lease, which was replaced by a court owned Winter Park Courthouse in February 2025, and a 1044.8% or \$261,200 increase to the Public Defender’s Office computer equipment budget.

Capital Outlay – The FY 2025-26 capital outlay budget increased by 86.6% or \$1.8 million from the FY 2024-25 budget mainly under the Court Technology’s budget mainly due to providing \$2.0 million to the Clerk of Court’s for the following technology requirements: to replace aging servers and storage infrastructure for approximately \$1.2 million; hire professional services and purchase product support for cybersecurity in the amount of \$680,000; and to provide documents through the Clerk of Court’s website for public and customer information in the amount of \$100,000. The Court Administration capital outlay budget increased by 9.7% or \$130,207 to purchase computer equipment and to update audio and visual equipment in the courtrooms. The Public Defender’s Office computer equipment budget increased by 200.0% or \$40,000 to purchase laptops and desktops. ISS Court Telephone Services did not budget for computer equipment in FY 2025-26, which caused a \$207,340 decrease to the capital outlay budget.

Capital Improvements – Capital improvements unspent budget in FY 2024-25 for the Court Facilities and Court Technology projects will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January 2026. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects.

Debt Service – The FY 2025-26 debt service budget increased by 3.0% or \$13,438 due to updated annual principal and interest expenses on leases for the Clerk of Courts Records Warehouse, Mediation Court, and Courthouse Parking Garage.

Grants/Services – The FY 2025-26 grants/services budget increased by 2.4% or \$47,029 from the FY 2024-25 budget and includes funding that Orange County provides to the following organizations: Orange County Bar Association for the Legal Aid Society in the amount of \$1,567,371; Citizens Dispute Resolution in the amount of \$102,228; Seniors First Guardianship Program in the amount of \$95,418; and, Florida Agricultural and Mechanical University (FAMU) for the Law Library in the amount of \$214,700.

Reserves – The FY 2025-26 reserves budget of \$422,705 includes \$263,341 under Court Facilities and \$159,364 under Local Court Programs.

FUNDING SOURCE HIGHLIGHTS

The Special Revenue Funds under the court funds consists of the Court Facilities Fund, Court Technology Fund, and Additional Court Costs funds. The General Fund provides \$12.3 million through an interfund transfer to the court funds to cover expenses due to the lack of revenue generated from some of the funds.

The Court Facilities Fund was established on June 15, 2004, when the Board of County Commissioners passed an ordinance to impose a \$15 charge on civil and criminal traffic infractions in order to fund court facilities. Effective November 1, 2009, the BCC amended the ordinance and code to increase the surcharge to the maximum \$30 for non-criminal traffic infractions and criminal violations as described in the governing statutes.

The Court Technology Fund was established on June 1, 2004 by Senate Bill 2962, which created a \$4 per page increase in recording fees to fund the court-related information technology needs of the state attorneys, public defenders, clerks, and the courts. Of the \$4 fee, \$2 is directed to the Board of County Commissioners to fund information technology for the courts, state attorneys, and public defenders. Of the balance, \$1.90 is directed to the clerks for their court-related information technology needs; and, \$0.10 is set aside for a statewide case management information system.

The Additional Court Costs funds were established on June 15, 2004, when the Board of County Commissioners passed an ordinance to impose a \$65 court fee when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense under the laws of this state. The \$65 is split between four (4) programs:

1. Twenty-five percent (25%) of the amount collected shall be allocated to fund innovations to supplement state funding for the elements of the state court system identified in Section 29.004, Florida Statutes, and county funding for local requirements under Section 29.008(2)(a)2, Florida Statutes.
2. Twenty-five percent (25%) of the amount collected shall be allocated to assist counties in legal aid programs.
3. Twenty-five percent (25%) of the amount collected shall be allocated to fund personnel and legal materials of the public as part of a law library.
4. Twenty-five percent (25%) of the amount collected shall be used to support juvenile programs.

Division: Court Facilities

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Operating Expenditures	\$ 5,176,047	\$ 7,956,849	\$ 6,989,778	(12.2)%
Capital Outlay	128,607	139,395	75,000	(46.2)%
Total Operating	\$ 5,304,654	\$ 8,096,244	\$ 7,064,778	(12.7)%
Capital Improvements	\$ 367,754	\$ 141,209	\$ 0	(100.0)%
Debt Service	443,151	455,022	468,460	3.0 %
Reserves	0	0	263,341	100.0 %
Total Non-Operating	\$ 810,905	\$ 596,231	\$ 731,801	22.7 %
Total	\$ 6,115,559	\$ 8,692,475	\$ 7,796,579	(10.3)%

Division: Court Technology

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 2,459,543	\$ 2,723,941	\$ 2,673,233	(1.9)%
Operating Expenditures	3,518,921	5,046,044	5,268,069	4.4 %
Capital Outlay	732,023	1,938,433	3,803,033	96.2 %
Total Operating	\$ 6,710,487	\$ 9,708,418	\$ 11,744,335	21.0 %
Capital Improvements	\$ 68,903	\$ 1,036,017	\$ 0	(100.0)%
Total Non-Operating	\$ 68,903	\$ 1,036,017	\$ 0	(100.0)%
Total	\$ 6,779,390	\$ 10,744,435	\$ 11,744,335	9.3 %
Authorized Positions	21	21	20	(4.8)%

Division: Juvenile Court Programs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 242,655	\$ 264,115	\$ 264,297	0.1 %
Operating Expenditures	6,932	10,471	10,477	0.1 %
Capital Outlay	7,107	0	0	0.0 %
Total Operating	\$ 256,694	\$ 274,586	\$ 274,774	0.1 %
Other	\$ 8,904	\$ 13,822	\$ 0	(100.0)%
Total Non-Operating	\$ 8,904	\$ 13,822	\$ 0	(100.0)%
Total	\$ 265,598	\$ 288,408	\$ 274,774	(4.7)%
Authorized Positions	3	3	3	0.0 %

Division: Law Library

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Grants	\$ 149,483	\$ 213,323	\$ 214,700	0.6 %
Total Non-Operating	\$ 149,483	\$ 213,323	\$ 214,700	0.6 %
Total	\$ 149,483	\$ 213,323	\$ 214,700	0.6 %

Division: Legal Aid Programs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Grants	\$ 1,477,397	\$ 1,521,719	\$ 1,567,371	3.0 %
Other	0	2,682	0	(100.0)%
Total Non-Operating	\$ 1,477,397	\$ 1,524,401	\$ 1,567,371	2.8 %
Total	\$ 1,477,397	\$ 1,524,401	\$ 1,567,371	2.8 %

Division: Local Court Programs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Adopted Budget	Percent Change
Personal Services	\$ 1,349,379	\$ 1,596,252	\$ 1,459,498	(8.6)%
Operating Expenditures	74,306	138,065	141,524	2.5 %
Total Operating	\$ 1,423,685	\$ 1,734,317	\$ 1,601,022	(7.7)%
Grants	\$ 197,646	\$ 197,646	\$ 197,646	0.0 %
Reserves	0	184,685	159,364	(13.7)%
Total Non-Operating	\$ 197,646	\$ 382,331	\$ 357,010	(6.6)%
Total	\$ 1,621,331	\$ 2,116,648	\$ 1,958,032	(7.5)%
Authorized Positions	16	16	15	(6.3)%



**Fiscal Year
2025-26**

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of
Other Court Funds

The project under Court Technology is for the State Attorney Modernization project and the projects under Court Facilities are for minor improvements/renovations at the Courthouse and State Attorney Grand Jury Room. Unspent budget in FY 2024-25 for these projects will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January 2026.

	Adopted FY 2025-26
Department Total	\$ 0

Funding Mechanism:

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 09/04/2025 for the FY 2024-25 budget rather than as of 3/31/2025 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Other Court Funds											
Court Facilities											
2069	1248	Courthouse Dewatering System	382,807	141,209	0	0	0	0	0	0	524,016
		Unit Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
		Court Facilities Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
Court Technology											
0861	1023	State Attorney Tech Modernization	0	1,036,017	0	0	0	0	0	0	1,036,017
		Unit Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		Court Technology Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		OTHER COURT FUNDS SUBTOTAL:	382,807	1,177,226	0	0	0	0	0	0	1,560,033

* Prior Expenditures is calculated using 3 or 5 years.

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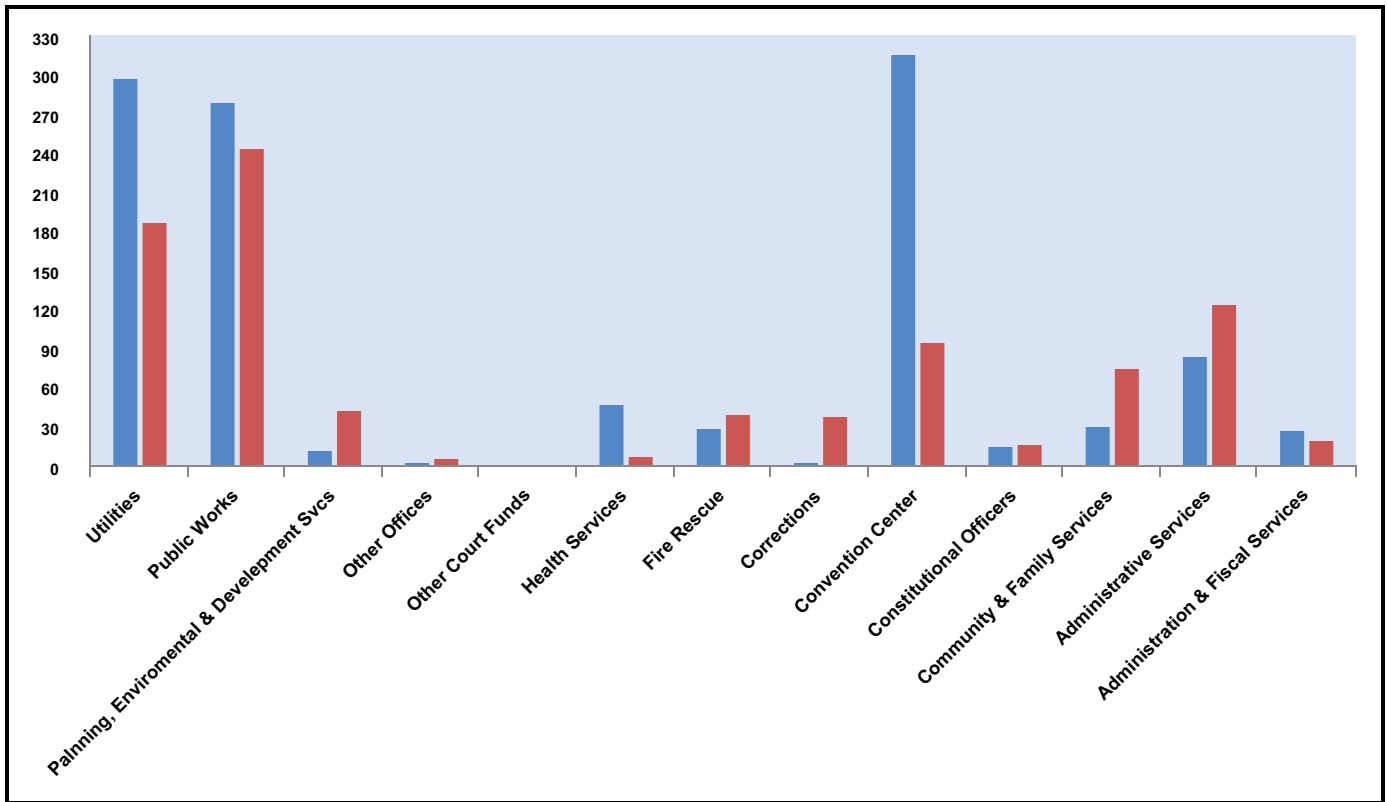
CAPITAL IMPROVEMENTS PROGRAM

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CAPITAL IMPROVEMENTS PROGRAM

BUDGETED EXPENDITURES BY DEPARTMENT



\$'s in Millions



FY 25-26



FY 24-25

Total Capital Improvements Budget

FY 25-26: \$1,145,181,104

FY 24-25: \$1,632,976,724

CAPITAL IMPROVEMENTS PLAN SUMMARY

The FY 2026-2030 Capital Improvements Plan (CIP) is presented in this section. The CIP includes funding for a diverse set of projects. Those projects touch everything from renovations of existing facilities to the construction of new roadways. Annual funding for new projects is limited and all requests are prioritized and scrutinized before being included in the CIP.

