ANNUAL BUDGET

ORANGE COUNTY, FLORIDA

Fiscal Year
2026 - 2027

ORANGE

COUNTY

FLORIDA

Reflecting Back and Looking Forward

Jerry L. Demings
ORANGE COUNTY MAYOR

I am pleased to present the fiscal year 2026-27 budget, my final budget as your Mayor, guided by a theme that has defined my administration: **Reflecting Back and Looking Forward**. Despite record inflation and rising fuel costs, Orange County was able to present a balanced total budget of $8.9 billion. We remain steadfast in our commitment to maintaining Orange County's fiscal strength, managing resources sensibly, and investing wisely in the future of our community. Over my two terms in office, Orange County has experienced remarkable growth, strengthened and diversified its economy, and confronted moments that tested us all, from a once-in-a-lifetime global pandemic to a rare 500-year hurricane. Through it all, we remained focused, delivering essential services and planning not just for today, but for generations to come. This budget message and the attached budget document provide the highlights of the funding for infrastructure and the many services your local government provides to meet the needs of our community.

$8.9B TOTAL BUDGET FY 2026-27	**AAA** FITCH CREDIT RATING HIGHEST RATING MAINTAINED	**4.4347** OPERATING TAX RATE 11TH LOWEST IN FLORIDA	**~1.6M** RESIDENTS SERVED 5TH-MOST POPULOUS IN FLORIDA
$251.5B COUNTYWIDE TAXABLE VALUE	**+7.4%** TAXABLE VALUE GROWTH	**$1.115B** ESTIMATED PROPERTY TAX PROCEEDS	**$134M** GENERAL FUND RESERVE · 7.7% OF THE FUND

I'm proud to say again that Orange County continues to earn Fitch's highest triple-A credit rating. This distinction reflects the disciplined financial stewardship of our Board of County Commissioners and the careful oversight of our fiscal team. As we continue to navigate rising inflation and increasing costs, property taxes remain one of Orange County's most significant and reliable sources of revenue, providing critical funding for the infrastructure, public facilities, and essential services that support our community. According to the Property Appraiser's preliminary tax roll, we anticipate a countywide taxable value of $251.5 billion, a 7.4% increase in value generating approximately $1.115 billion in property tax proceeds, all while maintaining the 11th lowest countywide operating tax rate in the State of Florida at 4.4347. This is lower than it was in 1990 at 5.2889. Our

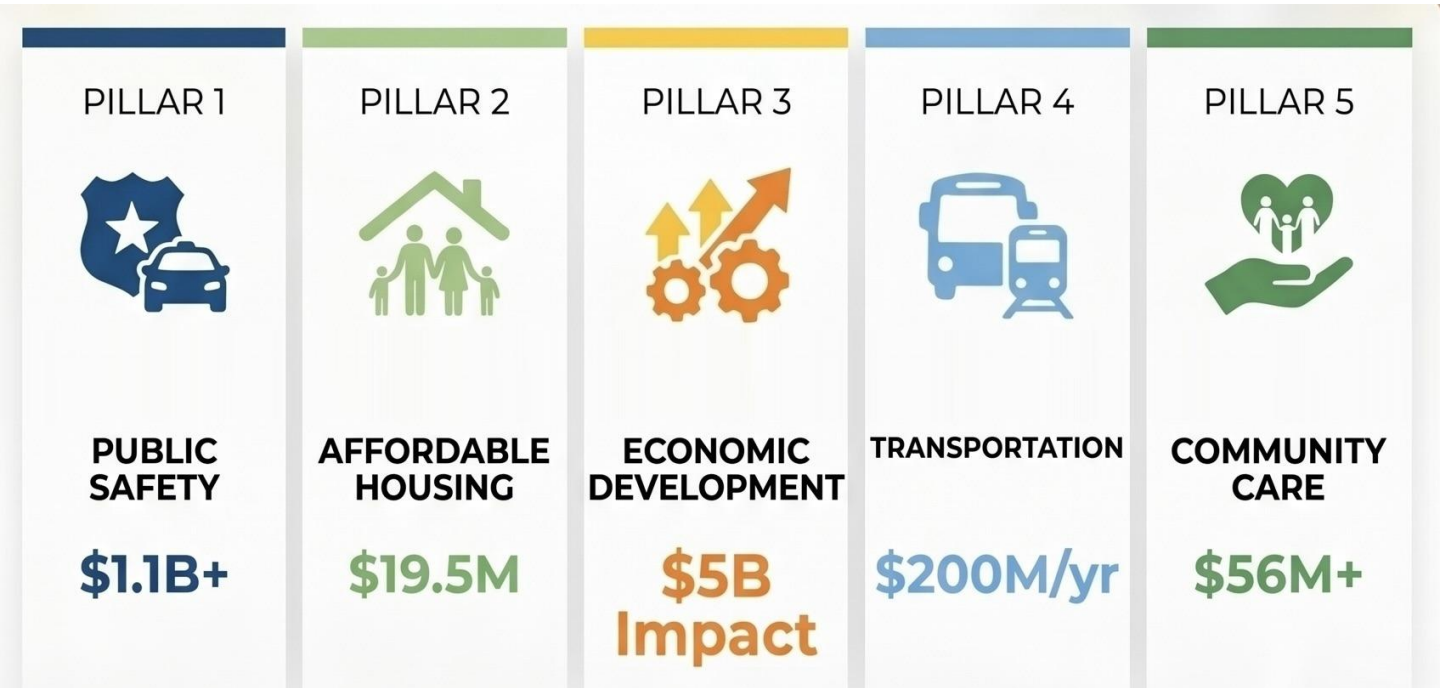
commitment to low taxation continues to relieve financial burdens on residents and businesses, fostering an environment of economic development that will sustain the community as we grow.

Our sound financial position is further reinforced by a healthy general fund reserve of $134 million, representing 7.7% of the overall fund. This reserve serves as a critical safeguard, providing the flexibility and resilience necessary to respond to unforeseen economic downturns, emergencies, and natural disasters. Such prudent planning has proven essential as our community has grown. In 2018, Orange County was home to 1.4 million residents; today, our population has grown by nearly 200,000 people to almost 1.6 million, making us the fifth most populous county in Florida. Meeting the needs of our fast-growing community takes both careful financial planning and a clear vision for our future.

A BLUEPRINT FOR THE FUTURE

Organized Around Five Pillars

In 2017, I convened a 37-member Transition Team to develop recommendations on the most pressing issues facing our community. The report became the blueprint for my administration and helped enhance customer service, advance technology and innovation, and promote smart growth. Reflecting on nearly eight years of progress and looking toward the future, this budget is organized around the five pillars that have defined Orange County: public safety, affordable housing, economic development, transportation, and community care.



PILLAR ONE

1 Public Safety

Public Safety, our first pillar and the fundamental responsibility of government, is funded at more than $1.1 billion in the fiscal year 2026-27 budget to support the Sheriff's Office, Fire Rescue, and Corrections. The Sheriff's proposed operating budget is $470 million, an 11% increase over the current year and a 36% increase from fiscal year 2024. The budget provides the Sheriff's deputies and resources needed to keep our community safe. Last year alone, our first responders answered more than 1.2 million calls for service at the Sheriff's Office. Fire Rescue's operating funding of $433 million (excluding capital and reserves) adds 34 new positions, and with an increase of over 200,000 new residents since 2019 necessitated the need to construct six new fire stations to ensure timely emergency response times. The County also opened a state-of-the-art, 30-acre training center that prepares our firefighters for the demands of the job. Fire Rescue received over 142,000 calls, a testament to the dedication that protects residents and visitors every day. The Corrections operating budget is $263 million, supporting safe jail operations, improved staffing, and rehabilitation programs that have reduced costs for taxpayers.

More than $1.1 billion for public safety

Operating budgets across the three pillars of public safety, FY 2026–27.

PILLAR TWO

2 Affordable Housing

$19.5M
Dedicated to the Affordable Housing Trust Fund this year

$160M+
Ten-year commitment that began in 2021

10,000+
Housing units to be created or preserved by end of 2028

Affordable Housing, our second pillar, remains an essential priority as families across our region, our state, and the nation continues to face rising costs. The fiscal year 2026-27 budget dedicates $19.5 million to the Affordable Housing Trust Fund, advancing our commitment of more than $160 million over the ten-year period that began in 2021. In 2024, Orange County voters approved a Charter amendment requiring the County to maintain this housing trust fund in perpetuity.

Looking forward, we anticipate that by the end of 2028 we will have created or preserved more than 10,000 housing units, made possible by strong partnerships among the public, private, and philanthropic sectors. We are especially grateful to Universal Orlando, whose 1,000-unit Catchlight Crossings community will soon open its first phase, and to Walt Disney World, which has committed to building more than 1,300 affordable apartment homes on donated land.

3

PILLAR THREE

Economic Development

76.7M
Record visitors to Central Florida in 2025

$400M
Projected Tourist Development Tax collections

$5B
Convention Center economic impact

2M+
Convention Center attendees

Economic Development, our third pillar, is powered by a world-class tourism and hospitality industry. In 2025, Central Florida welcomed a record 76.7 million visitors, and Tourist Development Tax collections reached a record $384 million, driven by convention travel and theme park expansions, including the opening of EPIC Universe. The Orange County Convention Center will host 185 events this fiscal year, generating $5 billion in economic impact and welcoming more than 2.3 million attendees. Next year, they are forecasting similar numbers with 170 events, $4.5 billion in economic impact, and more than 2.1 million attendees.

Beyond tourism, we have positioned Orange County as a hub for sports and innovation, such as hosting the Olympic Qualifier Series on the road to the 2028 Los Angeles Games, welcoming the Jacksonville Jaguars to a renovated Camping World Stadium for their 2027 season, and anchoring the nation's largest Modeling, Simulation, and Training cluster, a $6 billion industry supported by the University of Central Florida. With more than 76,000 small businesses and a streamlined permitting process that issued over 71,000 building permits last year, representing $2.4 billion in development value, our economy remains diverse, resilient, and built to last.

$6B
Modeling, Simulation & Training cluster—nation's largest

76,000+
Small businesses across the County

71,000+
Building permits issued last year

$2.4B
Development value represented by those permits

4

PILLAR FOUR

Transportation

$100M
Accelerated Transportation Safety Program, over 5 years

$200M+
Budgeted annually for our roadways

29 miles
New sidewalks delivered

45 miles
Roadways with enhanced safety features

Transportation, our fourth pillar, is critical to a community experiencing unprecedented growth. In 2024, the Board allocated $100 million over five years to the County's Accelerated Transportation Safety Program (ATSP). This is in addition to the $200 million already budgeted each year for our roadways. Since its inception, ATSP has delivered 29 miles of new sidewalks, 39 miles of new roadway lighting, and 45 miles of roadways with enhanced safety features.

We have also invested $55 million through the ATSP program to improve the LYNX transit system. This is in addition to the $100 million the County contributes to LYNX operations each year. The ATSP improvements resulted in an additional 1,500 daily riders and the installation of 52 new bus shelters. Last year, we opened the new $18 million Pine Hills Transfer Center that serves more than 1,100 riders a day. Looking forward, we continue to support LYNX with operating funding in the amount of $115.5 million for fiscal year 2027 and SunRail in the amount of $15 million. Orange County continues to support the Sunshine Corridor study, which proposes extending SunRail from Orlando International Airport to International Drive and the Disney Springs area, strengthening regional mobility for the workers and businesses that power our economy.

Moving forward it will continue to be a challenge in funding new roadways and resurfacing existing roadways. Since 2019 the cost per constructing a new lane mile has gone up 72% to $5.8 million and resurfacing costs per lane mile have gone from $108,000 in 2020 to $250,000 today. The purchasing power per dollar for a roadway has been reduced by 42% since 2019. We will continue to maximize the funding we have available to maintain, build, and provide transit infrastructure to support the transportation needs of the community and those visiting.

5

PILLAR FIVE

Community Care

28,000
Acres of sensitive land acquired via GreenPLACE

114 parks
Welcoming 16 million visitors a year

$31M
Arts & culture investment—among the largest in the nation

$264M
Economic activity generated nearly 5,000 jobs

Community Care, our fifth pillar, begins with caring for our environment and our quality of life. Through our renowned GreenPLACE program, backed by a $100 million commitment, we have acquired nearly 28,000 acres of environmentally sensitive land and opened more than 20,000 acres to the public for recreation. As a certified LEED Gold Community, Orange County continues to lead in sustainability by installing the largest floating solar array in the Southeastern United States and advancing our Septic-to-Sewer conversions in the Wekiva Springs basin. We've been intentional about our investments in our parks, trails, and recreational facilities. To date, we have expanded these amenities to 114 parks, spanning 15,000 acres that welcome 16 million visitors a year. At the same time, our investment in arts and culture, now $31 million and among the largest in the nation, generates more than $264 million in economic activity and supports nearly 5,000 jobs. We support a thriving, inclusive community for all generations through expanded family programs and the new Senior and Innovation Centers at the Orange County Multicultural Center.

$56M+
Sustained for mental health & homelessness efforts

2,000+
Households diverted from entering homelessness

$559M
Medical debt eliminated for 345,000 residents

350,000+
Patients served by the Primary Care Access Network

Caring for our community also means caring for our most vulnerable residents. The fiscal year 2026-27 budget sustains more than $56 million for mental health and homelessness efforts, reaffirming Orange County's role as the leading funder in the region working to address homelessness. Our investments divert more than 2,000 households from entering homelessness through crisis intervention and behavioral health services, and our Central Receiving Center has served nearly 250,000 residents since its inception. Looking forward, we are committed to building a new 150-bed facility homeless service center in East Orange County and opening the Goldenrod Village Housing Navigation Center. This will pair housing with healthcare and mental health support, and employment assistance. These efforts are complemented by the elimination of $559 million in medical debt for 345,000 residents and a Primary Care Access Network that served more than 350,000 patients last year, together strengthening the safety net that defines a compassionate community.

LOOKING FORWARD

A Changing Property-Tax Landscape

As we look forward, we must also prepare for a significant change that could reshape county finances. On June 2, 2026, the Florida Legislature passed a proposed constitutional amendment titled “Save Our Homes from Excessive Property Taxes” that would substantially increase Florida’s homestead exemption. The amendment will appear on the November 2026 general election ballot and requires approval by 60% of voters to take effect. If approved, it would raise the non-school homestead exemption from a typical $50,000 to $150,000 effective January 1, 2027, and to $250,000 effective January 1, 2028, with a path toward possible full elimination over time, while also reducing the annual assessment cap on non-homestead property from 10% to 5%. The $150,000 exemption would first affect the fiscal year 2028 budget, with the full $250,000 exemption in place by fiscal year 2029.

An estimated $275 million reduction in annual revenue

Estimated annual revenue reduction by taxing authority, once the exemption is fully phased in.

Once fully phased in, the amendment is estimated to reduce Orange County property tax revenue by approximately $275 million, including an estimated $157 million in countywide taxes, $72 million in Fire Rescue (unincorporated) taxes, and $46 million in Sheriff (unincorporated) taxes annually. While the proposal would reduce property taxes for qualifying homeowners, it would also significantly reduce a major source of funding for local government services. Residents would continue to expect the same level of service; however, Orange County would have fewer financial resources available to meet the growing demand for public safety, infrastructure, and other essential services.

Property taxes help fund services residents rely on every day, including public safety, roads, parks, libraries, stormwater infrastructure, and environmental programs. Revenue reductions of this scale could require difficult decisions regarding service levels, capital projects, and future investments. The Sheriff and Fire Rescue are directly impacted because they have their own dedicated unincorporated property tax millage that is used

exclusively to fund their operations. With the increase in the homestead exemption to $250,000, the amount of funding they will have available to run their operations will be reduced. Local governments have limited authority under Florida law to create new taxes or increase existing revenues. There is no single revenue source currently available that would fully replace a loss of this magnitude, meaning County leaders would likely need to consider a combination of spending reductions, fees, and other legally authorized revenue options.

We are committed to planning responsibly and transparently, ensuring that Orange County provides factual information so residents can make informed decisions. State law prohibits local governments from using public resources to advocate for or against a ballot measure, but individual elected officials may express their personal views. No matter the outcome, I can assure you Orange County will work innovatively, effectively, and efficiently to provide the best possible infrastructure and services to residents with the resources available.

IN CLOSING

The Best Is Yet to Come

The $8.9 billion fiscal year 2026-27 budget reflects nearly eight years of progress and a clear vision for the future. Guided by the spirit of "**Reflecting Back and Looking Forward**" and grounded in the principles of good governance, disciplined fiscal management, and an unwavering commitment to public safety, affordable housing, economic development, transportation, and community care, we have built a stronger and more resilient Orange County. It has been the honor of a lifetime to serve as your Mayor, and I am forever grateful for the opportunity. As we celebrate all we have accomplished together and look with confidence toward the years ahead, I remain certain that the best is yet to come.

A detailed overview of the proposed fiscal year 2026-27 budget is included in the following sections of this document.

Sincerely,

Jerry L. Demings
ORANGE COUNTY MAYOR

ORANGE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

Jerry L. Demings
Orange County Mayor

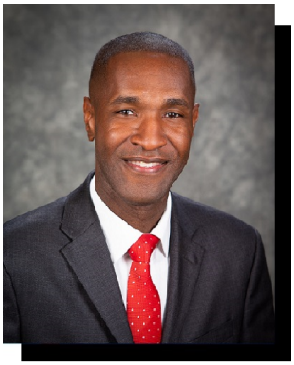
Nicole H. Wilson
Commissioner, District 1

Vacant
Commissioner, District 2

Mayra Uribe
Commissioner, District 3

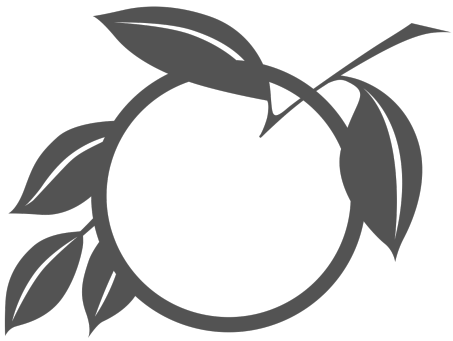
Maribel Gomez Cordero
Commissioner, District 4

Kelly Martinez Semrad
Commissioner, District 5



Michael "Mike" Scott
Commissioner, District 6

ORANGE



COUNTY

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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
Lameria Campbell	Special 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

DIRECTORS

Vacant	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
Marc Cannata	Utilities Department
Ralphetta G. Aker McClary	Human Resources Division
Kurt Petersen	Office of Management and Budget & Grants Mgmt. Office
John Petrelli	Risk Management Division & Office of Professional Standards
Jeff Williamson	Office of Communications

ORANGE COUNTY
FLORIDA

OFFICE OF MANAGEMENT AND BUDGET

Kurt Petersen	Director
Nanette Melo	Assistant Budget Director
Dave Hardison	Management and Budget Administrator
Gregory Kirby	Management and Budget Administrator
Tyneka Wright	Grants Administrator
Anthony Jansen	Management and Budget Advisor
Jay Wallace	Management and Budget Advisor
Kenneth Sharp	Systems Analyst
Alycia Ortiz	Sr. Management and Budget Analyst
Julissa Torres	Sr. Management and Budget Analyst
Kaitlin Albert	Management and Budget Analyst
Frank Labrador	Management and Budget Analyst
Anthony “Tony” Langdon	Management and Budget Analyst
Deborah Christian	Executive Assistant

CONTACT INFORMATION

For more information regarding this document, you may contact the Office of Management and Budget using the following resources:

Address: Orange County Office of Management & Budget

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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How to Use This Book

HOW TO USE THIS BOOK

General

This document details the FY 2026-27 annual budget for the period beginning October 1, 2026 and ending September 30, 2027. It provides useful up-to-date comparisons and analysis, and illustrates proposed budget amounts for FY 2026-27.

Budget in Brief

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.

Revenues

This section provides a three-year comparison of revenues by fund or fund type, grouped by major revenue category.

Organization Budgets

By organizational component, this section provides a three-year comparison of expenditures (actuals for the FY 2024-25, revised budget as of March 31, 2026 for the FY 2025-26, and proposed budget for FY 2026-27) 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:

Personal Services — Cost related to compensating employees, including salaries, wages, and fringe benefit costs.

Operating Expenses — 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.

Capital Outlay — An appropriation for the acquisition or construction of physical assets.

Capital Improvements — 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.

Debt Service — 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.

Grants — A contribution of assets, usually cash, by one governmental unit or other organization to another made for a specified purpose.

Other — These include other expenditure items of a non-expense or expenditure nature, other than reserves, such as depreciation expense and transfers to other funds.

Reserves — 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.

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.

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Orange County Organizational Chart

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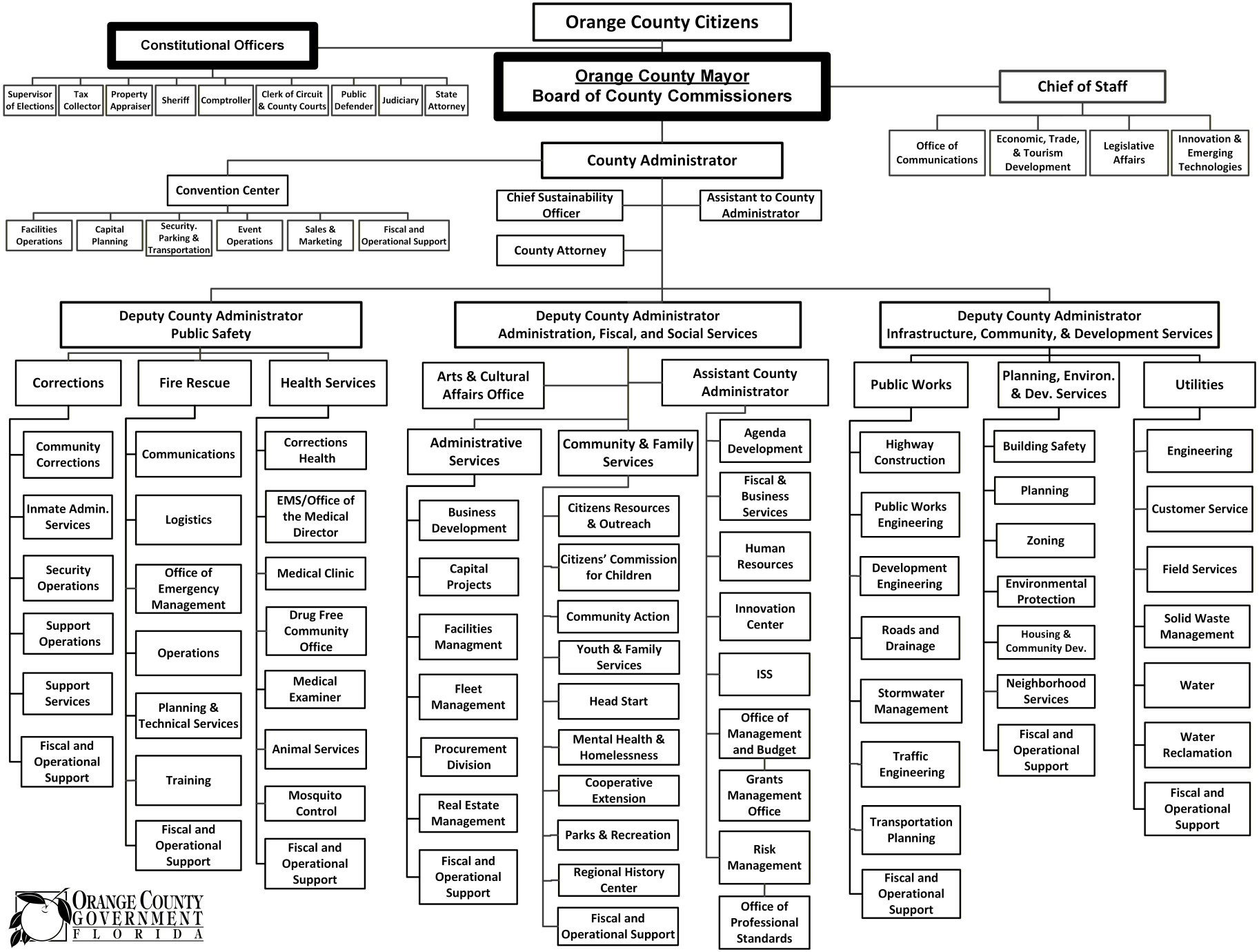
Orange County Citizens
Constitutional Officers
Supervisor of Elections
Tax Collector
Property Appraiser
Sheriff
Comptroller
Clerk of Circuit & County Courts
Public Defender
Judiciary
State Attorney
Orange County Mayor
Board of County Commissioners
Chief of Staff
Office of Communications
Economic, Trade, & Tourism Development
Legislative Affairs
Innovation & Emerging Technologies
County Administrator
Convention Center
Facilities Operations
Capital Planning
Security. Parking & Transportation
Event Operations
Sales & Marketing
Fiscal and Operational Support
Chief Sustainability Officer
Assistant to County Administrator
County Attorney
Deputy County Administrator
Public Safety
Corrections
Community Corrections
Inmate Admin. Services
Security Operations
Support Operations
Support Services
Fiscal and Operational Support
Fire Rescue
Communications
Logistics
Office of Emergency Management
Operations
Planning & Technical Services
Training
Fiscal and Operational Support
Health Services
Corrections Health
EMS/Office of the Medical Director
Medical Clinic
Drug Free Community Office
Medical Examiner
Animal Services
Mosquito Control
Fiscal and Operational Support
Deputy County Administrator
Administration, Fiscal, and Social Services
Arts & Cultural Affairs Office
Assistant County Administrator
Administrative Services
Business Development
Capital Projects
Facilities Managment
Fleet Management
Procurement Division
Real Estate Management
Fiscal and Operational Support
Community & Family Services
Citizens Resources & Outreach
Citizens' Commission for Children
Community Action
Youth & Family Services
Head Start
Mental Health & Homelessness
Cooperative Extension
Parks & Recreation
Regional History Center
Fiscal and Operational Support
Agenda Development
Fiscal & Business Services
Human Resources
Innovation Center
ISS
Office of Management and Budget
Grants Management Office
Risk Management
Office of Professional Standards
Deputy County Administrator
Infrastructure, Community, & Development Services
Public Works
Highway Construction
Public Works Engineering
Development Engineering
Roads and Drainage
Stormwater Management
Traffic Engineering
Transportation Planning
Fiscal and Operational Support
Planning, Environ. & Dev. Services
Building Safety
Planning
Zoning
Environmental Protection
Housing & Community Dev.
Neighborhood Services
Fiscal and Operational Support
Utilities
Engineering
Customer Service
Field Services
Solid Waste Management
Water
Water Reclamation
Fiscal and Operational Support
ORANGE COUNTY GOVERNMENT FLORIDA

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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 1,536,045 based on 2025 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 2025, Orange County welcomed 76.7 million visitors generating an $94.5 billion in economic impact. Approximately 37% 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/.

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.

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 2026-27 are funded through FY 2030-31 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 2026-27 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. Budgets for all departments, Clerk of Courts, Court Administration, Public Defender, and State Attorney are submitted to OMB by March 31.
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.
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.

FY 2026-27 BUDGET ASSUMPTIONS

The FY 2026-27 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 2026-27.
- 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 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums.

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 2026-27
Regular	13.59%
Elected Officials	55.00%
Special Risk	37.74%
Special Risk Administration	41.79%
Senior Management	32.60%
Deferred Retirement Option Program (DROP)	22.12%

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 2026, this amount is $184,500.

- *Operating Expenses:* Departments submitted a status quo operating budget for FY 2026-27 focusing on budget efficiencies, 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 status quo capital outlay budget for FY 2026-27 focusing on budget efficiencies 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:* Funding for new capital projects was limited. The focus shifted to completing capital improvement projects (CIP) of significant importance already budgeted in the capital plan, 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.

ORANGE

COUNTY

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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:

Major Revenue Sources	These charts provide a three (3) year comparison of revenue between the FY 2024-25 Actuals, the FY 2025-26 Budget as of March 31, 2026, and the FY 2026-27 Proposed Budget for several major revenue sources.
Budgeted Fund Structure	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.
Budget Summary	This table provides a summary of the entire budget for Orange County.
How the County Allocates Money	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.
Sources of Funds and Uses of Funds Countywide	These charts represent a comparison between the FY 2025-26 Budget as of March 31, 2026 and FY 2026-27 Proposed Budget of major revenue sources and expenditure categories. The Revenues and Expenditures Summary Sections (see Section 2) of the proposed budget document provides additional details on revenues by funding source and expenditures by appropriations of expenses.
General Fund Comparisons	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.
Sources of Funds and Uses of Funds General Fund	These charts represent a comparison between the FY 2025-26 Budget as of March 31, 2026 and FY 2026-27 Proposed 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.
Interfund Transfers In and Out	These tables represent the budgeted interfund transfers for FY 2026-27 by funding source.
Estimated Fund Balances	This table shows the budgeted cash brought forward for all funds FY 2026-27.
Millage and Property Value Detail	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.

Millage Summary	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.
Millage Computation Process Flowcharts	These flowcharts provide examples of how the millage rolled-back rate is calculated and the maximum millage.
Changes in Authorized Positions	This table provides a summary of changes in authorized positions for the FY 2025-26 Budget as of March 31, 2026 and position requests for FY 2026-27 Proposed 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 2026-27.

The Half-Cent Sales Tax revenue is expected to increase in FY 2026-27. 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 increase in FY 2026-27.

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 2026-27 are projected to increase.

Local Option Tourist Development Tax revenue is expected to increase for FY 2026-27.

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 maintain the prior year level for FY 2026-27.

The overall performance of capital impact fees is expected to decrease for FY 2026-27.

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.

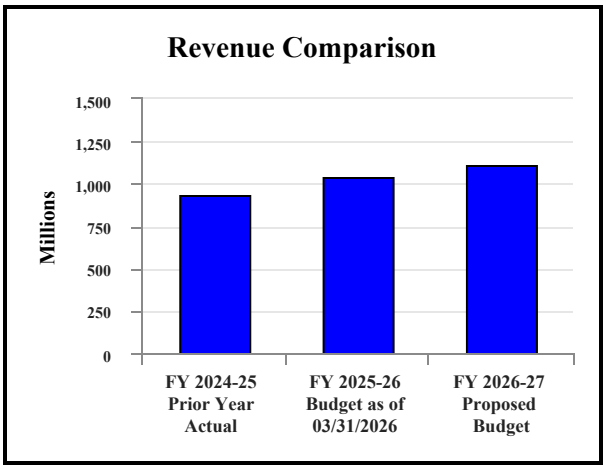
MAJOR REVENUE SOURCES

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 $1,115,440,691 for FY 2026-27, a 7.36% increase over FY 2025-26 proceeds. The increase is due to new construction and property value appreciation.

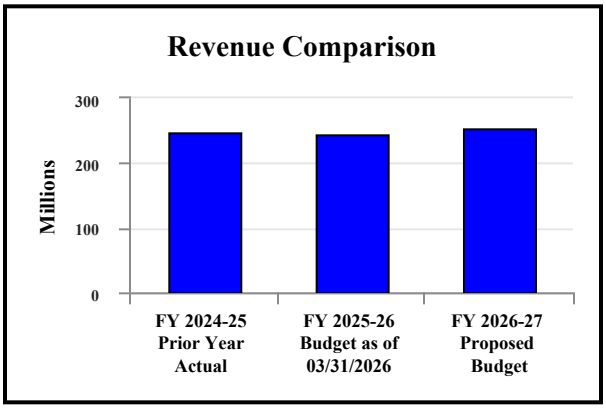
The countywide ad valorem millage supports Orange County's General Fund, the Capital Projects Fund, and the Parks Fund.

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:

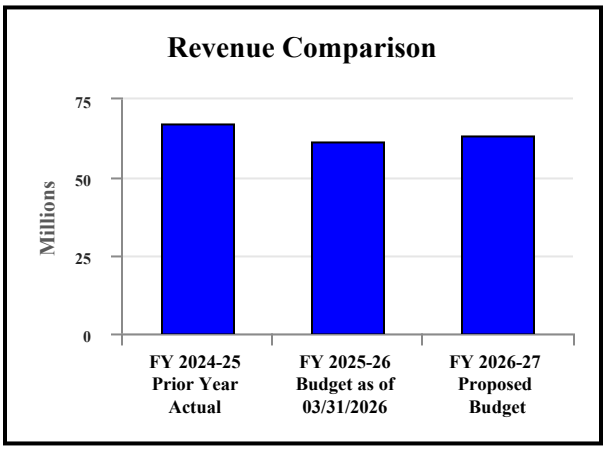
$$\text{Distribution Factor} = \frac{\text{Unincorporated County Population} + 2/3 \text{ Incorporated Population}}{\text{Total County Population} + 2/3 \text{ Incorporated Population}}$$

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

The FY 2025-26 sales tax revenue is expected to meet its budget of $245,000,000. Orange County's Half-Cent Sales Tax revenue is budgeted at $253,575,000 for FY 2026-27.

State Revenue Sharing

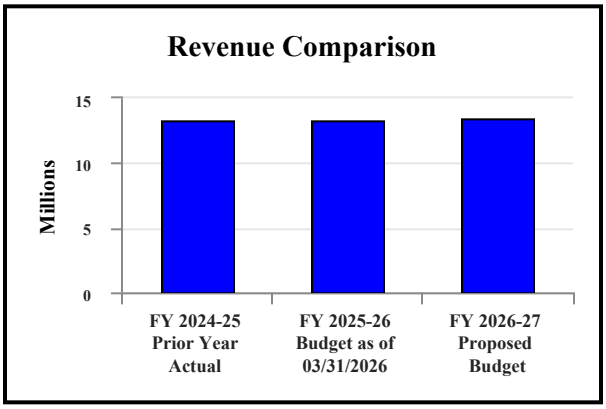
The Florida Revenue Sharing Act of 1972 originally earmarked two (2) revenue sources for sharing with counties: 2.9% of net cigarette tax collections and 41.3% of net intangible tax collections. Effective FY 1999-00, the State of Florida eliminated intangible taxes as a source of county revenue and replaced 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 2025-26 revenue from State Revenue Sharing is projected to meet its budget of $61,250,000. For FY 2026-27, this revenue is budgeted at $63,400,000.

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.



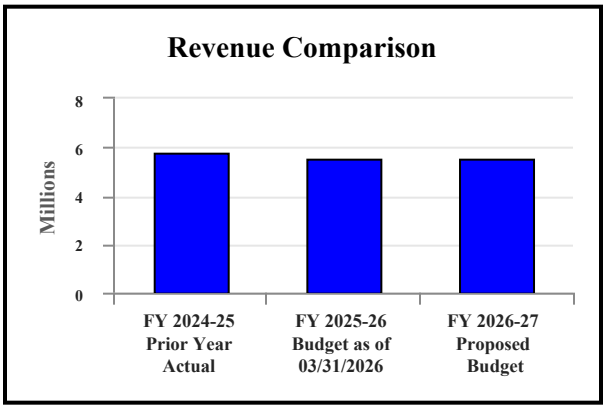
Distribution is divided into two (2) parts, an 80% portion and a 20% portion. The SBA is entitled to keep the 80% portion to meet debt service requirements. However, the SBA does not administer bond issues for Orange County. Orange County, therefore, receives both portions of this tax. Constitutional 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 $13,300,000 for FY 2025-26. For FY 2026-27 this revenue is budgeted at $13,500,000.

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.

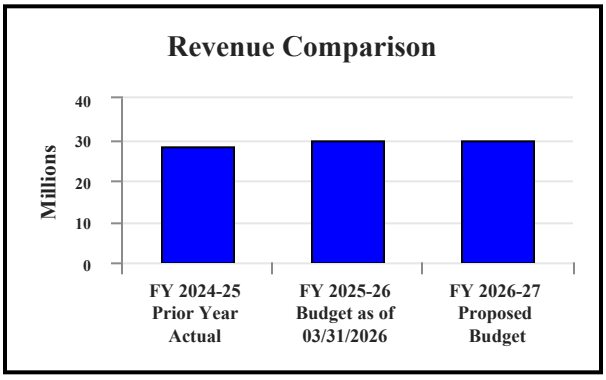
For FY 2025-26, County Gas Tax revenue was budgeted at $5,500,000. This revenue is budgeted at $5,500,000 for FY 2026-27.



Local Option Gas Tax

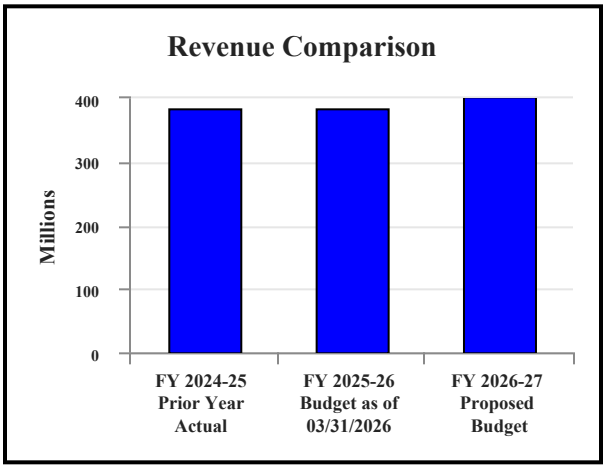
A six-cent per gallon gas tax is levied in Orange County as provided by the Florida legislature. This tax is distributed according to annual population estimates presented by the Bureau of Economic and Business Research. Receipts are collected by the Florida Department of Revenue and distributed monthly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

The Local Option Gas Tax revenue was budgeted at $29,900,000 for FY 2025-26. For FY 2026-27, this revenue is budgeted at $29,700,000.



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.

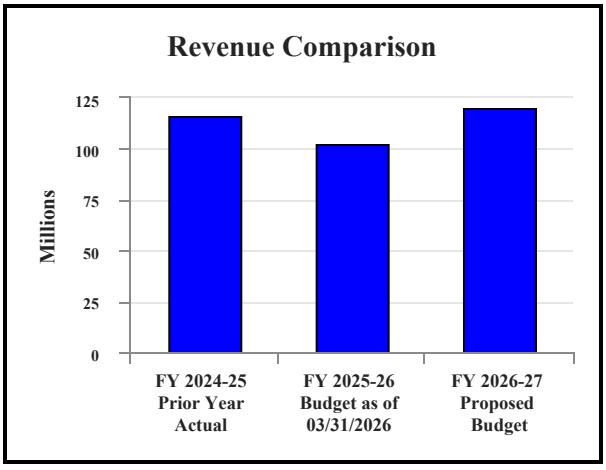


Tourist Development Tax revenue is expected to increase for FY 2025-26 and FY 2026-27. Revenue for the 6% Tourist Development Tax is budgeted at $400,000,000 for FY 2026-27.

Public Service Tax

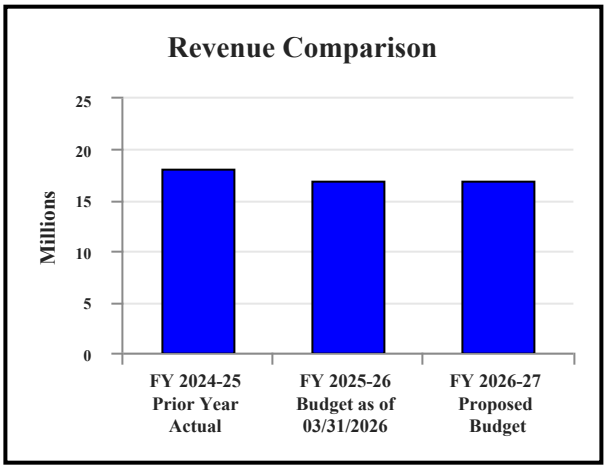
Florida Statutes 166.231 authorizes municipalities and charter counties, such as Orange County, to levy a public service tax.

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 $102,000,000 in FY 2025-26. For FY 2026-27, this revenue is budgeted at $120,000,000.

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 $17,000,000 in FY 2025-26. For FY 2026-27, 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 $38.7 million for FY 2026-27, down from $48.1 million budgeted in FY 2025-26. Fire Impact Fee revenue is budgeted at $2.0 million for FY 2026-27, down from $3.0 million in the prior year. Law Enforcement Impact Fee revenue is budgeted at $2.7 million for FY 2026-27, maintaining the prior year level. Transportation Impact Fee revenue (not including capacity reservation fees) is budgeted at $26.4 million for FY 2026-27, up slightly from $25.7 million in the prior year. Parks Impact Fee revenue is budgeted at $7.6 million for FY 2026-27, up from $7.0 million in the prior year. School Impact Fees are a pass-through revenue and the budget for FY 2026-27 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.

Budgeted Fund Structure

Fund Group / Fund	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	$ 1,398,084,063	$ 1,841,153,344	$ 1,833,163,520	(0.4)%
Total:	**$ 1,398,084,063**	**$ 1,841,153,344**	**$ 1,833,163,520**	**(0.4)%**
Special Revenue Funds				
911 Fee	$ 9,428,272	$ 31,269,360	$ 30,153,110	(3.6)%
Air Pollution Control	1,423,446	1,642,968	2,063,443	25.6 %
Air Quality Improvement	52,193	527,757	498,000	(5.6)%
Aquatic Weed (Non-Tax) Districts	63,323	571,125	558,149	(2.3)%
Aquatic Weed (Tax) Districts	690,352	11,019,849	9,358,017	(15.1)%
Boating Improvement Program	131,550	2,149,787	2,205,058	2.6 %
Building Safety	28,420,058	45,551,200	38,256,505	(16.0)%
Conservation Trust and Subfunds	1,085,173	14,738,416	12,277,250	(16.7)%
Constitutional Gas Tax	6,400,708	76,707,510	32,656,650	(57.4)%
Court Facilities	6,372,181	8,193,514	7,930,575	(3.2)%
Court Technology	7,585,620	13,112,697	11,658,917	(11.1)%
Crime Prevention ORD 98-01	33,161	155,121	155,121	0.0 %
Cyber Safety	0	1,885	1,885	0.0 %
Driver Education Safety Trust Fund	559,030	571,767	522,975	(8.5)%
Drug Abuse Trust Fund	242,916	240,714	234,553	(2.6)%
Energy Efficiency Renew Energy & Conservation	0	16,635	16,635	0.0 %
Federal Grant Funds	202,532,476	479,121,875	93,684,881	(80.4)%
Health Services Trust Funds	312,221	1,108,351	565,035	(49.0)%
I-Drive MSTU Funds	9,863,789	10,922,140	10,892,034	(0.3)%
Inmate Commissary Fund	1,645,632	10,402,161	9,456,510	(9.1)%
Intergovernmental Radio Communications Funds	698,374	3,424,632	2,622,401	(23.4)%
International Drive CRA	15,401,281	224,156,900	156,132,577	(30.3)%
Juvenile Court Programs	230,731	285,878	268,291	(6.2)%
Law Enf. Federal Forfeiture Funding	(27,927)	1,222,350	642,500	(47.4)%
Law Enforce Educ-Corrections	222,063	1,365,675	1,306,420	(4.3)%
Law Enforcement / Education Sheriff	290,757	1,104,445	1,058,750	(4.1)%
Law Enf. Justice Federal Forfeiture	510,442	2,315,199	1,522,500	(34.2)%
Law Enforcement/Confiscated Prop	645,748	3,327,484	3,193,750	(4.0)%
Law Library	145,703	215,508	166,725	(22.6)%
Legal Aid Programs	1,524,401	1,583,661	1,567,371	(1.0)%
Local Court Programs	1,659,382	2,067,201	1,814,373	(12.2)%
Local Housing Asst (SHIP)	16,335,127	19,508,455	14,379,253	(26.3)%
Local Option Gas Tax	58,198,702	97,469,279	76,398,250	(21.6)%
Local Provider Participation Fund	(2,906,402)	593,842,827	597,106,407	0.5 %
Mandatory Refuse Collection	63,858,313	149,641,698	159,028,461	6.3 %
Municipal Service Districts	29,510,692	77,698,382	79,718,850	2.6 %
OBT Comm Redev Area Trust Fund	731,778	9,498,161	8,306,175	(12.5)%
OC Fire Prot & EMS/MSTU	296,909,251	579,924,070	493,650,436	(14.9)%
Opioid Settlement Funds	79,902	2,150,985	237,500	(89.0)%
Orange Blossom Trail NID 90-24	132,587	184,081	189,258	2.8 %
Parks Fund	65,224,781	93,820,917	87,595,333	(6.6)%
Pharmaceutical Settlement Funds	3,033,885	19,261,627	22,658,631	17.6 %
Pine Hills Local Govt NID	25,603	660,427	660,427	0.0 %
Pine Ridge Traffic Control	12,884	64,164	64,164	0.0 %
Pollutant Storage Tank	0	153,467	233,077	51.9 %
Public Service Tax	0	241,311,068	243,515,200	0.9 %

Budgeted Fund Structure

Fund Group / Fund	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
School Impact Fees	64,524,312	123,547,500	123,547,500	0.0 %
Special Tax MSTU	297,340,812	341,969,258	373,115,000	9.1 %
State Grant Funds	6,175,692	36,640,864	7,010,923	(80.9)%
Teen Court	484,616	1,002,438	942,250	(6.0)%
Transportation Trust	156,058,806	250,450,221	205,625,070	(17.9)%
Tree Replacement Trust	268,644	1,777,695	900,481	(49.3)%
Water and Navigation Funds	1,243,951	24,805,670	17,938,791	(27.7)%
Total:	**$ 1,355,386,992**	**$ 3,614,477,019**	**$ 2,946,262,398**	**(18.5)%**
Debt Service & Trust Funds				
Capital Improvement Bonds	$ 0	$ 0	$ 145,231,900	0.0 %
Public Service Tax Bonds	98,565,025	0	0	0.0 %
Sales Tax Trust Fund	196,291,150	695,749,894	713,393,150	2.5 %
Total:	**$ 294,856,175**	**$ 695,749,894**	**$ 858,625,050**	**23.4 %**
Enterprise Funds				
Convention Center Funds	$ 426,622,328	$ 1,085,574,037	$ 876,192,626	(19.3)%
Other Enterprise Funds	3,924,113	38,611,445	0	(100.0)%
Solid Waste System	77,599,517	213,797,711	223,689,091	4.6 %
Water Utilities System	433,232,281	708,076,814	839,433,532	18.6 %
Water Utilities System MSTUs	2,223,932	2,243,889	2,015,467	(10.2)%
Total:	**$ 943,602,171**	**$ 2,048,303,896**	**$ 1,941,330,716**	**(5.2)%**
Internal Service Funds				
Employees Benefits	$ 158,179,677	$ 272,521,128	$ 258,400,000	(5.2)%
Fleet Management Dept	22,234,928	38,145,214	34,211,105	(10.3)%
Risk Management Captive Program	105,524	15,781,926	225,000	(98.6)%
Risk Management Program	33,485,675	115,286,449	125,982,835	9.3 %
Total:	**$ 214,005,804**	**$ 441,734,717**	**$ 418,818,940**	**(5.2)%**
Capital Construction Funds				
Fire Impact Fees	$ 880,043	$ 18,243,950	$ 2,042,500	(88.8)%
Horizons West Village H Adequate Public Facility	1,785,088	1,385,019	1,336,760	(3.5)%
Lakeside Village Adequate Public Facility	0	702,066	702,066	0.0 %
Law Enforce Impact Fees	1,604,958	11,208,697	2,855,000	(74.5)%
Misc Construction Projects	105,318,639	666,225,905	595,728,443	(10.6)%
Parks & Recreation Impact Fees	12,847,181	53,319,638	40,686,637	(23.7)%
Transportation - Deficient Segment Funds	1,729,235	65,224,379	65,542,700	0.5 %
Transportation Impact Fees	30,426,061	214,771,392	154,940,450	(27.9)%
Total:	**$ 154,591,205**	**$ 1,031,081,046**	**$ 863,834,556**	**(16.2)%**
County Total:	**$ 4,360,526,410**	**$ 9,672,499,916**	**$ 8,862,035,180**	**(8.4)%**

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 2026-27

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	$ 1,021,273,577	$ 0	$ 0	$ 379,431,174	$ 240,842,790	$ 0	$ 56,820,196	$ 60,913,433	$ 0	$ 0	$ 1,759,281,170
Other General Taxes	2,001,000	1,400,000	0	0	17,000,000	0	0	149,800,000	400,000,000	0	570,201,000
Permits and Fees	1,437,300	2,000,000	0	3,700,000	0	0	42,679,720	810,742,391	41,547,729	0	902,107,140
Shared Revenues	1,591,500	8,125,000	0	430,000	0	316,975,000	0	26,247,607	0	0	353,369,107
Grants	2,589,259	0	83,132,556	0	0	0	0	0	0	0	85,721,815
Service Charges	66,119,579	1,668,000	0	52,316,601	0	0	0	126,888,700	476,316,129	207,874,921	931,183,930
Fines and Forfeitures	1,357,650	6,508,500	0	0	0	0	0	2,865,546	33,453	0	10,765,149
Interest and Other	17,985,348	9,100	11,523,248	1,150,500	20,000	104,000	6,713,715	14,295,860	36,398,252	15,826,100	104,026,123
Total Revenues	1,114,355,213	19,710,600	94,655,804	437,028,275	257,862,790	317,079,000	106,213,631	1,191,753,537	954,295,563	223,701,021	4,716,655,434
Less: Statutory Deduction	(57,697,759)	(985,530)	0	(22,037,014)	(12,943,140)	(15,853,950)	(5,310,680)	(59,587,841)	(47,714,780)	(780,055)	(222,910,749)
Net Revenues	$ 1,056,657,454	$ 18,725,070	$ 94,655,804	$ 414,991,261	$ 244,919,650	$ 301,225,050	$ 100,902,951	$ 1,132,165,696	$ 906,580,783	$ 222,920,966	$ 4,493,744,685
NON-REVENUES:											
Interfund Transfers	$ 465,013,667	$ 146,800,000	$ 6,040,000	$ 0	$ 118,744,350	$ 0	$ 137,121,900	$ 115,419,474	$ 2,004,577	$ 0	$ 991,143,968
Bond/Loan Proceeds	0	0	0	0	0	85,000,000	0	0	296,000,000	0	381,000,000
Other Sources	39,600,000	0	0	3,712,000	1,000,000	0	0	8,393	0	0	44,320,393
Fund Balance	271,892,399	40,100,000	0	74,947,175	8,451,000	472,400,000	625,809,705	525,582,525	736,745,356	195,897,974	2,951,826,134
TOTALS	$ 1,833,163,520	$ 205,625,070	$ 100,695,804	$ 493,650,436	$ 373,115,000	$ 858,625,050	$ 863,834,556	$ 1,773,176,088	$1,941,330,716	$ 418,818,940	$ 8,862,035,180
EXPENDITURES/EXPENSES:											
General Government	$ 433,929,752	$ 0	$ 0	$ 0	$ 0	$ 0	$ 82,760,001	$ 28,024,456	$ 0	$ 0	$ 544,714,209
Public Safety	750,857,708	0	1,790,799	440,845,296	0	0	56,727,000	108,030,804	0	0	1,358,251,607
Physical Environment	19,295,826	11,519,190	0	0	0	0	8,201,028	159,181,266	618,225,767	0	816,423,077
Transportation	130,415,336	175,969,784	0	0	0	0	138,389,984	140,066,394	0	0	584,841,498
Economic Environment	95,588,130	0	46,831,778	0	0	0	0	25,606,267	655,386,754	0	823,412,929
Human Services	180,548,888	0	49,740,091	0	0	0	20,700,000	721,159,388	0	0	972,148,367
Internal Services	0	0	0	0	0	0	0	0	0	317,179,066	317,179,066
Culture and Recreation	7,061,084	0	0	0	0	0	23,827,132	76,203,581	15,319,569	0	122,411,366
Total Expenditures/Expenses	$ 1,617,696,724	$ 187,488,974	$ 98,362,668	$ 440,845,296	$ 0	$ 0	$ 330,605,145	$ 1,258,272,156	$1,288,932,090	$ 317,179,066	$ 5,539,382,119
NON-EXPENSE DISBURSEMENTS:											
Debt Service	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,580,069	$ 0	$ 0	$ 102,187,597	$ 0	$ 128,767,666
Interfund Transfers	81,605,461	220,000	2,333,136	0	373,115,000	358,721,640	0	156,144,154	19,004,577	0	991,143,968
Reserves	133,861,335	17,916,096	0	52,805,140	0	473,323,341	533,229,411	358,759,778	531,206,452	101,639,874	2,202,741,427
TOTALS	$ 1,833,163,520	$ 205,625,070	$ 100,695,804	$ 493,650,436	$ 373,115,000	$ 858,625,050	$ 863,834,556	$ 1,773,176,088	$1,941,330,716	$ 418,818,940	$ 8,862,035,180

Millages:

County Wide	4.4347	Apopka-Vineland Improvements	0.6000	Lake Jean	0.0103
Special Tax Equal. MSTU	1.8043	Bass Lake	0.8878	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.

How the County Allocates Money

Orange County Government	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
General Government	$ 484,448,073	$ 690,716,258	$ 544,714,209	(21.1)%
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	$ 1,027,511,958	$ 1,514,803,069	$ 1,358,251,607	(10.3)%
Sheriff, Corrections, Law Enforcement Impact Fees, Fire Impact Fees, Fire Rescue Services, Medical Examiner, Emergency Management, Emergency Medical Services, Building, and Zoning				
Physical Environment	$ 613,775,703	$ 948,237,395	$ 816,423,077	(13.9)%
Solid Waste, Mandatory Refuse, Lake District MSTUs / MSBUs, Water and Wastewater Utilities, Air Pollution Control, Environmental Protection, Retention Ponds, and Cooperative Extension				
Transportation	$ 410,605,153	$ 803,382,434	$ 584,841,498	(27.2)%
Traffic Engineering, Local Option Gas Tax, Roads and Drainage, Highway Construction, Street Light Districts, Transportation Impact Fees, Transit Authority (LYNX), and Engineering				
Economic Environment	$ 443,238,234	$ 1,215,734,125	$ 823,412,929	(32.3)%
Veterans Services, Community Development, Convention Center, and Office of Economic Development				
Human Services	$ 308,249,301	$ 1,090,006,681	$ 972,148,367	(10.8)%
Medical Clinic, Social Services, Great Oaks Village, Human Service Agencies, Head Start, and Citizens' Commission for Children				
Culture & Recreation	$ 103,041,272	$ 193,015,153	$ 122,411,366	(36.6)%
Parks and Recreation and Cultural Agencies				

How the County Allocates Money

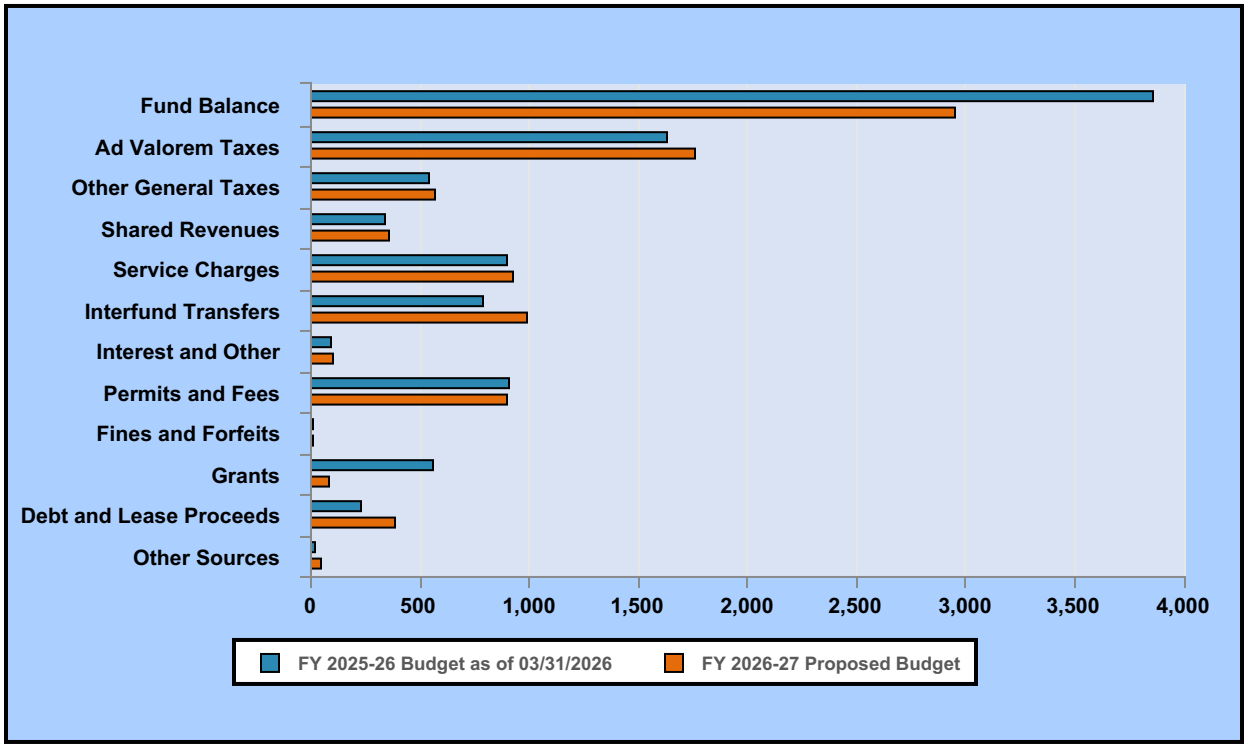
Orange County Government	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Interfund Transfers	$ 662,103,963	$ 789,385,432	$ 991,143,968	25.6 %
Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services				
Debt Service	$ 93,518,196	$ 179,078,510	$ 128,767,666	(28.1)%
The expense of retiring such debts as loans and bond issues				
Reserves	$ 0	$ 1,923,231,289	$ 2,202,741,427	14.5 %
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	$ 214,034,557	$ 324,909,570	$ 317,179,066	(2.4)%
Risk Management, Employee Medical Benefits, and Fleet Management				
Grand Total	**$ 4,360,526,410**	**$ 9,672,499,916**	**$ 8,862,035,180**	**(8.4)%**

Allocations by Fund Type	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Capital Construction Funds	$ 154,591,206	$ 1,031,081,046	$ 863,834,556	(16.2)%
Debt Service Funds	294,856,175	695,749,894	858,625,050	23.4 %
Enterprise Funds	943,602,171	2,048,303,896	1,941,330,716	(5.2)%
General Fund and Sub Funds	1,398,084,064	1,841,153,344	1,833,163,520	(0.4)%
Internal Service Funds	214,005,804	441,734,717	418,818,940	(5.2)%
Special Revenue Funds	1,355,386,990	3,614,477,019	2,946,262,398	(18.5)%
Grand Total	**$ 4,360,526,410**	**$ 9,672,499,916**	**$ 8,862,035,180**	**(8.4)%**

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 2025-26 vs. FY 2026-27

(Chart - $'s in millions)

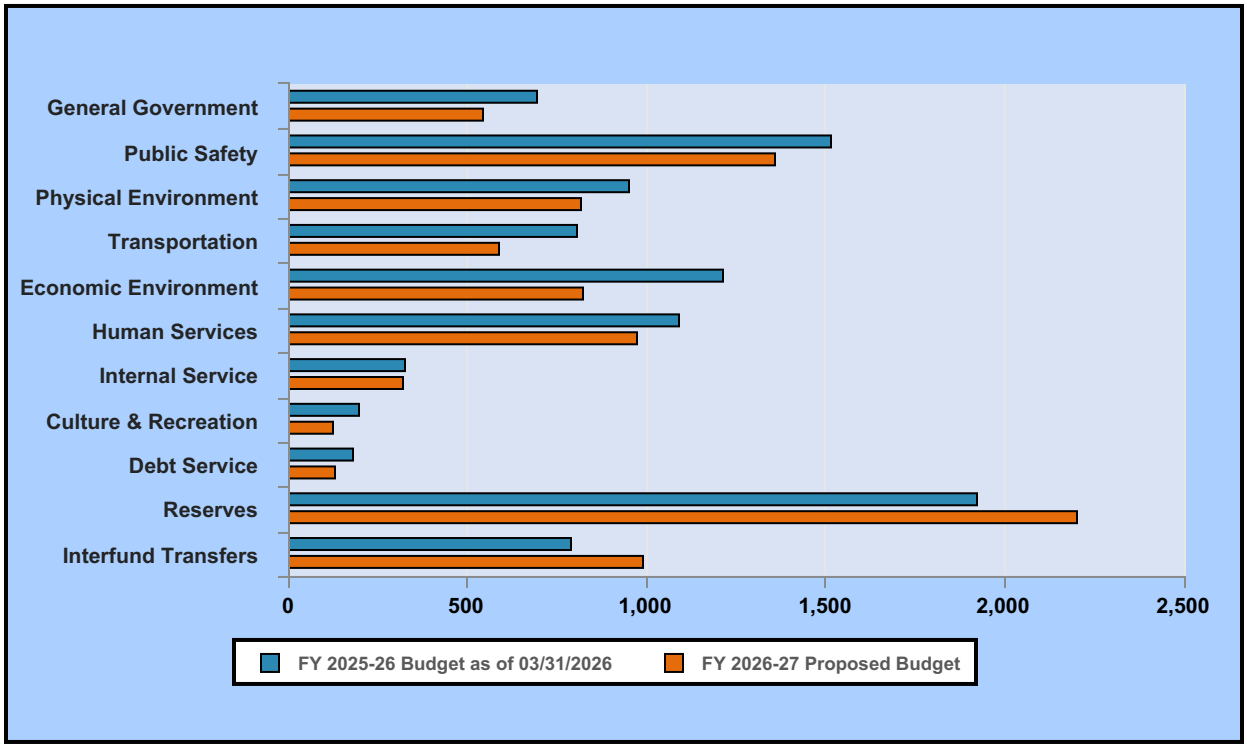


Sources	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Proposed Budget	Percent of Total
Fund Balance	$ 3,863,639,272	39.9 %	$ 2,951,826,134	33.2 %
Ad Valorem Taxes	1,634,621,538	16.9 %	1,759,281,170	19.9 %
Other General Taxes	537,609,000	5.6 %	570,201,000	6.4 %
Shared Revenues	342,542,710	3.5 %	353,369,107	4.0 %
Service Charges	902,919,101	9.3 %	931,183,930	10.5 %
Interfund Transfers	787,368,960	8.1 %	991,143,968	11.2 %
Interest and Other	93,676,961	1.0 %	104,026,123	1.2 %
Permits and Fees	904,979,720	9.4 %	902,107,140	10.2 %
Fines and Forfeits	9,729,673	0.1 %	10,765,149	0.1 %
Grants	559,123,321	5.8 %	85,721,815	1.0 %
Debt and Lease Proceeds	232,383,391	2.4 %	381,000,000	4.3 %
Other Sources	16,042,036	0.2 %	44,320,393	0.5 %
5% Statutory Deduction*	(212,135,767)	(2.2 %)	(222,910,749)	(2.5 %)
Total Revenues	**$ 9,672,499,916**	**100.0 %**	**$ 8,862,035,180**	**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 2025-26 vs. FY 2026-27

(Chart - $'s in millions)



Uses	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Proposed Budget	Percent of Total
General Government	$ 690,716,258	7.1 %	$ 544,714,209	6.1 %
Public Safety	1,514,803,069	15.7 %	1,358,251,607	15.3 %
Physical Environment	948,237,395	9.8 %	816,423,077	9.2 %
Transportation	803,382,434	8.3 %	584,841,498	6.6 %
Economic Environment	1,215,734,125	12.6 %	823,412,929	9.3 %
Human Services	1,090,006,681	11.3 %	972,148,367	11.0 %
Internal Service	324,909,570	3.4 %	317,179,066	3.6 %
Culture & Recreation	193,015,153	2.0 %	122,411,366	1.4 %
Debt Service	179,078,510	1.9 %	128,767,666	1.5 %
Reserves	1,923,231,289	19.9 %	2,202,741,427	24.9 %
Interfund Transfers	789,385,432	8.2 %	991,143,968	11.2 %
Total Expenditures	**$ 9,672,499,916**	**100.0 %**	**$ 8,862,035,180**	**100.0 %**

