

INTRODUCTION

The Orange County Mayor and the Board of County Commissioners are pleased to present the proposed budget for fiscal year 2025-26, encompassing the period beginning October 1, 2025 and ending September 30, 2026. This is a brief overview of the Orange County budget.



The proposed fiscal year 2025-26 budget, reflects 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 value 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.

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. 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 FY 2026.

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 FY 2025-26 budget to continue and expand the county's support for the arts.

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 proposed Sheriff's office 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 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.



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.

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.

As Orange County experiences unprecedented population growth and dynamic economic expansion, our transportation infrastructure remains at the forefront for further investment. 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 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. We are dedicated to protecting natural resources, promoting energy efficiency, and ensuring a sustainable future for all residents.

The proposed \$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 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.

BUDGET SUMMARY

Orange County

Fiscal Year 2025 - 26

CLASSIFICATION REVENUES:	General Revenue Fund	Transportation Trust Fund	Grant Funds	Fire & EMS District Funds
Ad Valorem Taxes	950,514,668	0	0	351,274,097
Other General Taxes	2,209,000	1,400,000	0	0
Permits and Fees	1,412,400	2,000,000	0	3,700,000
Shared Revenues	1,561,500	8,125,000	0	430,000
Grants	2,621,120	0	82,691,061	0
Service Charges	61,846,914	1,238,000	0	55,424,920
Fines and Forfeitures	1,330,825	5,708,500	0	0
Interest and Other	18,759,432	57,100	9,950,000	1,150,500
Total Revenues	1,040,255,859	18,528,600	92,641,061	411,979,517
Less: Statutory Deduction	-53,807,792	-926,430	0	-20,743,976
Net Revenues	986,448,067	17,602,170	92,641,061	391,235,541
NON-REVENUES				
Interfund Transfers	426,281,718	150,200,000	5,340,000	0
Bond / Loan Proceeds	0	0	0	0
Other Sources	35,900,000	0	0	2,900,000
Fund Balance	282,851,343	34,300,000	0	125,000,000
Total Non-Revenues	745,033,061	184,500,000	5,340,000	127,900,000
TOTALS	1,731,481,128	202,102,170	97,981,061	519,135,541
EXPENDITURES/EXPENSES:				
Culture & Recreation	423,283,201	0	0	0
Economic Environment	694,490,609	0	1,356,506	457,234,854
General Government	18,810,464	12,495,119	200,000	0
Human Services	116,389,928	178,082,263	0	0
Internal Service	96,282,653	0	48,078,367	0
Physical Environment	178,917,720	0	46,013,052	0
Public Safety	0	0	0	0
Transportation	6,865,308	0	0	0
Total Expenditures/Expenses	1,535,039,883	190,577,382	95,647,925	457,234,854
Debt Service	0	0	0	0
Interfund Transfers	71,738,172	220,000	2,333,136	0
Reserves	124,703,073	11,304,788	0	61,900,687
Total Non-Expense Disbursements:	196,441,245	11,524,788	2,333,136	61,900,687
TOTALS	1,731,481,128	202,102,170	97,981,061	519,135,541