The adopted CIP contains 13 new projects with costs totaling an estimated \$49.5 million over the next five (5) years. These new projects are as follows:

- **Public Works Parking Lot Improvements - \$1.0 million (Capital Projects Fund)**
Project will be used to fund the design of resurfacing the Public Works building parking lot after an assessment is completed.
- **Parks Parking and Roadways - \$400,000 (Parks Fund)**
Project will be used to replace and repair over 316,800 linear feet of asphalt roadways within the parks system and will allow for a lifecycle replacement to ensure safety and Americans with Disabilities Act (ADA) standards. The funding will be revisited and provided annually based on project needs.
- **Sheriff's Aviation Hangar Improvements - \$700,000 (Capital Projects Fund)**
Project will be used to replace the flight apron and roof at the hangar to correct and fix ongoing and habitual repairs caused by deferred maintenance. In partnership with Real Estate Management and the Greater Orlando Aviation Authority (GOAA), repairs are required to extend the useful life and increase energy efficiency.
- **Sheriff's LEVO Driving Pad Resurface - \$950,000 (Capital Projects Fund)**
Project will be used to replace the Law Enforcement Vehicle Operations (LEVO) asphalt. Originally completed in 1999 and resurfaced in 2012, the asphalt has considerable need to be replaced, due to its high usage by county and other safety agencies.
- **Corrections Padded Cell Renovations - \$1.56 million (Capital Projects Fund)**
Project will be used to redesign and construct mental health cells for suicide precautions. This includes removing padded materials, changing out the doors with upper and lower vision panels and replacing the sinks, toilets, and fountains with stainless steel for durability.
- **Fire Station #49 (Horizon's West) - \$18.15 million (Fire MSTU Fund and Fire Impact Fees Fund)**
Project will be used to design and construct a new 3-bay prototype station in Horizon's West on approx. 3.0 acres, located near Avalon Road and Seidel Road.
- **Fire Station #57 (Orange County Convention Center) - \$5.0 million (Fire MSTU Fund)**
Project will be used to fund the land acquisition of a new station. This station would replace the current Fire Station, which used to be a Bob Evans Restaurant in the I-Drive community with a new modern fire station.
- **Fire Department (FD) Logistical Staging Center - \$7.25 million (Fire MSTU Fund)**
Project will be used to design and construct an approx. 30,000 sq. ft. permanent logistical facility for reserve apparatuses, which will increase operational readiness, efficiency, and safety and will be located at 4737 Old Goldenrod Road on 2.93 acres.
- **Health Services Corrections Records and Pharmacy Renovation - \$850,000 (Capital Projects Fund)**
Project will be used to swap the current pharmacy with the records office due to the underutilization of space. The project will include demolition to add new walls, doors, furnishings and other miscellaneous construction requirements, such as plumbing, electrical, masonry, HVAC and fire suppression.
- **Energy Efficiency Facilities Projects (Sustainability and Resilience Officer) - \$500,000 (Capital Projects Fund)**
Project will be used to make changes to incorporate energy efficient materials and supplies into some existing facilities projects, which will help reduce costs and reduce the environmental impacts. The funding will be revisited and provided annually based on project needs.

- **Public Works Sand Lake at I4 Beautification - \$620,000 (I-Drive CRA Fund)**
Project will be used to design new landscaping, including trees, shrubs, and fountains and hardscaping, to include aesthetic pillars, signage and lighting, as part of the gateway to the International Drive tourist area, that is appealing and easy to maintain.
- **Public Works International Drive Overpass - \$4.2 million (I-Drive CRA Fund)**
Project will be used to design a four (4) corner intersection walking bridge at the intersection of International Drive and Sand Lake Road for pedestrian safety. A study was completed in 2025, and the study and conceptual design was presented to the Board of County Commissioners on June 17, 2025.
- **Public Works Automated School Zone Speed Enforcement - \$6.3 million (Local Option Gas Tax Fund)**
Project will be used to enhance safety around school zones and the surrounding areas. The cameras used have advanced technology to automatically capture images and video footage of vehicles that exceed the speed limit within the designated school zones.

The reports that follow detail Orange County's comprehensive Capital Improvements Plan. Available funding has been identified for all project budgets falling within the plan's five-year timeframe (FY 2026-2030). Approved FY 2024-25 budgets displayed on the CIP reports are as of 09/04/2025.

PURPOSE OF THE CAPITAL IMPROVEMENTS PROGRAM & BUDGET

The Capital Improvements Program and Budget provides the means through which Orange County Government takes a planned and programmed approach to utilizing its financial resources in the most responsive and efficient manner to meet its service and facility needs. The capital budgeting process is designed to achieve the following results:

- Consolidating and coordinating the various department requests with the goal of reducing unnecessary delays, and coordinating the individual improvement programs of the departments;
- Establishing a system of procedures and priorities by which each proposal can be evaluated in terms of the public need, the comprehensive planning of the area, the interrelationship of projects, and cost requirements;
- Scheduling the proposals over an extended period whereby the Capital Improvements Program can be achieved; and,
- Anticipating needed projects and relating them to existing and projected fiscal capacity.

CAPITAL IMPROVEMENTS PROJECT DEFINITIONS AND QUESTIONS

1. What is a Capital Improvements Project (CIP)?

Any governmental expenditure for the construction, installation, and/or renovation of facilities that are expected to be in service for at least 10 years. Capital projects are relatively large scale, non-recurring projects that may require multi- year financing. Expenditures that meet these criteria and are in excess of \$25,000 should be included in Orange County's Capital Improvements Program.

2. What type of costs are included in a CIP?

All design and construction costs and any other costs associated with preparing a facility for use are included in the project.

3. What is an encumbrance?

The commitment of funds to purchase an item or service. An encumbrance is generated when a purchase order or release order is issued. Encumbered but unspent funds are rolled from one fiscal year to the next.

4. What is a carry-over or rebudget?

A carry-over or rebudget is unspent project funding from a fiscal year that needs to be moved to the new fiscal year or future years to maintain total project cost.

5. What happens if a department is not able to expend/encumber funds by year-end that were approved in the budget for that fiscal year?

Any approved CIP project funding that was not expended or encumbered in the prior fiscal year can be rebudgeted during the annual budget amendment. This annual amendment occurs in January of every fiscal year.

Some departments customarily forecast what will not be expended/encumbered during the current fiscal year and budget the unexpended funds estimate in a “reserve for future capital outlay” or “provision for rebudgets” account. This account will allow the department access to funding through a CIP Amendment executed in the new fiscal year before the actual budget reconciliation is done during the annual budget amendment in January.

6. How much money/funds are available for projects?

Available funds are determined annually, and are based on anticipated tax revenue and financing plans.

7. What is the process for amending a CIP budget?

Any change to a CIP project that impacts the total cost of the project or includes a transfer from a reserve account requires a CIP Amendment and Board of County Commissioners (BCC) approval. Changes that simply move funding from one year to another, due to timing, do not require BCC approval.

8. How are operating expenditures associated with a CIP handled?

When a new CIP is requested, all costs, including future operating impacts are evaluated. Once the project is completed and operational, the operating and maintenance costs must be funded with operating revenues. Departments include in their budgets the operating expenses that are needed when the capital project is completed and becomes operational.

9. If a project won't begin for three (3) years, would it be included in the Five-Year CIP?

Yes, all projects that will need some funding within the next five (5) years are included in the Five-Year CIP. If projects/costs are known beyond the five-year period, they should also be submitted as future cost needs. These future cost estimates can then be included in long-term funding models.

ORANGE COUNTY CAPITAL IMPROVEMENTS BUDGET POLICIES

As adopted by the Board of County Commissioners in July 1991 and as subsequently amended:

- All Orange County capital improvements will be made substantially in accordance with the adopted Capital Improvements Program, and as outlined in the Comprehensive Policy Plan.
- Orange County will develop a multi-year plan for capital improvements and update it annually.
- Orange County will enact an annual Capital Improvements Budget based on the multi-year Capital Improvements Program. Future capital improvements expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital improvements budget projections.
- Orange County will coordinate development of the Capital Improvements Budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- Orange County will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvements Program and Orange County priorities, and only when operating and maintenance costs have been included in operating budget forecasts.
- Orange County will attempt to maintain all its assets at a level adequate to protect the county's capital investment, and to minimize future maintenance and replacement costs. The maintenance of existing assets is the county's primary capital expenditure consideration.
- Orange County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- Orange County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- Orange County will determine the least costly financing method for all new projects.
- Project requests will be reviewed and department priorities analyzed by the County Mayor/County Administrator after review by Office of Management and Budget.
- The Capital Improvements Budget will be adopted and incorporated into the annual Orange County Budget.
- The Orange County Capital Improvements Program for each five-year period is approved by the Board of County Commissioners, and the annual CIP budget is adopted by resolution. Deviations from the total cost of the adopted Capital Improvements Budget will require approval by the Board of County Commissioners.

IDENTIFYING PROJECTS - PUBLIC PARTICIPATION/CITIZEN ASSISTANCE

The preparation of a Capital Improvements Budget involves the determination of specific capital improvement projects needed to upgrade inadequate existing facilities, and the identification of facilities, which will be needed to accommodate future growth and development in the community. To accomplish this task, citizen input is solicited throughout the budget cycle. The following is a summary of the citizen input received throughout the year:

Community Development - A federally mandated Advisory Board meets monthly. Citizens and non-profit organizations may request funding of specific proposals. Neighborhood meetings are held throughout the year for obtaining public input. The primary responsibility of this board is to conduct studies, hold hearings, and make recommendations to the Board of County Commissioners regarding the Federal Housing and Community Development Act of 1974 and subsequent federal regulation.

Parks and Recreation - Citizens have access to monthly Parks Advisory Board meetings and can, through this medium, propose specific parks projects for approval.

Public Works and Development - Public participation at all growth management, zoning, and development review meetings is encouraged. Although these meetings may not result in specific proposals for capital improvements, they do relate to growth and development, which often trigger the requirement for capital improvements. For each major project, a community meeting is held in the affected area in order to provide citizens with a forum for expression of concerns. Projects are then reviewed by the appropriate advisory board and then submitted to the Board of County Commissioners for approval.

The public is encouraged to attend the budget public hearings of the Board of County Commissioners and other community meetings to provide input into the Capital Improvements Program.

POTENTIAL REVENUE SOURCES

The following are potential sources of revenue for capital improvements. If the source of funding is restricted for particular items/departments, these restrictions are indicated. The list is not comprehensive.

Source of Funding	Restrictions
Transportation Trust Fund 1002	Restricted for use by the Public Works Department for transportation operating costs and infrastructure needs.
Constitutional (2nd) Gas Tax Fund 1003	Restricted for use by the Public Works Department, further restricted for use by F.S. 206.411, F.S. 206.47, F.S. 335.075, and F.S. 336.41.
Local Option Gas Tax Fund 1004	Restricted for use by the Public Works Department; further tax restricted for use on county roads by County Ordinances 83-26, 83-39, 85-22, 85-28, and F.S. 336.025.
Fire Rescue Services Fund 1009	Restricted for use by the Fire Rescue Department for operating costs, equipment acquisition, and infrastructure needs.
Capital Projects Fund 1023	Restricted for use for a variety of infrastructure and miscellaneous capital needs.
Tree Replacement Trust Fund 1029	Restricted for use for the purchase and/or planting of trees/landscaping for community enhancement.
Transportation Impact Funds 1031-1034	Restricted for use by the Public Works Department for growth related road construction needs.
Fire Impact Fee Fund 1046	Restricted for use by the Fire Rescue Department for growth related capital equipment and structures.
Law Enforcement Impact Fee Fund 1035	Restricted for use by the Sheriff's Office for growth related capital equipment and structures.
Parks Fund Fund 1050	Restricted for use by the Parks and Recreation Division to fund capital projects and operations related to parks.
International Drive Community Redevelopment Area (I-Drive CRA)	Restricted for use for certain blighted conditions identified, including transportation in the CRA surrounding International Drive.

POTENTIAL REVENUE SOURCES (CONTINUED)

Source of Funding	Restrictions
Technology Fund Fund 1247	Restricted for use by the County Courts for its technology needs. Created under the provisions of Article V, revision 7.
Facilities Fund Fund 1248	Restricted for use by the County Courts for its facilities needs. Created under the provisions of Article V, revision 7.
Parks & Recreation Impact Fee Fund 1265	Restricted for use by the Parks and Recreation Division for growth related capital expenditures.
Solid Waste Fund 4410	Restricted for use by the Solid Waste Division; further restricted by bond covenants.
Water and Wastewater Fund 4420	Restricted for use by the Water and Water Reclamation Divisions; further restricted by bond covenants.
Convention Center Fund 4430	Restricted for use by the Convention Center for expansion of the existing facility and renovations and improvements to existing facilities.
Fleet Management Funds 5530	Restricted for use by the Fleet Management Division to fund capital projects and operations.
American Rescue Plan Act (ARPA) Fund 5896	Restricted for use of various response, mitigation, assistance, and recovery investments based on criteria established by the U.S. Department of Treasury, as approved by the Board of County Commissioners.
Community Development (CD Block Grant) Grant-in-Aid Fund 7702	Restricted to those projects meeting the criteria established by the Department of Housing and Urban Development, as approved by the Community Development Advisory Board and the Board of County Commissioners.

AMENDING THE CAPITAL IMPROVEMENTS PROGRAM & BUDGET

Conditions may arise during the fiscal year, which make it necessary to amend the adopted Capital Improvements Program and Budget to meet an unforeseen need. A procedure has been established to provide for the orderly submittal and evaluation of each requested amendment.