General Fund Comparison

Dept / Division	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Constitutional Officers				
Board of County Commissioners	$ 3,580,413	$ 4,111,422	$ 5,488,134	33.5 %
Clerk of Courts	183,733	245,000	245,000	0.0 %
Comptroller	10,571,707	12,348,354	12,089,308	(2.1) %
County Mayor	1,153,045	1,445,105	1,444,521	0.0 %
Court Administration	1,056,677	1,504,529	1,469,689	(2.3) %
Property Appraiser	25,952,377	26,963,471	28,033,576	4.0 %
Public Defender	51,637	92,572	96,008	3.7 %
Sheriff	384,297,762	423,303,725	470,000,000	11.0 %
State Attorney	23,083	85,000	85,000	0.0 %
Supervisor of Elections	19,148,367	22,177,610	24,395,371	10.0 %
Tax Collector	52,140,401	57,949,213	61,723,734	6.5 %
Total:	**$ 498,159,201**	**$ 550,226,001**	**$ 605,070,341**	**10.0 %**
Administration and Fiscal Services				
Fiscal and Business Services	$ 534,622	$ 625,910	$ 1,064,451	70.1 %
Grants Management Office	1,683	406,458	432,427	6.4 %
Human Resources	13,465,593	16,076,228	16,199,495	0.8 %
Information Systems and Services	63,323,227	80,125,783	74,074,941	(7.6) %
Management and Budget	2,013,369	1,871,115	1,980,798	5.9 %
Professional Standards	1,787,874	2,897,166	2,693,885	(7.0) %
Total:	**$ 81,126,368**	**$ 102,002,660**	**$ 96,445,997**	**(5.4) %**
Administrative Services				
Business Development	$ 1,235,260	$ 1,687,537	$ 1,497,887	(11.2) %
Capital Projects	3,097,221	3,831,772	3,770,332	(1.6) %
Facilities Management	55,995,220	65,358,982	58,086,489	(11.1) %
Fiscal & Operational Support	48,047,508	4,559,392	1,716,623	(62.3) %
Procurement	4,091,861	4,666,289	4,519,759	(3.1) %
Real Estate Management	14,471,517	23,301,339	19,935,385	(14.4) %
Total:	**$ 126,938,587**	**$ 103,405,311**	**$ 89,526,475**	**(13.4) %**
Community & Family Services				
Citizen Resource & Outreach	$ 5,632,480	$ 8,051,416	$ 8,037,196	(0.2) %
Citizens' Commission for Children	36,150,458	53,318,465	39,815,679	(25.3) %
Community Action	5,570,033	7,620,864	7,834,354	2.8 %
Cooperative Extension Services	1,650,946	1,808,111	1,814,632	0.4 %
Fiscal & Operational Support	4,570,868	6,820,789	6,523,798	(4.4) %
Head Start	617,332	751,950	734,113	(2.4) %
Mental Health & Homeless Issues	28,251,961	46,636,478	39,490,011	(15.3) %
Regional History Center	3,958,003	6,405,212	3,850,497	(39.9) %
Youth and Family Services	13,445,728	17,778,767	16,772,356	(5.7) %
Total:	**$ 99,847,809**	**$ 149,192,052**	**$ 124,872,636**	**(16.3) %**

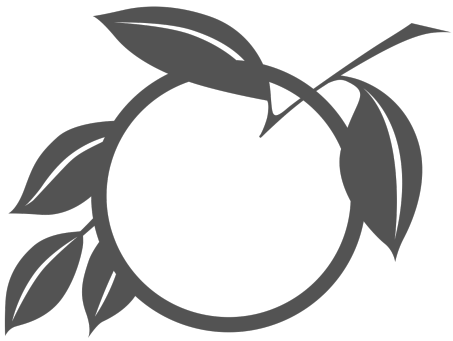
General Fund Comparison

Dept / Division		FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Corrections					
Community Corrections		$ 8,734,912	$ 10,181,630	$ 10,344,573	1.6 %
Corrections Admin / Command		8,976,627	9,945,054	10,742,557	8.0 %
Corrections Support Services		16,079,247	22,338,828	19,686,175	(11.9) %
Fiscal & Operational Support		6,246,746	12,083,881	7,083,670	(41.4) %
In-Custody Security Operations		76,355,069	82,568,644	91,206,818	10.5 %
In-Custody Support Services		54,413,018	62,621,541	60,945,623	(2.7) %
Inmate Administrative Services		15,749,665	17,310,110	17,486,083	1.0 %
	Total:	**$ 186,555,284**	**$ 217,049,688**	**$ 217,495,499**	**0.2 %**
Fire Rescue					
Fire Communication		$ 345,933	$ 520,695	$ 581,659	11.7 %
Office of Emergency Management		1,574,099	1,969,905	1,578,709	(19.9) %
State Fire Control		23,970	24,700	24,700	0.0 %
	Total:	**$ 1,944,003**	**$ 2,515,300**	**$ 2,185,068**	**(13.1) %**
Health Services					
Animal Services		$ 13,317,357	$ 13,778,676	$ 14,235,521	3.3 %
Corrections Health Services		41,291,085	43,887,434	45,287,075	3.2 %
Drug Free Community Office		1,222,800	2,201,793	1,861,609	(15.5) %
Fiscal & Operational Support		4,094,890	4,658,895	4,702,695	0.9 %
Health EMS		2,854,729	3,327,364	3,105,481	(6.7) %
Medical Clinic		40,036,718	44,960,446	44,491,197	(1.0) %
Medical Examiner		8,378,758	10,149,489	10,171,662	0.2 %
Mosquito Control		3,856,418	3,894,154	4,103,816	5.4 %
	Total:	**$ 115,052,756**	**$ 126,858,251**	**$ 127,959,056**	**0.9 %**
Other Appropriations					
Arts & Science Agencies		$ 1,595,950	$ 1,614,567	$ 1,639,044	1.5 %
Charter Review		14,328	73,431	122,524	66.9 %
East Central Florida Regional Planning		311,877	315,767	320,880	1.6 %
Interfund Transfers		60,404,977	73,187,434	81,605,461	11.5 %
LYNX		89,000,264	101,875,909	115,449,186	13.3 %
MetroPlan		553,835	557,341	564,392	1.3 %
Non-Departmental		57,088,259	57,697,704	53,225,984	(7.8) %
Reserves - General Fund		0	144,356,431	133,861,335	(7.3) %
SunRail		15,342,394	14,514,019	14,966,150	3.1 %
Sunshine Corridor		0	500,000	0	(100.0) %
	Total:	**$ 224,311,884**	**$ 394,692,603**	**$ 401,754,956**	**1.8 %**

General Fund Comparison

Dept / Division	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Other Offices				
Agenda Development	$ 349,238	$ 393,159	$ 423,375	7.7 %
Arts and Cultural Affairs	964,712	904,937	995,976	10.1 %
County Administrator	2,720,210	3,138,985	3,137,466	0.0 %
County Attorney	5,135,463	6,138,380	6,215,947	1.3 %
Economic,Trade & Tourism Development	4,308,375	5,935,160	5,662,816	(4.6) %
Innovation and Emerging Technologies	599,135	940,391	868,293	(7.7) %
Innovation Center	145,669	1,223,046	1,223,046	0.0 %
Legislative Affairs	754,885	962,694	935,764	(2.8) %
Office of Communications	6,287,561	7,235,722	6,918,678	(4.4) %
Sustainability and Resilience Officer	662,840	718,154	644,122	(10.3) %
Total:	**$ 21,928,087**	**$ 27,590,628**	**$ 27,025,483**	**(2.0) %**
Planning, Environmental & Development Services				
Environmental Protection	$ 15,291,035	$ 19,939,024	$ 17,481,194	(12.3) %
Fiscal & Operational Support	8,641,079	10,155,771	9,775,612	(3.7) %
Housing and Community Development	2,332,345	111,316,079	89,611,667	(19.5) %
Neighborhood Services	8,650,201	16,712,719	14,874,334	(11.0) %
Planning	3,653,778	5,058,862	4,521,049	(10.6) %
Zoning	3,628,259	4,329,927	4,466,558	3.2 %
Total:	**$ 42,196,696**	**$ 167,512,382**	**$ 140,730,414**	**(16.0) %**
Special Revenue				
Donations Fund	23,389	108,468	97,595	(10.0) %
Total:	**$ 23,389**	**$ 108,468**	**$ 97,595**	**(10.0) %**
Grand Total:	**$ 1,398,084,064**	**$ 1,841,153,344**	**$ 1,833,163,520**	**(0.4)%**

ORANGE

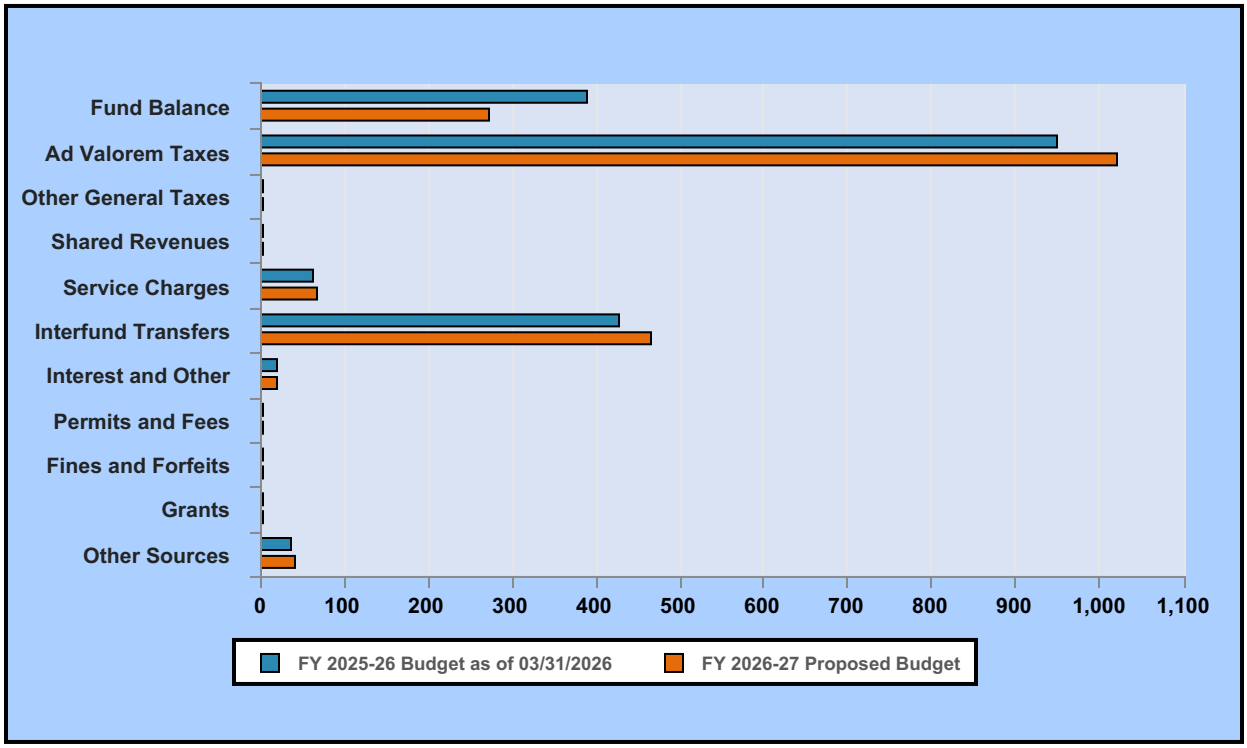


COUNTY

FLORIDA

Sources of Funds
General Fund (and Subfunds)
FY 2025-26 vs. FY 2026-27

(Chart - $'s in millions)

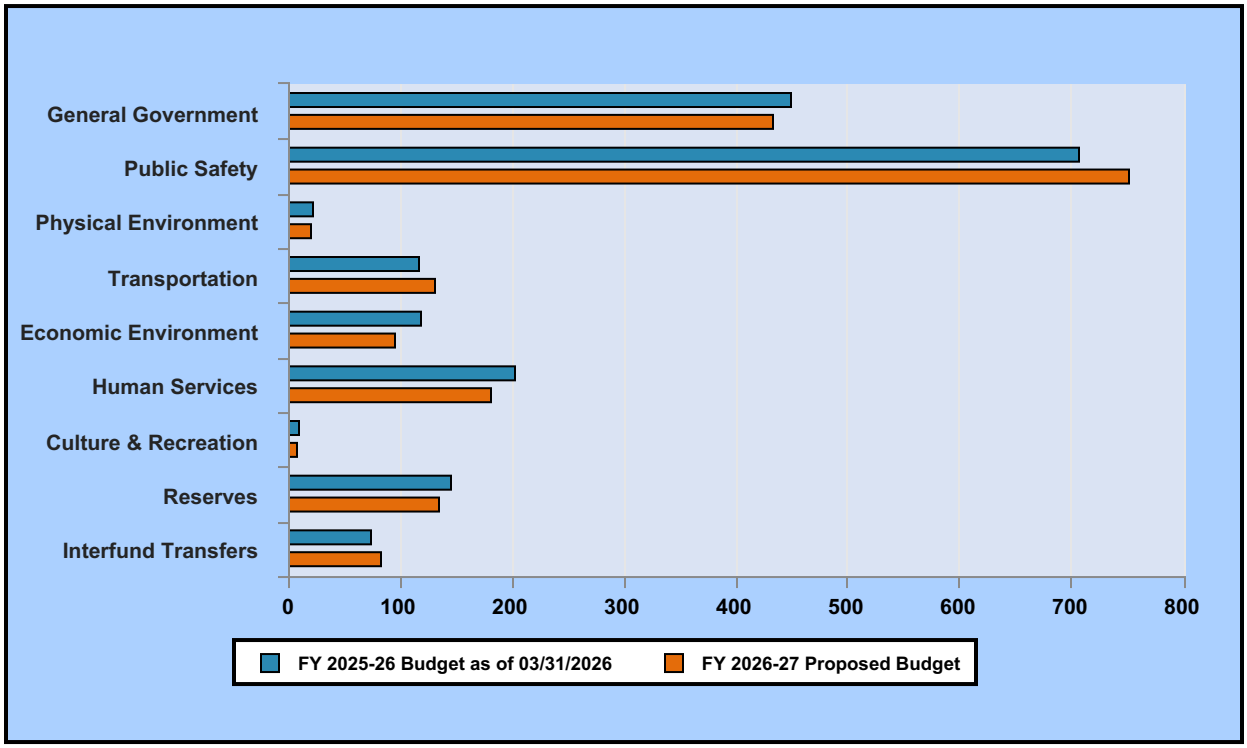


Sources	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Proposed Budget	Percent of Total
Fund Balance	$ 389,223,298	21.1 %	$ 271,892,399	14.8 %
Ad Valorem Taxes	950,514,668	51.6 %	1,021,273,577	55.7 %
Other General Taxes	2,209,000	0.1 %	2,001,000	0.1 %
Shared Revenues	1,561,500	0.1 %	1,591,500	0.1 %
Service Charges	61,846,914	3.4 %	66,119,579	3.6 %
Interfund Transfers	426,531,979	23.2 %	465,013,667	25.4 %
Interest and Other	19,009,432	1.0 %	17,985,348	1.0 %
Permits and Fees	1,412,400	0.1 %	1,437,300	0.1 %
Fines and Forfeits	1,330,825	0.1 %	1,357,650	0.1 %
Grants	2,621,120	0.1 %	2,589,259	0.1 %
Other Sources	35,900,000	1.9 %	39,600,000	2.2 %
5% Statutory Deduction*	(53,807,792)	(2.9)%	(57,697,759)	(3.1)%
Total Revenues	**$ 1,841,153,344**	**100.0 %**	**$ 1,833,163,520**	**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 2025-26 vs. FY 2026-27

(Chart - $'s in millions)



Uses	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Proposed Budget	Percent of Total
General Government	$ 448,337,269	24.4 %	$ 433,929,752	23.7 %
Public Safety	707,689,121	38.4 %	750,857,708	41.0 %
Physical Environment	21,747,135	1.2 %	19,295,826	1.0 %
Transportation	116,389,928	6.3 %	130,415,336	7.1 %
Economic Environment	117,554,178	6.4 %	95,588,130	5.2 %
Human Services	202,421,128	11.0 %	180,548,888	9.8 %
Culture & Recreation	9,470,720	0.5 %	7,061,084	0.4 %
Reserves	144,356,431	7.8 %	133,861,335	7.3 %
Interfund Transfers	73,187,434	4.0 %	81,605,461	4.5 %
Total Expenditures	**$ 1,841,153,344**	**100.0 %**	**$ 1,833,163,520**	**100.0 %**

INTERFUND TRANSFERS IN

TO	Proposed	FROM	Proposed
General Fund / 0001	$ 441,397,680	Special Tax MSTU / 1005	$ 373,115,000
		School Impact Fees / 1040	925,000
		International-Drive CRA / 1246	12,674,804
		Sales Tax Trust Fund / 2314	35,349,740
		Water Utilities System / 4420	13,400,000
		Convention Center / 4430	3,600,000
		Grants	2,333,136
Subtotal General Fund / 0001	$ 441,397,680		$ 441,397,680
Mosquito Control / 0230	$ 4,103,816	General Fund / 0001	$ 4,103,816
Affordable Housing Trust / 0231	19,487,171	General Fund / 0001	19,487,171
CFS Board Donations / 0235	25,000	General Fund / 0001	25,000
Subtot. General Fund Subfunds	$ 23,615,987		$ 23,615,987
Transportation Trust / 1002	146,800,000	Sales Tax Trust Fund / 2314	146,800,000
Local Option Gas Tax / 1004	39,450,000	Sales Tax Trust Fund / 2314	39,450,000
Special Tax MSTU / 1005	118,744,350	Public Service Tax / 1030	118,744,350
Capital Projects Fund / 1023	137,121,900	Sales Tax Trust Fund / 2317	137,121,900
Orange County CRA / 1025	1,579,840	General Fund / 0001	1,579,840
Drug Abuse Trust Fund / 1027	163,303	General Fund / 0001	163,303
Parks / 1050	23,800,000	Public Service Tax / 1030	23,800,000
MSTU / 1188	220,000	Transportation Trust / 1002	220,000
I-Drive CRA / 1246	37,128,264	General Fund / 0001	37,128,264
Court Technology / 1247	8,742,417	General Fund / 0001	8,742,417
Court Facilities / 1248	1,120,240	General Fund / 0001	1,120,240
Local Court Programs / 1251	1,666,173	General Fund / 0001	1,666,173
Legal Aid Programs / 1252	1,423,921	General Fund / 0001	1,423,921
Juvenile Court Programs / 1254	125,316	General Fund / 0001	125,316
Water Utilities System / 4420	2,004,577	MSTU / 4427	2,004,577
Grants	6,040,000	General Fund / 0001	6,040,000
TOTAL	**$ 991,143,968**	**TOTAL**	**$ 991,143,968**

INTERFUND TRANSFERS OUT

FROM	Proposed	TO	Proposed
General Fund / 0001	$ 81,605,461	Grants	$ 6,040,000
		Mosquito Control / 0230	4,103,816
		Affordable Housing Trust / 0231	19,487,171
		CFS Board Donations / 0235	25,000
		Orange County CRA / 1025	1,579,840
		Drug Abuse Trust Fund / 1027	163,303
		I-Drive CRA / 1246	37,128,264
		Court Technology / 1247	8,742,417
		Court Facilities / 1248	1,120,240
		Local Court Programs / 1251	1,666,173
		Legal Aid Programs / 1252	1,423,921
		Juvenile Court Programs / 1254	125,316
Subtotal General Fund / 0001	$ 81,605,461		$ 81,605,461
Transportation Trust / 1002	220,000	MSTU / 1188	220,000
Special Tax MSTU / 1005	373,115,000	General Fund / 0001	373,115,000
Public Service Tax / 1030	$ 142,544,350	Special Tax MSTU / 1005	$ 118,744,350
		Parks / 1050	23,800,000
Subtot. Public Serv. Tax / 1030	$ 142,544,350		$ 142,544,350
School Impact Fees / 1040	925,000	General Fund / 0001	925,000
International Drive CRA / 1246	12,674,804	General Fund / 0001	12,674,804
Sales Tax Trust Fund / 2314	$ 221,599,740	General Fund / 0001	$ 35,349,740
		Transportation Trust / 1002	146,800,000
		Local Option Gas Tax / 1004	39,450,000
Subtot. Sales Tax Trust / 2314	$ 221,599,740		$ 221,599,740
Capital Improvement Bonds / 2317	137,121,900	Capital Projects Fund / 1023	137,121,900
Water Utilities System / 4420	13,400,000	General Fund / 0001	13,400,000
MSTU / 4422	1,951,937	Water Utilities System / 4420	1,951,937
MSTU / 4427	52,640	Water Utilities System / 4420	52,640
Convention Center / 4430	3,600,000	General Fund / 0001	3,600,000
Grants	2,333,136	General Fund / 0001	2,333,136
TOTAL	**$ 991,143,968**	**TOTAL**	**$ 991,143,968**

Estimated Fund Balances

Fund Group / Fund	FY 2024-25 Budget	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	$ 384,246,728	$ 389,223,298	$ 271,892,399	(30.1)%
Total General Fund and Sub Funds	**$ 384,246,728**	**$ 389,223,298**	**$ 271,892,399**	**(30.1)%**
Special Revenue Funds				
7000 Level (Federal) Grant - Funds	$ 3,062,597	$ 1,237,209	$ 0	(100.0)%
8000 Level (State) Grants - Funds	1,928,852	1,133,802	0	(100.0)%
911 Fee	22,197,436	22,743,110	20,843,110	(8.4)%
Air Pollution Control	375,801	329,868	758,516	129.9 %
Air Quality Improvement	452,399	469,807	498,000	6.0 %
Animal Services Trust Funds	309,809	726,641	183,325	(74.8)%
Aquatic Weed (Non-Tax) Districts	543,090	535,027	525,383	(1.8)%
Aquatic Weed (Tax) Districts	8,305,942	9,466,686	7,638,976	(19.3)%
Boating Improvement Program	1,872,208	1,966,343	2,018,325	2.6 %
Building Safety	37,319,455	25,624,895	16,000,000	(37.6)%
Conservation Trust and Subfunds	7,122,407	11,057,166	7,000,000	(36.7)%
Constitutional Gas Tax	56,000,166	66,440,860	22,200,000	(66.6)%
Court Facilities	3,894,975	3,396,014	1,537,835	(54.7)%
Court Technology	9,722	20,222	0	(100.0)%
Crime Prevention ORD 98-01	91,654	65,821	65,821	0.0 %
Cyber Safety	1,675	1,790	1,790	0.0 %
Driver Education Safety Trust Fund	38,711	48,792	0	(100.0)%
Drug Abuse Trust Fund	60,250	6,015	0	(100.0)%
Energy Efficiency Renew Energy & Conservation	15,917	16,635	16,635	0.0 %
I-Drive MSTU Funds	649,703	822,778	262,500	(68.1)%
Inmate Commissary Fund	7,267,631	8,407,161	7,081,510	(15.8)%
Intergovernmental Radio Program	1,373,151	2,175,382	1,373,151	(36.9)%
International Drive CRA	168,588,590	191,301,925	117,178,760	(38.7)%
Juvenile Court Programs	13,822	11,104	0	(100.0)%
Law Enf. Federal Forfeiture Funding	999,080	1,079,850	500,000	(53.7)%
Law Enforce Educ-Corrections	954,465	1,085,425	1,002,420	(7.6)%
Law Enforcement / Education Sheriff	743,229	795,695	750,000	(5.7)%
Law Enforcement/Confiscated Prop	2,640,230	2,686,234	2,600,000	(3.2)%
Law Library	(902)	808	0	(100.0)%
Law Enforcement Justice Federal Forfeiture	1,620,284	1,982,699	1,000,000	(49.6)%
Legal Aid	2,682	16,290	0	(100.0)%
Local Court Programs	168,181	87,967	0	(100.0)%
Local Housing Asst (SHIP)	16,120,563	10,135,408	5,696,294	(43.8)%
Local Option Gas Tax	41,380,085	33,931,029	8,700,000	(74.4)%
Local Provider Participation Fund	150,002	92,827	0	(100.0)%
Mandatory Refuse Collection	51,085,128	59,689,925	62,409,873	4.6 %
Municipal Service Districts	41,236,812	45,746,239	47,259,280	3.3 %
OBT Comm Redev Area Trust Fund	5,052,373	6,825,041	5,175,382	(24.2)%
OC Fire Prot & EMS/MSTU	101,469,627	185,788,529	74,947,175	(59.7)%
Opioid Settlement Funds	0	1,485,985	0	(100.0)%
Orange Blossom Trail NID 90-24	85,440	69,761	80,008	14.7 %

Estimated Fund Balances

Fund Group / Fund	FY 2024-25 Budget	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Parks Fund	33,653,745	31,479,135	20,200,000	(35.8)%
Pharmaceutical Settlement Funds	12,634,327	15,830,293	19,121,468	20.8 %
Pine Hills Local Govt NID	432,816	541,677	541,677	0.0 %
Pine Ridge Traffic Control	60,569	50,226	50,226	0.0 %
Pollutant Storage Tank	70,332	148,527	150,332	1.2 %
Special Tax MSTU	13,273,786	14,002,418	8,451,000	(39.6)%
Teen Court	422,603	513,188	415,000	(19.1)%
Transportation Trust	52,655,976	82,648,051	40,100,000	(51.5)%
Tree Replacement Trust	614,683	1,397,695	520,481	(62.8)%
Water and Navigation Funds	19,167,630	21,749,935	14,726,447	(32.3)%
Total Special Revenue Funds	**$ 718,189,709**	**$ 867,865,910**	**$ 519,580,700**	**(40.1)%**
Enterprise Funds				
Convention Center Funds	$ 486,908,825	$ 552,105,522	$ 381,355,931	(30.9)%
Other Enterprise Funds	2	3	0	(100.0)%
Solid Waste System	109,834,465	138,990,662	151,934,198	9.3 %
Water Utilities System	158,614,305	213,206,567	203,195,814	(4.7)%
Water Utilities System MSTUs	984,574	477,559	259,413	(45.7)%
Total Enterprise Funds	**$ 756,342,171**	**$ 904,780,313**	**$ 736,745,356**	**(18.6)%**
Internal Service Funds				
Employees Benefits	$ 96,602,897	$ 107,723,003	$ 96,800,000	(10.1)%
Fleet Management Dept	10,812,463	12,885,714	9,540,013	(26.0)%
Risk Management Captive Insurance Program	10,422,000	4,982,741	0	(100.0)%
Risk Management Program	76,121,325	91,606,727	89,557,961	(2.2)%
Total Internal Service Funds	**$ 193,958,685**	**$ 217,198,185**	**$ 195,897,974**	**(9.8)%**
Capital Construction Funds				
Fire Impact Fees	$ 13,689,308	$ 15,217,250	$ 0	(100.0)%
Horizons West Village	567,943	654,194	1,336,760	104.3 %
Lakeside Village Adequate Public Facility	207,654	702,066	702,066	0.0 %
Law Enforce Impact Fees	7,509,138	8,453,697	100,000	(98.8)%
Misc Construction Projects	519,944,589	555,614,165	400,827,357	(27.9)%
Parks & Recreation Impact Fees	49,189,166	45,940,038	32,840,853	(28.5)%
Transportation - Deficient Segment Funds	46,780,820	65,095,352	64,902,669	(0.3)%
Transportation Impact Fees	182,618,802	185,595,942	125,100,000	(32.6)%
Total Capital Construction Funds	**$ 820,507,420**	**$ 877,272,704**	**$ 625,809,705**	**(28.7)%**
Debt Service Funds				
Public Service Tax Bonds	$ 123,188,773	$ 0	$ 0	0.0 %
Sales Tax Trust Fund	393,011,079	462,902,994	472,400,000	2.1 %
Total Others	**$ 516,199,852**	**$ 462,902,994**	**$ 472,400,000**	**2.1 %**
County Total	**$3,389,444,565**	**$3,863,639,272**	**$2,951,826,134**	**(23.6)%**

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.

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 2026-27?

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 2026-27, the Library Operating millage is remaining unchanged.

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

(Taxable value / 1000) * millage rate = 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 mills = $1,000.00 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.

ORANGE

COUNTY

FLORIDA

MILLAGE AND PROPERTY VALUE DETAIL
FISCAL YEAR 2026-27

	Prior Millage	Prior Year Value ($ millions)	Prior Year Proceeds	[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 26 to FY 27	Percent Change in Taxable Value
COUNTY-WIDE															
General Fund	4.0441	234,290.6	947,494,505	882,864,409	246,181.2	229,783,005,317	966,411,758	3.8422		4.0441	251,525,625,344	1,017,194,781	N/A	0.00 %	7.36 %
Capital Projects Fund	0.2250	234,290.6	52,715,379	52,715,379	246,181.2	229,783,005,317	57,699,978	0.2294		0.2250	251,525,625,344	56,593,266	N/A	0.00 %	7.36 %
Parks Fund	0.1656	234,290.6	38,798,519	38,798,519	246,181.2	229,783,005,317	42,457,526	0.1688		0.1656	251,525,625,344	41,652,644	N/A	0.00 %	7.36 %
Total County-Wide	4.4347	234,290.6	1,039,008,402	974,378,306	246,181.2	229,783,005,317	1,066,569,262	4.2404	4.2404	4.4347	251,525,625,344	1,115,440,691	4.58 %	0.00 %	7.36 %
Special Tax - MSTU															
Service Districts															
Cnty - Unincorporated	1.8043	123,500.3	222,831,676	222,831,676	129,241.9	129,241,897,017	229,302,360	1.7241	1.7241	1.8043	132,998,294,881	239,968,823	4.65 %	0.00 %	7.69 %
County Fire And EMS	2.8437	123,460.9	351,085,766	351,085,766	129,187.9	129,187,860,726	361,288,440	2.7176	2.7176	2.8437	132,943,935,799	378,052,670	4.64 %	0.00 %	7.68 %
OBT Corridor Improvements	0.5932	1,182.2	701,292	701,292	1,229.0	1,229,038,831	702,075	0.5706	0.5706	0.5932	1,230,415,516	729,882	3.96 %	0.00 %	4.08 %
OBT Neighborhood Improv.	0.2554	2,877.1	734,804	734,804	3,018.8	3,018,785,513	738,958	0.2434	0.2434	0.2554	3,035,982,440	775,390	4.93 %	0.00 %	5.52 %
Orlando Central Park MSTU	1.1549	1,491.6	1,722,635	1,722,635	1,586.3	1,586,307,682	1,722,579	1.0859	1.0859	1.1549	1,586,314,910	1,832,035	6.35 %	0.00 %	6.35 %
I-Drive Master Transit	0.2334	14,216.1	3,318,032	3,318,032	14,611.5	14,611,519,108	3,378,834	0.2271	0.2271	0.2334	14,878,175,058	3,472,566	2.77 %	0.00 %	4.66 %
I-Drive Bus Service	0.7523	8,318.3	6,257,852	6,257,852	8,563.4	8,563,443,322	6,427,701	0.7308	0.7308	0.7523	8,795,431,638	6,616,803	2.94 %	0.00 %	5.74 %
N. I-Drive Improvement	0.1601	1,779.1	284,831	284,831	1,860.4	1,860,437,524	296,655	0.1531	0.1531	0.1601	1,937,656,020	310,219	4.57 %	0.00 %	8.91 %
Apopka-Vineland Improv.	0.6000	539.8	323,865	323,865	562.0	562,019,525	324,864	0.5763	0.5763	0.6000	563,707,252	338,224	4.11 %	0.00 %	4.43 %
Lake Districts															
Bass Lake	1.1098	17.1	19,026	19,026	18.2	18,173,372	19,050	1.0469	1.0469	0.8878	18,196,438	16,155	(15.20)%	(20.00)%	6.14 %
Big Sand Lake	0.1378	2,416.1	332,940	332,940	2,462.1	2,462,101,621	334,125	0.1352	0.1352	0.1378	2,471,336,561	340,550	1.92 %	0.00 %	2.29 %
Lake Holden	2.5337	105.1	266,348	266,348	110.5	110,522,908	268,040	2.4099	2.4099	2.5337	111,224,596	281,810	5.14 %	0.00 %	5.80 %
Lake Horseshoe	0.0000	17.3	0	0	18.7	18,705,347	0	0.0000	0.0000	0.0000	18,705,347	0	N/A	N/A	8.26 %
Lake Irma	0.6200	55.4	34,347	34,347	58.6	58,617,491	34,331	0.5860	0.5860	0.6200	58,585,243	36,323	5.80 %	0.00 %	5.75 %
Lake Jean	0.0205	46.3	949	949	48.5	48,530,635	951	0.0196	0.0196	0.0103	48,530,635	500	(47.45)%	(49.76)%	4.86 %
Lake Jessamine	0.6545	270.8	177,220	177,220	292.1	292,104,690	178,324	0.6067	0.6067	0.6545	293,924,972	192,374	7.88 %	0.00 %	8.55 %
Lake Killarney	0.8613	35.8	30,835	30,835	38.7	38,700,033	30,940	0.7968	0.7968	0.8613	38,830,857	33,445	8.09 %	0.00 %	8.46 %
Lake Mary	3.0000	22.6	67,763	67,763	23.9	23,932,235	67,764	2.8315	2.8315	3.0000	23,932,235	71,797	5.95 %	0.00 %	5.95 %
Lake Ola	2.0000	55.4	110,759	110,759	57.7	57,727,016	111,563	1.9187	1.9187	2.0000	58,144,875	116,290	4.24 %	0.00 %	4.99 %
Lake Pickett	1.7597	252.2	443,852	443,852	250.3	250,296,539	481,169	1.7733	1.7733	1.7597	271,341,086	477,479	(0.77)%	0.00 %	7.58 %
Lake Price	1.0719	27.1	29,008	29,008	27.5	27,473,317	29,723	1.0559	1.0559	1.0719	28,149,382	30,173	1.52 %	0.00 %	4.02 %
Lake Rose	0.7594	31.3	23,775	23,775	32.3	32,255,586	24,599	0.7371	0.7371	0.7594	33,373,258	25,344	3.03 %	0.00 %	6.60 %
Lake Sue	1.2500	28.4	35,455	35,455	30.1	30,116,364	35,456	1.1773	1.1773	1.2500	30,116,364	37,645	6.18 %	0.00 %	6.18 %
Lake Whippoorwill	0.0000	238.3	0	0	248.6	248,568,866	0	0.0000	0.0000	0.0000	260,873,697	0	N/A	N/A	9.49 %
Little Lake Fairview	0.5000	32.3	16,147	16,147	33.4	33,427,048	16,148	0.4831	0.4831	0.5000	33,426,359	16,713	3.50 %	0.00 %	3.51 %
South Lake Fairview	0.0171	30.7	525	525	32.3	32,255,925	548	0.0163	0.0163	0.0171	33,593,420	574	4.91 %	0.00 %	9.39 %
Water And Navigation															
Lake Conway Water & Nav.	0.5750	1,584.9	911,304	911,304	1,636.0	1,635,960,096	916,414	0.5570	0.5570	0.5750	1,645,268,089	946,029	3.23 %	0.00 %	3.81 %
Windermere Navigation	0.2528	8,798.3	2,224,212	2,224,212	9,155.1	9,155,122,059	2,242,653	0.2429	0.2429	0.2528	9,232,822,325	2,334,057	4.08 %	0.00 %	4.94 %
COUNTY:															
Aggregate Comparison	6.9547	234,290.6	1,630,993,620	1,566,363,524	246,181.2	229,783,005,317	1,714,574,730	6.8167		6.9675	251,525,625,344	1,752,494,561	2.21 %	0.18 %	7.36 %

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 $64,630,096 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 $16,398,212,377. This adjustment applies only to Countywide computations.

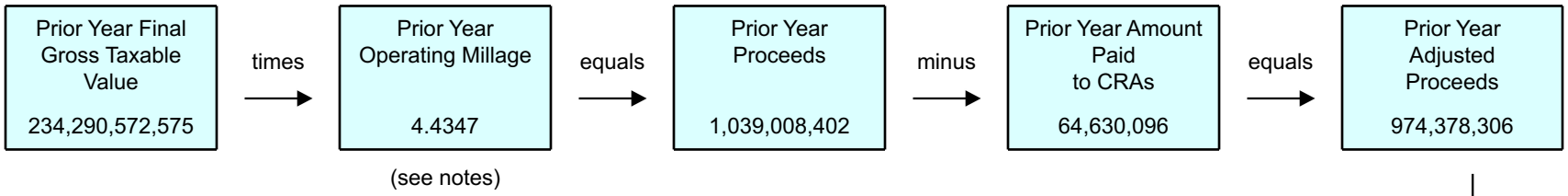
[3] The current year maximum millage allowed with a majority vote is the current year rolled-back rate.

[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

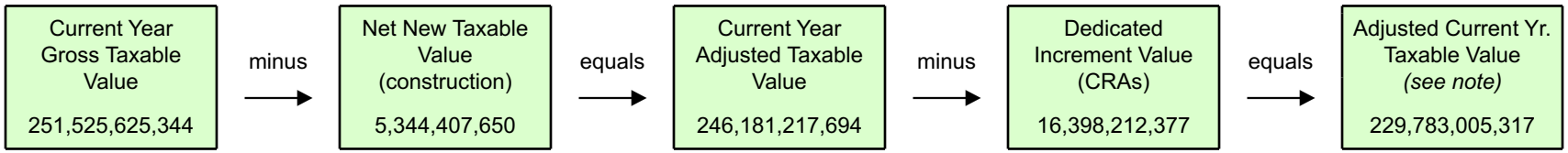
General County (County-Wide) Rolled-Back Millage Rate

Prior Year Data



divided by

Current Year Data



equals

Current Year Rolled-Back Rate

4.2404

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 Approval Process

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

In 2007, the Florida Legislature modified the Florida “Truth in Millage Law” to adjust the procedures local governments are required to follow to levy property taxes.

The maximum tax rate that may be adopted by a simple majority vote under Florida Statute 200.065(5) has come to be known as the “Maximum Millage”.

Since 2009, local governments calculate the “maximum millage” using a formula that starts with the previous year’s maximum millage rate and increases it for the growth of per capita Florida personal income.

In June of 2026, the Florida Legislature again modified the Florida “Truth in Millage Law”, this time to eliminate the “maximum millage calculation”. As a result, the maximum rate that may be adopted by a simple majority vote is now the “rolled-back rate” as calculated in Florida Statute 200.065(1), and is no longer adjusted for the growth in Florida personal income. So the “Maximum Millage” and the “Rolled-back Rate” now mean the same thing.

As before, the law does not cap total property taxes or tax revenues, and higher rates may be adopted if certain conditions are met:

- Up to 110% of the Maximum Millage may be adopted by a two-thirds vote of the governing body.
- Above 110% of the Maximum Millage may be adopted by a unanimous vote of the governing body - or by three-fourths vote of a governing body with nine (9) or more members - or by a referendum.

MILLAGE SUMMARY

Fiscal Year 2026-2027

	Prior Millage	Current Year Rolled-Back	Current Year Proposed	Percent Change Over Rolled-Back	Percent Change FY 26 to FY 27
COUNTY-WIDE					
General Fund	4.0441	3.8422	4.0441	NA	0.00 %
Capital Projects Fund	0.2250	0.2294	0.2250	NA	0.00 %
Parks Fund	0.1656	0.1688	0.1656	NA	0.00 %
Total County-Wide	4.4347	4.2404	4.4347	4.58 %	0.00 %
Special Tax - MSTU					
Service Districts					
Cnty - Unincorporated	1.8043	1.7241	1.8043	4.65 %	0.00 %
County Fire And EMS	2.8437	2.7176	2.8437	4.64 %	0.00 %
OBT Corridor Improvements	0.5932	0.5706	0.5932	3.96 %	0.00 %
OBT Neighborhood Improv.	0.2554	0.2434	0.2554	4.93 %	0.00 %
Orlando Central Park MSTU	1.1549	1.0859	1.1549	6.35 %	0.00 %
I-Drive Master Transit	0.2334	0.2271	0.2334	2.77 %	0.00 %
I-Drive Bus Service	0.7523	0.7308	0.7523	2.94 %	0.00 %
N. I-Drive Improvement	0.1601	0.1531	0.1601	4.57 %	0.00 %
Apopka-Vineland Improv.	0.6000	0.5763	0.6000	4.11 %	0.00 %
Lake Districts					
Bass Lake	1.1098	1.0469	0.8878	(15.20)%	(20.00)%
Big Sand Lake	0.1378	0.1352	0.1378	1.92 %	0.00 %
Lake Holden	2.5337	2.4099	2.5337	5.14 %	0.00 %
Lake Irma	0.6200	0.5860	0.6200	5.80 %	0.00 %
Lake Jean	0.0205	0.0196	0.0103	(47.45)%	(49.76)%
Lake Jessamine	0.6545	0.6067	0.6545	7.88 %	0.00 %
Lake Killarney	0.8613	0.7968	0.8613	8.09 %	0.00 %
Lake Mary	3.0000	2.8315	3.0000	5.95 %	0.00 %
Lake Ola	2.0000	1.9187	2.0000	4.24 %	0.00 %
Lake Pickett	1.7597	1.7733	1.7597	(0.77)%	0.00 %
Lake Price	1.0719	1.0559	1.0719	1.52 %	0.00 %
Lake Rose	0.7594	0.7371	0.7594	3.03 %	0.00 %
Lake Sue	1.2500	1.1773	1.2500	6.18 %	0.00 %
Little Lake Fairview	0.5000	0.4831	0.5000	3.50 %	0.00 %
South Lake Fairview	0.0171	0.0163	0.0171	4.91 %	0.00 %
Water And Navigation					
Lake Conway Water & Nav.	0.5750	0.5570	0.5750	3.23 %	0.00 %
Windermere Navigation	0.2528	0.2429	0.2528	4.08 %	0.00 %
COUNTY:					
Aggregate Comparison	6.9547	6.8167	6.9675	2.21 %	0.18 %
Indep. Spec. Dist.-Voted Millage					
Library Operating	0.3748	0.3481	0.3748	7.67 %	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
2026-27	4.4347	$ 1,829,848,520	$ 8,862,035,180	$ 251,525,625,344 *	7.4%
2025-26	4.4347	$ 1,731,481,128	$ 8,318,172,170	$ 234,290,572,575	7.2%
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)%

Note: Budgets include interfund transfers.

* The FY 2026-27 figure is an estimate. The FY 2026-27 Adjusted Countywide Assessment Roll figure will be available upon completion of the Value Adjustment Board process.

Changes in Authorized Positions

Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Constitutional Officers								
Board of County Commissioners	26	26	0	26	8	0	0	34
Comptroller	238	238	0	238	0	0	0	238
County Mayor	6	6	0	6	0	0	0	6
Court Administration	20	19	0	19	0	0	0	19
Property Appraiser	179	184	0	184	0	0	0	184
Sheriff	2,599	2,640	0	2,640	27	0	0	2,667
Supervisor of Elections	59	65	0	65	3	0	0	68
Tax Collector	332	332	0	332	0	0	0	332
Total	**3,459**	**3,510**	**0**	**3,510**	**38**	**0**	**0**	**3,548**
Administration and Fiscal Services								
911 Fees	6	6	0	6	0	0	0	6
Fiscal and Business Services	3	3	1	4	0	0	0	4
Grants Management Office	1	3	0	3	0	0	0	3
Human Resources	115	114	0	114	0	0	0	114
Information Systems and Services	193	194	(1)	193	0	0	(1)	192
Management and Budget	14	12	0	12	0	0	0	12
Professional Standards	14	14	0	14	0	0	0	14
Risk Management Operations	22	22	0	22	0	0	0	22
Total	**368**	**368**	**0**	**368**	**0**	**0**	**(1)**	**367**
Administrative Services								
Business Development	10	10	0	10	0	0	0	10
Capital Projects	23	23	0	23	0	0	0	23
Facilities Management	174	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	**355**	**355**	**0**	**355**	**0**	**0**	**0**	**355**

Changes in Authorized Positions

Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Community & Family Services								
Citizen Resource & Outreach	52	52	0	52	0	0	0	52
Citizens' Commission for Children	23	23	0	23	0	0	0	23
Community Action	78	78	0	78	0	0	0	78
Cooperative Extension Services	12	12	0	12	0	0	0	12
Fiscal & Operational Support	28	28	0	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	310	310	0	310	3	0	0	313
Regional History Center	19	19	0	19	0	0	0	19
Youth and Family Services	152	152	0	152	0	0	0	152
Total	**995**	**995**	**0**	**995**	**3**	**0**	**0**	**998**
Convention Center								
Convention Center Capital Planning	17	17	0	17	0	0	0	17
Convention Center Event Operations	170	171	0	171	0	0	0	171
Convention Center Facility Operations	126	132	0	132	2	0	0	134
Convention Center Sales & Marketing	30	30	0	30	0	0	0	30
Convention Center Security, Parking & Transportation	87	87	0	87	8	0	0	95
Fiscal & Operational Support	49	49	0	49	0	0	0	49
Total	**479**	**486**	**0**	**486**	**10**	**0**	**0**	**496**
Corrections								
Community Corrections	115	115	0	115	0	0	0	115
Corrections Admin / Command	33	30	1	31	0	0	0	31
Corrections Support Services	79	85	(6)	79	0	0	0	79
Fiscal & Operational Support	49	49	1	50	0	0	0	50
In-Custody Security Operations	732	696	39	735	0	0	0	735
In-Custody Support Services	445	478	(35)	443	0	0	0	443
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 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Fire Rescue								
Fire Communications	79	79	0	79	0	0	0	79
Fire Logistics Division	51	61	0	61	0	0	0	61
Fire Operations	1,349	1,374	0	1,374	34	0	2	1,410
Fire Planning & Technical Services	105	105	0	105	0	0	0	105
Fire Training	25	25	0	25	0	0	(2)	23
Fiscal & Operational Support	25	26	0	26	0	0	0	26
Office of Emergency Management	10	10	0	10	0	0	0	10
Total	**1,644**	**1,680**	**0**	**1,680**	**34**	**0**	**0**	**1,714**
Health Services								
Animal Services	110	110	0	110	3	0	0	113
Corrections Health Services	173	173	(1)	172	0	0	0	172
Drug Free Community Office	12	12	1	13	0	0	0	13
Health EMS	13	13	0	13	0	0	0	13
Health Fiscal & Operational Support	28	28	1	29	0	0	0	29
Medical Clinic	37	37	0	37	0	0	0	37
Medical Examiner	45	45	0	45	0	0	0	45
Mosquito Control	34	34	0	34	0	0	0	34
Total	**452**	**452**	**1**	**453**	**3**	**0**	**0**	**456**
Other Appropriations								
Charter Review	1	1	0	1	0	0	0	1
Total	**1**	**1**	**0**	**1**	**0**	**0**	**0**	**1**
Other Court Funds								
Court Technology	21	20	0	20	0	0	0	20
Juvenile Court Programs	3	3	0	3	0	0	0	3
Local Court Programs	16	15	0	15	0	0	0	15
Total	**40**	**38**	**0**	**38**	**0**	**0**	**0**	**38**

Changes in Authorized Positions

Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Other Offices								
Agenda Development	3	3	0	3	0	0	0	3
Arts and Cultural Affairs	4	4	0	4	0	0	1	5
County Administrator	13	14	0	14	0	0	0	14
County Attorney	34	34	0	34	0	0	0	34
Economic, Trade & Tourism Development	6	6	0	6	0	0	0	6
Innovation & Emerging Technologies	2	2	0	2	0	0	0	2
Innovation Center	2	2	0	2	0	0	0	2
Legislative Affairs	3	3	0	3	0	0	0	3
Office of Communications	36	37	0	37	0	0	0	37
Sustainability and Resilience Officer	3	3	0	3	0	0	0	3
Total	**106**	**108**	**0**	**108**	**0**	**0**	**1**	**109**
Planning, Environmental & Development Svc.								
Building Safety	203	203	0	203	0	(10)	0	193
Environmental Protection	118	118	0	118	0	0	0	118
Fiscal & Operational Support	58	58	0	58	0	0	0	58
Housing and Community Development	74	74	0	74	1	0	0	75
Neighborhood Services	81	81	0	81	0	0	0	81
Planning	29	29	0	29	0	0	0	29
Zoning	36	37	0	37	0	0	0	37
Total	**599**	**600**	**0**	**600**	**1**	**(10)**	**0**	**591**

Changes in Authorized Positions

Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Public Works								
Development Engineering	48	48	0	48	0	0	0	48
Fiscal & Operational Support	39	39	3	42	0	0	0	42
Highway Construction	29	29	(2)	27	0	0	0	27
Public Works Engineering	41	41	0	41	0	0	0	41
Public Works Stormwater Mgt.	105	105	(1)	104	0	0	0	104
Roads & Drainage	230	230	0	230	0	0	0	230
Traffic Engineering	66	66	0	66	0	0	0	66
Transportation Planning	19	19	0	19	0	0	0	19
Total	**577**	**577**	**0**	**577**	**0**	**0**	**0**	**577**
Utilities								
Fiscal & Operational Support	83	83	0	83	0	0	0	83
Solid Waste Management	168	169	0	169	0	0	0	169
Utilities Customer Service	158	159	0	159	0	0	0	159
Utilities Engineering	84	84	0	84	0	0	0	84
Utilities Field Services	278	278	3	281	0	0	0	281
Water Reclamation	137	138	(3)	135	0	0	0	135
Water Utilities	144	145	0	145	0	0	0	145
Total	**1,052**	**1,056**	**0**	**1,056**	**0**	**0**	**0**	**1,056**
Total	**11,747**	**11,846**	**1**	**11,847**	**89**	**(10)**	**0**	**11,926**
Total excluding Constitutional Officers	*8,288*	*8,336*	1	*8,337*	51	(10)	0	*8,378*

