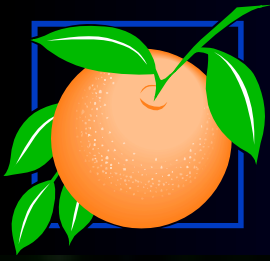


A decorative graphic of stylized blue leaves and branches, rendered in a flat, vector style, positioned behind the main title text.

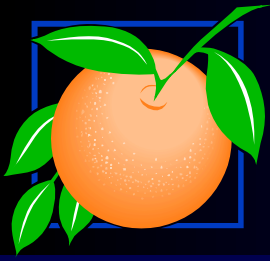
Countywide Budget Overview

**Budget Work Session
Kurt Petersen, OMB Director
July 10, 2024**



Presentation Outline

- **County Budget Overview**
- **FY 2025 Revenue Forecast**
- **FY 2025 Expenditure Budget**
- **Schedule/Timeline**



County Budget Overview

Total County Budget

FY 2023-24 Adopted Budget

- **\$6.7 Billion**

FY 2023-24 Current Budget

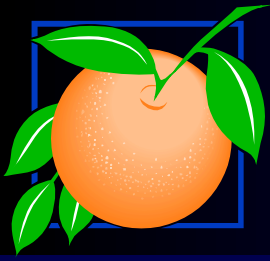
(Includes Rollovers, Grant Adjustments, and other mid-year adjustments)

- **\$8.1 Billion**

FY 2024-25 Proposed Budget

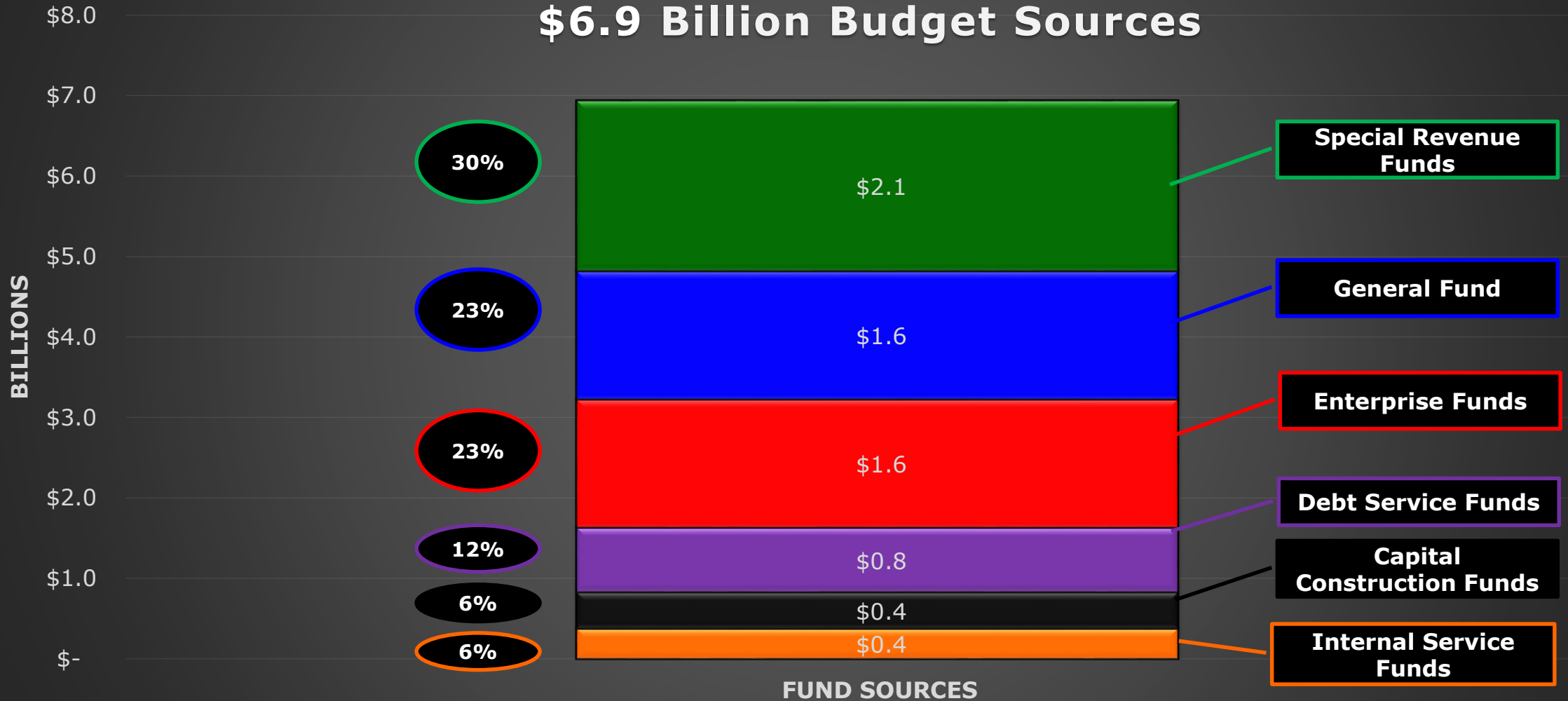
- **\$6.9 Billion**

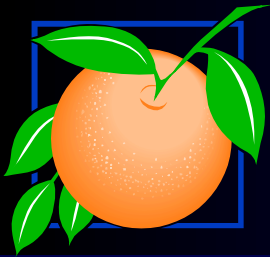




County Funding Sources

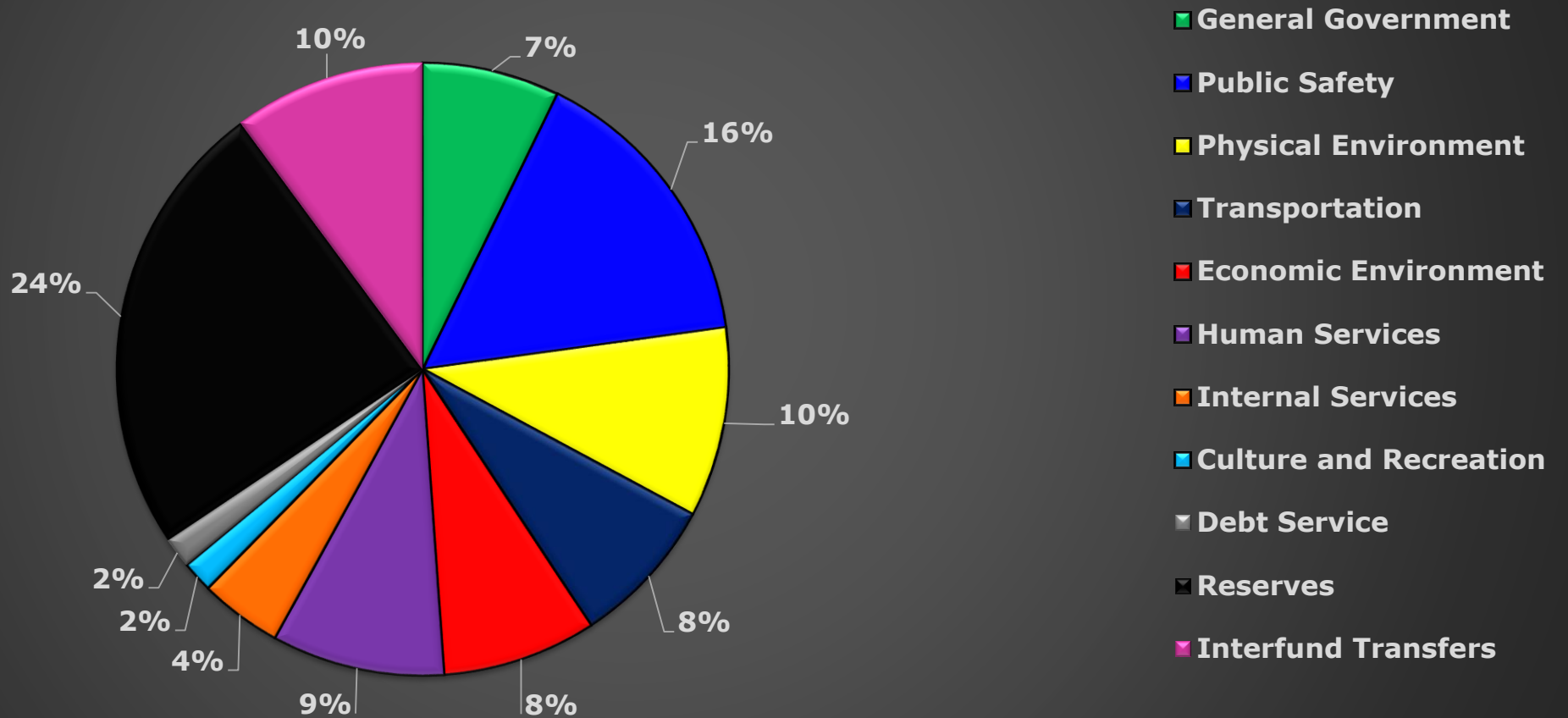
\$6.9 Billion Budget Sources

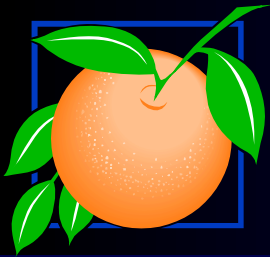




County Expenditure Budget

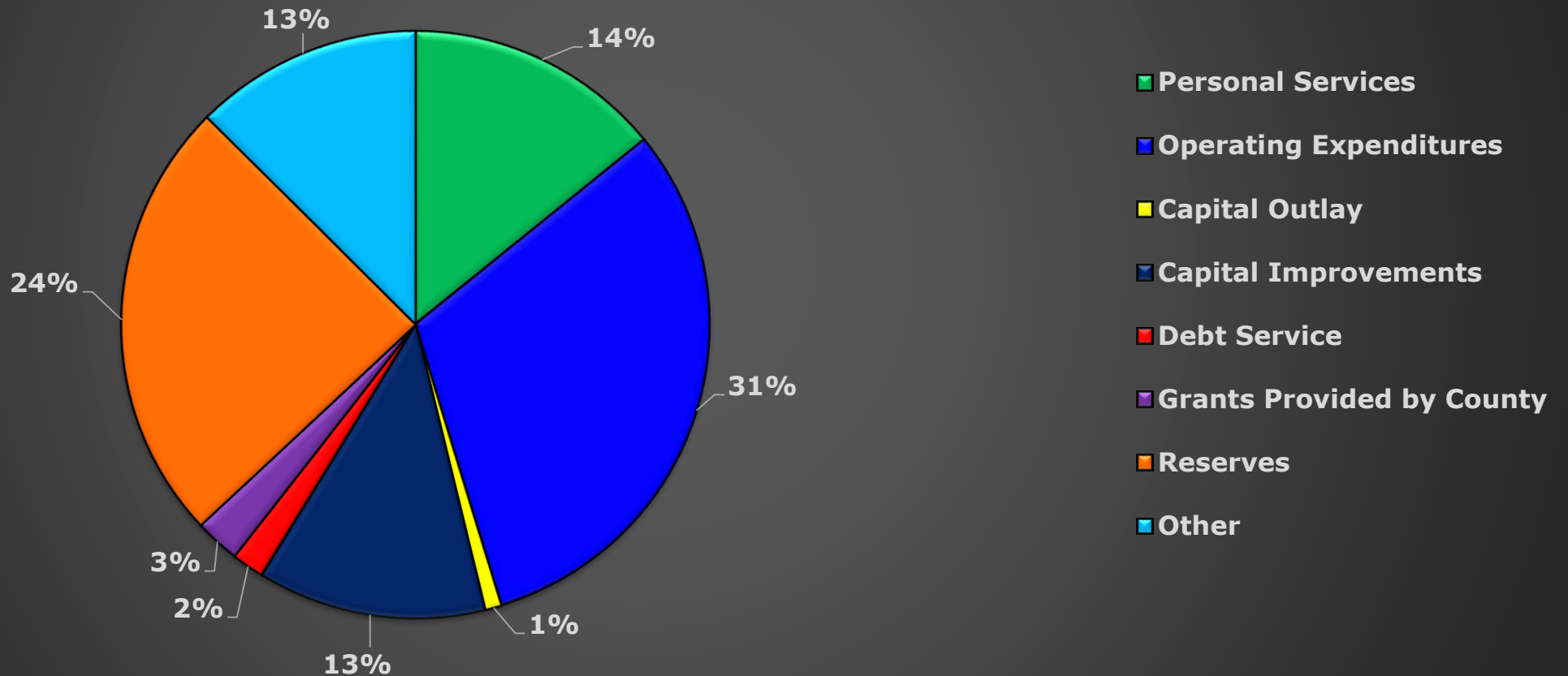
FY 2025 Proposed Expenditure Budget by Activity \$6.9 Billion