The Capital Improvements Budget Policies, adopted by the Board of County Commissioners in July 1991, require that all capital improvements projects be in accordance with the adopted Capital Improvements Program. Amendments to the list of projects as adopted by the Board of County Commissioners in the Capital Improvements Program are approved by the Board of County Commissioners in a manner similar to the procedure now in use for approval of change orders to contracts. An amendment to the Capital Improvements Program and Budget is required if any of the following conditions arise:

- The project is not a part of the program adopted as the Capital Improvements Program and Budget;
- The project is deleted from the adopted Capital Improvements Program and Budget;
- Project costs increase from those identified in the adopted Capital Improvements Program and Budget;
- The proposed method of financing the project is different from that indicated in the Capital Improvements Program and Budget; and,
- The basic content and emphasis of the project is different from that indicated in the Capital Improvements Program and Budget.

TOTAL PROJECT COST CALCULATION

Orange County's Capital Improvements Program is a five-year view of anticipated capital projects. As a result, the total project cost for each project in the program has been identified. The following table is the calculation of the total project cost for a specific project in the program.

Categories	Summation
Actual Expenditures Prior Years *	+
Past Modified Budget FY 2024-25	+
Adopted Budget FY 2025-26	+
Proposed Budget FY 2026-27	+
Proposed Budget FY 2027-28	+
Proposed Budget FY 2028-29	+
Proposed Budget FY 2029-30	+
Future Requirements *	+
Result	Total Project Cost

* On-going projects, like facilities improvements, that are made up of many small projects and require continuous funding as needs assessments are updated go back only three (3) years of actual expenditures for prior years and no future requirements are included in the total project cost calculation. For all other projects only five (5) years of actual expenditures for prior years and future requirements, if provided, are included in the total project cost calculation.

CAPITAL IMPROVEMENTS IMPACT ON THE OPERATING BUDGET

In order to meet future service needs, Orange County plans for major capital improvements well in advance. Orange County accomplishes this by preparing a five-year capital improvements plan. As part of the budget preparation process, each department is required to submit their long-term capital needs. They are also required to submit estimated operating costs for each one of the requested projects over a five-year period. This information is used to determine the aggregate impact of the program on Orange County's operating budget. New projects are not approved if sufficient operating funds are not projected to exist at the time of completion.

OPERATING AND CAPITAL BUDGETS - HOW ARE THEY RELATED?

The operating and capital budgets of Orange County are intimately related to one another. Many capital projects, especially those involving new infrastructure, result in new operating costs. The costs of operating and maintaining new infrastructure are always considered in the budget approval process. It is Orange County's philosophy that new projects are only undertaken if current and future operating revenues are sufficient to fund the operating costs associated with new capital projects.

In 1997, Orange County developed a five-year financial planning model. One of the purposes of this model is to determine the amount of operating revenue available to support new capital projects. The data gathered on operating costs for approved projects is incorporated into the financial model and updated annually. Project costs identified for future years may change when they are finally included in the adopted budget. This is due to changes in priorities and updated cost information.

As a general rule, capital projects are budgeted separately from the operating budgets in various capital projects or impact fee funds. Exceptions to this are enterprise funds, such as those that fund the Utilities Department and the Convention Center. These departments budget capital projects within their funds in accordance with generally accepted accounting principles. Other capital projects are funded through long-term debt, specially designated ad-valorem taxes, and interfund transfers to capital projects funds.



CAPITAL IMPROVEMENTS PROGRAM

**ADOPTED BUDGET
FY 2025-26 THROUGH FY 2029-30**

BY DEPARTMENT / DIVISION



Orange County Government, Florida



Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Administration and Fiscal Services</u>											
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
		Unit Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
		Human Resources Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
Information Systems & Services											
0297	1054	911 System Upgrade	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
		Unit Subtotal	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
0584	1023	Network Infrastructure	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
		Unit Subtotal	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
0593	1023	Technology Hardware Replacement	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
		Unit Subtotal	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
2028	1023	Telecommunications System Up	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
		Unit Subtotal	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
8642	5896	ARP1-RR Public Safety Radio Tower	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998
		Unit Subtotal	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998
8643	5896	ARP1-RR Technology Security Enhancements	4,104,990	144,614	0	0	0	0	0	0	4,249,604
		Unit Subtotal	4,104,990	144,614	0	0	0	0	0	0	4,249,604
		Information Systems & Services Subtotal	22,420,314	34,182,029	25,824,448	6,410,000	6,410,000	6,410,000	6,410,000	0	108,066,790
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	22,420,314	35,482,029	27,753,137	6,410,000	6,410,000	6,410,000	6,410,000	0	111,295,479

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
1763	1023	Warehouse Space Consolidation	0	30,000	0	0	0	0	0	0	30,000
		Unit Subtotal	0	30,000	0	0	0	0	0	0	30,000
2047	1023	Administration Center Redistricting Renovation	0	250,000	1,250,000	0	0	0	0	0	1,500,000
		Unit Subtotal	0	250,000	1,250,000	0	0	0	0	0	1,500,000
2054	1023	Courthouse Space Study	0	285,000	0	0	0	0	0	0	285,000
		Unit Subtotal	0	285,000	0	0	0	0	0	0	285,000
2074	1023	Cultural Community Center	4,395,691	504,313	0	0	0	0	0	0	4,900,003
		Unit Subtotal	4,395,691	504,313	0	0	0	0	0	0	4,900,003
2076	1023	County Services Building	514,366	485,634	0	0	0	0	0	0	1,000,000
		Unit Subtotal	514,366	485,634	0	0	0	0	0	0	1,000,000
2077	1023	Courthouse Build-Out	8,977,691	8,422,310	650,000	0	0	0	0	0	18,050,000
		Unit Subtotal	8,977,691	8,422,310	650,000	0	0	0	0	0	18,050,000
2079	1023	Barnett Park Emergency Generator	171,971	25,365	0	0	0	0	0	0	197,336
	7580	HMGP Barnett Park	194,748	360,870	0	0	0	0	0	0	555,618
		Unit Subtotal	366,719	386,235	0	0	0	0	0	0	752,954
2080	1023	Bithlo Commun Cntr Emgcy Gen	74,747	335	0	0	0	0	0	0	75,082
	7590	HMGP Bithlo Community Center	232,299	45,641	0	0	0	0	0	0	277,940
		Unit Subtotal	307,046	45,976	0	0	0	0	0	0	353,022
2081	1023	Bithlo Water Trtmnt Plant Emgcy Gen	70,939	4,143	0	0	0	0	0	0	75,082
	7589	HMGP Bithlo Water Trtmnt Plant	182,831	37,526	0	0	0	0	0	0	220,357
		Unit Subtotal	253,769	41,669	0	0	0	0	0	0	295,439
2082	1023	Goldenrod Rec. Center Emgcy Gen	62,283	335	0	0	0	0	0	0	62,618
	7583	HMGP Goldenrod Rec Center	177,892	5,889	0	0	0	0	0	0	183,781
		Unit Subtotal	240,175	6,224	0	0	0	0	0	0	246,399
2083	1023	Meadow Woods Rec Cntr Emgcy Gen	62,268	335	0	0	0	0	0	0	62,603
	7585	HMGP Meadow Woods Rec Cntr	146,072	37,659	0	0	0	0	0	0	183,731
		Unit Subtotal	208,341	37,994	0	0	0	0	0	0	246,334
2084	1023	Silver Star Rec Cntr Emgcy Gen	62,162	441	0	0	0	0	0	0	62,603

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
	7581	HMGP Silver Star Rec Cntr Emgcy Gen	177,484	6,248	0	0	0	0	0	0	183,732
		Unit Subtotal	239,647	6,689	0	0	0	0	0	0	246,335
2085	1023	South Econ Rec Cntr Emgcy Gen	60,320	2,283	0	0	0	0	0	0	62,603
	7582	HMGP South Econ Rec Cntr Emgcy Gen	171,460	12,271	0	0	0	0	0	0	183,731
		Unit Subtotal	231,780	14,554	0	0	0	0	0	0	246,334
2086	1023	West Orange Rec Cntr Emgcy Gen	73,258	1,824	0	0	0	0	0	0	75,082
	7584	HMGP West Orange Rec Cntr	173,028	47,330	0	0	0	0	0	0	220,358
		Unit Subtotal	246,286	49,154	0	0	0	0	0	0	295,440
7325	8340	OC Rec Gyms Emerg Retrofit	1,160,516	669,489	0	0	0	0	0	0	1,830,005
		Unit Subtotal	1,160,516	669,489	0	0	0	0	0	0	1,830,005
		Capital Projects Subtotal	17,142,027	11,235,241	1,900,000	0	0	0	0	0	30,277,265
Facilities Management											
0263	1023	Improvements to Facilities	18,015,822	40,634,623	14,955,000	19,250,000	5,860,000	2,000,000	2,000,000	0	102,715,445
		Unit Subtotal	18,015,822	40,634,623	14,955,000	19,250,000	5,860,000	2,000,000	2,000,000	0	102,715,445
1703	1023	Administration Center HVAC	1,204,286	7,878,165	0	4,000,000	0	0	0	0	13,082,451
		Unit Subtotal	1,204,286	7,878,165	0	4,000,000	0	0	0	0	13,082,451
1755	1023	Courthouse HVAC & Building Imp	5,061,208	17,381,360	3,000,000	12,000,000	3,000,000	0	0	0	40,442,568
		Unit Subtotal	5,061,208	17,381,360	3,000,000	12,000,000	3,000,000	0	0	0	40,442,568
1756	1023	Corrections HVAC & Building Imp	1,142,924	29,153,598	6,000,000	6,000,000	0	0	0	0	42,296,522
		Unit Subtotal	1,142,924	29,153,598	6,000,000	6,000,000	0	0	0	0	42,296,522
1759	1023	Corrections Work Release HVAC	129,103	609,289	0	0	3,250,000	0	0	0	3,988,392
		Unit Subtotal	129,103	609,289	0	0	3,250,000	0	0	0	3,988,392
1760	1023	Corrections Security Doors	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
		Unit Subtotal	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
1761	1023	Corrections Central Energy Plant Imprv	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
		Unit Subtotal	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
1762	1023	Sheriff's Complex HVAC Replacement	6,029,324	538,332	0	0	0	0	0	0	6,567,656
		Unit Subtotal	6,029,324	538,332	0	0	0	0	0	0	6,567,656
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999
		Unit Subtotal	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
1784	1023	Facilities Management Corrections Office/Warehouse	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
		Unit Subtotal	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
1787	1023	Courthouse Improvement to Facilities	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
		Unit Subtotal	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
1788	1023	Public Works Parking Lot Improvements	0	0	1,000,000	0	0	0	0	0	1,000,000
		Unit Subtotal	0	0	1,000,000	0	0	0	0	0	1,000,000
2036	1023	Magic Gym Chiller replacements	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000
		Unit Subtotal	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000
2037	1023	Sheriff's Central Complex Roof Replacement	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
		Unit Subtotal	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
2038	1023	Sheriff's Central Complex Power Modernization	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
		Unit Subtotal	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
2039	1023	BCC Chambers Lighting Renovation	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
2049	1023	HVAC & IAQ Related Repl/Rest	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
		Unit Subtotal	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
2050	1023	Energy Conservation Retrofit	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
		Unit Subtotal	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
2052	1023	County Facs Roof Assess/Rep	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869
		Unit Subtotal	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869
2062	1023	Courthouse Window Improvements	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
		Unit Subtotal	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
2063	1023	Courthouse Escalator Replacement	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
		Unit Subtotal	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
2071	1023	Courthouse Chiller Replacements	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
		Unit Subtotal	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
2073	1023	Corrections Campus Wide UPS System	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
		Unit Subtotal	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
2087	1023	Courthouse Elevator Modernization	416,720	14,583,280	0	0	0	0	0	0	15,000,000

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	416,720	14,583,280	0	0	0	0	0	0	15,000,000
2088	1023	Courthouse Lighting Upgrade	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
		Unit Subtotal	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
2089	1023	Courthouse Power Modernization	269,773	5,580,227	0	0	0	0	0	0	5,850,000
		Unit Subtotal	269,773	5,580,227	0	0	0	0	0	0	5,850,000
2091	1023	Public Works Admin Window Replacement	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000
		Unit Subtotal	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000
2092	1023	Corrections FDC Re-pipe	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
		Unit Subtotal	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
2093	1023	Corrections Genesis Re-pipe	2,439,348	660,653	0	0	0	0	0	0	3,100,001
		Unit Subtotal	2,439,348	660,653	0	0	0	0	0	0	3,100,001
2094	1023	Corrections BRC Smoke Controls	158,183	5,211,817	0	0	0	0	0	0	5,370,000
		Unit Subtotal	158,183	5,211,817	0	0	0	0	0	0	5,370,000
2095	1023	Facilities Central District Building Replacement	449,082	3,200,919	0	0	0	0	0	0	3,650,001
		Unit Subtotal	449,082	3,200,919	0	0	0	0	0	0	3,650,001
2099	1023	Public Works Generator and Fuel Tank Replacement	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
		Unit Subtotal	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
		Facilities Management Subtotal	75,580,666	209,154,612	80,438,000	89,150,000	27,810,000	6,350,000	5,500,000	0	493,983,281
Fleet Management											
2046	5530	Tanks Replacement	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
		Unit Subtotal	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
2051	5530	Fleet Bldg Renovations	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
		Unit Subtotal	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
		Fleet Management Subtotal	3,225,623	6,251,291	1,310,000	1,507,000	1,710,000	800,000	500,000	0	15,303,915
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	301,503	298,497	120,000	0	0	0	0	0	720,000
		Unit Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000
		Real Estate Management Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000
		ADMINISTRATIVE SERVICES SUBTOTAL:	96,249,819	226,939,641	83,768,000	90,657,000	29,520,000	7,150,000	6,000,000	0	540,284,461