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 approximately 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 $5,000 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 200.065 defines the maximum millage rate that can be adopted with a simple majority vote. See the "Millage Approval Process" notes in 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 2026 calendar year would be used to compute the ad valorem taxes levied for the FY 2026-27 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 $5,000 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 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 000X General Fund and Subfunds			
REVENUES:			
Ad Valorem Taxes	$ 852,199,520	$ 950,514,668	$ 1,021,273,577
Other General Taxes	1,926,875	2,209,000	2,001,000
Permits and Fees	954,656	1,147,400	1,147,300
Grants	3,672,496	2,620,120	2,588,259
Shared Revenues	1,617,278	1,561,500	1,591,500
Service Charges	57,941,746	62,111,914	66,409,579
Fines and Forfeits	1,313,135	1,330,825	1,357,650
Interest and Other	51,419,516	19,010,432	17,986,348
Total Revenues	**$ 971,045,222**	**$ 1,040,505,859**	**$ 1,114,355,213**
5% Statutory Deduction	$ 0	$ (53,807,792)	$ (57,697,759)
Net Revenues	**$ 971,045,222**	**$ 986,698,067**	**$ 1,056,657,454**
NON-REVENUES:			
Debt and Lease Proceeds	$ 46,393,837	$ 2,800,000	$ 0
Fund Balance	0	389,223,298	271,892,399
Other Sources	46,242,070	35,900,000	39,600,000
Revenue Total	**$ 1,063,681,129**	**$ 1,414,621,365**	**$ 1,368,149,853**
Interfund Transfers	$ 340,745,852	$ 426,531,979	$ 465,013,667
Net Revenues	**$ 1,404,426,981**	**$ 1,841,153,344**	**$ 1,833,163,520**
EXPENDITURES:			
General Government	$ 422,546,178	$ 448,337,269	$ 433,929,752
Public Safety	630,447,884	707,689,121	750,857,708
Physical Environment	16,941,981	21,747,135	19,295,826
Transportation	104,342,658	116,389,928	130,415,336
Economic Environment	7,388,891	117,554,178	95,588,130
Human Services	149,492,830	202,421,128	180,548,888
Culture & Recreation	6,518,664	9,470,720	7,061,084
Total Expenditures	**$ 1,337,679,086**	**$ 1,623,609,479**	**$ 1,617,696,724**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 144,356,431	$ 133,861,335
Interfund Transfers	60,404,977	73,187,434	81,605,461
Total Expenditures / Non-Expense	**$ 1,398,084,063**	**$ 1,841,153,344**	**$ 1,833,163,520**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1002 Transportation Trust			
REVENUES:			
Other General Taxes	$ 1,372,462	$ 1,400,000	$ 1,400,000
Permits and Fees	3,491,939	2,000,000	2,000,000
Grants	4,356,813	0	0
Shared Revenues	8,559,452	8,125,000	8,125,000
Service Charges	3,105,779	1,238,000	1,668,000
Fines and Forfeits	5,309,825	5,708,500	6,508,500
Interest and Other	2,054,610	57,100	9,100
Total Revenues	**$ 28,250,880**	**$ 18,528,600**	**$ 19,710,600**
5% Statutory Deduction	$ 0	$ (926,430)	$ (985,530)
Net Revenues	**$ 28,250,880**	**$ 17,602,170**	**$ 18,725,070**
NON-REVENUES:			
Fund Balance	$ 0	$ 82,648,051	$ 40,100,000
Revenue Total	**$ 28,250,880**	**$ 100,250,221**	**$ 58,825,070**
Interfund Transfers	$ 157,800,000	$ 150,200,000	$ 146,800,000
Net Revenues	**$ 186,050,880**	**$ 250,450,221**	**$ 205,625,070**
EXPENDITURES:			
Physical Environment	$ 9,568,963	$ 14,637,587	$ 11,519,190
Transportation	142,074,938	213,540,298	175,969,784
Total Expenditures	**$ 155,874,658**	**$ 233,842,528**	**$ 187,488,974**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 16,387,693	$ 17,916,096
Interfund Transfers	184,148	220,000	220,000
Total Expenditures / Non-Expense	**$ 156,058,806**	**$ 250,450,221**	**$ 205,625,070**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1003 Constitutional Gas Tax			
REVENUES:			
Shared Revenues	$ 10,609,569	$ 10,700,000	$ 10,900,000
Interest and Other	2,729,949	107,000	107,000
Total Revenues	**$ 13,541,403**	**$ 10,807,000**	**$ 11,007,000**
5% Statutory Deduction	$ 0	$ (540,350)	$ (550,350)
Net Revenues	**$ 13,541,403**	**$ 10,266,650**	**$ 10,456,650**
Total Revenues			
Fund Balance	$ 0	$ 66,440,860	$ 22,200,000
Interfund Transfers	3,300,000	0	0
Net Revenues	**$ 16,841,403**	**$ 76,707,510**	**$ 32,656,650**
EXPENDITURES:			
Transportation	$ 6,400,708	$ 55,036,784	$ 19,890,294
Total Expenditures	**$ 6,400,708**	**$ 55,036,784**	**$ 19,890,294**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 21,670,726	$ 12,766,356
Total Expenditures / Non-Expense	**$ 6,400,708**	**$ 76,707,510**	**$ 32,656,650**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1004 Local Option Gas Tax			
REVENUES:			
Other General Taxes	$ 28,385,484	$ 29,900,000	$ 29,700,000
Interest and Other	2,064,162	35,000	35,000
Total Revenues	**$ 30,449,646**	**$ 29,935,000**	**$ 29,735,000**
5% Statutory Deduction	$ 0	$ (1,496,750)	$ (1,486,750)
Net Revenues	**$ 30,449,646**	**$ 28,438,250**	**$ 28,248,250**
NON-REVENUES:			
Fund Balance	$ 0	$ 33,931,029	$ 8,700,000
Revenue Total	**$ 30,449,646**	**$ 62,369,279**	**$ 36,948,250**
Interfund Transfers	$ 20,300,000	$ 35,100,000	$ 39,450,000
Net Revenues	**$ 50,749,646**	**$ 97,469,279**	**$ 76,398,250**
EXPENDITURES:			
Physical Environment	$ 4,689,774	$ 11,891,004	$ 7,200,000
Transportation	53,508,929	73,362,128	66,386,763
Total Expenditures	**$ 58,198,702**	**$ 85,253,132**	**$ 73,586,763**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 12,216,147	$ 2,811,487
Total Expenditures / Non-Expense	**$ 58,198,702**	**$ 97,469,279**	**$ 76,398,250**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1005 Special Tax MSTU			
REVENUES:			
Ad Valorem Taxes	$ 200,400,207	$ 222,956,386	$ 240,842,790
Other General Taxes	18,068,839	17,000,000	17,000,000
Interest and Other	2,808,288	20,000	20,000
Total Revenues	**$ 221,277,334**	**$ 239,976,386**	**$ 257,862,790**
5% Statutory Deduction	$ 0	$ (12,048,819)	$ (12,943,140)
Net Revenues	**$ 221,277,334**	**$ 227,927,567**	**$ 244,919,650**
NON-REVENUES:			
Fund Balance	$ 0	$ 14,002,418	$ 8,451,000
Other Sources	2,121,441	1,000,000	1,000,000
Revenue Total	**$ 223,398,775**	**$ 242,929,985**	**$ 254,370,650**
Interfund Transfers	$ 74,670,669	$ 99,039,273	$ 118,744,350
Net Revenues	**$ 298,069,444**	**$ 341,969,258**	**$ 373,115,000**
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 5,877,418	$ 0
Interfund Transfers	297,340,812	336,091,840	373,115,000
Total Expenditures / Non-Expense	**$ 297,340,812**	**$ 341,969,258**	**$ 373,115,000**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1006 Mandatory Refuse Collection			
REVENUES:			
Service Charges	$ 68,412,585	$ 92,028,428	$ 99,512,044
Interest and Other	4,050,524	2,657,649	2,191,733
Total Revenues	**$ 72,463,109**	**$ 94,686,077**	**$ 101,703,777**
5% Statutory Deduction	$ 0	$ (4,734,304)	$ (5,085,189)
Net Revenues	**$ 72,463,109**	**$ 89,951,773**	**$ 96,618,588**
NON-REVENUES:			
Fund Balance	$ 0	$ 59,689,925	$ 62,409,873
Revenue Total	**$ 72,463,109**	**$ 149,641,698**	**$ 159,028,461**
EXPENDITURES:			
Physical Environment	$ 63,858,313	$ 98,299,398	$ 108,928,405
Total Expenditures	**$ 63,858,313**	**$ 98,299,398**	**$ 108,928,405**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 51,342,300	$ 50,100,056
Total Expenditures / Non-Expense	**$ 63,858,313**	**$ 149,641,698**	**$ 159,028,461**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1009 OC Fire Prot & EMS/MSTU			
REVENUES:			
Ad Valorem Taxes	$ 315,703,610	$ 351,274,097	$ 379,431,174
Permits and Fees	3,346,404	3,700,000	3,700,000
Grants	658,191	0	0
Shared Revenues	433,262	430,000	430,000
Service Charges	46,278,640	55,424,920	52,316,601
Interest and Other	11,054,299	1,150,500	1,150,500
Total Revenues	**$ 377,474,407**	**$ 411,979,517**	**$ 437,028,275**
5% Statutory Deduction	$ 0	$ (20,743,976)	$ (22,037,014)
Net Revenues	**$ 377,474,407**	**$ 391,235,541**	**$ 414,991,261**
NON-REVENUES:			
Fund Balance	$ 0	$ 185,788,529	$ 74,947,175
Other Sources	3,751,090	2,900,000	3,712,000
Revenue Total	**$ 381,225,497**	**$ 579,924,070**	**$ 493,650,436**
EXPENDITURES:			
Public Safety	$ 296,909,251	$ 499,739,549	$ 440,845,296
Total Expenditures	**$ 296,909,251**	**$ 499,739,549**	**$ 440,845,296**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 80,184,521	$ 52,805,140
Total Expenditures / Non-Expense	**$ 296,909,251**	**$ 579,924,070**	**$ 493,650,436**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1010 Air Pollution Control			
REVENUES:			
Shared Revenues	$ 1,372,607	$ 1,381,210	$ 1,372,607
Interest and Other	4,907	1,000	1,000
Total Revenues	**$ 1,377,514**	**$ 1,382,210**	**$ 1,373,607**
5% Statutory Deduction	$ 0	$ (69,110)	$ (68,680)
Net Revenues	**$ 1,377,514**	**$ 1,313,100**	**$ 1,304,927**
NON-REVENUES:			
Fund Balance	$ 0	$ 329,868	$ 758,516
Revenue Total	**$ 1,377,514**	**$ 1,642,968**	**$ 2,063,443**
EXPENDITURES:			
Physical Environment	$ 1,423,446	$ 1,642,968	$ 2,063,443
Total Expenditures	**$ 1,423,446**	**$ 1,642,968**	**$ 2,063,443**
Total Expenditures / Non-Expense	**$ 1,423,446**	**$ 1,642,968**	**$ 2,063,443**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1011 Building Safety			
REVENUES:			
Other General Taxes	$ 66,012	$ 100,000	$ 100,000
Permits and Fees	14,582,731	19,947,158	22,400,000
Service Charges	375,423	725,000	725,000
Interest and Other	1,701,331	202,900	202,900
Total Revenues	**$ 16,725,497**	**$ 20,975,058**	**$ 23,427,900**
5% Statutory Deduction	$ 0	$ (1,048,753)	$ (1,171,395)
Net Revenues	**$ 16,725,497**	**$ 19,926,305**	**$ 22,256,505**
NON-REVENUES:			
Fund Balance	$ 0	$ 25,624,895	$ 16,000,000
Revenue Total	**$ 16,725,497**	**$ 45,551,200**	**$ 38,256,505**
EXPENDITURES:			
Public Safety	$ 28,420,058	$ 35,622,281	$ 34,100,488
Total Expenditures	**$ 28,420,058**	**$ 35,622,281**	**$ 34,100,488**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 9,928,919	$ 4,156,017
Total Expenditures / Non-Expense	**$ 28,420,058**	**$ 45,551,200**	**$ 38,256,505**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1013 Air Quality Improvement			
REVENUES:			
Permits and Fees	$ 23,600	$ 15,000	$ 0
Shared Revenues	29,799	45,000	0
Interest and Other	16,251	1,000	0
Total Revenues	**$ 69,650**	**$ 61,000**	**$ 0**
5% Statutory Deduction	$ 0	$ (3,050)	$ 0
Net Revenues	**$ 69,650**	**$ 57,950**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 469,807	$ 498,000
Revenue Total	**$ 69,650**	**$ 527,757**	**$ 498,000**
EXPENDITURES:			
Physical Environment	$ 52,193	$ 249,900	$ 249,000
Total Expenditures	**$ 52,193**	**$ 249,900**	**$ 249,000**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 277,857	$ 249,000
Total Expenditures / Non-Expense	**$ 52,193**	**$ 527,757**	**$ 498,000**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1014 Law Enforcement/Confiscated Prop			
REVENUES:			
Fines and Forfeits	$ 565,727	$ 600,000	$ 550,000
Interest and Other	126,026	75,000	75,000
Total Revenues	**$ 691,753**	**$ 675,000**	**$ 625,000**
5% Statutory Deduction	$ 0	$ (33,750)	$ (31,250)
Net Revenues	**$ 691,753**	**$ 641,250**	**$ 593,750**
NON-REVENUES:			
Fund Balance	$ 0	$ 2,686,234	$ 2,600,000
Revenue Total	**$ 691,753**	**$ 3,327,484**	**$ 3,193,750**
EXPENDITURES:			
Public Safety	$ 645,748	$ 3,327,484	$ 3,193,750
Total Expenditures	**$ 645,748**	**$ 3,327,484**	**$ 3,193,750**
Total Expenditures / Non-Expense	**$ 645,748**	**$ 3,327,484**	**$ 3,193,750**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1015 Law Enforce Educ-Corrections			
REVENUES:			
Service Charges	$ 307,283	$ 275,000	$ 300,000
Interest and Other	45,739	20,000	20,000
Total Revenues	**$ 353,022**	**$ 295,000**	**$ 320,000**
5% Statutory Deduction	$ 0	$ (14,750)	$ (16,000)
Net Revenues	**$ 353,022**	**$ 280,250**	**$ 304,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,085,425	$ 1,002,420
Revenue Total	**$ 353,022**	**$ 1,365,675**	**$ 1,306,420**
EXPENDITURES:			
Public Safety	$ 222,063	$ 1,365,675	$ 1,306,420
Total Expenditures	**$ 222,063**	**$ 1,365,675**	**$ 1,306,420**
Total Expenditures / Non-Expense	**$ 222,063**	**$ 1,365,675**	**$ 1,306,420**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1016 Law Enforcement / Education Sheriff			
REVENUES:			
Service Charges	$ 307,283	$ 300,000	$ 300,000
Interest and Other	35,940	25,000	25,000
Total Revenues	**$ 343,223**	**$ 325,000**	**$ 325,000**
5% Statutory Deduction	$ 0	$ (16,250)	$ (16,250)
Net Revenues	**$ 343,223**	**$ 308,750**	**$ 308,750**
NON-REVENUES:			
Fund Balance	$ 0	$ 795,695	$ 750,000
Revenue Total	**$ 343,223**	**$ 1,104,445**	**$ 1,058,750**
EXPENDITURES:			
Public Safety	$ 290,757	$ 1,104,445	$ 1,058,750
Total Expenditures	**$ 290,757**	**$ 1,104,445**	**$ 1,058,750**
Total Expenditures / Non-Expense	**$ 290,757**	**$ 1,104,445**	**$ 1,058,750**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1017 Law Enf. Federal Forfeiture Funding			
REVENUES:			
Fines and Forfeits	$ 0	$ 100,000	$ 100,000
Interest and Other	52,843	50,000	50,000
Total Revenues	**$ 52,843**	**$ 150,000**	**$ 150,000**
5% Statutory Deduction	$ 0	$ (7,500)	$ (7,500)
Net Revenues	**$ 52,843**	**$ 142,500**	**$ 142,500**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,079,850	$ 500,000
Revenue Total	**$ 52,843**	**$ 1,222,350**	**$ 642,500**
EXPENDITURES:			
Public Safety	$ (27,927)	$ 1,222,350	$ 642,500
Total Expenditures	**$ (27,927)**	**$ 1,222,350**	**$ 642,500**
NON-EXPENSE DISBURSEMENTS:			
Total Expenditures / Non-Expense	**$ (27,927)**	**$ 1,222,350**	**$ 642,500**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1018 Law Enf. Justice Federal Forfeiture			
REVENUES:			
Fines and Forfeits	$ 796,037	$ 300,000	$ 500,000
Interest and Other	76,820	50,000	50,000
Total Revenues	**$ 872,857**	**$ 350,000**	**$ 550,000**
5% Statutory Deduction	$ 0	$ (17,500)	$ (27,500)
Net Revenues	**$ 872,857**	**$ 332,500**	**$ 522,500**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,982,699	$ 1,000,000
Revenue Total	**$ 872,857**	**$ 2,315,199**	**$ 1,522,500**
EXPENDITURES:			
Public Safety	$ 510,442	$ 2,315,199	$ 1,522,500
Total Expenditures	**$ 510,442**	**$ 2,315,199**	**$ 1,522,500**
Total Expenditures / Non-Expense	**$ 510,442**	**$ 2,315,199**	**$ 1,522,500**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1019 Pine Ridge Traffic Control			
REVENUES:			
Service Charges	$ 0	$ 14,672	$ 14,672
Interest and Other	2,541	0	0
Total Revenues	**$ 2,541**	**$ 14,672**	**$ 14,672**
5% Statutory Deduction	$ 0	$ (734)	$ (734)
Net Revenues	**$ 2,541**	**$ 13,938**	**$ 13,938**
NON-REVENUES:			
Fund Balance	$ 0	$ 50,226	$ 50,226
Revenue Total	**$ 2,541**	**$ 64,164**	**$ 64,164**
EXPENDITURES:			
Public Safety	$ 12,884	$ 27,283	$ 27,283
Total Expenditures	**$ 12,884**	**$ 27,283**	**$ 27,283**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 36,881	$ 36,881
Total Expenditures / Non-Expense	**$ 12,884**	**$ 64,164**	**$ 64,164**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1023 Misc Construction Projects			
REVENUES:			
Ad Valorem Taxes	$ 47,413,342	$ 52,883,411	$ 56,820,196
Shared Revenues	67,151,916	61,250,000	0
Interest and Other	27,093,042	2,300,000	4,000,000
Total Revenues	**$ 141,658,300**	**$ 116,433,411**	**$ 60,820,196**
5% Statutory Deduction	$ 0	$ (5,821,671)	$ (3,041,010)
Net Revenues	**$ 141,658,300**	**$ 110,611,740**	**$ 57,779,186**
NON-REVENUES:			
Fund Balance	$ 0	$ 555,614,165	$ 400,827,357
Revenue Total	**$ 141,658,300**	**$ 666,225,905**	**$ 458,606,543**
Interfund Transfers	$ 0	$ 0	$ 137,121,900
Net Revenues	**$ 141,658,300**	**$ 666,225,905**	**$ 595,728,443**
EXPENDITURES:			
General Government	$ 40,153,447	$ 208,856,085	$ 82,760,001
Public Safety	14,933,894	142,553,241	52,995,000
Physical Environment	11,578,628	65,305,723	8,201,028
Transportation	32,782,866	71,906,254	44,112,990
Human Services	5,453,064	92,018,035	20,700,000
Culture & Recreation	416,740	4,410,047	3,225,172
Total Expenditures	**$ 105,318,639**	**$ 585,049,385**	**$ 211,994,191**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 81,176,520	$ 383,734,252
Total Expenditures / Non-Expense	**$ 105,318,639**	**$ 666,225,905**	**$ 595,728,443**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1025 OBT Comm Redev Area Trust Fund			
REVENUES:			
Interest and Other	$ 1,309,420	$ 1,330,785	$ 1,632,582
Total Revenues	**$ 1,309,420**	**$ 1,330,785**	**$ 1,632,582**
5% Statutory Deduction	$ 0	$ (66,539)	$ (81,629)
Net Revenues	**$ 1,309,420**	**$ 1,264,246**	**$ 1,550,953**
NON-REVENUES:			
Fund Balance	$ 0	$ 6,825,041	$ 5,175,382
Revenue Total	**$ 1,309,420**	**$ 8,089,287**	**$ 6,726,335**
Interfund Transfers	$ 1,195,027	$ 1,408,874	$ 1,579,840
Net Revenues	**$ 2,504,447**	**$ 9,498,161**	**$ 8,306,175**
EXPENDITURES:			
Economic Environment	$ 731,778	$ 9,498,161	$ 8,306,175
Total Expenditures	**$ 731,778**	**$ 9,498,161**	**$ 8,306,175**
Total Expenditures / Non-Expense	**$ 731,778**	**$ 9,498,161**	**$ 8,306,175**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1027 Drug Abuse Trust Fund			
REVENUES:			
Service Charges	$ 65,479	$ 78,000	$ 74,000
Interest and Other	2,303	1,000	1,000
Total Revenues	**$ 67,782**	**$ 79,000**	**$ 75,000**
5% Statutory Deduction	$ 0	$ (3,950)	$ (3,750)
Net Revenues	**$ 67,782**	**$ 75,050**	**$ 71,250**
NON-REVENUES:			
Fund Balance	$ 0	$ 6,015	$ 0
Revenue Total	**$ 67,782**	**$ 81,065**	**$ 71,250**
Interfund Transfers	$ 120,900	$ 159,649	$ 163,303
Net Revenues	**$ 188,682**	**$ 240,714**	**$ 234,553**
EXPENDITURES:			
Human Services	$ 242,916	$ 240,714	$ 234,553
Total Expenditures	**$ 242,916**	**$ 240,714**	**$ 234,553**
Total Expenditures / Non-Expense	**$ 242,916**	**$ 240,714**	**$ 234,553**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1029 Tree Replacement Trust			
REVENUES:			
Service Charges	$ 1,017,648	$ 400,000	$ 400,000
Interest and Other	34,008	0	0
Total Revenues	**$ 1,051,656**	**$ 400,000**	**$ 400,000**
5% Statutory Deduction	$ 0	$ (20,000)	$ (20,000)
Net Revenues	**$ 1,051,656**	**$ 380,000**	**$ 380,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,397,695	$ 520,481
Revenue Total	**$ 1,051,656**	**$ 1,777,695**	**$ 900,481**
EXPENDITURES:			
Public Safety	$ 0	$ 593,680	$ 400,481
Physical Environment	34,995	35,000	60,000
Transportation	233,649	1,149,015	440,000
Total Expenditures	**$ 268,644**	**$ 1,777,695**	**$ 900,481**
Total Expenditures / Non-Expense	**$ 268,644**	**$ 1,777,695**	**$ 900,481**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 102X Conservation Trust and Subfunds			
REVENUES:			
Service Charges	$ 4,558,949	$ 3,800,000	$ 5,205,000
Interest and Other	460,981	75,000	350,000
Total Revenues	**$ 5,019,930**	**$ 3,875,000**	**$ 5,555,000**
5% Statutory Deduction	$ 0	$ (193,750)	$ (277,750)
Net Revenues	**$ 5,019,930**	**$ 3,681,250**	**$ 5,277,250**
NON-REVENUES:			
Fund Balance	$ 0	$ 11,057,166	$ 7,000,000
Net Revenues	**$ 5,019,930**	**$ 14,738,416**	**$ 12,277,250**
EXPENDITURES:			
Physical Environment	$ 1,058,785	$ 3,687,790	$ 2,343,500
Total Expenditures	**$ 1,085,173**	**$ 3,687,790**	**$ 2,343,500**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 11,050,130	$ 9,933,750
Total Expenditures / Non-Expense	**$ 1,085,173**	**$ 14,738,416**	**$ 12,277,250**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1030 Public Service Tax			
REVENUES:			
Public Service Taxes	$ 0	$ 102,000,000	$ 120,000,000
Interest and Other	0	16,000	16,000
Total Revenues	**$ 0**	**$ 102,016,000**	**$ 120,016,000**
5% Statutory Deduction	$ 0	$ (5,100,800)	$ (6,000,800)
Net Revenues	**$ 0**	**$ 96,915,200**	**$ 114,015,200**
NON-REVENUES:			
Fund Balance	$ 0	$ 144,395,868	$ 129,500,000
Net Revenues	**$ 0**	**$ 241,311,068**	**$ 243,515,200**
EXPENDITURES:			
General Government	$ 0	$ 494,116	$ 580,260
Total Expenditures	**$ 0**	**$ 494,116**	**$ 580,260**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 120,277,679	$ 100,390,590
Interfund Transfers	$ 0	$ 120,539,273	$ 142,544,350
Total Expenditures / Non-Expense	**$ 0**	**$ 241,311,068**	**$ 243,515,200**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1035 Law Enforce Impact Fees			
REVENUES:			
Permits and Fees	$ 2,176,372	$ 2,700,000	$ 2,700,000
Interest and Other	373,145	200,000	200,000
Total Revenues	**$ 2,549,517**	**$ 2,900,000**	**$ 2,900,000**
5% Statutory Deduction	$ 0	$ (145,000)	$ (145,000)
Net Revenues	**$ 2,549,517**	**$ 2,755,000**	**$ 2,755,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 8,453,697	$ 100,000
Revenue Total	**$ 2,549,517**	**$ 11,208,697**	**$ 2,855,000**
EXPENDITURES:			
Public Safety	$ 1,604,958	$ 11,208,697	$ 2,855,000
Total Expenditures	**$ 1,604,958**	**$ 11,208,697**	**$ 2,855,000**
Total Expenditures / Non-Expense	**$ 1,604,958**	**$ 11,208,697**	**$ 2,855,000**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 103T Transportation Impact Fees			
REVENUES:			
Permits and Fees	$ 22,545,255	$ 29,721,000	$ 30,421,000
Interest and Other	10,894,423	990,000	990,000
Total Revenues	**$ 33,439,678**	**$ 30,711,000**	**$ 31,411,000**
5% Statutory Deduction	$ 0	$ (1,535,550)	$ (1,570,550)
Net Revenues	**$ 33,439,678**	**$ 29,175,450**	**$ 29,840,450**
NON-REVENUES:			
Fund Balance	$ 0	$ 185,595,942	$ 125,100,000
Revenue Total	**$ 33,439,678**	**$ 214,771,392**	**$ 154,940,450**
EXPENDITURES:			
Transportation	$ 30,426,061	$ 91,223,510	$ 78,994,057
Total Expenditures	**$ 30,426,061**	**$ 91,223,510**	**$ 78,994,057**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 123,547,882	$ 75,946,393
Total Expenditures / Non-Expense	**$ 30,426,061**	**$ 214,771,392**	**$ 154,940,450**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1040 School Impact Fees			
REVENUES:			
Permits and Fees	$ 64,307,012	$ 130,000,000	$ 130,000,000
Interest and Other	217,300	50,000	50,000
Total Revenues	**$ 64,524,312**	**$ 130,050,000**	**$ 130,050,000**
5% Statutory Deduction	$ 0	$ (6,502,500)	$ (6,502,500)
Net Revenues	**$ 64,524,312**	**$ 123,547,500**	**$ 123,547,500**
EXPENDITURES:			
Human Services	$ 63,930,912	$ 122,622,500	$ 122,622,500
Total Expenditures	**$ 63,930,912**	**$ 122,622,500**	**$ 122,622,500**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 593,400	$ 925,000	$ 925,000
Total Expenditures / Non-Expense	**$ 64,524,312**	**$ 123,547,500**	**$ 123,547,500**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1046 Fire Impact Fees			
REVENUES:			
Permits and Fees	$ 1,757,536	$ 3,036,000	$ 2,000,000
Interest and Other	650,450	150,000	150,000
Total Revenues	**$ 2,407,986**	**$ 3,186,000**	**$ 2,150,000**
5% Statutory Deduction	$ 0	$ (159,300)	$ (107,500)
Net Revenues	**$ 2,407,986**	**$ 3,026,700**	**$ 2,042,500**
NON-REVENUES:			
Fund Balance	$ 0	$ 15,217,250	$ 0
Revenue Total	**$ 2,407,986**	**$ 18,243,950**	**$ 2,042,500**
EXPENDITURES:			
Public Safety	$ 880,043	$ 18,055,942	$ 877,000
Total Expenditures	**$ 880,043**	**$ 18,055,942**	**$ 877,000**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 188,008	$ 1,165,500
Total Expenditures / Non-Expense	**$ 880,043**	**$ 18,243,950**	**$ 2,042,500**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1050 Parks Fund			
REVENUES:			
Ad Valorem Taxes	$ 34,896,242	$ 38,922,190	$ 41,819,664
Grants	10,801	0	0
Service Charges	3,698,448	3,847,160	3,848,160
Interest and Other	2,455,480	222,000	222,000
Total Revenues	**$ 41,050,170**	**$ 42,991,350**	**$ 45,889,824**
5% Statutory Deduction	$ 0	$ (2,149,568)	$ (2,294,491)
Net Revenues	**$ 41,050,170**	**$ 40,841,782**	**$ 43,595,333**
NON-REVENUES:			
Fund Balance	$ 0	$ 31,479,135	$ 20,200,000
Revenue Total	**$ 41,050,170**	**$ 72,320,917**	**$ 63,795,333**
Interfund Transfers	$ 22,000,000	$ 21,500,000	$ 23,800,000
Net Revenues	**$ 63,050,170**	**$ 93,820,917**	**$ 87,595,333**
EXPENDITURES:			
Culture & Recreation	$ 65,018,489	$ 91,291,840	$ 73,998,523
Total Expenditures	**$ 65,224,781**	**$ 91,314,994**	**$ 73,998,523**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 2,505,923	$ 13,596,810
Total Expenditures / Non-Expense	**$ 65,224,781**	**$ 93,820,917**	**$ 87,595,333**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1054 911 Fee			
REVENUES:			
Shared Revenues	$ 7,698,682	$ 7,100,000	$ 7,300,000
Service Charges	1,038,826	1,700,000	1,500,000
Interest and Other	1,236,439	175,000	1,000,000
Total Revenues	**$ 9,973,947**	**$ 8,975,000**	**$ 9,800,000**
5% Statutory Deduction	$ 0	$ (448,750)	$ (490,000)
Net Revenues	**$ 9,973,947**	**$ 8,526,250**	**$ 9,310,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 22,743,110	$ 20,843,110
Revenue Total	**$ 9,973,947**	**$ 31,269,360**	**$ 30,153,110**
EXPENDITURES:			
Public Safety	$ 9,428,272	$ 31,269,360	$ 30,153,110
Total Expenditures	**$ 9,428,272**	**$ 31,269,360**	**$ 30,153,110**
Total Expenditures / Non-Expense	**$ 9,428,272**	**$ 31,269,360**	**$ 30,153,110**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1059 Pollutant Storage Tank			
REVENUES:			
Service Charges	$ 6,463	$ 100	$ 7,000
Fines and Forfeits	68,125	5,000	80,000
Interest and Other	3,407	100	100
Total Revenues	**$ 77,995**	**$ 5,200**	**$ 87,100**
5% Statutory Deduction	$ 0	$ (260)	$ (4,355)
Net Revenues	**$ 77,995**	**$ 4,940**	**$ 82,745**
NON-REVENUES:			
Fund Balance	$ 0	$ 148,527	$ 150,332
Revenue Total	**$ 77,995**	**$ 153,467**	**$ 233,077**
EXPENDITURES:			
Physical Environment	$ 0	$ 153,467	$ 233,077
Total Expenditures	**$ 0**	**$ 153,467**	**$ 233,077**
Total Expenditures / Non-Expense	**$ 0**	**$ 153,467**	**$ 233,077**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1060 Energy Efficiency Renew Energy & Conservation			
REVENUES:			
Interest and Other	$ 718	$ 0	$ 0
Total Revenues	**$ 718**	**$ 0**	**$ 0**
Net Revenues	**$ 718**	**$ 0**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 16,635	$ 16,635
Revenue Total	**$ 718**	**$ 16,635**	**$ 16,635**
EXPENDITURES:			
Physical Environment	$ 0	$ 14,423	$ 14,423
Total Expenditures	**$ 0**	**$ 14,423**	**$ 14,423**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 2,212	$ 2,212
Total Expenditures / Non-Expense	**$ 0**	**$ 16,635**	**$ 16,635**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 109W Water and Navigation Funds			
REVENUES:			
Ad Valorem Taxes	$ 2,839,936	$ 3,141,313	$ 3,306,165
Service Charges	21,905	25,000	25,000
Interest and Other	959,739	48,950	48,950
Total Revenues	**$ 3,821,580**	**$ 3,215,263**	**$ 3,380,115**
5% Statutory Deduction	$ 0	$ (160,828)	$ (169,071)
Net Revenues	**$ 3,821,580**	**$ 3,054,435**	**$ 3,211,044**
NON-REVENUES:			
Fund Balance	$ 0	$ 21,749,935	$ 14,726,447
Other Sources	4,678	1,300	1,300
Revenue Total	**$ 3,826,258**	**$ 24,805,670**	**$ 17,938,791**
EXPENDITURES:			
Physical Environment	$ 1,243,951	$ 10,729,557	$ 11,898,612
Total Expenditures	**$ 1,243,951**	**$ 10,729,557**	**$ 11,898,612**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 14,076,113	$ 6,040,179
Total Expenditures / Non-Expense	**$ 1,243,951**	**$ 24,805,670**	**$ 17,938,791**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 10NT Aquatic Weed (Non-Tax) Districts			
REVENUES:			
Permits and Fees	$ 29,528	$ 30,913	$ 27,406
Service Charges	533	0	0
Interest and Other	25,199	7,084	7,084
Total Revenues	**$ 55,260**	**$ 37,997**	**$ 34,490**
5% Statutory Deduction	$ 0	$ (1,899)	$ (1,724)
Net Revenues	**$ 55,260**	**$ 36,098**	**$ 32,766**
NON-REVENUES:			
Fund Balance	$ 0	$ 535,027	$ 525,383
Revenue Total	**$ 55,260**	**$ 571,125**	**$ 558,149**
EXPENDITURES:			
Physical Environment	$ 63,323	$ 116,211	$ 114,809
Total Expenditures	**$ 63,323**	**$ 116,211**	**$ 114,809**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 454,914	$ 443,340
Total Expenditures / Non-Expense	**$ 63,323**	**$ 571,125**	**$ 558,149**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 10TA Aquatic Weed (Tax) Districts			
REVENUES:			
Ad Valorem Taxes	$ 1,393,352	$ 1,572,912	$ 1,729,599
Permits and Fees	18,742	17,310	34,685
Service Charges	1,324	0	0
Interest and Other	419,131	37,592	38,138
Total Revenues	**$ 1,832,549**	**$ 1,627,814**	**$ 1,802,422**
5% Statutory Deduction	$ 0	$ (81,744)	$ (90,474)
Net Revenues	**$ 1,832,549**	**$ 1,546,070**	**$ 1,711,948**
NON-REVENUES:			
Fund Balance	$ 0	$ 9,466,686	$ 7,638,976
Other Sources	18,543	7,093	7,093
Revenue Total	**$ 1,851,092**	**$ 11,019,849**	**$ 9,358,017**
EXPENDITURES:			
Physical Environment	$ 690,352	$ 5,146,321	$ 5,272,606
Total Expenditures	**$ 690,352**	**$ 5,146,321**	**$ 5,272,606**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 5,873,528	$ 4,085,411
Total Expenditures / Non-Expense	**$ 690,352**	**$ 11,019,849**	**$ 9,358,017**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 110M Municipal Service Districts			
REVENUES:			
Ad Valorem Taxes	$ 3,117,833	$ 3,499,891	$ 3,681,885
Permits and Fees	28,177,582	29,503,783	29,747,240
Service Charges	5,150	7,000	7,000
Interest and Other	2,495,850	391,583	499,997
Total Revenues	**$ 33,796,415**	**$ 33,402,257**	**$ 33,936,122**
5% Statutory Deduction	$ 0	$ (1,670,114)	$ (1,696,552)
Net Revenues	**$ 33,796,415**	**$ 31,732,143**	**$ 32,239,570**
NON-REVENUES:			
Fund Balance	$ 0	$ 45,746,239	$ 47,259,280
Other Sources	38,444	0	0
Revenue Total	**$ 33,834,859**	**$ 77,478,382**	**$ 79,498,850**
Interfund Transfers	$ 184,148	$ 220,000	$ 220,000
Net Revenues	**$ 34,019,007**	**$ 77,698,382**	**$ 79,718,850**
EXPENDITURES:			
Physical Environment	$ 14,084,695	$ 20,227,435	$ 20,503,983
Transportation	15,425,997	21,041,730	22,961,305
Total Expenditures	**$ 29,510,692**	**$ 41,269,165**	**$ 43,465,288**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 36,429,217	$ 36,253,562
Total Expenditures / Non-Expense	**$ 29,510,692**	**$ 77,698,382**	**$ 79,718,850**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 117M I-Drive MSTU Funds			
REVENUES:			
Ad Valorem Taxes	$ 8,904,125	$ 9,856,670	$ 10,376,120
Service Charges	773,637	773,637	807,363
Interest and Other	264,710	600	5,500
Total Revenues	**$ 9,942,472**	**$ 10,630,907**	**$ 11,188,983**
5% Statutory Deduction	$ 0	$ (531,545)	$ (559,449)
Net Revenues	**$ 9,942,472**	**$ 10,099,362**	**$ 10,629,534**
NON-REVENUES:			
Fund Balance	$ 0	$ 822,778	$ 262,500
Other Sources	94,391	0	0
Revenue Total	**$ 10,036,863**	**$ 10,922,140**	**$ 10,892,034**
EXPENDITURES:			
General Government	$ 3,126,857	$ 3,400,513	$ 3,432,600
Physical Environment	273,381	286,946	299,408
Transportation	6,463,551	7,234,681	7,160,026
Total Expenditures	**$ 9,863,789**	**$ 10,922,140**	**$ 10,892,034**
Total Expenditures / Non-Expense	**$ 9,863,789**	**$ 10,922,140**	**$ 10,892,034**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1180 - Local Provider Participation Fund			
REVENUES:			
Permits and Fees	$ 0	$ 625,000,000	$ 628,533,060
Total Revenues	**$ 0**	**$ 625,000,000**	**$ 628,533,060**
5% Statutory Deduction	$ 0	$ (31,250,000)	$ (31,426,653)
Net Revenues	**$ 0**	**$ 593,750,000**	**$ 597,106,407**
NON-REVENUES:			
Fund Balance	$ 0	$ 92,827	$ 0
Revenue Total	**$ 0**	**$ 593,842,827**	**$ 597,106,407**
EXPENDITURES:			
Human Services	$ (2,906,402)	$ 593,842,827	$ 597,106,407
Total Expenditures	**$ (2,906,402)**	**$ 593,842,827**	**$ 597,106,407**
Total Expenditures / Non-Expense	**$ (2,906,402)**	**$ 593,842,827**	**$ 597,106,407**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1220 Intergovernmental Radio Communications			
REVENUES:			
Fines and Forfeits	$ 1,428,109	$ 1,300,000	$ 1,300,000
Interest and Other	72,495	15,000	15,000
Total Revenues	**$ 1,500,604**	**$ 1,315,000**	**$ 1,315,000**
5% Statutory Deduction	$ 0	$ (65,750)	$ (65,750)
Net Revenues	**$ 1,500,604**	**$ 1,249,250**	**$ 1,249,250**
NON-REVENUES:			
Fund Balance	$ 0	$ 2,175,382	$ 1,373,151
Revenue Total	**$ 1,500,604**	**$ 3,424,632**	**$ 2,622,401**
EXPENDITURES:			
Public Safety	$ 698,374	$ 3,424,632	$ 2,622,401
Total Expenditures	$ 698,374	$ 3,424,632	$ 2,622,401
Total Expenditures / Non-Expense	**$ 698,374**	**$ 3,424,632**	**$ 2,622,401**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1232 Local Housing Asst (SHIP)			
REVENUES:			
Shared Revenues	$ 8,939,391	$ 8,250,000	$ 7,875,000
Interest and Other	1,629,549	1,616,365	1,264,957
Total Revenues	**$ 10,568,940**	**$ 9,866,365**	**$ 9,139,957**
5% Statutory Deduction	$ 0	$ (493,318)	$ (456,998)
Net Revenues	**$ 10,568,940**	**$ 9,373,047**	**$ 8,682,959**
NON-REVENUES:			
Fund Balance	$ 0	$ 10,135,408	$ 5,696,294
Revenue Total	**$ 10,568,940**	**$ 19,508,455**	**$ 14,379,253**
EXPENDITURES:			
Public Safety	$ 1,021,332	$ 1,696,445	$ 0
Economic Environment	15,313,795	17,812,010	14,379,253
Total Expenditures	**$ 16,335,127**	**$ 19,508,455**	**$ 14,379,253**
Total Expenditures / Non-Expense	**$ 16,335,127**	**$ 19,508,455**	**$ 14,379,253**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1241 Teen Court			
REVENUES:			
Service Charges	$ 557,385	$ 510,000	$ 550,000
Interest and Other	17,817	5,000	5,000
Total Revenues	**$ 575,202**	**$ 515,000**	**$ 555,000**
5% Statutory Deduction	$ 0	$ (25,750)	$ (27,750)
Net Revenues	**$ 575,202**	**$ 489,250**	**$ 527,250**
NON-REVENUES:			
Fund Balance	$ 0	$ 513,188	$ 415,000
Revenue Total	**$ 575,202**	**$ 1,002,438**	**$ 942,250**
EXPENDITURES:			
General Government	$ 484,616	$ 601,230	$ 607,684
Total Expenditures	**$ 484,616**	**$ 601,230**	**$ 607,684**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 401,208	$ 334,566
Total Expenditures / Non-Expense	**$ 484,616**	**$ 1,002,438**	**$ 942,250**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1242 Crime Prevention ORD 98-01			
REVENUES:			
Fines and Forfeits	$ 0	$ 94,000	$ 94,000
Interest and Other	7,329	0	0
Total Revenues	**$ 7,329**	**$ 94,000**	**$ 94,000**
5% Statutory Deduction	$ 0	$ (4,700)	$ (4,700)
Net Revenues	**$ 7,329**	**$ 89,300**	**$ 89,300**
NON-REVENUES:			
Fund Balance	$ 0	$ 65,821	$ 65,821
Revenue Total	**$ 7,329**	**$ 155,121**	**$ 155,121**
EXPENDITURES:			
Public Safety	$ 33,161	$ 98,637	$ 97,500
Total Expenditures	**$ 33,161**	**$ 98,637**	**$ 97,500**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 56,484	$ 57,621
Total Expenditures / Non-Expense	**$ 33,161**	**$ 155,121**	**$ 155,121**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1243 Orange Blossom Trail NID			
REVENUES:			
Fines and Forfeits	$ 115,458	$ 115,624	$ 111,546
Interest and Other	1,450	4,713	3,454
Total Revenues	**$ 116,908**	**$ 120,337**	**$ 115,000**
5% Statutory Deduction	$ 0	$ (6,017)	$ (5,750)
Net Revenues	**$ 116,908**	**$ 114,320**	**$ 109,250**
Fund Balance	$ 0	$ 69,761	$ 80,008
Revenue Total	**$ 116,908**	**$ 184,081**	**$ 189,258**
EXPENDITURES:			
Public Safety	$ 132,587	$ 184,081	$ 189,258
Total Expenditures	**$ 132,587**	**$ 184,081**	**$ 189,258**
Total Expenditures / Non-Expense	**$ 132,587**	**$ 184,081**	**$ 189,258**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1246 International Drive CRA			
REVENUES:			
Interest and Other	$ 10,002,271	$ 1,751,440	$ 1,921,635
Total Revenues	**$ 10,002,271**	**$ 1,751,440**	**$ 1,921,635**
5% Statutory Deduction	$ 0	$ (87,572)	$ (96,082)
Net Revenues	**$ 10,002,271**	**$ 1,663,868**	**$ 1,825,553**
NON-REVENUES:			
Fund Balance	$ 0	$ 191,301,925	$ 117,178,760
Revenue Total	**$ 10,002,271**	**$ 192,965,793**	**$ 119,004,313**
Interfund Transfers	$ 28,112,345	$ 31,191,107	$ 37,128,264
Net Revenues	**$ 38,114,616**	**$ 224,156,900**	**$ 156,132,577**
EXPENDITURES:			
Transportation	$ 5,868,154	$ 90,845,090	$ 23,228,006
Economic Environment	815,282	3,189,234	2,920,839
Human Services	3,215,746	5,308,377	250,000
Total Expenditures	**$ 9,899,182**	**$ 99,342,701**	**$ 26,398,845**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 117,091,188	$ 117,058,928
Interfund Transfers	5,502,099	7,723,011	12,674,804
Total Expenditures / Non-Expense	**$ 15,401,281**	**$ 224,156,900**	**$ 156,132,577**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1247 Court Technology			
REVENUES:			
Service Charges	$ 3,082,209	$ 2,900,000	$ 3,060,000
Interest and Other	13,911	10,000	10,000
Total Revenues	**$ 3,096,120**	**$ 2,910,000**	**$ 3,070,000**
5% Statutory Deduction	$ 0	$ (145,500)	$ (153,500)
Net Revenues	**$ 3,096,120**	**$ 2,764,500**	**$ 2,916,500**
NON-REVENUES:			
Fund Balance	$ 0	$ 20,222	$ 0
Revenue Total	**$ 3,096,120**	**$ 2,784,722**	**$ 2,916,500**
Interfund Transfers	$ 4,500,000	$ 10,327,975	$ 8,742,417
Net Revenues	**$ 7,596,120**	**$ 13,112,697**	**$ 11,658,917**
EXPENDITURES:			
General Government	$ 7,585,620	$ 13,112,697	$ 11,658,917
Total Expenditures	**$ 7,585,620**	**$ 13,112,697**	**$ 11,658,917**
Total Expenditures / Non-Expense	**$ 7,585,620**	**$ 13,112,697**	**$ 11,658,917**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1248 Court Facilities			
REVENUES:			
Service Charges	$ 5,702,903	$ 5,000,000	$ 5,500,000
Interest and Other	170,317	50,000	50,000
Total Revenues	**$ 5,873,220**	**$ 5,050,000**	**$ 5,550,000**
5% Statutory Deduction	$ 0	$ (252,500)	$ (277,500)
Net Revenues	**$ 5,873,220**	**$ 4,797,500**	**$ 5,272,500**
NON-REVENUES:			
Interfund Transfers	$ 0	$ 0	$ 1,120,240
Fund Balance	0	3,396,014	1,537,835
Revenue Total	**$ 5,873,220**	**$ 8,193,514**	**$ 7,930,575**
EXPENDITURES:			
General Government	$ 6,372,181	$ 8,193,514	$ 7,930,575
Total Expenditures	**$ 6,372,181**	**$ 8,193,514**	**$ 7,930,575**
Total Expenditures / Non-Expense	**$ 6,372,181**	**$ 8,193,514**	**$ 7,930,575**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1249 Pine Hills Local Govt NID			
REVENUES:			
Fines and Forfeits	$ 115,458	$ 125,000	$ 125,000
Interest and Other	19,006	0	0
Total Revenues	**$ 134,464**	**$ 125,000**	**$ 125,000**
5% Statutory Deduction	$ 0	$ (6,250)	$ (6,250)
Net Revenues	**$ 134,464**	**$ 118,750**	**$ 118,750**
NON-REVENUES:			
Fund Balance	$ 0	$ 541,677	$ 541,677
Revenue Total	**$ 134,464**	**$ 660,427**	**$ 660,427**
EXPENDITURES:			
Public Safety	$ 25,603	$ 217,651	$ 217,651
Total Expenditures	**$ 25,603**	**$ 217,651**	**$ 217,651**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 442,776	$ 442,776
Total Expenditures / Non-Expense	**$ 25,603**	**$ 660,427**	**$ 660,427**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1250 Boating Improvement			
REVENUES:			
Ad Valorem Taxes	0	0	0
Service Charges	$ 141,806	$ 173,099	$ 176,561
Interest and Other	83,879	20,000	20,000
Other Sources	0	0	0
Total Revenues	**$ 225,685**	**$ 193,099**	**$ 196,561**
5% Statutory Deduction	$ 0	$ (9,655)	$ (9,828)
Net Revenues	**$ 225,685**	**$ 183,444**	**$ 186,733**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,966,343	$ 2,018,325
Revenue Total	**$ 225,685**	**$ 2,149,787**	**$ 2,205,058**
EXPENDITURES:			
Culture & Recreation	$ 131,550	$ 2,149,787	$ 2,205,058
Total Expenditures	**$ 131,550**	**$ 2,149,787**	**$ 2,205,058**
Total Expenditures / Non-Expense	**$ 131,550**	**$ 2,149,787**	**$ 2,205,058**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1251 Local Court Programs			
REVENUES:			
Service Charges	$ 147,285	$ 150,000	$ 150,000
Fines and Forfeits	8,638	5,000	5,000
Interest and Other	6,741	1,000	1,000
Total Revenues	**$ 162,664**	**$ 156,000**	**$ 156,000**
5% Statutory Deduction	$ 0	$ (7,800)	$ (7,800)
Net Revenues	**$ 162,664**	**$ 148,200**	**$ 148,200**
NON-REVENUES			
Fund Balance	$ 0	$ 87,967	$ 0
Interfund Transfers	1,416,504	1,831,034	1,666,173
Net Revenues	**$ 1,579,168**	**$ 2,067,201**	**$ 1,814,373**
EXPENDITURES:			
General Government	$ 1,563,964	$ 1,703,250	$ 1,718,955
Human Services	95,418	95,418	95,418
Total Expenditures	**$ 1,659,382**	**$ 1,798,668**	**$ 1,814,373**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 268,533	$ 0
Total Expenditures / Non-Expense	**$ 1,659,382**	**$ 2,067,201**	**$ 1,814,373**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1252 Legal Aid Programs			
REVENUES:			
Service Charges	$ 147,285	$ 150,000	$ 150,000
Interest and Other	5,455	1,000	1,000
Total Revenues	**$ 152,740**	**$ 151,000**	**$ 151,000**
5% Statutory Deduction	$ 0	$ (7,550)	$ (7,550)
Net Revenues	**$ 152,740**	**$ 143,450**	**$ 143,450**
NON-REVENUES			
Fund Balance	$ 0	$ 16,290	$ 0
Revenue Total	**$ 152,740**	**$ 159,740**	**$ 143,450**
Interfund Transfers	$ 1,385,269	$ 1,423,921	$ 1,423,921
Net Revenues	**$ 1,538,009**	**$ 1,583,661**	**$ 1,567,371**
EXPENDITURES:			
General Government	$ 1,521,719	$ 1,567,371	$ 1,567,371
Total Expenditures	**$ 1,521,719**	**$ 1,567,371**	**$ 1,567,371**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 2,682	$ 16,290	$ 0
Total Expenditures / Non-Expense	**$ 1,524,401**	**$ 1,583,661**	**$ 1,567,371**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1253 Law Library			
REVENUES:			
Service Charges	$ 147,285	$ 225,000	$ 175,000
Interest and Other	721	1,000	500
Total Revenues	**$ 148,006**	**$ 226,000**	**$ 175,500**
5% Statutory Deduction	$ 0	$ (11,300)	$ (8,775)
Net Revenues	**$ 148,006**	**$ 214,700**	**$ 166,725**
Revenue Total	**$ 148,006**	**$ 215,508**	**$ 166,725**
EXPENDITURES:			
General Government	$ 145,703	$ 214,700	$ 166,725
Interfund Transfers	$ 0	$ 808	$ 0
Total Expenditures	**$ 145,703**	**$ 215,508**	**$ 166,725**
Total Expenditures / Non-Expense	**$ 145,703**	**$ 215,508**	**$ 166,725**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1254 Juvenile Court Programs			
REVENUES:			
Service Charges	$ 147,285	$ 150,000	$ 150,000
Interest and Other	727	1,000	500
Total Revenues	**$ 148,012**	**$ 151,000**	**$ 150,500**
5% Statutory Deduction	$ 0	$ (7,550)	$ (7,525)
Net Revenues	**$ 148,012**	**$ 143,450**	**$ 142,975**
NON-REVENUES:			
Fund Balance	$ 0	$ 11,104	$ 0
Revenue Total	**$ 148,012**	**$ 154,554**	**$ 142,975**
Interfund Transfers	$ 80,000	$ 131,324	$ 125,316
Net Revenues	**$ 228,012**	**$ 285,878**	**$ 268,291**
EXPENDITURES:			
General Government	$ 216,909	$ 274,774	$ 268,291
Total Expenditures	**$ 216,909**	**$ 274,774**	**$ 268,291**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 13,822	$ 11,104	$ 0
Total Expenditures / Non-Expense	**$ 230,731**	**$ 285,878**	**$ 268,291**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1255 Cyber Safety			
REVENUES:			
Service Charges	$ 43	$ 100	$ 100
Interest and Other	71	0	0
Total Revenues	**$ 114**	**$ 100**	**$ 100**
5% Statutory Deduction	$ 0	$ (5)	$ (5)
Net Revenues	**$ 114**	**$ 95**	**$ 95**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,790	$ 1,790
Revenue Total	**$ 114**	**$ 1,885**	**$ 1,885**
EXPENDITURES:			
Public Safety	$ 0	$ 1,764	$ 1,649
Total Expenditures	**$ 0**	**$ 1,764**	**$ 1,649**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 121	$ 236
Total Expenditures / Non-Expense	**$ 0**	**$ 1,885**	**$ 1,885**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 125X Pharmaceutical Settlement			
REVENUES:			
Interest and Other	$ 6,229,851	$ 3,611,930	$ 3,723,330
Total Revenues	**$ 6,229,851**	**$ 3,611,930**	**$ 3,723,330**
5% Statutory Deduction	$ 0	$ (180,596)	$ (186,167)
Net Revenues	**$ 6,229,851**	**$ 3,431,334**	**$ 3,537,163**
NON-REVENUES:			
Fund Balance	$ 0	$ 15,830,293	$ 19,121,468
Revenue Total	**$ 6,229,851**	**$ 19,261,627**	**$ 22,658,631**
EXPENDITURES:			
General Government	$ 66,255	$ 89,661	$ 93,078
Public Safety	2,967,630	19,171,966	22,565,553
Total Expenditures	**$ 2,967,630**	**$ 19,261,627**	**$ 22,658,631**
Total Expenditures / Non-Expense	**$ 3,033,885**	**$ 19,261,627**	**$ 22,658,631**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 125P Opioid Settlement Funds			
REVENUES:			
Interest and Other	$ 419,106	$ 700,000	$ 250,000
Total Revenues	**$ 419,106**	**$ 700,000**	**$ 250,000**
5% Statutory Deduction	$ 0	$ (35,000)	$ (12,500)
Net Revenues	**$ 419,106**	**$ 665,000**	**$ 237,500**
Revenue Total	**$ 419,106**	**$ 2,150,985**	**$ 237,500**
EXPENDITURES:			
Public Safety	$ 79,902	$ 2,150,985	$ 237,500
Total Expenditures	**$ 79,902**	**$ 2,150,985**	**$ 237,500**
Total Expenditures / Non-Expense	**$ 79,902**	**$ 2,150,985**	**$ 237,500**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1265 Parks & Rec Impact Fees			
REVENUES:			
Permits and Fees	$ 7,440,651	$ 6,968,000	$ 7,558,720
Interest and Other	2,157,402	800,000	700,000
Total Revenues	**$ 9,598,053**	**$ 7,768,000**	**$ 8,258,720**
5% Statutory Deduction	$ 0	$ (388,400)	$ (412,936)
Net Revenues	**$ 9,598,053**	**$ 7,379,600**	**$ 7,845,784**
NON-REVENUES:			
Fund Balance	$ 0	$ 45,940,038	$ 32,840,853
Revenue Total	**$ 9,598,053**	**$ 53,319,638**	**$ 40,686,637**
EXPENDITURES:			
Culture & Recreation	$ 12,847,181	$ 52,451,712	$ 20,601,960
Total Expenditures	**$ 12,847,181**	**$ 52,451,712**	**$ 20,601,960**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 867,926	$ 20,084,677
Total Expenditures / Non-Expense	**$ 12,847,181**	**$ 53,319,638**	**$ 40,686,637**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1272 Driver Education Safety Trust			
REVENUES:			
Service Charges	$ 558,085	$ 550,000	$ 550,000
Interest and Other	11,027	500	500
Total Revenues	**$ 569,112**	**$ 550,500**	**$ 550,500**
5% Statutory Deduction	$ 0	$ (27,525)	$ (27,525)
Net Revenues	**$ 569,112**	**$ 522,975**	**$ 522,975**
NON-REVENUES:			
Fund Balance	$ 0	$ 48,792	$ 0
Revenue Total	**$ 569,112**	**$ 571,767**	**$ 522,975**
EXPENDITURES:			
Human Services	$ 559,030	$ 571,767	$ 522,975
Total Expenditures	**$ 559,030**	**$ 571,767**	**$ 522,975**
Total Expenditures / Non-Expense	**$ 559,030**	**$ 571,767**	**$ 522,975**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 129X Health Services Trust Funds			
REVENUES:			
Service Charges	$ 4,255	$ 1,800	$ 1,800
Interest and Other	724,797	400,000	400,000
Total Revenues	**$ 729,052**	**$ 401,800**	**$ 401,800**
5% Statutory Deduction	$ 0	$ (20,090)	$ (20,090)
Net Revenues	**$ 729,052**	**$ 381,710**	**$ 381,710**
NON-REVENUES:			
Fund Balance	$ 0	$ 726,641	$ 183,325
Revenue Total	**$ 729,052**	**$ 1,108,351**	**$ 565,035**
EXPENDITURES:			
Public Safety	$ 121,526	$ 668,509	$ 237,500
Human Services	190,695	439,842	327,535
Total Expenditures	**$ 312,221**	**$ 1,108,351**	**$ 565,035**
Total Expenditures / Non-Expense	**$ 312,221**	**$ 1,108,351**	**$ 565,035**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 130X Transportation - Deficient Segment Funds			
REVENUES:			
Permits and Fees	$ 17,730,417	$ 0	$ 0
Interest and Other	2,313,346	135,816	673,715
	$ 20,043,763	**$ 135,816**	**$ 673,715**
5% Statutory Deduction	$ 0	$ (6,789)	$ (33,684)
Net Revenues	**$ 20,043,763**	**$ 129,027**	**$ 640,031**
NON-REVENUES:			
Fund Balance	$ 0	$ 65,095,352	$ 64,902,669
Revenue Total	**$ 20,043,763**	**$ 65,224,379**	**$ 65,542,700**
EXPENDITURES:			
Transportation	$ 1,729,235	$ 26,380,373	$ 15,282,937
Total Expenditures	**$ 1,729,235**	**$ 26,380,373**	**$ 15,282,937**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 38,844,006	$ 50,259,763
Total Expenditures / Non-Expense	**$ 1,729,235**	**$ 65,224,379**	**$ 65,542,700**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1450 Lakeside Village Adequate Public Facility			
REVENUES:			
Interest and Other	$ 494,412	$ 0	$ 0
Total Revenues	**$ 494,412**	**$ 0**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 702,066	$ 702,066
Revenue Total	**$ 494,412**	**$ 702,066**	**$ 702,066**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 0	$ 508,726	$ 0
Reserves	0	193,340	702,066
Total Expenditures / Non-Expense	**$ 0**	**$ 702,066**	**$ 702,066**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 145X Horizons West Village Adequate Public Facility			
REVENUES:			
Interest and Other	$ 1,871,339	$ 0	$ 0
Total Revenues	**$ 1,871,339**	**$ 0**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 654,194	$ 1,336,760
Interfund Transfers	0	730,825	0
Revenue Total	**$ 1,871,339**	**$ 1,385,019**	**$ 1,336,760**
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 1,785,088	$ 48,259	$ 0
Reserves	0	1,114,661	1,336,760
Interfund Transfers	0	222,099	0
Total Expenditures / Non-Expense	**$ 1,785,088**	**$ 1,385,019**	**$ 1,336,760**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1660 Inmate Commissary Fund			
REVENUES:			
Service Charges	$ 2,408,474	$ 2,100,000	$ 2,500,000
Interest and Other	376,686	0	0
Total Revenues	**$ 2,785,160**	**$ 2,100,000**	**$ 2,500,000**
5% Statutory Deduction	$ 0	$ (105,000)	$ (125,000)
Net Revenues	**$ 2,785,160**	**$ 1,995,000**	**$ 2,375,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 8,407,161	$ 7,081,510
Revenue Total	**$ 2,785,160**	**$ 10,402,161**	**$ 9,456,510**
EXPENDITURES:			
Public Safety	$ 1,645,632	$ 10,402,161	$ 9,456,510
Total Expenditures	**$ 1,645,632**	**$ 10,402,161**	**$ 9,456,510**
Total Expenditures / Non-Expense	**$ 1,645,632**	**$ 10,402,161**	**$ 9,456,510**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 2314 Sales Tax Trust Fund			
REVENUES:			
Shared Revenues	$ 247,173,664	$ 245,000,000	$ 253,575,000
Interest and Other	19,009,403	102,000	102,000
Total Revenues	**$ 266,183,067**	**$ 245,102,000**	**$ 253,677,000**
5% Statutory Deduction	$ 0	$ (12,255,100)	$ (12,683,850)
Net Revenues	**$ 266,183,067**	**$ 232,846,900**	**$ 240,993,150**
NON-REVENUES:			
Debt and Lease Proceeds	$ 0	$ 0	$ 0
Fund Balance	0	462,902,994	472,400,000
Revenue Total	**$ 266,183,067**	**$ 695,749,894**	**$ 713,393,150**
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 14,891,150	$ 19,070,548	$ 19,070,069
Reserves	0	450,102,994	472,723,341
Interfund Transfers	181,400,000	226,576,352	221,599,740
Total Expenditures / Non-Expense	**$ 196,291,150**	**$ 695,749,894**	**$ 713,393,150**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 2317 Capital Improvement Bonds			
REVENUES:			
Shared Revenues	$ 0	$ 0	$ 63,400,000
Interest and Other	0	0	2,000
Total Revenues	**$ 0**	**$ 0**	**$ 63,402,000**
5% Statutory Deduction	$ 0	$ 0	$ (3,170,100)
Net Revenues	**$ 0**	**$ 0**	**$ 60,231,900**
NON-REVENUES:			
Debt and Lease Proceeds	$ 0	$ 0	$ 85,000,000
Revenue Total	**$ 0**	**$ 0**	**$ 145,231,900**
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 0	$ 0	$ 7,510,000
Reserves	0	0	600,000
Interfund Transfers	0	0	137,121,900
Total Expenditures / Non-Expense	**$ 0**	**$ 0**	**$ 145,231,900**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 2319 Public Service Tax Bonds			
REVENUES:			
Other General Taxes	$ 115,813,360	$ 0	$ 0
Interest and Other	3,958,760	0	0
Total Revenues	**$ 119,772,120**	**$ 0**	**$ 0**
5% Statutory Deduction	$ 0	$ 0	$ 0
Net Revenues	**$ 119,772,120**	**$ 0**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 0	$ 0
Revenue Total	**$ 119,772,120**	**$ 0**	**$ 0**
EXPENDITURES:			
General Government	$ 371,856	$ 0	$ 0
Total Expenditures	**$ 371,856**	**$ 0**	**$ 0**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 1,522,500	$ 0	$ 0
Reserves	0	0	0
Interfund Transfers	96,670,669	0	0
Total Expenditures / Non-Expense	**$ 98,565,025**	**$ 0**	**$ 0**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 41XX Municipal Proprietary Funds			
REVENUES:			
Interest and Other	$ 11,143,264	$ 0	$ 0
Total Revenues	**$ 11,143,264**	**$ 0**	**$ 0**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 4410 Solid Waste System			
REVENUES:			
Permits and Fees	$ 12,970	$ 8,662	$ 10,432
Service Charges	63,306,364	72,027,695	69,867,169
Interest and Other	1,976,305	6,707,905	5,653,866
Total Revenues	**$ 65,048,917**	**$ 78,744,262**	**$ 75,531,467**
5% Statutory Deduction	$ 0	$ (3,937,213)	$ (3,776,574)
Net Revenues	**$ 65,048,917**	**$ 74,807,049**	**$ 71,754,893**
NON-REVENUES:			
Fund Balance	$ 0	$ 138,990,662	$ 151,934,198
Revenue Total	**$ 65,048,917**	**$ 213,797,711**	**$ 223,689,091**
EXPENDITURES:			
Public Safety	$ 1,199	$ 850	$ 0
Physical Environment	78,240,424	91,490,452	151,235,525
Total Expenditures	**$ 77,599,517**	**$ 91,491,302**	**$ 151,235,525**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 122,306,409	$ 72,453,566
Total Expenditures / Non-Expense	**$ 77,599,517**	**$ 213,797,711**	**$ 223,689,091**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 4420 Water Utilities System			
REVENUES:			
Permits and Fees	$ 106,034,200	$ 49,082,727	$ 39,707,327
Grants	(188,968)	0	0
Service Charges	271,643,504	292,345,381	305,795,492
Fines and Forfeits	34,350	45,724	33,453
Interest and Other	15,268,046	8,670,640	10,498,613
Total Revenues	**$ 392,791,132**	**$ 350,144,472**	**$ 356,034,885**
5% Statutory Deduction	$ 0	$ (17,507,224)	$ (17,801,744)
Net Revenues	**$ 392,791,132**	**$ 332,637,248**	**$ 338,233,141**
NON-REVENUES:			
Debt and Lease Proceeds	$ 150,734,426	$ 160,000,000	$ 296,000,000
Fund Balance	0	213,206,567	203,195,814
Revenue Total	**$ 543,525,558**	**$ 705,843,815**	**$ 837,428,955**
Interfund Transfers	$ 2,219,196	$ 2,232,999	$ 2,004,577
Net Revenues	**$ 545,744,754**	**$ 708,076,814**	**$ 839,433,532**
EXPENDITURES:			
Public Safety	$ 2,802,705	$ 3,958,268	$ 0
Physical Environment	398,387,955	538,903,592	466,979,352
Total Expenditures	**$ 397,347,305**	**$ 542,861,860**	**$ 466,979,352**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 23,984,976	$ 33,940,633	$ 45,709,159
Reserves	0	118,274,321	313,345,021
Interfund Transfers	11,900,000	13,000,000	13,400,000
Total Expenditures / Non-Expense	**$ 433,232,281**	**$ 708,076,814**	**$ 839,433,532**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 442W Water Utilities System			
REVENUES:			
Permits and Fees	$ 1,610,451	$ 1,836,767	$ 1,829,970
Interest and Other	106,466	22,528	18,509
Total Revenues	**$ 1,716,917**	**$ 1,859,295**	**$ 1,848,479**
5% Statutory Deduction	$ 0	$ (92,965)	$ (92,425)
Net Revenues	**$ 1,716,917**	**$ 1,766,330**	**$ 1,756,054**
NON-REVENUES:			
Fund Balance	$ 0	$ 477,559	$ 259,413
Revenue Total	**$ 1,716,917**	**$ 2,243,889**	**$ 2,015,467**
EXPENDITURES:			
Physical Environment	$ 4,736	$ 10,890	$ 10,890
Total Expenditures	**$ 4,736**	**$ 10,890**	**$ 10,890**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 2,219,196	$ 2,232,999	$ 2,004,577
Total Expenditures / Non-Expense	**$ 2,223,932**	**$ 2,243,889**	**$ 2,015,467**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 4430 Convention Center Fund			
REVENUES:			
Other General Taxes	$ 384,587,078	$ 385,000,000	$ 400,000,000
Service Charges	90,109,037	91,236,708	100,653,468
Interest and Other	21,822,256	12,063,423	20,227,264
Total Revenues	**$ 496,518,371**	**$ 488,300,131**	**$ 520,880,732**
5% Statutory Deduction	$ 0	$ (24,415,007)	$ (26,044,037)
Net Revenues	**$ 496,518,371**	**$ 463,885,124**	**$ 494,836,695**
NON-REVENUES:			
Debt and Lease Proceeds	$ 0	$ 69,583,391	$ 0
Fund Balance	0	552,105,522	381,355,931
Revenue Total	**$ 496,518,371**	**$ 1,085,574,037**	**$ 876,192,626**
EXPENDITURES:			
Public Safety	$ 25,440	$ 0	$ 0
Economic Environment	359,438,444	720,323,368	655,386,754
Culture & Recreation	11,802,885	16,821,792	15,319,569
Total Expenditures	**$ 369,902,758**	**$ 737,145,160**	**$ 670,706,323**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 53,119,570	$ 126,067,329	$ 56,478,438
Reserves	0	218,581,156	145,407,865
Interfund Transfers	3,600,000	3,780,392	3,600,000
Total Expenditures / Non-Expense	**$ 426,622,328**	**$ 1,085,574,037**	**$ 876,192,626**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 49EE Other Enterprise Funds			
REVENUES:			
Grants	$ 4,646,562	$ 38,611,442	$ 0
Total Revenues	**$ 6,025,705**	**$ 38,611,442**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 3	$ 0
Revenue Total	**$ 6,025,705**	**$ 38,611,445**	**$ 0**
EXPENDITURES:			
Physical Environment	$ 3,924,113	$ 38,611,445	$ 0
Total Expenditures	**$ 3,924,113**	**$ 38,611,445**	**$ 0**
Total Expenditures / Non-Expense	**$ 3,924,113**	**$ 38,611,445**	**$ 0**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 5510 Risk Management Program			
REVENUES:			
Service Charges	$ 31,710,781	$ 21,304,722	$ 34,049,874
Interest and Other	5,963,217	2,500,000	2,500,000
Total Revenues	**$ 37,992,084**	**$ 23,804,722**	**$ 36,549,874**
5% Statutory Deduction	$ 0	$ (125,000)	$ (125,000)
Net Revenues	**$ 37,992,084**	**$ 23,679,722**	**$ 36,424,874**
NON-REVENUES:			
Fund Balance	$ 0	$ 91,606,727	$ 89,557,961
Revenue Total	**$ 37,992,084**	**$ 115,286,449**	**$ 125,982,835**
EXPENDITURES:			
Internal Service	$ 33,560,228	$ 102,298,008	$ 110,387,122
Total Expenditures	**$ 33,485,675**	**$ 102,298,008**	**$ 110,387,122**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 12,988,441	$ 15,595,713
Total Expenditures / Non-Expense	**$ 33,485,675**	**$ 115,286,449**	**$ 125,982,835**

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2026-27 Proposed Budget
Fund 5515 Risk Management Captive Program			
REVENUES:			
Service Charges	$ 0	$ 10,799,185	$ 0
Total Revenues	**$ 276,176**	**$ 10,799,185**	**$ 225,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 4,982,741	$ 0
Revenue Total	**$ 276,176**	**$ 15,781,926**	**$ 225,000**
EXPENDITURES:			
Internal Service	$ 105,524	$ 15,781,926	$ 225,000
Total Expenditures	**$ 105,524**	**$ 15,781,926**	**$ 225,000**
Total Expenditures / Non-Expense	**$ 105,524**	**$ 15,781,926**	**$ 225,000**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 5530 Fleet Management Dept			
REVENUES:			
Service Charges	$ 23,993,703	$ 25,258,455	$ 24,670,047
Interest and Other	453,203	1,100	1,100
Total Revenues	**$ 24,446,906**	**$ 25,259,555**	**$ 24,671,147**
5% Statutory Deduction	$ 0	$ (55)	$ (55)
Net Revenues	**$ 24,446,906**	**$ 25,259,500**	**$ 24,671,092**
NON-REVENUES:			
Fund Balance	$ 0	$ 12,885,714	$ 9,540,013
Revenue Total	**$ 24,446,906**	**$ 38,145,214**	**$ 34,211,105**
EXPENDITURES:			
Internal Service	$ 22,189,128	$ 28,725,668	$ 26,616,944
Total Expenditures	**$ 22,234,928**	**$ 28,725,668**	**$ 26,616,944**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 9,419,546	$ 7,594,161
Total Expenditures / Non-Expense	**$ 22,234,928**	**$ 38,145,214**	**$ 34,211,105**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 5540 Employees Benefits			
REVENUES:			
Service Charges	$ 152,571,832	$ 154,253,125	$ 149,155,000
Interest and Other	17,036,565	11,100,000	13,100,000
Total Revenues	**$ 169,608,397**	**$ 165,353,125**	**$ 162,255,000**
5% Statutory Deduction	$ 0	$ (555,000)	$ (655,000)
Net Revenues	**$ 169,608,397**	**$ 164,798,125**	**$ 161,600,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 107,723,003	$ 96,800,000
Revenue Total	**$ 169,608,397**	**$ 272,521,128**	**$ 258,400,000**
EXPENDITURES:			
Internal Service	$ 158,179,677	$ 178,103,968	$ 179,950,000
Total Expenditures	**$ 158,179,677**	**$ 178,103,968**	**$ 179,950,000**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 94,417,160	$ 78,450,000
Total Expenditures / Non-Expense	**$ 158,179,677**	**$ 272,521,128**	**$ 258,400,000**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 7XXX 7000 Level (Federal) Grant - Funds			
Total Revenues			
Grants	$ 176,578,489	$ 482,722,829	$ 77,361,633
Interest and Other	21,979,320	13,927,326	11,523,248
Total Revenues	**$ 198,557,809**	**$ 496,650,155**	**$ 88,884,881**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,237,209	$ 0
Other Sources	0	(22,865,489)	0
Revenue Total	**$ 198,557,809**	**$ 475,021,875**	**$ 88,884,881**
Interfund Transfers	$ 3,633,315	$ 4,100,000	$ 4,800,000
Net Revenues	**$ 202,191,124**	**$ 479,121,875**	**$ 93,684,881**
EXPENDITURES:			
General Government	$ 5,765,866	$ 3,869,379	$ 0
Public Safety	28,236,090	8,589,840	379,404
Physical Environment	7,168,540	662,510	0
Transportation	9,563,318	35,224,384	0
Economic Environment	59,550,044	346,232,167	46,831,778
Human Services	83,682,473	64,503,039	44,140,563
Culture & Recreation	6,293,988	15,690,948	0
Total Expenditures	**$ 200,260,319**	**$ 474,772,267**	**$ 91,351,745**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 2,272,157	$ 4,349,608	$ 2,333,136
Total Expenditures / Non-Expense	**$ 202,532,476**	**$ 479,121,875**	**$ 93,684,881**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 8XXX 8000 Level (State) Grants - Funds			
REVENUES:			
Grants	$ 5,224,382	$ 35,167,930	$ 5,770,923
Interest and Other	40,469	0	0
Net Revenues	**$ 5,264,851**	**$ 35,167,930**	**$ 5,770,923**
Fund Balance	$ 0	$ 1,133,802	$ 0
Other Sources	0	(900,868)	0
Revenue Total	**$ 5,264,851**	**$ 35,400,864**	**$ 5,770,923**
Interfund Transfers	$ 440,737	$ 1,240,000	$ 1,240,000
Net Revenues	**$ 5,705,588**	**$ 36,640,864**	**$ 7,010,923**
NON-EXPENSE DISBURSEMENTS:			
Public Safety	$ 979,013	$ 2,455,176	$ 1,411,395
Physical Environment	487,156	24,387,641	0
Economic Environment	0	1,125,007	0
Human Services	4,292,621	7,943,034	5,599,528
Total Expenditures	**$ 6,175,692**	**$ 36,640,864**	**$ 7,010,923**
Total Expenditures / Non-Expense	**$ 6,175,692**	**$ 36,640,864**	**$ 7,010,923**

Summary of Revenues and Expenditures

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
REVENUES:			
Ad Valorem Taxes	$ 1,466,868,167	$ 1,634,621,538	$ 1,759,281,170
Other General Taxes	550,220,111	537,609,000	570,201,000
Permits and Fees	274,507,601	904,979,720	902,107,140
Grants	195,298,258	559,123,321	85,721,815
Shared Revenues	352,175,109	342,542,710	353,369,107
Service Charges	835,439,580	902,919,101	931,183,930
Fines and Forfeits	9,756,862	9,729,673	10,765,149
Interest and Other	274,109,445	93,676,961	104,026,123
Total Revenues	**$ 3,958,375,133**	**$ 4,985,202,024**	**$ 4,716,655,434**
5% Statutory Deduction	$ 0	$ (212,135,767)	$ (222,910,749)
Net Revenues	**$ 3,958,375,133**	**$ 4,773,066,257**	**$ 4,493,744,685**
NON-REVENUES:			
Debt and Lease Proceeds	$ 197,128,263	$ 232,383,391	$ 381,000,000
Fund Balance	0	3,863,639,272	2,951,826,134
Other Sources	57,100,599	16,042,036	44,320,393
Revenue Total	**$ 4,212,603,995**	**$ 8,885,130,956**	**$ 7,870,891,212**
Interfund Transfers	$ 662,103,963	$ 787,368,960	$ 991,143,968
Net Revenues	**$ 4,874,707,958**	**$ 9,672,499,916**	**$ 8,862,035,180**
EXPENDITURES:			
General Government	$ 484,448,073	$ 690,716,258	$ 544,714,209
Public Safety	1,027,511,958	1,514,803,069	1,358,251,607
Physical Environment	613,775,703	948,237,395	816,423,077
Transportation	410,605,153	803,382,434	584,841,498
Economic Environment	443,238,234	1,215,734,125	823,412,929
Human Services	308,249,301	1,090,006,681	972,148,367
Internal Service	214,034,557	324,909,570	317,179,066
Culture & Recreation	103,041,272	193,015,153	122,411,366
Total Expenditures	**$ 3,604,904,251**	**$ 6,780,804,685**	**$ 5,539,382,119**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 93,518,196	$ 179,078,510	$ 128,767,666
Reserves	0	1,923,231,289	2,202,741,427
Interfund Transfers	662,103,963	789,385,432	991,143,968
Total Expenditures	**$ 4,360,526,410**	**$ 9,672,499,916**	**$ 8,862,035,180**

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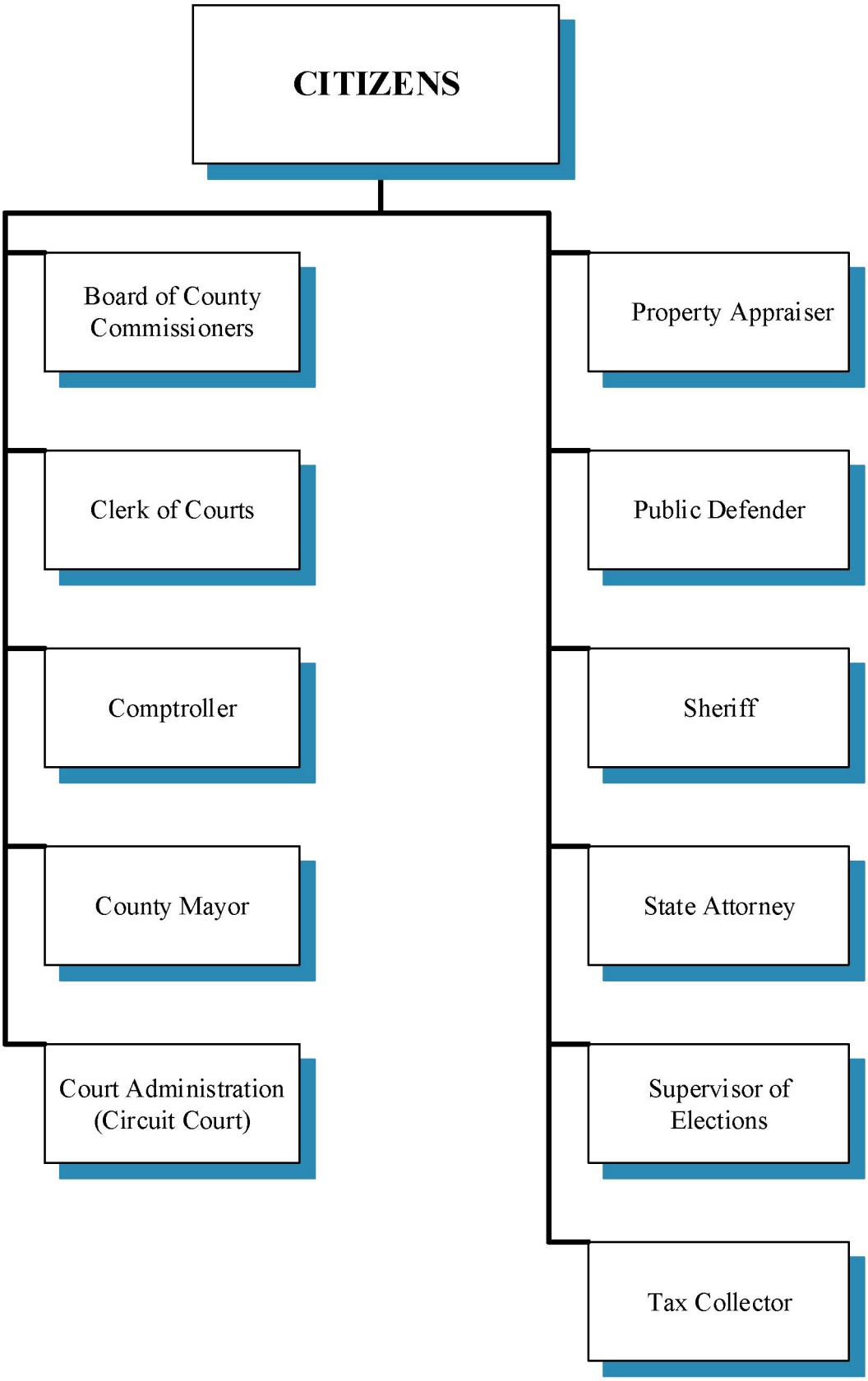

CITIZENS
Board of County Commissioners
Clerk of Courts
Comptroller
County Mayor
Court Administration (Circuit Court)
Property Appraiser
Public Defender
Sheriff
State Attorney
Supervisor of Elections
Tax Collector

Department: Constitutional Officers

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 375,195,913	$ 416,742,273	$ 464,870,091	11.5 %
Operating Expenditures	131,584,523	150,276,872	158,436,198	5.4 %
Capital Outlay	15,380,716	18,497,582	16,998,444	(8.1)%
Total Operating	**$ 522,161,152**	**$ 585,516,727**	**$ 640,304,733**	**9.4 %**
Capital Improvements	$ 5,469,727	$ 41,150,055	$ 7,067,072	(82.8)%
Reserves	0	401,208	334,566	(16.6)%
Other	0	75,576	75,576	0.0 %
Total Non-Operating	**$ 5,469,727**	**$ 41,626,839**	**$ 7,477,214**	**(82.0)%**
Department Total	**$ 527,630,879**	**$ 627,143,566**	**$ 647,781,947**	**3.3 %**

Expenditures by Division / Program

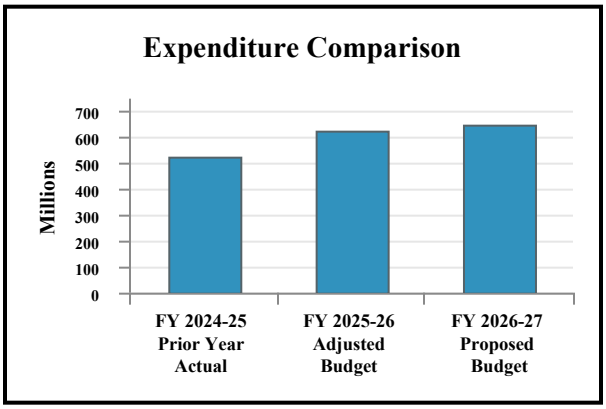
BCC Capital Projects	$ 519,641	$ 1,979,681	$ 961,522	(51.4)%
Board of County Commissioners	3,580,413	4,111,422	5,488,134	33.5 %
Clerk of Courts	3,896,709	3,129,046	245,000	(92.2)%
Comptroller	29,982,009	32,506,607	34,372,452	5.7 %
County Mayor	1,153,044	1,445,105	1,444,521	(0.04)%
Court Administration	1,621,308	2,662,143	2,505,017	(5.9)%
Property Appraiser	24,940,958	31,532,388	32,807,688	4.0 %
Public Defender	51,637	138,109	96,008	(30.5)%
Sheriff	388,238,266	468,726,267	483,357,500	3.1 %
State Attorney	358,125	785,975	385,000	(51.0)%
Supervisor of Elections	21,148,367	22,177,610	24,395,371	10.0 %
Tax Collector	52,140,401	57,949,213	61,723,734	6.5 %
Department Total	**$ 527,630,878**	**$ 627,143,566**	**$ 647,781,947**	**3.3 %**

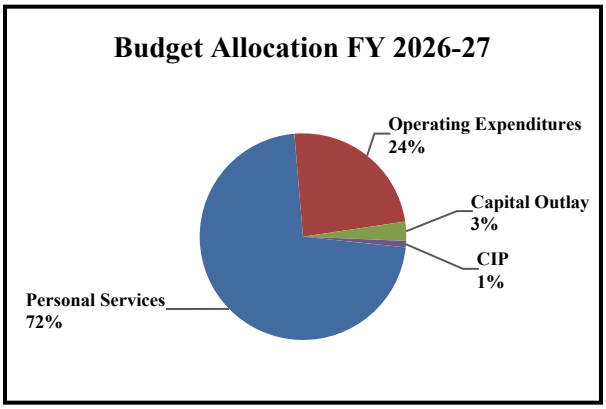
Funding Source Summary

Special Revenue Funds	$ 2,738,340	$ 9,490,340	$ 7,452,828	(21.5)%
General Fund and Sub Funds	518,558,083	574,953,171	632,127,597	9.9 %
Capital Construction Funds	6,334,455	42,700,055	8,201,522	(80.8)%
Department Total	**$ 527,630,878**	**$ 627,143,566**	**$ 647,781,947**	**3.3 %**

Authorized Positions	**3,459**	**3,510**	**3,548**	**1.1 %**

EXPENDITURE HIGHLIGHTS





Personal, Operating, Capital Outlay, and Other Expenses –

The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums.