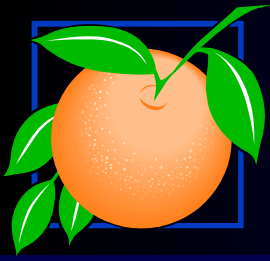




County Expenditure Budget

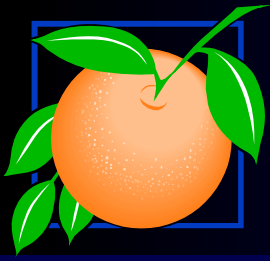
FY 2025 Proposed Expenditure Budget Category \$6.9 Billion





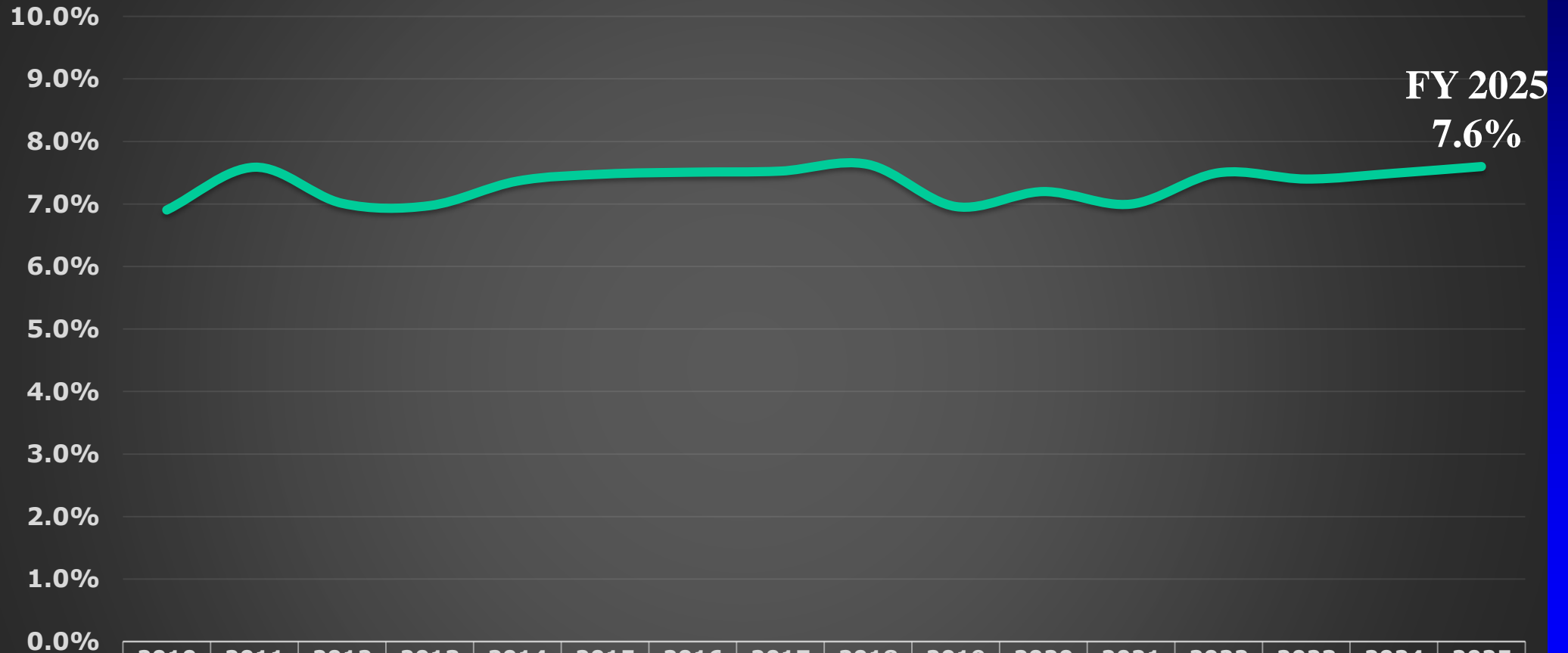
General Fund Budget Overview

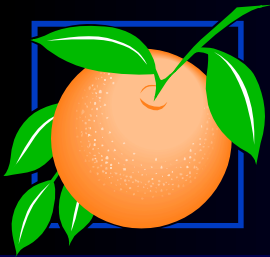
Dept/Division	FY 2024 Adopted Budget (Millions)	FY 2025 Proposed Budget (Millions)	% Change
General Fund Revenues	\$ 1,470.8	\$ 1,600.6	8.8%
Expenditures			
Constitutional Officers	459.0	491.2	7.0%
Administration and Fiscal Services (Mostly ISS)	77.8	87.6	12.6%
Administrative Services	80.3	85.3	6.2%
Community & Family Services	109.9	123.3	12.2%
Corrections	177.9	186.9	5.1%
Fire Rescue – General Fund ONLY (OEM&Comm.)	2.0	1.95	-2.5%
Health Services	110.5	117.2	6.0%
Planning, Environmental & Development Services	114.4	131.4	14.9%
Other Offices	24.1	24.7	2.4%
Interfund Transfers	57.6	64.1	11.3%
CRA Payments & Other Countywide Expenses	67.5	67.9	0.5%
LYNX and SunRail	84.9	104.3	22.9%
Total Before Reserves	\$ 1,365.8	\$ 1,485.7	8.8%
Reserves	104.8	114.9	9.6%
TOTAL	\$ 1,470.6	\$ 1,600.6	8.8%



General Fund Budget Overview

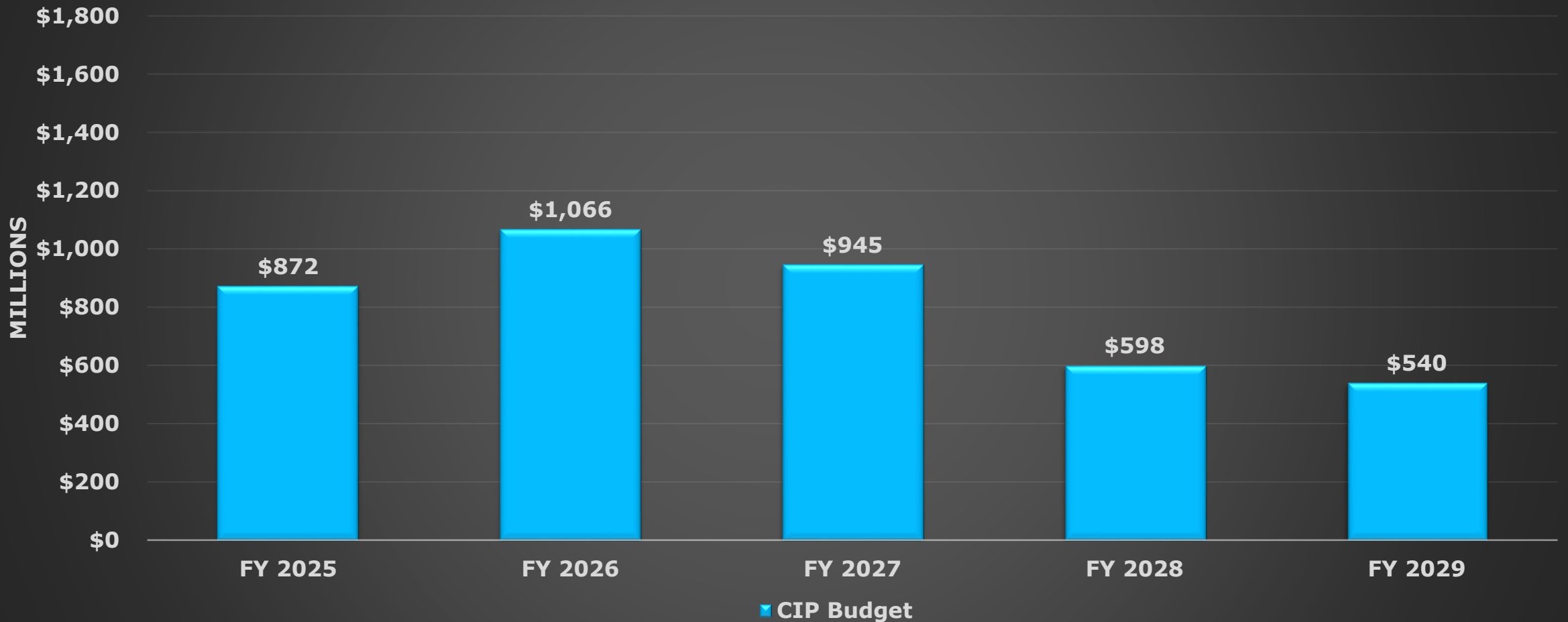
General Fund Reserves (Adopted)