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	271,003	3,653,997	0	0	0	0	0	0	3,925,000
		Unit Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
		Citizens' Commission for Children Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
Community Action											
2413	1023	John Bridges Playground	0	1,235,047	0	0	0	0	0	0	1,235,047
		Unit Subtotal	0	1,235,047	0	0	0	0	0	0	1,235,047
2559	1023	John Bridges Community Center	128,192	2,271,808	0	0	0	0	0	0	2,400,000
		Unit Subtotal	128,192	2,271,808	0	0	0	0	0	0	2,400,000
2566	1023	Southwood CC Playground	485,942	3,717	0	0	0	0	0	0	489,659
		Unit Subtotal	485,942	3,717	0	0	0	0	0	0	489,659
2568	1246	Tangelo Park Community Center	733,690	7,441,310	0	0	0	0	0	0	8,175,000
		Unit Subtotal	733,690	7,441,310	0	0	0	0	0	0	8,175,000
2569	1023	Community Center Security Upgrades	133,252	2,366,747	0	0	0	0	0	0	2,499,999
		Unit Subtotal	133,252	2,366,747	0	0	0	0	0	0	2,499,999
2570	1023	Multi-Cultural Community Center Phase IV	283,109	2,716,892	2,000,000	0	0	0	0	0	5,000,001
	5923	Multi-Cultural Community Center Phase IV	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	283,109	3,716,892	2,000,000	0	0	0	0	0	6,000,001
2588	1023	District 3 Community Center	0	0	0	0	0	0	0	2,250,000	2,250,000
		Unit Subtotal	0	0	0	0	0	0	0	2,250,000	2,250,000
		Community Action Subtotal	1,764,185	17,035,521	2,000,000	0	0	0	0	2,250,000	23,049,706
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	24,911	2,295,089	0	0	0	0	0	0	2,320,000
		Unit Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
		Cooperative Extension Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
Parks & Recreation											
0187a	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	60,318	0	0	0	0	0	0	550,001
	1265	Dist 1 Dr. Phillips Ballfields	4,475,182	274,818	0	0	0	0	0	0	4,749,999

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	4,964,865	335,136	0	0	0	0	0	0	5,300,000
0335	1023	INVEST - Grow Community Park	0	4,993,850	0	0	0	0	0	0	4,993,850
	1265	Grow Community Park	0	0	0	750,000	0	0	0	0	750,000
		Unit Subtotal	0	4,993,850	0	750,000	0	0	0	0	5,743,850
1904	1265	Parks West Orange Trail Extension	0	1,660,020	0	0	0	0	0	0	1,660,020
	8750	Parks West Orange Trail Extension	0	640,080	0	0	0	0	0	0	640,080
		Unit Subtotal	0	2,300,100	0	0	0	0	0	0	2,300,100
1915	1265	Little Econ Greenway-Gap	315,830	2,069,171	1,000,000	0	0	0	0	0	3,385,001
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	207,971	542,030	0	0	0	0	0	0	750,001
		Unit Subtotal	523,800	2,611,201	1,000,000	0	0	0	0	0	4,135,002
1941	1050	Parks Signage-Countywide	25,700	91,301	30,000	0	0	0	0	0	147,001
		Unit Subtotal	25,700	91,301	30,000	0	0	0	0	0	147,001
1947	1050	Waterleigh Park (South)	0	300,000	1,500,000	0	0	0	0	0	1,800,000
		Unit Subtotal	0	300,000	1,500,000	0	0	0	0	0	1,800,000
1948	1050	Silverleaf Park	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
		Unit Subtotal	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
1962	1265	Community Parkland	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
		Unit Subtotal	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
2029	1050	Parking & Roadways	0	0	400,000	0	0	0	0	0	400,000
		Unit Subtotal	0	0	400,000	0	0	0	0	0	400,000
2100	1050	Parks Improvements/Renovations	5,725,872	3,380,561	2,475,000	0	0	0	0	0	11,581,433
		Unit Subtotal	5,725,872	3,380,561	2,475,000	0	0	0	0	0	11,581,433
2103	1050	Parks Riverbanks/ Trails Washouts	0	2,250,000	500,000	0	0	0	0	0	2,750,000
		Unit Subtotal	0	2,250,000	500,000	0	0	0	0	0	2,750,000
2116	1050	Park Trails Improvements/Renovations	2,246,794	6,702,338	1,500,000	0	0	0	0	0	10,449,132
	8101	Park Trails Improvements/Renovations	0	100,000	0	0	0	0	0	0	100,000
		Unit Subtotal	2,246,794	6,802,338	1,500,000	0	0	0	0	0	10,549,132
2119	1265	Shingle Creek Trail	2,038,889	12,839,678	2,000,000	0	2,000,000	0	0	0	18,878,568
	7505	LAP - Shingle Creek Trail, Ph 3B	2,738,806	1,709,388	0	0	0	0	0	0	4,448,194
	7508	LAP - Shingle Creek Trail, Ph1, Seg3	90	5,264,583	0	0	0	0	0	0	5,264,673

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
	7517	LAP - Shingle Creek Trail, Ph1, Seg2	87	6,309,516	0	0	0	0	0	0	6,309,603
		Unit Subtotal	4,777,873	26,123,165	2,000,000	0	2,000,000	0	0	0	34,901,038
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	123,449	176,551	100,000	100,000	0	0	0	0	500,000
		Unit Subtotal	123,449	176,551	100,000	100,000	0	0	0	0	500,000
2129	1265	LAP - Legacy - Pine Hills Trail	0	2,110,320	1,500,000	0	0	0	0	0	3,610,320
	7540	LAP - Legacy - Pine Hills Trail	0	874,533	0	0	0	0	0	0	874,533
		Unit Subtotal	0	2,984,853	1,500,000	0	0	0	0	0	4,484,853
2139	1050	Pedestrian Bridges	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
		Unit Subtotal	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
2144	1265	Bomberos Field Park	4,408,434	3,262	0	0	0	0	0	0	4,411,696
		Unit Subtotal	4,408,434	3,262	0	0	0	0	0	0	4,411,696
2145	1265	East Orange Soccer Fields	678,541	273,682	0	0	0	0	0	0	952,224
		Unit Subtotal	678,541	273,682	0	0	0	0	0	0	952,224
2152	1050	Moss Park Restroom Facility	572,769	11,786	0	0	0	0	0	0	584,555
		Unit Subtotal	572,769	11,786	0	0	0	0	0	0	584,555
2154	1265	Blanchard Park Restroom Facility	808,230	71,941	0	0	0	0	0	0	880,171
		Unit Subtotal	808,230	71,941	0	0	0	0	0	0	880,171
2155	1265	Horizon West Regional Park	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487
		Unit Subtotal	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487
2157	1265	Blanchard Park Parking	358,338	1,815,218	0	0	0	0	0	0	2,173,556
		Unit Subtotal	358,338	1,815,218	0	0	0	0	0	0	2,173,556
2158	1050	Taborfield Neighborhood Pk	1,611,015	153,761	0	0	0	0	0	0	1,764,776
		Unit Subtotal	1,611,015	153,761	0	0	0	0	0	0	1,764,776
2160	1050	Park Playground Structures	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
		Unit Subtotal	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
2161	1050	Bentonshire Park	1,259,733	540,267	0	0	0	0	0	0	1,800,000
		Unit Subtotal	1,259,733	540,267	0	0	0	0	0	0	1,800,000
2162	1050	Generators for Hurricane Shelters	784,323	11,881	0	0	0	0	0	0	796,204
		Unit Subtotal	784,323	11,881	0	0	0	0	0	0	796,204
2163	1050	Little Econ Greenway Bridge Repair	216,262	3,103,738	0	0	0	0	0	0	3,320,000

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	216,262	3,103,738	0	0	0	0	0	0	3,320,000
2164	1265	Bithlo (Fitness Center)	671,432	722,568	0	0	0	0	0	0	1,394,000
		Unit Subtotal	671,432	722,568	0	0	0	0	0	0	1,394,000
2165	1265	Downey Park (Pickleball Courts)	1,466,690	83,311	0	0	0	0	0	0	1,550,001
		Unit Subtotal	1,466,690	83,311	0	0	0	0	0	0	1,550,001
2168	1265	Horizon West Trail	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
		Unit Subtotal	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
2170	1265	Barber Park (Recreation Center)	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
		Unit Subtotal	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
2173	1050	Summerlake Neighborhood Park	1,467,479	332,521	0	0	0	0	0	0	1,800,000
		Unit Subtotal	1,467,479	332,521	0	0	0	0	0	0	1,800,000
2178	1265	Lake Apopka Loop Connector Trail	45,462	6,910,301	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,291,944	16,207	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	0	5,282,758	0	0	0	0	0	0	5,282,758
		Unit Subtotal	1,337,406	12,209,266	0	0	0	0	0	0	13,546,672
2179	1265	Timber Bridge Preserve Park	121,733	1,278,267	0	0	0	0	0	0	1,400,000
		Unit Subtotal	121,733	1,278,267	0	0	0	0	0	0	1,400,000
2182	1050	Watermark Park	84,069	1,715,931	0	0	0	0	0	0	1,800,000
		Unit Subtotal	84,069	1,715,931	0	0	0	0	0	0	1,800,000
2183	1265	East Orange Nbrhd Prk Ballfield Lights	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
2184	1050	Fort Christmas Renovations and Maintenance	0	1,770,000	0	0	0	0	0	0	1,770,000
		Unit Subtotal	0	1,770,000	0	0	0	0	0	0	1,770,000
2185	1050	Waterleigh Park (North)	42,833	1,757,167	0	0	0	0	0	0	1,800,000
		Unit Subtotal	42,833	1,757,167	0	0	0	0	0	0	1,800,000
2186	1265	Morgran Community Park	4,102	45,898	2,700,000	3,000,000	0	0	0	0	5,750,000
		Unit Subtotal	4,102	45,898	2,700,000	3,000,000	0	0	0	0	5,750,000
2187	1265	Magnolia Solar Panels	17,251	232,749	0	0	0	0	0	0	250,000
		Unit Subtotal	17,251	232,749	0	0	0	0	0	0	250,000

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2188	1265	Lake Ellenor Community Park	179,328	3,070,672	500,000	2,000,000	0	0	0	0	5,750,000
		Unit Subtotal	179,328	3,070,672	500,000	2,000,000	0	0	0	0	5,750,000
2189	1050	LED Field Light Improvements	536,549	908,450	750,000	0	0	0	0	0	2,195,000
		Unit Subtotal	536,549	908,450	750,000	0	0	0	0	0	2,195,000
2190	1050	Restroom Renovations	0	1,800,000	0	0	0	0	0	0	1,800,000
		Unit Subtotal	0	1,800,000	0	0	0	0	0	0	1,800,000
2191	1050	Orlo Vista Parks Masterplan Project	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
		Unit Subtotal	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
7382	7506	Shingle Creek Trail	363,412	1,515,649	0	0	0	0	0	0	1,879,061
		Unit Subtotal	363,412	1,515,649	0	0	0	0	0	0	1,879,061
		Parks & Recreation Subtotal	46,394,162	108,892,091	28,611,200	18,720,000	4,000,000	1,500,000	0	0	208,117,455
Regional History Center											
1949	1023	Security Camera Upgrade	0	466,000	0	0	0	0	0	0	466,000
		Unit Subtotal	0	466,000	0	0	0	0	0	0	466,000
2522	1023	ARC-History Center Capital Const	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000
		Unit Subtotal	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000
2523	1023	Heritage Square Park Renovations	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Regional History Center Subtotal	62,020	2,653,980	0	0	0	0	0	3,750,000	6,466,000
Youth & Family Services											
2443	1023	Emergency Generators GOV	0	750,000	0	0	0	0	0	0	750,000
	7551	Emergency Generators GOV	0	555,970	0	0	0	0	0	0	555,970
		Unit Subtotal	0	1,305,970	0	0	0	0	0	0	1,305,970
2525	1023	JAC Security CIP	625,349	152,979	0	0	0	0	0	0	778,328
		Unit Subtotal	625,349	152,979	0	0	0	0	0	0	778,328
		Youth & Family Services Subtotal	625,349	1,458,949	0	0	0	0	0	0	2,084,298
		COMMUNITY & FAMILY SERVICES SUBTOTAL:	49,141,630	135,989,627	30,611,200	18,720,000	4,000,000	1,500,000	0	6,000,000	245,962,459