Board of County Commissioners (BCC) – The FY 2026-27 BCC total expenditure budget increased by 33.5%, or $1.4 million from the current FY 2025-26 budget, primarily due to the addition of the two (2) new District Offices operating budget and staffing for a total of eight (8) new positions, plus the personal services changes mentioned above. The chart below is a budget breakout of each BCC District that includes personal services and operating expenses.

BCC Budget by District	FY 2026-27
BCC District 1	$ 642,662
BCC District 2	634,936
BCC District 3	645,739
BCC District 4	666,357
BCC District 5	700,000
BCC District 6	700,000
BCC District 7	641,000
BCC District 8	641,000
BCC General Office	216,440
Total of All Districts & General Office	$ 5,488,134

Clerk of Courts – The FY 2026-27 operating budget is remaining 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 2026-27 budget of $34.4 million increased by 5.7% or $1.9 million from the current FY 2025-26 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 $12,089,308 for FY 2026-27. Additional revenue from non-county departments is 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 87% of the budget and budgeted based on county guidelines. There are no new positions requested. The budget also includes funding for a new Tourist Development Tax (TDT) and Public Services Tax (PST) excise system to replace the current outdated collection system. This system is being funded with TDT and PST revenues. Other increases include funding for new banking services contract and postage to support a countywide public outreach campaign promoting awareness and availability of the Property Fraud Alert System.

County Mayor's Office – The FY 2026-27 budget decreased by 0.04% or $584 from the current FY 2025-26 budget, primarily due to reductions in one-time purchases for equipment.

Court Administration – The FY 2026-27 operating budget, which includes funding for General Court Administration, Edward Byrne Memorial Justice Assistance Grant (JAG-D), Teen Court, Juvenile Alternative Sanctions, Jury Services, Local Court Administration Adjudicatory and Support, and Opioid Pharmaceutical Settlement, is decreasing by 4.0% or $90,484 from the current FY 2025-26 budget. The budget includes the state mandated costs associated with Article V, Revision 7 for communication services, courier messenger, and subpoena services. It also includes a 2.1% or $37,779 decrease to personal services and a 11.8% or $52,705 decrease to the operating expense budget primarily caused by a 35.6% or $27,699 decrease to maintenance of equipment to align the budget to expenses. Building leases were not budgeted in FY 2026-27, resulting in an additional decrease of $11,000.

Property Appraiser – The FY 2026-27 budget reflects a 4.0% or $1.3 million increase compared to the current FY 2025-26 budget. The estimated amount to be paid by the General Fund is $28,033,576 for FY 2026-27. The budget for the Property Appraiser was approved by the Florida Department of Revenue (FDOR) and the Board may provide comments on this budget to FDOR. 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 2026-27 operating budget is increasing by 3.7% or $3,436, for a total budget of $96,008, and includes funding for state mandated costs associated with Article V, Revision 7, for communication services, courier messenger, and subpoena services.

Sheriff – The FY 2026-27 General Fund/Special Tax MSTU contribution of $470 million is increasing by 11.1% or $46.7 million from the current FY 2025-26 budget of $423.3 million. The Sheriff General Fund/Special Tax MSTU budget is divided into two (2) major functional areas: 1) Law Enforcement funding of $440 million and 2) Court Security funding of $30 million.

The personnel budget is increasing by 12.75% to $394 million, which includes an 8% negotiated salary increase for FOP bargaining unit employees and a 4% increase for non-bargaining employees. Associated costs for Florida Retirement System rates and employer medical insurance contributions have also been included in the budget. There are two (2) new Deputy Sheriff positions for the Behavioral Response Unit that were previously funded through a grant that are included in the budget. Additionally, there are 25 new sworn deputy positions being added, but are unfunded. The funding for the 25 new sworn positions will be based on future funding availability. The operating budget is increasing by 3.51% to $63.6 million to fund increases in vehicle outfitting, fleet maintenance, fuel, computer software, and other equipment needed. The capital budget remains status quo at $12.4 million mostly to replace patrol vehicles and purchase public safety radios.

General Fund/Spec. Tax MSTU Expenditures:	FY 2026-27
Personal Services	$393,959,813
Operating Expenses	63,598,039
Capital Outlay	12,442,148
Total	$470,000,000

Sheriff Funding Source Summary:	
Gen'l/Spec. Tax MSTU: Law Enforcement and Court Security	$470,000,000

Special Revenues:	FY 2026-27
Law Enforcement Trust State Forfeiture	$ 3,193,750
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	4,085,000
Law Enforcement Impact Fees	2,855,000
Subtotal Special Revenues	$ 13,357,500
TOTAL	$483,357,500

State Attorney – The FY 2026-27 operating budget, which includes state mandated costs associated with Article V, Revision 7, for communication services, courier messenger, and subpoena services, remains status quo at $85,000.

Supervisor of Elections – The FY 2026-27 budget of $24.4 million is increasing by 10% or $2.2 million from the current FY 2025-26 budget. The core budget of $14.5 million contained the normal costs of operating the office year-round. The $9.9 million elections budget includes those expenses associated with conducting the Florida General Election on November 3, 2026. The budget includes three (3) new positions for voter support services for processing petitions, voter registrations, and maintaining the voter roll. The budget includes funding for the necessary printing and postage costs, poll worker wages, voter technology, security, and other statutory election requirements.

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 commissions paid by the General Fund to the Tax Collector are budgeted at $61.7 million for FY 2026-27, which is a 6.5% or $3,774,521 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 2026-27 capital improvements budget is decreasing by 82.8%, or $34.1 million, from the current FY 2025-26 budget. Unspent capital budget funding from the current FY 2025-26 for Constitutional Office Projects will be re-budgeted to FY 2026-27 after the budget is adopted. Included in the FY 2026-27 budget is funding for District 3 INVEST Parks Improvements that was not spent in priors years, Sheriff Sector V Substation, Aviation Hangar Improvements, and the State Attorney Second Floor Renovation. 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 $334,566 is for the Teen Court Fund under Court Administration.

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 2026-27 budget:

Commission & Fees:	**FY 2026-27**
General Fund	$ 12,089,308
Building	517,329
Fire Rescue/911	2,268,239
MSTU's	712,208
Parks	1,233,694
Public Works	1,135,472
Convention Center/TDT	3,755,466
Water Utilities	2,654,753
Solid Waste/Recycling	450,132
Mandatory Garbage	78,419
HHS Grants	486,285
HUD Grants	173,500
FDJJ Grant	42,819
Other Grants	89,408
Other Funds	866,860
Sub-Total	$ 26,553,892

Charges for Services:	**FY 2026-27**
Records Fees	$ 5,750,000
Certification & Copy Fees	181,800
Tax Deed Fees	111,100
Intangible Tax Comm.	127,260
State DOC Stamps Comm.	858,500
Sub-Total	$ 7,028,660
Miscellaneous Revenue:	
Interest Earnings	$ 589,900
Other Miscellaneous Income	200,000
Sub-Total	$ 789,900
TOTAL	$ 34,372,452

Property Appraiser – The list below identified estimates of all sources of funding for the Property Appraiser's FY 2026-27 budget:

	FY 2026-27
General Fund	$ 28,033,576
County Fire	3,392,812
Big Sand Lake	3,218
Lake Conway	8,782
Lake Holden	2,578
Lake Jessamine Special Purpose	1,710
Lake Pickett	4,187
Lake Price	280
Orange Blossom Trail Corridor	6,793
Orange Blossom Trail Neighborhood	7,117
Orlando Central Park MTSU	16,681
Windermere Navigable Canal	21,510
Sub-Total	$ 31,499,244
Other Non-County	1,308,444
TOTAL	$ 32,807,688

Office: BCC Capital Projects

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Capital Improvements	$ 519,641	$ 1,979,681	$ 961,522	(51.4)%
Total Non-Operating	**$ 519,641**	**$ 1,979,681**	**$ 961,522**	**(51.4)%**
Total	**$ 519,641**	**$ 1,979,681**	**$ 961,522**	**(51.4)%**

Office: Board of County Commissioners

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,259,942	$ 3,849,862	$ 5,240,299	36.1 %
Operating Expenditures	313,971	259,960	247,835	(4.7)%
Total Operating	**$ 3,580,413**	**$ 4,111,422**	**$ 5,488,134**	**33.5 %**
Total	**$ 3,580,413**	**$ 4,111,422**	**$ 5,488,134**	**33.5 %**
Authorized Positions	**26**	**26**	**34**	**30.8 %**

Office: Clerk of Courts

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 183,733	$ 245,000	$ 245,000	0.0 %
Total Operating	**$ 183,733**	**$ 245,000**	**$ 245,000**	**0.0 %**
Capital Improvements	$ 3,712,977	$ 2,884,046	$ 0	(100.0)%
Total Non-Operating	**$ 3,712,977**	**$ 2,884,046**	**$ 0**	**(100.0)%**
Total	**$ 3,896,710**	**$ 3,129,046**	**$ 245,000**	**(92.2)%**

Office: Comptroller

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 27,350,539	$ 29,006,398	$ 29,812,436	2.8 %
Operating Expenditures	2,531,470	3,374,084	3,982,591	18.0 %
Capital Outlay	100,000	126,125	577,425	357.8 %
Total Operating	**$ 29,982,009**	**$ 32,506,607**	**$ 34,372,452**	**5.7 %**
Total	**$ 29,982,009**	**$ 32,506,607**	**$ 34,372,452**	**5.7 %**
Authorized Positions	**238**	**238**	**238**	**0.0 %**

Office: County Mayor

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,119,679	$ 1,394,935	$ 1,400,344	0.4 %
Operating Expenditures	33,366	50,170	44,177	(11.9)%
Total Operating	**$ 1,153,045**	**$ 1,445,105**	**$ 1,444,521**	**(0.04)%**
Total	**$ 1,153,045**	**$ 1,445,105**	**$ 1,444,521**	**(0.04)%**
Authorized Positions	**6**	**6**	**6**	**0.0 %**

Office: Court Administration

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,294,194	$ 1,815,914	$ 1,778,135	(2.1)%
Operating Expenditures	297,907	445,021	392,316	(11.8)%
Capital Outlay	29,206	0	0	0.0 %
Total Operating	**$ 1,621,308**	**$ 2,260,935**	**$ 2,170,451**	**(4.0)%**
Reserves	$ 0	$ 401,208	$ 334,566	(16.6)%
Total Non-Operating	**$ 0**	**$ 401,208**	**$ 334,566**	**(16.6)%**
Total	**$ 1,621,308**	**$ 2,662,143**	**$ 2,505,017**	**(5.9)%**
Authorized Positions	**20**	**19**	**19**	**0.0 %**

Office: Property Appraiser

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 17,433,460	$ 21,819,533	$ 22,476,042	3.0 %
Operating Expenditures	6,651,148	8,849,979	9,468,770	7.0 %
Capital Outlay	856,350	787,300	787,300	0.0 %
Total Operating	**$ 24,940,958**	**$ 31,456,812**	**$ 32,732,112**	**4.1 %**
Other	$ 0	$ 75,576	$ 75,576	0.0 %
Total Non-Operating	**$ 0**	**$ 75,576**	**$ 75,576**	**0.0 %**
Total	**$ 24,940,958**	**$ 31,532,388**	**$ 32,807,688**	**4.0 %**
Authorized Positions	**179**	**184**	**184**	**0.0 %**

Office: Public Defender

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 51,637	$ 92,572	$ 96,008	3.7 %
Total Operating	**$ 51,637**	**$ 92,572**	**$ 96,008**	**3.7 %**
Capital Improvements	$ 0	$ 45,537	$ 0	(100.0)%
Total Non-Operating	**$ 0**	**$ 45,537**	**$ 0**	**(100.0)%**
Total	**$ 51,637**	**$ 138,109**	**$ 96,008**	**(30.5)%**

Office: Sheriff

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 316,561,506	$ 349,419,762	$ 393,959,813	12.7 %
Operating Expenditures	56,548,828	66,468,492	68,072,039	2.4 %
Capital Outlay	14,225,866	17,298,197	15,520,098	(10.3)%
Total Operating	**$ 387,336,200**	**$ 433,186,451**	**$ 477,551,950**	**10.2 %**
Capital Improvements	$ 902,066	$ 35,539,816	$ 5,805,550	(83.7)%
Total Non-Operating	**$ 902,066**	**$ 35,539,816**	**$ 5,805,550**	**(83.7)%**
Total	**$ 388,238,266**	**$ 468,726,267**	**$ 483,357,500**	**3.1 %**
Authorized Positions	**2,599**	**2,640**	**2,667**	**1.0 %**

Office: State Attorney

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 23,083	$ 80,000	$ 85,000	6.3 %
Capital Outlay	0	5,000	0	(100.0)%
Total Operating	**$ 23,083**	**$ 85,000**	**$ 85,000**	**0.0 %**
Capital Improvements	$ 335,042	$ 700,975	$ 300,000	(57.2)%
Total Non-Operating	**$ 335,042**	**$ 700,975**	**$ 300,000**	**(57.2)%**
Total	**$ 358,125**	**$ 785,975**	**$ 385,000**	**(51.0)%**

Office: Supervisor of Elections

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 8,176,594	$ 9,435,869	$ 10,203,022	8.1 %
Operating Expenditures	12,808,979	12,462,381	14,078,728	13.0 %
Capital Outlay	162,794	279,360	113,621	(59.3)%
Total Operating	**$ 21,148,367**	**$ 22,177,610**	**$ 24,395,371**	**10.0 %**
Total	**$ 21,148,367**	**$ 22,177,610**	**$ 24,395,371**	**10.0 %**
Authorized Positions	**59**	**65**	**68**	**4.6 %**

Office: Tax Collector

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 52,140,401	$ 57,949,213	$ 61,723,734	6.5 %
Total Operating	**$ 52,140,401**	**$ 57,949,213**	**$ 61,723,734**	**6.5 %**
Total	**$ 52,140,401**	**$ 57,949,213**	**$ 61,723,734**	**6.5 %**
Authorized Positions	**332**	**332**	**332**	**0.0 %**

ORANGE
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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Constitutional Officers											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,572,863	250,000	0	0	0	0	0	0	3,822,863
		Unit Subtotal	**3,572,863**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,822,863**
0190	1023	INVEST - Dist 3 Parks Improvements	601,869	0	961,522	0	0	0	0	0	1,563,390
		Unit Subtotal	**601,869**	**0**	**961,522**	**0**	**0**	**0**	**0**	**0**	**1,563,390**
0192	1023	INVEST - Dist 4 Back to Nature	5,062,612	226,315	0	0	0	0	0	0	5,288,928
		Unit Subtotal	**5,062,612**	**226,315**	**0**	**0**	**0**	**0**	**0**	**0**	**5,288,928**
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	3,822,495	244,199	0	0	0	0	0	0	4,066,694
		Unit Subtotal	**3,822,495**	**244,199**	**0**	**0**	**0**	**0**	**0**	**0**	**4,066,694**
		BCC Districts CIP Projects Subtotal	**13,060,644**	**1,979,681**	**961,522**	**0**	**0**	**0**	**0**	**0**	**16,001,847**
Clerk of Courts											
2059	1023	COC- Room 150 Renovation Project	5,412	1,208,088	0	0	0	0	0	0	1,213,500
		Unit Subtotal	**5,412**	**1,208,088**	**0**	**0**	**0**	**0**	**0**	**0**	**1,213,500**
2060	1023	COC Ceremony Room Improv./Renov.	35,988	324,012	0	0	0	0	0	0	360,000
		Unit Subtotal	**35,988**	**324,012**	**0**	**0**	**0**	**0**	**0**	**0**	**360,000**
2075	1023	Clerk Branch Security	137,982	673,251	0	0	0	0	0	0	811,233
		Unit Subtotal	**137,982**	**673,251**	**0**	**0**	**0**	**0**	**0**	**0**	**811,233**
2096	1023	COC WinterPark&GSC Consolidation	18,645,404	54,596	0	0	0	0	0	0	18,700,000
		Unit Subtotal	**18,645,404**	**54,596**	**0**	**0**	**0**	**0**	**0**	**0**	**18,700,000**
2098	1023	Clerk of Courts Renovations	205,901	624,099	0	0	0	0	0	0	829,999
		Unit Subtotal	**205,901**	**624,099**	**0**	**0**	**0**	**0**	**0**	**0**	**829,999**
		Clerk of Courts Subtotal	**19,030,687**	**2,884,046**	**0**	**0**	**0**	**0**	**0**	**0**	**21,914,732**
Public Defender											
4426	1023	Courthouse PD Office Space Renovation	751,446	45,537	0	0	0	0	0	0	796,982
		Unit Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
		Public Defender Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
Sheriff											
0137	1023	Gun Range Property Enhancements	64,158	838,450	0	0	0	0	0	0	902,608
		Unit Subtotal	**64,158**	**838,450**	**0**	**0**	**0**	**0**	**0**	**0**	**902,608**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
0139	1023	Sector V Substation	7,850	9,592,900	3,635,000	0	0	0	0	0	13,235,750
	1035	Sector V Substation	5,885,111	4,937,222	1,720,550	1,522,116	0	0	0	0	14,064,999
		Unit Subtotal	**5,892,961**	**14,530,122**	**5,355,550**	**1,522,116**	**0**	**0**	**0**	**0**	**27,300,749**
0266	1023	New Evidence Facility	918,989	9,673,409	0	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	**5,132,514**	**14,394,884**	**0**	**0**	**0**	**0**	**0**	**0**	**19,527,399**
0338	1023	Sheriff's Communications Center	158,783	153,621	0	0	0	0	0	0	312,404
		Unit Subtotal	**158,783**	**153,621**	**0**	**0**	**0**	**0**	**0**	**0**	**312,404**
0339	1023	CAD/RMS Upgrade	1,439,513	228,697	0	0	0	0	0	0	1,668,209
		Unit Subtotal	**1,439,513**	**228,697**	**0**	**0**	**0**	**0**	**0**	**0**	**1,668,209**
1791	1023	Aviation Hangar Improvements	0	250,000	450,000	0	0	0	0	0	700,000
		Unit Subtotal	**0**	**250,000**	**450,000**	**0**	**0**	**0**	**0**	**0**	**700,000**
1792	1023	LEVO Driving Pad Resurface	0	950,000	0	0	0	0	0	0	950,000
		Unit Subtotal	**0**	**950,000**	**0**	**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	607,097	2,862,903	0	0	0	0	0	0	3,470,000
		Unit Subtotal	**607,097**	**2,862,903**	**0**	**0**	**0**	**0**	**0**	**0**	**3,470,000**
4436	1023	Mobile Video Office Relocation	158,862	331,139	0	0	0	0	0	0	490,001
		Unit Subtotal	**158,862**	**331,139**	**0**	**0**	**0**	**0**	**0**	**0**	**490,001**
		Sheriff Subtotal	**13,453,887**	**35,539,816**	**5,805,550**	**1,522,116**	**0**	**0**	**0**	**0**	**56,321,370**
State Attorney											
0861	1023	State Attorney Tech Modernization	649,021	700,975	0	0	0	0	0	0	1,349,996
		Unit Subtotal	**649,021**	**700,975**	**0**	**0**	**0**	**0**	**0**	**0**	**1,349,996**
CC03	1023	State Attorney 2nd Floor Renovation	0	0	300,000	1,200,000	0	0	0	0	1,500,000
		Unit Subtotal	**0**	**0**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**1,500,000**
		State Attorney Subtotal	**649,021**	**700,975**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**2,849,996**
		CONSTITUTIONAL OFFICERS SUBTOTAL:	**46,945,685**	**41,150,055**	**7,067,072**	**2,722,116**	**0**	**0**	**0**	**0**	**97,884,927**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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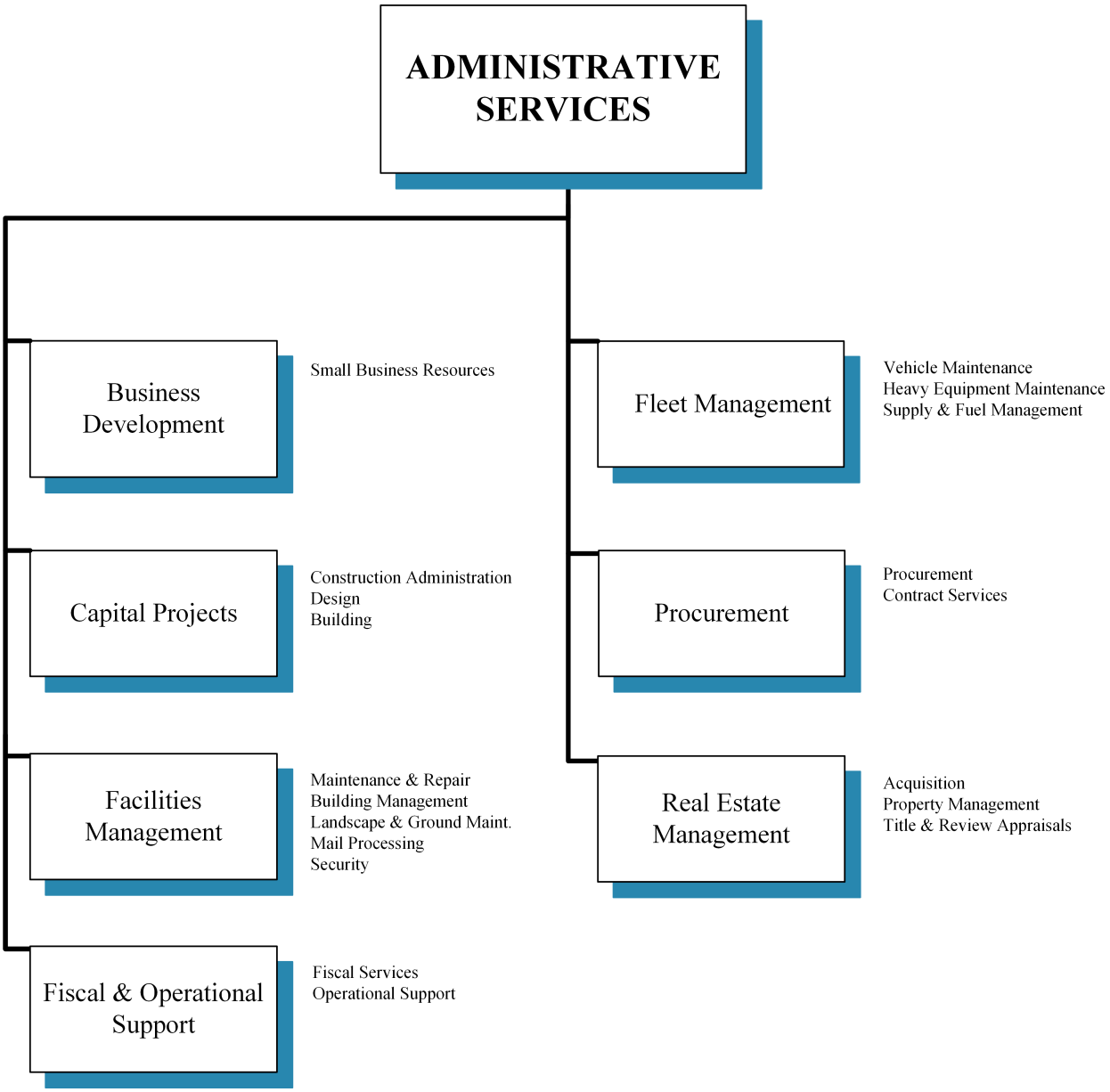
ADMINISTRATIVE SERVICES
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Procurement
Procurement
Contract Services
Real Estate Management
Acquisition
Property Management
Title & Review Appraisals

Department: Administrative Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 34,320,607	$ 37,277,406	$ 38,363,406	2.9 %
Operating Expenditures	57,317,252	73,884,812	63,115,985	(14.6)%
Capital Outlay	47,114,970	4,581,903	777,113	(83.0)%
Total Operating	**$ 138,752,829**	**$ 115,744,121**	**$ 102,256,504**	**(11.7)%**
Capital Improvements	$ 40,815,972	$ 253,622,022	$ 101,581,500	(59.9)%
Debt Service	7,590,777	8,655,477	9,225,416	6.6 %
Grants	300,000	2,700,000	0	(100.0)%
Reserves	0	9,419,546	7,594,161	(19.4)%
Total Non-Operating	**$ 48,706,748**	**$ 274,397,045**	**$ 118,401,077**	**(56.9)%**
Department Total	**$ 187,459,577**	**$ 390,141,166**	**$ 220,657,581**	**(43.4)%**

Expenditures by Division / Program

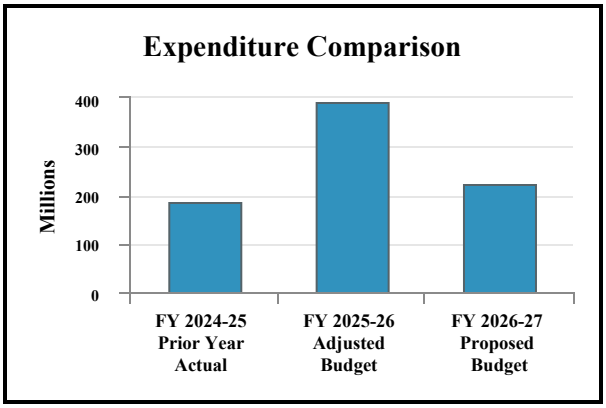
Business Development	$ 1,235,260	$ 1,687,537	$ 1,497,887	(11.2)%
Capital Projects	4,258,435	15,805,802	4,270,332	(73.0)%
Facilities Management	92,895,660	301,781,504	154,506,490	(48.8)%
Fiscal & Operational Support	48,047,508	4,559,392	1,716,623	(62.3)%
Fleet Management	22,234,928	38,145,214	34,211,105	(10.3)%
Procurement	4,091,861	4,666,289	4,519,759	(3.1)%
Real Estate Management	14,695,924	23,495,428	19,935,385	(15.2)%
Department Total	**$ 187,459,577**	**$ 390,141,166**	**$ 220,657,581**	**(43.4)%**

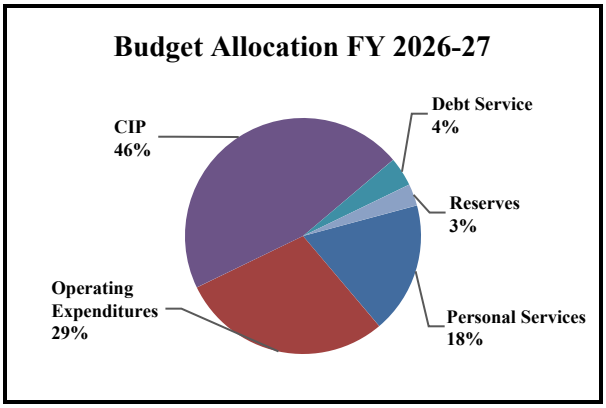
Funding Source Summary

Special Revenue Funds	$ 28,370	$ 1,194,557	$ 0	(100.0)%
Internal Service Funds	22,234,928	38,145,214	34,211,105	(10.3)%
General Fund and Sub Funds	126,938,587	103,405,311	89,526,475	(13.4)%
Capital Construction Funds	38,257,691	247,396,084	96,920,001	(60.8)%
Department Total	**$ 187,459,576**	**$ 390,141,166**	**$ 220,657,581**	**(43.4)%**

Authorized Positions	**355**	**355**	**355**	**0.0 %**

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position count remains unchanged.

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 14.6% or $10.8 million from the current FY 2025-26 budget mainly due to rollover encumbrances in maintenance of buildings and contractual services. Significant adjustments include Facilities Management's (FM) maintenance of buildings costs is decreasing by $5.1 million and is budgeted at $15.9 million, this amount will be able to cover an estimated 4% increase to all maintenance term contracts, a new HVAC term contract at 33rd Street District for annual preventative maintenance work, an irrigation/maintenance repairs contract as well as funding for higher material costs. Software licensing is decreasing by $158,059 and is budgeted at $481,362 due to changes in software use. Guard services are decreasing by 5.3% or $90,056 and are budgeted at $1.6 million, this amount will be able to cover a 4% increase in security guard contract. In Real Estate Management, the budget for maintenance of buildings covers expenditures for leased space and is decreasing by $642,977 and is budgeted at $672,726, this decrease is based on previous year's actual expenses. Improvement to non-county assets is increasing by $378,600 and is budgeted at $1.4 million due to a one-time tenant improvements for the relocation at Parkway Center VI property for the Information Systems and Services (ISS) Division, and work will start in FY 2026-27. Leases are budgeted at $13.1 million in FY 2026-27 and cover costs for 24 leases for county and Constitutional Officers operations.

In the Fleet Management Division, budgeted fuel costs are $3.1 million for unleaded and $2.4 million for diesel. This equates to a budgeted cost of $3.35 per gallon for unleaded and diesel, which is unchanged from the current FY 2025-26 budget. Sublet services are budgeted at $5.0 million.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 83.0% or $3.8 million from the current FY 2025-26 budget due to rollover encumbrances and one-time purchases of computer equipment and rolling stock in the current fiscal year. Funding is included for four (4) replacement vehicles and one (1) new rescue truck, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 59.9% or $152.0 million from the current FY 2025-26 budget primarily due to the timing of project schedules. The budget includes new funding for the Courthouse 5th Floor Chambers Buildout project. In addition, continuation of funding is included for the Fleet Building Renovations, Corrections Security Doors, Facilities Management Corrections Offices/Warehouse, Sheriff Central Complex Power Modernization, Courthouse Window Improvements, Public Works Admin Window replacement, Courthouse BRC Smoke Controls, 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 2026-27 debt services is increasing by 6.6% or $569,939 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 one (1) relocation lease for the ISS Division.

Grants – The FY 2026-27 grants budget is at zero (0) due to the National Entrepreneur Center contract obligation has now been fulfilled. In FY 2026, the county provided a total of $2.7 million as one-time payment for tenant improvements at the new location in Creative Village, which represented amount remaining on the existing agreement and covered funding from FY 2027 to FY 2034.

Reserves – The FY 2026-27 reserves budget of $7.6 million is for the Fleet Management Fund, which is a 25.7% reserve level for the fund for contingency and future capital outlay needs.

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 are decreasing by 2.3% or $588,408 due to a reduction in unleaded and diesel fuel estimated usage and decreases in estimated vehicle maintenance cost.

Division: Business Development

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,103,804	$ 1,314,669	$ 1,283,082	(2.4)%
Operating Expenditures	117,432	371,243	213,075	(42.6)%
Capital Outlay	14,025	1,625	1,730	6.5 %
Total Operating	**$ 1,235,260**	**$ 1,687,537**	**$ 1,497,887**	**(11.2)%**
Total	**$ 1,235,260**	**$ 1,687,537**	**$ 1,497,887**	**(11.2)%**
Authorized Positions	**10**	**10**	**10**	**0.0 %**

Division: Capital Projects

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,913,863	$ 3,432,901	$ 3,545,048	3.3 %
Operating Expenditures	160,795	379,647	211,436	(44.3)%
Capital Outlay	22,563	19,224	13,848	(28.0)%
Total Operating	**$ 3,097,221**	**$ 3,831,772**	**$ 3,770,332**	**(1.6)%**
Capital Improvements	$ 1,161,214	$ 11,974,030	$ 500,000	(95.8)%
Total Non-Operating	**$ 1,161,214**	**$ 11,974,030**	**$ 500,000**	**(95.8)%**
Total	**$ 4,258,435**	**$ 15,805,802**	**$ 4,270,332**	**(73.0)%**
Authorized Positions	**23**	**23**	**23**	**0.0 %**

Division: Facilities Management

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 15,846,176	$ 16,794,468	$ 17,326,726	3.2 %
Operating Expenditures	39,780,209	46,989,146	40,258,488	(14.3)%
Capital Outlay	368,835	1,575,368	501,275	(68.2)%
Total Operating	**$ 55,995,220**	**$ 65,358,982**	**$ 58,086,489**	**(11.1)%**
Capital Improvements	$ 36,900,440	$ 236,422,522	$ 96,420,001	(59.2)%
Total Non-Operating	**$ 36,900,440**	**$ 236,422,522**	**$ 96,420,001**	**(59.2)%**
Total	**$ 92,895,660**	**$ 301,781,504**	**$ 154,506,490**	**(48.8)%**
Authorized Positions	**174**	**174**	**174**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,570,087	$ 1,620,836	$ 1,652,631	2.0 %
Operating Expenditures	83,584	135,306	62,261	(54.0)%
Capital Outlay	46,393,837	2,803,250	1,731	(99.9)%
Total Operating	**$ 48,047,508**	**$ 4,559,392**	**$ 1,716,623**	**(62.3)%**
Total	**$ 48,047,508**	**$ 4,559,392**	**$ 1,716,623**	**(62.3)%**
Authorized Positions	**13**	**13**	**13**	**0.0 %**

Division: Fleet Management

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 6,108,404	$ 6,526,894	$ 6,734,064	3.2 %
Operating Expenditures	13,326,084	16,997,957	14,977,901	(11.9)%
Capital Outlay	270,530	169,436	243,480	43.7 %
Total Operating	**$ 19,705,018**	**$ 23,694,287**	**$ 21,955,445**	**(7.3)%**
Capital Improvements	$ 2,529,910	$ 5,031,381	$ 4,661,499	(7.4)%
Reserves	0	9,419,546	7,594,161	(19.4)%
Total Non-Operating	**$ 2,529,910**	**$ 14,450,927**	**$ 12,255,660**	**(15.2)%**
Total	**$ 22,234,928**	**$ 38,145,214**	**$ 34,211,105**	**(10.3)%**
Authorized Positions	**69**	**69**	**69**	**0.0 %**

Division: Procurement

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,951,816	$ 4,322,487	$ 4,414,039	2.1 %
Operating Expenditures	104,515	335,677	97,595	(70.9)%
Capital Outlay	35,530	8,125	8,125	0.0 %
Total Operating	**$ 4,091,861**	**$ 4,666,289**	**$ 4,519,759**	**(3.1)%**
Total	**$ 4,091,861**	**$ 4,666,289**	**$ 4,519,759**	**(3.1)%**
Authorized Positions	**38**	**38**	**38**	**0.0 %**

Division: Real Estate Management

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,826,457	$ 3,265,151	$ 3,407,816	4.4 %
Operating Expenditures	3,744,633	8,675,836	7,295,229	(15.9)%
Capital Outlay	9,650	4,875	6,924	42.0 %
Total Operating	**$ 6,580,740**	**$ 11,945,862**	**$ 10,709,969**	**(10.3)%**
Capital Improvements	$ 224,408	$ 194,089	$ 0	(100.0)%
Debt Service	7,590,777	8,655,477	9,225,416	6.6 %
Grants	300,000	2,700,000	0	(100.0)%
Total Non-Operating	**$ 8,115,185**	**$ 11,549,566**	**$ 9,225,416**	**(20.1)%**
Total	**$ 14,695,925**	**$ 23,495,428**	**$ 19,935,385**	**(15.2)%**
Authorized Positions	**28**	**28**	**28**	**0.0 %**

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	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**
2039	1023	BCC Chambers Renovations	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	**0**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
2047	1023	Administration Center Redistricting Renovation	100,491	1,399,509	0	0	0	0	0	0	1,500,000
		Unit Subtotal	**100,491**	**1,399,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,500,000**
2054	1023	Courthouse Space Study	199,744	85,256	0	0	0	0	0	0	285,000
		Unit Subtotal	**199,744**	**85,256**	**0**	**0**	**0**	**0**	**0**	**0**	**285,000**
2074	1023	Cultural Community Center	4,455,094	443,410	0	0	0	0	0	0	4,898,503
		Unit Subtotal	**4,455,094**	**443,410**	**0**	**0**	**0**	**0**	**0**	**0**	**4,898,503**
2076	1023	County Services Building	583,907	416,093	0	0	0	0	0	0	1,000,000
		Unit Subtotal	**583,907**	**416,093**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
2077	1023	Courthouse Build-Out	9,352,160	8,374,767	0	0	0	0	0	0	17,726,926
		Unit Subtotal	**9,352,160**	**8,374,767**	**0**	**0**	**0**	**0**	**0**	**0**	**17,726,926**
2079	1023	Barnett Park Emergency Generator	171,955	25,140	0	0	0	0	0	0	197,095
	7580	HMGP Barnett Park	194,700	360,196	0	0	0	0	0	0	554,896
		Unit Subtotal	**366,655**	**385,336**	**0**	**0**	**0**	**0**	**0**	**0**	**751,991**
2080	7590	HMGP Bithlo Community Center	231,774	44,637	0	0	0	0	0	0	276,411
		Unit Subtotal	**231,774**	**44,637**	**0**	**0**	**0**	**0**	**0**	**0**	**276,411**
2081	1023	Bithlo Water Trtmnt Plant Emgcy Gen	70,657	3,915	0	0	0	0	0	0	74,572
	7589	HMGP Bithlo Water Trtmnt Plant	181,987	36,842	0	0	0	0	0	0	218,829
		Unit Subtotal	**252,644**	**40,757**	**0**	**0**	**0**	**0**	**0**	**0**	**293,401**
2082	7583	HMGP Goldenrod Rec Center	178,175	4,885	0	0	0	0	0	0	183,060
		Unit Subtotal	**178,175**	**4,885**	**0**	**0**	**0**	**0**	**0**	**0**	**183,060**
2083	7585	HMGP Meadow Woods Rec Cntr	146,355	36,655	0	0	0	0	0	0	183,010
		Unit Subtotal	**146,355**	**36,655**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**
2084	7581	HMGP Silver Star Rec Cntr Emgcy Gen	178,085	4,926	0	0	0	0	0	0	183,011
		Unit Subtotal	**178,085**	**4,926**	**0**	**0**	**0**	**0**	**0**	**0**	**183,011**
2085	7582	HMGP South Econ Rec Cntr Emgcy Gen	177,587	5,423	0	0	0	0	0	0	183,010

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
		Unit Subtotal	**177,587**	**5,423**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**
2086	1023	West Orange Rec Cntr Emgcy Gen	73,458	1,383	0	0	0	0	0	0	74,841
	7584	HMGP West Orange Rec Cntr	173,628	46,008	0	0	0	0	0	0	219,636
		Unit Subtotal	**247,086**	**47,391**	**0**	**0**	**0**	**0**	**0**	**0**	**294,477**
7325	8340	OC Rec Gyms Emerg Retrofit	1,175,021	654,985	0	0	0	0	0	0	1,830,006
		Unit Subtotal	**1,175,021**	**654,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,830,006**
AS05	1023	Courthouse 5th Floor Chambers Buildout	0	0	500,000	4,500,000	0	0	0	0	5,000,000
		Unit Subtotal	**0**	**0**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**5,000,000**
		Capital Projects Subtotal	**17,644,778**	**12,274,030**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**34,918,806**
Facilities Management											
0263	1023	Improvements to Facilities	19,688,467	48,195,433	17,450,001	14,935,000	7,087,500	2,000,000	2,000,000	0	111,356,402
		Unit Subtotal	**19,688,467**	**48,195,433**	**17,450,001**	**14,935,000**	**7,087,500**	**2,000,000**	**2,000,000**	**0**	**111,356,402**
1703	1023	Administration Center HVAC	1,237,552	5,831,874	3,000,000	3,000,000	0	0	0	0	13,069,426
		Unit Subtotal	**1,237,552**	**5,831,874**	**3,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**13,069,426**
1755	1023	Courthouse HVAC & Building Imp	10,589,338	12,824,763	14,000,000	3,000,000	0	0	0	0	40,414,102
		Unit Subtotal	**10,589,338**	**12,824,763**	**14,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**40,414,102**
1756	1023	Corrections HVAC & Building Imp	1,378,309	29,344,262	11,000,000	0	0	0	0	0	41,722,571
		Unit Subtotal	**1,378,309**	**29,344,262**	**11,000,000**	**0**	**0**	**0**	**0**	**0**	**41,722,571**
1759	1023	Corrections Work Release HVAC	26,364	609,289	0	0	0	3,250,000	0	0	3,885,653
		Unit Subtotal	**26,364**	**609,289**	**0**	**0**	**0**	**3,250,000**	**0**	**0**	**3,885,653**
1760	1023	Corrections Security Doors	4,321,059	5,054,899	1,670,000	0	0	0	0	0	11,045,958
		Unit Subtotal	**4,321,059**	**5,054,899**	**1,670,000**	**0**	**0**	**0**	**0**	**0**	**11,045,958**
1761	1023	Corrections Central Energy Plant Imprv	853,669	10,746,331	5,000,000	10,000,000	8,500,000	0	0	0	35,100,000
		Unit Subtotal	**853,669**	**10,746,331**	**5,000,000**	**10,000,000**	**8,500,000**	**0**	**0**	**0**	**35,100,000**
1762	1023	Sheriff's Complex HVAC Replacement	6,420,131	13,592	0	0	0	0	0	0	6,433,723
		Unit Subtotal	**6,420,131**	**13,592**	**0**	**0**	**0**	**0**	**0**	**0**	**6,433,723**
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	548,857	4,451,142	2,000,000	0	0	0	0	0	6,999,999
		Unit Subtotal	**548,857**	**4,451,142**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,999,999**
1784	1023	Facilities Management Corrections Office/Warehouse	177,594	2,822,405	2,500,000	500,000	875,000	0	0	0	6,874,999

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
		Unit Subtotal	**177,594**	**2,822,405**	**2,500,000**	**500,000**	**875,000**	**0**	**0**	**0**	**6,874,999**
1787	1023	Courthouse Improvement to Facilities	4,508,065	8,291,980	2,750,000	750,000	1,500,000	0	0	0	17,800,044
		Unit Subtotal	**4,508,065**	**8,291,980**	**2,750,000**	**750,000**	**1,500,000**	**0**	**0**	**0**	**17,800,044**
1788	1023	Public Works Parking Lot Improvements	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**
2036	1023	Magic Gym Chiller replacements	52,741	2,847,259	1,400,000	0	1,000,000	0	0	0	5,300,000
		Unit Subtotal	**52,741**	**2,847,259**	**1,400,000**	**0**	**1,000,000**	**0**	**0**	**0**	**5,300,000**
2037	1023	Sheriff's Central Complex Roof Replacement	122,652	5,677,348	2,000,000	0	3,000,000	0	0	0	10,800,000
		Unit Subtotal	**122,652**	**5,677,348**	**2,000,000**	**0**	**3,000,000**	**0**	**0**	**0**	**10,800,000**
2038	1023	Sheriff's Central Complex Power Modernization	163,648	3,436,352	700,000	1,500,000	0	0	0	0	5,800,000
		Unit Subtotal	**163,648**	**3,436,352**	**700,000**	**1,500,000**	**0**	**0**	**0**	**0**	**5,800,000**
2049	1023	HVAC & IAQ Related Repl/Rest	20,938,583	21,493,270	16,295,000	1,473,300	2,000,000	2,000,000	2,000,000	0	66,200,153
		Unit Subtotal	**20,938,583**	**21,493,270**	**16,295,000**	**1,473,300**	**2,000,000**	**2,000,000**	**2,000,000**	**0**	**66,200,153**
2050	1023	Energy Conservation Retrofit	3,753,484	10,290,187	1,550,000	6,600,000	1,000,000	500,000	500,000	0	24,193,671
		Unit Subtotal	**3,753,484**	**10,290,187**	**1,550,000**	**6,600,000**	**1,000,000**	**500,000**	**500,000**	**0**	**24,193,671**
2052	1023	County Facs Roof Assess/Rep	5,503,229	7,842,485	2,205,000	1,025,000	1,000,000	1,000,000	1,000,000	0	19,575,714
		Unit Subtotal	**5,503,229**	**7,842,485**	**2,205,000**	**1,025,000**	**1,000,000**	**1,000,000**	**1,000,000**	**0**	**19,575,714**
2062	1023	Courthouse Window Improvements	96,516	3,403,484	900,000	0	0	0	0	0	4,400,000
		Unit Subtotal	**96,516**	**3,403,484**	**900,000**	**0**	**0**	**0**	**0**	**0**	**4,400,000**
2063	1023	Courthouse Escalator Replacement	166,364	6,583,636	0	0	0	0	0	0	6,750,000
		Unit Subtotal	**166,364**	**6,583,636**	**0**	**0**	**0**	**0**	**0**	**0**	**6,750,000**
2071	1023	Courthouse Chiller Replacements	5,587,024	645,795	0	0	0	0	0	0	6,232,819
		Unit Subtotal	**5,587,024**	**645,795**	**0**	**0**	**0**	**0**	**0**	**0**	**6,232,819**
2073	1023	Corrections Campus Wide UPS System	1,097,353	3,956,900	0	0	0	0	0	0	5,054,253
		Unit Subtotal	**1,097,353**	**3,956,900**	**0**	**0**	**0**	**0**	**0**	**0**	**5,054,253**
2087	1023	Courthouse Elevator Modernization	425,943	14,574,057	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**425,943**	**14,574,057**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**
2088	1023	Courthouse Lighting Upgrade	441,673	7,208,326	4,500,000	0	0	0	0	0	12,149,999
		Unit Subtotal	**441,673**	**7,208,326**	**4,500,000**	**0**	**0**	**0**	**0**	**0**	**12,149,999**
2089	1023	Courthouse Power Modernization	2,926,493	2,923,507	0	0	0	0	0	0	5,850,000

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
		Unit Subtotal	**2,926,493**	**2,923,507**	**0**	**0**	**0**	**0**	**0**	**0**	**5,850,000**
2091	1023	Public Works Admin Window Replacement	379,000	5,271,000	3,500,000	0	0	0	0	0	9,150,000
		Unit Subtotal	**379,000**	**5,271,000**	**3,500,000**	**0**	**0**	**0**	**0**	**0**	**9,150,000**
2092	1023	Corrections FDC Re-pipe	216,392	3,083,608	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**216,392**	**3,083,608**	**0**	**0**	**0**	**0**	**0**	**0**	**3,300,000**
2093	1023	Corrections Genesis Re-pipe	2,995,673	104,328	0	0	0	0	0	0	3,100,001
		Unit Subtotal	**2,995,673**	**104,328**	**0**	**0**	**0**	**0**	**0**	**0**	**3,100,001**
2094	1023	Corrections BRC Smoke Controls	1,171,278	4,198,722	3,000,000	0	0	0	0	0	8,370,000
		Unit Subtotal	**1,171,278**	**4,198,722**	**3,000,000**	**0**	**0**	**0**	**0**	**0**	**8,370,000**
2095	1023	Facilities Central District Building Replacement	3,053,713	596,288	0	0	0	0	0	0	3,650,001
		Unit Subtotal	**3,053,713**	**596,288**	**0**	**0**	**0**	**0**	**0**	**0**	**3,650,001**
2099	1023	Public Works Generator and Fuel Tank Replacement	0	2,000,000	1,000,000	0	0	0	0	0	3,000,000
		Unit Subtotal	**0**	**2,000,000**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
		Facilities Management Subtotal	**98,841,166**	**236,122,522**	**96,420,001**	**42,783,300**	**25,962,500**	**8,750,000**	**5,500,000**	**0**	**514,379,488**
Fleet Management											
2046	5530	Tanks Replacement	4,624,258	501,665	10,000	10,000	10,000	10,000	10,000	10,000	5,185,923
		Unit Subtotal	**4,624,258**	**501,665**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,185,923**
2051	5530	Fleet Bldg Renovations	898,863	4,529,716	4,651,499	1,125,000	4,250,000	3,600,000	100,000	100,000	19,255,078
		Unit Subtotal	**898,863**	**4,529,716**	**4,651,499**	**1,125,000**	**4,250,000**	**3,600,000**	**100,000**	**100,000**	**19,255,078**
		Fleet Management Subtotal	**5,523,120**	**5,031,381**	**4,661,499**	**1,135,000**	**4,260,000**	**3,610,000**	**110,000**	**110,000**	**24,441,001**
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	525,910	194,089	0	0	0	0	0	0	719,999
		Unit Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		Real Estate Management Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		ADMINISTRATIVE SERVICES SUBTOTAL:	**122,534,974**	**253,622,022**	**101,581,500**	**48,418,300**	**30,222,500**	**12,360,000**	**5,610,000**	**110,000**	**574,459,294**

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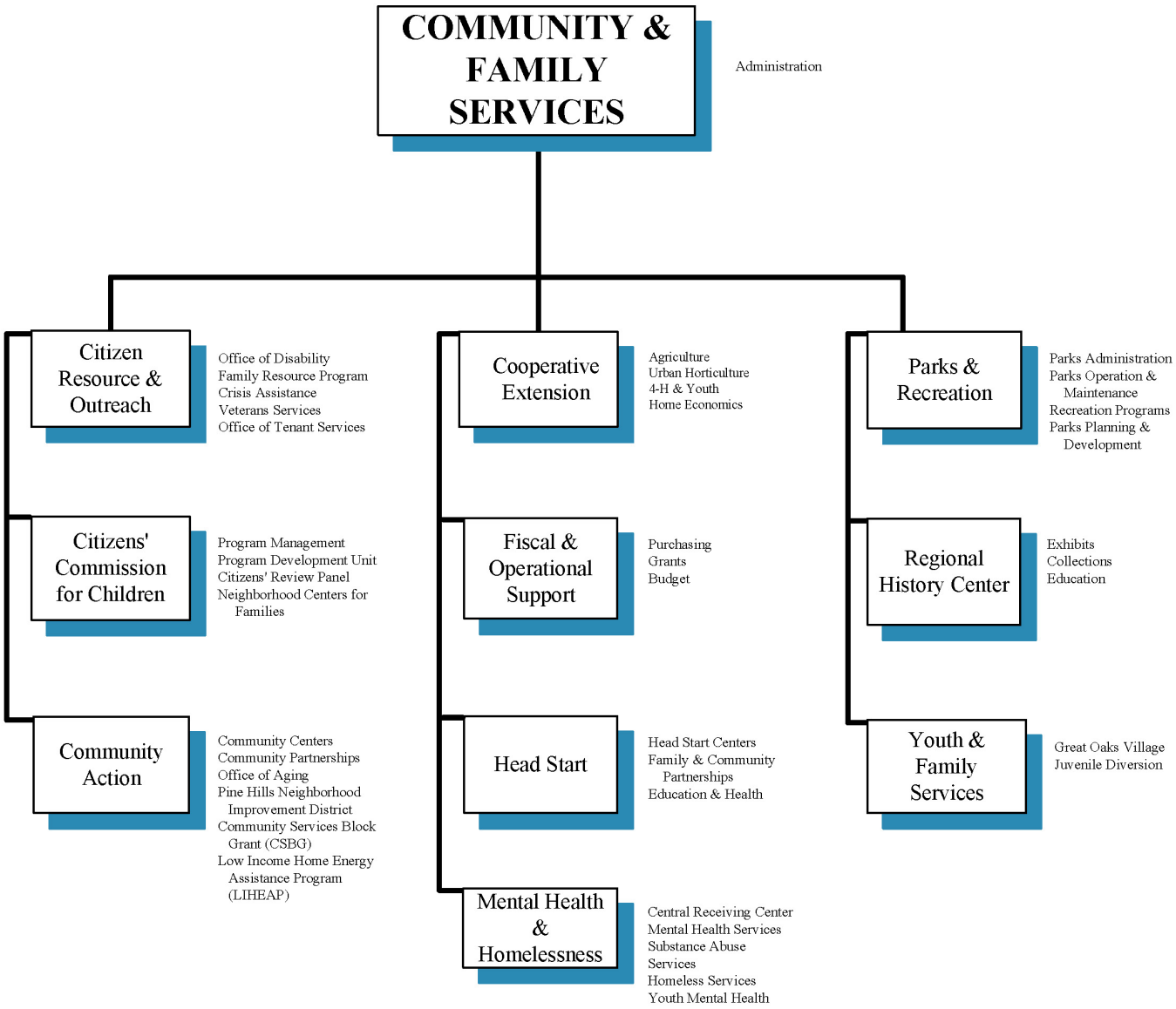
ORANGE COUNTY FLORIDA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Great Oaks Village
Juvenile Diversion

Department: Community & Family Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 74,228,542	$ 91,162,233	$ 90,924,388	(0.3)%
Operating Expenditures	55,149,832	75,199,508	63,713,258	(15.3)%
Capital Outlay	1,888,636	7,137,611	4,310,711	(39.6)%
Total Operating	**$ 131,267,010**	**$ 173,499,352**	**$ 158,948,357**	**(8.4)%**
Capital Improvements	$ 36,176,570	$ 134,307,487	$ 28,821,960	(78.5)%
Debt Service	86,444	92,000	92,000	0.0 %
Grants	59,427,924	89,860,908	68,796,000	(23.4)%
Reserves	0	3,373,849	33,681,487	898.3 %
Other	2,181,248	4,349,608	2,333,136	(46.4)%
Total Non-Operating	**$ 97,872,186**	**$ 231,983,852**	**$ 133,724,583**	**(42.4)%**
Department Total	**$ 229,139,196**	**$ 405,483,204**	**$ 292,672,940**	**(27.8)%**

Expenditures by Division / Program

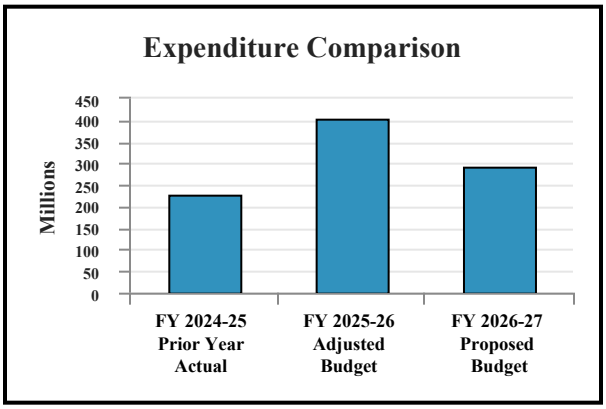
Citizen Resource & Outreach	$ 5,632,480	$ 8,051,416	$ 8,037,196	(0.2)%
Citizens' Commission for Children	36,779,426	56,343,494	39,815,679	(29.3)%
Community Action	19,258,174	35,276,516	10,664,414	(69.8)%
Cooperative Extension Services	1,752,287	4,071,854	1,874,632	(54.0)%
Fiscal & Operational Support	4,570,868	6,820,789	6,523,798	(4.4)%
Head Start	23,895,997	26,306,052	27,048,049	2.8 %
Mental Health & Homelessness	29,433,297	63,737,481	39,690,011	(37.7)%
Parks & Recreation	84,497,098	165,301,504	130,487,028	(21.1)%
Regional History Center	4,031,825	8,985,370	3,850,497	(57.1)%
Youth and Family Services	19,287,743	30,588,728	24,681,636	(19.3)%
Department Total	**$ 229,139,195**	**$ 405,483,204**	**$ 292,672,940**	**(27.8)%**

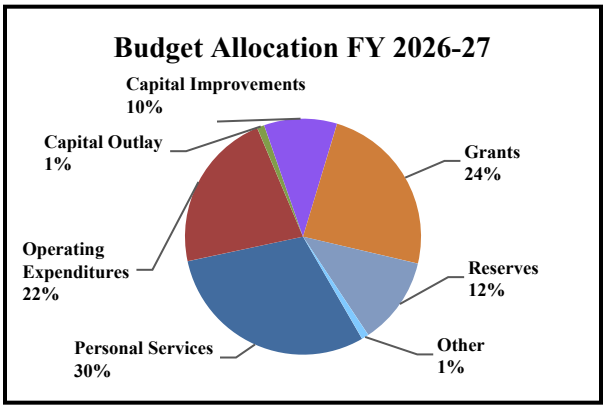
Funding Source Summary

Special Revenue Funds	$ 114,221,429	$ 168,044,034	$ 126,413,667	(24.8)%
General Fund and Sub Funds	99,847,809	149,192,052	124,872,636	(16.3)%
Capital Construction Funds	15,069,958	88,247,118	41,386,637	(53.1)%
Department Total	**$ 229,139,195**	**$ 405,483,204**	**$ 292,672,940**	**(27.8)%**

Authorized Positions	**995**	**995**	**998**	**0.3 %**

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position net change is increasing by three (3) positions in Parks and Recreation, as follows: one (1) Warehouse Supervisor position to manage thousands of inventory items and provide supervision and two (2) Park Services Specialist II positions for the Tangelo Park Recreation Center to provide building security, customer service, maintain cleanliness and readiness of all spaces and regular inspection and upkeep of gym equipment, pool systems and recreational assets.

Three (3) New Positions FY 2026-27

1 - Warehouse Supervisor, Parks and Recreation Division
2 - Park Services Specialist II, Parks and Recreation Division

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 15.3% or $11.5 million from the current FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds and new grant awards, which are recognized after the budget is adopted and is one of the primary reason for the reduction. The required Department of Juvenile Justice (DJJ) payments are budgeted at $4.2 million. 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 Citizen Resource and Outreach Division took steps to discontinue a Shared Housing Program to assist Senior Veterans Officers seniors by allocating Veteran Service Office to help with operating costs. The Financial Empowerment Center (FEC) budget of $570,000 provides free, professional, one-on-one financial counseling to Orange County residents and county employees, helping individuals improve their financial stability through better banking access, increased savings, debt reduction, and credit building. Revenue will be identified through third party financial institutions. If revenue is not received, then the contract will be re-evaluated.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 39.6% or $2.8 million from the current FY 2025-26 budget. The reduction is primarily due to one-time purchases of rolling stock and equipment expense in the Parks and Recreation Division, and the timing of re-budget for building expenses in the Regional History Center Division The rolling stock budget includes funding for two (2) replacement vehicles for the Youth and Family Services Division, and four (4) replacement vehicles for Parks and Recreation Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvement budget is decreasing by 78.5% or $105.5 million from the current FY 2025-26 budget mainly due to the timing of re-budgets for capital projects from the current budget. The budget includes funding for the continuation of the following projects: John Bridges Community Center, Goldenrod Village Shelter, Grow Community Park, Horizon West Regional Park, Horizon West Trail, Barber Park (Recreation Center), Fort Christmas Renovations and Maintenance, Waterleigh Park (North), Morgran Community Park, Lake Ellenor Community Park, Evans Dining Hall Renovation, 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 2026-27 debt service budget remains status quo at $92,000 for capital leases principal and interest payments in the Regional History Center Divisions.

Grants – The FY 2026-27 grants budget is decreasing by 23.4% or $21.1 million from the current FY 2025-26 budget. The FY 2026-27 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 2026-27 is $4.6 million, a 0.6% decrease over the prior year adopted budget, which includes $260,115 for contractual services and $4.4 million in grants.

	FY 2026-27
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

	FY 2026-27
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	124,897
Total	$ 4,355,028

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 2026-27 is $257,500, remaining status quo over the prior year adopted budget.

	FY 2026-27
Caribbean Community Connection	$ 50,000
Cornerstone Connections	52,500
Stop The Violence and Embrace Inc.	55,000
TBD	100,000
Total	$ 257,500

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 2026-27 is $7.9 million, a 0.2% increase over the prior year adopted budget.