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

BUDGET SUMMARY

Orange County

Fiscal Year 2025 - 26

	Unincorp. Tax	Debt Service	Capital	Other
	District	Funds	Construction	Revenue
CLASSIFICATION REVENUES:			Funds	Funds
Ad Valorem Taxes	222,956,386	0	52,883,411	56,992,976
Other General Taxes	17,000,000	102,000,000	0	30,000,000
Permits and Fees	0	0	42,425,000	804,514,164
Shared Revenues	0	245,000,000	61,250,000	26,176,210
Grants	0	0	0	0
Service Charges	0	0	0	117,183,996
Fines and Forfeitures	0	0	0	2,644,624
Interest and Other	20,000	118,000	4,575,816	13,753,191
Total Revenues	239,976,386	347,118,000	161,134,227	1,051,265,161
Less: Statutory Deduction	-12,048,819	-17,355,900	-8,056,710	-52,563,676
Net Revenues	227,927,567	329,762,100	153,077,517	998,701,485
NON-REVENUES				
Interfund Transfers	99,039,273	0	730,825	101,885,793
Bond / Loan Proceeds	0	0	0	0
Other Sources	1,000,000	0	0	8,393
Fund Balance	8,125,000	568,310,000	665,212,688	402,146,251
Total Non-Revenues	108,164,273	568,310,000	665,943,513	504,040,437
TOTALS	336,091,840	898,072,100	819,021,030	1,502,741,922
EXPENDITURES/EXPENSES:				
Culture & Recreation	0	393,116	79,446,689	27,020,954
Economic Environment	0	0	40,432,750	99,671,677
General Government	0	0	7,013,330	140,706,176
Human Services	0	0	150,477,242	138,773,056
Internal Service	0	0	0	35,786,746
Physical Environment	0	0	47,000,000	721,113,845
Public Safety	0	0	0	0
Transportation	0	0	20,496,200	75,150,864
Total Expenditures/Expenses	0	393,116	344,866,211	1,238,223,318
Debt Service	0	19,070,548	0	0
Interfund Transfers	336,091,840	347,115,625	730,825	8,648,011
Reserves	0	531,492,811	473,423,994	255,870,593
Total Non-Expense Disbursements:	336,091,840	897,678,984	474,154,819	264,518,604
TOTALS	336,091,840	898,072,100	819,021,030	1,502,741,922

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BUDGET SUMMARY

Orange County

Fiscal Year 2025 - 26

	Enterprise Funds	Internal Service Funds	Total
CLASSIFICATION REVENUES:			
Ad Valorem Taxes	0	0	1,634,621,538
Other General Taxes	360,000,000	0	512,609,000
Permits and Fees	50,928,156	0	904,979,720
Shared Revenues	0	0	342,542,710
Grants	0	0	85,312,181
Service Charges	455,454,784	211,615,487	902,764,101
Fines and Forfeitures	45,724	0	9,729,673
Interest and Other	27,464,496	13,601,100	89,449,635
Total Revenues	893,893,160	225,216,587	4,482,008,558
Less: Statutory Deduction	-44,694,659	-680,055	-210,878,017
Net Revenues	849,198,501	224,536,532	4,271,130,541
NON-REVENUES			
Interfund Transfers	2,882,994	0	786,360,603
Bond / Loan Proceeds	80,000,000	0	80,000,000
Other Sources	0	0	39,808,393
Fund Balance	866,701,536	188,225,815	3,140,872,633
Total Non-Revenues	949,584,530	188,225,815	4,047,041,629
TOTALS	1,798,783,031	412,762,347	8,318,172,170
EXPENDITURES/EXPENSES:			
Culture & Recreation	0	0	530,143,960
Economic Environment	2,700,000	0	1,295,886,396
General Government	600,397,568	0	779,622,657
Human Services	0	0	583,722,489
Internal Service	620,319,481	0	800,467,247
Physical Environment	0	0	993,044,617
Public Safety	0	313,669,131	313,669,131
Transportation	14,500,000	0	117,012,372
Total Expenditures/Expenses	1,237,917,049	313,669,131	5,413,568,869
Debt Service	90,424,571	0	109,495,119
Interfund Transfers	19,482,994	0	786,360,603
Reserves	450,958,417	99,093,216	2,008,747,579
Total Non-Expense Disbursements:	560,865,982	99,093,216	2,904,603,301
TOTALS	1,798,783,031	412,762,347	8,318,172,170

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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 75.33 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.