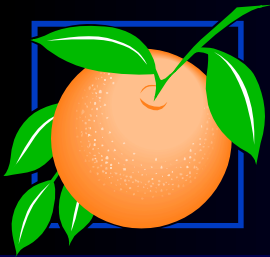




Capital Improvement Program Budget FY 2025 to FY 2029

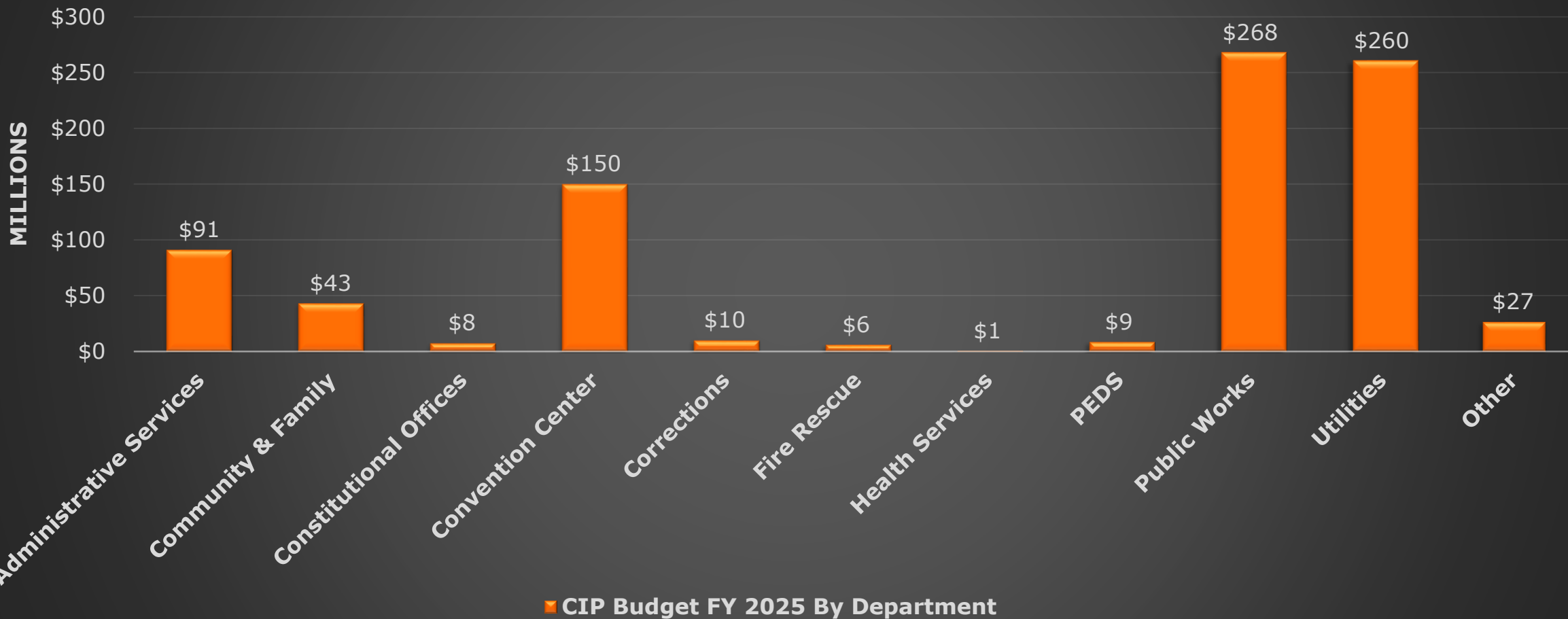
5-Year CIP Budget \$4 Billion

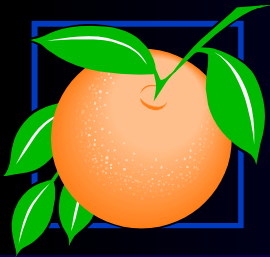




Capital Improvement Program Budget FY 2025

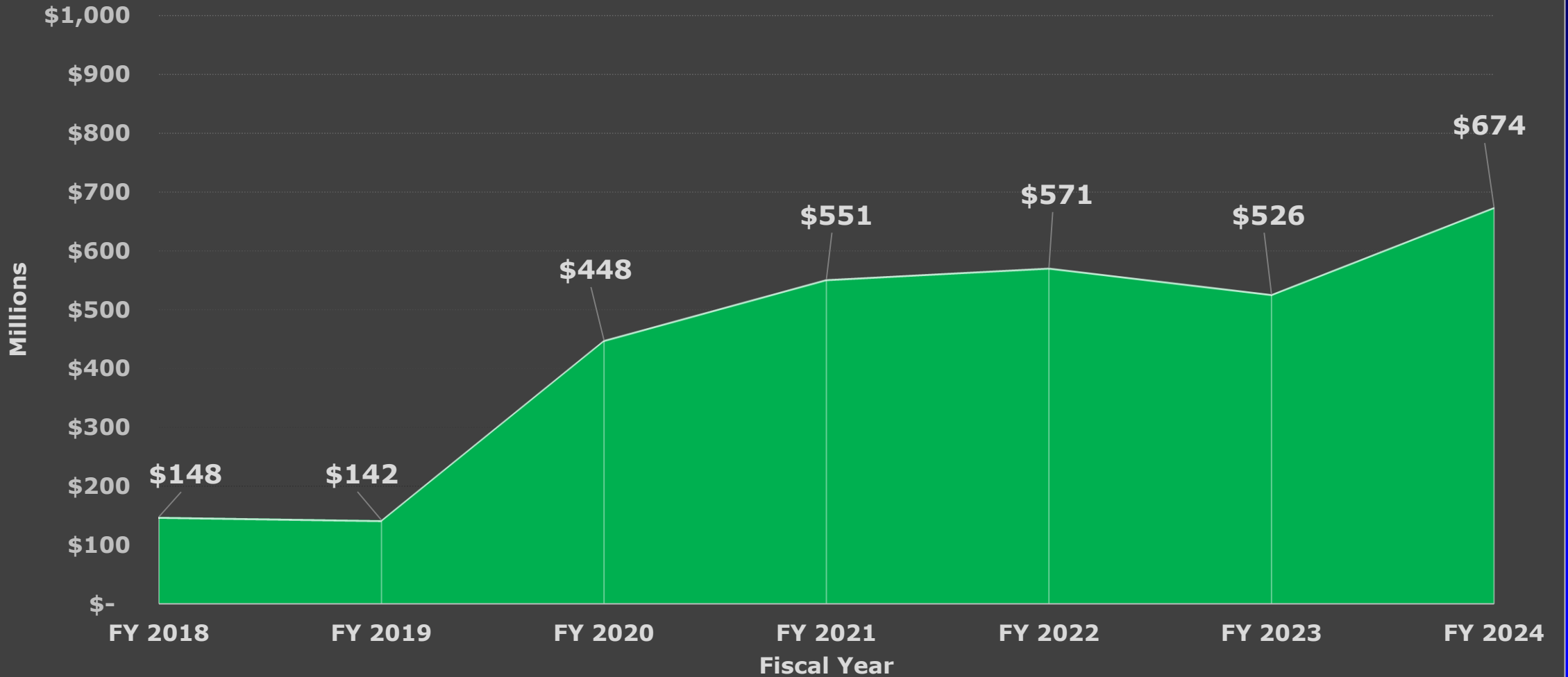
FY 2025 CIP Budget \$872 Million

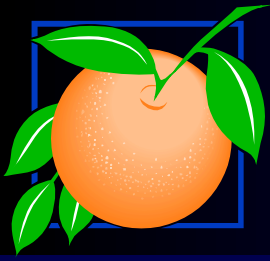




Grants – Federal and State

Grants Total Budget by Fiscal Year

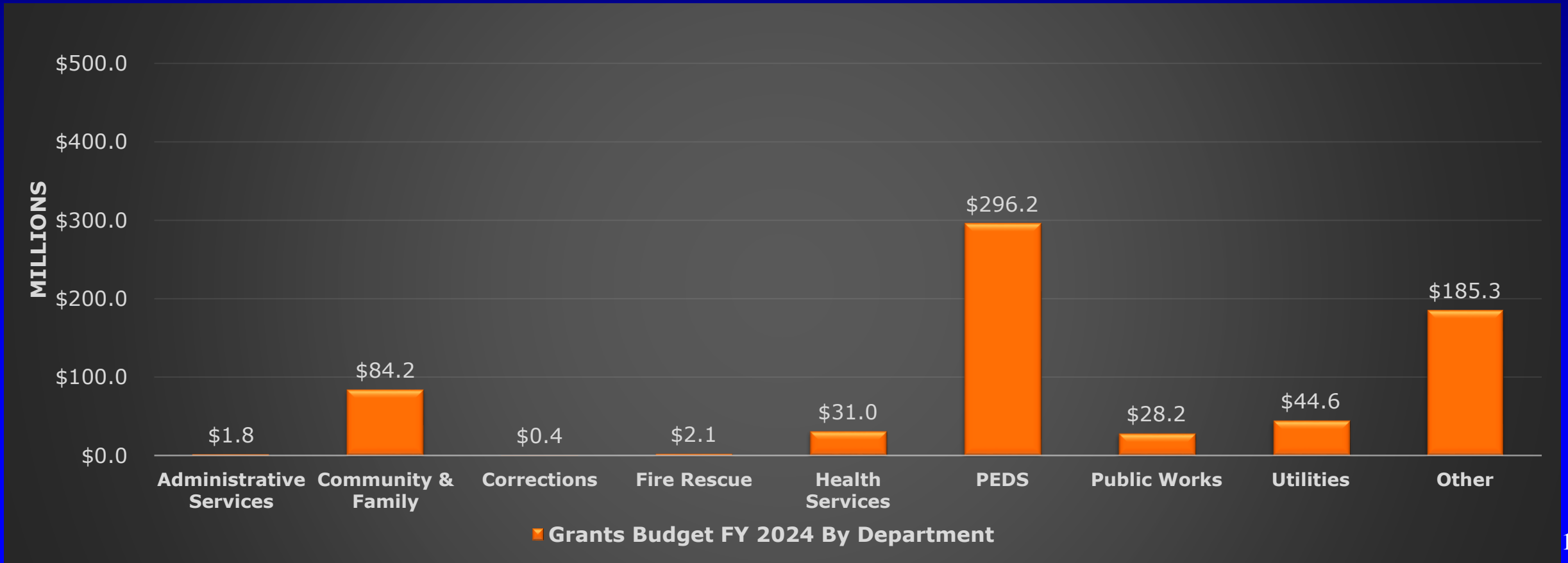


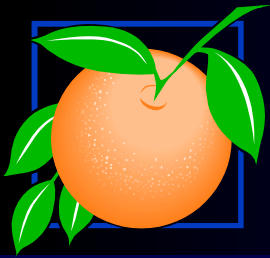


Grants – Federal and State

Current Grants Budget Makeup - \$673.8M

- \$122.1M – 44 Continuous Grants (includes rollovers)
- \$551.7M - 96 Non-Reoccurring/Competitive Grants Received





Grants – Federal and State

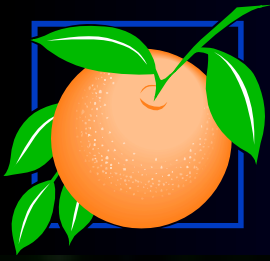
FY 2025 Proposed Grants Budget \$90.6 Million (Estimated)

- Continuous Grants or Multi-Year Grants (many have staff funded out of grant)

- Examples

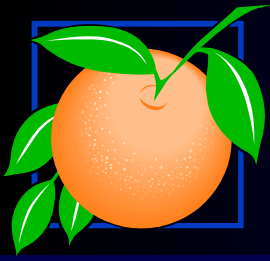
- CDBG - \$7.3M
- HOME – \$3.3M
- Section 8 - \$24.4M
- LIHEAP – \$5.3M
- CSBG - \$931K
- Head Start - \$20.4M
- VPK - \$1.6M
- SNAP - \$978K
- USDA - \$1.5M
- Oaks Community Program - \$1.1M
- CIN/FINS - \$3.5M
- Emergency Shelter Group Care - \$2.6M
- HIV - \$10.3M
- HOPWA - \$5.5M





Presentation Outline

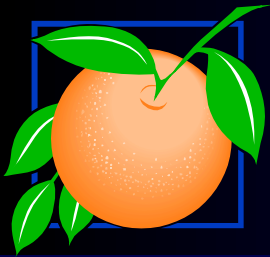
- **County Budget Overview**
- **FY 2025 Revenue Forecast**
- **FY 2025 Expenditure Budget**
- **Outstanding Items and Work Session**



Revenue Summary (millions)

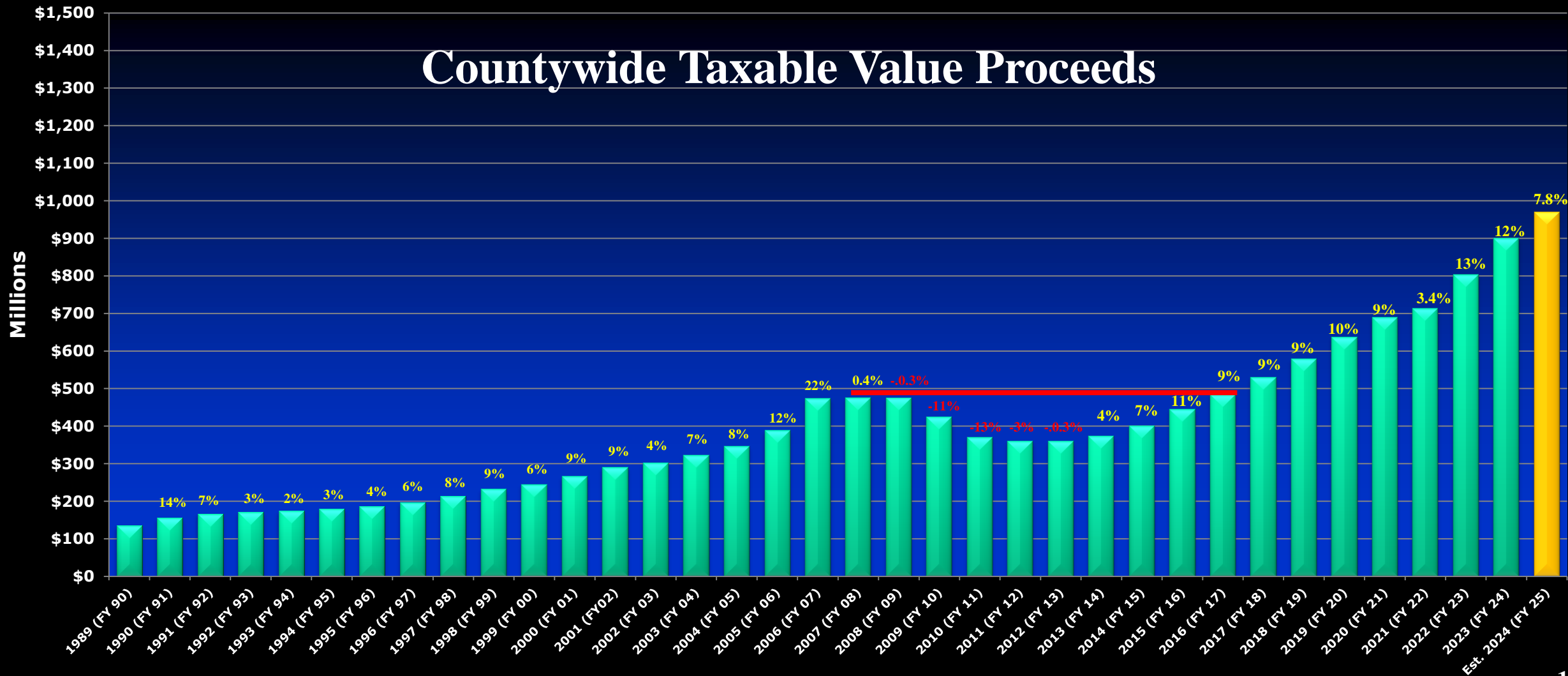
Sources	FY 23-24 Current Budget	FY 24-25 Proposed Budget	Increase/ Decrease
Countywide Ad Valorem*	\$899.5	\$969.3	7.8%
Fire*	\$239.8	\$258.4	7.8%
Sheriff*	\$192.9	\$207.9	7.8%
Sales Tax	\$240.0	\$255.0	6.3%
Public Service Tax (PST)	\$89.6	\$98.3	9.7%
Gas Taxes	\$46.0	\$49.0	6.5%
TDT	\$330.0	\$345.0	4.5%