	FY 2026-27
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	400,966
Domestic Violence Transportation	50,000
Early Learning Coalition of Orange County, Inc.	604,964
Friends of Children and Families, Inc.	89,083
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	$ 7,863,205

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 2026-27 is $3.9 million, remaining status quo over the prior year adopted budget.

	FY 2026-27
Boys & Girls Clubs of Central Florida	$ 1,935,792
YMCA	1,935,792
Total	$ 3,871,584

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 2026-27 budget is $43,063, remaining status quo over the prior year adopted budget.

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 2026-27 budget is $51,966, remaining status quo over the prior year adopted budget.

Harbor House: Provides shelter nights for victims of domestic violence and their children. The FY 2026-27 budget is $267,361, a 17.6% decrease over the prior year adopted budget.

Victim Service Center: Provides information and assistance to victims of crime and enhances community awareness of the impact of crimes on victims. The FY 2026-27 budget is $328,025, remaining status quo over the prior year adopted budget.

Embrace Families: Provides residential group care pass-through under the terms of a contract with the Department of Children and Families. The FY 2026-27 budget is $60,000, remaining status quo over the prior year adopted budget.

Children Services Program: Provides additional $21.7 million which fund over 106 contracts and over 170 programs that include YMCA, Big Sis, Hearts and Hope, Loving Hearts & Praying Hands, Second Harvest Food Bank, Youth Advocate Programs, and Paving the Way. The FY 2026-27 grants budget is $18.2 million, which included $1.5 million of rollover projections from the current FY 2025-26. The remaining $3.5 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.

Second Harvest Food Bank: The budget includes $1.25 million for fresh food purchases to support distribution efforts through local food drives. This funding is in addition to the funding provided under the Children Services Program for youth food support.

Homelessness Services: $10 million continues to be included in the budget to provide additional support for homelessness. Approved projects and program expansions are currently being implemented. New projects are 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. Funding goes towards homeless drop-in services, diversion resources for shelters, supportive housing for chronically homeless individuals, bridge housing and rapid re-housing for Orange County families, and support services for Orange County chronically homeless individuals. The FY 2026-27 budget is $15.6 million, remaining status quo over the prior year adopted budget.

Behavioral and Mental Health: Mental Health and Homelessness division supports approximately $21.9 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 2026-27 budget is $21.9 million, which includes $1.6 million for Wraparound Orange services; $961,339 for Mobile Crisis; $287,515 for Criminal Justice Reinvestment Drop-in services for behavioral health; $7.5 million for adult public mental health substance abuse crisis services and residential services; $1.04 million for the Youth Mental Health Commission breakthrough project with Rise Community Solutions; $668,182 for Functional Family Therapy; and, $207,219 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 survivors of the Pulse Night Club Shooting in 2016.

Reserves – The FY 2026-27 reserves budget of $33.7 million includes funding for the Parks and Recreation Division, which includes $13.6 million in the Parks Fund and $20.1 million in the Parks and Recreation Impact Fees Fund.

Other – The FY 2026-27 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 2026-27 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 is decreasing by 24.8% or $41.6 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 2026-27 will be approximately $7.6 million compared to $7.0 million budgeted in current FY 2025-26.

Division: Citizen Resource & Outreach

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,758,426	$ 4,933,348	$ 4,954,281	0.4 %
Operating Expenditures	1,843,901	3,108,704	3,070,031	(1.2)%
Capital Outlay	30,154	9,364	12,884	37.6 %
Total Operating	**$ 5,632,480**	**$ 8,051,416**	**$ 8,037,196**	**(0.2)%**
Total	**$ 5,632,480**	**$ 8,051,416**	**$ 8,037,196**	**(0.2)%**
Authorized Positions	**52**	**52**	**52**	**0.0 %**

Division: Citizens' Commission for Children

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,045,324	$ 2,499,163	$ 2,579,022	3.2 %
Operating Expenditures	411,081	1,190,621	951,304	(20.1)%
Capital Outlay	50,000	14,000	14,000	0.0 %
Total Operating	**$ 2,506,405**	**$ 3,703,784**	**$ 3,544,326**	**(4.3)%**
Capital Improvements	$ 628,968	$ 3,025,029	$ 0	(100.0)%
Grants	33,644,054	49,614,681	36,271,353	(26.9)%
Total Non-Operating	**$ 34,273,022**	**$ 52,639,710**	**$ 36,271,353**	**(31.1)%**
Total	**$ 36,779,427**	**$ 56,343,494**	**$ 39,815,679**	**(29.3)%**
Authorized Positions	**23**	**23**	**23**	**0.0 %**

Division: Community Action

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 5,456,962	$ 8,531,848	$ 7,255,707	(15.0)%
Operating Expenditures	8,199,480	11,774,183	2,017,907	(82.9)%
Capital Outlay	20,574	91,600	70,800	(22.7)%
Total Operating	**$ 13,677,016**	**$ 20,397,631**	**$ 9,344,414**	**(54.2)%**
Capital Improvements	$ 5,581,159	$ 14,204,362	$ 500,000	(96.5)%
Total Non-Operating	**$ 5,581,159**	**$ 14,878,885**	**$ 1,320,000**	**(91.1)%**
Total	**$ 19,258,175**	**$ 35,276,516**	**$ 10,664,414**	**(69.8)%**
Authorized Positions	**78**	**78**	**78**	**0.0 %**

Division: Cooperative Extension Services

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 770,721	$ 924,277	$ 972,331	5.2 %
Operating Expenditures	879,538	876,779	899,301	2.6 %
Capital Outlay	35,682	42,055	3,000	(92.9)%
Total Operating	**$ 1,685,941**	**$ 1,843,111**	**$ 1,874,632**	**1.7 %**
Capital Improvements	$ 66,346	$ 2,228,743	$ 0	(100.0)%
Total Non-Operating	**$ 66,346**	**$ 2,228,743**	**$ 0**	**(100.0)%**
Total	**$ 1,752,287**	**$ 4,071,854**	**$ 1,874,632**	**(54.0)%**
Authorized Positions	**12**	**12**	**12**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,180,971	$ 3,595,565	$ 3,670,742	2.1 %
Operating Expenditures	240,326	1,309,677	1,201,095	(8.3)%
Capital Outlay	12,800	5,000	5,000	0.0 %
Total Operating	**$ 3,434,097**	**$ 4,910,242**	**$ 4,876,837**	**(0.7)%**
Total	**$ 4,570,868**	**$ 6,820,789**	**$ 6,523,798**	**(4.4)%**
Authorized Positions	**28**	**28**	**28**	**0.0 %**

Division: Head Start

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 20,430,245	$ 22,599,395	$ 23,073,259	2.1 %
Operating Expenditures	3,465,751	3,683,732	3,949,790	7.2 %
Capital Outlay	0	22,875	25,000	9.3 %
Total Operating	**$ 23,895,997**	**$ 26,306,002**	**$ 27,048,049**	**2.8 %**
Grants	$ 0	$ 50	$ 0	(100.0)%
Total Non-Operating	**$ 0**	**$ 50**	**$ 0**	**(100.0)%**
Total	**$ 23,895,997**	**$ 26,306,052**	**$ 27,048,049**	**2.8 %**
Authorized Positions	**306**	**306**	**306**	**0.0 %**

Division: Mental Health & Homelessness

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,731,086	$ 1,863,601	$ 1,915,233	2.8 %
Operating Expenditures	3,805,112	8,078,973	8,327,092	3.1 %
Capital Outlay	0	3,800	0	(100.0)%
Total Operating	**$ 5,536,198**	**$ 9,946,374**	**$ 10,242,325**	**3.0 %**
Capital Improvements	$ 0	$ 17,000,000	$ 200,000	(99)%
Grants	23,897,099	36,791,107	29,247,686	(20.5)%
Total Non-Operating	**$ 23,897,099**	**$ 53,791,107**	**$ 29,447,686**	**(45.3)%**
Total	**$ 29,433,297**	**$ 63,737,481**	**$ 39,690,011**	**(37.7)%**
Authorized Positions	**15**	**15**	**15**	**0.0 %**

Division: Parks & Recreation

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 24,294,766	$ 28,504,103	$ 29,438,724	3.3 %
Operating Expenditures	28,957,760	35,444,323	35,302,749	(0.4)%
Capital Outlay	1,506,525	4,180,756	3,992,108	(4.5)%
Total Operating	**$ 54,759,050**	**$ 68,129,182**	**$ 68,733,581**	**0.9 %**
Capital Improvements	$ 29,738,047	$ 93,798,473	$ 28,071,960	(70.1)%
Reserves	0	3,373,849	33,681,487	898.3 %
Total Non-Operating	**$ 29,738,047**	**$ 97,172,322**	**$ 61,753,447**	**(36.4)%**
Total	**$ 84,497,097**	**$ 165,301,504**	**$ 130,487,028**	**(21.1)%**
Authorized Positions	**310**	**310**	**313**	**1.0 %**

Division: Regional History Center

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,905,500	$ 2,193,539	$ 2,265,790	3.3 %
Operating Expenditures	1,829,625	1,490,306	1,452,082	(2.6)%
Capital Outlay	136,434	2,629,367	40,625	(98.5)%
Total Operating	**$ 3,871,558**	**$ 6,313,212**	**$ 3,758,497**	**(40.5)%**
Capital Improvements	$ 73,822	$ 2,580,158	$ 0	(100.0)%
Debt Service	86,444	92,000	92,000	0.0 %
Total Non-Operating	**$ 160,266**	**$ 2,672,158**	**$ 92,000**	**(96.6)%**
Total	**$ 4,031,824**	**$ 8,985,370**	**$ 3,850,497**	**(57.1)%**
Authorized Positions	**19**	**19**	**19**	**0.0 %**

Division: Youth and Family Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 10,654,543	$ 15,517,394	$ 14,799,299	(4.6)%
Operating Expenditures	5,517,258	8,242,210	6,541,907	(20.6)%
Capital Outlay	96,467	138,794	147,294	6.1 %
Total Operating	**$ 16,268,268**	**$ 23,898,398**	**$ 21,488,500**	**(10.1)%**
Capital Improvements	$ 88,227	$ 1,470,722	$ 50,000	(96.6)%
Grants	750,000	870,000	810,000	(6.9)%
Other	2,181,248	4,349,608	2,333,136	(46.4)%
Total Non-Operating	**$ 3,019,475**	**$ 6,690,330**	**$ 3,193,136**	**(52.3)%**
Total	**$ 19,287,743**	**$ 30,588,728**	**$ 24,681,636**	**(19.3)%**
Authorized Positions	**152**	**152**	**152**	**0.0 %**

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	899,971	3,025,029	0	0	0	0	0	0	3,925,000
		Unit Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
		Citizens' Commission for Children Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
Community Action											
2413	1023	John Bridges Playground	21,215	1,213,832	0	0	0	0	0	0	1,235,047
		Unit Subtotal	**21,215**	**1,213,832**	**0**	**0**	**0**	**0**	**0**	**0**	**1,235,047**
2559	1023	John Bridges Community Center	146,276	2,253,725	500,000	0	0	0	0	0	2,900,001
		Unit Subtotal	**146,276**	**2,253,725**	**500,000**	**0**	**0**	**0**	**0**	**0**	**2,900,001**
2566	1023	Southwood CC Playground	469,867	3,717	0	0	0	0	0	0	473,584
		Unit Subtotal	**469,867**	**3,717**	**0**	**0**	**0**	**0**	**0**	**0**	**473,584**
2568	1246	Tangelo Park Community Center	3,949,435	4,975,564	0	0	0	0	0	0	8,925,000
		Unit Subtotal	**3,949,435**	**4,975,564**	**0**	**0**	**0**	**0**	**0**	**0**	**8,925,000**
2569	1023	Community Center Security Upgrades	181,268	2,318,731	0	0	0	0	0	0	2,499,999
		Unit Subtotal	**181,268**	**2,318,731**	**0**	**0**	**0**	**0**	**0**	**0**	**2,499,999**
2570	1023	Multi-Cultural Community Center Phase IV	1,561,208	3,438,793	0	0	0	0	0	0	5,000,001
		Unit Subtotal	**1,561,208**	**3,438,793**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,001**
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	**6,329,268**	**14,204,362**	**500,000**	**0**	**0**	**0**	**0**	**2,250,000**	**23,283,632**
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	91,257	2,228,743	0	0	0	0	0	0	2,320,000
		Unit Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
		Cooperative Extension Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
Mental Health & Homelessness											
2524	1023	Goldenrod Village Shelter	0	2,000,000	200,000	16,000,000	7,800,000	0	0	0	26,000,000
		Unit Subtotal	**0**	**2,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**26,000,000**
2536	1023	Affordable Housing	0	15,000,000	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**0**	**15,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
		Mental Health & Homelessness Subtotal	**0**	**17,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**41,000,000**
Parks & Recreation											
0187a	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	50,000	0	0	0	0	0	0	539,683
	1265	Dist 1 Dr. Phillips Ballfields	4,508,119	240,000	0	0	0	0	0	0	4,748,119
		Unit Subtotal	**4,997,803**	**290,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,287,802**
0335	1265	Grow Community Park	0	0	750,000	0	0	0	0	0	750,000
		Unit Subtotal	**0**	**0**	**750,000**	**0**	**0**	**0**	**0**	**0**	**750,000**
1904	1265	Parks West Orange Trail Extension	21,125	1,638,895	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	**21,125**	**2,278,975**	**0**	**0**	**0**	**0**	**0**	**0**	**2,300,100**
1915	1265	Little Econ Greenway-Gap	259,429	1,548,040	0	0	0	0	0	0	1,807,468
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	404,692	345,309	0	0	0	0	0	0	750,001
		Unit Subtotal	**664,120**	**1,893,349**	**0**	**0**	**0**	**0**	**0**	**0**	**2,557,469**
1941	1050	Parks Signage-Countywide	43,696	30,000	30,000	0	0	0	0	0	103,695
		Unit Subtotal	**43,696**	**30,000**	**30,000**	**0**	**0**	**0**	**0**	**0**	**103,695**
1947	1050	Waterleigh Park (South)	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**
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	4,200,000	2,000,000	0	0	0	0	0	6,200,000
		Unit Subtotal	**0**	**4,200,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,200,000**
2029	1050	Parking & Roadways	0	400,000	400,000	0	0	0	0	0	800,000
		Unit Subtotal	**0**	**400,000**	**400,000**	**0**	**0**	**0**	**0**	**0**	**800,000**
2100	1050	Park Improvements/Renovations	6,299,073	4,359,604	1,115,000	0	0	0	0	0	11,773,677
		Unit Subtotal	**6,299,073**	**4,359,604**	**1,115,000**	**0**	**0**	**0**	**0**	**0**	**11,773,677**
2103	1050	Parks Riverbanks/ Trails Washouts	719,467	1,830,430	500,000	0	0	0	0	0	3,049,897
		Unit Subtotal	**719,467**	**1,830,430**	**500,000**	**0**	**0**	**0**	**0**	**0**	**3,049,897**
2116	1050	Park Trails Improvements/Renovations	7,273,479	2,768,387	1,000,000	0	0	0	0	0	11,041,866
	8101	Park Trails Improvements/Renovations	11,774	88,227	0	0	0	0	0	0	100,001

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
		Unit Subtotal	**7,285,253**	**2,856,614**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**11,141,867**
2119	1265	Shingle Creek Trail	3,099,912	13,719,525	0	2,000,000	0	0	0	0	18,819,437
	7500	LAP - Shingle Creek Trail, Ph 4	0	2,173,267	0	0	0	0	0	0	2,173,267
	7505	LAP - Shingle Creek Trail, Ph 3B	4,186,900	261,295	0	0	0	0	0	0	4,448,195
	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	6,309,517	0	0	0	0	0	0	6,309,604
		Unit Subtotal	**7,286,989**	**27,728,187**	**0**	**2,000,000**	**0**	**0**	**0**	**0**	**37,015,176**
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	190,473	209,527	100,000	0	0	0	0	0	500,000
		Unit Subtotal	**190,473**	**209,527**	**100,000**	**0**	**0**	**0**	**0**	**0**	**500,000**
2129	1265	LAP - Legacy - Pine Hills Trail	0	3,610,320	0	0	0	0	0	0	3,610,320
	7540	LAP - Legacy - Pine Hills Trail	189,645	684,888	0	0	0	0	0	0	874,533
		Unit Subtotal	**189,645**	**4,295,208**	**0**	**0**	**0**	**0**	**0**	**0**	**4,484,853**
2139	1050	Pedestrian Bridges	584,961	925,040	630,000	0	0	0	0	0	2,140,000
		Unit Subtotal	**584,961**	**925,040**	**630,000**	**0**	**0**	**0**	**0**	**0**	**2,140,000**
2154	1265	Blanchard Park Restroom Facility	826,617	26,732	0	0	0	0	0	0	853,349
		Unit Subtotal	**826,617**	**26,732**	**0**	**0**	**0**	**0**	**0**	**0**	**853,349**
2155	1265	Horizon West Regional Park	15,200,954	7,724,173	1,500,000	0	0	0	0	0	24,425,127
		Unit Subtotal	**15,200,954**	**7,724,173**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**24,425,127**
2157	1265	Blanchard Park Parking	1,085,198	1,037,919	0	0	0	0	0	0	2,123,117
		Unit Subtotal	**1,085,198**	**1,037,919**	**0**	**0**	**0**	**0**	**0**	**0**	**2,123,117**
2160	1050	Park Playground Structures	1,249,572	3,631,331	450,000	950,000	0	0	0	0	6,280,903
		Unit Subtotal	**1,249,572**	**3,631,331**	**450,000**	**950,000**	**0**	**0**	**0**	**0**	**6,280,903**
2161	1050	Bentonshire Park	1,718,099	70,000	0	0	0	0	0	0	1,788,099
		Unit Subtotal	**1,718,099**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,788,099**
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	962,039	2,357,961	0	0	0	0	0	0	3,320,000
		Unit Subtotal	**962,039**	**2,357,961**	**0**	**0**	**0**	**0**	**0**	**0**	**3,320,000**
2164	1265	Bithlo (Fitness Center)	1,134,268	250,509	0	0	0	0	0	0	1,384,777

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
		Unit Subtotal	**1,134,268**	**250,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,384,777**
2165	1265	Downey Park (Pickleball Courts)	1,528,657	3,985	0	0	0	0	0	0	1,532,642
		Unit Subtotal	**1,528,657**	**3,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,532,642**
2168	1265	Horizon West Trail	439,346	5,246,854	2,751,960	48,040	0	0	0	0	8,486,200
		Unit Subtotal	**439,346**	**5,246,854**	**2,751,960**	**48,040**	**0**	**0**	**0**	**0**	**8,486,200**
2170	1265	Barber Park (Recreation Center)	726,839	5,856,917	8,800,000	2,216,244	0	0	0	0	17,600,000
		Unit Subtotal	**726,839**	**5,856,917**	**8,800,000**	**2,216,244**	**0**	**0**	**0**	**0**	**17,600,000**
2178	1265	Lake Apopka Loop Connector Trail	2,693,716	4,262,047	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,308,148	3	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	4,422,558	860,201	0	0	0	0	0	0	5,282,759
		Unit Subtotal	**8,424,422**	**5,122,251**	**0**	**0**	**0**	**0**	**0**	**0**	**13,546,673**
2179	1265	Timber Bridge Preserve Park	239,785	1,160,215	0	0	0	0	0	0	1,400,000
		Unit Subtotal	**239,785**	**1,160,215**	**0**	**0**	**0**	**0**	**0**	**0**	**1,400,000**
2182	1050	Watermark Park	340,689	1,460,880	0	0	0	0	0	0	1,801,569
		Unit Subtotal	**340,689**	**1,460,880**	**0**	**0**	**0**	**0**	**0**	**0**	**1,801,569**
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	68,617	701,383	1,000,000	0	0	0	0	0	1,770,000
		Unit Subtotal	**68,617**	**701,383**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,770,000**
2185	1050	Waterleigh Park (North)	115,344	1,184,656	500,000	0	0	0	0	0	1,800,000
		Unit Subtotal	**115,344**	**1,184,656**	**500,000**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
2186	1265	Morgran Community Park	22,174	27,826	2,700,000	3,000,000	0	0	0	0	5,750,000
		Unit Subtotal	**22,174**	**27,826**	**2,700,000**	**3,000,000**	**0**	**0**	**0**	**0**	**5,750,000**
2187	1265	Magnolia Solar Panels	21,845	228,154	0	0	0	0	0	0	249,999
		Unit Subtotal	**21,845**	**228,154**	**0**	**0**	**0**	**0**	**0**	**0**	**249,999**
2188	1265	Lake Ellenor Community Park	395,400	1,354,601	2,000,000	2,000,000	0	0	0	0	5,750,001
		Unit Subtotal	**395,400**	**1,354,601**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**5,750,001**
2189	1050	LED Field Light Improvements	1,186,069	1,531,930	750,000	0	0	0	0	0	3,468,000

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
		Unit Subtotal	**1,186,069**	**1,531,930**	**750,000**	**0**	**0**	**0**	**0**	**0**	**3,468,000**
2190	1050	Restroom Renovations	23,722	1,777,589	1,095,000	0	0	0	0	0	2,896,311
		Unit Subtotal	**23,722**	**1,777,589**	**1,095,000**	**0**	**0**	**0**	**0**	**0**	**2,896,311**
7382	7506	Shingle Creek Trail	178,096	1,507,059	0	0	0	0	0	0	1,685,155
		Unit Subtotal	**178,096**	**1,507,059**	**0**	**0**	**0**	**0**	**0**	**0**	**1,685,155**
		Parks & Recreation Subtotal	**64,954,679**	**95,971,740**	**28,071,960**	**11,214,284**	**500,000**	**0**	**0**	**0**	**200,712,662**
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	135,842	1,864,158	0	0	0	0	0	3,750,000	5,750,000
		Unit Subtotal	**135,842**	**1,864,158**	**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	**135,842**	**2,580,158**	**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	597,701	64,752	0	0	0	0	0	0	662,453
		Unit Subtotal	**597,701**	**64,752**	**0**	**0**	**0**	**0**	**0**	**0**	**662,453**
2535	0235	Evans Dining Hall Renovation	0	100,000	50,000	0	0	0	0	0	150,000
		Unit Subtotal	**0**	**100,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**150,000**
		Youth & Family Services Subtotal	**597,701**	**1,470,722**	**50,000**	**0**	**0**	**0**	**0**	**0**	**2,118,423**
		COMMUNITY & FAMILY SERVICES SUBTOTAL:	**73,008,719**	**136,480,754**	**28,821,960**	**27,214,284**	**8,300,000**	**0**	**0**	**6,000,000**	**279,825,717**

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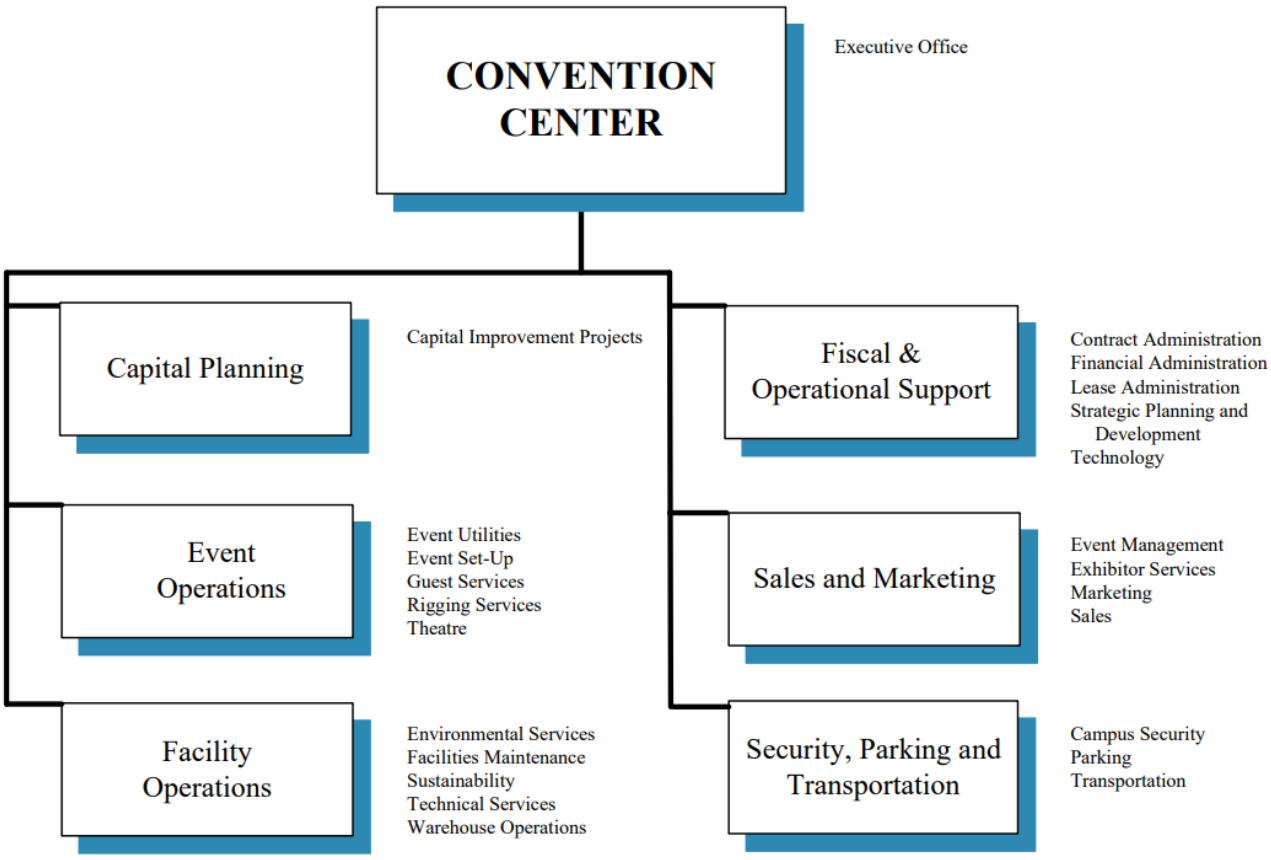
CONVENTION CENTER
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Facilities Maintenance
Sustainability
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Fiscal & Operational Support
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Lease Administration
Strategic Planning and Development
Technology
Sales and Marketing
Event Management
Exhibitor Services
Marketing
Sales
Security, Parking and Transportation
Campus Security
Parking
Transportation

Department: Convention Center

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 50,328,463	$ 53,945,555	$ 57,926,151	7.4 %
Operating Expenditures	56,032,225	58,946,086	61,822,020	4.9 %
Capital Outlay	692,502	2,076,278	2,060,381	(0.8)%
Total Operating	**$ 107,053,190**	**$ 114,967,919**	**$ 121,808,552**	**6.0 %**
Capital Improvements	$ 92,805,245	$ 386,570,386	$ 319,438,319	(17.4)%
Debt Service	56,456,782	126,067,329	56,478,438	(55.2)%
Grants	37,619,297	64,106,855	54,174,569	(15.5)%
Reserves	0	218,581,156	145,407,865	(33.5)%
Other	132,687,815	175,280,392	178,884,883	2.1 %
Total Non-Operating	**$ 319,569,139**	**$ 970,606,118**	**$ 754,384,074**	**(22.3)%**
Department Total	**$ 426,622,329**	**$1,085,574,037**	**$ 876,192,626**	**(19.3)%**

Expenditures by Division / Program

Convention Center Capital Planning	$ 100,048,173	$ 407,287,334	$ 341,135,388	(16.2)%
Convention Center Event Operations	20,627,888	19,978,308	22,192,732	11.1 %
Convention Center Facility Operations	42,136,757	46,017,778	49,287,241	7.1 %
Convention Center Non-Operating	222,663,737	567,762,794	416,437,323	(26.7)%
Convention Center Sales & Marketing	5,943,620	7,216,186	7,329,575	1.6 %
Convention Center Security, Parking & Transportation	11,235,273	11,797,483	13,325,734	13.0 %
Fiscal & Operational Support	23,966,878	25,514,154	26,484,633	3.8 %
Department Total	**$ 426,622,326**	**$1,085,574,037**	**$ 876,192,626**	**(19.3)%**

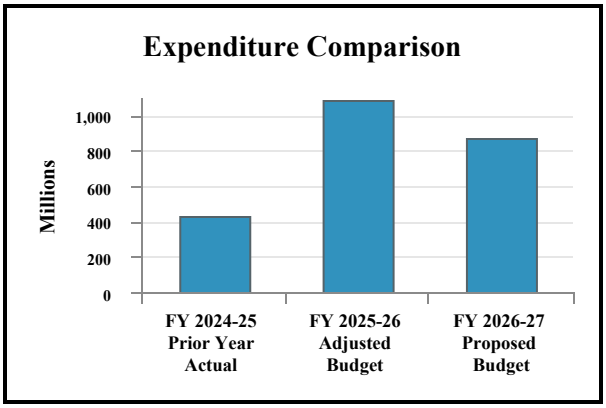
Funding Source Summary

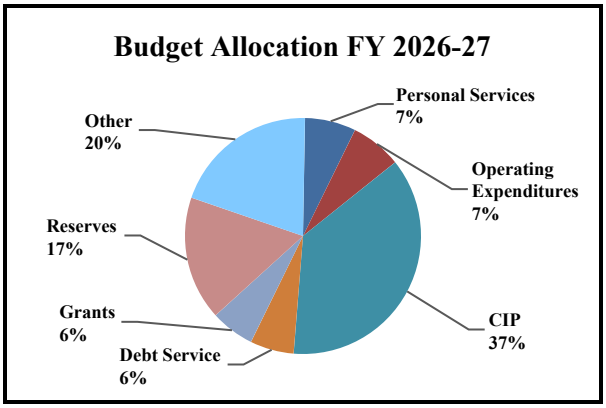
Enterprise Funds	$ 426,622,328	$1,085,574,037	$ 876,192,626	(19.3)%
Department Total	**$ 426,622,328**	**$1,085,574,037**	**$ 876,192,626**	**(19.3)%**

Authorized Positions	**479**	**486**	**496**	**2.1 %**

Convention Center

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position net change is increasing by 10 positions to provide the necessary staffing level to efficiently support Convention Center business events.

10 New Positions FY 2026-27

1 - Trades Technician II, Facilities Operations Division
1 - Trades Technician IV, Facilities Operations Division
2 - Console Operator, Security, Parking & Transportation Division
2 - Business Services Representative, Security, Parking & Transportation Division
4 - Security Representative, Security, Parking & Transportation Division

Operating Expenses – The FY 2026-27 operating expenses budget is increasing by 4.9% or $2.9 million from the current FY 2025-26 budget mainly due to increased event activity and inflation. Funding includes an increase in maintenance of buildings, improvements and grounds of 11% or $817,461, with a total budget of $8.6 million. Utilities will see an increase of 4% or $734,604, primarily for water and gas. Software licensing support fee is increasing by 46% or $589,570, due to an offset cost for the annual Microsoft 365 subscription. Janitorial services and supplies are increasing by 13% or $390,000 due to an increased demand in restroom usage for scheduled events. In order to sustain the projected event activity level, maintenance of equipment is increasing by 43% or $285,182 for facility operations and rigging. Additionally, Tourist Development Tax (TDT) funding has been included in the budget, in the amount of $20.1 million as recommended by the Tourist Development Tax Application Review Committee (ARC). The total operating budget of $61.8 million will allow Convention Center to cover necessary expenses related to activities and events at the center.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 0.8% or $15,897 from the current FY 2025-26 budget mainly due to a reduction of one-time purchases such as mobile radio replacements and computer equipment.

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 17.4% or $67.1 million from the current FY 2025-26 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 $739.6 million (2027-2031) provides for continuing renovations and improvements such as the Convention Center Renovations and Improvements, North South Concourse, West Concourse and the Convention Way Grand 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 2026-27 debt service budget is decreasing by 55.2% or $69.6 million from the current FY 2025-26 budget and is based on the debt service schedule for projects funded with TDT financing.

Grants – The FY 2026-27 grants budget is decreasing by 15.5% or $9.9 million from the current FY 2025-26 budget. The FY 2026-27 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 $12.8 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, with $760,000 allocated to the Greater Orlando Sports Commission (GOSC), paid by Visit Orlando and $10 million towards UCF Stadium improvements.

Reserves – The FY 2026-27 reserves budget is decreasing by 33.5% or $73.2 million from the current FY 2025-26 budget. The reserves amount of $145.4 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 2026-27 other category budget is increasing by 2.1% or $3.6 million from the current FY 2025-26 budget. Included are funds for Visit Orlando in the amount of $115.0 million for tourism promotion, funded from the first four cents ($81.7 million) and the sixth cent ($33.3 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 ($60.3 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 2026-27 Proposed Budget
Debt Service	$ 56.5
Convention Center Operations	16.2
Convention Center Capital	321.5
Visit Orlando (O/ OCCVB) Funding (first four cents)	81.7
Visit Orlando (O/ OCCVB) Funding (sixth cent)	33.3
Contract TDT Payment for Venues	60.3
Arts (5% of first 4 cents and $2.5 million fixed)	15.3
History Center	3.6
TDT Collection Services Fees	1.4
Grants	14.0
Application Review Committee (ARC)	20.1
TOTAL	$ 628.9

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 increase from the current FY 2025-26 budget by 3.9% or $15.0 million based on projections for hotel occupancy and room rates.

Major Revenues	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	$ Change	% Change
Cash Brought Forward	$ 552,105,522	$ 381,355,931	$ (170,749,591)	(30.9)%
Statutory Deduction	(24,415,007)	(26,044,037)	(1,629,030)	6.7 %
Local Option TDT	385,000,000	400,000,000	15,000,000	3.9 %
Rental Space	22,050,858	23,935,629	1,884,771	8.5 %
Utility Services	14,422,000	16,209,800	1,787,800	12.4 %
Event Tech. Svc Labor	6,025,200	6,842,900	817,700	13.6 %
Catering	23,186,816	23,198,357	11,541	0.0 %
Equipment Rental	4,032,970	5,113,615	1,080,645	26.8 %
Other (Int. and Miscellaneous)	103,165,678	45,580,431	(57,585,247)	(55.8)%
Total	$1,085,574,037	$ 876,192,626	$ (209,381,411)	(19.3)%

Division: Convention Center Capital Planning

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 821,853	$ 1,013,543	$ 1,052,216	3.8 %
Operating Expenditures	230,884	644,905	579,853	(10.1)%
Total Operating	**$ 1,052,737**	**$ 1,658,448**	**$ 1,632,069**	**(1.6)%**
Capital Improvements	$ 92,805,245	$ 386,570,386	$ 319,438,319	(17.4)%
Total Non-Operating	**$ 98,995,436**	**$ 405,628,886**	**$ 339,503,319**	**(16.3)%**
Total	**$ 100,048,173**	**$ 407,287,334**	**$ 341,135,388**	**(16.2)%**
Authorized Positions	**17**	**17**	**17**	**0.0 %**

Division: Convention Center Event Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 18,674,065	$ 17,517,108	$ 19,140,627	9.3 %
Operating Expenditures	1,788,588	2,150,200	2,396,700	11.5 %
Capital Outlay	165,236	311,000	655,405	110.7 %
Total Operating	**$ 20,627,889**	**$ 19,978,308**	**$ 22,192,732**	**11.1 %**
Total	**$ 20,627,889**	**$ 19,978,308**	**$ 22,192,732**	**11.1 %**
Authorized Positions	**170**	**171**	**171**	**0.0 %**

Division: Convention Center Facility Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 10,399,912	$ 13,736,880	$ 14,344,564	4.4 %
Operating Expenditures	31,524,533	31,889,076	34,435,761	8.0 %
Capital Outlay	212,312	391,822	506,916	29.4 %
Total Operating	**$ 42,136,758**	**$ 46,017,778**	**$ 49,287,241**	**7.1 %**
Total	**$ 42,136,758**	**$ 46,017,778**	**$ 49,287,241**	**7.1 %**
Authorized Positions	**126**	**132**	**134**	**1.5 %**

Division: Convention Center Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 6,180,546	$ 7,298,318	$ 7,351,817	0.7 %
Operating Expenditures	17,478,161	16,842,380	18,414,756	9.3 %
Capital Outlay	308,171	1,373,456	718,060	(47.7)%
Total Operating	**$ 23,966,878**	**$ 25,514,154**	**$ 26,484,633**	**3.8 %**
Total	**$ 23,966,878**	**$ 25,514,154**	**$ 26,484,633**	**3.8 %**

Authorized Positions	**49**	**49**	**49**	**0.0 %**

Division: Convention Center Non-Operating

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 1,541,881	$ 2,785,562	$ 1,556,568	(44.1)%
Total Operating	**$ 2,090,036**	**$ 2,785,562**	**$ 1,556,568**	**(44.1)%**
Debt Service	$ 56,456,782	$ 126,067,329	$ 56,478,438	(55.2)%
Grants	31,429,106	45,048,355	34,109,569	(24.3)%
Reserves	0	218,581,156	145,407,865	(33.5)%
Other	132,687,815	175,280,392	178,884,883	2.1 %
Total Non-Operating	**$ 220,573,703**	**$ 564,977,232**	**$ 414,880,755**	**(26.6)%**
Total	**$ 222,663,739**	**$ 567,762,794**	**$ 416,437,323**	**(26.7)%**

Division: Convention Center Sales & Marketing

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 5,203,346	$ 5,949,902	$ 6,043,120	1.6 %
Operating Expenditures	733,491	1,266,284	1,286,455	1.6 %
Capital Outlay	6,783	0	0	0.0 %
Total Operating	**$ 5,943,620**	**$ 7,216,186**	**$ 7,329,575**	**1.6 %**
Total	**$ 5,943,620**	**$ 7,216,186**	**$ 7,329,575**	**1.6 %**
Authorized Positions	**30**	**30**	**30**	**0.0 %**

Division: Convention Center Security, Parking & Transportation

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 8,500,586	$ 8,429,804	$ 9,993,807	18.6 %
Operating Expenditures	2,734,687	3,367,679	3,151,927	(6.4)%
Capital Outlay	0	0	180,000	0.0 %
Total Operating	**$ 11,235,273**	**$ 11,797,483**	**$ 13,325,734**	**13.0 %**
Total	**$ 11,235,273**	**$ 11,797,483**	**$ 13,325,734**	**13.0 %**
Authorized Positions	**87**	**87**	**95**	**9.2 %**

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	75,102,560	35,372,870	45,271,158	46,630,667	47,929,405	58,620,989	69,011,853	0	377,939,502
		Unit Subtotal	**75,102,560**	**35,372,870**	**45,271,158**	**46,630,667**	**47,929,405**	**58,620,989**	**69,011,853**	**0**	**377,939,502**
0965	4430	North/South Concourse Renovations	62,138,353	42,364,478	31,549,719	35,718,117	35,452,193	24,753,027	13,452,785	0	245,428,672
		Unit Subtotal	**62,138,353**	**42,364,478**	**31,549,719**	**35,718,117**	**35,452,193**	**24,753,027**	**13,452,785**	**0**	**245,428,672**
0966	4430	West Concourse Renovations	32,750,836	20,844,322	12,617,442	16,209,065	16,273,861	16,591,463	17,347,090	0	132,634,080
		Unit Subtotal	**32,750,836**	**20,844,322**	**12,617,442**	**16,209,065**	**16,273,861**	**16,591,463**	**17,347,090**	**0**	**132,634,080**
0968	4430	Convention Way Grand Concourse	14,427,789	284,054,673	230,000,000	22,212,186	0	0	0	0	550,694,647
		Unit Subtotal	**14,427,789**	**284,054,673**	**230,000,000**	**22,212,186**	**0**	**0**	**0**	**0**	**550,694,647**
0969	4430	Multipurpose Venue	6,846,466	3,934,043	0	0	0	0	0	0	10,780,510
		Unit Subtotal	**6,846,466**	**3,934,043**	**0**	**0**	**0**	**0**	**0**	**0**	**10,780,510**
		CONVENTION CENTER SUBTOTAL:	**191,266,003**	**386,570,386**	**319,438,319**	**120,770,035**	**99,655,459**	**99,965,479**	**99,811,728**	**0**	**1,317,477,411**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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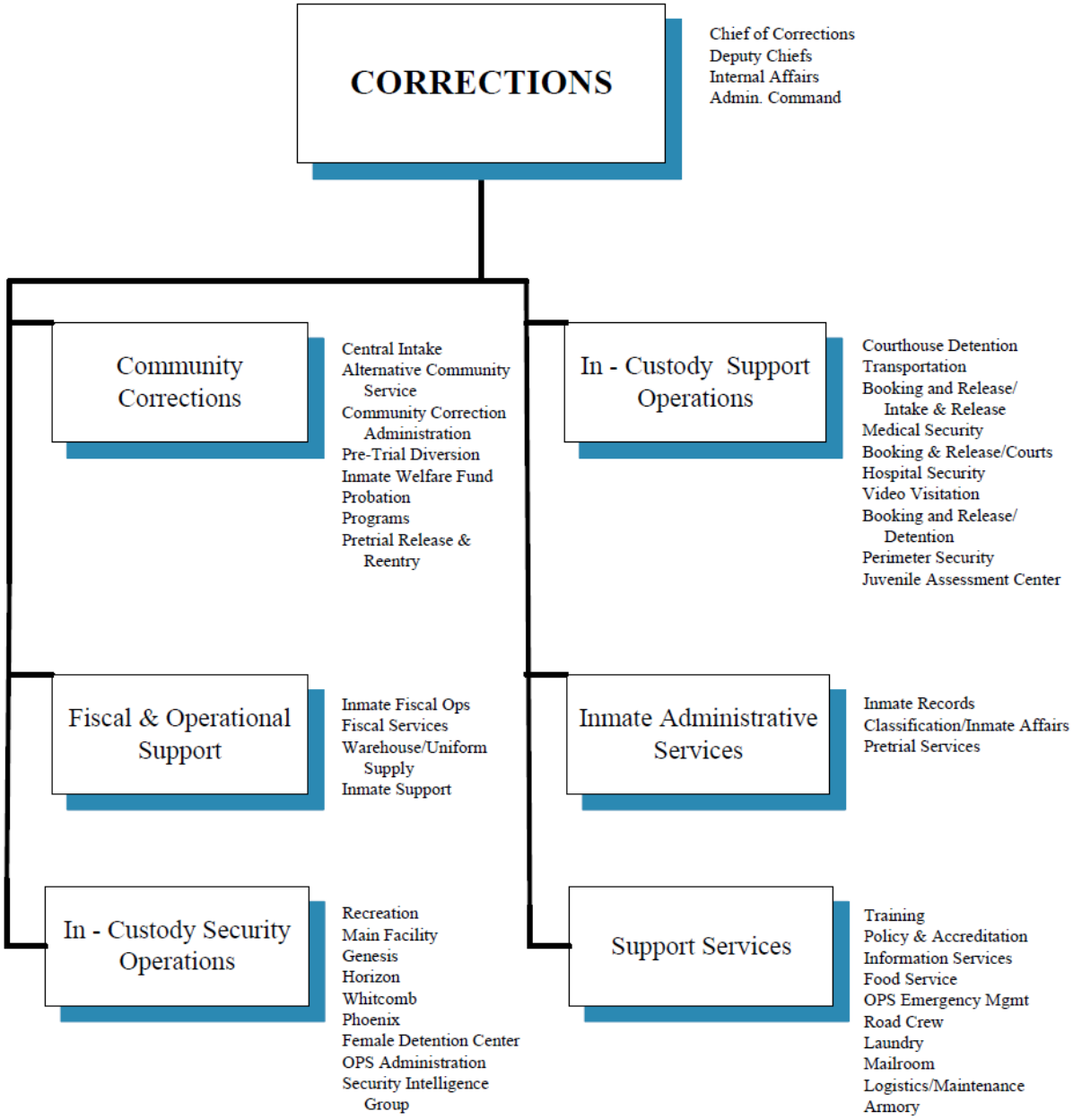
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Armory

Department: Corrections

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 167,037,033	$ 190,861,101	$ 194,435,563	1.9 %
Operating Expenditures	20,516,439	36,100,967	32,382,626	(10.3)%
Capital Outlay	883,507	2,025,290	1,440,240	(28.9)%
Total Operating	**$ 188,436,979**	**$ 228,987,358**	**$ 228,258,429**	**(0.3)%**
Capital Improvements	3,436,961	48,661,675	7,090,000	(85.4)%
Other	90,909	0	0	0.0 %
Total Non-Operating	**$ 3,527,870**	**$ 48,661,675**	**$ 7,090,000**	**(85.4)%**
Department Total	**$ 191,964,849**	**$ 277,649,033**	**$ 235,348,429**	**(15.2)%**

Expenditures by Division / Program

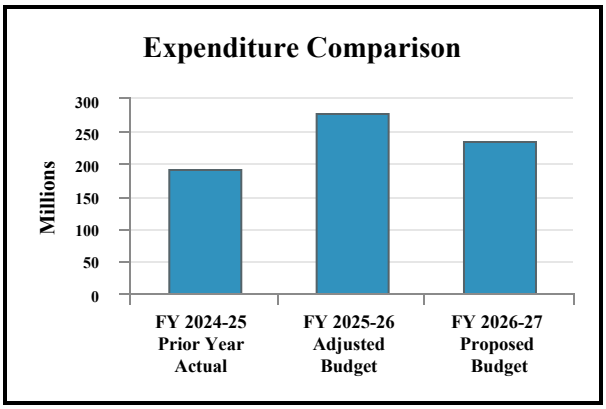
Community Corrections	$ 10,380,544	$ 20,583,791	$ 19,801,083	(3.8)%
Corrections Admin / Command	9,067,536	9,945,054	10,742,557	8.0 %
Corrections CIP	3,436,961	48,661,675	7,090,000	(85.4)%
Corrections Support Services	16,079,247	22,338,828	19,686,175	(11.9)%
Fiscal & Operational Support	6,482,809	13,619,390	8,390,090	(38.4)%
In-Custody Security Operations	76,355,069	82,568,644	91,206,818	10.5 %
In-Custody Support Services	54,413,018	62,621,541	60,945,623	(2.7)%
Inmate Administrative Services	15,749,665	17,310,110	17,486,083	1.0 %
Department Total	**$ 191,964,849**	**$ 277,649,033**	**$ 235,348,429**	**(15.2)%**

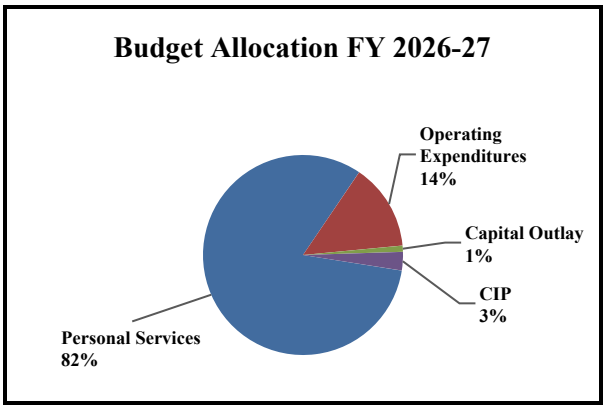
Funding Source Summary

Special Revenue Funds	$ 2,028,686	$ 15,580,588	$ 10,762,930	(30.9)%
General Fund and Sub Funds	186,555,284	217,049,688	217,495,499	0.2 %
Capital Construction Funds	3,380,879	45,018,757	7,090,000	(84.3)%
Department Total	**$ 191,964,849**	**$ 277,649,033**	**$ 235,348,429**	**(15.2)%**

Authorized Positions	**1,620**	**1,620**	**1,620**	**0.0 %**

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position count remains unchanged.

Operating Expenses – The FY 2026-27 operating expense budget is decreasing by 10.3% or $3.7 million from the current FY 2025-26 budget primarily due to the food and dietary contract decreasing by 20.3% or $1.4 million, which is a result of the current contract rates and average daily inmate population; the rate is subject to change based on inmate population. Contract services is decreasing by 18.8% or $964,872, for a total budget of $4.2 million, due to the reductions of one-time contract services and includes funding for security guard services, employment verifications, language interpreter services, and weapon tracking software. The maintenance of buildings, improvements, and grounds is budgeted at $311,825, which is a 69.0% or $694,716 decrease, due to the completion of the administrative area flooring replacements in the current FY 2025-26 and includes funding for security controls maintenance, facility glass replacements, locksmith equipment, security camera upgrades, and other miscellaneous building maintenance.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 28.9% or $585,050 from the current FY 2025-26 budget primarily due to decreases to the buildings, computer equipment, and rolling stock budgets based on one-time purchases. The computer equipment budget of $479,670 will be use to purchase Live Scan devices for scanning fingerprints, mobile radios for vehicles, portable radios, and computers/laptops. In addition, equipment is budgeted at $128,570 to replace two (2) forklifts, a golf cart, and a narcotic detection K-9 dog, and floor cleaning machines. The weapons and firearms budget is $324,000 to replace tasers that have reached the end of life, and approximately $4,000 is budgeted to purchase handguns and parts. Rolling stock is budgeted at $508,000 and includes funding for six (6) replacement vehicles approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 85.4% or $41.6 million from the current FY 2025-26 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the current FY 2025-26 budget. The budget includes funding for the following projects: Padded Cell Renovations, North and South Perimeter Security Buildings, Booking and Release Center (BRC) Triage Screening Expansion, Horizon Medical Clinic 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 2026-27 other budget does not reflect the State Criminal Alien Assistance Program (SCAAP) grant reimbursement, which is not known at this point in time. 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 2026-27 estimated revenue from fees for the Corrections-Law Enforcement Education portion is $300,000.

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 2026-27 are estimated at $2.2 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 2026-27.

The Federal Prisoner Room & Board revenue is increasing by 66.7% or $2.0 million, from $3.0 million to $5.0 million, due to the anticipated increase in the Intergovernmental Agreement (IGA) daily rate with the United States Marshal Service (USMS). As presented at the April 21, 2026 Board of County Commissioners meeting, Corrections will establish a Basic Ordering Agreement (BOA) for United States Immigration and Customs Enforcement (ICE), which will charge $50 for a 48-hour holding period per ICE inmate that is brought in on local charges. However, the ICE inmate population is expected to decrease.

Division: Community Corrections

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 9,345,307	$ 11,117,014	$ 11,338,177	2.0 %
Operating Expenditures	1,035,237	9,466,777	8,462,906	(10.6)%
Total Operating	**$ 10,380,544**	**$ 20,583,791**	**$ 19,801,083**	**(3.8)%**
Total	**$ 10,380,544**	**$ 20,583,791**	**$ 19,801,083**	**(3.8)%**
Authorized Positions	**115**	**115**	**115**	**0.0 %**

Division: Corrections Admin / Command

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,446,831	$ 3,975,761	$ 4,288,036	7.9 %
Operating Expenditures	5,461,865	5,969,293	6,454,521	8.1 %
Capital Outlay	67,931	0	0	0.0 %
Total Operating	**$ 8,976,627**	**$ 9,945,054**	**$ 10,742,557**	**8.0 %**
Other	$ 90,909	$ 0	$ 0	0.0 %
Total Non-Operating	**$ 90,909**	**$ 0**	**$ 0**	**0.0 %**
Total	**$ 9,067,536**	**$ 9,945,054**	**$ 10,742,557**	**8.0 %**
Authorized Positions	**33**	**31**	**31**	**0.0 %**

Division: Corrections CIP

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Capital Improvements	$ 3,436,961	$ 48,661,675	$ 7,090,000	(85.4)%
Total Non-Operating	**$ 3,436,961**	**$ 48,661,675**	**$ 7,090,000**	**(85.4)%**
Total	**$ 3,436,961**	**$ 48,661,675**	**$ 7,090,000**	**(85.4)%**

Division: Corrections Support Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 8,471,763	$ 10,578,864	$ 9,861,591	(6.8)%
Operating Expenditures	7,032,742	10,695,067	8,869,317	(17.1)%
Capital Outlay	574,742	1,064,897	955,267	(10.3)%
Total Operating	**$ 16,079,247**	**$ 22,338,828**	**$ 19,686,175**	**(11.9)%**
Total	**$ 16,079,247**	**$ 22,338,828**	**$ 19,686,175**	**(11.9)%**
Authorized Positions	**79**	**79**	**79**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,916,868	$ 9,452,374	$ 4,558,400	(51.8)%
Operating Expenditures	2,565,941	4,028,977	3,796,991	(5.8)%
Capital Outlay	0	138,039	34,699	(74.9)%
Total Operating	**$ 6,482,809**	**$ 13,619,390**	**$ 8,390,090**	**(38.4)%**
Total	**$ 6,482,809**	**$ 13,619,390**	**$ 8,390,090**	**(38.4)%**
Authorized Positions	**49**	**50**	**50**	**0.0 %**

Division: In-Custody Security Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 74,797,161	$ 80,426,202	$ 89,640,568	11.5 %
Operating Expenditures	1,557,908	2,033,533	1,555,976	(23.5)%
Capital Outlay	0	108,909	10,274	(90.6)%
Total Operating	**$ 76,355,069**	**$ 82,568,644**	**$ 91,206,818**	**10.5 %**
Total	**$ 76,355,069**	**$ 82,568,644**	**$ 91,206,818**	**10.5 %**
Authorized Positions	**732**	**735**	**735**	**0.0 %**

Division: In-Custody Support Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 51,713,405	$ 58,941,494	$ 57,852,344	(1.8)%
Operating Expenditures	2,458,779	2,966,602	2,653,279	(10.6)%
Capital Outlay	240,834	713,445	440,000	(38.3)%
Total Operating	**$ 54,413,018**	**$ 62,621,541**	**$ 60,945,623**	**(2.7)%**
Total	**$ 54,413,018**	**$ 62,621,541**	**$ 60,945,623**	**(2.7)%**
Authorized Positions	**445**	**443**	**443**	**0.0 %**

Division: Inmate Administrative Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 15,345,698	$ 16,369,392	$ 16,896,447	3.2 %
Operating Expenditures	403,967	940,718	589,636	(37.3)%
Total Operating	**$ 15,749,665**	**$ 17,310,110**	**$ 17,486,083**	**1.0 %**
Total	**$ 15,749,665**	**$ 17,310,110**	**$ 17,486,083**	**1.0 %**
Authorized Positions	**167**	**167**	**167**	**0.0 %**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	285,741	365,259	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	56,082	3,642,918	0	0	0	0	0	0	3,699,000
		Unit Subtotal	**341,823**	**4,008,177**	**0**	**0**	**0**	**0**	**0**	**0**	**4,350,000**
3842	1023	Padded Cell Renovations	0	300,000	1,260,000	0	0	0	0	0	1,560,000
		Unit Subtotal	**0**	**300,000**	**1,260,000**	**0**	**0**	**0**	**0**	**0**	**1,560,000**
4022	1023	Perimeter Security Project	537,993	984,325	0	0	0	0	0	0	1,522,318
		Unit Subtotal	**537,993**	**984,325**	**0**	**0**	**0**	**0**	**0**	**0**	**1,522,318**
4026	1023	Rec Yards/Perimeter Fencing Maintenance	73,499	844,785	0	0	0	0	0	0	918,284
		Unit Subtotal	**73,499**	**844,785**	**0**	**0**	**0**	**0**	**0**	**0**	**918,284**
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	275,373	2,624,628	1,500,000	0	0	0	0	0	4,400,001
		Unit Subtotal	**275,373**	**2,624,628**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**4,400,001**
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,935,836	5,417	0	0	0	0	0	0	1,941,253
		Unit Subtotal	**1,935,836**	**5,417**	**0**	**0**	**0**	**0**	**0**	**0**	**1,941,253**
4031	1023	Campus Security Upgrades	7,946,542	9,308,976	0	0	0	0	0	0	17,255,518
		Unit Subtotal	**7,946,542**	**9,308,976**	**0**	**0**	**0**	**0**	**0**	**0**	**17,255,518**
4033	1023	Horizon Renovations	845,068	1,654,932	0	0	0	0	0	0	2,500,000
		Unit Subtotal	**845,068**	**1,654,932**	**0**	**0**	**0**	**0**	**0**	**0**	**2,500,000**
4034	1023	FDC Renovations	275,717	3,124,282	0	0	0	0	0	0	3,399,999
		Unit Subtotal	**275,717**	**3,124,282**	**0**	**0**	**0**	**0**	**0**	**0**	**3,399,999**
4036	1023	Campus-wide Wi-Fi Project	1,404,360	1,895,641	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**1,404,360**	**1,895,641**	**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	98,368	2,151,632	0	0	0	0	0	0	2,250,000
		Unit Subtotal	**98,368**	**2,151,632**	**0**	**0**	**0**	**0**	**0**	**0**	**2,250,000**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
		Corrections CIP Subtotal	**13,734,580**	**38,235,795**	**2,760,000**	**0**	**0**	**0**	**0**	**0**	**54,730,373**
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	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**
4032	1023	Corrections Future Expansion Property Acquisition	0	6,452	0	0	0	0	0	0	6,452
		Unit Subtotal	**0**	**6,452**	**0**	**0**	**0**	**0**	**0**	**0**	**6,452**
4038	1023	Horizon Medical Clinic Expansion	0	3,000,000	2,000,000	2,000,000	0	0	0	0	7,000,000
		Unit Subtotal	**0**	**3,000,000**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**7,000,000**
4039	1023	Corrections Training Facility	13,855	2,986,145	0	9,000,000	12,500,000	0	0	0	24,500,000
		Unit Subtotal	**13,855**	**2,986,145**	**0**	**9,000,000**	**12,500,000**	**0**	**0**	**0**	**24,500,000**
		Corrections Expansion Subtotal	**13,855**	**7,492,597**	**4,000,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**35,006,452**
Corrections Other											
4020	1023	Kitchen & Laundry Imp	749	9,056	0	0	0	0	0	0	9,805
		Unit Subtotal	**749**	**9,056**	**0**	**0**	**0**	**0**	**0**	**0**	**9,805**
4024	1023	OCCD Impr. to Facilities	1,743,748	2,924,227	330,000	0	0	0	0	0	4.997.975
		Unit Subtotal	**1,743,748**	**2,924,227**	**330,000**	**0**	**0**	**0**	**0**	**0**	**4.997.975**
		Corrections Other Subtotal	**1,744,497**	**2,933,283**	**330,000**	**0**	**0**	**0**	**0**	**0**	**5,007,780**
		CORRECTIONS SUBTOTAL:	**15,492,933**	**48,661,675**	**7,090,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**94,744,605**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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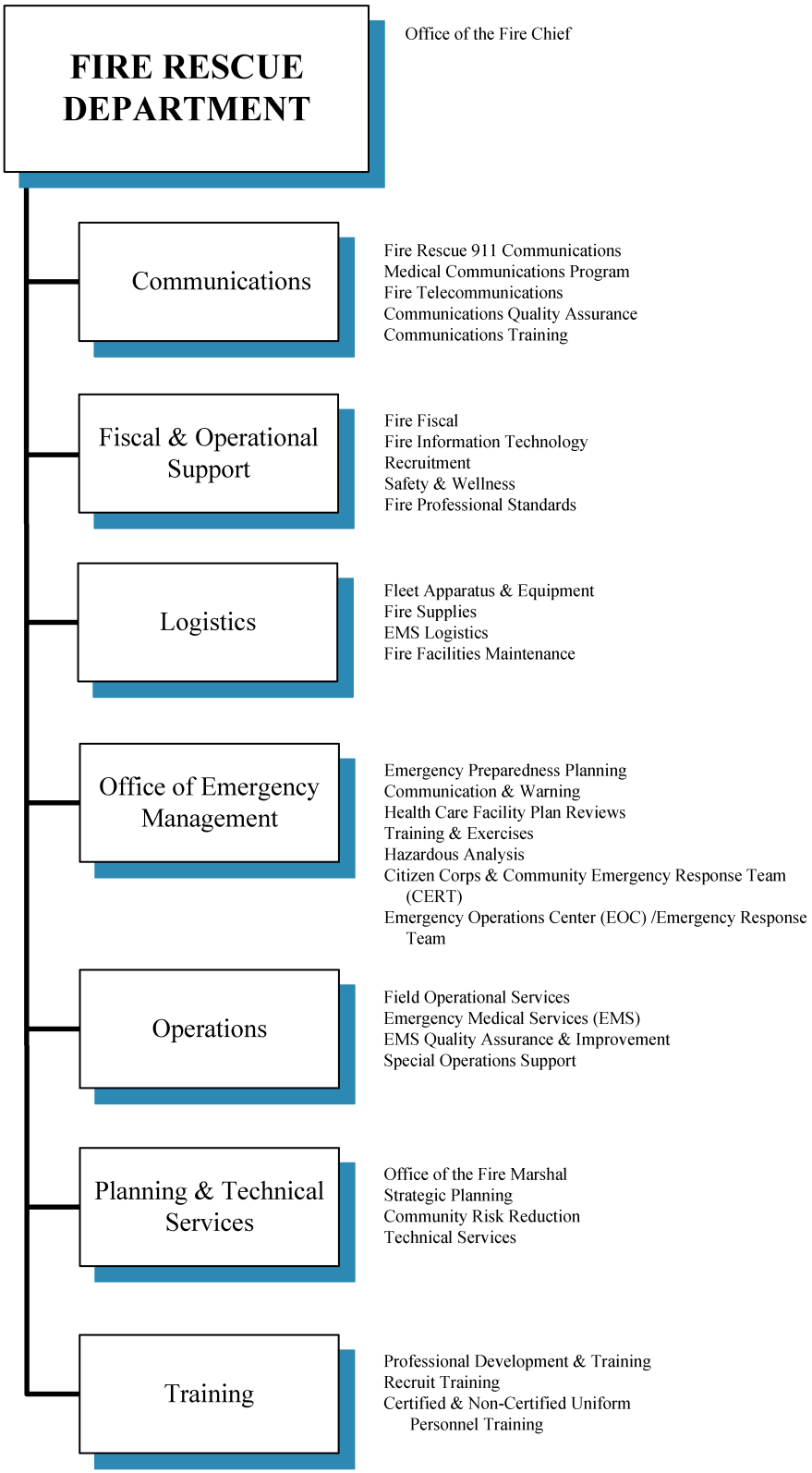
FIRE RESCUE DEPARTMENT
Office of the Fire Chief
Communications
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Fire Telecommunications
Communications Quality Assurance
Communications Training
Fiscal & Operational Support
Fire Fiscal
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Recruitment
Safety & Wellness
Fire Professional Standards
Logistics
Fleet Apparatus & Equipment
Fire Supplies
EMS Logistics
Fire Facilities Maintenance
Office of Emergency Management
Emergency Preparedness Planning
Communication & Warning
Health Care Facility Plan Reviews
Training & Exercises
Hazardous Analysis
Citizen Corps & Community Emergency Response Team (CERT)
Emergency Operations Center (EOC) /Emergency Response Team
Operations
Field Operational Services
Emergency Medical Services (EMS)
EMS Quality Assurance & Improvement
Special Operations Support
Planning & Technical Services
Office of the Fire Marshal
Strategic Planning
Community Risk Reduction
Technical Services
Training
Professional Development & Training
Recruit Training
Certified & Non-Certified Uniform Personnel Training

Department: Fire Rescue

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 220,419,615	$ 326,051,828	$ 334,850,325	2.7 %
Operating Expenditures	64,106,662	87,448,459	82,163,710	(6.0)%
Capital Outlay	13,014,699	48,941,667	16,241,108	(66.8)%
Total Operating	**$ 297,540,976**	**$ 462,441,954**	**$ 433,255,143**	**(6.3)%**
Capital Improvements	$ 37,231,382	$ 66,476,302	$ 10,780,000	(83.8)%
Debt Service	526,540	529,256	235,814	(55.4)%
Reserves	0	80,372,529	53,970,640	(32.8)%
Total Non-Operating	**$ 37,757,922**	**$ 147,378,087**	**$ 64,986,454**	**(55.9)%**
Department Total	**$ 335,298,898**	**$ 609,820,041**	**$ 498,241,597**	**(18.3)%**

Expenditures by Division / Program

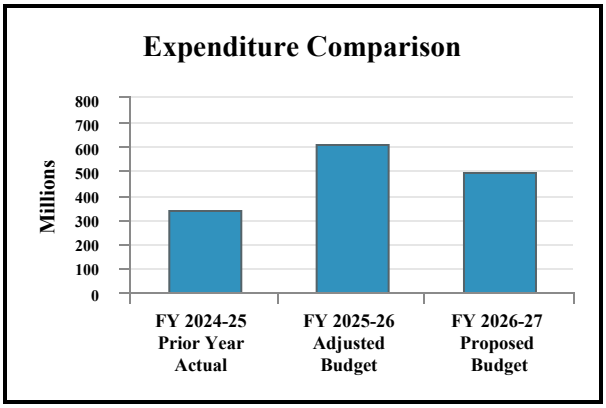
Fire Communication	$ 8,876,561	$ 16,701,939	$ 15,289,014	(8.5)%
Fire Logistics Division	79,105,278	156,885,319	67,344,973	(57.1)%
Fire Operations	193,000,275	287,622,658	291,994,123	1.5 %
Fire Planning & Technical Services	8,859,632	14,664,526	15,518,111	5.8 %
Fire Training	7,738,910	9,442,882	8,352,951	(11.5)%
Fiscal & Operational Support	35,510,341	121,844,378	97,775,423	(19.8)%
Office of Emergency Management	2,183,931	2,633,639	1,942,302	(26.3)%
State Fire Control	23,970	24,700	24,700	0.0 %
Department Total	**$ 335,298,898**	**$ 609,820,041**	**$ 498,241,597**	**(18.3)%**

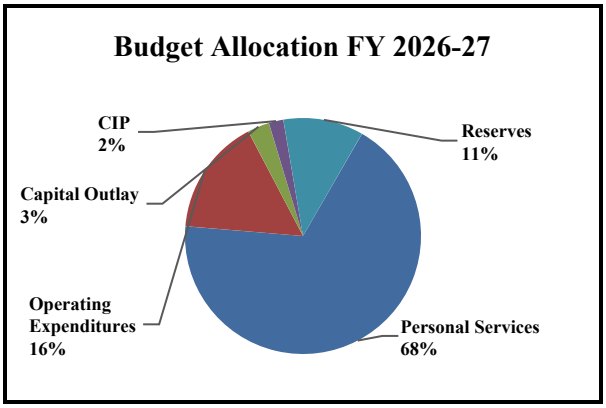
Funding Source Summary

Special Revenue Funds	$ 326,031,651	$ 583,647,325	$ 494,014,029	(15.4)%
General Fund and Sub Funds	1,944,002	2,515,300	2,185,068	(13.1)%
Capital Construction Funds	7,323,245	23,657,416	2,042,500	(91.4)%
Department Total	**$ 335,298,898**	**$ 609,820,041**	**$ 498,241,597**	**(18.3)%**

Authorized Positions	**1,644**	**1,680**	**1,714**	**2.0%**

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position net change is increasing by 34 positions to promote operational efficiencies and to maintain the current level of services.