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Constitutional Officers											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,670,457	272,659	0	0	0	0	0	0	3,943,116
		Unit Subtotal	3,670,457	272,659	0	0	0	0	0	0	3,943,116
0192	1023	INVEST - Dist 4 Back to Nature	4,899,963	407,097	0	0	0	0	0	0	5,307,060
		Unit Subtotal	4,899,963	407,097	0	0	0	0	0	0	5,307,060
0331	1023	INVEST- Dist 1 Mildred Dixon BLDG	805	1,259,167	0	0	0	0	0	0	1,259,972
		Unit Subtotal	805	1,259,167	0	0	0	0	0	0	1,259,972
0332	1023	INVEST - Dist 2 Magnolia Pk Ecotourism	3,847,847	583,058	0	0	0	0	0	0	4,430,904
		Unit Subtotal	3,847,847	583,058	0	0	0	0	0	0	4,430,904
		BCC Districts CIP Projects Subtotal	12,419,071	2,521,981	0	0	0	0	0	0	14,941,052
Clerk of Courts											
2059	1023	COC- Room 150 Renovation Project	0	1,213,500	0	0	0	0	0	0	1,213,500
		Unit Subtotal	0	1,213,500	0	0	0	0	0	0	1,213,500
2060	1023	COC Ceremony Room Improv./Renov.	14,919	345,081	0	0	0	0	0	0	360,000
		Unit Subtotal	14,919	345,081	0	0	0	0	0	0	360,000
2075	1023	Clerk Branch Security	138,846	688,601	0	0	0	0	0	0	827,447
		Unit Subtotal	138,846	688,601	0	0	0	0	0	0	827,447
2096	1023	COC WinterPark&GSC Consolidation	15,715,780	2,984,220	0	0	0	0	0	0	18,700,000
		Unit Subtotal	15,715,780	2,984,220	0	0	0	0	0	0	18,700,000
2098	1023	Clerk of Courts Renovations	199,163	630,837	0	0	0	0	0	0	829,999
		Unit Subtotal	199,163	630,837	0	0	0	0	0	0	829,999
8658	5896	ARPA-RR Clerk of Courts Cybersecurity	1,177,129	734,971	0	0	0	0	0	0	1,912,100
		Unit Subtotal	1,177,129	734,971	0	0	0	0	0	0	1,912,100
		Clerk of Courts Subtotal	17,245,837	6,597,210	0	0	0	0	0	0	23,843,046
Public Defender											
4426	1023	Courthouse PD Office Space Renovation	800,025	45,537	0	0	0	0	0	0	845,561
		Unit Subtotal	800,025	45,537	0	0	0	0	0	0	845,561
		Public Defender Subtotal	800,025	45,537	0	0	0	0	0	0	845,561
Sheriff											

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
0137	1023	Gun Range Property Enhancements	0	625,000	250,000	0	0	0	0	0	875,000
		Unit Subtotal	0	625,000	250,000	0	0	0	0	0	875,000
0139	1023	Sector V Substation	7,850	1,892,150	7,700,750	3,635,000	0	0	0	0	13,235,750
	1035	Sector V Substation	5,879,666	4,185,334	1,505,000	1,500,000	995,000	0	0	0	14,065,000
		Unit Subtotal	5,887,516	6,077,484	9,205,750	5,135,000	995,000	0	0	0	27,300,750
0266	1023	New Evidence Facility	860,108	6,232,291	3,500,000	0	0	0	0	0	10,592,399
	1035	New Evidence Facility	4,213,525	4,721,475	0	0	0	0	0	0	8,935,000
		Unit Subtotal	5,073,633	10,953,766	3,500,000	0	0	0	0	0	19,527,399
0338	1023	Sheriff's Communications Center	212,783	154,171	0	0	0	0	0	0	366,954
		Unit Subtotal	212,783	154,171	0	0	0	0	0	0	366,954
0339	1023	CAD/RMS Upgrade	856,353	374,491	0	0	0	0	0	0	1,230,844
		Unit Subtotal	856,353	374,491	0	0	0	0	0	0	1,230,844
1791	1023	Aviation Hangar Improvements	0	0	250,000	450,000	0	0	0	0	700,000
		Unit Subtotal	0	0	250,000	450,000	0	0	0	0	700,000
1792	1023	LEVO Driving Pad Resurface	0	0	950,000	0	0	0	0	0	950,000
		Unit Subtotal	0	0	950,000	0	0	0	0	0	950,000
4434	1023	Central Ops Parking Security Fencing	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	0	1,000,000	0	0	0	0	0	0	1,000,000
4435	1023	Criminal Investigations Division Renovation	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
		Unit Subtotal	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
4436	1023	Mobile Video Office Relocation	36,492	453,508	0	0	0	0	0	0	490,000
		Unit Subtotal	36,492	453,508	0	0	0	0	0	0	490,000
		Sheriff Subtotal	12,169,006	21,956,191	15,205,750	5,585,000	995,000	0	0	0	55,910,947
		CONSTITUTIONAL OFFICERS SUBTOTAL:	42,633,939	31,120,919	15,205,750	5,585,000	995,000	0	0	0	95,540,606

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
		Unit Subtotal	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
0965	4430	North/South Concourse Renovations	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
		Unit Subtotal	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
0966	4430	West Concourse Renovations	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
		Unit Subtotal	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
0968	4430	Convention Way Grand Concourse	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
		Unit Subtotal	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
0969	4430	Multipurpose Venue	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
		Unit Subtotal	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
		CONVENTION CENTER SUBTOTAL:	125,568,602	174,381,890	315,460,000	326,844,652	117,967,180	95,335,459	99,635,479	0	1,255,193,263

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	266,685	384,315	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	0	3,699,000	0	0	0	0	0	0	3,699,000
		Unit Subtotal	266,685	4,083,315	0	0	0	0	0	0	4,350,000
3842	1023	Padded Cell Renovations	0	0	300,000	1,260,000	0	0	0	0	1,560,000
		Unit Subtotal	0	0	300,000	1,260,000	0	0	0	0	1,560,000
4022	1023	Perimeter Security Project	590,939	1,028,056	0	0	0	0	0	0	1,618,995
		Unit Subtotal	590,939	1,028,056	0	0	0	0	0	0	1,618,995
4026	1023	Rec Yards/Perimeter Fencing Maintenance	130,892	797,072	50,000	0	0	0	0	0	977,964
		Unit Subtotal	130,892	797,072	50,000	0	0	0	0	0	977,964
4027	1023	Video Visitation System Replacement	0	800,000	0	0	0	0	0	0	800,000
		Unit Subtotal	0	800,000	0	0	0	0	0	0	800,000
4028	1023	North & South Perimeter Security Bldgs	225,024	4,174,977	0	0	0	0	0	0	4,400,001
		Unit Subtotal	225,024	4,174,977	0	0	0	0	0	0	4,400,001
4029	1023	Video Visitation Center Renovation	35,086	39,914	0	0	0	0	0	0	75,000
		Unit Subtotal	35,086	39,914	0	0	0	0	0	0	75,000
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,948,364	5,417	0	0	0	0	0	0	1,953,781
		Unit Subtotal	1,948,364	5,417	0	0	0	0	0	0	1,953,781
4031	1023	Campus Security Upgrades	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
		Unit Subtotal	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
4033	1023	Horizon Renovations	830,325	17,169,675	0	0	0	0	0	0	18,000,000
		Unit Subtotal	830,325	17,169,675	0	0	0	0	0	0	18,000,000
4034	1023	FDC Renovations	265,742	3,134,258	0	0	0	0	0	0	3,400,000
		Unit Subtotal	265,742	3,134,258	0	0	0	0	0	0	3,400,000
4036	1023	Campus-wide Wi-Fi Project	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
		Unit Subtotal	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
4037	1023	Jail Management System	0	10,533,000	0	0	0	0	0	0	10,533,000
		Unit Subtotal	0	10,533,000	0	0	0	0	0	0	10,533,000

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
4040	1023	Corrections Video Visitation Enclosure	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000
		Unit Subtotal	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000
		Corrections CIP Subtotal	10,587,159	57,872,549	800,000	1,260,000	0	0	0	0	70,519,706
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
		Unit Subtotal	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
4032	1023	Corrections Future Expansion Property Acquisition	1,113,548	6,452	0	0	0	0	0	0	1,120,000
		Unit Subtotal	1,113,548	6,452	0	0	0	0	0	0	1,120,000
4038	1023	Horizon Medical Clinic Expansion	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
		Unit Subtotal	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
4039	1023	Corrections Training Facility	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
		Unit Subtotal	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
		Corrections Expansion Subtotal	1,117,925	8,502,075	1,500,000	1,500,000	8,000,000	0	0	13,500,000	34,120,000
Corrections Other											
4020	1023	Kitchen & Laundry Imp	5,385	9,056	0	0	0	0	0	0	14,440
		Unit Subtotal	5,385	9,056	0	0	0	0	0	0	14,440
4024	1023	OCCD Impr. to Facilities	1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
		Unit Subtotal	1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
		Corrections Other Subtotal	1,957,078	2,432,606	530,000	0	0	0	0	0	4,919,683
		CORRECTIONS SUBTOTAL:	13,662,162	68,807,230	2,830,000	2,760,000	8,000,000	0	0	13,500,000	109,559,389

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0606	1009	Fire Station #49 - Horizon's West	0	0	2,000,000	6,500,000	1,500,000	0	0	0	10,000,000
	1046	Fire Station #49 - Horizon's West	0	0	0	1,500,000	3,500,000	3,150,000	0	0	8,150,000
		Unit Subtotal	0	0	2,000,000	8,000,000	5,000,000	3,150,000	0	0	18,150,000
0626	1009	Fire Station #57 - Orange County Convention Center	0	0	5,000,000	0	0	0	0	0	5,000,000
		Unit Subtotal	0	0	5,000,000	0	0	0	0	0	5,000,000
0627	1009	FD Logistical Staging Center	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
		Unit Subtotal	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
0661	1009	Fire Station #78 (Boggy Creek)	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
		Unit Subtotal	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
0662	1009	Fire Station #73 (Taft)	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
		Unit Subtotal	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
0727	1023	INVEST - Training Facility	9,346,220	7,653,781	0	0	0	0	0	0	17,000,001
	5896	ARPA-RR Fire Training Facility	25,379,546	10,704,977	0	0	0	0	0	0	36,084,523
		Unit Subtotal	34,725,766	18,358,758	0	0	0	0	0	0	53,084,524
0771	1009	Enhance CAD	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998
		Unit Subtotal	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998
0772	1009	Facilities Management	3,044,866	4,669,363	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	34,464,229
	1023	Facilities Management	4,236,884	4,097,747	0	0	0	0	0	0	8,334,630
		Unit Subtotal	7,281,750	8,767,110	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	42,798,859
0797	1009	Fire Station #80	197,355	7,847	0	0	0	0	0	0	205,202
	5896	ARP1-RR Fire Station #80	6,514,843	2,781	0	0	0	0	0	0	6,517,624
		Unit Subtotal	6,712,199	10,628	0	0	0	0	0	0	6,722,826
0798	1046	Fire Station #32 (Orange Lake)	307,541	1,223,184	0	0	0	0	0	0	1,530,725
	5896	ARP1-RR Fire Station #32	2,430,233	5,851,804	0	0	0	0	0	0	8,282,037
		Unit Subtotal	2,737,774	7,074,988	0	0	0	0	0	0	9,812,762
0803	1023	EOC Renovations	2,694,859	105,141	0	0	0	0	0	0	2,800,000
		Unit Subtotal	2,694,859	105,141	0	0	0	0	0	0	2,800,000
0804	1009	Fire Station #31 (Dr. Phillips)	0	3,200,000	3,800,000	0	0	0	0	0	7,000,000

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
	1046	Fire Station #31 (Dr. Phillips)	0	2,000,000	3,700,000	780,000	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,194,901	650,000	0	0	0	0	0	0	1,844,901
		Unit Subtotal	1,194,901	5,850,000	7,500,000	780,000	0	0	0	0	15,324,901
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,262,082	713,911	0	0	0	0	0	0	6,975,993
		Unit Subtotal	6,262,082	713,911	0	0	0	0	0	0	6,975,993
0808	1046	Fire Station #48 (Avalon & Lake Ingram)	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000
		Unit Subtotal	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000
8640	5896	ARP1-RR Fire Heavy Equipment	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
		Unit Subtotal	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
		FIRE RESCUE SUBTOTAL:	71,669,387	71,695,341	29,150,000	25,292,500	19,012,500	8,400,000	4,000,000	0	229,219,726