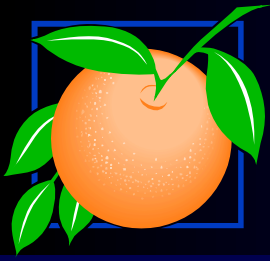
*Final Est. Proceeds 2023 compared to Property Appraiser DR-420 Values 2024



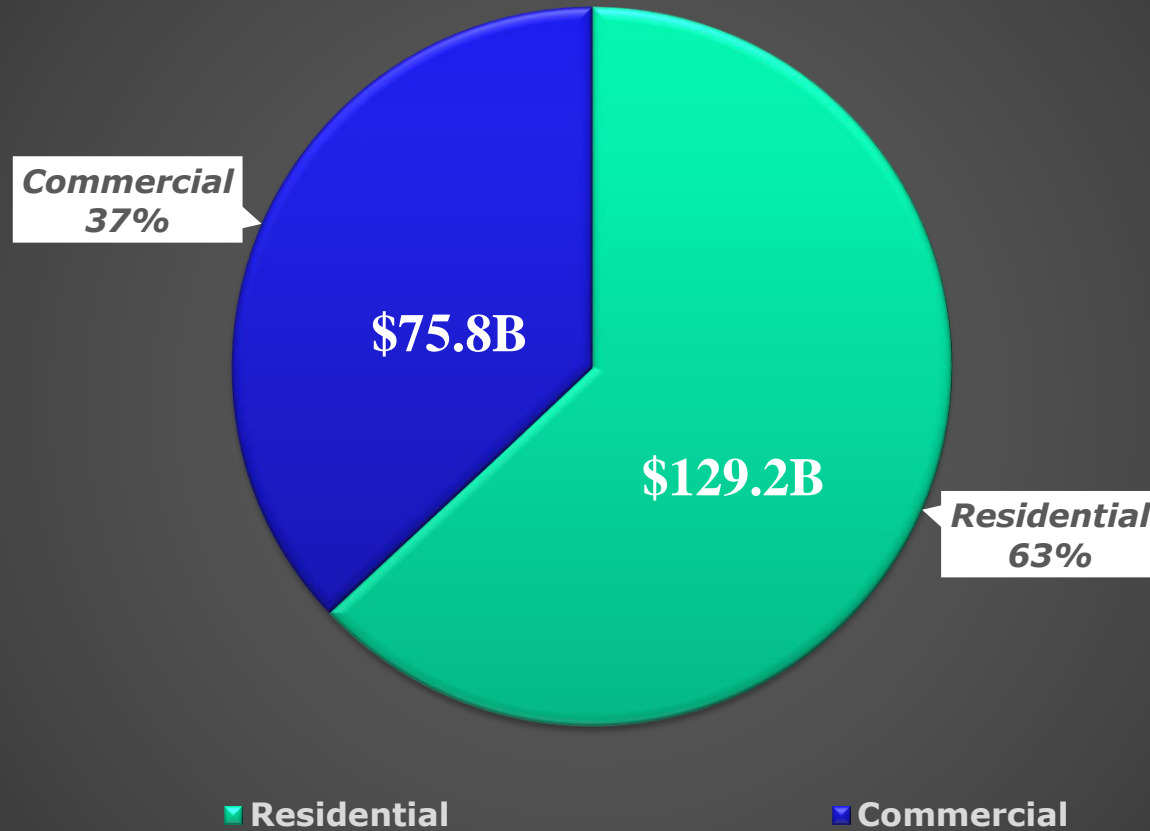
County Revenue Outlook

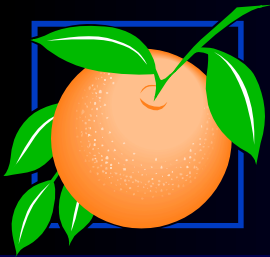
Countywide Taxable Value Proceeds





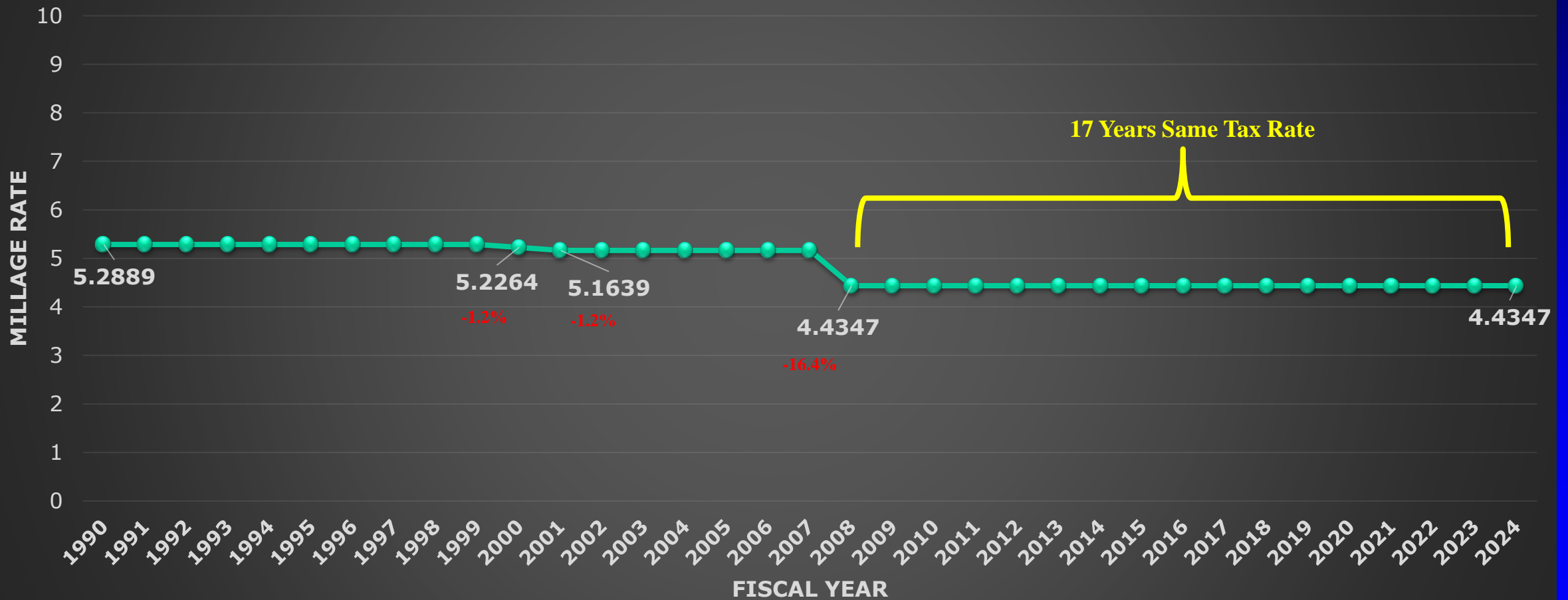
Real Property Taxable Value \$205 Billion

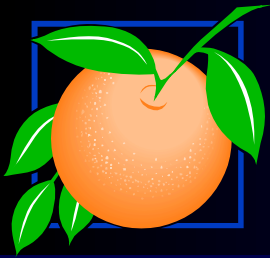




Countywide Millage Rate History

Countywide Millage Rate





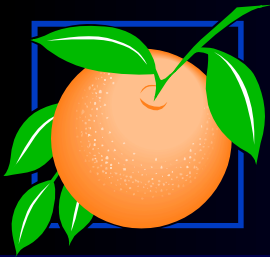
Millage Comparison

- **11th Lowest County Government Operating Millage out of 67 Counties**
Lowest among counties with populations over 1 million

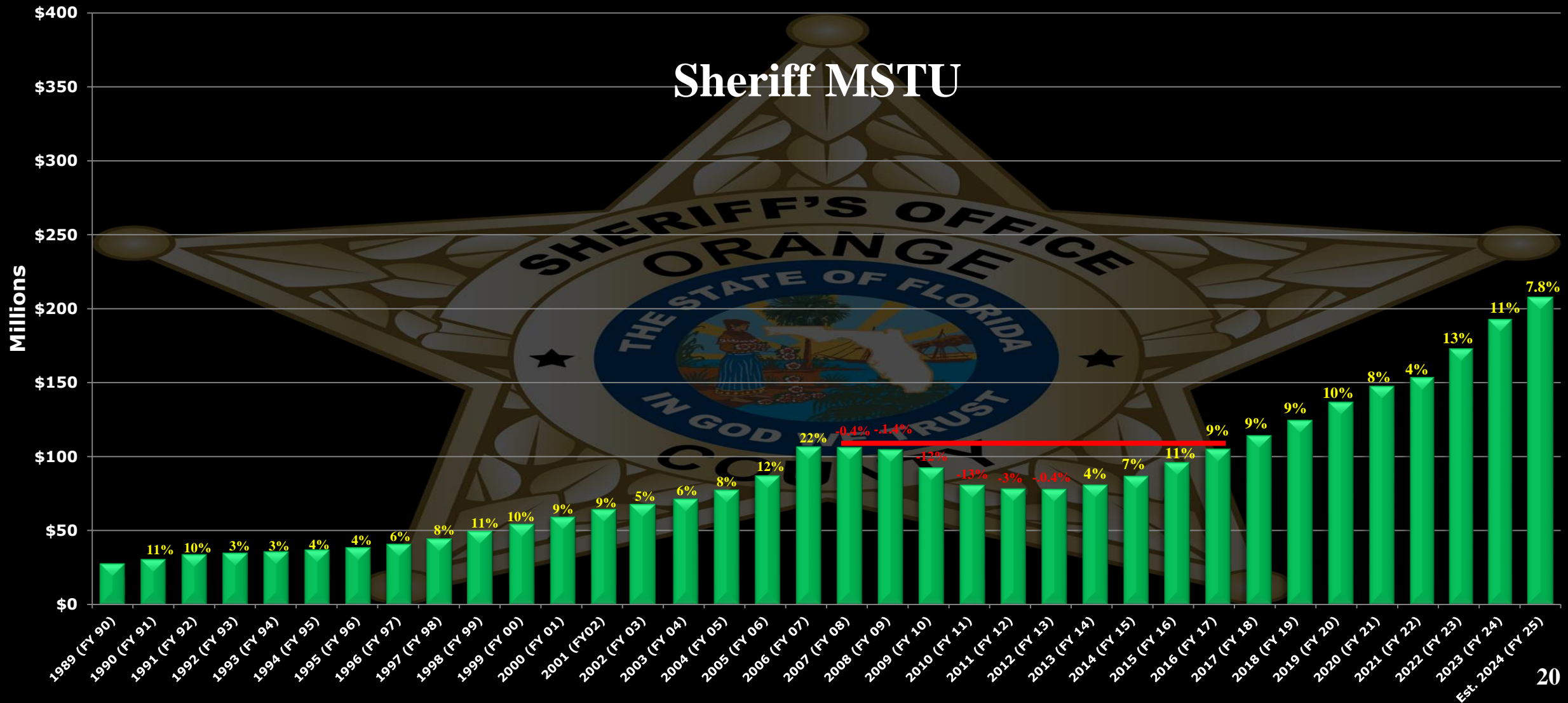
Central Florida Counties Operating Millage Comparison