34 New Positions FY 2026-27

8th Battalions – eight (8) positions:

4 – Battalion Chief Paramedic 56, Operations Division
4 – Captain Paramedic 56, Operations Division

Fire Station #78 – 26 positions:

4 – Engineer Paramedic 56, Operations Division
4 – Lieutenant Paramedic 56, Operations Division
18 – Fire Fighter Paramedic 56, Operations Division

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 6.0% or $5.3 million from the current FY 2025-26 budget primarily caused by a 30.2% or $2.7 million decrease to the clothing and wearing apparel budget due to less perfluoroalkyl and polyfluoroalkyl substances (PFAS) free and bunker gear replacements anticipated in FY 2026-27, total budget is $6.1 million. Equipment less than $5,000 is decreasing 23.9% or $1.3 million, for a total budget of $4.2 million, due to a reduction in one-time purchases for equipment needed to outfit new heavy apparatus; this budget also funds appliances for fire stations. Contract services is decreasing 27.8% or $1.1 million, for a total budget of $2.8 million, and includes funding for payments to third party billing companies related to the Office of the Fire Marshal (OFM) inspections, Emergency Medical Services (EMS), and Public Emergency Medical Transportation Program (PEMT). It also funds other necessary programs and security guard contracts for Headquarters, the Emergency Operations Center (EOC), and the 911 call center. Indirect costs is increasing by 33.3% or $750,000, for a total budget of $3.0 million, to better align with actual indirect costs, which currently are at $14.2 million per the cost allocation study prepared by an outside consultant.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 66.8% or $32.7 million from the current FY 2025-26 budget primarily due to a 77.4% or $28.0 million decrease to the heavy apparatus budget, for a total budget of $8.2 million, which is used to purchase fire trucks and rescues such as ladders, engines, tankers, and aerials. This decrease is a result of reallocating funds for the IAFF union contract changes and to maintain a sufficient reserves budget. The budget of $16.2 million funds items such as replacement of equipment, heavy apparatus, computer, software, and rolling stock. This budget includes $1.1 million in the rolling stock budget to purchase nine (9) replacement vehicles and 10 new vehicles approved by the Vehicle Requirements Utilization Committee (VRUC); $1.2 million in funding to replace mobile and portable radios; $1.0 million in funding to replace Lifepack-15 Cardiac Monitors and Stryker Powerload Devices; and $1.4 million for computer equipment, radio accessories, and other various accessories.

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 83.8% or $55.7 million from the current FY 2025-26 budget. The majority of the decrease was due to the timing of re-budgets for capital projects from the current FY 2025-26 budget. This budget includes funding to continue capital projects such as: Fire Station #78 (Boggy Creek), Fire Station #31 (Dr. Phillips), and Facilities Management Projects to maintain and update Fire Rescue facilities. 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 2026-27 debt services budget is decreasing by 55.4% or $293,422 and is for capital leases principal and interest payments.

Reserves – The FY 2026-27 reserves budget includes an MSTU reserve level of $52.8 million. The Fire Impact Fee fund reserves is budgeted at $1.2 million for FY 2026-27.

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 is increasing by $28.2 million or 8.0% to $379.4 million in FY 2026-27, which is approximately 86.8% of total revenues received (excludes non-revenues such as fund balance). Fees, service charges, and other revenues make up approximately 23.5% 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 2026-27, EMS Transport fees are budgeted at $33.0 million, which is an increase of 5.9% or $1.9 million over the current FY 2025-26 budget. All fees for services, including the Office of the Fire Marshal, increased by 2.7% and EMS Transport fees increased by 2.82%, 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 $2.0 million to fund Fire Rescue capital expenses.

Division: Fire Communication

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 7,203,359	$ 11,064,892	$ 11,914,344	7.7 %
Operating Expenditures	488,340	1,996,698	1,750,670	(12.3)%
Capital Outlay	437,890	3,182,611	1,624,000	(49.0)%
Total Operating	**$ 8,129,589**	**$ 16,244,201**	**$ 15,289,014**	**(5.9)%**
Capital Improvements	$ 746,972	$ 457,738	$ 0	(100.0)%
Total Non-Operating	**$ 746,972**	**$ 457,738**	**$ 0**	**(100.0)%**
Total	**$ 8,876,561**	**$ 16,701,939**	**$ 15,289,014**	**(8.5)%**
Authorized Positions	**79**	**79**	**79**	**0.0 %**

Division: Fire Logistics Division

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 5,271,323	$ 6,569,816	$ 6,862,925	4.5 %
Operating Expenditures	26,960,292	40,983,042	35,865,178	(12.5)%
Capital Outlay	10,256,705	42,897,377	12,438,269	(71.0)%
Total Operating	**$ 42,488,320**	**$ 90,450,235**	**$ 55,166,372**	**(39.0)%**
Capital Improvements	$ 36,383,858	$ 66,013,975	$ 10,780,000	(83.7)%
Debt Service	233,100	233,101	233,101	0.0 %
Reserves	0	188,008	1,165,500	519.9 %
Total Non-Operating	**$ 36,616,958**	**$ 66,435,084**	**$ 12,178,601**	**(81.7)%**
Total	**$ 79,105,278**	**$ 156,885,319**	**$ 67,344,973**	**(57.1)%**
Authorized Positions	**51**	**61**	**61**	**0.0 %**

Division: Fire Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 189,959,166	$ 283,721,138	$ 290,173,473	2.3 %
Operating Expenditures	2,667,509	3,774,004	1,708,650	(54.7)%
Capital Outlay	373,601	127,516	112,000	(12.2)%
Total Operating	**$ 193,000,275**	**$ 287,622,658**	**$ 291,994,123**	**1.5 %**
Total	**$ 193,000,275**	**$ 287,622,658**	**$ 291,994,123**	**1.5 %**
Authorized Positions	**1,349**	**1,374**	**1,410**	**2.6 %**

Division: Fire Planning & Technical Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 8,537,415	$ 14,078,200	$ 15,123,063	7.4 %
Operating Expenditures	280,027	586,090	395,048	(32.6)%
Capital Outlay	42,190	236	0	(100.0)%
Total Operating	**$ 8,859,632**	**$ 14,664,526**	**$ 15,518,111**	**5.8 %**
Total	**$ 8,859,632**	**$ 14,664,526**	**$ 15,518,111**	**5.8 %**
Authorized Positions	**105**	**105**	**105**	**0.0 %**

Division: Fire Training

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 4,635,650	$ 5,423,396	$ 5,612,579	3.5 %
Operating Expenditures	1,918,973	2,388,098	2,264,580	(5.2)%
Capital Outlay	890,848	1,337,946	475,792	(64.4)%
Total Operating	**$ 7,445,470**	**$ 9,149,440**	**$ 8,352,951**	**5.8 %**
Debt Service	$ 293,440	$ 293,442	$ 0	(100.0)%
Total Non-Operating	**$ 293,440**	**$ 293,442**	**$ 0**	**(100.0)%**
Total	**$ 7,738,910**	**$ 9,442,882**	**$ 8,352,951**	**(11.5)%**
Authorized Positions	**25**	**25**	**23**	**(8.0)%**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,736,169	$ 3,881,012	$ 3,938,272	1.5 %
Operating Expenditures	30,923,197	36,468,400	39,438,251	8.1 %
Capital Outlay	850,975	1,307,732	1,591,047	21.7 %
Total Operating	**$ 35,510,341**	**$ 41,657,144**	**$ 44,967,570**	**7.9 %**
Debt Service	$ 0	$ 2,713	$ 2,713	0.0 %
Reserves	0	80,184,521	52,805,140	(34.1)%
Total Non-Operating	**$ 0**	**$ 80,187,234**	**$ 52,807,853**	**(34.1)%**
Total	**$ 35,510,341**	**$ 121,844,378**	**$ 97,775,423**	**(19.8)%**
Authorized Positions	**25**	**26**	**26**	**0.0 %**

Division: Office of Emergency Management

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,076,533	$ 1,313,374	$ 1,225,669	(6.7)%
Operating Expenditures	844,355	1,227,427	716,633	(41.6)%
Capital Outlay	162,491	88,249	0	(100.0)%
Total Operating	**$ 2,083,379**	**$ 2,629,050**	**$ 1,942,302**	**(26.1)%**
Capital Improvements	$ 100,552	$ 4,589	$ 0	(100.0)%
Total Non-Operating	**$ 100,552**	**$ 4,589**	**$ 0**	**(100.0)%**
Total	**$ 2,183,931**	**$ 2,633,639**	**$ 1,942,302**	**(26.3)%**
Authorized Positions	**10**	**10**	**10**	**0.0 %**

Division: State Fire Control

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed 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 %**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0606	1009	Fire Station #49 - Horizon's West	0	2,000,000	0	0	0	6,500,000	1,500,000	0	10,000,000
	1046	Fire Station #49 - Horizon's West	0	0	0	0	0	5,000,000	3,150,000	0	8,150,000
		Unit Subtotal	**0**	**2,000,000**	**0**	**0**	**0**	**11,500,000**	**4,650,000**	**0**	**18,150,000**
0626	1009	Fire Station #57 - Orange County Convention Center	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**
0627	1009	FD Logistical Staging Center	0	1,000,000	0	0	0	2,500,000	2,500,000	1,250,000	7,250,000
		Unit Subtotal	**0**	**1,000,000**	**0**	**0**	**0**	**2,500,000**	**2,500,000**	**1,250,000**	**7,250,000**
0661	1009	Fire Station #78 (Boggy Creek)	11,840	11,988,160	4,000,000	0	0	0	0	0	16,000,000
		Unit Subtotal	**11,840**	**11,988,160**	**4,000,000**	**0**	**0**	**0**	**0**	**0**	**16,000,000**
0662	1009	Fire Station #73 (Taft)	0	5,100,000	0	0	0	4,012,500	5,512,500	0	14,625,000
		Unit Subtotal	**0**	**5,100,000**	**0**	**0**	**0**	**4,012,500**	**5,512,500**	**0**	**14,625,000**
0727	1023	INVEST - Training Facility	14,233,795	2,641,496	0	0	0	0	0	0	16,875,292
		Unit Subtotal	**14,233,795**	**2,641,496**	**0**	**0**	**0**	**0**	**0**	**0**	**16,875,292**
0771	1009	Enhance CAD	2,007,260	457,738	0	0	0	0	0	0	2,464,998
		Unit Subtotal	**2,007,260**	**457,738**	**0**	**0**	**0**	**0**	**0**	**0**	**2,464,998**
0772	1009	Facilities Management	4,811,459	9,174,696	6,000,000	6,000,000	4,000,000	4,000,000	4,000,000	0	37,986,155
	1023	Facilities Management	4,837,327	2,767,381	0	0	0	0	0	0	7,604,708
		Unit Subtotal	**9,648,786**	**11,942,077**	**6,000,000**	**6,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**0**	**45,590,863**
0798	1046	Fire Station #32 (Orange Lake)	687,628	843,096	0	0	0	0	0	0	1,530,724
	5896	ARP1-RR Fire Station #32	8,151,212	130,825	0	0	0	0	0	0	8,282,037
		Unit Subtotal	**8,838,840**	**973,921**	**0**	**0**	**0**	**0**	**0**	**0**	**9,812,761**
0803	1023	EOC Renovations	2,734,338	4,589	0	0	0	0	0	0	2,738,927
		Unit Subtotal	**2,734,338**	**4,589**	**0**	**0**	**0**	**0**	**0**	**0**	**2,738,927**
0804	1009	Fire Station #31 (Dr. Phillips)	0	7,000,000	0	0	0	0	0	0	7,000,000
	1046	Fire Station #31 (Dr. Phillips)	39,248	5,660,752	780,000	0	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,792,052	52,850	0	0	0	0	0	0	1,844,901
		Unit Subtotal	**1,831,300**	**12,713,602**	**780,000**	**0**	**0**	**0**	**0**	**0**	**15,324,901**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Fire Rescue											
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,467,321	473,807	0	0	0	0	0	0	6,941,129
		Unit Subtotal	**6,467,321**	**473,807**	**0**	**0**	**0**	**0**	**0**	**0**	**6,941,129**
0808	1046	Fire Station #48 (Avalon & Lake Ingrim)	1,741,055	10,981,287	0	0	0	0	0	0	12,722,343
		Unit Subtotal	**1,741,055**	**10,981,287**	**0**	**0**	**0**	**0**	**0**	**0**	**12,722,343**
8640	5896	ARP1-RR Fire Heavy Equipment	17,150,239	1,199,625	0	0	0	0	0	0	18,349,864
		Unit Subtotal	**17,150,239**	**1,199,625**	**0**	**0**	**0**	**0**	**0**	**0**	**18,349,864**
		FIRE RESCUE SUBTOTAL:	**64,664,776**	**66,476,302**	**10,780,000**	**6,000,000**	**4,000,000**	**22,012,500**	**16,662,500**	**1,250,000**	**191,846,078**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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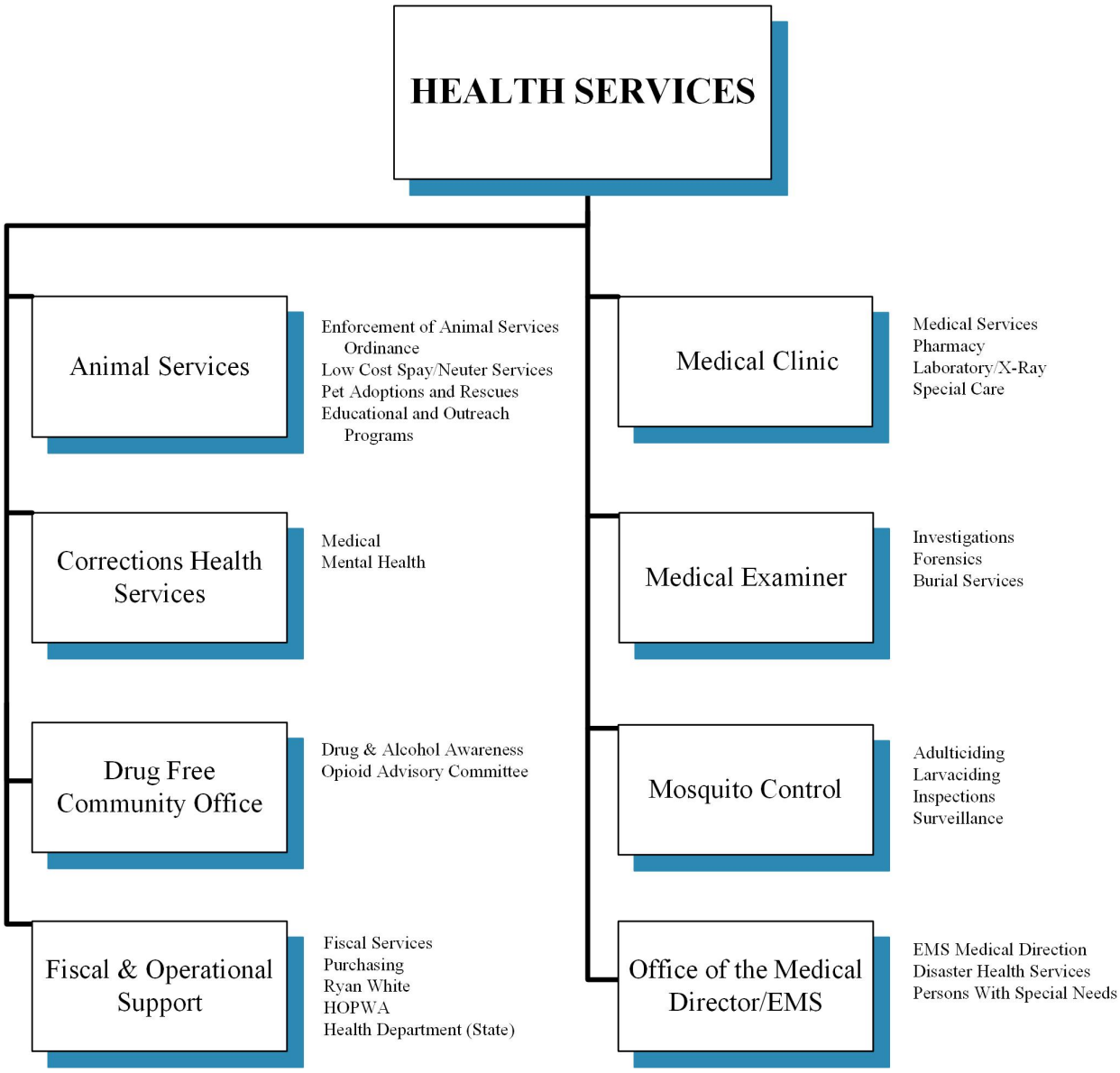
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Mosquito Control
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Larvaciding
Inspections
Surveillance
Office of the Medical Director/EMS
EMS Medical Direction
Disaster Health Services
Persons With Special Needs

Department: Health Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 51,265,093	$ 55,733,358	$ 58,528,316	5.0 %
Operating Expenditures	61,122,223	669,747,973	669,078,938	(0.1)%
Capital Outlay	1,515,514	1,523,294	638,411	(58.1)%
Total Operating	**$ 113,902,830**	**$ 727,004,625**	**$ 728,245,665**	**0.2 %**
Capital Improvements	$ 6,904,824	$ 67,397,767	$ 39,150,000	(41.9)%
Debt Service	170,433	81,389	81,389	0.0 %
Grants	22,402,850	41,943,459	39,383,714	(6.1)%
Total Non-Operating	**$ 29,478,106**	**$ 109,422,615**	**$ 78,615,103**	**(28.2)%**
Department Total	**$ 143,380,936**	**$ 836,427,240**	**$ 806,860,768**	**(3.5)%**

Expenditures by Division / Program

Animal Services	$ 15,864,333	$ 74,353,818	$ 34,563,056	(53.5)%
Corrections Health Services	41,293,185	44,488,635	45,537,075	2.4 %
Drug Free Community Office	4,915,136	23,867,014	24,793,813	3.9 %
Fiscal & Operational Support	23,926,886	624,542,721	620,957,168	(0.6)%
Health EMS	2,854,729	3,327,364	3,105,481	(6.7)%
Medical Clinic	40,036,718	45,199,505	44,491,197	(1.6)%
Medical Examiner	8,914,914	14,503,368	29,309,162	102.1 %
Mosquito Control	5,575,034	6,144,815	4,103,816	(33.2)%
Department Total	**$ 143,380,936**	**$ 836,427,240**	**$ 806,860,768**	**(3.5)%**

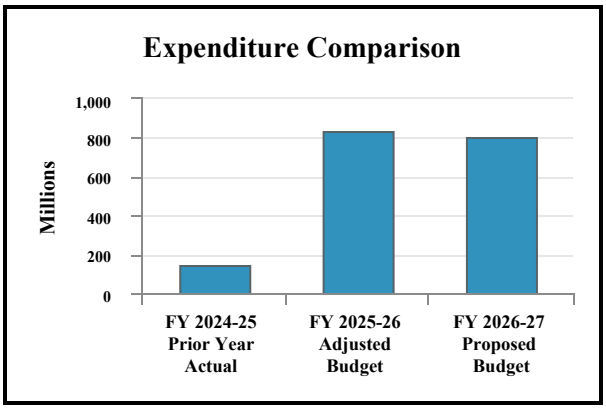
Funding Source Summary

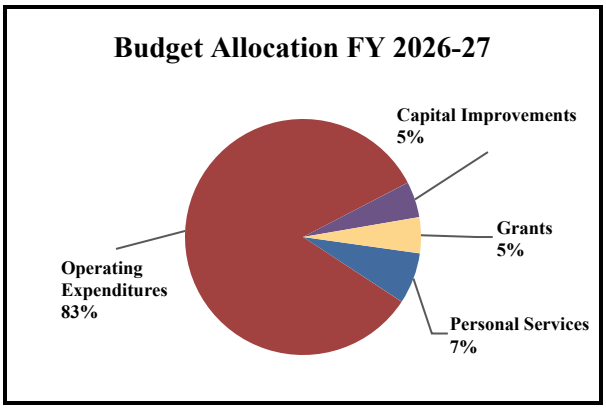
Special Revenue Funds	$ 25,325,559	$ 643,019,906	$ 639,751,712	(0.5)%
General Fund and Sub Funds	115,052,756	126,858,251	127,959,056	0.9 %
Capital Construction Funds	3,002,621	66,549,083	39,150,000	(41.2)%
Department Total	**$ 143,380,936**	**$ 836,427,240**	**$ 806,860,768**	**(3.5)%**

Authorized Positions

	452	**453**	**456**	**0.7 %**

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position net change is increasing by three (3) positions in Animal Services Division, as follows: one (1) Veterinarian and two (2) Veterinary Technicians positions to help with increased demand at new Animal Services Facility.

Three (3) New Positions FY 2026-27

1 -Veterinarian, Animal Services Division

2 - Veterinary Technicians, Animal Services Division

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 0.1% or $669,035 from the current FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted. The majority of the operating decrease is due to rollover encumbrances for pharmaceuticals and consumable medical supplies, long-acting injectable (LAI) medications as well as medication assisted treatments (MAT) under Corrections Health Services Division, toxicology laboratory services as well as forensic consulting services under Medical Examiner Division, and a one-time funding from the National Opioid Settlement agreement under the Drug Free Program. The Local Provider Participation Fund is increasing by 0.5% or $3.1 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 is increasing from $28.5 million to $28.7 million, as mandated by the State of Florida. The Primary Care Access Network (PCAN) budget is decreasing by 5.8% or $616,839 and is budgeted at $10.0 million ($4.5 million in grants category).

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 58.1% or $884,883 from the current FY 2025-26 budget. The decrease is primarily due to a reduction of one-time purchases in rolling stock, equipment, and computer equipment. The FY 2026-27 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 2026-27 capital improvements budget is decreasing by 41.9% or $28.2 million from the current FY 2025-26 budget, primarily due to the timing of the Animal Services Facility project, as construction of the facility began in Spring 2026. Also, the continuation of funding is included for the Medical Examiner Office Expansion project and 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 2026-27 debt service budget remains status quo at $81,389 from the current FY 2025-26 budget. The funding is for principal and interest expenses for office equipment capital leases within the Fiscal and Operational Support Division.

Grants – The FY 2026-27 grants budget is decreasing by 6.1% or $2.6 million from the current FY 2025-26 budget due to FY 2026-27 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 is decreasing by 19.4% or $72,393 and is budgeted at $300,000, which includes funding for heartworm protection, adoption, rescues, and spay and neuter vouchers. The Animal Services Trust Fund is supported by contributions and donations from private sources.

The Medical Clinic Division grants budget is decreasing by 10.3% or $564,216 and is budgeted 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 increasing by 3.0% or $343,276 and is budgeted at $11.8 million and is used for medical care, case management, food preparation, mental health counseling, oral health services, transportation, and substance abuse counseling.

FUNDING SOURCE HIGHLIGHTS

The FY 2026-27 budget for the Health Services Department receives funding from various sources. For FY 2026-27, 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 is decreasing by 0.5% or $3.3 million, as a 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.

Division: Animal Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 9,508,171	$ 10,269,805	$ 10,844,470	5.6 %
Operating Expenditures	3,068,132	3,187,730	3,199,381	0.4 %
Capital Outlay	808,058	388,765	219,380	(43.6)%
Total Operating	**$ 13,384,361**	**$ 13,846,300**	**$ 14,263,231**	**3.0 %**
Capital Improvements	$ 2,356,281	$ 60,135,300	$ 20,000,000	(66.7)%
Grants	123,691	372,218	299,825	(19.4)%
Total Non-Operating	**$ 2,479,972**	**$ 60,507,518**	**$ 20,299,825**	**(66.5)%**
Total	**$ 15,864,333**	**$ 74,353,818**	**$ 34,563,056**	**(53.5)%**
Authorized Positions	**110**	**110**	**113**	**2.7 %**

Division: Corrections Health Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 22,202,626	$ 22,854,269	$ 24,474,164	7.1 %
Operating Expenditures	19,028,437	20,998,165	20,777,911	(1.0)%
Capital Outlay	62,122	36,201	35,000	(3.3)%
Total Operating	**$ 41,293,185**	**$ 43,888,635**	**$ 45,287,075**	**3.2 %**
Capital Improvements	$ 0	$ 600,000	$ 250,000	(58.3)%
Total Non-Operating	**$ 0**	**$ 600,000**	**$ 250,000**	**(58.3)%**
Total	**$ 41,293,185**	**$ 44,488,635**	**$ 45,537,075**	**2.4 %**
Authorized Positions	**173**	**172**	**172**	**0.0 %**

Division: Drug Free Community Office

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,319,697	$ 1,650,175	$ 1,661,975	0.7 %
Operating Expenditures	1,309,005	2,742,043	1,320,590	(51.8)%
Capital Outlay	0	28,551	4,994	(82.5)%
Total Operating	**$ 2,628,702**	**$ 4,420,769**	**$ 2,987,559**	**(32.4)%**
Grants	$ 2,286,434	$ 19,446,245	$ 21,806,254	12.1 %
Total Non-Operating	**$ 2,286,434**	**$ 19,446,245**	**$ 21,806,254**	**12.1 %**
Total	**$ 4,915,136**	**$ 23,867,014**	**$ 24,793,813**	**3.9 %**
Authorized Positions	**12**	**13**	**13**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,238,506	$ 4,151,757	$ 3,797,009	(8.5)%
Operating Expenditures	3,480,637	602,910,856	604,689,635	0.3 %
Capital Outlay	10,825	3	0	(100.0)%
Total Operating	**$ 6,729,968**	**$ 607,062,616**	**$ 608,486,644**	**0.2 %**
Capital Improvements	$ 2,415,296	$ 726,436	$ 0	(100.0)%
Debt Service	0	81,389	81,389	0.0 %
Grants	14,781,622	16,672,280	12,389,135	(25.7)%
Total Non-Operating	**$ 17,196,918**	**$ 17,480,105**	**$ 12,470,524**	**(28.7)%**
Total	**$ 23,926,886**	**$ 624,542,721**	**$ 620,957,168**	**(0.6)%**
Authorized Positions	**28**	**29**	**29**	**0.0 %**

Division: Health EMS

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,227,747	$ 2,432,936	$ 2,516,256	3.4 %
Operating Expenditures	454,687	783,666	587,276	(25.1)%
Capital Outlay	172,295	110,762	1,949	(98.2)%
Total Operating	**$ 2,854,729**	**$ 3,327,364**	**$ 3,105,481**	**(6.7)%**
Total	**$ 2,854,729**	**$ 3,327,364**	**$ 3,105,481**	**(6.7)%**
Authorized Positions	**13**	**13**	**13**	**0.0 %**

Division: Medical Clinic

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,464,512	$ 3,840,821	$ 3,985,336	3.8 %
Operating Expenditures	31,182,546	35,661,885	35,612,337	(0.1)%
Capital Outlay	8,125	244,083	5,024	(97.9)%
Total Operating	**$ 34,655,183**	**$ 39,746,789**	**$ 39,602,697**	**(0.4)%**
Debt Service	$ 170,433	$ 0	$ 0	0.0 %
Grants	5,211,103	5,452,716	4,888,500	(10.3)%
Total Non-Operating	**$ 5,381,536**	**$ 5,452,716**	**$ 4,888,500**	**(10.3)%**
Total	**$ 40,036,719**	**$ 45,199,505**	**$ 44,491,197**	**(1.6)%**
Authorized Positions	**37**	**37**	**37**	**0.0 %**

Division: Medical Examiner

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 6,798,167	$ 7,696,192	$ 8,274,907	7.5 %
Operating Expenditures	1,580,148	2,510,652	1,865,966	(25.7)%
Capital Outlay	121,970	611,154	268,289	(56.1)%
Total Operating	**$ 8,500,285**	**$ 10,817,998**	**$ 10,409,162**	**(3.8)%**
Capital Improvements	$ 414,630	$ 3,685,370	$ 18,900,000	412.8 %
Total Non-Operating	**$ 414,630**	**$ 3,685,370**	**$ 18,900,000**	**412.8 %**
Total	**$ 8,914,915**	**$ 14,503,368**	**$ 29,309,162**	**102.1 %**
Authorized Positions	**45**	**45**	**45**	**0.0 %**

Division: Mosquito Control

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,505,668	$ 2,837,403	$ 2,974,199	4.8 %
Operating Expenditures	1,018,631	952,976	1,025,842	7.6 %
Capital Outlay	332,119	103,775	103,775	0.0 %
Total Operating	**$ 3,856,418**	**$ 3,894,154**	**$ 4,103,816**	**5.4 %**
Capital Improvements	$ 1,718,616	$ 2,250,661	$ 0	(100.0)%
Total Non-Operating	**$ 1,718,616**	**$ 2,250,661**	**$ 0**	**(100.0)%**
Total	**$ 5,575,034**	**$ 6,144,815**	**$ 4,103,816**	**(33.2)%**
Authorized Positions	**34**	**34**	**34**	**0.0 %**

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	4,864,701	60,135,300	20,000,000	0	0	0	0	0	85,000,001
		Unit Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
		Animal Services Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
Corrections Health Services											
3878	1023	Corrections Records and Pharmacy Renovation	0	600,000	250,000	0	0	0	0	0	850,000
		Unit Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
		Corrections Health Services Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
Fiscal & Operational Support											
8623	1023	HPS Public Facilities PPE Warehouse Improv	12,902	391,456	0	0	0	0	0	0	404,358
	5896	HPS Public Facilities PPE Warehouse Improv	2,739,960	334,980	0	0	0	0	0	0	3,074,940
		Unit Subtotal	**2,752,862**	**726,436**	**0**	**0**	**0**	**0**	**0**	**0**	**3,479,298**
		Fiscal & Operational Support Subtotal	**2,752,862**	**726,436**	**0**	**0**	**0**	**0**	**0**	**0**	**3,479,298**
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	414,630	3,685,370	18,900,000	5,000,000	0	0	0	0	28,000,000
		Unit Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**
		Medical Examiner Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**
Mosquito Control											
2472	1023	Mosquito Control Facility	2,657,042	1,736,957	0	0	0	0	0	0	4,394,000
	5896	ARPA-RR Mosquito Control	11,486,866	513,704	0	0	0	0	0	0	12,000,571
		Unit Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		Mosquito Control Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		HEALTH SERVICES SUBTOTAL:	**22,176,102**	**67,397,767**	**39,150,000**	**5,000,000**	**0**	**0**	**0**	**0**	**133,723,870**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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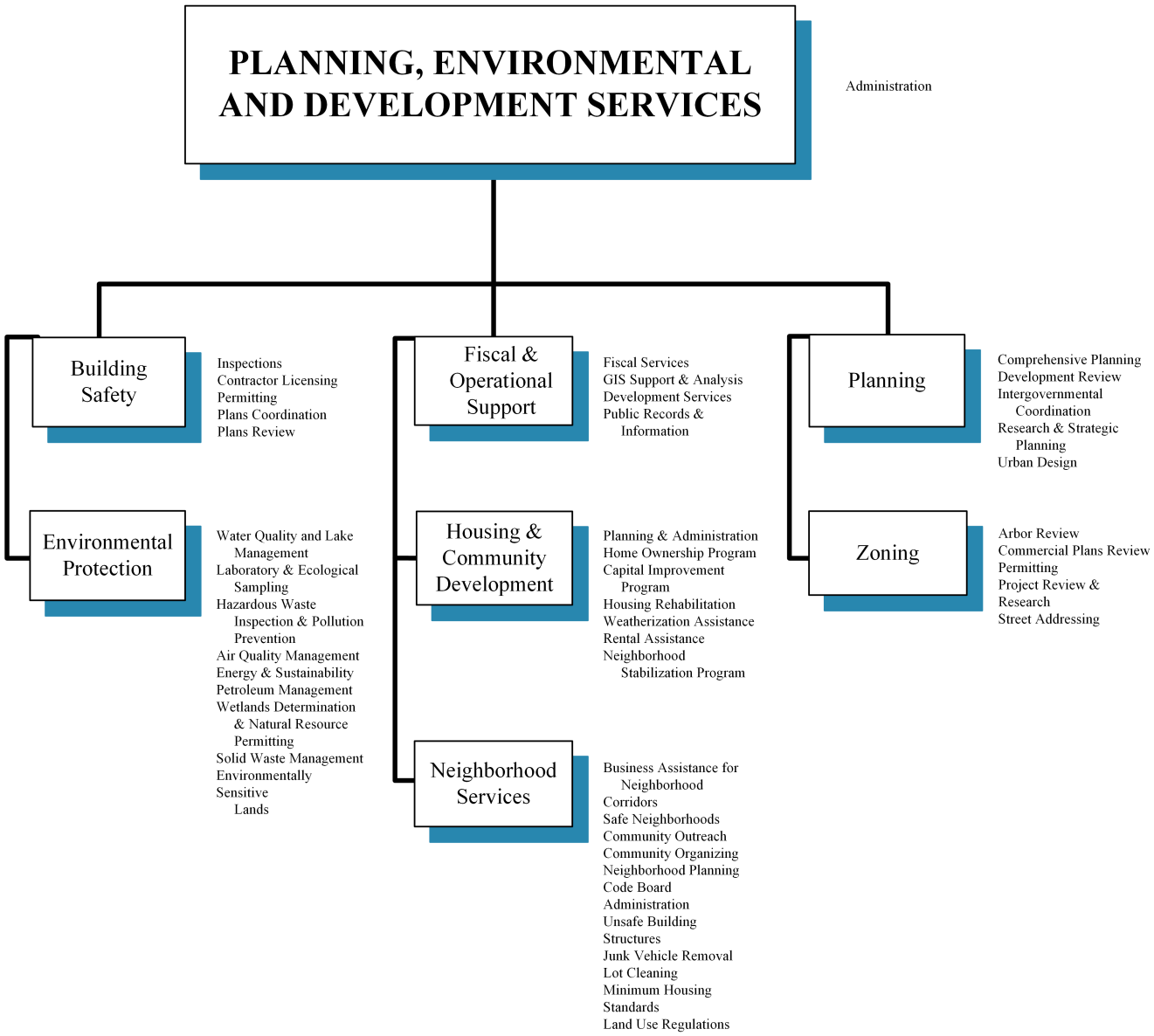
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Lot Cleaning
Minimum Housing Standards
Land Use Regulations
Planning
Comprehensive Planning
Development Review
Intergovernmental Coordination
Research & Strategic Planning
Urban Design
Zoning
Arbor Review
Commercial Plans Review
Permitting
Project Review & Research
Street Addressing

Department: Planning, Environmental & Development Svc.

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 58,541,057	$ 80,000,274	$ 69,028,790	(13.7)%
Operating Expenditures	78,117,191	319,190,481	138,509,912	(56.6)%
Capital Outlay	1,502,030	95,082,565	6,063,314	(93.6)%
Total Operating	**$ 138,160,278**	**$ 494,273,320**	**$ 213,602,016**	**(56.8)%**
Capital Improvements	$ 14,572,230	$ 73,464,937	$ 12,998,178	(82.3)%
Debt Service	249,622	334,484	194,799	(41.8)%
Grants	3,401,939	79,196,522	42,423,914	(46.4)%
Reserves	0	42,873,124	26,289,546	(38.7)%
Interfund transfers	0	496	0	(100.0)%
Total Non-Operating	**$ 18,223,791**	**$ 195,869,563**	**$ 81,906,437**	**(58.2)%**
Department Total	**$ 156,384,069**	**$ 690,142,883**	**$ 295,508,453**	**(57.2)%**

Expenditures by Division / Program

Building Safety	$ 28,420,058	$ 45,551,200	$ 38,256,505	(16.0)%
Environmental Protection	32,125,183	141,182,704	72,118,679	(48.9)%
Fiscal & Operational Support	8,641,079	10,749,451	9,926,093	(7.7)%
Housing and Community Development	69,519,601	460,528,713	150,123,638	(67.4)%
Neighborhood Services	9,455,977	18,060,918	15,855,931	(12.2)%
Planning	4,593,912	9,414,970	4,711,049	(50.0)%
Zoning	3,628,259	4,654,927	4,516,558	(3.0)%
Department Total	**$ 156,384,070**	**$ 690,142,883**	**$ 295,508,453**	**(57.2)%**

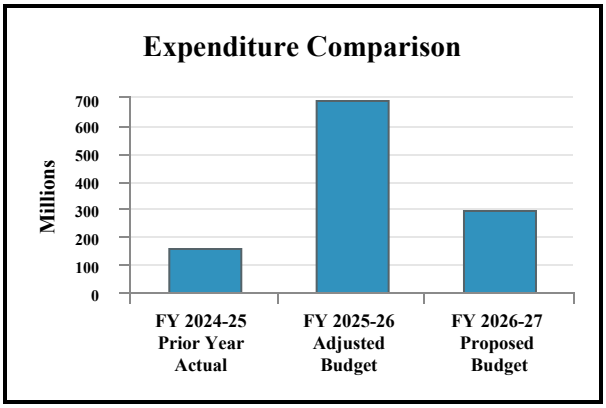
Funding Source Summary

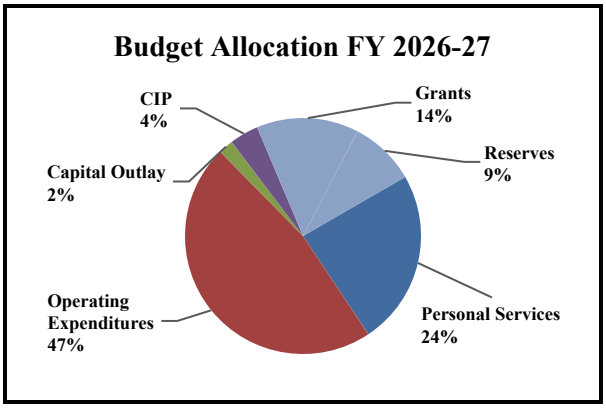
Special Revenue Funds	$ 101,864,561	$ 459,050,449	$ 144,313,361	(68.6)%
General Fund and Sub Funds	42,196,696	167,512,382	140,730,414	(16.0)%
Capital Construction Funds	12,322,812	63,580,052	10,464,678	(83.5)%
Department Total	**$ 156,384,070**	**$ 690,142,883**	**$ 295,508,453**	**(57.2)%**

Authorized Positions	**599**	**600**	**591**	**(1.5)%**

Planning, Environmental & Development Services

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position net change is decreasing by a total of nine (9) positions, as follows: a decrease of 10 positions in the Building Safety Division, which had been added to support Major Economic Development projects and are not needed due to current development activity and improvements in technology, and an increase of one (1) grant funded Administrative Specialist position to support the down-payment assistance program and the housing rehabilitation programs in the Housing and Community Development Division.

One (1) New Positions FY 2026-27

1 - Administrative Specialist, Housing and Community Development Division

10 Deleted Positions FY 2026-27

1 - Plans Examiner II, Building Safety Division
9 - Inspector II, Building Safety Division

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 56.6% or $180.7 million from the current FY 2025-26 budget. The FY 2026-27 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 includes $1.2 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 $2.2 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 continues to include $1.9 million to support the ongoing water quality monitoring contracts and water quality assessments and feasibility studies. Building Safety Division budget was developed in line with the mayor and administration's directives and includes funding for expenses necessary to meet the service needs of customers.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 93.6% or $89.0 million from the current FY 2025-26 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 rolling stock for the replacement of a total of 10 vehicles, as follows: six (6) for the Building Safety Division, two (2) for the Environmental Protection Division, and two (2) for the Neighborhood Services Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 82.3% or $60.5 million from the current FY 2025-26 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the current FY 2025-26 budget. The budget includes funding for Environmental Sensitive Land, Water Quality Improvements, Shingle Creek BMAP 6459, 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 2026-27 debt services budget is decreasing by 41.8% or $139,685 from the current FY 2025-26 and is for the principal and interest expenses for office equipment capital leases within the Housing and Community Development Division.

Grants – The FY 2026-27 grants budget is decreasing by 46.4% or $36.8 million from the current FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds, which are recognized after the budget is adopted. Included in the grants budget is $39.7 million under the Affordable Housing Trust Fund, which is to be used to create and preserve affordable rental and ownership housing for very-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 $1.7 million for FY 2026-27 is an estimate of funding for various projects; actual amounts will not be awarded until later in the current fiscal year 2026 and during the upcoming fiscal year 2027.

Reserves – The FY 2026-27 reserves budget is decreasing by 38.7% or $16.6 million from the current FY 2025-26 budget. The Building Safety Fund reserve budget is $4.2 million. Environmental Protection Division's reserve budget is $21.6 million, which includes Lake MSTUs and land conservation funds, with a portion of these funds committed to planned capital improvements projects. Neighborhood Services Division's reserve budget is $537,514, which includes the Pine Hills Neighborhood Improvement Fund.

Interfund Transfers – The interfund transfers budget for FY 2025-26 reflects the Econ River Drainage Basin fund being closed out as part of the Annual Budget Amendment process.

FUNDING SOURCE HIGHLIGHTS

The Planning, Environmental and Development Services Department receives funding from various sources. For FY 2026-27, 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 $86.6 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 2026-27, the calculated contribution to the Affordable Housing Trust Fund is $19.5 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 2026-27 building permit fees are budgeted at $20.0 million compared to $17.5 million budgeted in the current FY 2025-26.

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 2026-27 miscellaneous contractor permits revenue is budgeted at $2.4 million, remaining status quo over the current FY 2025-26 budget.

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 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 19,836,323	$ 24,045,621	$ 23,208,344	(3.5)%
Operating Expenditures	8,125,352	10,004,330	10,135,894	1.3 %
Capital Outlay	450,473	1,322,330	756,250	(42.8)%
Total Operating	**$ 28,412,148**	**$ 35,372,281**	**$ 34,100,488**	**(3.6)%**
Capital Improvements	$ 7,911	$ 250,000	$ 0	(100.0)%
Reserves	0	9,928,919	4,156,017	(58.1)%
Total Non-Operating	**$ 7,911**	**$ 10,178,919**	**$ 4,156,017**	**(59.2)%**
Total	**$ 28,420,059**	**$ 45,551,200**	**$ 38,256,505**	**(16.0)%**
Authorized Positions	**203**	**203**	**193**	**(4.9)%**

Division: Environmental Protection

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 12,481,312	$ 13,814,714	$ 14,327,324	3.7 %
Operating Expenditures	6,855,747	23,973,457	18,277,965	(23.8)%
Capital Outlay	383,067	3,030,054	5,068,197	67.3 %
Total Operating	**$ 19,720,126**	**$ 40,818,225**	**$ 37,673,486**	**(7.7)%**
Capital Improvements	$ 12,390,056	$ 67,900,040	$ 12,808,178	(81.1)%
Grants	15,000	56,000	41,000	(26.8)%
Reserves	0	32,407,943	21,596,015	(33.4)%
Interfund transfers	0	496	0	(100.0)%
Total Non-Operating	**$ 12,405,056**	**$ 100,364,479**	**$ 34,445,193**	**(65.7)%**
Total	**$ 32,125,182**	**$ 141,182,704**	**$ 72,118,679**	**(48.9)%**
Authorized Positions	**118**	**118**	**118**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 6,741,170	$ 7,378,631	$ 7,544,670	2.3 %
Operating Expenditures	1,832,160	3,293,965	2,321,210	(29.5)%
Capital Outlay	67,750	76,855	60,213	(21.7)%
Total Operating	**$ 8,641,080**	**$ 10,749,451**	**$ 9,926,093**	**(7.7)%**
Total	**$ 8,641,080**	**$ 10,749,451**	**$ 9,926,093**	**(7.7)%**
Authorized Positions	**58**	**58**	**58**	**0.0 %**

Division: Housing and Community Development

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 6,164,312	$ 18,143,405	$ 7,122,777	(60.7)%
Operating Expenditures	58,713,241	272,142,391	100,405,102	(63.1)%
Capital Outlay	505,487	90,517,911	18,046	(100.0)%
Total Operating	**$ 65,383,040**	**$ 380,803,707**	**$ 107,545,925**	**(71.8)%**
Capital Improvements	$ 500,000	$ 250,000	$ 0	(100.0)%
Debt Service	249,622	334,484	194,799	(41.8)%
Grants	3,386,939	79,140,522	42,382,914	(46.4)%
Total Non-Operating	**$ 4,136,561**	**$ 79,725,006**	**$ 42,577,713**	**(46.6)%**
Total	**$ 69,519,601**	**$ 460,528,713**	**$ 150,123,638**	**(67.4)%**
Authorized Positions	**74**	**74**	**75**	**1.4 %**

Division: Neighborhood Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 6,517,939	$ 8,634,221	$ 8,881,590	2.9 %
Operating Expenditures	2,171,409	8,420,848	6,325,836	(24.9)%
Capital Outlay	32,500	85,798	110,991	29.4 %
Total Operating	**$ 8,721,848**	**$ 17,140,867**	**$ 15,318,417**	**(10.6)%**
Capital Improvements	$ 734,129	$ 383,789	$ 0	(100.0)%
Reserves	0	536,262	537,514	0.2 %
Total Non-Operating	**$ 734,129**	**$ 920,051**	**$ 537,514**	**(41.6)%**
Total	**$ 9,455,977**	**$ 18,060,918**	**$ 15,855,931**	**(12.2)%**
Authorized Positions	**81**	**81**	**81**	**0.0 %**

Division: Planning

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,347,582	$ 3,848,174	$ 3,828,154	(0.5)%
Operating Expenditures	298,571	1,187,071	669,278	(43.6)%
Capital Outlay	7,625	23,617	23,617	0.0 %
Total Operating	**$ 3,653,778**	**$ 5,058,862**	**$ 4,521,049**	**(10.6)%**
Capital Improvements	$ 940,134	$ 4,356,108	$ 190,000	(95.6)%
Total Non-Operating	**$ 940,134**	**$ 4,356,108**	**$ 190,000**	**(95.6)%**
Total	**$ 4,593,912**	**$ 9,414,970**	**$ 4,711,049**	**(50.0)%**
Authorized Positions	**29**	**29**	**29**	**0.0 %**

Division: Zoning

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 3,452,419	$ 4,135,508	$ 4,115,931	(0.5)%
Operating Expenditures	120,711	168,419	374,627	122.4 %
Capital Outlay	55,128	26,000	26,000	0.0 %
Total Operating	**$ 3,628,259**	**$ 4,329,927**	**$ 4,516,558**	**4.3 %**
Capital Improvements	$ 0	$ 325,000	$ 0	(100.0)%
Total Non-Operating	**$ 0**	**$ 325,000**	**$ 0**	**(100.0)%**
Total	**$ 3,628,259**	**$ 4,654,927**	**$ 4,516,558**	**(3.0)%**
Authorized Positions	**36**	**37**	**37**	**0.0 %**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Building Safety											
2613	1011	Building Safety Renovations	69,079	250,000	0	0	0	0	0	0	319,079
		Unit Subtotal	**69,079**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**319,079**
2632	1011	Satellite Office Building	100,430	0	0	0	0	0	0	145,000	245,431
		Unit Subtotal	**100,430**	**0**	**0**	**0**	**0**	**0**	**0**	**145,000**	**245,431**
		Building Safety Subtotal	**169,509**	**250,000**	**0**	**0**	**0**	**0**	**0**	**145,000**	**564,510**
Environmental Protection											
1978	1023	Environmental Sensitive Land	1,614,350	3,692,280	0	0	0	0	0	0	5,306,631
	1026	Environmental Sensitive Land	2,350,213	3,525,791	2,181,000	0	0	0	0	0	8,057,005
		Unit Subtotal	**3,964,563**	**7,218,071**	**2,181,000**	**0**	**0**	**0**	**0**	**0**	**13,363,636**
2439	1023	Water Quality Improvements	3,051,970	7,371,974	2,401,028	75,000	0	0	0	1,027,591	13,927,563
	8121	Water Quality Improvements	0	60,500	0	0	0	0	0	0	60,500
	8122	Water Quality Improvements	0	140,000	0	0	0	0	0	0	140,000
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
	8173	Water Quality Improvements	0	665,000	0	0	0	0	0	0	665,000
		Unit Subtotal	**3,051,970**	**8,737,474**	**2,401,028**	**75,000**	**0**	**0**	**0**	**1,027,591**	**15,293,063**
2591	1023	Wekiva BMAP Pond 6794	0	0	0	183,496	0	0	0	0	183,496
		Unit Subtotal	**0**	**0**	**0**	**183,496**	**0**	**0**	**0**	**0**	**183,496**
2592	1023	Shingle Creek BMAP 6459	0	0	2,263,650	0	0	0	0	0	2,263,650
		Unit Subtotal	**0**	**0**	**2,263,650**	**0**	**0**	**0**	**0**	**0**	**2,263,650**
2657	1023	Little Wekiva STA	604,312	4,395,363	5,800,000	0	0	0	0	0	10,799,675
		Unit Subtotal	**604,312**	**4,395,363**	**5,800,000**	**0**	**0**	**0**	**0**	**0**	**10,799,675**
2658	1023	Lake Lawne Reuse Facility	850,505	157,894	0	0	0	0	0	0	1,008,399
		Unit Subtotal	**850,505**	**157,894**	**0**	**0**	**0**	**0**	**0**	**0**	**1,008,399**
2659	1026	TM Ranch Acquisition	61,843	161,999	162,500	0	0	0	0	0	386,342
		Unit Subtotal	**61,843**	**161,999**	**162,500**	**0**	**0**	**0**	**0**	**0**	**386,342**
4303	1023	Environmental Sensitive Land Acquisitions	52,770,761	47,229,239	0	0	0	0	0	0	100,000,000
		Unit Subtotal	**52,770,761**	**47,229,239**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000,000**
		Environmental Protection Subtotal	**61,303,955**	**67,900,040**	**12,808,178**	**258,496**	**0**	**0**	**0**	**1,027,591**	**143,298,261**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
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**
		Housing & Community Development Subtotal	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**22,250,000**	**22,500,000**
Neighborhood Services											
3147	1023	Cassady Building Phase II	816,212	383,789	0	0	0	0	0	0	1,200,001
		Unit Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
		Neighborhood Services Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
Planning											
3102	1023	Planning's Office Renovation	257,412	24,513	0	0	0	0	0	0	281,925
		Unit Subtotal	**257,412**	**24,513**	**0**	**0**	**0**	**0**	**0**	**0**	**281,925**
3195	1246	I-Drive Wayfinding and Signage	857,837	4,323,149	190,000	0	0	0	0	0	5,370,986
		Unit Subtotal	**857,837**	**4,323,149**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,370,986**
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	291,554	8,446	0	0	0	0	0	0	300,000
		Unit Subtotal	**291,554**	**8,446**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
		Planning Subtotal	**1,406,802**	**4,356,108**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,952,911**
Zoning											
3203	1023	Zoning Arborist Office Renovation	0	325,000	0	0	0	0	0	0	325,000
		Unit Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		Zoning Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	**63,696,478**	**73,464,937**	**12,998,178**	**258,496**	**0**	**0**	**0**	**23,422,591**	**173,840,683**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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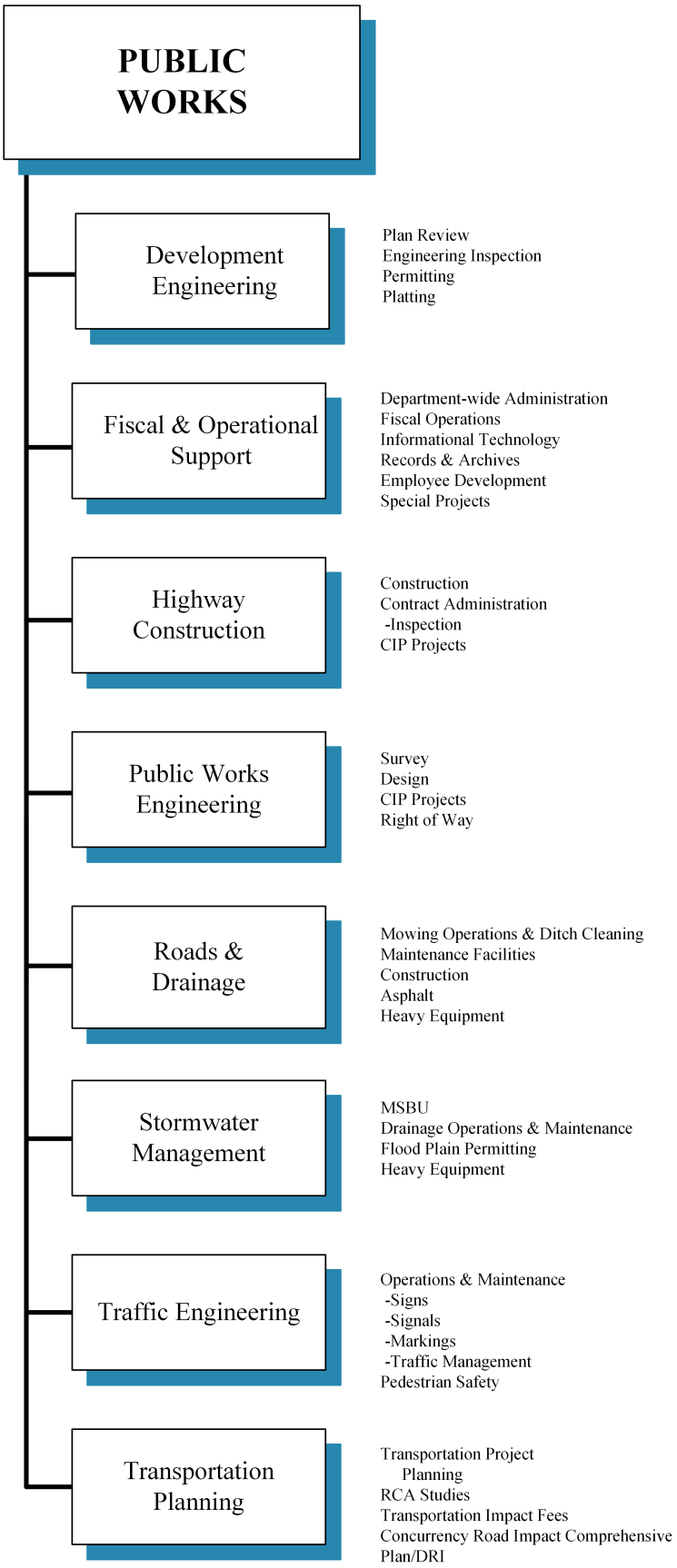
COUNTY
FLORIDA


PUBLIC WORKS
Development Engineering
Plan Review
Engineering Inspection
Permitting
Platting
Fiscal & Operational Support
Department-wide Administration
Fiscal Operations
Informational Technology
Records & Archives
Employee Development
Special Projects
Highway Construction
Construction
Contract Administration
-Inspection
CIP Projects
Public Works Engineering
Survey
Design
CIP Projects
Right of Way
Roads & Drainage
Mowing Operations & Ditch Cleaning
Maintenance Facilities
Construction
Asphalt
Heavy Equipment
Stormwater Management
MSBU
Drainage Operations & Maintenance
Flood Plain Permitting
Heavy Equipment
Traffic Engineering
Operations & Maintenance
-Signs
-Signals
-Markings
-Traffic Management
Pedestrian Safety
Transportation Planning
Transportation Project Planning
RCA Studies
Transportation Impact Fees
Concurrency Road Impact Comprehensive Plan/DRI

Department: Public Works

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 48,598,617	$ 60,243,903	$ 61,485,418	2.1 %
Operating Expenditures	102,420,909	143,959,175	123,084,580	(14.5)%
Capital Outlay	5,090,612	14,672,245	6,186,004	(57.8)%
Total Operating	**$ 156,110,138**	**$ 218,875,323**	**$ 190,756,002**	**(12.8)%**
Capital Improvements	$ 157,637,116	$ 482,754,373	$ 264,374,475	(45.2)%
Grants	139,973	140,000	140,000	0.0 %
Reserves	0	222,859,257	174,230,039	(21.8)%
Other	184,148	950,825	220,000	(76.9)%
Total Non-Operating	**$ 157,961,237**	**$ 706,704,455**	**$ 438,964,514**	**(37.9)%**
Department Total	**$ 314,071,375**	**$ 925,579,778**	**$ 629,720,516**	**(32.0)%**

Expenditures by Division / Program

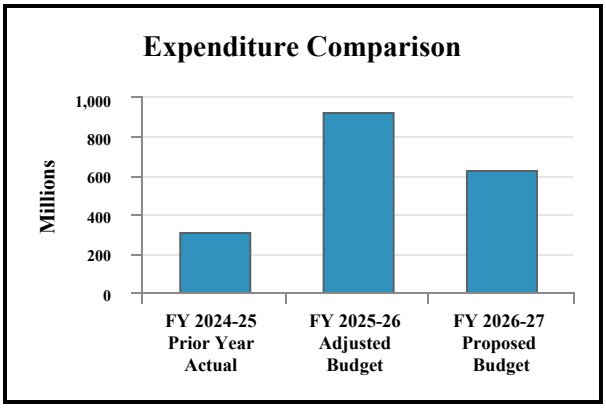
Development Engineering	$ 6,388,692	$ 7,106,627	$ 7,039,192	(0.9)%
Fiscal & Operational Support	24,407,587	26,256,884	19,512,420	(25.7)%
Highway Construction	3,436,685	4,477,982	4,303,531	(3.9)%
Public Works Engineering	84,543,943	357,340,995	180,298,962	(49.5)%
Public Works Reserves & Refunds	3,855,976	229,359,257	180,730,039	(21.2)%
Public Works Stormwater Mgt.	30,989,965	51,908,490	33,158,514	(36.1)%
Roads & Drainage	121,565,411	170,927,025	154,365,727	(9.7)%
Traffic Engineering	31,062,188	67,192,408	37,911,611	(43.6)%
Transportation Planning	7,820,929	11,010,110	12,400,520	12.6 %
Department Total	**$ 314,071,376**	**$ 925,579,778**	**$ 629,720,516**	**(32.0)%**

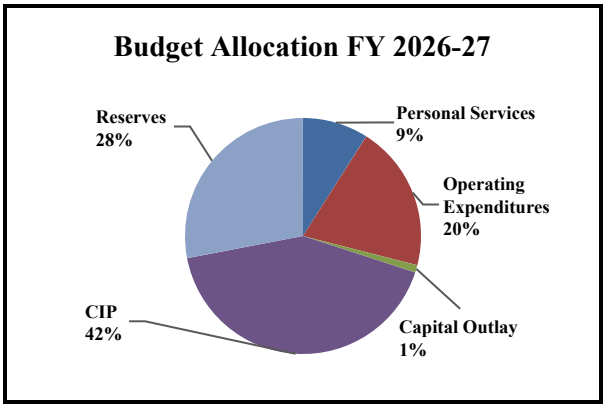
Funding Source Summary

Special Revenue Funds	$ 247,348,124	$ 571,590,668	$ 363,085,550	(36.5)%
Capital Construction Funds	66,723,251	353,989,110	266,634,966	(24.7)%
Department Total	**$ 314,071,376**	**$ 925,579,778**	**$ 629,720,516**	**(32.0)%**

Authorized Positions	**577**	**577**	**577**	**0.0 %**

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position count remains unchanged.

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 14.5% or $20.9 million from the current FY 2025-26 budget. A total of $64.2 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. 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, $11.9 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. The total operating budget of $123.1 million continues to be affected by evolving construction market conditions, including sustained increases in material costs, supply chain constraints, and higher contract maintenance expenses experienced over recent years. As a result, the department's available resources can no longer support the same level of productivity achieved in FY 2025-26, limiting the ability to maintain service standards and constraining opportunities to expand or enhance existing service levels. Consequently, delays in life-cycle replacement activities and routine maintenance efforts are expected to continue in areas such as lane resurfacing, roadway maintenance, and landscape maintenance.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 57.8% or $8.5 million from the current FY 2025-26 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. The $6.2 million budget included in this budget are two (2) Tractor Boom 4x4, Claw Truck, two (2) Flatbeds, three (3) Skid Steer Trailers, a Concrete Truck, a Menzi Muck M520 Walking Excavator, 10-wheel Dump, HURP Truck, Aerial Bucket Truck, a large Paver, and a 6-Wheel Dump Flatbed. The FY 2026-27 budget includes funding for 20 replacement vehicles: five (5) replacement vehicles in Stormwater Management Division, two (2) replacement vehicles in Highway Construction Division, four (4) replacement vehicles in Development Engineering Division, seven (7) replacement vehicles in Roads & Drainage Division and two (2) replacement vehicle in Traffic Engineering Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 45.2% or $218.4 million from the current FY 2025-26 budget primarily due to the timing of project schedules. Included in the budget is $167.6 million for the Roadway Program under the Public Works Engineering Division, which includes new roads, sidewalks, intersections, lighting and pedestrian safety projects; $60.4 million for Roads & Drainage Division, which includes $43.9 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 $20.3 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 2026-27 grant budget remains 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 2026-27 reserves budget is decreasing by 21.8% or $48.6 million from the current FY 2025-26 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 2026-27 other category budget 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 current FY 2025-26.