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
		Unit Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
		Animal Services Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
Corrections Health Services											
3878	1023	Corrections Records and Pharmacy Renovation	0	0	600,000	250,000	0	0	0	0	850,000
		Unit Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
		Corrections Support Services Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
		Unit Subtotal	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
8623	1023	HPS Public Facilities PPE Warehouse Improv	0	400,000	0	0	0	0	0	0	400,000
5896		HPS Public Facilities PPE Warehouse Improv	0	2,737,373	0	0	0	0	0	0	2,737,373
		Unit Subtotal	0	3,137,373	0	0	0	0	0	0	3,137,373
		Medical Examiner Subtotal	0	6,137,373	2,000,000	18,000,000	5,000,000	0	0	0	31,137,373
Mosquito Control											
2472	1023	Mosquito Control Facility	2,461,238	1,793,764	0	0	0	0	0	0	4,255,003
5896		ARPA-RR Mosquito Control	9,987,057	1,512,943	0	0	0	0	0	0	11,500,000
		Unit Subtotal	12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
		Mosquito Control Subtotal	12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
		HEALTH SERVICES SUBTOTAL:	14,956,715	13,185,661	47,600,000	62,000,000	5,000,000	0	0	0	142,742,377

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
<u>Other Court Funds</u>											
Court Facilities											
2069	1248	Courthouse Dewatering System	382,807	141,209	0	0	0	0	0	0	524,016
		Unit Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
		Court Facilities Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
Court Technology											
0861	1023	State Attorney Tech Modernization	0	1,036,017	0	0	0	0	0	0	1,036,017
		Unit Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		Court Technology Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		OTHER COURT FUNDS SUBTOTAL:	382,807	1,177,226	0	0	0	0	0	0	1,560,033

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Other Offices											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	568,390	1,431,610	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	0	9,000,000	0	0	0	0	0	0	9,000,000
		Unit Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
		Innovation Lab Office Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
Office of Communications											
1786	1023	Orange TV Office Renovation	0	300,000	2,700,000	0	0	0	0	0	3,000,000
		Unit Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
		Office of Communications Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
Sustainability and Resilience Officer											
1789	1023	Energy Efficiency Facilities Projects	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Unit Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Sustainability and Resilience Officer Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		OTHER OFFICES SUBTOTAL:	568,390	10,731,610	3,200,000	500,000	500,000	500,000	500,000	0	16,500,000

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Building Safety											
2613	1011	Building Safety Renovations	70,081	937,807	0	0	0	0	0	0	1,007,889
		Unit Subtotal	70,081	937,807	0	0	0	0	0	0	1,007,889
2632	1011	Satellite Office Building	100,430	54,571	0	0	0	0	0	145,000	300,002
		Unit Subtotal	100,430	54,571	0	0	0	0	0	145,000	300,002
		Building Safety Subtotal	170,512	992,378	0	0	0	0	0	145,000	1,307,891
Environmental Protection											
1978	1023	Environmental Sensitive Land	914,583	3,114,799	1,348,984	0	0	0	0	0	5,378,366
	1026	Environmental Sensitive Land	1,734,287	3,760,299	2,462,600	0	0	0	0	0	7,957,187
	1274	Environmental Sensitive Land	0	17,588	0	0	0	0	0	0	17,588
		Unit Subtotal	2,648,870	6,892,686	3,811,584	0	0	0	0	0	13,353,141
2439	1023	Water Quality Improvements	4,460,470	6,807,968	2,134,778	2,816,178	0	0	0	1,027,591	17,246,985
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
		Unit Subtotal	4,460,470	7,307,968	2,134,778	2,816,178	0	0	0	1,027,591	17,746,985
2657	1023	Little Wekiva STA	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
		Unit Subtotal	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
2658	1023	Lake Lawne Reuse Facility	292,886	1,296,775	0	0	0	0	0	0	1,589,662
		Unit Subtotal	292,886	1,296,775	0	0	0	0	0	0	1,589,662
2659	1026	TM Ranch Acquisition	95,331	150,180	160,000	0	0	0	0	0	405,511
		Unit Subtotal	95,331	150,180	160,000	0	0	0	0	0	405,511
4303	1023	Environmental Sensitive Land Acquisitions	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
		Unit Subtotal	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
		Environmental Protection Subtotal	51,508,157	73,107,117	9,635,930	2,816,178	0	0	0	1,027,591	138,094,974
Housing & Community Development											
1769	1246	I-Drive Catalytic Site	0	250,000	0	0	0	0	0	22,250,000	22,500,000
		Unit Subtotal	0	250,000	0	0	0	0	0	22,250,000	22,500,000
2568	5902	Tangelo Park Community Center	0	500,000	0	0	0	0	0	0	500,000
		Unit Subtotal	0	500,000	0	0	0	0	0	0	500,000
		Housing & Community Development Subtotal	0	750,000	0	0	0	0	0	22,250,000	23,000,000

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Neighborhood Services											
3147	1023	Cassady Building Phase II	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Unit Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Neighborhood Services Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001
Planning											
3102	1023	Planning's Office Renovation	0	281,925	0	0	0	0	0	0	281,925
		Unit Subtotal	0	281,925	0	0	0	0	0	0	281,925
3195	1246	I-Drive Wayfinding and Signage	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
		Unit Subtotal	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
		Planning Subtotal	466,668	2,066,243	3,230,000	0	0	0	0	0	5,762,911
Zoning											
3203	1023	Zoning Arborist Office Renovation	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Zoning Subtotal	0	250,000	0	0	0	0	0	0	250,000
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	52,227,419	78,283,656	12,865,930	2,816,178	0	0	0	23,422,591	169,615,777

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,749,540	4,792,754	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,542,294
	1306	Intersection WID/CW	93,207	1,409,109	288,884	0	0	0	0	0	1,791,200
	1308	Intersection WID/CW	0	3,119	0	0	0	0	0	0	3,119
	1351	Intersection WID/CW	0	0	77,504	0	0	0	0	0	77,504
	7515	LAP-Tiny Road at Tilden Road	369,204	4,032,583	0	0	0	0	0	0	4,401,787
	7516	LAP - University Blvd at Dean Rd	833,370	164,469	0	0	0	0	0	0	997,839
	7544	LAP - University Boulevard at Dean Road	0	6,054,954	0	0	0	0	0	0	6,054,954
		Unit Subtotal	6,045,321	16,456,988	1,366,388	3,000,000	3,000,000	3,000,000	3,000,000	0	35,868,697
2743	1034	Vineland Avenue	0	1,650,000	500,000	500,000	3,000,000	2,500,000	0	0	8,150,000
	1333	Vineland Avenue	17,850	512,696	203,887	0	0	0	0	0	734,433
		Unit Subtotal	17,850	2,162,696	703,887	500,000	3,000,000	2,500,000	0	0	8,884,433
2744	1246	International Drive Pedestrian Overpass	76,601	123,399	4,200,000	0	0	0	0	25,000,000	29,400,000
		Unit Subtotal	76,601	123,399	4,200,000	0	0	0	0	25,000,000	29,400,000
2752	1023	INVEST - R. Crotty Pkwy (436-Dean)	13,051	1,537,373	0	0	0	0	0	0	1,550,424
	1032	Richard Crotty Pkwy (436-Dean)	1,140,592	12,371,050	11,100,000	1,000,000	0	0	0	146,075,000	171,686,642
	1335	Richard Crotty Pkwy (436-Dean)	0	387,969	405,660	0	0	0	0	0	793,629
		Unit Subtotal	1,153,642	14,296,392	11,505,660	1,000,000	0	0	0	146,075,000	174,030,695
2766	1003	ROW & Drainage	12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038
		Unit Subtotal	12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038
2841	1002	Sidewalk Program C-W	3,344,305	6,452,395	6,059,048	3,123,300	6,020,952	0	0	0	25,000,000
	1003	Sidewalk Program C-W	6,464,917	9,279,673	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	0	32,244,590
	1350	Sidewalk Program C-W	0	0	92,046	0	0	0	0	0	92,046
		Unit Subtotal	9,809,222	15,732,068	9,451,094	6,423,300	9,320,952	3,300,000	3,300,000	0	57,336,636
2852	1003	Major Drng Structures-Replac	866,502	9,926,612	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	19,433,735
	7539	Major Drng Structures-Replac	0	9,984,372	0	0	0	0	0	0	9,984,372
		Unit Subtotal	866,502	19,910,984	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	29,418,107
2859	1023	Pine Hills Landfill Closure	724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601
		Unit Subtotal	724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
2883	1034	Sand Lake Road	4,400	2,464,118	8,490,397	4,500,000	0	0	0	0	15,458,915
	1326	Sand Lake Road	555,309	563,786	103,010	0	0	0	0	0	1,222,105
		Unit Subtotal	559,709	3,027,904	8,593,407	4,500,000	0	0	0	0	16,681,020
2894	1246	Sand Lake at I4 Beautification	0	0	620,000	0	0	0	0	0	620,000
		Unit Subtotal	0	0	620,000	0	0	0	0	0	620,000
2929	1033	Orange Ave (Osceola Cty-Turnpike)	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
		Unit Subtotal	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
3037	1003	Taft-VnInd Rd(441-Orng Av)	0	96,255	0	0	0	0	0	0	96,255
	1033	Taft-VnInd Rd(441-Orng Av)	935,573	2,212,747	21,212,276	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	53,806,522
	1329	Taft-VnInd Rd(441-Orng Av)	125,147	924,853	262,703	0	0	0	0	0	1,312,703
	1336	Taft-VnInd Rd(441-Orng Av)	0	0	5,037,724	0	0	0	0	0	5,037,724
		Unit Subtotal	1,060,720	3,233,855	26,512,703	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	60,253,204
3045	1034	Holden Ave(JYP-Orng Av)	20,128,961	31,250	0	0	0	0	0	0	20,160,211
		Unit Subtotal	20,128,961	31,250	0	0	0	0	0	0	20,160,211
3073	1246	Kirkman Road Extension	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
		Unit Subtotal	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
3074	1246	International Dr Ultimate Tran Study	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
		Unit Subtotal	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	88,108	0	4,370,874	710,000	0	0	0	6,350,838
	1004	Kennedy Blvd (Forest City-I4)	832,377	1,055	65,306	0	0	0	0	0	898,737
	1023	INVEST - Kennedy (Forest City-I4)	1,447,341	8,836,034	10,905,239	8,429,126	0	0	0	0	29,617,740
	1031	Kennedy Blvd (Forest City-I4)	4,240,731	1,273,288	2,209,761	0	2,300,000	0	0	35,600,000	45,623,780
		Unit Subtotal	7,702,305	10,198,485	13,180,306	12,800,000	3,010,000	0	0	35,600,000	82,491,095
3097	1003	All American(OBT-Forest Cty)	170,408	73,230	0	10,633,676	0	0	0	0	10,877,314
	1031	All American(OBT-Forest Cty)	648,585	7,081,047	11,150,000	2,738,812	0	0	0	0	21,618,443
		Unit Subtotal	818,993	7,154,277	11,150,000	13,372,488	0	0	0	0	32,495,757
5000	1002	Roadway Lighting	2,175,045	4,073,955	3,488,500	2,794,400	2,468,100	0	0	0	15,000,000
	1003	Street Lights-County Rds	1,250,062	1,555,376	200,000	200,000	200,000	200,000	200,000	0	3,805,438
		Unit Subtotal	3,425,107	5,629,331	3,688,500	2,994,400	2,668,100	200,000	200,000	0	18,805,438
5004	1023	INVEST - Chuluota Rd	210,101	2,942,162	2,540,574	3,140,637	1,263,948	11,500,000	858,354	9,900,000	32,355,776
	1328	Chuluota Rd	727,575	82,376	759,426	0	0	0	0	0	1,569,377

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	937,677	3,024,538	3,300,000	3,140,637	1,263,948	11,500,000	858,354	9,900,000	33,925,153
5005	1023	INVEST - McCulloch Rd	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
		Unit Subtotal	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
5023	1002	Edgewater Drive	0	732,363	0	0	0	0	0	0	732,363
	1031	Edgewater Drive	188,638	103,789	0	0	0	0	0	0	292,427
		Unit Subtotal	188,638	836,152	0	0	0	0	0	0	1,024,790
5024	1003	Econ Trail (Lk Underhill-SR50)	0	12,606,838	0	0	0	0	0	0	12,606,838
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	13,396,542	26,859,063	0	0	0	0	0	0	40,255,605
	1032	Econ Trail (Lk Underhill-SR50)	11,492,226	647,095	5,700,000	0	0	0	0	0	17,839,321
	1343	Econ Trail (Lk Underhill-SR50)	0	0	489,468	0	0	0	0	0	489,468
		Unit Subtotal	24,888,769	40,112,996	6,189,468	0	0	0	0	0	71,191,232
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	164,165	37,889	0	0	0	0	0	0	202,055
	1034	Texas Ave (Oak Rdg-Holden)	2,576,789	1,509,801	1,818,000	0	0	0	0	44,500,000	50,404,590
		Unit Subtotal	2,740,954	1,547,690	1,818,000	0	0	0	0	44,500,000	50,606,645
5029	1003	Valencia Col Ln(Grod-Econ)	0	1,219,895	0	0	0	0	0	0	1,219,895
	1032	Valencia Col Ln(Grod-Econ)	0	0	0	0	0	0	0	16,500,000	16,500,000
		Unit Subtotal	0	1,219,895	0	0	0	0	0	16,500,000	17,719,895
5036	1331	CR 545 Widening - Village I to H	0	2,535,760	0	0	0	0	0	0	2,535,760
		Unit Subtotal	0	2,535,760	0	0	0	0	0	0	2,535,760
5037	1034	Flemings Road Improvements	782	4,898,968	0	0	0	0	0	0	4,899,750
	1454	Flemings Road Improvements	0	1,833,347	0	0	0	0	0	0	1,833,347
		Unit Subtotal	782	6,732,315	0	0	0	0	0	0	6,733,097
5055	1031	CR 545 (Tilden-SR50)	522,980	232,709	0	0	0	0	0	0	755,689
		Unit Subtotal	522,980	232,709	0	0	0	0	0	0	755,689
5056	1003	FDOT St Lighting & Lndscp	1,563,289	3,154	0	0	0	0	0	0	1,566,442
	1301	FDOT St Lighting & Lndscp	295,868	3,618,980	0	0	0	0	0	0	3,914,848
		Unit Subtotal	1,859,157	3,622,134	0	0	0	0	0	0	5,481,290
5059	1003	Woodbury Road	6,400	1,485,000	0	0	0	0	0	11,000,000	12,491,400
	1032	Woodbury Road	0	14,999	0	0	0	0	0	39,500,000	39,514,999
	1325	Woodbury Road	1,709,156	393,027	110,422	0	0	0	0	0	2,212,605
		Unit Subtotal	1,715,556	1,893,026	110,422	0	0	0	0	50,500,000	54,219,004