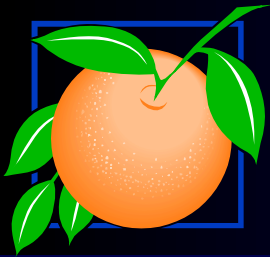
County	Operating Millage Rate
Brevard	3.0486
Volusia	3.3958
Orange	4.4347
Seminole	4.8751
Lake	5.0364
Polk	6.6852
Osceola	6.7949

Orange County Municipalities	Operating Millage Rate	Fire and Sheriff MSTUs	*Countywide Millage	Total Millage
Lake Buena Vista	1.9243		4.4347	6.3590
Bay Lake	1.8850		4.4347	6.3197
Windermere	3.7425		4.4347	8.1772
Orange County		4.048	4.4347	8.4827
Apopka	4.1876		4.4347	8.6223
Winter Park	4.3302		4.4347	8.7649
Belle Isle	4.4018		4.4347	8.8365
Winter Garden	4.5000		4.4347	8.9347
Ocoee	4.9500		4.4347	9.3847
Maitland	5.1484		4.4347	9.5831
Edgewood	5.2500		4.4347	9.6847
Oakland	6.3000		4.4347	10.7347
Orlando	6.6500		4.4347	11.0847
Eatonville	7.2938		4.4347	11.7285



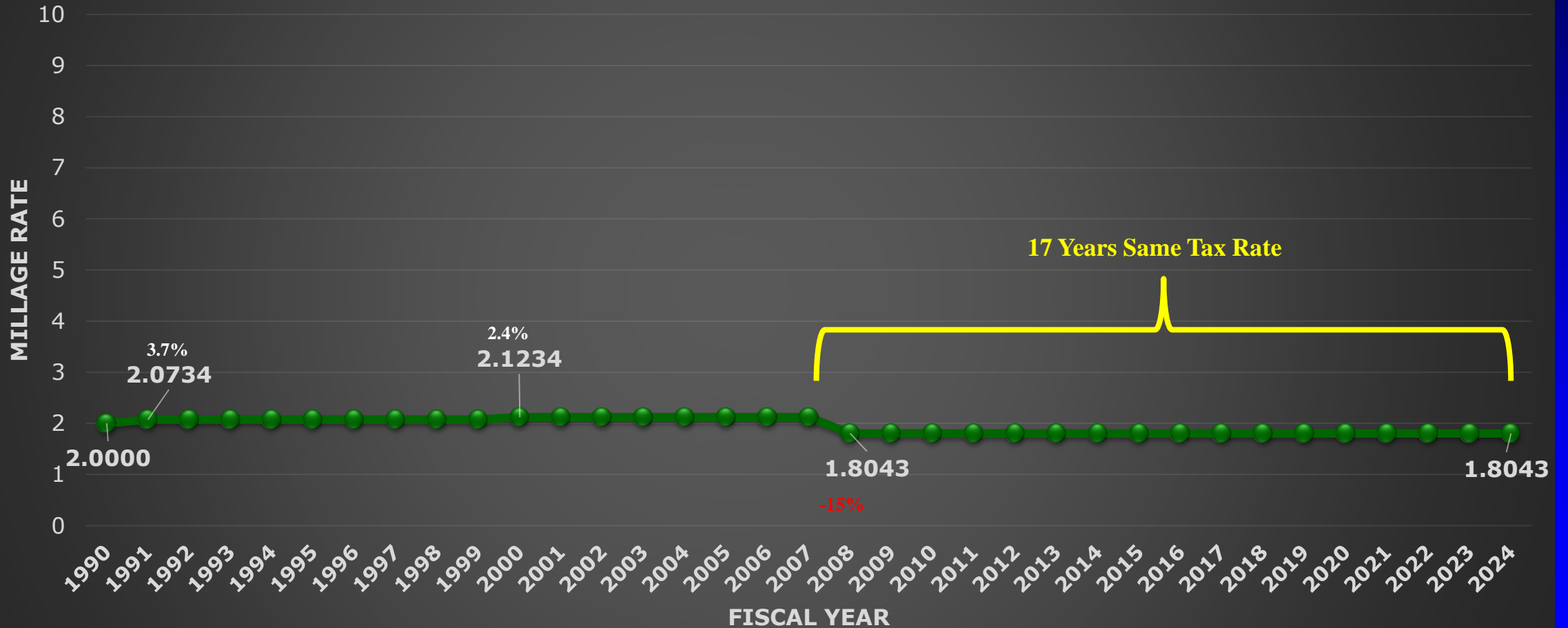
Sheriff Revenue Outlook

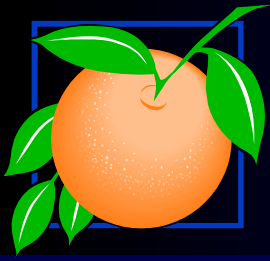




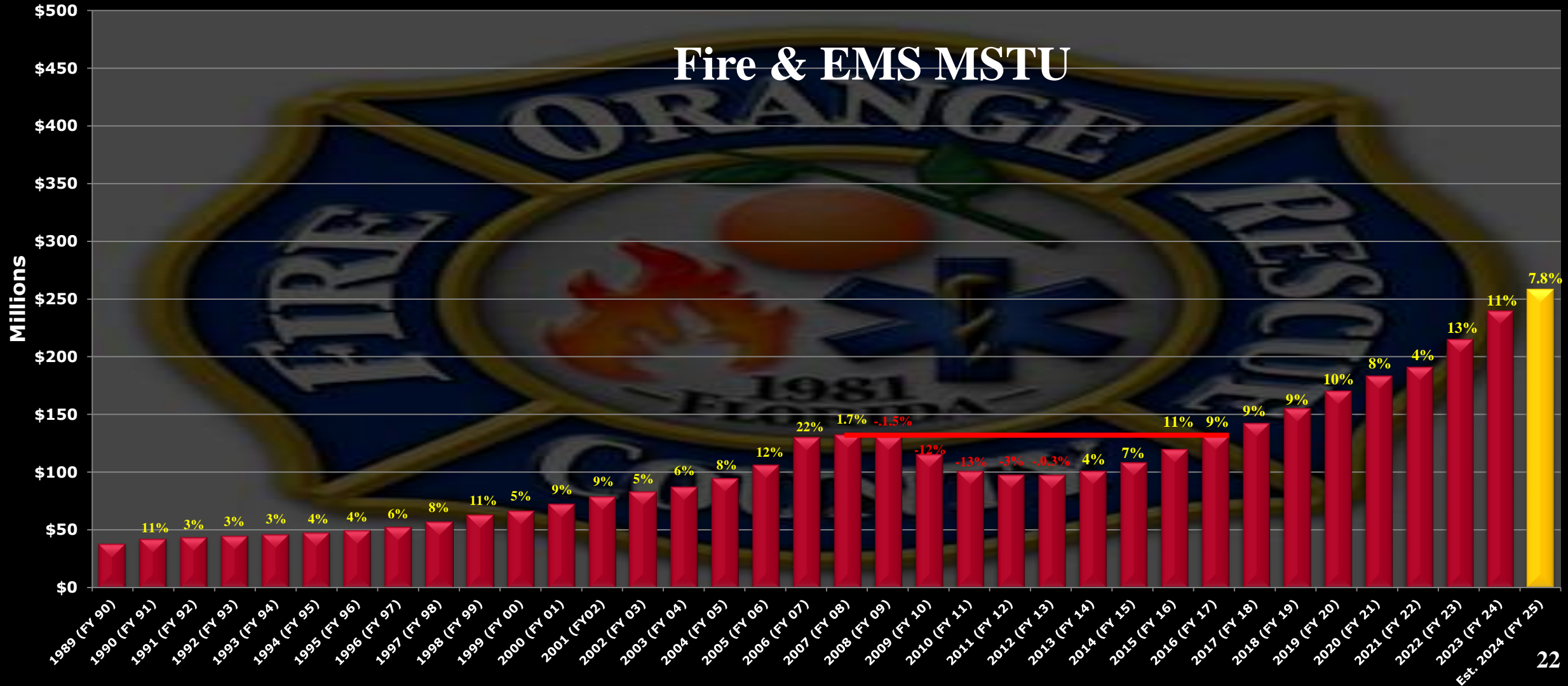
Unincorporated/Sheriff Millage Rate History

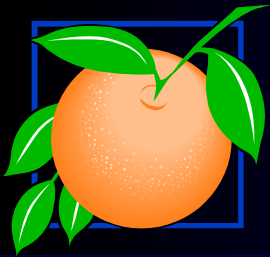
Unincorporated/Sheriff MSTU Rate





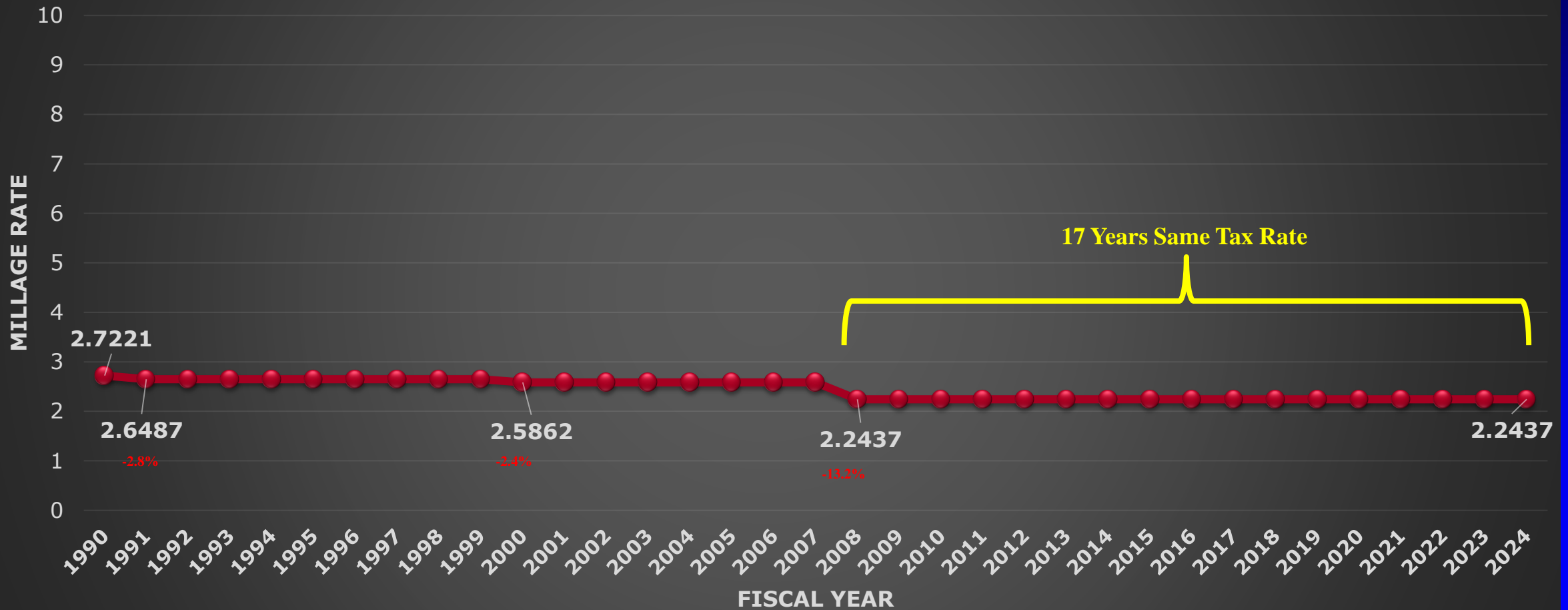
Fire & EMS Revenue Outlook

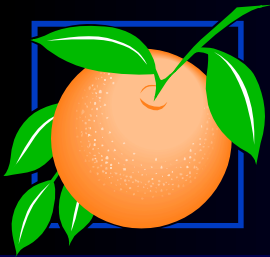




Fire MSTU Millage Rate History

Fire MSTU Rate

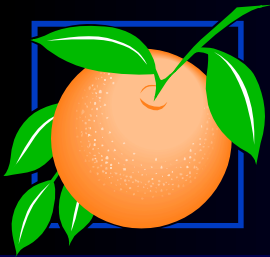




Sales Tax Revenue Outlook (County Portion)