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 53% of the budget. There remaining sources of revenue consist of Gas Taxes 14%, County Capital Ad Valorem 12%, Impact Fees 9%, I-Drive CRA 6%, and other misc revenues 6%. 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 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 5,598,991	$ 6,300,262	$ 6,430,540	2.1 %
Operating Expenditures	386,073	494,365	445,396	(9.9)%
Capital Outlay	403,628	312,000	163,256	(47.7)%
Total Operating	**$ 6,388,692**	**$ 7,106,627**	**$ 7,039,192**	**(0.9)%**
Total	**$ 6,388,692**	**$ 7,106,627**	**$ 7,039,192**	**(0.9)%**
Authorized Positions	**48**	**48**	**48**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 4,409,093	$ 5,489,024	$ 6,055,257	10.3 %
Operating Expenditures	16,729,405	20,237,963	12,876,515	(36.4)%
Capital Outlay	505,936	309,897	360,648	16.4 %
Total Operating	**$ 21,644,434**	**$ 26,036,884**	**$ 19,292,420**	**(25.9)%**
Other	$ 184,148	$ 220,000	$ 220,000	0.0 %
Total Non-Operating	**$ 2,763,153**	**$ 220,000**	**$ 220,000**	**0.0 %**
Total	**$ 24,407,587**	**$ 26,256,884**	**$ 19,512,420**	**(25.7)%**
Authorized Positions	**39**	**42**	**42**	**0.0 %**

Division: Highway Construction

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,640,472	$ 3,562,982	$ 3,463,618	(2.8)%
Operating Expenditures	533,666	719,463	691,292	(3.9)%
Capital Outlay	262,547	195,537	148,621	(24.0)%
Total Operating	**$ 3,436,685**	**$ 4,477,982**	**$ 4,303,531**	**(3.9)%**
Total	**$ 3,436,685**	**$ 4,477,982**	**$ 4,303,531**	**(3.9)%**
Authorized Positions	**29**	**27**	**27**	**0.0 %**

Division: Public Works Engineering

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 4,662,264	$ 5,285,716	$ 5,396,283	2.1 %
Operating Expenditures	2,540,889	11,719,903	4,770,896	(59.3)%
Capital Outlay	131,392	137,737	90,000	(34.7)%
Total Operating	**$ 7,334,545**	**$ 17,143,356**	**$ 10,257,179**	**(40.2)%**
Capital Improvements	$ 77,209,398	$ 340,197,639	$ 170,041,783	(50.0)%
Total Non-Operating	**$ 77,209,398**	**$ 340,197,639**	**$ 170,041,783**	**(50.0)%**
Total	**$ 84,543,943**	**$ 357,340,995**	**$ 180,298,962**	**(49.5)%**
Authorized Positions	**41**	**41**	**41**	**0.0 %**

Division: Public Works Reserves & Refunds

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 3,855,976	$ 6,500,000	$ 6,500,000	0.0 %
Total Operating	**$ 3,855,976**	**$ 6,500,000**	**$ 6,500,000**	**0.0 %**
Reserves	$ 0	$ 222,859,257	$ 174,230,039	(21.8)%
Total Non-Operating	**$ 0**	**$ 222,859,257**	**$ 174,230,039**	**(21.8)%**
Total	**$ 3,855,976**	**$ 229,359,257**	**$ 180,730,039**	**(21.2)%**

Division: Public Works Stormwater Mgt.

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 7,750,123	$ 9,783,026	$ 9,734,917	(0.5)%
Operating Expenditures	7,556,790	8,828,188	8,067,265	(8.6)%
Capital Outlay	754,656	6,930,483	1,776,332	(74.4)%
Total Operating	**$ 16,061,569**	**$ 25,541,697**	**$ 19,578,514**	**(23.3)%**
Capital Improvements	$ 14,928,396	$ 26,366,793	$ 13,580,000	(48.5)%
Total Non-Operating	**$ 14,928,396**	**$ 26,366,793**	**$ 13,580,000**	**(48.5)%**
Total	**$ 30,989,965**	**$ 51,908,490**	**$ 33,158,514**	**(36.1)%**
Authorized Positions	**105**	**104**	**104**	**0.0 %**

Division: Roads & Drainage

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 15,821,441	$ 19,996,508	$ 20,440,763	2.2 %
Operating Expenditures	57,038,955	77,449,841	70,264,272	(9.3)%
Capital Outlay	2,904,888	5,985,874	3,218,000	(46.2)%
Total Operating	**$ 75,765,284**	**$ 103,432,223**	**$ 93,923,035**	**(9.2)%**
Capital Improvements	$ 45,800,127	$ 67,494,802	$ 60,442,692	(10.4)%
Total Non-Operating	**$ 45,800,127**	**$ 67,494,802**	**$ 60,442,692**	**(10.4)%**
Total	**$ 121,565,411**	**$ 170,927,025**	**$ 154,365,727**	**(9.7)%**
Authorized Positions	**230**	**230**	**230**	**0.0 %**

Division: Traffic Engineering

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 5,592,462	$ 7,171,445	$ 7,297,332	1.8 %
Operating Expenditures	8,081,996	10,419,557	9,743,632	(6.5)%
Capital Outlay	127,565	766,267	420,647	(45.1)%
Total Operating	**$ 13,802,023**	**$ 18,357,269**	**$ 17,461,611**	**(4.9)%**
Capital Improvements	$ 17,120,191	$ 48,695,139	$ 20,310,000	(58.3)%
Grants	139,973	140,000	140,000	0.0 %
Total Non-Operating	**$ 17,260,164**	**$ 48,835,139**	**$ 20,450,000**	**(58.1)%**
Total	**$ 31,062,187**	**$ 67,192,408**	**$ 37,911,611**	**(43.6)%**
Authorized Positions	**66**	**66**	**66**	**0.0 %**

Division: Transportation Planning

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,123,771	$ 2,654,940	$ 2,666,708	0.4 %
Operating Expenditures	5,697,158	7,589,895	9,725,312	28.1 %
Capital Outlay	0	34,450	8,500	(75.3)%
Total Operating	**$ 7,820,929**	**$ 10,279,285**	**$ 12,400,520**	**20.6 %**
Other	$ 0	$ 730,825	$ 0	(100.0)%
Total Non-Operating	**$ 0**	**$ 730,825**	**$ 0**	**(100.0)%**
Total	**$ 7,820,929**	**$ 11,010,110**	**$ 12,400,520**	**12.6 %**
Authorized Positions	**19**	**19**	**19**	**0.0 %**

ORANGE
COUNTY
FLORIDA

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,843,782	2,384,734	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,228,516
	1301	Intersection WID/CW	0	1,000,000	0	0	0	0	0	0	1,000,000
	1306	Intersection WID/CW	93,155	1,744,998	21,632	0	0	0	0	0	1,859,785
	1314	Intersection WID/CW	0	0	300,000	1,779,425	0	0	0	0	2,079,425
	1322	Intersection WID/CW	0	0	100,307	0	0	0	0	0	100,307
	1338	Intersection WID/CW	0	0	0	13,960	0	0	0	0	13,960
	1351	Intersection WID/CW	0	79,670	988	0	0	0	0	0	80,658
	7515	LAP-Tiny Road at Tilden Road	360,333	3,843,513	0	0	0	0	0	0	4,203,846
	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	**6,130,640**	**15,272,338**	**3,422,927**	**4,793,385**	**3,000,000**	**3,000,000**	**3,000,000**	**0**	**38,619,290**
2743	1034	Vineland Avenue	0	500,000	500,000	500,000	3,650,000	3,500,000	0	0	8,650,000
	1333	Vineland Avenue	17,850	203,887	512,696	0	0	0	0	0	734,433
		Unit Subtotal	**17,850**	**703,887**	**1,012,696**	**500,000**	**3,650,000**	**3,500,000**	**0**	**0**	**9,384,433**
2744	1246	International Drive Pedestrian Overpass	109,808	4,290,193	5,000,000	7,000,000	12,500,000	12,500,000	0	0	41,400,001
		Unit Subtotal	**109,808**	**4,290,193**	**5,000,000**	**7,000,000**	**12,500,000**	**12,500,000**	**0**	**0**	**41,400,001**
2752	1032	Richard Crotty Pkwy (436-Dean)	10,930,055	7,253,979	7,163,240	1,000,000	0	0	0	146,075,000	172,422,274
	1335	Richard Crotty Pkwy (436-Dean)	0	405,660	725,210	0	0	0	0	0	1,130,870
		Unit Subtotal	**10,930,055**	**7,659,639**	**7,888,450**	**1,000,000**	**0**	**0**	**0**	**146,075,000**	**173,553,144**
2766	1003	ROW & Drainage	15,166	3,871	3,000	3,000	5,000	5,000	5,000	0	40,038
		Unit Subtotal	**15,166**	**3,871**	**3,000**	**3,000**	**5,000**	**5,000**	**5,000**	**0**	**40,038**
2841	1002	Sidewalk Program C-W	7,351,718	8,504,030	6,123,300	3,020,952	0	0	0	0	25,000,000
	1003	Sidewalk Program C-W	7,759,675	9,187,640	4,788,225	3,325,000	3,594,000	3,300,000	3,300,000	0	35,254,540
		Unit Subtotal	**15,111,393**	**17,691,670**	**10,911,525**	**6,345,952**	**3,594,000**	**3,300,000**	**3,300,000**	**0**	**60,254,540**
2852	1003	Major Drng Structures-Replac	990,128	8,460,965	1,320,000	1,000,000	3,199,800	2,000,000	680,300	47,800,000	65,451,193
	7539	Major Drng Structures-Replac	5,906,813	4,078,576	0	0	0	0	0	0	9,985,389
		Unit Subtotal	**6,896,941**	**12,539,541**	**1,320,000**	**1,000,000**	**3,199,800**	**2,000,000**	**680,300**	**47,800,000**	**75,436,582**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
2859	1023	Pine Hills Landfill Closure	717,377	601,193	256,000	256,000	256,000	256,000	256,000	0	2,598,569
		Unit Subtotal	**717,377**	**601,193**	**256,000**	**256,000**	**256,000**	**256,000**	**256,000**	**0**	**2,598,569**
2883	1034	Sand Lake Road	4,400	8,509,868	2,447,000	0	0	0	0	0	10,961,268
	1326	Sand Lake Road	552,326	822,371	10,194	0	0	0	0	0	1,384,891
		Unit Subtotal	**556,726**	**9,332,239**	**2,457,194**	**0**	**0**	**0**	**0**	**0**	**12,346,159**
2894	1246	Sand Lake at I4 Beautification	0	620,000	100,000	6,600,000	0	0	0	0	7,320,000
		Unit Subtotal	**0**	**620,000**	**100,000**	**6,600,000**	**0**	**0**	**0**	**0**	**7,320,000**
2929	1033	Orange Ave (Osceola Cty-Turnpike)	701,591	3,378,011	6,350,000	1,100,000	10,900,000	11,650,000	3,283,000	0	37,362,602
		Unit Subtotal	**701,591**	**3,378,011**	**6,350,000**	**1,100,000**	**10,900,000**	**11,650,000**	**3,283,000**	**0**	**37,362,602**
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)	3,125,523	21,968,413	2,541,285	2,752,960	3,500,000	565,946	8,717,000	21,398,966	64,570,093
	1329	Taft-Vnlnd Rd(441-Orng Av)	387,684	100,221	0	0	0	0	0	0	487,905
	1336	Taft-Vnlnd Rd(441-Orng Av)	0	6,142,563	338,724	0	0	0	0	0	6,481,287
		Unit Subtotal	**3,513,208**	**28,307,452**	**2,880,009**	**2,752,960**	**3,500,000**	**565,946**	**8,717,000**	**21,398,966**	**71,635,540**
3073	1246	Kirkman Road Extension	913,241	65,075,304	3,000,000	3,000,000	5,000,000	5,000,000	9,000,000	0	90,988,545
		Unit Subtotal	**913,241**	**65,075,304**	**3,000,000**	**3,000,000**	**5,000,000**	**5,000,000**	**9,000,000**	**0**	**90,988,545**
3074	1246	International Dr Ultimate Tran Study	157,974	2,323,381	100,000	0	0	0	0	28,000,000	30,581,355
		Unit Subtotal	**157,974**	**2,323,381**	**100,000**	**0**	**0**	**0**	**0**	**28,000,000**	**30,581,355**
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	44,346	1,940,874	0	0	0	0	0	3,167,076
	1004	Kennedy Blvd (Forest City-I4)	10,438	66,361	0	0	0	0	0	0	76,799
	1023	INVEST - Kennedy (Forest City-I4)	1,439,306	11,307,286	7,429,126	1,000,000	0	0	0	0	21,175,718
	1031	Kennedy Blvd (Forest City-I4)	3,986,237	2,415,387	2,430,000	3,010,000	0	0	0	35,600,000	47,441,623
		Unit Subtotal	**6,617,836**	**13,833,380**	**11,800,000**	**4,010,000**	**0**	**0**	**0**	**35,600,000**	**71,861,216**
3097	1003	All American(OBT-Forest Cty)	159,513	65,005	0	2,240,000	0	0	0	0	2,464,518
	1031	All American(OBT-Forest Cty)	669,658	11,614,041	8,700,000	1,960,010	0	0	0	0	22,943,709
		Unit Subtotal	**829,171**	**11,679,046**	**8,700,000**	**4,200,010**	**0**	**0**	**0**	**0**	**25,408,227**
5000	1002	Roadway Lighting	5,634,554	4,102,945	2,794,400	2,468,100	0	0	0	0	14,999,999
	1003	Street Lights-County Rds	1,361,367	1,622,451	200,000	200,000	200,000	200,000	200,000	0	3,983,818
		Unit Subtotal	**6,995,921**	**5,725,396**	**2,994,400**	**2,668,100**	**200,000**	**200,000**	**200,000**	**0**	**18,983,817**
5004	1023	INVEST - Chuluota Rd	368,733	216,804	500,000	500,000	950,000	1,800,000	0	40,309,000	44,644,537

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
	1328	Chuluota Rd	727,575	841,802	6,083,124	0	0	0	0	0	7,652,501
		Unit Subtotal	**1,096,309**	**1,058,606**	**6,583,124**	**500,000**	**950,000**	**1,800,000**	**0**	**40,309,000**	**52,297,038**
5005	1023	INVEST - McCulloch Rd	355,563	498,179	2,000,000	100,000	775,000	7,000,000	2,246,246	10,810,000	23,784,988
		Unit Subtotal	**355,563**	**498,179**	**2,000,000**	**100,000**	**775,000**	**7,000,000**	**2,246,246**	**10,810,000**	**23,784,988**
5023	1002	Edgewater Drive	440,345	480,656	0	0	0	0	0	0	921,001
	1031	Edgewater Drive	0	103,789	0	0	0	0	0	39,240,000	39,343,789
		Unit Subtotal	**440,345**	**584,445**	**0**	**0**	**0**	**0**	**0**	**39,240,000**	**40,264,790**
5024	1003	Econ Trail (Lk Underhill-SR50)	0	5,142,816	0	0	0	0	0	0	5,142,816
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	29,616,792	10,598,176	0	0	0	0	0	0	40,214,968
	1032	Econ Trail (Lk Underhill-SR50)	11,584,134	4,855,186	400,000	0	0	0	0	0	16,839,320
	1343	Econ Trail (Lk Underhill-SR50)	0	502,826	0	0	0	0	0	0	502,826
		Unit Subtotal	**41,200,927**	**21,099,004**	**400,000**	**0**	**0**	**0**	**0**	**0**	**62,699,930**
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	49,636	37,889	0	0	0	0	0	0	87,525
	1034	Texas Ave (Oak Rdg-Holden)	3,293,325	2,110,585	0	0	0	0	0	48,300,000	53,703,910
		Unit Subtotal	**3,342,961**	**2,148,474**	**0**	**0**	**0**	**0**	**0**	**48,300,000**	**53,791,435**
5029	1003	Valencia Col Ln(Grod-Econ)	182,485	1,037,410	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	**182,485**	**1,037,410**	**0**	**0**	**0**	**0**	**0**	**16,500,000**	**17,719,895**
5036	1034	CR 545 Widening - Village I to H	16,650	0	2,102,042	0	0	0	0	0	2,118,692
	1331	CR 545 Widening - Village I to H	0	3,245,340	0	0	0	0	0	0	3,245,340
		Unit Subtotal	**16,650**	**3,245,340**	**2,102,042**	**0**	**0**	**0**	**0**	**0**	**5,364,032**
5037	1034	Flemings Road Improvements	14,550	332,116	0	0	0	0	0	0	346,666
	1454	Flemings Road Improvements	1,785,088	48,259	0	0	0	0	0	0	1,833,347
		Unit Subtotal	**1,799,638**	**380,375**	**0**	**0**	**0**	**0**	**0**	**0**	**2,180,013**
5055	1031	CR 545 (Tilden-SR50)	498,340	232,708	0	0	0	0	0	0	731,048
		Unit Subtotal	**498,340**	**232,708**	**0**	**0**	**0**	**0**	**0**	**0**	**731,048**
5056	1301	FDOT St Lighting & Lndscp	295,868	2,618,980	4,634,825	0	0	0	0	0	7,549,673
		Unit Subtotal	**295,868**	**2,618,980**	**4,634,825**	**0**	**0**	**0**	**0**	**0**	**7,549,673**
5059	1003	Woodbury Road	6,400	1,109,000	0	0	0	0	0	0	1,115,400
	1032	Woodbury Road	0	14,999	1,000,000	2,000,000	5,000,000	9,000,000	0	34,000,000	51,014,999

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FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
	1325	Woodbury Road	1,291,662	587,071	0	0	0	0	0	0	1,878,733
		Unit Subtotal	**1,298,062**	**1,711,070**	**1,000,000**	**2,000,000**	**5,000,000**	**9,000,000**	**0**	**34,000,000**	**54,009,132**
5060	1034	New Independence Parkway	322,463	4,677,537	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**322,463**	**4,677,537**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,000**
5064	1033	Innovation Way S(417-528)	0	0	150,000	3,430,000	7,690,325	2,400,000	0	875,000	14,545,325
	1332	Innovation Way S(417-528)	586,323	502,331	0	0	0	0	0	0	1,088,654
		Unit Subtotal	**586,323**	**502,331**	**150,000**	**3,430,000**	**7,690,325**	**2,400,000**	**0**	**875,000**	**15,633,979**
5068	1034	Reams Road (Fiquette-CR535)	0	0	0	0	0	53,000	0	0	53,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**53,000**	**0**	**0**	**53,000**
5070	1246	I-Drive Transit Lanes	659,743	1,638,364	175,000	1,200,000	10,200,000	10,900,000	7,663,693	0	32,436,800
		Unit Subtotal	**659,743**	**1,638,364**	**175,000**	**1,200,000**	**10,200,000**	**10,900,000**	**7,663,693**	**0**	**32,436,800**
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	300,000	300,000	50,000	50,000	50,000	50,000	0	850,000
		Unit Subtotal	**50,000**	**300,000**	**300,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**850,000**
5085	1033	Boggy Creek Rd	8,983,943	324,202	0	0	0	0	0	0	9,308,145
	1321	Boggy Creek Rd	2,487,874	8,980	0	0	0	0	0	0	2,496,853
		Unit Subtotal	**11,471,817**	**333,182**	**0**	**0**	**0**	**0**	**0**	**0**	**11,804,998**
5089	1246	Destination Parkway	0	470,000	120,000	100,000	0	0	0	0	690,000
		Unit Subtotal	**0**	**470,000**	**120,000**	**100,000**	**0**	**0**	**0**	**0**	**690,000**
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	150	804,425	700,000	2,000,000	7,900,000	13,310,937	4,450,000	3,319,126	32,484,638
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	0	0	0	4,889,063	5,445,872	56,950,000	67,284,935
	1312	Lk Uhill (Chickasaw-Rouse)	0	1,255,904	15,425	0	0	0	0	0	1,271,329
		Unit Subtotal	**150**	**2,060,329**	**715,425**	**2,000,000**	**7,900,000**	**18,200,000**	**9,895,872**	**60,269,126**	**101,040,902**
5095	1246	Pedestrian Enhancements	4,837,010	1,659,727	5,200,000	6,807,500	1,100,000	1,132,753	1,000,000	0	21,736,992
		Unit Subtotal	**4,837,010**	**1,659,727**	**5,200,000**	**6,807,500**	**1,100,000**	**1,132,753**	**1,000,000**	**0**	**21,736,992**
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	127,090	304,559	0	0	0	0	0	0	431,649
		Unit Subtotal	**127,090**	**304,559**	**0**	**0**	**0**	**0**	**0**	**0**	**431,649**
5121	1023	Legacy - Texas Ave	5,363,596	1,322,609	0	0	0	0	0	0	6,686,206
		Unit Subtotal	**5,363,596**	**1,322,609**	**0**	**0**	**0**	**0**	**0**	**0**	**6,686,206**
5137	1002	Pine Hills Pedestrian Safety Project	6,267,234	11,647,408	0	0	0	0	0	0	17,914,641
	1003	Pine Hills Pedestrian Safety Project	8,326,720	11,305,074	0	0	0	0	0	0	19,631,794

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FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**14,593,954**	**22,952,482**	**0**	**0**	**0**	**0**	**0**	**0**	**37,546,435**
5139	1003	INVEST - Reams (Summerlk-Taborfld)	0	0	0	2,868,609	24,900,000	3,800,084	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	2,275,719	15,731,129	0	5,198,585	100,000	694,958	0	0	24,000,390
	1034	Reams (Summerlk-Taborfld)	5,618,092	16,145,572	24,000,000	19,932,806	0	5,198,585	0	0	70,895,056
	1304	Reams (Summerlk-Taborfld)	1,682,408	1,240,877	4,496	0	0	0	0	0	2,927,781
		Unit Subtotal	**9,576,219**	**33,117,578**	**24,004,496**	**28,000,000**	**25,000,000**	**9,693,627**	**0**	**0**	**129,391,920**
5140	1023	INVEST - Ficquette (Summerlk-Overst)	1,476,293	14,207,719	12,489,510	0	0	0	0	0	28,173,521
	1034	Ficquette (Summerlk-Overst)	8,864,294	287,117	14,710,490	9,567,194	0	0	0	0	33,429,094
	1307	Ficquette (Summerlk-Overst)	494,075	970,037	6,199	0	0	0	0	0	1,470,312
		Unit Subtotal	**10,834,662**	**15,464,873**	**27,206,199**	**9,567,194**	**0**	**0**	**0**	**0**	**63,072,927**
5141	1023	INVEST - EOC Transport Needs	527,566	0	13,358,354	0	0	0	0	0	13,885,920
		Unit Subtotal	**527,566**	**0**	**13,358,354**	**0**	**0**	**0**	**0**	**0**	**13,885,920**
5142	1023	INVEST - Intersections & Ped Safety	11,254,084	364,654	0	0	0	0	0	0	11,618,738
	1327	Intersections & Ped Safety	49,958	515,584	0	0	0	0	0	0	565,542
		Unit Subtotal	**11,304,042**	**880,238**	**0**	**0**	**0**	**0**	**0**	**0**	**12,184,280**
5143	1002	Median Tree Program	3,662,896	854,487	320,000	214,000	0	0	0	0	5,051,384
	1029	Median Tree Program	1,702,903	1,149,015	440,000	190,000	0	0	0	0	3,481,918
		Unit Subtotal	**5,365,799**	**2,003,502**	**760,000**	**404,000**	**0**	**0**	**0**	**0**	**8,533,302**
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	8,807,215	49,016	0	0	0	0	0	0	8,856,231
		Unit Subtotal	**12,452,823**	**105,474**	**0**	**0**	**0**	**0**	**0**	**0**	**12,558,298**
5148	1003	East Streets Drainage Imp Sec 2	537,848	77,985	0	0	0	0	0	0	615,833
	5896	East Streets Drainage Imp Sec 2	268,620	3,631,381	0	0	0	0	0	0	3,900,001
		Unit Subtotal	**806,468**	**3,709,366**	**0**	**0**	**0**	**0**	**0**	**0**	**4,515,834**
5154	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	5,397,958	7,500,000	0	12,915,508
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,400,000	800,000	246,783	3,200,000	5,502,042	0	0	11,148,825
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	411,430	1,843,608	1,725,326	253,217	0	0	0	0	4,233,581
		Unit Subtotal	**428,980**	**3,243,608**	**2,525,326**	**500,000**	**3,200,000**	**10,900,000**	**7,500,000**	**0**	**28,297,914**

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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1,100,001	300,000	2,430,000	0	0	0	35,110,874	39,490,850
		Unit Subtotal	**549,975**	**1,100,001**	**300,000**	**2,430,000**	**0**	**0**	**0**	**35,110,874**	**39,490,850**
5156	1003	University Blvd (Goldenrod Rd to SR 436)	583,552	647,445	4,540,000	3,713,512	0	0	0	0	9,484,509
	1309	University Blvd (Goldenrod Rd to SR 436)	0	26,703	0	0	0	0	0	0	26,703
	1342	University Blvd (Goldenrod Rd to SR 436)	44,157	320,960	3,791	0	0	0	0	0	368,908
		Unit Subtotal	**627,709**	**995,108**	**4,543,791**	**3,713,512**	**0**	**0**	**0**	**0**	**9,880,120**
5160	1246	Tradeshow Blvd Imprv	897,939	6,957,209	5,700,000	16,000,000	14,400,000	4,400,000	0	0	48,355,148
		Unit Subtotal	**897,939**	**6,957,209**	**5,700,000**	**16,000,000**	**14,400,000**	**4,400,000**	**0**	**0**	**48,355,148**
7374	7538	LAP - Alafaya Trail & Corp Blvd	2,503,257	68,595	0	0	0	0	0	0	2,571,852
		Unit Subtotal	**2,503,257**	**68,595**	**0**	**0**	**0**	**0**	**0**	**0**	**2,571,852**
7375	7532	LAP Powers Drive	128,054	2,036,789	0	0	0	0	0	0	2,164,842
		Unit Subtotal	**128,054**	**2,036,789**	**0**	**0**	**0**	**0**	**0**	**0**	**2,164,842**
7377	1003	Rock Springs Road	0	0	67,000	657,000	0	0	0	0	724,000
	7543	LAP - Rock Springs Road	0	643,046	0	0	0	0	0	0	643,046
		Unit Subtotal	**0**	**643,046**	**67,000**	**657,000**	**0**	**0**	**0**	**0**	**1,367,046**
		Engineering Subtotal	**204,757,688**	**340,197,639**	**170,041,783**	**122,688,613**	**122,070,125**	**117,506,326**	**56,797,111**	**564,287,966**	**1,698,347,246**
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	5,701,829	6,716,929	10,310,000	8,115,000	10,084,000	6,600,000	6,600,000	30,000,000	84,127,758
		Unit Subtotal	**5,701,829**	**6,716,929**	**10,310,000**	**8,115,000**	**10,084,000**	**6,600,000**	**6,600,000**	**30,000,000**	**84,127,758**
2947	1004	MTNC Yards Improvements	1,125,431	5,338,874	200,000	2,000,000	2,000,000	2,000,000	2,000,000	5,000,000	19,664,305
		Unit Subtotal	**1,125,431**	**5,338,874**	**200,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**5,000,000**	**19,664,305**
2990	1003	Rehab Existing Rdwys CW	0	9,000,000	0	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	115,345,203	35,945,942	43,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	555,153,837
		Unit Subtotal	**115,345,203**	**44,945,942**	**43,862,692**	**40,000,000**	**40,000,000**	**40,000,000**	**40,000,000**	**200,000,000**	**564,153,837**
3010	1004	Drainage Rehab	12,292,988	10,343,057	6,000,000	6,500,000	6,000,000	6,000,000	6,000,000	30,000,000	83,136,045
		Unit Subtotal	**12,292,988**	**10,343,057**	**6,000,000**	**6,500,000**	**6,000,000**	**6,000,000**	**6,000,000**	**30,000,000**	**83,136,045**
5086	1002	Railroad Crossing Replace	432,833	150,000	70,000	150,000	150,000	150,000	150,000	750,000	2,002,833
		Unit Subtotal	**432,833**	**150,000**	**70,000**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**2,002,833**

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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
		Roads & Drainage Subtotal	**134,898,284**	**67,494,802**	**60,442,692**	**56,765,000**	**58,234,000**	**54,750,000**	**54,750,000**	**265,750,000**	**753,084,778**
Stormwater											
2753	1023	Land/Prim Water Syst	28,030,632	15,229,578	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	83,040,209
	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.	17,315,231	711,536	0	0	0	0	0	0	18,026,767
		Unit Subtotal	**45,345,862**	**18,447,485**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**103,573,347**
3087	1004	Stormwater Rehabilitation	2,849,007	1,547,947	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,596,955
	1142	Stormwater Rehabilitation	4,287,049	3,535,699	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	25,822,748
		Unit Subtotal	**7,136,056**	**5,083,646**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**37,419,703**
5092	1023	Pond Restoration/Rehab	1,670,895	682,054	750,000	750,000	750,000	750,000	750,000	750,000	6,852,949
	1142	Pond Restoration/Rehab	2,228,858	2,153,608	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,382,466
		Unit Subtotal	**3,899,754**	**2,835,662**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**23,235,415**
		Stormwater Subtotal	**56,381,672**	**26,366,793**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**164,228,465**
Traffic											
2720	1004	Signal Installation CW	13,327,431	12,801,647	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	59,129,078
	7535	LAP - Traffic Signal Cabinets Upgrade	606,599	79,502	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
		Unit Subtotal	**13,934,030**	**23,286,801**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**70,220,831**
2721	1002	Roadway Safety Traffic	3,363,702	6,565,207	3,000,000	2,000,000	0	0	0	0	14,928,909
		Unit Subtotal	**3,363,702**	**6,565,207**	**3,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**14,928,909**
2723	1004	Traffic Signal Structure Inspections	377,528	409,444	100,000	100,000	100,000	100,000	100,000	100,000	1,386,972
		Unit Subtotal	**377,528**	**409,444**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,386,972**
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	525,829	891,660	300,000	300,000	300,000	300,000	300,000	300,000	3,217,489
		Unit Subtotal	**525,829**	**891,660**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**3,217,489**
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	2,002,230	3,423,760	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	20,125,990

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**2,002,230**	**3,423,760**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**20,125,990**
2729	1004	Traffic Calming Program	2,021,505	1,501,561	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,523,066
		Unit Subtotal	**2,021,505**	**1,501,561**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**9,523,066**
2739	1002	Traffic Signal Detection System	286,082	245,211	150,000	150,000	150,000	150,000	150,000	150,000	1,431,292
		Unit Subtotal	**286,082**	**245,211**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,431,292**
2742	1246	Int'l Drive Adaptive System	2,161,983	468,862	0	0	0	0	0	0	2,630,845
		Unit Subtotal	**2,161,983**	**468,862**	**0**	**0**	**0**	**0**	**0**	**0**	**2,630,845**
2745	1004	Automated School Zone Speed Enforcement	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	1,400,000	7,700,000
		Unit Subtotal	**0**	**350,000**	**700,000**	**1,050,000**	**1,400,000**	**1,400,000**	**1,400,000**	**1,400,000**	**7,700,000**
2851	1002	ADA Compliance Retrofit	7,295,876	4,093,455	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	35,389,332
		Unit Subtotal	**7,295,876**	**4,093,455**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**35,389,332**
5088	1002	Roadway Signage Program	583,241	300,002	300,000	300,000	300,000	300,000	300,000	300,000	2,683,243
		Unit Subtotal	**583,241**	**300,002**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**2,683,243**
5133	1004	Speed Radar Sign	645,745	597,574	150,000	150,000	150,000	150,000	150,000	150,000	2,143,319
		Unit Subtotal	**645,745**	**597,574**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**2,143,319**
5146	1004	Traffic Signal Preventative Maint	4,079,480	2,574,111	950,000	950,000	950,000	950,000	950,000	950,000	12,353,591
		Unit Subtotal	**4,079,480**	**2,574,111**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**12,353,591**
5150	1004	Upgrade Multi-Lane School Zones	1,325,829	1,140,707	250,000	250,000	250,000	600,000	600,000	600,000	5,016,536
		Unit Subtotal	**1,325,829**	**1,140,707**	**250,000**	**250,000**	**250,000**	**600,000**	**600,000**	**600,000**	**5,016,536**
5151	1002	Miscellaneous Traffic Safety Projects	3,015,855	1,359,622	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,375,477
		Unit Subtotal	**3,015,855**	**1,359,622**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**10,375,477**
5152	1004	Traffic Fiber Asset Management	406,495	454,823	100,000	100,000	100,000	100,000	100,000	100,000	1,461,318
		Unit Subtotal	**406,495**	**454,823**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,461,318**
5153	1004	Traffic Signal Cabinet Security	188,519	10,000	10,000	10,000	10,000	10,000	10,000	10,000	258,519
		Unit Subtotal	**188,519**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**258,519**
5157	1004	Battery Backup for Huts	217,326	471,472	100,000	100,000	100,000	100,000	100,000	100,000	1,288,798
		Unit Subtotal	**217,326**	**471,472**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,288,798**
5158	1004	Quiet Zone Expansion	1,467,259	214,048	100,000	100,000	100,000	100,000	100,000	100,000	2,281,307
		Unit Subtotal	**1,467,259**	**214,048**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**2,281,307**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
5159	1004	ITS Communication Network Infrastructure	682,479	336,819	150,000	150,000	150,000	150,000	150,000	150,000	1,919,298
		Unit Subtotal	**682,479**	**336,819**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,919,298**
		Traffic Subtotal	**44,580,994**	**48,695,139**	**20,310,000**	**19,660,000**	**18,010,000**	**18,360,000**	**18,360,000**	**18,360,000**	**206,336,132**
		PUBLIC WORKS SUBTOTAL:	**440,618,638**	**482,754,373**	**264,374,475**	**212,693,613**	**211,894,125**	**204,196,326**	**143,487,111**	**861,977,966**	**2,821,996,621**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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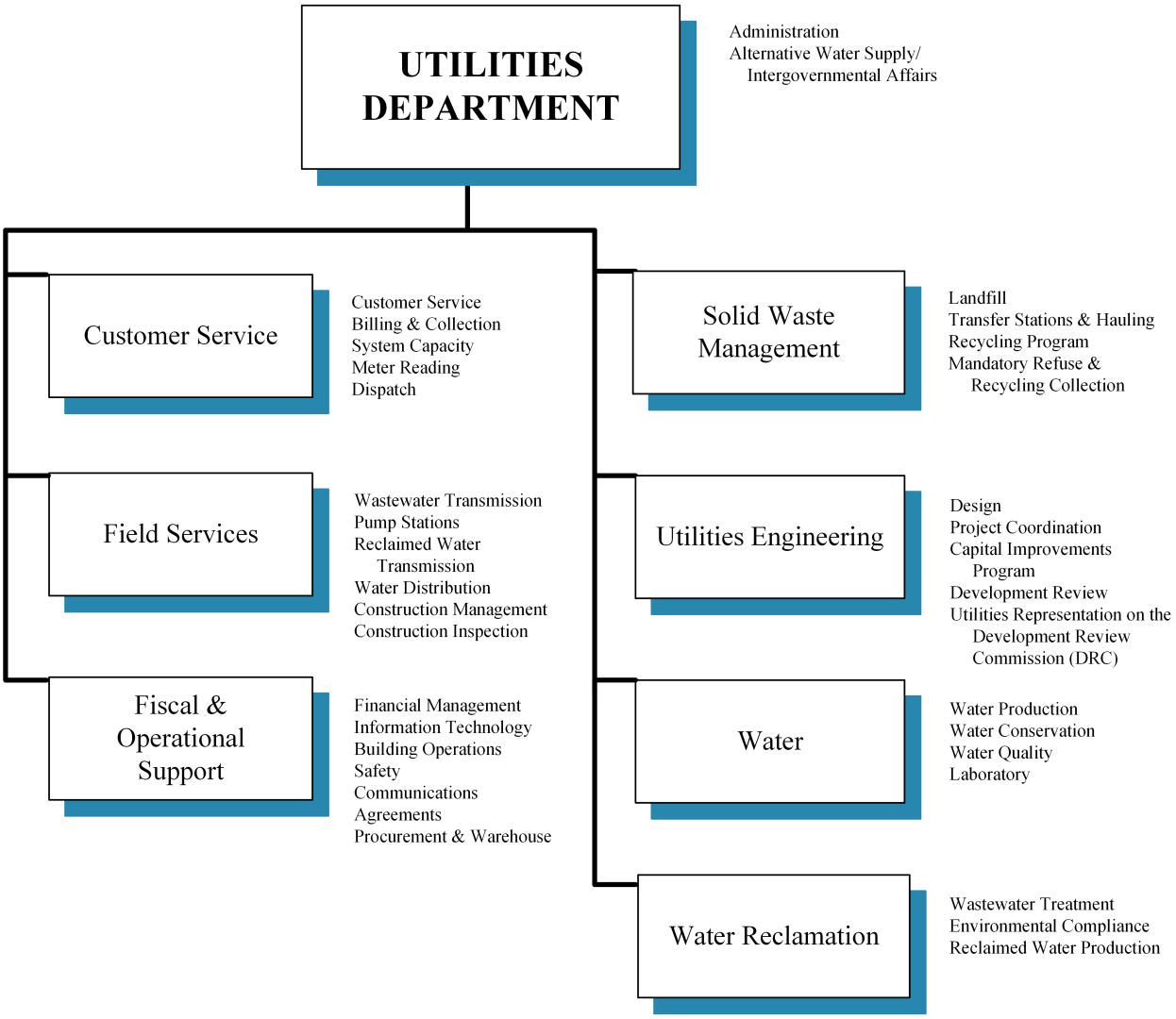
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Department: Utilities

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 94,404,375	$ 109,760,871	$ 111,735,911	1.8 %
Operating Expenditures	244,936,491	303,518,360	297,411,909	(2.0)%
Capital Outlay	9,782,472	17,886,292	11,096,516	(38.0)%
Total Operating	**$ 349,123,339**	**$ 431,165,523**	**$ 420,244,336**	**(2.5)%**
Capital Improvements	$ 198,374,545	$ 359,056,501	$ 305,898,946	(14.8)%
Debt Service	28,004,397	33,940,633	45,709,159	34.7 %
Reserves	0	291,923,030	435,898,643	49.3 %
Other	9,596,495	16,469,863	14,400,000	(12.6)%
Total Non-Operating	**$ 235,975,437**	**$ 701,390,027**	**$ 801,906,748**	**14.3 %**
Department Total	**$ 585,098,776**	**$1,132,555,550**	**$1,222,151,084**	**7.9 %**

Expenditures by Division / Program

Fiscal & Operational Support	$ 40,795,288	$ 167,676,691	$ 357,020,471	112.9 %
Solid Waste Management	141,457,830	363,439,409	382,717,552	5.3 %
Utilities Customer Service	21,612,003	24,275,164	24,542,316	1.1 %
Utilities Engineering	226,229,353	381,132,768	278,914,981	(26.8)%
Utilities Field Services	60,191,090	77,814,241	68,362,572	(12.1)%
Water Reclamation	59,654,063	72,889,663	67,119,188	(7.9)%
Water Utilities	35,159,150	45,327,614	43,474,004	(4.1)%
Department Total	**$ 585,098,776**	**$1,132,555,550**	**$1,222,151,084**	**7.9 %**

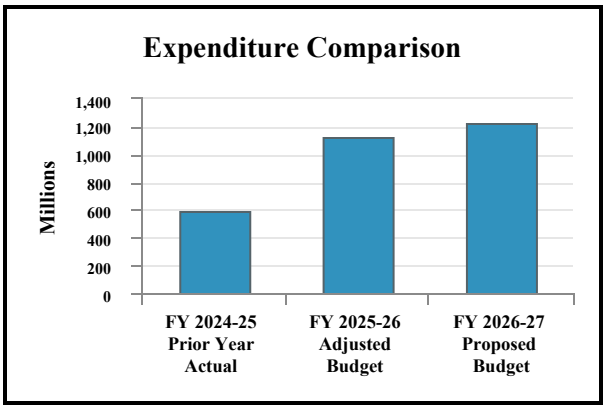
Funding Source Summary

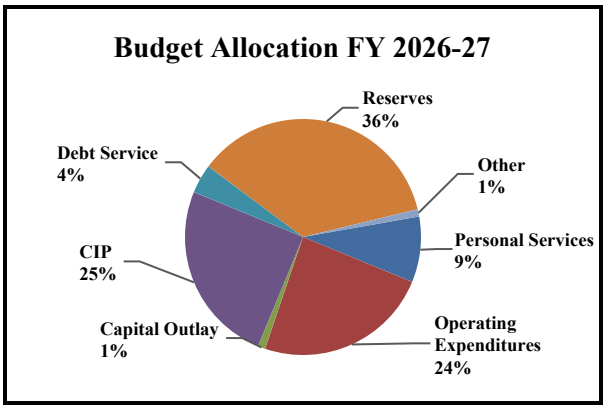
Special Revenue Funds	$ 63,858,314	$ 149,641,698	$ 159,028,461	6.3 %
Total Grant Funds	10,408,664	61,039,327	0	(100.0)%
Enterprise Funds	510,831,798	921,874,525	1,063,122,623	15.3 %
Department Total	**$ 585,098,776**	**$1,132,555,550**	**$1,222,151,084**	**7.9 %**

Authorized Positions	**1,052**	**1,056**	**1,056**	**0.0 %**

Utilities

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position count remains unchanged.

Operating Expenses – The FY 2026-27 operating expenditures budget is decreasing by 2.0% or $6.1 million from the current FY 2025-26 budget. The decrease is primarily due to a $4.5 million reduction to the maintenance of buildings, improvements, and grounds budget after the completion of repair work on the Rouse Road Master Pump Station, which was damaged during Hurricane Ian. In addition, the contract services budget is decreasing by $4.0 million for large encumbrances that rolled into the current FY 2025-26 budget for biosolids hauling, line location services, and a master plan. There was also a $3.4 million decrease in maintenance of mains due to a reduction in several large contracts for manhole coating, gravity main lining, and services related to Lead and Copper regulations.

These budget decreases are partially offset by increases in Payment to Franchise Haulers to reflect 12 full months of the increased rates contained in the new hauler collection contracts for an increase of $11.3 million, with a total budget of $77.1 million.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 38.0% or $6.8 million from the current FY 2025-26 budget due to rollover encumbrances and one-time purchases of heavy equipment and rolling stock in the current fiscal year. 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 $9.6 million and includes funding for large lab equipment, trailers, forklift, pumps, excavators, loaders, rolloff containers and mini dump trucks in the Water & Wastewater System. The budget also includes funding for the replacements of excavators, loaders, and transfer trailers in the Solid Waste Division. The departmental rolling stock budget is $1.3 million and includes 15 replacement vehicles and five (5) new vehicles, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 14.8% or $53.2 million from the current FY 2025-26 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 2026-27 debt service budget is increasing by 34.7% or $11.8 million from the current FY 2025-26 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 2026-27 reserves are increasing by 49.3% or $144.0 million from the current FY 2025-26 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 2026-27 other category budget is decreasing by 12.6% or $2.1 million from the current FY 2025-26 level and includes the General Fund interfund transfer, which is budgeted at $13.4 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 are increasing by 15.3% or $141.2 million primarily due to the anticipated bond proceeds and a new 5-year water and wastewater rate plan. The special revenue fund (MSBU) is increasing by 6.3% or $9.4 million due to an increase in program fee revenue, cash brought forward and customer growth. Total grant funds is decreasing by $61.0 million due to 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.

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. On January 27, 2026 the Board approved a 5-year plan for water and wastewater rates to achieve parity between residential and commercial customers and provide additional revenue to reduce future borrowing needs. These rates will go into effect on October 1, 2026. Additionally, to meet operational requirements and debt service expenditures, the Utilities Department will recommend a 3.0% increase to all other system rates for FY 2026-27.

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 12.0% each year followed by 4.0% annual increases for the remainder of the 10-year planning horizon in order to meet increasing revenue requirements for cell construction. The 3-year period of 12.0% annual increases concluded in FY 2025-26; therefore, the FY 2026-27 budget includes a 4.0% increase in tipping fees as recommended by a 2023 revenue sufficiency analysis and supported by an updated internal cash flow analysis.

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. In June 2026, the Board tentatively approved the annual MSBU rate charged to customers to include a $30.00 increase to cover the higher costs for residential refuse and recycling collection and disposal services for FY 2026-27. The new annual rate for FY 2026-27 will be $430.00 per household once the Board adopts it in the first budget public hearing in September.

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 10,155,064	$ 12,073,804	$ 11,729,040	(2.9)%
Operating Expenditures	16,933,706	20,752,286	17,546,410	(15.4)%
Capital Outlay	90,602	106,417	0	(100.0)%
Total Operating	**$ 27,179,372**	**$ 32,932,507**	**$ 29,275,450**	**(11.1)%**
Reserves	$ 0	$ 118,274,321	$ 313,345,021	164.9 %
Other	13,615,916	16,469,863	14,400,000	(12.6)%
Total Non-Operating	**$ 13,615,916**	**$ 134,744,184**	**$ 327,745,021**	**143.2 %**
Total	**$ 40,795,288**	**$ 167,676,691**	**$ 357,020,471**	**112.9 %**
Authorized Positions	**83**	**83**	**83**	**0.0 %**

Division: Solid Waste Management

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 14,058,695	$ 16,311,609	$ 16,617,127	1.9 %
Operating Expenditures	115,396,400	139,890,732	152,934,024	9.3 %
Capital Outlay	5,386,336	8,649,395	5,885,174	(32.0)%
Total Operating	**$ 134,841,431**	**$ 164,851,736**	**$ 175,436,325**	**6.4 %**
Capital Improvements	$ 6,616,399	$ 24,938,964	$ 84,727,605	239.7 %
Reserves	0	173,648,709	122,553,622	(29.4)%
Total Non-Operating	**$ 6,616,399**	**$ 198,587,673**	**$ 207,281,227**	**4.4 %**
Total	**$ 141,457,830**	**$ 363,439,409**	**$ 382,717,552**	**5.3 %**
Authorized Positions	**168**	**169**	**169**	**0.0 %**

Division: Utilities Customer Service

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 12,388,293	$ 13,817,365	$ 14,232,731	3.0 %
Operating Expenditures	9,101,938	10,347,849	10,267,374	(0.8)%
Capital Outlay	121,772	109,950	42,211	(61.6)%
Total Operating	**$ 21,612,003**	**$ 24,275,164**	**$ 24,542,316**	**1.1 %**
Total	**$ 21,612,003**	**$ 24,275,164**	**$ 24,542,316**	**1.1 %**
Authorized Positions	**158**	**159**	**159**	**0.0 %**

Division: Utilities Engineering

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 8,525,616	$ 9,120,763	$ 9,693,463	6.3 %
Operating Expenditures	1,960,615	3,945,676	2,339,018	(40.7)%
Capital Outlay	0	8,159	2,000	(75.5)%
Total Operating	**$ 10,486,231**	**$ 13,074,598**	**$ 12,034,481**	**(8.0)%**
Capital Improvements	$ 191,758,146	$ 334,117,537	$ 221,171,341	(33.8)%
Debt Service	28,004,397	33,940,633	45,709,159	34.7 %
Other	(4,019,421)	0	0	0.0 %
Total Non-Operating	**$ 215,743,122**	**$ 368,058,170**	**$ 266,880,500**	**(27.5)%**
Total	**$ 226,229,353**	**$ 381,132,768**	**$ 278,914,981**	**(26.8)%**
Authorized Positions	**84**	**84**	**84**	**0.0 %**

Division: Utilities Field Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 23,578,168	$ 25,962,698	$ 26,769,369	3.1 %
Operating Expenditures	34,324,485	45,127,199	38,346,152	(15.0)%
Capital Outlay	2,288,437	6,724,344	3,247,051	(51.7)%
Total Operating	**$ 60,191,090**	**$ 77,814,241**	**$ 68,362,572**	**(12.1)%**
Total	**$ 60,191,090**	**$ 77,814,241**	**$ 68,362,572**	**(12.1)%**
Authorized Positions	**278**	**281**	**281**	**0.0 %**

Division: Water Reclamation

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 14,689,857	$ 16,132,930	$ 16,045,647	(0.5)%
Operating Expenditures	44,068,397	55,054,859	49,829,110	(9.5)%
Capital Outlay	895,808	1,701,874	1,244,431	(26.9)%
Total Operating	**$ 59,654,063**	**$ 72,889,663**	**$ 67,119,188**	**(7.9)%**
Total	**$ 59,654,063**	**$ 72,889,663**	**$ 67,119,188**	**(7.9)%**
Authorized Positions	**137**	**135**	**135**	**0.0 %**

Division: Water Utilities

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 11,008,684	$ 16,341,702	$ 16,648,534	1.9 %
Operating Expenditures	23,150,950	28,399,759	26,149,821	(7.9)%
Capital Outlay	999,516	586,153	675,649	15.3 %
Total Operating	**$ 35,159,150**	**$ 45,327,614**	**$ 43,474,004**	**(4.1)%**
Total	**$ 35,159,150**	**$ 45,327,614**	**$ 43,474,004**	**(4.1)%**
Authorized Positions	**144**	**145**	**145**	**0.0 %**

ORANGE
COUNTY
GOVERNMENT
FLORIDA

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	7,130,151	2,271,500	7,865,000	2,150,000	199,900	199,900	200,448	0	20,016,898
		Unit Subtotal	**7,130,151**	**2,271,500**	**7,865,000**	**2,150,000**	**199,900**	**199,900**	**200,448**	**0**	**20,016,898**
1410	4420	Presidents Drive Ops Center	0	0	100,000	50,000	50,000	50,000	50,000	0	300,000
		Unit Subtotal	**0**	**0**	**100,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**300,000**
1499	4420	MIS Network/Work Order Sys	2,935,068	1,298,087	4,141,087	993,802	991,087	991,087	993,802	0	12,344,021
		Unit Subtotal	**2,935,068**	**1,298,087**	**4,141,087**	**993,802**	**991,087**	**991,087**	**993,802**	**0**	**12,344,021**
1535	4420	GIS Migration	321,001	1,977,536	488,092	155,123	729,375	254,923	255,621	0	4,181,670
		Unit Subtotal	**321,001**	**1,977,536**	**488,092**	**155,123**	**729,375**	**254,923**	**255,621**	**0**	**4,181,670**
1543	4420	Utilities Administration Building Improv	68,496	3,249,452	2,503,297	150,000	150,000	150,000	150,000	750,000	7,171,244
		Unit Subtotal	**68,496**	**3,249,452**	**2,503,297**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**7,171,244**
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	1,048,120	1,249,950	949,950	100,224	99,950	99,950	100,224	0	3,648,368
		Unit Subtotal	**1,048,120**	**1,249,950**	**949,950**	**100,224**	**99,950**	**99,950**	**100,224**	**0**	**3,648,368**
1558	4420	Eastern Operations Building	896,141	100	1,000,000	2,444,905	2,196,552	12,334,483	12,368,276	21,100,690	52,341,147
		Unit Subtotal	**896,141**	**100**	**1,000,000**	**2,444,905**	**2,196,552**	**12,334,483**	**12,368,276**	**21,100,690**	**52,341,147**
1560	4420	Developer Built Projects	11,227	5,000	5,000	5,000	5,000	5,000	5,000	0	41,227
		Unit Subtotal	**11,227**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**41,227**
1561	4420	Developer Built Projects	3,139,954	700,000	700,000	700,000	700,000	700,000	700,000	0	7,339,954
		Unit Subtotal	**3,139,954**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**0**	**7,339,954**
		Other Subtotal	**15,551,205**	**10,756,625**	**17,757,426**	**6,754,054**	**5,126,864**	**14,790,343**	**14,828,371**	**21,850,690**	**107,415,576**
Solid Waste											
1061	4410	Porter Modifications	1,113,264	235,486	1,385,514	1,888,493	271,507	155,836	24,164	0	5,074,264
		Unit Subtotal	**1,113,264**	**235,486**	**1,385,514**	**1,888,493**	**271,507**	**155,836**	**24,164**	**0**	**5,074,264**
1065	4410	McLeod Rd TS Improvements	3,251,671	607,627	5,003,183	95,190	0	0	0	0	8,957,671
		Unit Subtotal	**3,251,671**	**607,627**	**5,003,183**	**95,190**	**0**	**0**	**0**	**0**	**8,957,671**
1069	4410	Ldfill-Admin Bldg	3,301,708	3,926,425	7,927,833	1,112,501	360,000	399,315	1,300,685	0	18,328,467
		Unit Subtotal	**3,301,708**	**3,926,425**	**7,927,833**	**1,112,501**	**360,000**	**399,315**	**1,300,685**	**0**	**18,328,467**

* Prior Expenditures is calculated using 3 or 5 years.

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
1083	4410	NW Transfer Station	0	2,806,844	0	0	2,806,844	663,156	16,861,268	17,838,732	40,976,844
		Unit Subtotal	**0**	**2,806,844**	**0**	**0**	**2,806,844**	**663,156**	**16,861,268**	**17,838,732**	**40,976,844**
1086	4410	Cell 7B/8 Closure & LT Care	1,602,447	1,020,611	8,920,611	522,037	520,611	520,611	522,037	0	13,628,965
		Unit Subtotal	**1,602,447**	**1,020,611**	**8,920,611**	**522,037**	**520,611**	**520,611**	**522,037**	**0**	**13,628,965**
1099	4410	Closure & LT Care Class III #1	739,585	229,828	229,828	230,458	229,828	229,828	230,458	0	2,119,813
		Unit Subtotal	**739,585**	**229,828**	**229,828**	**230,458**	**229,828**	**229,828**	**230,458**	**0**	**2,119,813**
1106	4410	Class 3 Waste Disposal Cell 2	407,001	394,776	7,924,776	1,650,597	299,776	299,776	300,597	0	11,277,299
		Unit Subtotal	**407,001**	**394,776**	**7,924,776**	**1,650,597**	**299,776**	**299,776**	**300,597**	**0**	**11,277,299**
1107	4410	Landfill Cell 11	41,186,617	2,750,000	15,838,900	9,571,100	0	0	0	0	69,346,617
		Unit Subtotal	**41,186,617**	**2,750,000**	**15,838,900**	**9,571,100**	**0**	**0**	**0**	**0**	**69,346,617**
1108	4410	Landfill Cell 12	0	0	0	1,640,000	3,160,000	20,855,580	22,368,420	0	48,024,000
		Unit Subtotal	**0**	**0**	**0**	**1,640,000**	**3,160,000**	**20,855,580**	**22,368,420**	**0**	**48,024,000**
1109	4410	Closure & LT Care Landfill Cells 9-12	1,781,911	11,851,100	36,377,626	19,401,369	23,049,791	13,509,791	280,558	0	106,252,147
		Unit Subtotal	**1,781,911**	**11,851,100**	**36,377,626**	**19,401,369**	**23,049,791**	**13,509,791**	**280,558**	**0**	**106,252,147**
1112	4410	Central Expansion Area	0	1,116,267	1,119,334	1,122,400	1,119,333	3,632,666	3,952,800	69,737,200	81,800,000
		Unit Subtotal	**0**	**1,116,267**	**1,119,334**	**1,122,400**	**1,119,333**	**3,632,666**	**3,952,800**	**69,737,200**	**81,800,000**
		Solid Waste Subtotal	**53,384,205**	**24,938,964**	**84,727,605**	**37,234,145**	**31,817,690**	**40,266,559**	**45,840,987**	**87,575,932**	**405,786,087**
Water											
1450	4420	Eastern Water Trans Imp	3,415,590	3,343,260	262,002	1,262,069	1,258,621	1,258,621	996,552	4,659,335	16,456,050
		Unit Subtotal	**3,415,590**	**3,343,260**	**262,002**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**4,659,335**	**16,456,050**
1463	4420	Western Water Trans Imp	0	0	0	0	0	291,410	163,590	3,300,000	3,755,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**291,410**	**163,590**	**3,300,000**	**3,755,000**
1474	4420	New Meter Installation	11,256,606	3,881,148	3,904,918	4,854,724	5,000,366	5,150,376	5,304,888	0	39,353,026
		Unit Subtotal	**11,256,606**	**3,881,148**	**3,904,918**	**4,854,724**	**5,000,366**	**5,150,376**	**5,304,888**	**0**	**39,353,026**
1482	4420	Transportation Related Water	10,571,867	15,411,172	15,616,139	13,938,054	17,665,068	18,121,338	15,999,960	17,307,340	124,630,937
	7545	Transportation Related Water	0	252,875	0	0	0	0	0	0	252,875
		Unit Subtotal	**10,571,867**	**15,664,047**	**15,616,139**	**13,938,054**	**17,665,068**	**18,121,338**	**15,999,960**	**17,307,340**	**124,883,812**
1498	4420	Southern Reg Wellfield & Wtr Pl	3,177,665	1,743,894	2,566,946	3,997,029	3,759,625	4,984,138	4,997,793	7,564,966	32,792,057
		Unit Subtotal	**3,177,665**	**1,743,894**	**2,566,946**	**3,997,029**	**3,759,625**	**4,984,138**	**4,997,793**	**7,564,966**	**32,792,057**
1506	4420	Horizons West Transmission Sys	13,654,123	3,000,010	224,138	1,262,069	1,258,621	1,258,621	996,552	0	21,654,134

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**13,654,123**	**3,000,010**	**224,138**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**0**	**21,654,134**
1508	4420	South Water Transmission Imp	6,368,350	90,020	0	0	0	0	0	0	6,458,371
		Unit Subtotal	**6,368,350**	**90,020**	**0**	**0**	**0**	**0**	**0**	**0**	**6,458,371**
1532	4420	W Reg Water Treat Fac Ph III	6,502,786	2,816,054	2,155,154	348,928	11,510,725	11,340,290	11,224,000	27,358,667	73,256,604
		Unit Subtotal	**6,502,786**	**2,816,054**	**2,155,154**	**348,928**	**11,510,725**	**11,340,290**	**11,224,000**	**27,358,667**	**73,256,604**
1533	4420	Water Renewal & Replacements	858,567	699,353	199,900	200,448	199,900	199,900	200,448	0	2,558,516
		Unit Subtotal	**858,567**	**699,353**	**199,900**	**200,448**	**199,900**	**199,900**	**200,448**	**0**	**2,558,516**
1544	4420	Water SCADA & Security Imp	8,782,870	7,503,501	3,348,990	4,834,110	3,723,767	0	0	0	28,193,237
		Unit Subtotal	**8,782,870**	**7,503,501**	**3,348,990**	**4,834,110**	**3,723,767**	**0**	**0**	**0**	**28,193,237**
1550	4420	Alternate Regional Water Supply	20,264,163	13,170,729	14,300,000	9,000,000	13,200,000	10,300,000	12,300,000	151,000,000	243,534,892
		Unit Subtotal	**20,264,163**	**13,170,729**	**14,300,000**	**9,000,000**	**13,200,000**	**10,300,000**	**12,300,000**	**151,000,000**	**243,534,892**
1553	4420	Water Distribution Mods 2	1,774,941	985,455	3,133,695	8,346,565	6,429,948	2,439,726	0	0	23,110,330
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	133,865	666,135	0	0	0	0	0	0	800,000
		Unit Subtotal	**1,908,807**	**1,651,590**	**3,133,695**	**8,346,565**	**6,429,948**	**2,439,726**	**0**	**0**	**23,910,330**
1554	4420	Eastern Regional Wsf Phase 3	10,445,464	4,478,361	9,792,838	14,364,153	18,014,884	18,523,750	1,065,750	4,400,000	81,085,200
		Unit Subtotal	**10,445,464**	**4,478,361**	**9,792,838**	**14,364,153**	**18,014,884**	**18,523,750**	**1,065,750**	**4,400,000**	**81,085,200**
1557	4420	Southwest Water Supply Facility	1,386,968	5,373,227	1,753,974	7,134,760	10,672,900	116,963	0	0	26,438,792
		Unit Subtotal	**1,386,968**	**5,373,227**	**1,753,974**	**7,134,760**	**10,672,900**	**116,963**	**0**	**0**	**26,438,792**
1575	4420	Water Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1576	4420	Cross Connection Control Backflow Devices	4,267,440	1,469,853	1,970,006	1,924,472	2,095,006	2,310,006	2,774,472	0	16,811,255
		Unit Subtotal	**4,267,440**	**1,469,853**	**1,970,006**	**1,924,472**	**2,095,006**	**2,310,006**	**2,774,472**	**0**	**16,811,255**
		Water Subtotal	**102,861,263**	**65,184,076**	**59,528,551**	**71,768,053**	**95,089,282**	**76,594,990**	**56,324,677**	**215,590,308**	**742,941,202**
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	2,735,891	5,559,863	8,344,575	2,417,035	10,617,083	11,743,311	6,941,411	6,463,673	54,822,843
	8194	South Svc Area Effluent Reuse	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**2,735,891**	**10,559,863**	**8,344,575**	**2,417,035**	**10,617,083**	**11,743,311**	**6,941,411**	**6,463,673**	**59,822,843**
1416	4420	Pump Station Monitors CW	18,888,527	6,842,071	829,230	1,618,794	1,973,808	0	0	0	30,152,430
		Unit Subtotal	**18,888,527**	**6,842,071**	**829,230**	**1,618,794**	**1,973,808**	**0**	**0**	**0**	**30,152,430**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
1427	4420	Collect Rehab CW	31,436	1,122,466	649,487	0	0	0	0	0	1,803,390
		Unit Subtotal	**31,436**	**1,122,466**	**649,487**	**0**	**0**	**0**	**0**	**0**	**1,803,390**
1435	4420	NW Subreg PH III	7,557,453	1,531,209	14,339,796	27,872,801	13,427,467	46,773	667,808	6,832,192	72,275,500
		Unit Subtotal	**7,557,453**	**1,531,209**	**14,339,796**	**27,872,801**	**13,427,467**	**46,773**	**667,808**	**6,832,192**	**72,275,500**
1445	4420	SW Orange Effluent Disposal	7,229,020	3,924,010	3,132,688	2,073,831	2,068,165	2,068,165	2,073,831	24,238,710	46,808,421
		Unit Subtotal	**7,229,020**	**3,924,010**	**3,132,688**	**2,073,831**	**2,068,165**	**2,068,165**	**2,073,831**	**24,238,710**	**46,808,421**
1469	4420	Iron Bridge Interlocal Agreement	265,793	99,676	0	0	0	0	0	0	365,469
		Unit Subtotal	**265,793**	**99,676**	**0**	**0**	**0**	**0**	**0**	**0**	**365,469**
1483	4420	Eastern Wastewater Reuse	14,455,583	5,160,580	7,587,261	4,007,280	3,919,673	6,620,515	4,281,177	8,621,857	54,653,926
		Unit Subtotal	**14,455,583**	**5,160,580**	**7,587,261**	**4,007,280**	**3,919,673**	**6,620,515**	**4,281,177**	**8,621,857**	**54,653,926**
1500	4420	Collections Rehab	22,616,094	11,573,898	5,367,931	5,207,150	5,969,287	7,762,793	10,736,761	17,244,387	86,478,302
		Unit Subtotal	**22,616,094**	**11,573,898**	**5,367,931**	**5,207,150**	**5,969,287**	**7,762,793**	**10,736,761**	**17,244,387**	**86,478,302**
1502	4420	Pumping Rehab II	3,484,698	4,148,832	91,293	37,377	1,568,956	2,000,833	889,521	673,356	12,894,866
		Unit Subtotal	**3,484,698**	**4,148,832**	**91,293**	**37,377**	**1,568,956**	**2,000,833**	**889,521**	**673,356**	**12,894,866**
1503	4420	Pumping Rehab III	12,897,269	3,144,689	1,046,824	2,137,530	1,002,176	1,446,045	667,161	6,170,191	28,511,886
		Unit Subtotal	**12,897,269**	**3,144,689**	**1,046,824**	**2,137,530**	**1,002,176**	**1,446,045**	**667,161**	**6,170,191**	**28,511,886**
1504	4420	Trans Related Wastewater	12,148,872	18,053,155	14,773,629	14,592,067	16,352,610	12,703,286	11,014,155	8,841,364	108,479,138
	7545	Trans Related Wastewater	0	148,514	0	0	0	0	0	0	148,514
		Unit Subtotal	**12,148,872**	**18,201,669**	**14,773,629**	**14,592,067**	**16,352,610**	**12,703,286**	**11,014,155**	**8,841,364**	**108,627,652**
1505	4420	Septic Tank Retrofit	22,588,482	15,652,245	10,178,139	14,488,560	4,166,828	1	1	0	67,074,256
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	6,859,987	24,608,203	0	0	0	0	0	0	31,468,190
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	1,068,930	2,148,573	0	0	0	0	0	0	3,217,503
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	90,201	11,109,800	0	0	0	0	0	0	11,200,001
		Unit Subtotal	**30,607,599**	**53,518,821**	**10,178,139**	**14,488,560**	**4,166,828**	**1**	**1**	**0**	**112,959,950**
1507	4420	Horizons West Wastewater Sys	81,133,829	381,873	49,863	50,000	25,273	0	100,000	2,850,000	84,590,837
		Unit Subtotal	**81,133,829**	**381,873**	**49,863**	**50,000**	**25,273**	**0**	**100,000**	**2,850,000**	**84,590,837**
1509	4420	Southern Wastewater Collect	184,980	166,604	3,004,148	1,458,781	1,603,766	2,056,453	2,281,645	3,116,577	13,872,954
		Unit Subtotal	**184,980**	**166,604**	**3,004,148**	**1,458,781**	**1,603,766**	**2,056,453**	**2,281,645**	**3,116,577**	**13,872,954**
1510	4420	Eastern Wastewater Collect	4,964,963	9,323,933	13,408,125	9,113,480	7,054,153	7,554,153	2,632,101	2,305,894	56,356,802