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
5060	1034	New Independence Parkway	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	0	5,000,000	0	0	0	0	0	0	5,000,000
5064	1033	Innovation Way S(417-528)	0	1,400,000	0	3,195,325	3,575,000	0	0	2,875,000	11,045,325
	1332	Innovation Way S(417-528)	560,680	468,584	59,390	0	0	0	0	0	1,088,654
		Unit Subtotal	560,680	1,868,584	59,390	3,195,325	3,575,000	0	0	2,875,000	12,133,979
5070	1246	I-Drive Transit Lanes	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
		Unit Subtotal	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
		Unit Subtotal	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
5085	1033	Boggy Creek Rd	9,066,637	738,487	0	0	0	0	0	0	9,805,124
	1321	Boggy Creek Rd	3,063,299	499,865	0	0	0	0	0	0	3,563,164
		Unit Subtotal	12,129,936	1,238,352	0	0	0	0	0	0	13,368,288
5089	1246	Destination Parkway	0	100,000	0	0	0	0	0	0	100,000
		Unit Subtotal	0	100,000	0	0	0	0	0	0	100,000
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	2,634,098	1,604,426	1,450,000	1,750,000	13,253,000	7,857,937	0	0	28,549,461
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	92,872	0	0	6,942,063	3,300,000	42,550,000	52,884,935
	1312	Lk Uhill (Chickasaw-Rouse)	1,300,100	873,003	197,138	0	0	0	0	0	2,370,241
		Unit Subtotal	3,934,198	2,477,429	1,740,010	1,750,000	13,253,000	14,800,000	3,300,000	42,550,000	83,804,637
5095	1246	Pedestrian Enhancements	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
		Unit Subtotal	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
5109	1023	Legacy - Holden Ave(JYP-OBT)	928,996	1	0	0	0	0	0	0	928,997
		Unit Subtotal	928,996	1	0	0	0	0	0	0	928,997
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	136,409	304,559	0	0	0	0	0	0	440,968
		Unit Subtotal	136,409	304,559	0	0	0	0	0	0	440,968
5121	1023	Legacy - Texas Ave	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
		Unit Subtotal	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
5134	1003	UCF Area Pedestrian Safety Imp	1,690	1,274,733	0	0	0	0	0	0	1,276,423
	1338	UCF Area Pedestrian Safety Imp	648,190	12,058	0	0	0	0	0	0	660,248
		Unit Subtotal	649,880	1,286,791	0	0	0	0	0	0	1,936,671
5137	1002	Pine Hills Pedestrian Safety Project	14,512,731	8,258,922	3,581,750	0	0	0	0	0	26,353,403
	1003	Pine Hills Pedestrian Safety Project	0	5,728,338	2,342,394	0	0	0	0	0	8,070,732

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
	1300	Pine Hills Pedestrian Safety Project	78,750	44	0	0	0	0	0	0	78,794
		Unit Subtotal	14,591,481	13,987,304	5,924,144	0	0	0	0	0	34,502,929
5139	1003	Reams (Summerlk-Taborfld)	0	0	0	2,458,289	12,410,404	16,700,000	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	1,367,353	1,236,207	15,689,596	0	0	0	0	0	18,293,156
	1034	Reams (Summerlk-Taborfld)	792,260	5,308,000	14,610,404	29,941,711	15,689,596	0	0	0	66,341,971
	1304	Reams (Summerlk-Taborfld)	1,911,802	433,084	174,292	0	0	0	0	0	2,519,178
		Unit Subtotal	4,071,415	6,977,291	30,474,292	32,400,000	28,100,000	16,700,000	0	0	118,722,998
5140	1023	INVEST - Ficquette (Summerlk-Overst)	505,732	1,399,296	14,041,393	3,765,827	0	0	0	0	19,712,248
	1034	Ficquette (Summerlk-Overst)	1,368,385	7,349,482	0	8,234,173	11,150,000	275,000	0	0	28,377,040
	1307	Ficquette (Summerlk-Overst)	0	524,792	508,607	0	0	0	0	0	1,033,399
		Unit Subtotal	1,874,117	9,273,570	14,550,000	12,000,000	11,150,000	275,000	0	0	49,122,687
5141	1023	INVEST - EOC Transport Needs	527,566	1,000,000	0	0	0	0	0	0	1,527,566
		Unit Subtotal	527,566	1,000,000	0	0	0	0	0	0	1,527,566
5142	1023	INVEST - Intersections & Ped Safety	11,519,070	2,100,444	0	0	0	0	0	0	13,619,514
	1319	Intersections & Ped Safety	0	109,601	0	0	0	0	0	0	109,601
	1327	Intersections & Ped Safety	0	615,732	0	0	0	0	0	0	615,732
		Unit Subtotal	11,519,070	2,825,777	0	0	0	0	0	0	14,344,847
5143	1002	Median Tree Program	3,581,844	2,697,608	548,636	0	0	0	0	0	6,828,089
	1029	Median Tree Program	3,165,542	817,183	565,481	0	0	0	0	0	4,548,206
		Unit Subtotal	6,747,386	3,514,791	1,114,117	0	0	0	0	0	11,376,295
5145	1002	Oak Ridge Pedestrian Safety	3,645,609	56,458	0	0	0	0	0	0	3,702,067
	1003	Oak Ridge Pedestrian Safety	8,923,262	521,018	0	0	0	0	0	0	9,444,280
	1334	Oak Ridge Pedestrian Safety	631,358	6,901	0	0	0	0	0	0	638,259
		Unit Subtotal	13,200,230	584,377	0	0	0	0	0	0	13,784,606
5148	1003	East Streets Drainage Imp Sec 2	566,751	105,157	0	0	0	0	0	0	671,908
	5896	East Streets Drainage Imp Sec 2	0	3,900,001	0	0	0	0	0	0	3,900,001
		Unit Subtotal	566,751	4,005,158	0	0	0	0	0	0	4,571,909
5154	1003	Avalon Rd/CR545 (US 192 to Hartzog Rd)	459,853	110	0	0	0	0	0	0	459,963
	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	0	0	17,400,000	17,417,550

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	0	1,400,000	4,545,400	4,563,296	0	0	0	10,508,696
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,980,000	0	1,725,326	253,217	0	0	0	3,958,543
		Unit Subtotal	477,403	1,980,110	1,400,000	6,270,726	4,816,513	0	0	17,400,000	32,344,752
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1	0	0	0	0	0	29,910,000	30,459,976
	1034	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	27,246	151,008	0	0	0	0	0	0	178,254
		Unit Subtotal	577,221	151,009	0	0	0	0	0	29,910,000	30,638,230
5156	1003	University Blvd (Goldenrod Rd to SR 436)	445,166	225,034	0	0	0	0	0	0	670,200
	1309	University Blvd (Goldenrod Rd to SR 436)	0	0	26,703	0	0	0	0	0	26,703
	1342	University Blvd (Goldenrod Rd to SR 436)	0	44,978	28,866	0	0	0	0	0	73,844
		Unit Subtotal	445,166	270,012	55,569	0	0	0	0	0	770,747
5160	1246	Tradeshaw Blvd Imprv	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
		Unit Subtotal	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
7374	7538	LAP - Alafaya Trail & Corp Blvd	0	2,571,796	0	0	0	0	0	0	2,571,796
		Unit Subtotal	0	2,571,796	0	0	0	0	0	0	2,571,796
7375	7532	LAP Powers Drive	128,825	2,043,025	0	0	0	0	0	0	2,171,850
		Unit Subtotal	128,825	2,043,025	0	0	0	0	0	0	2,171,850
7377	7543	LAP - Rock Springs Road	0	643,046	0	0	0	0	0	0	643,046
		Unit Subtotal	0	643,046	0	0	0	0	0	0	643,046
		Engineering Subtotal	169,219,668	307,948,558	184,311,879	162,475,976	138,356,973	75,950,284	18,367,282	465,110,000	1,521,740,619
Fiscal & Operational Support											
8641	5896	ARP1-RR Public Works Heavy Equipment	220,258	2,579,005	0	0	0	0	0	0	2,799,263
		Unit Subtotal	220,258	2,579,005	0	0	0	0	0	0	2,799,263
		Fiscal & Operational Support Subtotal	220,258	2,579,005	0	0	0	0	0	0	2,799,263
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932
		Unit Subtotal	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
2947	1004	MTNC Yards Improvements	1,286,340	1,355,144	4,914,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	22,555,484
		Unit Subtotal	1,286,340	1,355,144	4,914,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	22,555,484
2990	1003	Rehab Existing Rdwys CW	0	0	9,000,000	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	91,286,968	42,870,546	33,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	528,020,206
		Unit Subtotal	91,286,968	42,870,546	42,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	537,020,206
3010	1004	Drainage Rehab	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
		Unit Subtotal	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
5086	1002	Railroad Crossing Replace	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022
		Unit Subtotal	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022
		Roads & Drainage Subtotal	113,188,472	58,316,558	58,926,692	54,650,000	52,350,000	50,150,000	50,150,000	245,750,000	683,481,723
Stormwater											
2753	1023	Land/Prim Water Syst	23,692,084	17,976,434	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	81,448,518
	5919	Orlo Vista/Westside Manor Flood Mitigation Project	0	2,506,371	0	0	0	0	0	0	2,506,371
	7586	Orlo Vista/Westside Manor Flood Phase 2.	16,508,918	1,517,848	0	0	0	0	0	0	18,026,766
		Unit Subtotal	40,201,002	22,000,653	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	101,981,655
3087	1004	Stormwater Rehabilitation	2,606,007	2,042,916	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,848,923
	1142	Stormwater Rehabilitation	5,047,291	2,608,581	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	25,655,872
		Unit Subtotal	7,653,298	4,651,497	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	37,504,795
5092	1023	Pond Restoration/Rehab	1,009,286	750,992	750,000	750,000	750,000	750,000	750,000	750,000	6,260,278
	1142	Pond Restoration/Rehab	2,204,320	2,351,915	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,556,235
		Unit Subtotal	3,213,606	3,102,907	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	22,816,513
		Stormwater Subtotal	51,067,905	29,755,057	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	162,302,963
Traffic											
2720	1004	Signal Installation CW	9,489,635	12,531,556	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	57,671,192
	7535	LAP - Traffic Signal Cabinets Upgrade	533,449	152,652	0	0	0	0	0	0	686,101
	7541	LAP - Traffic Signal Cabinets Upgrade	0	5,346,065	0	0	0	0	0	0	5,346,065
	7542	LAP - Traffic Signal Cabinets Upgrade - Phase 2	0	5,059,587	0	0	0	0	0	0	5,059,587
	7593	HMGP - Bumby Avenue	220,402	83	0	0	0	0	0	0	220,485
	7594	HMGP - Balboa Drive	249,408	66	0	0	0	0	0	0	249,474

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	10,492,894	23,090,009	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	69,232,904
2721	1002	Roadway Safety Traffic	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
		Unit Subtotal	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
2723	1004	Traffic Signal Structure Inspections	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
		Unit Subtotal	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
		Unit Subtotal	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
		Unit Subtotal	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
2729	1004	Traffic Calming Program	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
		Unit Subtotal	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
2739	1002	Traffic Signal Detection System	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
		Unit Subtotal	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
2742	1246	Int'l Drive Adaptive System	1,679,489	952,215	0	0	0	0	0	0	2,631,704
		Unit Subtotal	1,679,489	952,215	0	0	0	0	0	0	2,631,704
2745	1004	Automated School Zone Speed Enforcement	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
		Unit Subtotal	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
2851	1002	ADA Compliance Retrofit	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
		Unit Subtotal	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
5088	1002	Roadway Signage Program	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
		Unit Subtotal	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
5133	1004	Speed Radar Sign	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
		Unit Subtotal	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
5146	1004	Traffic Signal Preventative Maint	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054
		Unit Subtotal	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054
5150	1004	Upgrade Multi-Lane School Zones	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
		Unit Subtotal	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
5151	1002	Miscellaneous Traffic Safety Projects	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024
5152	1004	Traffic Fiber Asset Management	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030
		Unit Subtotal	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030
5153	1004	Traffic Signal Cabinet Security	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
		Unit Subtotal	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
5157	1004	Battery Backup for Huts	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
		Unit Subtotal	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
5158	1004	Quiet Zone Expansion	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
		Unit Subtotal	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
5159	1004	ITS Communication Network Infrastructure	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
		Unit Subtotal	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
		Traffic Subtotal	35,446,326	45,013,002	22,010,000	22,010,000	21,710,000	20,060,000	20,060,000	19,160,000	205,469,329
		PUBLIC WORKS SUBTOTAL:	369,142,629	443,612,180	278,828,571	252,715,976	225,996,973	159,740,284	102,157,282	743,600,000	2,575,793,897