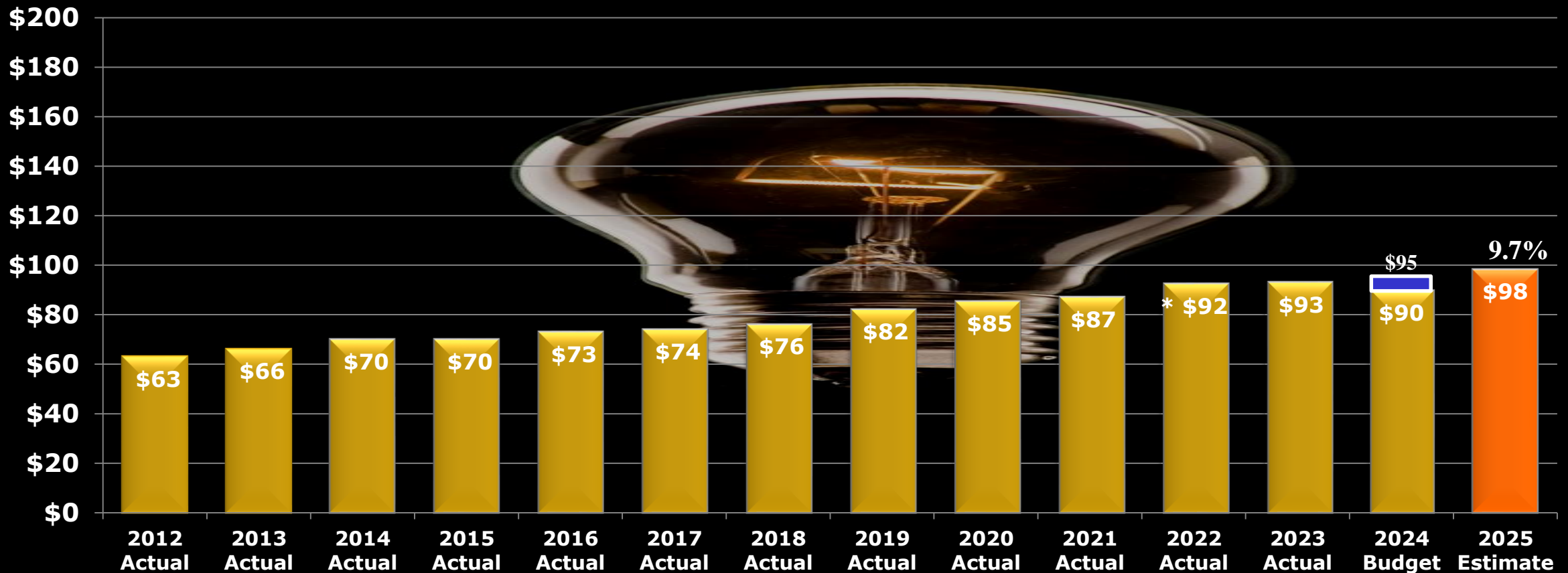
County Portion of State Half Cent Sales Tax



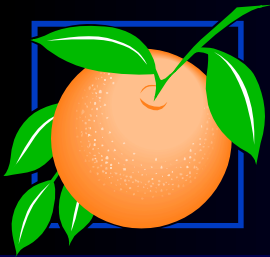


Public Service Tax Revenue Outlook

Public Service Tax

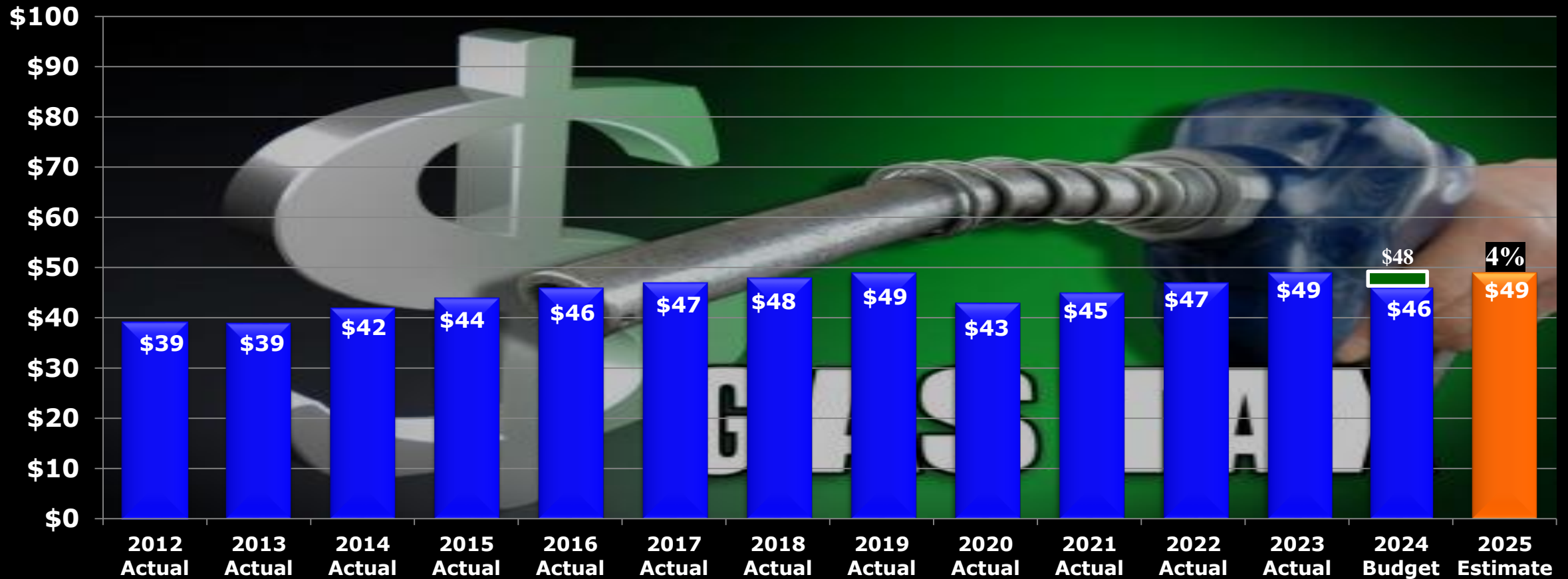


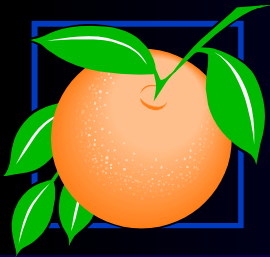
*Excludes Duke Energy Overpayment of \$7.6M in 2022