Budgeted Fund Structure

Fund Type / Name	FY 2024 - 25 Budget as of 3/31/2025	FY 2025 - 26 Work Session Budget	FY 2025 - 26 Proposed Adjustments	FY 2025 - 26 Proposed Budget	Percent Change Over 3/31
I. General Fund and Sub Funds					
General Fund and Subfunds	\$1,685,682,643	\$1,724,309,586	\$7,171,542	\$1,731,481,128	3%
Total	\$1,685,682,643	\$1,724,309,586	\$7,171,542	\$1,731,481,128	3%
II. Special Revenue Funds					
I-Drive MSTU Funds	\$10,076,436	\$10,333,545	\$62,117	\$10,395,662	3%
Parks Fund	97,906,806	86,551,011	790,771	87,341,782	-11%
Water and Navigation Funds	22,039,549	24,032,808	1,575	24,034,383	9%
911 Fee	30,723,686	29,223,686	0	29,223,686	-5%
Air Pollution Control	1,611,751	2,040,958	(627,858)	1,413,100	-12%
Air Quality Improvement	526,499	670,104	0	670,104	27%
Aquatic Weed (Non-Tax) Districts	581,564	540,008	1	540,009	-7%
Aquatic Weed (Tax) Districts	9,755,695	10,703,543	(950)	10,702,593	10%
Boating Improvement Program	2,055,652	2,107,201	0	2,107,201	3%
Building Safety	53,919,516	47,856,305	0	47,856,305	-11%
Conservation Trust and Subfunds	7,573,733	10,305,615	0	10,305,615	36%
Constitutional Gas Tax	69,376,816	25,466,650	5,800,000	31,266,650	-55%
Court Facilities	8,692,475	7,796,579	0	7,796,579	-10%
Court Technology	9,708,418	11,744,335	0	11,744,335	21%
Crime Prevention ORD 98-01	180,954	181,265	0	181,265	0%
Cyber Safety	1,770	1,770	0	1,770	0%
Driver Education Safety Trust Fund	561,686	522,975	0	522,975	-7%
Drug Abuse Trust Fund	256,200	256,200	0	256,200	0%
Energy Efficiency Renewable Energy & Conservation Fund	15,917	15,917	0	15,917	0%
Federal Grant Funds	526,515,830	91,489,874	176,163	91,666,037	-83%
Health Services Trust Funds	1,008,055	565,035	0	565,035	-44%
Inmate Commissary Fund	9,072,631	8,122,405	0	8,122,405	-10%
Intergovernmental Radio Communications Funds	2,622,401	2,622,401	0	2,622,401	0%
International Drive CRA	198,963,215	129,412,947	1,015,780	130,428,727	-34%
Juvenile Court Programs	288,408	274,774	0	274,774	-5%
Law Enf. Federal Forfeiture Funding	1,331,580	642,500	0	642,500	-52%
Law Enforce Educ-Corrections	1,225,215	1,153,920	0	1,153,920	-6%
Law Enforcement / Education Sheriff	1,013,979	1,058,750	0	1,058,750	4%
Law Enforcement Justice Federal Forfeiture	1,929,034	1,832,500	0	1,832,500	-5%
Law Enforcement/Confiscated Prop	3,162,730	3,241,250	0	3,241,250	2%
Law Library	213,323	214,700	0	214,700	1%
Legal Aid Programs	1,524,401	1,567,371	0	1,567,371	3%
Local Court Programs	2,116,648	1,958,032	0	1,958,032	-7%
Local Housing Asst (SHIP)	25,587,176	28,759,569	(4,386,522)	24,373,047	-5%
Local Option Gas Tax	98,263,335	70,438,250	13,100,000	83,538,250	-15%
Local Provider Participation Fund	285,150,002	500,000,000	96,956,404	596,956,404	109%
Mandatory Refuse Collection	118,206,925	142,862,898	3,670,472	146,533,370	24%
Municipal Service Districts	72,064,714	74,986,944	(4,579,921)	70,407,023	-2%
OBT Comm Redev Area Trust Fund	7,177,332	8,674,177	23,883	8,698,060	21%
OC Fire Prot & EMS/MSTU	466,703,141	471,850,750	47,284,791	519,135,541	11%