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
		Unit Subtotal	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
1499	4420	MIS Network/Work Order Sys	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
		Unit Subtotal	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
1535	4420	GIS Migration	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
		Unit Subtotal	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
1543	4420	Utilities Administration Building Improv	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
		Unit Subtotal	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
1552	4420	Developer Built Projects	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
		Unit Subtotal	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
1556	4420	Utilities Security Imp	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
		Unit Subtotal	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
1558	4420	Eastern Operations Building	2,049,847	550,950	0	0	0	0	0	0	2,600,797
		Unit Subtotal	2,049,847	550,950	0	0	0	0	0	0	2,600,797
1560	4420	Developer Built Projects	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
		Unit Subtotal	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
1561	4420	Developer Built Projects	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
		Unit Subtotal	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
		Other Subtotal	16,574,810	7,729,888	10,133,616	7,809,557	4,420,190	3,040,453	2,570,538	4,229,687	56,508,737
Solid Waste											
1061	4410	Porter Modifications	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
		Unit Subtotal	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
1065	4410	McLeod Rd TS Improvements	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
		Unit Subtotal	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
1069	4410	Ldfill-Admin Bldg	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
		Unit Subtotal	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
1083	4410	NW Transfer Station	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000
		Unit Subtotal	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000
1086	4410	Cell 7B/8 Closure & LT Care	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867

* Prior Expenditures is calculated using 3 or 5 years.

Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
		Unit Subtotal	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867
1099	4410	Closure & LT Care Class III #1	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
		Unit Subtotal	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
1106	4410	Class 3 Waste Disposal Cell 2	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
		Unit Subtotal	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
1107	4410	Landfill Cell 11	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
		Unit Subtotal	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
1108	4410	Landfill Cell 12	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
		Unit Subtotal	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
1109	4410	Closure & LT Care Landfill Cells 9-12	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
		Unit Subtotal	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
1112	4410	Central Expansion Area	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
		Unit Subtotal	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
		Solid Waste Subtotal	77,896,973	15,171,090	43,931,647	71,344,428	27,455,094	53,658,218	50,491,536	89,302,387	429,251,374
Water											
1450	4420	Eastern Water Trans Imp	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
		Unit Subtotal	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
1463	4420	Western Water Trans Imp	0	0	0	0	0	0	292,538	3,162,462	3,455,000
		Unit Subtotal	0	0	0	0	0	0	292,538	3,162,462	3,455,000
1474	4420	New Meter Installation	10,216,588	3,700,000	3,831,185	3,831,185	3,841,681	3,231,185	3,841,681	0	32,493,505
		Unit Subtotal	10,216,588	3,700,000	3,831,185	3,831,185	3,841,681	3,231,185	3,841,681	0	32,493,505
1482	4420	Transportation Related Water	6,500,006	9,599,681	14,434,426	17,187,483	16,310,523	14,643,924	15,640,885	12,505,529	106,822,457
		Unit Subtotal	6,500,006	9,599,681	14,434,426	17,187,483	16,310,523	14,643,924	15,640,885	12,505,529	106,822,457
1498	4420	Southern Reg Wellfield & Wtr PI	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
		Unit Subtotal	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
1506	4420	Horizons West Transmission Sys	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
		Unit Subtotal	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
1508	4420	South Water Transmission Imp	14,692,060	97,360	0	0	0	0	0	0	14,789,420
		Unit Subtotal	14,692,060	97,360	0	0	0	0	0	0	14,789,420
1532	4420	W Reg Water Treat Fac Ph III	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115
		Unit Subtotal	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
1533	4420	Water Renewal & Replacements	1,289,332	263,133	675,647	379,313	250,498	199,813	250,498	0	3,308,235
		Unit Subtotal	1,289,332	263,133	675,647	379,313	250,498	199,813	250,498	0	3,308,235
1544	4420	Water SCADA & Security Imp	5,402,811	5,374,786	8,462,407	4,745,902	3,432,192	1,600,000	0	0	29,018,099
	8192	Cypress Lk Wellfield/Oak Meadows AWS Dlvry Enhcmt	450,813	214,688	0	0	0	0	0	0	665,501
		Unit Subtotal	5,853,624	5,589,474	8,462,407	4,745,902	3,432,192	1,600,000	0	0	29,683,600
1550	4420	Alternate Regional Water Supply	7,358,011	10,023,156	13,170,729	25,875,991	43,935,962	39,100,034	36,653,697	55,034,927	231,152,507
		Unit Subtotal	7,358,011	10,023,156	13,170,729	25,875,991	43,935,962	39,100,034	36,653,697	55,034,927	231,152,507
1553	4420	Water Distribution Mods 2	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
		Unit Subtotal	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
1554	4420	Eastern Regional Wsf Phase 3	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
		Unit Subtotal	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
1557	4420	Southwest Water Supply Facility	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009
		Unit Subtotal	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009
1575	4420	Water Main Improvements	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
		Unit Subtotal	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
1576	4420	Cross Connection Control Backflow Devices	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
		Unit Subtotal	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
8630	5896	ARP1-WB Bithlo Rural Area Water	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
		Unit Subtotal	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
8633	5896	ARP1-WB Frankel Lk Downey Water Main Ext	573,318	179,682	0	0	0	0	0	0	753,000
		Unit Subtotal	573,318	179,682	0	0	0	0	0	0	753,000
		Water Subtotal	112,581,886	50,792,310	69,427,113	93,341,382	107,693,784	85,584,015	71,085,730	143,688,982	734,195,203
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	5,317,500	658,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,160,126
		Unit Subtotal	5,317,500	658,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,160,126
1416	4420	Pump Station Monitors CW	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425
		Unit Subtotal	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425
1427	4420	Collect Rehab CW	104,639	64,000	1,562,740	733,760	0	0	0	0	2,465,139
		Unit Subtotal	104,639	64,000	1,562,740	733,760	0	0	0	0	2,465,139

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
1435	4420	NW Subreg PH III	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
		Unit Subtotal	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
1445	4420	SW Orange Effluent Disposal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
		Unit Subtotal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
1469	4420	Iron Bridge Interlocal Agreement	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
		Unit Subtotal	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
1483	4420	Eastern Wastewater Reuse	11,940,615	9,489,958	5,085,431	5,775,498	3,650,143	2,440,170	1,342,212	10,500,298	50,224,325
		Unit Subtotal	11,940,615	9,489,958	5,085,431	5,775,498	3,650,143	2,440,170	1,342,212	10,500,298	50,224,325
1500	4420	Collections Rehab	14,365,651	13,881,186	5,334,407	2,099,238	2,799,211	7,525,502	5,696,938	20,504,079	72,206,212
		Unit Subtotal	14,365,651	13,881,186	5,334,407	2,099,238	2,799,211	7,525,502	5,696,938	20,504,079	72,206,212
1502	4420	Pumping Rehab II	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040
		Unit Subtotal	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040
1503	4420	Pumping Rehab III	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
		Unit Subtotal	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
1504	4420	Trans Related Wastewater	3,572,755	16,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	91,081,507
		Unit Subtotal	3,572,755	16,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	91,081,507
1505	4420	Septic Tank Retrofit	13,315,602	12,823,409	16,977,727	19,150,712	10,560,626	0	0	0	72,828,075
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	4,620,531	26,847,659	0	0	0	0	0	0	31,468,190
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	65,036	3,152,466	0	0	0	0	0	0	3,217,502
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	11,200,000	0	0	0	0	0	0	11,200,000
		Unit Subtotal	18,001,169	54,023,534	16,977,727	19,150,712	10,560,626	0	0	0	118,713,767
1507	4420	Horizons West Wastewater Sys	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
		Unit Subtotal	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
1509	4420	Southern Wastewater Collect	45,609	186,918	541,953	2,209,696	927,024	2,042,330	4,058,770	1,838,900	11,851,200
		Unit Subtotal	45,609	186,918	541,953	2,209,696	927,024	2,042,330	4,058,770	1,838,900	11,851,200
1510	4420	Eastern Wastewater Collect	5,629,499	2,628,675	8,865,310	12,732,207	7,095,890	5,336,207	3,707,586	0	45,995,375
		Unit Subtotal	5,629,499	2,628,675	8,865,310	12,732,207	7,095,890	5,336,207	3,707,586	0	45,995,375
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	0	242,077	3,132,923	3,375,000
		Unit Subtotal	0	0	0	0	0	0	242,077	3,132,923	3,375,000

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
1536	4420	Capital Reuse Meter Install	1,843,032	1,076,744	1,162,326	1,162,326	1,165,510	957,326	1,165,510	0	8,532,774
		Unit Subtotal	1,843,032	1,076,744	1,162,326	1,162,326	1,165,510	957,326	1,165,510	0	8,532,774
1538	4420	Eastern Wtr Reclamation Exp	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
		Unit Subtotal	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
1539	4420	Force Main Rehab	28,255,298	24,767,929	12,673,394	17,447,003	6,153,626	10,437,651	8,023,731	16,874,834	124,633,466
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	136,723	3,705,767	0	0	0	0	0	0	3,842,490
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Force Main Rehab	13,007	630,495	0	0	0	0	0	0	643,502
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	2,000,000	0	0	0	0	0	0	2,000,000
		Unit Subtotal	28,405,029	31,104,191	12,673,394	17,447,003	6,153,626	10,437,651	8,023,731	16,874,834	131,119,458
1542	4420	Southwest Svc Area Reuse	3,336,432	1,353,679	6,981,552	10,766,216	4,980,188	2,145,149	1,885,917	4,315,097	35,764,230
		Unit Subtotal	3,336,432	1,353,679	6,981,552	10,766,216	4,980,188	2,145,149	1,885,917	4,315,097	35,764,230
1553	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	800,000	0	0	0	0	0	0	800,000
		Unit Subtotal	0	800,000	0	0	0	0	0	0	800,000
1555	4420	South WRF Ph V	57,875,337	34,382,379	10,952,866	35,005,250	76,261,630	65,303,268	11,600	81,342,741	361,135,071
		Unit Subtotal	57,875,337	34,382,379	10,952,866	35,005,250	76,261,630	65,303,268	11,600	81,342,741	361,135,071
1559	4420	Pumping Rehab IV	19,121,776	10,920,830	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	145,775,343
	5921	CDBG-Mitigation Program Pump Station 3000	0	2,726,000	0	0	0	0	0	0	2,726,000
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	443,772	3,456,596	0	0	0	0	0	0	3,900,368
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Pumping Rehab IV	8,671	420,331	0	0	0	0	0	0	429,002
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	0	2,000,000	0	0	0	0	0	0	2,000,000
		Unit Subtotal	19,574,220	19,523,757	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	154,830,713
1571	4420	Gravity Main Improvements	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
		Unit Subtotal	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
1572	4420	Pump Station Improvements	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416
		Unit Subtotal	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416

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Adopted CIP - by Department / Division
FY 2025/26 - FY 2029/30

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 24-25	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget Future	Total Project Cost
1573	4420	Reclaimed Main Improvements	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
		Unit Subtotal	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
1574	4420	Force Main Improvements	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765
		Unit Subtotal	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765
1578	4420	Hamlin Water Reclamation Facility	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474
		Unit Subtotal	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
		Unit Subtotal	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
8666	5896	ARP-RR Pine Hills Septic to Sewer (6.1)	632,381	299,032	0	0	0	0	0	0	931,413
		Unit Subtotal	632,381	299,032	0	0	0	0	0	0	931,413
8689	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	0	1,227,556	0	0	0	0	0	0	1,227,556
		Unit Subtotal	0	1,227,556	0	0	0	0	0	0	1,227,556
		Water Reclamation Subtotal	381,653,115	267,475,037	174,416,140	196,405,861	181,787,414	160,367,901	87,827,742	553,565,012	2,003,498,217
		UTILITIES SUBTOTAL:	588,706,784	341,168,325	297,908,516	368,901,227	321,356,482	302,650,587	211,975,545	790,786,069	3,223,453,531
		GRAND TOTAL:	1,447,330,596	1,632,976,724	1,145,181,104	1,163,202,534	738,758,135	581,686,330	430,678,306	1,577,308,660	8,717,122,386

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