Fuel Taxes Revenue Outlook

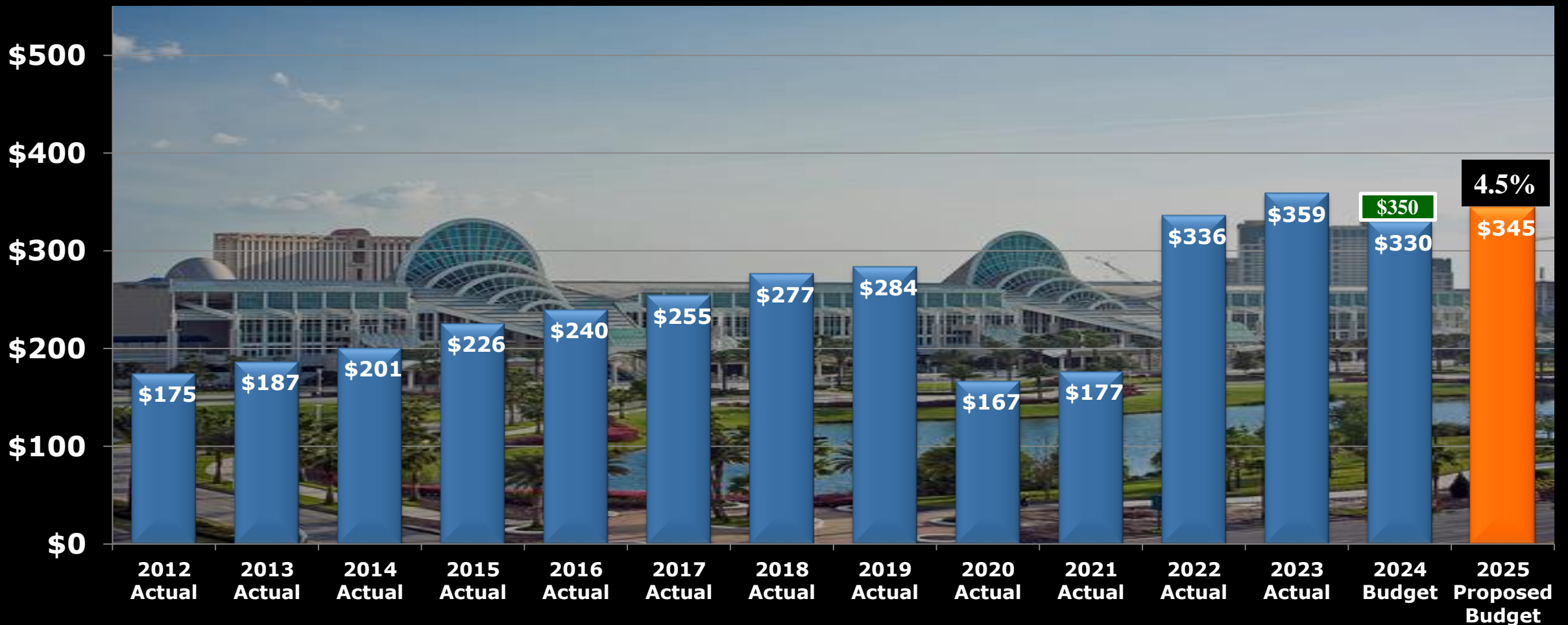
Fuel Taxes

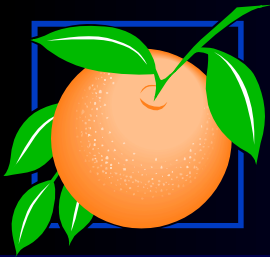




TDT Revenue Outlook

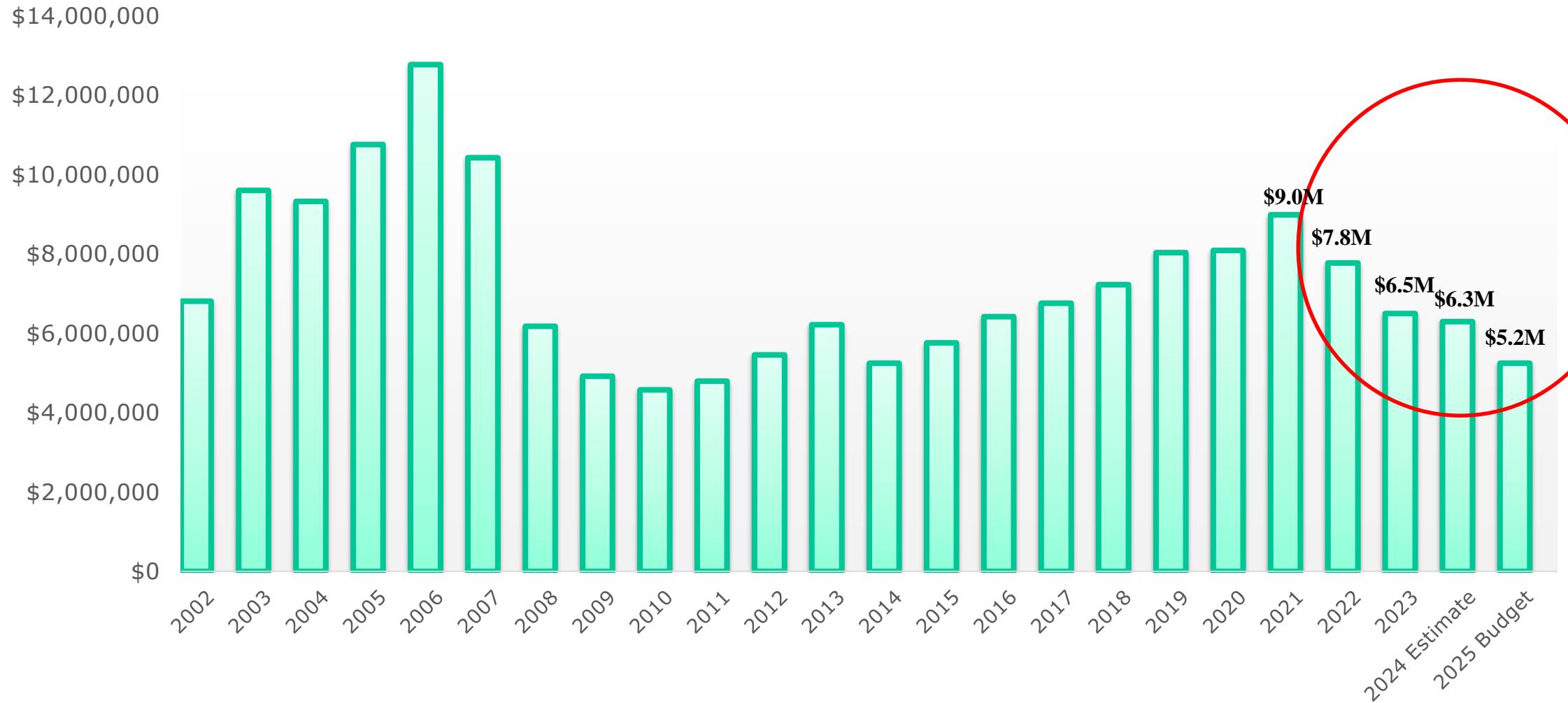
Tourist Development Tax

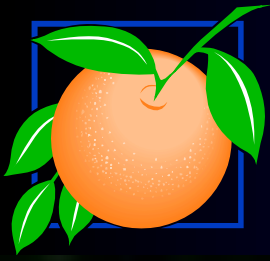




Economic Outlook

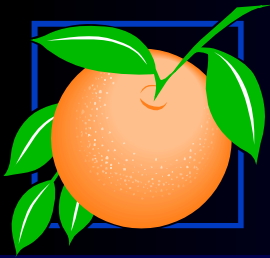
Recording Fees





Presentation Outline

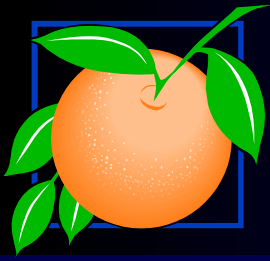
- County Budget Overview
- FY 2025 Revenue Forecast
- **FY 2025 Department Expenditure Budgets**
- Outstanding Items and Work Session



County Budget Overview

- **Personal Services Expenditure Budget**
 - **Factored in Proposed Salary Increase**
 - 4% Increase (Non-Bargaining)
 - 4% Increase (Bargaining) (Except IAFF)
 - **Florida Retirement Rates**
 - **Health Insurance 6% Increase (\$19,000)**
 - **Other – Overtime, Taxes, etc...**
- **County Position Vacancies**
 - **Countywide vacancies are 12.84% (Jan-May 2024) compared to 14% in 2023 (full year)**
 - **Still challenges in hiring certain positions**
 - **Orange County is continuing to attend job fairs, host department hiring events, community outreach, LinkedIn, Indeed, and other specific focused approaches**
 - **County is hiring 45-50 new hires every pay period, but also the attrition rate is nearly the same**
 - **Departments will briefly discuss their vacancy progress when they present**



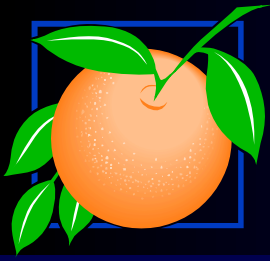


County Budget Overview

Operating Costs Increases:

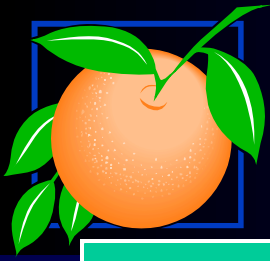
- **Large Items**
 - SunRail - \$15.3M
 - Additional Homeless Funding - \$10M
 - Housing Trust Fund - \$16.1M
 - Medicaid - \$26.5M (Currently \$24.4M)
- **Contract Increases**
 - Technology Licenses
 - Maintenance Costs (5% to 10%)
- **Capital Cost Increases**
 - Factored in Price Increases
 - New Infrastructure Needs





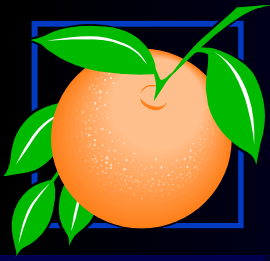
New Positions Requests

- **11,584 Current Positions (Includes Constitutional Offices)**
- **130 Positions Requested by BCC Departments**
- **95 New BCC Positions Tentatively Approved by County Administration**
 - 66 Enterprise/Special Revenue Funds
 - 29 General Fund
- **51 Constitutional Offices**
 - 1-Comptroller (General Fund/Comptroller Fees)
 - 1-Court Administration (General Fund) and **1 Deletion** Sanction to Read Position
 - 8-Property Appraiser (General Fund)
 - 38-Sheriff (Sheriff MSTU/PST)
 - 4-Supervisor of Elections (General Fund)
- **11,730 Proposed Positions for FY 2025 (Includes Constitutional Offices)**



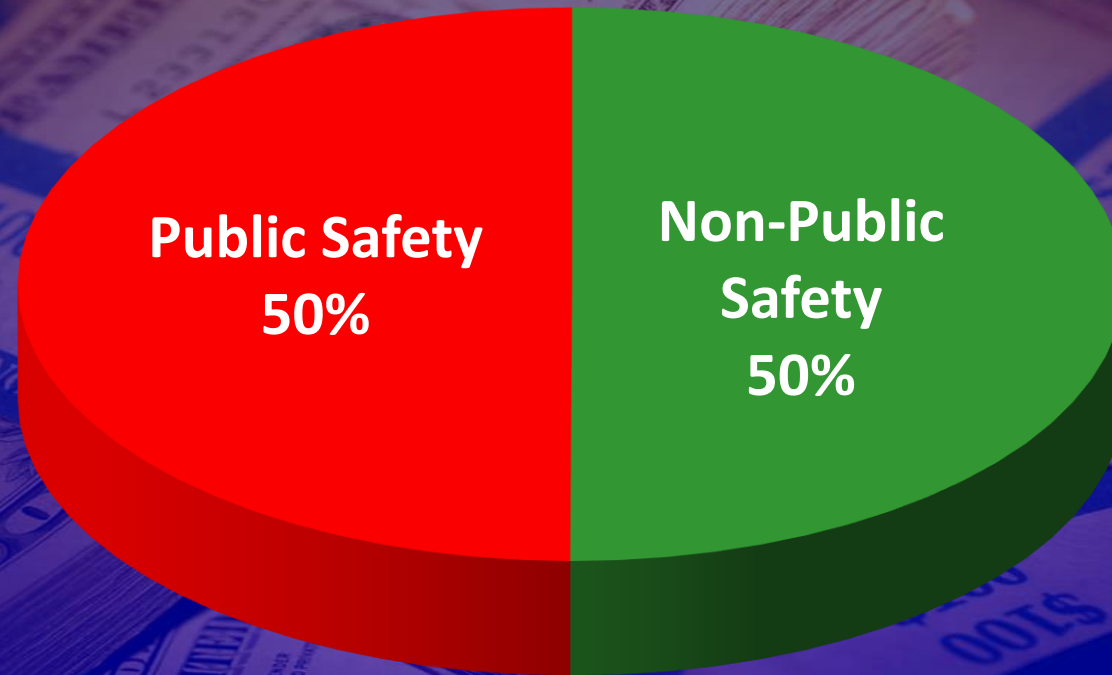
Requested Positions Summary

Department	Current BCC Positions	Proposed FY 2025 Addition/Transfer	Proposed FY 2025 Positions
Administrative Services	350	5	355
Community & Family Services	974	21	995
Convention Center	472	7	479
Corrections	1,620	0	1,620
Fire Rescue	1,609	35	1,644
Health Services	444	3	447
PEDS	597	0	597
Public Works	574	0	574
Utilities	1,036	16	1,052
Administration and Fiscal	362	5	367
Other Offices	140	3	143
BCC Total	8,178	95	8,273
Constitutional Offices	3,406	51	3,457
Total Including Constitutional Offices	11,584	146	11,730