Fund Type / Name	FY 2024 - 25 Budget as of 3/31/2025	FY 2025 - 26 Work Session Budget	FY 2025 - 26 Proposed Adjustments	FY 2025 - 26 Proposed Budget	Percent Change Over 3/31
Opioid Settlement FL Core	1,000,000	475,000	0	475,000	-53%
Orange Blossom Trail NID 90-24	205,140	198,750	0	198,750	-3%
Pharmaceutical Settlement Funds	17,270,664	15,550,968	0	15,550,968	-10%
Pine Hills Local Govt NID	551,566	551,566	0	551,566	0%
Pine Ridge Traffic Control	74,507	74,507	0	74,507	0%
Pollutant Storage Tank	75,272	64,250	0	64,250	-15%
School Impact Fees	123,547,500	123,547,500	0	123,547,500	0%
Special Tax MSTU	303,475,598	336,091,840	0	336,091,840	11%
State Grant Funds	15,962,644	6,315,024	0	6,315,024	-60%
Teen Court	902,353	814,250	0	814,250	-10%
Transportation Trust	227,488,146	202,102,170	0	202,102,170	-11%
Tree Replacement Trust	852,183	900,481	0	900,481	6%
Total	\$2,841,110,771	\$2,498,765,828	\$159,286,706	\$2,658,052,534	-6%
III. Debt Service Funds					
Public Service Tax Bonds	\$216,590,778	\$219,825,200	\$7,000,000	\$226,825,200	5%
Sales Tax Trust Fund	635,357,979	671,246,900	0	671,246,900	6%
Total	\$851,948,757	\$891,072,100	\$7,000,000	\$898,072,100	5%
IV. Enterprise Funds					
Convention Center Funds	\$907,826,694	\$963,367,885	\$5,112,292	\$968,480,177	7%
Other Enterprise Funds	41,243,129	0	0	0	-100%
Solid Waste System	172,974,019	202,425,860	(3,402,360)	199,023,500	15%
Water Utilities System	645,164,700	634,725,667	(6,340,197)	628,385,470	-3%
Water Utilities System MSTUs	2,284,800	2,893,884	0	2,893,884	27%
Total	\$1,769,493,342	\$1,803,413,296	(\$4,630,265)	\$1,798,783,031	2%
V. Internal Service Funds					
Employees Benefits	\$257,112,897	\$263,898,125	\$0	\$263,898,125	3%
Fleet Management Dept	35,505,001	28,259,500	850,000	29,109,500	-18%
Risk Management Captive Insurance Program	10,422,000	11,075,000	0	11,075,000	6%
Risk Management Program	108,879,033	108,679,722	0	108,679,722	0%
Total	\$411,918,931	\$411,912,347	\$850,000	\$412,762,347	0%
VI. Capital Construction Funds					
Law Enforce Impact Fees	\$10,549,138	\$3,055,000	\$0	\$3,055,000	-71%
Fire Impact Fees	16,205,858	4,885,785	3,220,895	8,106,680	-50%
Horizons West Village	567,943	1,298,768	0	1,298,768	129%
Lakeside Village Adequate Public Facility	207,654	682,434	0	682,434	229%
Misc Construction Projects	633,699,282	539,652,906	358,834	540,011,740	-15%
Parks & Recreation Impact Fees	56,953,126	43,400,059	0	43,400,059	-24%
Transportation - Deficient Segment Funds	46,909,642	49,817,430	(2,526,531)	47,290,899	1%
Transportation Impact Fees	211,129,252	180,075,450	(4,900,000)	175,175,450	-17%
Total	\$976,221,895	\$822,867,832	(\$3,846,802)	\$819,021,030	-16%
Combined Total All Funds	\$8,536,376,339	\$8,152,340,989	\$165,831,181	\$8,318,172,170	-3%

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	4.2068	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.

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.