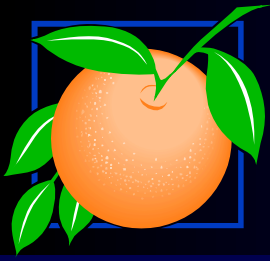


Operating Expenditure Budget

Operating 2025 Ad Valorem Funded



NO CIP or Reserves Included



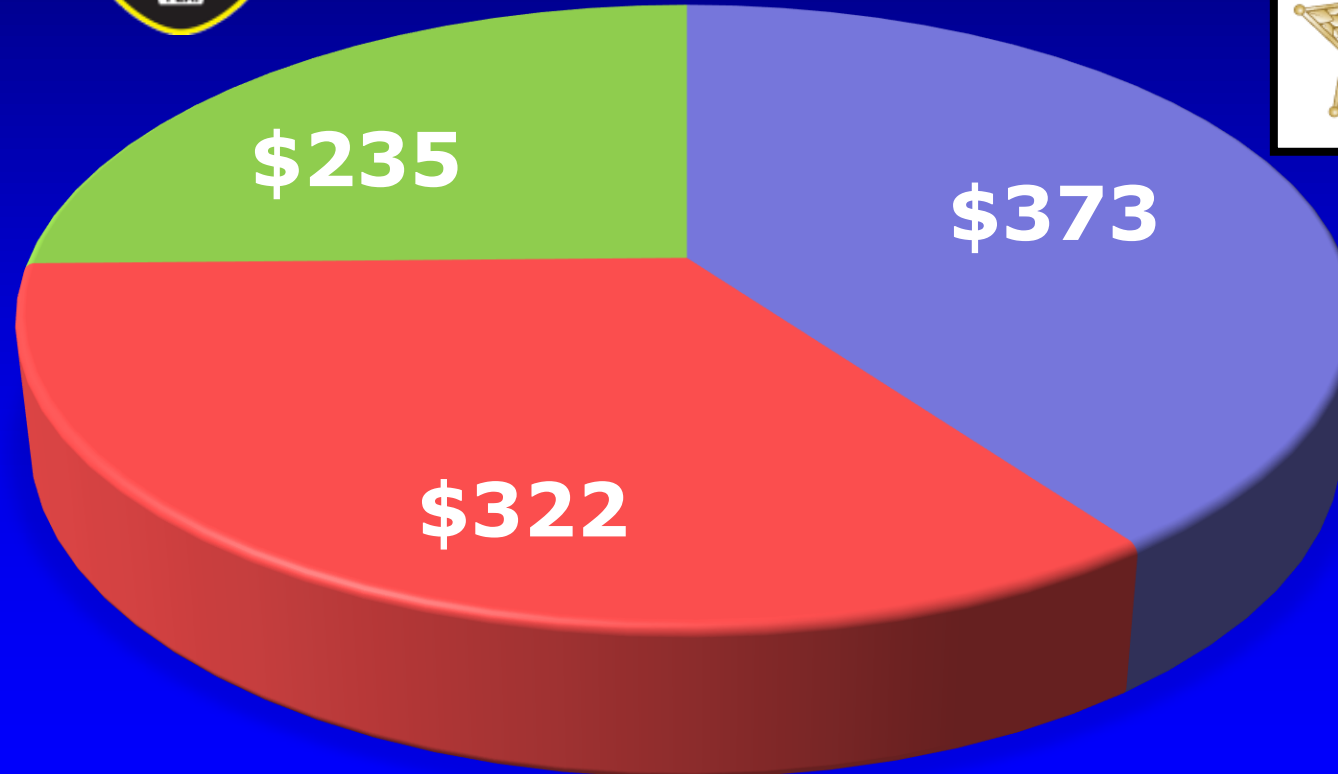
Operating Expenditure Budget

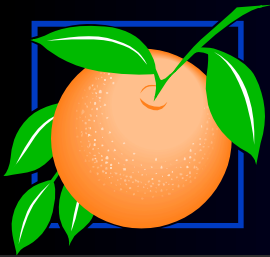


PUBLIC SAFETY
\$930 MILLION



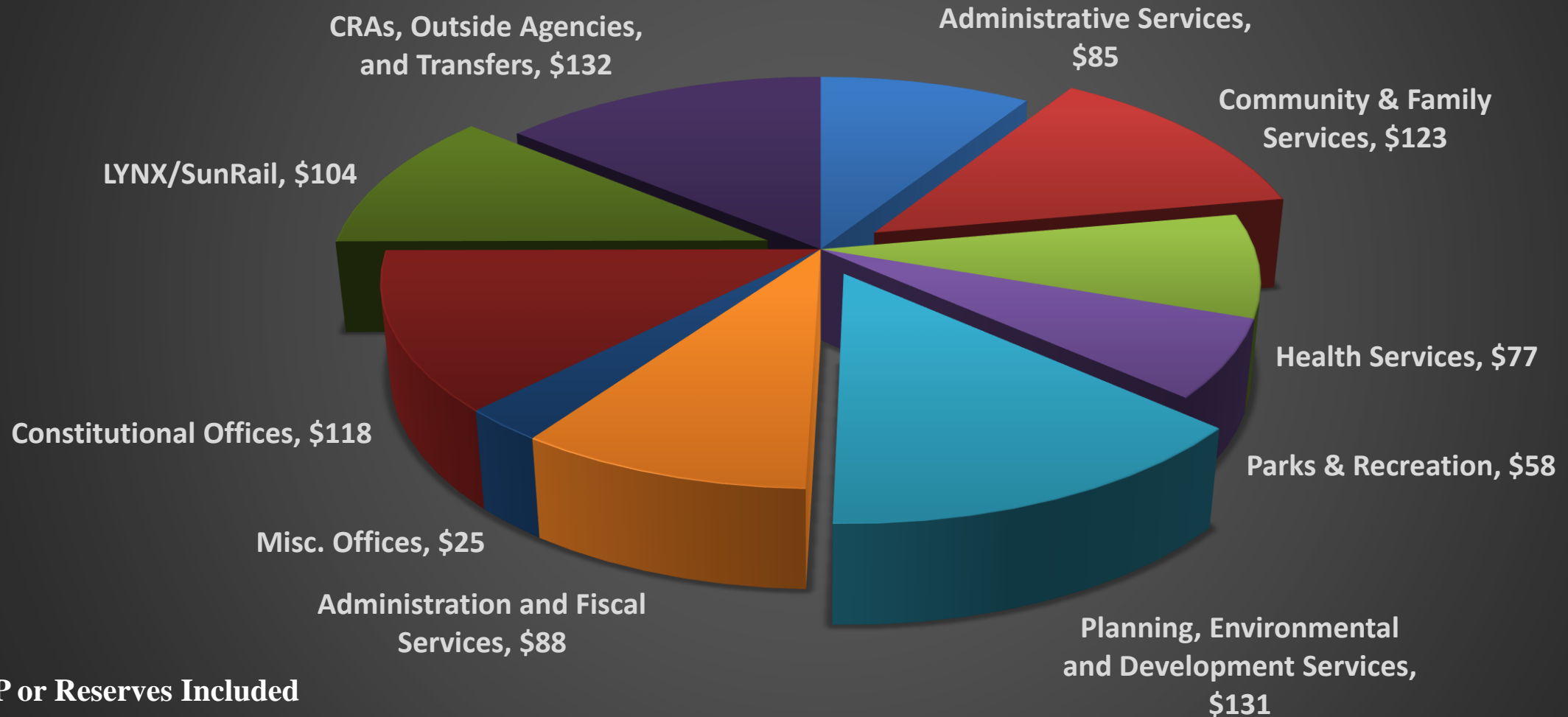
ORANGE COUNTY
SHERIFF'S OFFICE
SHERIFF JOHN W. MINA

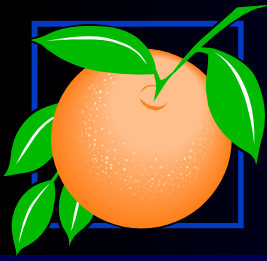




Operating Expenditure Budget

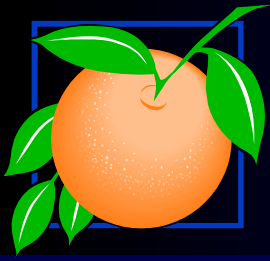
Non-Public Safety \$942 Million





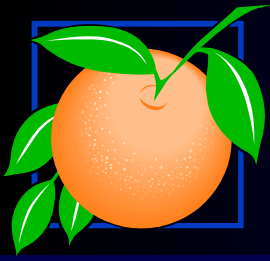
Administration & Fiscal Services and Other Offices FY 2025 Proposed Operating Budgets

Other County Offices	Offices	FY 2024 Operating Budget	Proposed FY 2025 Operating Budget	Proposed New Positions	% Change
Administration & Fiscal Services	Fiscal and Business, Human Resources, Information Systems and Services, Office of Management & Budget, Professional Standards	\$77.8M	\$87.6M	4 – HR 1 – Risk Mgmt.	12.6%
Other Offices	Agenda Development, Arts and Cultural Affairs, County Administration, County Attorney, Economic Trade & Tourism, Innovation and Emerging Technologies, Legislative Affairs, Communications, Sustainability and Resiliency	\$25.5M	\$26.0M	1- Arts & Culture 1- Economic 1- Communications	2.2%



Constitutional Officers FY 2025 Proposed Operating Budgets

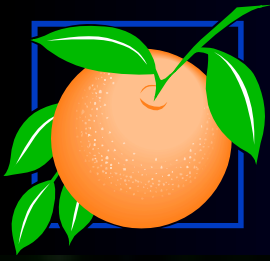
Constitutional Office	Funding Sources	FY 2024 Operating Budget	Proposed FY 2025 Operating Budget	Proposed New Positions	% Change
BCC Offices (All)	General Fund	\$3.7M	\$3.9M	0	5.9%
Comptroller	General Fund/Recording Fees/Misc. Service Fees	\$10.0M – General Fund (\$27.9M Total)	\$10.6M – General Fund (\$30.0M Total)	1	6.0% 7.6%
Mayor’s Office	General Fund	\$1.3M	\$1.4M	0	6.5%
Property Appraiser	General Fund/Other Commissions (Budget approved by State of Florida)	\$24.6M – General Fund (\$28.1M Total)	\$26.4M (\$30.2M Total)	8	7.3% 7.3%
Sheriff	Sheriff MSTU/Public Service Tax/General Fund	\$344.7M	\$373.1M	38	8.2%
Supervisor of Elections	General Fund	\$21.9M	\$19.1M	4	-12.6%
Tax Collector	General Fund/Commission and Fees F.S. Formula Based on Property Values	\$51.7M	\$55M Estimate	N/A	6.4%



Constitutional Officers FY 2025 Proposed Operating Budgets

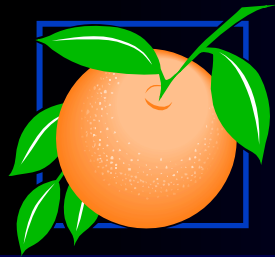
Constitutional Office	Funding Sources	FY 2024 Operating Budget	Proposed FY 2025 Operating Budget	Proposed New Positions	% Change
Clerk of Courts	General Fund County Responsibility (Clerk of Court is Mostly Funded by User Fees)	\$210K	\$245K	N/A	16.7%
Court Administration	Mostly State Funded Operations, Grants, Court Fees/General Fund for Local Programs	\$1.1M	\$1.2M	1 -1	9.1%
Public Defender	General Fund (Mostly State Funds Operations)	\$75K	\$81K	N/A	7.0%
State Attorney	General Fund (Mostly State Funds Operations)	\$80K	\$85K	N/A	6.3%

Note: For Court Offices, County is only responsible for funding court related facilities expenses, communication expenses, security, and technology (except for Clerk of Courts). County also funds some Court Administration local programs.



Presentation Outline

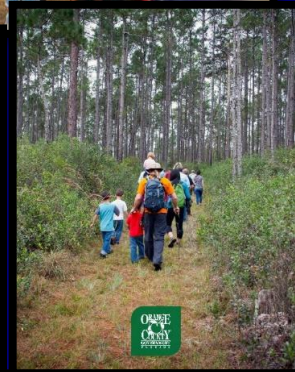
- **County Budget Overview**
- **FY 2025 Revenue Forecast**
- **FY 2025 Expenditure Budget**
- **Schedule/Timeline**

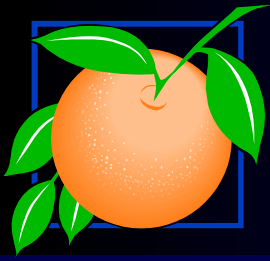


Schedule/Timeline

Day 1 - Budget Work Session

- Administrative Services
- Fire Rescue
- Corrections
- Health Services
- Utilities
- Public Works
- Community and Family Services
- Planning, Environmental, and Development Services





Schedule/Timeline



NINTH
Judicial Circuit Court
OF FLORIDA

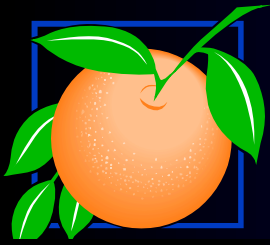


Day 2 - Budget Work Session

- Constitutional Offices
- Sheriff
- LYNX
- Library
- Orange County CRA (OBT CRA)
- I-Drive CRA
- Convention Center and TDT
- Board Budget Discussion

Approval of:

- Tentative Millages / Budget
- Budget Consent Agenda



Schedule/Timeline

- **Budget Work Session with BCC** **July 10 - 11**
 - Approval of Tentative Millage Rates
 - Approval of Tentative Budget
 - Approval of Budget Consent Agenda
- **Notify PA of Proposed Millage Rates** **July 31**
- **PA Mails TRIM Notices** **Mid-August**
- **1st Budget Public Hearing – 5:01 p.m.** **Sept. 5**
- **1st Library Public Hearing – 5:01 p.m.** **Sept. 9**
- **2nd Budget Public Hearing – 5:01 p.m.** **Sept. 19**
- **2nd Library Public Hearing – 5:01 p.m.** **Sept. 24**

A decorative graphic of stylized blue leaves and branches, rendered in a semi-transparent blue color, is positioned in the background behind the text.

Countywide Budget Overview

**Budget Work Session
Kurt Petersen, OMB Director
July 10, 2024**