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**4,964,963**	**9,323,933**	**13,408,125**	**9,113,480**	**7,054,153**	**7,554,153**	**2,632,101**	**2,305,894**	**56,356,802**
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	241,154	133,846	3,000,000	3,375,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**241,154**	**133,846**	**3,000,000**	**3,375,000**
1536	4420	Capital Reuse Meter Install	2,552,051	1,159,141	1,209,860	1,506,797	1,552,002	1,598,561	1,646,518	0	11,224,930
		Unit Subtotal	**2,552,051**	**1,159,141**	**1,209,860**	**1,506,797**	**1,552,002**	**1,598,561**	**1,646,518**	**0**	**11,224,930**
1538	4420	Eastern Wtr Reclamation Exp	60,342,146	44,038,291	10,648,650	8,878,048	2,447,123	10,067,361	33,711,806	65,233,333	235,366,758
		Unit Subtotal	**60,342,146**	**44,038,291**	**10,648,650**	**8,878,048**	**2,447,123**	**10,067,361**	**33,711,806**	**65,233,333**	**235,366,758**
1539	4420	Force Main Rehab	31,943,690	16,107,456	8,871,348	22,344,381	23,665,354	19,318,725	13,889,775	26,359,732	162,500,460
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	236,314	3,606,176	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	31,288	1,968,711	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**32,224,300**	**22,312,838**	**8,871,348**	**22,344,381**	**23,665,354**	**19,318,725**	**13,889,775**	**26,359,732**	**168,986,451**
1542	4420	Southwest Svc Area Reuse	3,287,981	1,660,588	6,235,713	12,567,391	8,049,342	2,405,318	515,158	682,824	35,404,314
		Unit Subtotal	**3,287,981**	**1,660,588**	**6,235,713**	**12,567,391**	**8,049,342**	**2,405,318**	**515,158**	**682,824**	**35,404,314**
1555	4420	South WRF Ph V	70,287,339	26,891,908	11,517,845	72,409,741	77,037,037	66,370,370	6,301,370	0	330,815,609
		Unit Subtotal	**70,287,339**	**26,891,908**	**11,517,845**	**72,409,741**	**77,037,037**	**66,370,370**	**6,301,370**	**0**	**330,815,609**
1559	4420	Pumping Rehab IV	18,165,235	11,665,809	16,505,434	20,690,371	19,578,128	27,576,802	24,946,796	37,886,190	177,014,765
	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	656,258	3,244,111	0	0	0	0	0	0	3,900,369
	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	40,846	1,959,153	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**18,871,010**	**20,015,404**	**16,505,434**	**20,690,371**	**19,578,128**	**27,576,802**	**24,946,796**	**37,886,190**	**186,070,135**
1571	4420	Gravity Main Improvements	0	299,178	300,000	300,822	300,000	300,000	300,000	0	1,800,000
		Unit Subtotal	**0**	**299,178**	**300,000**	**300,822**	**300,000**	**300,000**	**300,000**	**0**	**1,800,000**
1572	4420	Pump Station Improvements	8,498,290	2,879,622	2,498,531	2,505,377	2,498,531	2,498,531	2,505,377	0	23,884,260

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**8,498,290**	**2,879,622**	**2,498,531**	**2,505,377**	**2,498,531**	**2,498,531**	**2,505,377**	**0**	**23,884,260**
1573	4420	Reclaimed Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1574	4420	Force Main Improvements	2,347,057	1,446,551	1,524,608	1,528,785	1,524,608	1,524,608	1,526,045	0	11,422,263
		Unit Subtotal	**2,347,057**	**1,446,551**	**1,524,608**	**1,528,785**	**1,524,608**	**1,524,608**	**1,526,045**	**0**	**11,422,263**
1578	4420	Hamlin Water Reclamation Facility	1,560,498	4,923,842	1,470,535	42,711,000	48,414,643	48,414,643	46,159,714	0	193,654,875
		Unit Subtotal	**1,560,498**	**4,923,842**	**1,470,535**	**42,711,000**	**48,414,643**	**48,414,643**	**46,159,714**	**0**	**193,654,875**
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	6,084,135	1,322,694	0	0	0	0	0	0	7,406,829
		Unit Subtotal	**6,084,135**	**1,322,694**	**0**	**0**	**0**	**0**	**0**	**0**	**7,406,829**
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	**425,256,815**	**258,176,836**	**143,885,364**	**270,818,071**	**255,115,864**	**234,618,252**	**174,222,649**	**220,520,280**	**1,982,614,134**
		UTILITIES SUBTOTAL:	**597,053,488**	**359,056,501**	**305,898,946**	**386,574,323**	**387,149,700**	**366,270,144**	**291,216,684**	**545,537,210**	**3,238,756,999**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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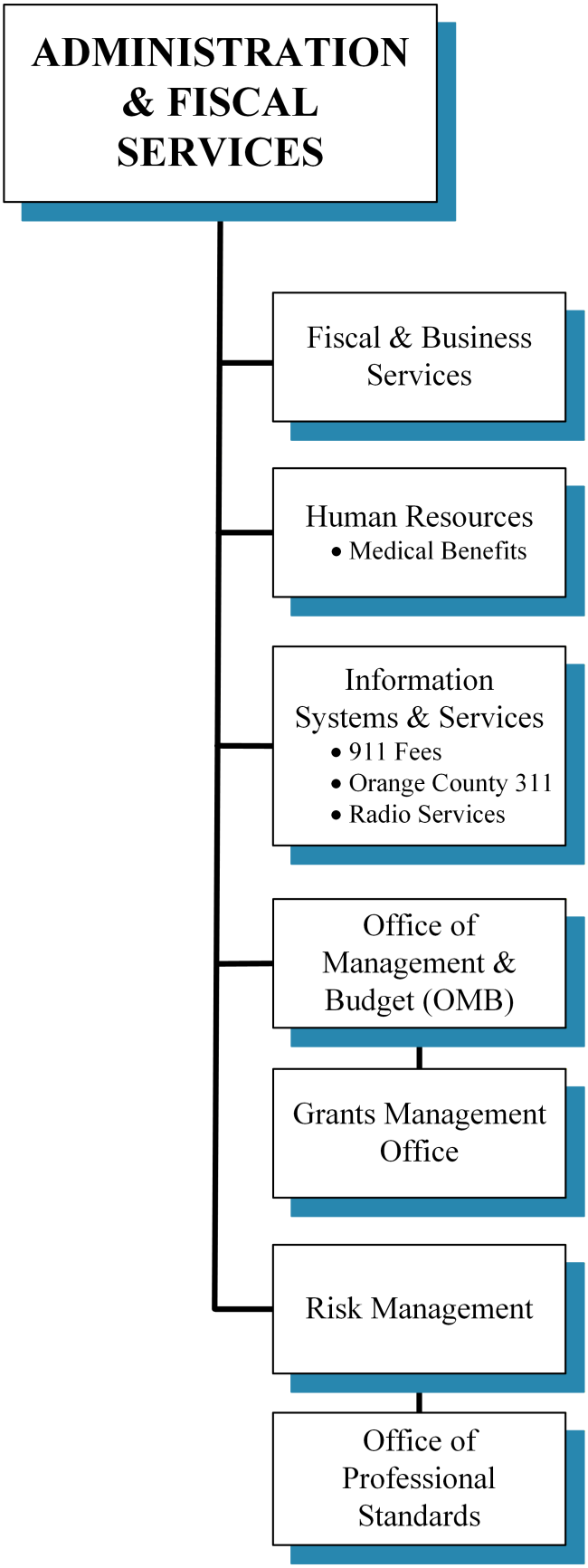
ORANGE
COUNTY
FLORIDA


ADMINISTRATION & FISCAL SERVICES
Fiscal & Business Services
Human Resources
• Medical Benefits
Information Systems & Services
• 911 Fees
• Orange County 311
• Radio Services
Office of Management & Budget (OMB)
Grants Management Office
Risk Management
Office of Professional Standards

Department: Administration and Fiscal Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 52,820,097	$ 102,972,153	$ 111,016,748	7.8 %
Operating Expenditures	225,946,869	300,526,914	284,159,157	(5.4)%
Capital Outlay	3,257,145	7,638,571	5,194,113	(32.0)%
Total Operating	**$ 282,024,111**	**$ 411,137,638**	**$ 400,370,018**	**(2.6)%**
Capital Improvements	$ 4,578,732	$ 36,255,102	$ 26,652,611	(26.5)%
Debt Service	397,967	136,002	171,001	25.7 %
Reserves	0	107,405,601	94,045,713	(12.4)%
Total Non-Operating	**$ 4,976,699**	**$ 143,796,705**	**$ 120,869,325**	**(15.9)%**
Department Total	**$ 287,000,810**	**$ 554,934,343**	**$ 521,239,343**	**(6.1)%**

Expenditures by Division / Program

911 System	$ 9,428,272	$ 31,269,360	$ 30,153,110	(3.6)%
Fiscal and Business Services	534,622	625,910	1,064,451	70.1 %
Grants Management Office	1,683	406,458	432,427	6.4 %
Human Resources	13,485,725	18,284,786	17,199,495	(5.9)%
Information Systems and Services	67,978,389	95,990,045	83,107,342	(13.4)%
Management and Budget	2,013,369	1,871,115	1,980,798	5.9 %
Medical Benefits Fund	158,179,677	272,521,128	258,400,000	(5.2)%
Professional Standards	1,787,874	2,897,166	2,693,885	(7.0)%
Risk Management Captive	105,524	15,781,926	225,000	(98.6)%
Risk Management Operations	2,781,708	16,251,269	18,942,133	16.6 %
Risk Management Program	30,703,968	99,035,180	107,040,702	8.1 %
Department Total	**$ 287,000,811**	**$ 554,934,343**	**$ 521,239,343**	**(6.1)%**

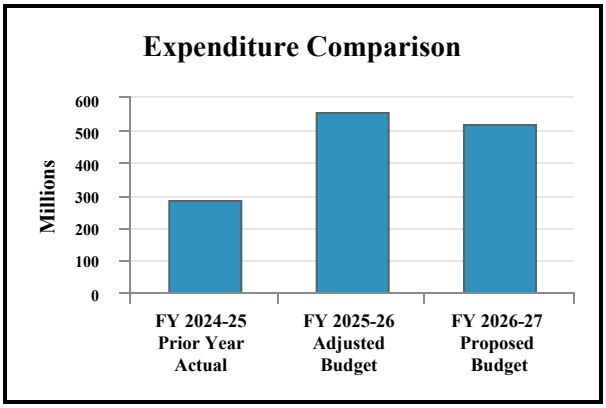
Funding Source Summary

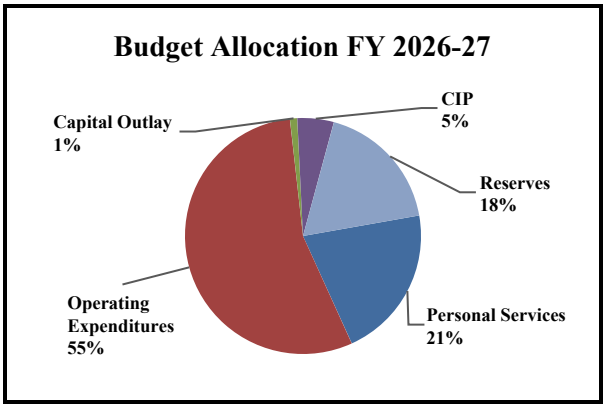
Special Revenue Funds	$ 11,810,133	$ 34,953,992	$ 32,775,511	(6.2)%
Internal Service Funds	191,770,876	403,589,503	384,607,835	(4.7)%
General Fund and Sub Funds	81,126,368	102,002,660	96,445,997	(5.4)%
Capital Construction Funds	2,293,432	14,388,188	7,410,000	(48.5)%
Department Total	**$ 287,000,809**	**$ 554,934,343**	**$ 521,239,343**	**(6.1)%**

Authorized Positions

Authorized Positions	**368**	**368**	**367**	**(0.3)%**

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The department's authorized position net change is decreasing by one (1) position, a Systems Support Analyst, which is transferring out from the Information Systems and Services (ISS) Division to the Arts and Cultural Affairs Division under the Other Offices section.

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 5.4% or $16.4 million from the current FY 2025-26 budget. The ISS Division operating budget is decreasing by 10.9% or $5.5 million due to rollover encumbrances in the current FY 2025-26 budget, and software licensing budget decreasing by 12.1% or $3.6 million, for a total budget of $25.8 million. In addition, the budget includes funding for the continuation of renewal and growth of existing software licensing, increases for renewals of new software licenses purchased, renewals of Palo Alto and Sophos security software, and to support planned artificial intelligence initiatives. Also, contract services is decreasing by 72.0% or $1.2 million, for a total budget of $476,470, due to a reduction in professional services and project consulting expenses. The Fiscal and Business Services Division operating budget is increasing by 232.7% or $243,298 mainly due to contractual services for a tourist development tax return on investment (ROI) analysis recommended during the Visit Orlando audit.

The table below summarizes all changes to the Risk Management's Program and Captive funds.

Risk Management	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Change from FY 2025-26 Budget	% Change from FY 2025-26
Personal Services - Operations	$ 2,999,085	$ 3,094,816	$ 95,731	3.2 %
Workers' Comp	55,009,567	61,447,301	6,437,734	11.7 %
Claims Administration	4,463,529	4,285,000	(178,529)	(4.0)%
General, Auto & Property Liability	33,148,713	29,276,901	(3,871,812)	(11.7)%
Occupational Medicine	2,967,850	3,000,000	32,150	1.1 %
Other Insurance & Bonds	17,880,567	8,000,000	(9,880,567)	(55.3)%
Payments to Other Gov. Agencies	200,000	175,000	(25,000)	(12.5)%
Other Operating Expenditures	1,410,623	1,333,104	(77,519)	(5.5)%
Reserve for Contingency	12,988,441	15,595,713	2,607,272	20.1 %
Total Budget	$ 131,068,375	$ 126,207,835	$ (4,860,540)	(3.7)%

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 32.0% or $2.4 million from the current FY 2025-26 budget. The decrease is primarily due to rollover encumbrances in the current FY 2025-26 budget and a one-time purchases of computer equipment. Included in this budget is funding in the amount of $2.5 million for ISS computer equipment, including enterprise storage solution expansion to protect county data and networking hardware, and $2.1 million for ISS equipment, which includes radio systems and services. As part of this equipment costs, there is $606,399 allocated for the continuation of artificial intelligence initiatives.

Capital Improvements – The FY 2026-27 capital improvements budget is decreasing by 26.5% or $9.6 million from the current FY 2025-26 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 2026-27 debt service budget is increasing by 25.7% or $34,999 from the current FY 2025-26 budget and is for the communications tower capital lease principal and interest expenses for ISS Division, and office rental capital lease within Risk Management Operations, which is being reevaluated and is expected to decrease based on the space allocation.

Reserves – The FY 2026-27 reserves budget is decreasing by 12.4% or $13.4 million from the current FY 2025-26 levels and includes reserves in the Medical Benefits Fund of $78.5 million, which is reducing due to the Fire IAFF union pulling out of the county medical plan in January 2027 and anticipated higher expenses in FY 2026 that is lowering reserves for FY 2027. There is also $15.6 million in reserves for Risk Management Operations.

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 92.0% 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 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 542,137	$ 725,970	$ 771,001	6.2 %
Operating Expenditures	8,279,747	8,516,769	10,056,498	18.1 %
Capital Outlay	4,575	419,707	83,000	(80.2)%
Total Operating	**$ 8,826,459**	**$ 9,662,446**	**$ 10,910,499**	**12.9 %**
Capital Improvements	$ 601,813	$ 21,606,914	$ 19,242,611	(10.9)%
Total Non-Operating	**$ 601,813**	**$ 21,606,914**	**$ 19,242,611**	**(10.9)%**
Total	**$ 9,428,272**	**$ 31,269,360**	**$ 30,153,110**	**(3.6)%**
Authorized Positions	**6**	**6**	**6**	**0.0 %**

Division: Fiscal and Business Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 481,144	$ 521,308	$ 716,551	37.5 %
Operating Expenditures	53,478	104,552	347,850	232.7 %
Capital Outlay	0	50	50	0.0 %
Total Operating	**$ 534,622**	**$ 625,910**	**$ 1,064,451**	**70.1 %**
Total	**$ 534,622**	**$ 625,910**	**$ 1,064,451**	**70.1 %**
Authorized Positions	**3**	**4**	**4**	**0.0 %**

Division: Grants Management Office

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,683	$ 394,159	$ 420,128	6.6 %
Operating Expenditures	0	9,384	9,384	0.0 %
Capital Outlay	0	2,915	2,915	0.0 %
Total Operating	**$ 1,683**	**$ 406,458**	**$ 432,427**	**6.4 %**
Total	**$ 1,683**	**$ 406,458**	**$ 432,427**	**6.4 %**
Authorized Positions	**1**	**3**	**3**	**0.0 %**

Division: Human Resources

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 12,331,336	$ 13,806,038	$ 14,293,977	3.5 %
Operating Expenditures	1,134,257	2,149,815	1,862,018	(13.4)%
Capital Outlay	0	120,375	43,500	(63.9)%
Total Operating	**$ 13,465,593**	**$ 16,076,228**	**$ 16,199,495**	**0.8 %**
Capital Improvements	$ 20,132	$ 2,208,558	$ 1,000,000	(54.7)%
Total Non-Operating	**$ 20,132**	**$ 2,208,558**	**$ 1,000,000**	**(54.7)%**
Total	**$ 13,485,725**	**$ 18,284,786**	**$ 17,199,495**	**(5.9)%**
Authorized Positions	**115**	**114**	**114**	**0.0 %**

Division: Information Systems and Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 22,461,635	$ 26,262,165	$ 26,865,855	2.3 %
Operating Expenditures	37,949,264	50,202,501	44,736,031	(10.9)%
Capital Outlay	3,240,970	7,083,749	5,059,455	(28.6)%
Total Operating	**$ 63,651,869**	**$ 83,548,415**	**$ 76,661,341**	**(8.2)%**
Capital Improvements	$ 3,956,788	$ 12,439,630	$ 6,410,000	(48.5)%
Debt Service	369,732	2,000	36,001	1700.1 %
Total Non-Operating	**$ 4,326,520**	**$ 12,441,630**	**$ 6,446,001**	**(48.2)%**
Total	**$ 67,978,389**	**$ 95,990,045**	**$ 83,107,342**	**(13.4)%**
Authorized Positions	**193**	**193**	**192**	**(0.5)%**

Division: Management and Budget

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,991,053	$ 1,831,093	$ 1,941,293	6.0 %
Operating Expenditures	18,541	35,347	34,312	(2.9)%
Capital Outlay	3,775	4,675	5,193	11.1 %
Total Operating	**$ 2,013,369**	**$ 1,871,115**	**$ 1,980,798**	**5.9 %**
Total	**$ 2,013,369**	**$ 1,871,115**	**$ 1,980,798**	**5.9 %**
Authorized Positions	**14**	**12**	**12**	**0.0 %**

Division: Medical Benefits Fund

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 158,179,677	$ 178,103,968	$ 179,950,000	1.0 %
Total Operating	**$ 158,179,677**	**$ 178,103,968**	**$ 179,950,000**	**1.0 %**
Reserves	$ 0	$ 94,417,160	$ 78,450,000	(16.9)%
Total Non-Operating	**$ 0**	**$ 94,417,160**	**$ 78,450,000**	**(16.9)%**
Total	**$ 158,179,677**	**$ 272,521,128**	**$ 258,400,000**	**(5.2)%**

Division: Professional Standards

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,305,093	$ 1,422,768	$ 1,465,826	3.0 %
Operating Expenditures	474,957	1,474,398	1,228,059	(16.7)%
Capital Outlay	7,825	0	0	0.0 %
Total Operating	**$ 1,787,875**	**$ 2,897,166**	**$ 2,693,885**	**(7.0)%**
Total	**$ 1,787,875**	**$ 2,897,166**	**$ 2,693,885**	**(7.0)%**
Authorized Positions	**14**	**14**	**14**	**0.0 %**

Division: Risk Management Captive

Expenditures by Category

	FY 2023-24 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 105,524	$ 15,781,926	$ 225,000	(98.6)%
Total Operating	**$ 105,524**	**$ 15,781,926**	**$ 225,000**	**(98.6)%**
Total	**$ 105,524**	**$ 15,781,926**	**$ 225,000**	**(98.6)%**

Division: Risk Management Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,664,509	$ 2,999,085	$ 3,094,816	3.2 %
Operating Expenditures	88,964	122,641	116,604	(4.9)%
Capital Outlay	0	7,100	0	(100.0)%
Total Operating	**$ 2,753,473**	**$ 3,128,826**	**$ 3,211,420**	**2.6 %**
Debt Service	$ 28,234	$ 134,002	$ 135,000	0.7 %
Reserves	0	12,988,441	15,595,713	20.1 %
Total Non-Operating	**$ 28,234**	**$ 13,122,443**	**$ 15,730,713**	**19.9 %**
Total	**$ 2,781,707**	**$ 16,251,269**	**$ 18,942,133**	**16.6 %**
Authorized Positions	**22**	**22**	**22**	**0.0 %**

Division: Risk Management Program

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 11,041,508	$ 55,009,567	$ 61,447,301	11.7 %
Operating Expenditures	19,662,460	44,025,613	45,593,401	3.6 %
Total Operating	**$ 30,703,968**	**$ 99,035,180**	**$ 107,040,702**	**8.1 %**
Total	**$ 30,703,968**	**$ 99,035,180**	**$ 107,040,702**	**8.1 %**

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
911 System											
0297	1054	911 System Upgrade	2,357,674	21,606,914	19,242,611	0	0	0	0	0	43,207,200
		Unit Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
		911 System Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	20,132	2,208,558	1,000,000	0	0	0	0	0	3,228,690
		Unit Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
		Human Resources Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
Information Systems & Services											
0584	1023	Network Infrastructure	2,278,486	2,767,232	850,000	850,000	850,000	850,000	0	0	8,445,718
		Unit Subtotal	**2,278,486**	**2,767,232**	**850,000**	**850,000**	**850,000**	**850,000**	**0**	**0**	**8,445,718**
0593	1023	Technology Hardware Replacement	9,850,233	6,335,014	5,000,000	5,000,000	5,000,000	5,000,000	0	0	36,185,246
		Unit Subtotal	**9,850,233**	**6,335,014**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**0**	**0**	**36,185,246**
2028	1023	Telecommunications System Up	871,940	3,077,384	560,000	560,000	560,000	560,000	0	0	6,189,324
		Unit Subtotal	**871,940**	**3,077,384**	**560,000**	**560,000**	**560,000**	**560,000**	**0**	**0**	**6,189,324**
8642	5896	ARP1-RR Public Safety Radio Tower	4,839,998	260,000	0	0	0	0	0	0	5,099,998
		Unit Subtotal	**4,839,998**	**260,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,099,998**
		Information Systems & Services Subtotal	**17,840,657**	**12,439,630**	**6,410,000**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**55,920,286**
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	**20,218,462**	**36,255,102**	**26,652,611**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**102,356,176**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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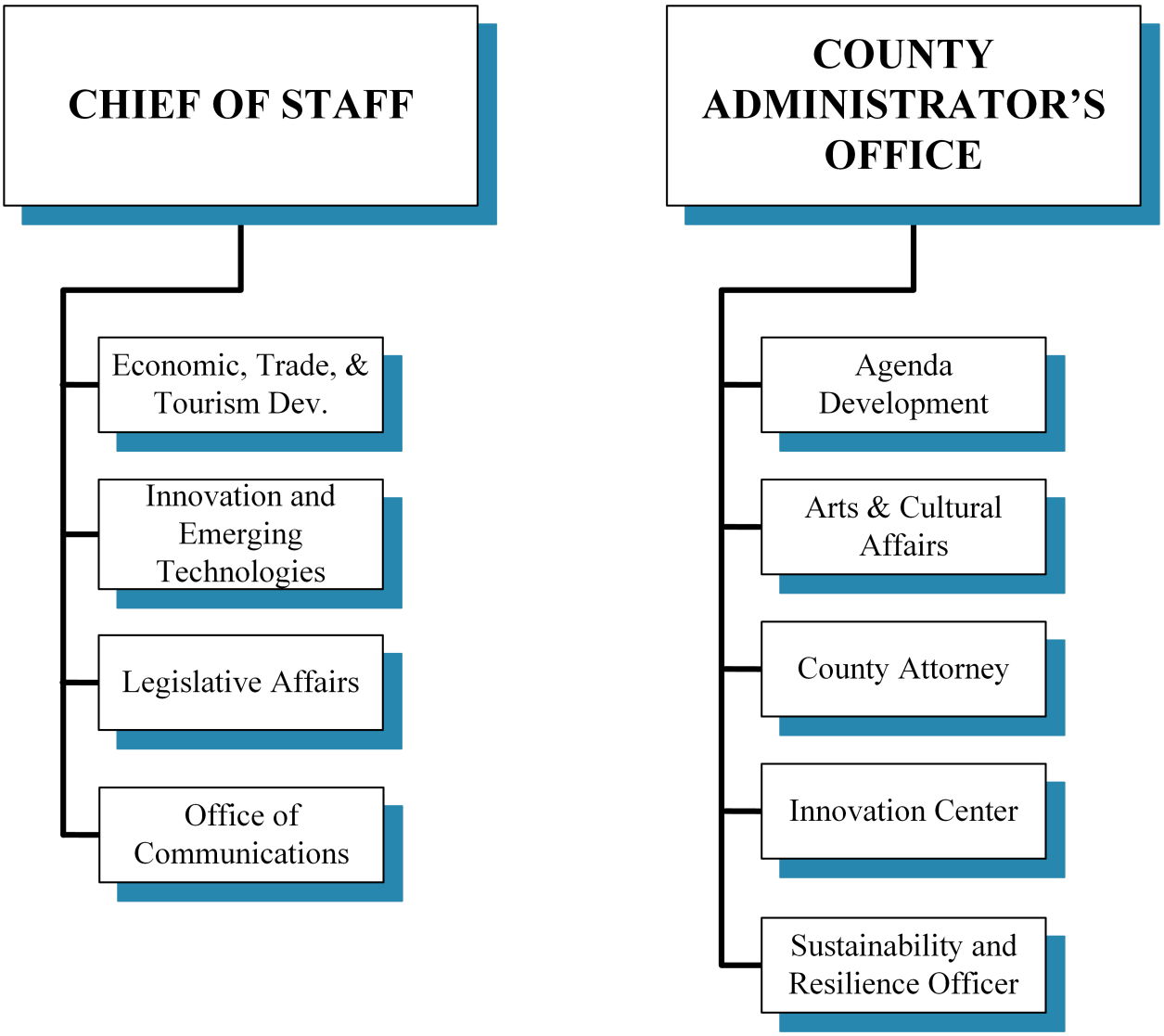

CHIEF OF STAFF
Economic, Trade, & Tourism Dev.
Innovation and Emerging Technologies
Legislative Affairs
Office of Communications
COUNTY ADMINISTRATOR'S OFFICE
Agenda Development
Arts & Cultural Affairs
County Attorney
Innovation Center
Sustainability and Resilience Officer

Department: Other Offices

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 14,380,974	$ 17,187,122	$ 17,775,128	3.4 %
Operating Expenditures	3,577,679	5,503,631	4,844,755	(12.0)%
Capital Outlay	375,057	892,558	586,209	(34.3)%
Total Operating	**$ 18,333,710**	**$ 23,583,311**	**$ 23,206,092**	**(1.6)%**
Capital Improvements	$ 6,305,054	$ 7,626,557	$ 800,000	(89.5)%
Grants	3,589,566	5,555,998	5,359,230	(3.5)%
Total Non-Operating	**$ 9,894,620**	**$ 13,182,555**	**$ 6,159,230**	**(53.3)%**
Department Total	**$ 28,228,330**	**$ 36,765,866**	**$ 29,365,322**	**(20.1)%**

Expenditures by Division / Program

Agenda Development	$ 349,238	$ 393,159	$ 423,375	7.7 %
Arts and Cultural Affairs	964,712	904,937	995,976	10.1 %
County Administrator	2,720,210	3,138,985	3,137,466	(0.05)%
County Attorney	5,135,463	6,138,380	6,215,947	1.3 %
Economic, Trade, & Tourism Development	4,303,564	7,483,841	7,202,655	(3.8)%
Innovation and Emerging Technologies	599,135	940,391	868,293	(7.7)%
Innovation Center	6,394,030	5,406,296	1,223,046	(77.4)%
Legislative Affairs	754,885	962,694	935,764	(2.8)%
Office of Communications	6,344,254	10,179,029	7,218,678	(29.1)%
Sustainability and Resilience Officer	662,840	1,218,154	1,144,122	(6.1)%
Department Total	**$ 28,228,330**	**$ 36,765,866**	**$ 29,365,322**	**(20.1)%**

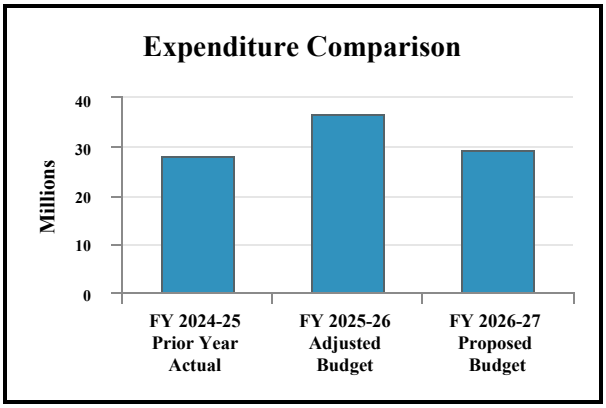
Funding Source Summary

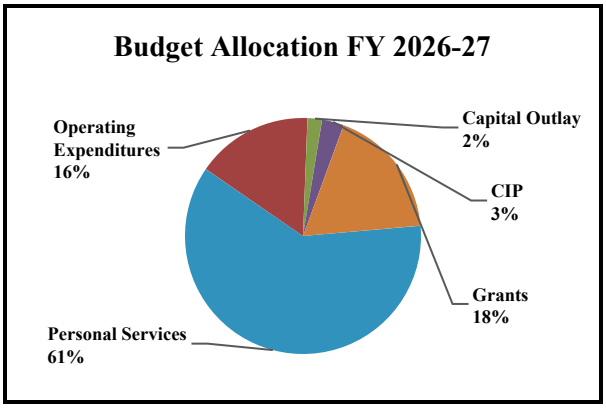
Special Revenue Funds	$ 5,747,296	$ 4,796,575	$ 1,539,839	(67.9)%
General Fund and Sub Funds	21,928,087	27,590,628	27,025,483	(2.0)%
Capital Construction Funds	552,947	4,378,663	800,000	(81.7)%
Department Total	**$ 28,228,330**	**$ 36,765,866**	**$ 29,365,322**	**(20.1)%**

Authorized Positions	**106**	**108**	**109**	**0.9 %**

Other Offices

EXPENDITURE HIGHLIGHTS





Personal, Operating, Capital Outlay, Capital Improvements, Debt Service, & Grants Expenses –

The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical premiums. In addition, one (1) position, a System Support Analyst, is transferring in to the Arts and Cultural Affairs Division from the Information Systems and Services (ISS) Division and is being reclassified as a Program Manager position to help manage the various art programs.

The **Agenda Development** FY 2026-27 budget is increasing by 7.7% or $30,216 from the current FY 2025-26 budget primarily due to increases as noted above, employee retirement payout and capital outlay for the replacement of three (3) laptops.

The **Arts and Cultural Affairs** FY 2026-27 budget is increasing by 10.1% or $91,039 from the current FY 2025-26 budget primarily due to the increases as noted above, which includes the position transferring in from the ISS Division. The budget also includes $250,000 in grant funding for Fusion Fest, which remained status quo from the current FY 2025-26 budget.

The **County Administrator's Office** FY 2026-27 budget is decreasing by 0.05% or $1,519 from the current FY 2025-26 budget primarily due to reductions in fleet charges.

The **County Attorney's Office** FY 2026-27 budget is increasing by 1.3% or $77,567 from the current FY 2025-26 budget primarily due to net changes in personal services as noted above.

The **Economic, Trade and Tourism Development Office** FY 2026-27 budget is decreasing by 3.8% or $281,186 from the current FY 2025-26 budget. Included in the budget is continuing funding of $150,000 for the Small Business Development Center (SBDC)/Incubator Expansion that has training programs in Western Orange County, and $10,000 for the continuation of Lake Nona Institute, Inc. to provide a sponsorship for the Lake Nona Impact Forum that is scheduled to be held in February 2027. There is $793,453 budgeted for the Orlando Economic Partnership, which remains status quo from the current FY 2025-26 budget. Economic grants fund total is $4,827,022, please see the grants agreement and program support table on page 14-7 for a listing of recipient organizations and grant amounts.

The **Innovation and Emerging Technologies Office** FY 2026-27 budget is decreasing by 7.7% or $72,098 from the current FY 2025-26 budget mainly due to rollover encumbrance in contractual services. 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 14-8 for a listing of recipient organizations and grant amounts.

The **Innovation Center** FY 2026-27 operating budget remains status quo at $1.2 million from the current FY 2025-26 and includes funding for two (2) positions and operating costs to support the office. In addition, the Innovation Center Project is scheduled to be substantially completed by July 2026. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division.

The **Legislative Affairs Office** FY 2026-27 budget is decreasing by 2.8% or $26,930 from the current FY 2025-26 budget primarily due to reductions in contractual services expenses.

The **Office of Communications** FY 2026-27 operating budget is decreasing by 4.4% or $317,044 from the current FY 2025-26 budget mainly due to rollover encumbrances and one-time purchases of equipment and rolling stock in the current fiscal year. Funding is included for a Duplo 618 Folder/Slitter/Cutter/Score, PTZ Cameras for field production, Clearcom units for mobile production, additional lights for the studio, LiveU 300 units for wireless field production, replacement of the second tape binder and video production equipment to outfit an SUV for mobile video development.

The FY 2026-27 Capital Improvement budget is decreasing by 89.8% or $2.6 million from the current FY 2025-26 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the current FY 2025-26 budget. The budget includes design funding for a new project, BCC Chambers Renovations, which aims to upgrade and renovate the Board of County Commissioners (BCC) Chambers room and adjoining support spaces to better meet the county's redistricting needs, support the BCC meetings, commissioner district meetings, council and committee meetings, and other large scale events held at the Orange County Administration Center. 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 2026-27 operating budget is decreasing by 10.3% or $74,032 from the current FY 2025-26 budget mainly due to rollover encumbrances in contractual services in the current year. The budget contains funding associated with ongoing consulting services for countywide projects.

The FY 2026-27 capital improvement budget remains status quo at $500,000 from the current FY 2025-26 budget for the continuation of the Energy Efficiency Facilities Projects, which incorporates 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

Grants Agreements & Program Support	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Change from 03/31/26	% Change from 03/31/26
Quality Target Industries (QTI) & Quick Action Closing Fund (QACF)				
Lockheed Martin	$ 92,400	$ 49,700	$ (42,700)	-46.2 %
Timbers Holding	11,200	0	(11,200)	-100.0 %
Wyndham Worldwide	37,500	0	(37,500)	-100.0 %
Subtotal QTIs & QACF	$ 141,100	$ 49,700	$ (91,400)	(64.8)%
Grants				
BBCDC	$ 165,398	$ 170,398	$ 5,000	3.0 %
Building Out Tech	209,000	209,000	0	0.0 %
CFF I, LLC Florida Research Foundation (Rally)	110,060	110,060	0	0.0 %
Economic Development Fund	25,000	25,000	0	0.0 %
Hispanic Business Initiative Fund of Florida (Prospera)	150,469	150,469	0	0.0 %
Lake Nona Institute, Inc.	10,000	10,000	0	0.0 %
Local Film Events Sponsorship	25,000	25,000	0	0.0 %
National Center for Simulation	90,090	71,497	(18,593)	(20.6)%
National Entrepreneur Center (UCF Research Foundation)	317,775	317,775	0	0.0 %
SBDC/Incubator Expansion- West Orange	150,000	150,000	0	0.0 %
SCORE	18,750	18,750	0	0.0 %
Starterstudio Technical Business Programming Enhancement	167,843	167,843	0	0.0 %
Startup Weekend Orlando (SWORL)/Informulate	78,795	78,795	0	0.0 %
The Corridor-formerly FL High Tech Corridor (Lead)	566,500	566,500	0	0.0 %
UCF GrowFL	41,656	41,656	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	153,230	153,230	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	175,463	175,463	0	0.0 %
Subtotal Grants	$ 3,251,076	$ 3,237,483	$ (13,593)	(0.4)%
I-Drive CRA Economic Development	$ 1,548,681	$ 1,539,839	$ (8,842)	(0.6)%
TOTAL	**$ 4,940,857**	**$ 4,827,022**	**$ (113,835)**	**(2.3)%**

Innovation and Emerging Technologies

Grants Agreements & Program Support	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Change from 03/31/26	% Change from 03/31/26
STEM				
Inspiration and Recognition of Science and Tech Inc	$ 89,681	$ 72,141	$ (17,540)	-19.6%
UCF Foundation	93,796	72,407	(21,389)	-22.8%
Collegiate Pathways Inc	77,022	55,697	(21,325)	-27.7%
Florida Photonics Cluster	10,815	10,816	1	0.0%
School Board of Orange County	71,897	55,697	(16,200)	-22.5%
National Center for Simulation	21,930	15,450	(6,480)	-29.5%
Subtotal STEM	$ 365,141	$ 282,208	$ (82,933)	-22.7%
TOTAL	**$ 365,141**	**$ 282,208**	**$ (82,933)**	**-22.7%**

Division: Agenda Development

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 342,971	$ 380,531	$ 407,245	7.0 %
Operating Expenditures	6,267	12,628	10,530	(16.6)%
Capital Outlay	0	0	5,600	0.0 %
Total Operating	**$ 349,238**	**$ 393,159**	**$ 423,375**	**7.7 %**
Total	**$ 349,238**	**$ 393,159**	**$ 423,375**	**7.7 %**
Authorized Positions	**3**	**3**	**3**	**0.0 %**

Division: Arts and Cultural Affairs

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 381,420	$ 478,658	$ 600,058	25.4 %
Operating Expenditures	330,042	171,379	143,918	(16.0)%
Capital Outlay	3,250	4,900	2,000	(59.2)%
Total Operating	**$ 714,712**	**$ 654,937**	**$ 745,976**	**13.9 %**
Grants	$ 250,000	$ 250,000	$ 250,000	0.0 %
Total Non-Operating	**$ 250,000**	**$ 250,000**	**$ 250,000**	**0.0 %**
Total	**$ 964,712**	**$ 904,937**	**$ 995,976**	**10.1 %**
Authorized Positions	**4**	**4**	**5**	**25.0 %**

Division: County Administrator

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,682,895	$ 3,043,141	$ 3,087,125	1.4 %
Operating Expenditures	37,314	95,844	50,341	(47.5)%
Capital Outlay	0	0	0	0.0 %
Total Operating	**$ 2,720,209**	**$ 3,138,985**	**$ 3,137,466**	**0.0 %**
Total	**$ 2,720,209**	**$ 3,138,985**	**$ 3,137,466**	**0.0 %**
Authorized Positions	**13**	**14**	**14**	**0.0 %**

Division: County Attorney

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 4,870,676	$ 5,643,472	$ 5,782,836	2.5 %
Operating Expenditures	264,787	484,908	423,111	(12.7)%
Capital Outlay	0	10,000	10,000	0.0 %
Total Operating	**$ 5,135,463**	**$ 6,138,380**	**$ 6,215,947**	**1.3 %**
Total	**$ 5,135,463**	**$ 6,138,380**	**$ 6,215,947**	**1.3 %**
Authorized Positions	**34**	**34**	**34**	**0.0 %**

Division: Economic, Trade, & Tourism Development

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 289,781	$ 802,346	$ 850,228	6.0 %
Operating Expenditures	871,186	1,734,138	1,525,405	(12.0)%
Capital Outlay	0	6,500	0	(100.0)%
Total Operating	**$ 1,160,967**	**$ 2,542,984**	**$ 2,375,633**	**(6.6)%**
Grants	$ 3,142,596	$ 4,940,857	$ 4,827,022	(2.3)%
Total Non-Operating	**$ 3,142,596**	**$ 4,940,857**	**$ 4,827,022**	**(2.3)%**
Total	**$ 4,303,563**	**$ 7,483,841**	**$ 7,202,655**	**(3.8)%**
Authorized Positions	**6**	**6**	**6**	**0.0 %**

Division: Innovation & Emerging Technologies

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 376,572	$ 418,369	$ 429,678	2.7 %
Operating Expenditures	25,593	155,256	154,782	(0.3)%
Capital Outlay	0	1,625	1,625	0.0 %
Total Operating	**$ 402,165**	**$ 575,250**	**$ 586,085**	**1.9 %**
Grants	$ 196,970	$ 365,141	$ 282,208	(22.7)%
Total Non-Operating	**$ 196,970**	**$ 365,141**	**$ 282,208**	**(22.7)%**
Total	**$ 599,135**	**$ 940,391**	**$ 868,293**	**(7.7)%**
Authorized Positions	**2**	**2**	**2**	**0.0 %**

Division: Innovation Center

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 20,816	$ 407,690	$ 449,450	10.2 %
Operating Expenditures	112,451	776,856	741,872	(4.5)%
Capital Outlay	12,402	$ 38,500	31,724	(17.6)%
Total Operating	**$ 145,669**	**$ 1,223,046**	**$ 1,223,046**	**0.0 %**
Capital Improvements	$ 6,248,361	$ 4,183,250	$ 0	(100.0)%
Total Non-Operating	**$ 6,248,361**	**$ 4,183,250**	**$ 0**	**(100.0)%**
Total	**$ 6,394,030**	**$ 5,406,296**	**$ 1,223,046**	**(77.4)%**
Authorized Positions	**2**	**2**	**2**	**0.0 %**

Division: Legislative Affairs

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 470,226	$ 482,037	$ 490,012	1.7 %
Operating Expenditures	284,659	480,657	445,752	(7.3)%
Capital Outlay	0	0	0	0.0 %
Total Operating	**$ 754,885**	**$ 962,694**	**$ 935,764**	**(2.8)%**
Total	**$ 754,885**	**$ 962,694**	**$ 935,764**	**(2.8)%**
Authorized Positions	**3**	**3**	**3**	**0.0 %**

Division: Office of Communications

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 4,551,100	$ 5,032,364	$ 5,170,196	2.7 %
Operating Expenditures	1,377,057	1,374,325	1,213,222	(11.7)%
Capital Outlay	359,405	829,033	535,260	(35.4)%
Total Operating	**$ 6,287,562**	**$ 7,235,722**	**$ 6,918,678**	**(4.4)%**
Capital Improvements	$ 56,693	$ 2,943,307	$ 300,000	(89.8)%
Total Non-Operating	**$ 56,693**	**$ 2,943,307**	**$ 300,000**	**(100.0)%**
Total	**$ 6,344,255**	**$ 10,179,029**	**$ 7,218,678**	**(29.1)%**
Authorized Positions	**36**	**37**	**37**	**0.0 %**

Division: Sustainability and Resilience Officer

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 394,517	$ 498,514	$ 508,300	2.0 %
Operating Expenditures	268,323	217,640	135,822	(37.6)%
Capital Outlay	0	2,000	0	(100.0)%
Total Operating	**$ 662,840**	**$ 718,154**	**$ 644,122**	**(10.3)%**
Capital Improvements	$ 0	$ 500,000	$ 500,000	0.0 %
Total Non-Operating	**$ 0**	**$ 500,000**	**$ 500,000**	**0.0 %**
Total	**$ 662,840**	**$ 1,218,154**	**$ 1,144,122**	**(6.1)%**
Authorized Positions	**3**	**3**	**3**	**0.0 %**

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Other Offices											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	1,064,644	935,356	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	5,752,107	3,247,894	0	0	0	0	0	0	9,000,001
		Unit Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
		Innovation Lab Office Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
Office of Communications											
1786	1023	Orange TV Office Renovation	56,693	2,943,307	0	0	0	0	0	0	3,000,000
		Unit Subtotal	**56,693**	**2,943,307**	**0**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
2039	1023	BCC Chambers Renovations	0	0	300,000	700,000	400,000	0	0	0	1,400,000
		Unit Subtotal	**0**	**0**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**1,400,000**
		Office of Communications Subtotal	**56,693**	**2,943,307**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**4,400,000**
Sustainability and Resilience Officer											
1789	1023	Energy Efficiency Facilities Projects	0	500,000	500,000	500,000	500,000	500,000	0	0	2,500,000
		Unit Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		Sustainability and Resilience Officer Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		OTHER OFFICES SUBTOTAL:	**6,873,444**	**7,626,557**	**800,000**	**1,200,000**	**900,000**	**500,000**	**0**	**0**	**17,900,001**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

ORANGE
COUNTY
FLORIDA

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Department: Other Appropriations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 9,557,098	$ 13,892,738	$ 12,993,636	(6.5)%
Operating Expenditures	98,693,131	113,898,547	121,866,496	7.0 %
Capital Outlay	5,081,310	38,750	3,000	(92.3)%
Total Operating	**$ 113,331,539**	**$ 127,830,035**	**$ 134,863,132**	**5.5 %**
Debt Service	$ 239,361	$ 1	$ 0	(100.0)%
Grants	36,503,554	30,824,355	16,643,714	(46.0)%
Reserves	0	144,356,431	133,861,335	(7.3)%
Other	105,462,267	111,768,679	116,576,033	4.3 %
Total Non-Operating	**$ 142,205,183**	**$ 286,949,466**	**$ 267,081,082**	**(6.9)%**
Department Total	**$ 255,536,722**	**$ 414,779,501**	**$ 401,944,214**	**(3.1)%**

Expenditures by Division / Program

American Rescue Plan Funds	$ 31,092,251	$ 19,902,817	$ 0	(100.0)%
Arts & Science Agencies	1,595,950	1,614,567	1,639,044	1.5 %
Charter Review	14,328	73,431	122,524	66.9 %
East Central Florida Regional Planning	311,877	315,767	320,880	1.6 %
Interfund Transfers	60,404,977	73,187,434	81,605,461	11.5 %
LYNX	89,000,264	101,875,909	115,449,186	13.3 %
MetroPlan	553,835	557,341	564,392	1.3 %
Non-Departmental	57,088,259	57,697,704	53,225,984	(7.8)%
OBT Crime Prevention Fund	132,587	184,081	189,258	2.8 %
Reserves – General Fund	0	144,356,431	133,861,335	(7.3)%
SunRail	15,342,394	14,514,019	14,966,150	3.1 %
Sunshine Corridor	0	500,000	0	(100.0)%
Department Total	**$ 255,536,722**	**$ 414,779,501**	**$ 401,944,214**	**(3.1)%**

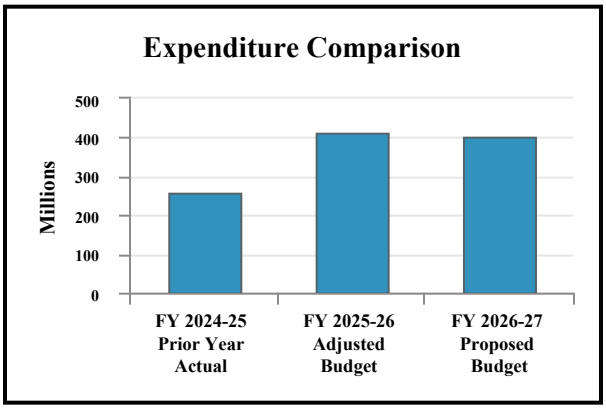
Funding Source Summary

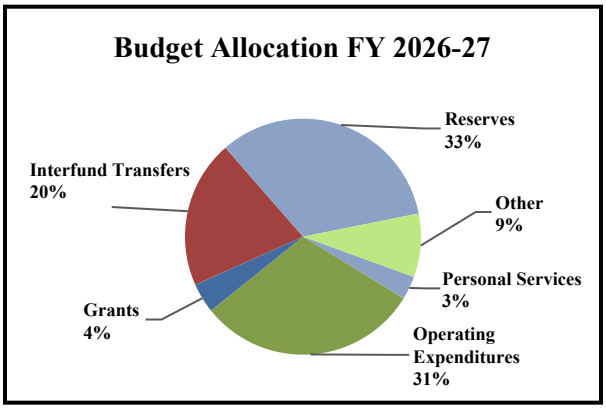
Special Revenue Funds	$ 31,224,838	$ 20,086,898	189,258	(99.1)%
General Fund and Sub Funds	224,311,884	394,692,603	401,754,956	1.8 %
Department Total	**$ 255,536,722**	**$ 414,779,501**	**$ 401,944,214**	**(3.1)%**

Authorized Positions	**1**	**1**	**1**	**0.0 %**

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, the budget for estimated Health Saving Account costs for the medical benefits fund is decreasing by 90.0% or $900,000, for a total budget of $100,000.

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 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 2026-27. 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 2026-27 grants budget is $1,639,044, a 1.5% increase from the current FY 2025-26 budget. The United Arts of Central Florida is budgeted at $1,536,045, which is based on a $1.00 per capita formula. The Orlando Science Center budget remains status quo at $102,999 to provide operational and maintenance support.

The **Charter Review Commission** FY 2026-27 operating expense budget is increasing by 69.9% or $49,093 and is budgeted at $122,524 to cover the costs of the committee. The committee is operational every four (4) years and will begin meeting in January 2027.

The **East Central Florida Regional Planning Council (ECFRPC)** FY 2026-27 assessment of $320,880 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 1,511,568 in 2024 to 1,536,045 in 2025, 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 2026-27 contribution is budgeted at $115,449,186, which increased by 13.3% or $13,573,277 from the FY 2025-26 budget. A total of $109,017,436 is the operating and capital contribution for fixed and para transit services and $6,431,750 is included for operational service enhancements LYNX has implemented as part of the Orange County's $100 million accelerated transportation funding initiative. LYNX actual operating expenditures are going up 4.5% for normal inflationary cost increases. The county's contribution above 4.5% 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 $3,034,275 is $3.00 per service hour.

The **MetroPlan** FY 2026-27 funding contribution is budgeted at $564,392, which increased by 1.3% or $7,051 from the current FY 2025-26 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 1,128,784 and applying an assessment of $0.50 per capita.

The **Non-Departmental** operating expense and grants budget are described in detail on page 15-6. Included in the Non-Departmental budget is $1,666,667 for the second 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 2026-27 operating expense budget is $189,258. 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 2026-27 operating payment is budgeted at $14,966,150, which is increasing by 3.1% or $452,131 from the current FY 2025-26 funding level in order 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** has no funding being included in FY 2026-27. The State is funding the project development and environment study.

Reserves – The FY 2026-27 Reserves-General Fund budget provides for the following reserves:

General Fund	**FY 2026-27**
Reserve for Contingency	$108,861,335
Reserve - Catastrophic Loss	5,000,000
Restricted Reserves	20,000,000
Total	$133,861,335

The General Fund reserves are budgeted at 7.7% of the General Fund budget for FY 2026-27. The following is a three-year comparison of the General Fund reserves as a percent of budget.

Fiscal Year	Reserves as a Percentage of the General Fund Budget	Reserves Amount
FY 2024-25 (Budget)	7.1%	$115,526,538
FY 2025-26 (Current)	8.4%	$144,356,431
FY 2026-27 (Proposed)	7.7%	$133,861,335

Other – **Interfund Transfer** – The FY 2026-27 budget provides for the following transfers to other funds:

Fund	FY 2026-27	Purpose
International Drive CRA	$37,128,264	Tax increment payments related directly to the taxable value of constituent properties.
Affordable Housing Trust	19,487,171	To provide direct funding for operations of the Affordable Housing Trust Fund.
Court Technology	8,742,417	To supplement recording fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Mosquito Control	4,103,816	To provide direct funding to the Mosquito Control Division for operations as required by Florida Statute 388.311.
Grants	6,040,000	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	1,666,173	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)	1,579,840	Tax increment payments related directly to the taxable value of constituent properties.
Court Facilities	1,120,240	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Drug Abuse Trust Fund	163,303	To supplement the trust fund that provides payments for drug treatment programs at the Center for Drug Free Living.
Juvenile Court Programs	125,316	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	$81,605,461	

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 $34,970,572 budgeted for 11 CRAs under Non-Departmental (see page 15-6) for FY 2026-27. In addition, there are two (2) Orange County CRAs funded at $38,708,104 for the International Drive CRA and the Orange County CRA (OBT). The total of the 13 CRA payments for FY 2026-27 is $73,678,676. 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 American Rescue Plan Act of 2021 (5896).

Non-Departmental

Budget Item	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
CRA - Apopka	$ 656,025	$ 777,309	$ 868,911	11.8 %
CRA - Eatonville	985,912	1,146,555	1,339,838	16.9 %
CRA - Maitland	1,595,302	1,880,557	2,000,369	6.4 %
CRA - Ocoee	1,566,071	1,807,911	2,105,553	16.5 %
CRA - Orlando Downtown I	14,395,878	14,792,620	14,424,419	-2.5 %
CRA - Orlando Downtown II	5,189,856	5,822,819	5,839,060	0.3 %
CRA - Orlando I-4 Conroy Rd. III	4,124,256	4,685,176	0	-100.0 %
CRA - Orlando I-4 Republic IV	9,684,370	0	0	0.0 %
CRA - Winter Garden I	909,578	1,057,063	1,161,406	9.9 %
CRA - Winter Garden II	686,384	718,093	783,428	9.1 %
CRA - Winter Park I	3,557,305	4,071,106	4,387,875	7.8 %
CRA - Winter Park II	1,706,352	1,790,451	1,918,171	7.1 %
CRA - Winter Park III	0	31,585	141,542	348.1 %
Subtotal of General Fund CRA's	***$ 45,057,289***	***$ 38,581,245***	***$ 34,970,572***	***-9.4 %***
Bank Charges - General Fund	$ 204,784	$ 850,000	$ 850,000	0.0 %
Benefits Fixed Costs - OPEB	9,254,742	12,818,867	12,818,867	0.0 %
CPA Fees for Audits	429,864	574,500	500,000	-13.0 %
Florida Association of Counties	133,940	133,940	133,940	0.0 %
Graphics Reproduction Charges and Svs	16,614	32,000	32,000	0.0 %
Martin Luther King Parade - South Apopka Ministerial Alliance	7,725	7,725	7,725	0.0 %
Martin Luther King Parade - Town of Eatonville	7915	7,915	7,915	0.0 %
Martin Luther King Parade - Downtown Orlando	7,880	7,880	7,880	0.0 %
Misc. Items and Studies	816,965	2,220,499	1,403,713	-36.8 %
National Association of Counties (NACo)	22,044	22,705	22,705	0.0 %
Postage - TRIM Notices	503,102	475,000	550,000	15.8 %
Pulse Memorial Contribution	0	1,666,667	1,666,667	0.0 %
Stormwater Taxes (Tax Collector)	211,249	234,000	234,000	0.0 %
United Way Steering Committee	17,848	20,000	20,000	0.0 %
Value Adjustment Board (VAB)	396,298	44,761	0	-100.0 %
Subtotal	***$ 12,030,970***	***$ 19,116,459***	***$ 18,255,412***	***-4.5 %***
All Non-Departmental	**$ 57,088,259**	**$ 57,697,704**	**$ 53,225,984**	**-7.8%**

Division: American Rescue Plan Funds

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 289,712	$ 0	$ 0	0.0 %
Operating Expenditures	5,959,176	5,815,817	0	(100.0)%
Capital Outlay	5,081,310	38,750	0	(100.0)%
Total Operating	**$ 11,330,198**	**$ 5,854,567**	**$ 0**	**(100.0)%**
Debt Service(Capital Leases)	$ 239,361	$ 1	$ 0	(100.0)%
Grants	19,522,691	14,048,249	0	(100.0)%
Total Non-Operating	**$ 19,762,052**	**$ 14,048,250**	**$ 0**	**(100.0)%**
Total	**$ 31,092,251**	**$ 19,902,817**	**$ 0**	**(100.0)%**

Division: Arts & Science Agencies

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Grants	$ 1,595,950	$ 1,614,567	$ 1,639,044	1.5 %
Total Non-Operating	**$ 1,595,950**	**$ 1,614,567**	**$ 1,639,044**	**1.5 %**
Total	**$ 1,595,950**	**$ 1,614,567**	**$ 1,639,044**	**1.5 %**

Division: Charter Review

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 12,644	$ 73,431	$ 74,329	1.2 %
Operating Expenditures	1,684	0	45,195	0.0 %
Capital Outlay	0	0	3,000	0.0 %
Total Non-Operating	**$ 14,328**	**$ 73,431**	**$ 122,524**	**66.9 %**
Total	**$ 14,328**	**$ 73,431**	**$ 122,524**	**66.9 %**
Authorized Positions	**1**	**1**	**1**	**0.0 %**

Division: East Central Florida Regional Planning

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 311,877	$ 315,767	$ 320,880	1.6 %
Total Operating	**$ 311,877**	**$ 315,767**	**$ 320,880**	**1.6 %**
Total	**$ 311,877**	**$ 315,767**	**$ 320,880**	**1.6 %**

Division: Interfund Transfers

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Other	$ 60,404,977	$ 73,187,434	$ 81,605,461	11.5 %
Total Non-Operating	**$ 60,404,977**	**$ 73,187,434**	**$ 81,605,461**	**11.5 %**
Total	**$ 60,404,977**	**$ 73,187,434**	**$ 81,605,461**	**11.5 %**

Division: LYNX

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 89,000,264	$ 101,875,909	$ 115,449,186	13.3 %
Total Operating	**$ 89,000,264**	**$ 101,875,909**	**$ 115,449,186**	**13.3 %**
Total	**$ 89,000,264**	**$ 101,875,909**	**$ 115,449,186**	**13.3 %**

Division: MetroPlan

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 553,835	$ 557,341	$ 564,392	1.3 %
Total Operating	**$ 553,835**	**$ 557,341**	**$ 564,392**	**1.3 %**
Total	**$ 553,835**	**$ 557,341**	**$ 564,392**	**1.3 %**

Division: Other Non Departmental

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 9,254,742	$ 13,818,867	$ 12,918,867	(6.5)%
Operating Expenditures	2,733,708	5,150,072	5,298,025	2.9 %
Total Operating	**$ 11,988,450**	**$ 18,968,939**	**$ 18,216,892**	**(4.0)%**
Grants	$ 42,520	$ 147,520	$ 38,520	(73.9)%
Other	45,057,289	38,581,245	34,970,572	(9.4)%
Total Non-Operating	**$ 45,099,809**	**$ 38,728,765**	**$ 35,009,092**	**(9.6)%**
Total	**$ 57,088,259**	**$ 57,697,704**	**$ 53,225,984**	**(7.8)%**

Division: OBT Crime Prevention Fund

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 0	$ 440	$ 440	0.0 %
Operating Expenditures	132,587	183,641	188,818	2.8 %
Total Operating	**$ 132,587**	**$ 184,081**	**$ 189,258**	**2.8 %**
Total	**$ 132,587**	**$ 184,081**	**$ 189,258**	**2.8 %**

Division: Reserves - General Fund

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Reserves	$ 0	$ 144,356,431	$ 133,861,335	(7.3)%
Total Operating	**$ 0**	**$ 144,356,431**	**$ 133,861,335**	**(7.3)%**
Total	**$ 0**	**$ 144,356,431**	**$ 133,861,335**	**(7.3)%**

Division: SunRail

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Grants	$ 15,342,394	$ 14,514,019	$ 14,966,150	3.1 %
Total Non-Operating	**$ 15,342,394**	**$ 14,514,019**	**$ 14,966,150**	3.1 %
Total	**$ 15,342,394**	**$ 14,514,019**	**$ 14,966,150**	**3.1 %**

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	$ 0	(100.0)%
Total Non-Operating	**$ 0**	**$ 500,000**	**$ 0**	(100.0)%
Total	**$ 0**	**$ 500,000**	**$ 0**	**(100.0)%**

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Department: Other Court Funds

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 4,250,640	$ 4,367,828	$ 4,305,824	(1.4)%
Operating Expenditures	9,706,509	13,840,538	13,631,992	(1.5)%
Capital Outlay	1,158,894	4,427,929	3,061,733	(30.9)%
Total Operating	**$ 15,116,043**	**$ 22,636,295**	**$ 20,999,549**	**(7.2)%**
Capital Improvements	$ 63,958	$ 77,252	$ 0	(100.0)%
Debt Service	456,445	468,460	474,961	1.4 %
Grants	1,865,067	1,979,717	1,931,742	(2.4)%
Reserves	0	268,533	0	(100.0)%
Other	16,504	28,202	0	(100.0)%
Total Non-Operating	**$ 2,401,974**	**$ 2,822,164**	**$ 2,406,703**	**(14.7)%**
Department Total	**$ 17,518,017**	**$ 25,458,459**	**$ 23,406,252**	**(8.1)%**

Expenditures by Division / Program

Court Facilities	$ 6,372,181	$ 8,193,514	$ 7,930,575	(3.2)%
Court Technology	7,585,620	13,112,697	11,658,917	(11.1)%
Juvenile Court Programs	230,731	285,878	268,291	(6.2)%
Law Library	145,703	215,508	166,725	(22.6)%
Legal Aid Programs	1,524,401	1,583,661	1,567,371	(1.0)%
Local Court Programs	1,659,382	2,067,201	1,814,373	(12.2)%
Department Total	**$ 17,518,017**	**$ 25,458,459**	**$ 23,406,252**	**(8.1)%**

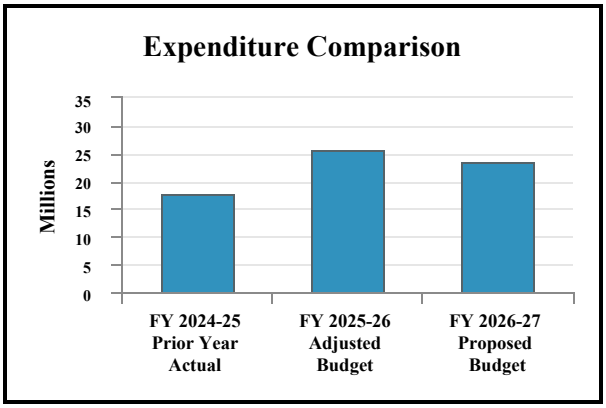
Funding Source Summary

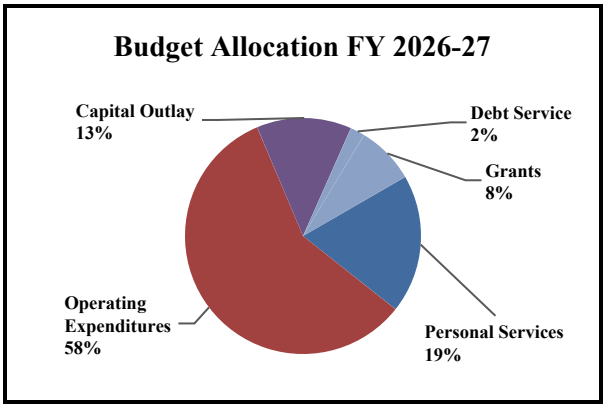
Special Revenue Funds	$ 17,518,017	$ 25,458,459	$ 23,406,252	(8.1)%
Department Total	**$ 17,518,017**	**$ 25,458,459**	**$ 23,406,252**	**(8.1)%**

Authorized Positions	**40**	**38**	**38**	**0.0 %**

Other Court Funds

EXPENDITURE HIGHLIGHTS





Personal Services – The FY 2026-27 personal services budget includes a 4.0% salary increase for non-bargaining employees and bargaining employees per contract. The Florida Retirement System (FRS) rates are budgeted at amounts approved by the State Legislature for employer retirement contributions. The budget for employer health insurance contributions remains status quo at $19,000 per employee as an average cost to cover the employer portion of the medical benefit premiums. The other court funds authorized position count remains unchanged.

Operating Expenses – The FY 2026-27 operating expenses budget is decreasing by 1.5% or $208,546 from the current FY 2025-26 budget. Court Facilities' operating budget is decreasing by 2.5% or $192,161, mainly due to rollover encumbrances in contractual services budget, which funds the Guard Service Contracts. Court Technology's operating budget is decreasing by 1.2% or $74,937 due to rollover encumbrances, and includes reimbursement funding of $551,276 for five (5) State Attorney's Office employees' salaries and $297,000 for seven (7) Public Defender's Office employees' salaries under payments to other government agencies, totaling in the amount of $848,276. Local Court Programs' operating budget is increasing by 33.7% or $57,759 due to a 100.3% or $80,201 increase to contractual services to fund Supervised Visitation Services in Family Ties.

Capital Outlay – The FY 2026-27 capital outlay budget is decreasing by 30.9% or $1.4 million from the current FY 2025-26 budget primarily under the Court Technology budget due to rollover encumbrances in computer equipment from the current fiscal year.

Capital Improvements – Capital improvements unspent budget in the current FY 2025-26 for the Court Facilities projects will be rebudgeted to FY 2026-27 during the Annual Budget Amendment in January 2027. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects.

Debt Service – The FY 2026-27 debt service budget is increasing by 1.4% or $6,501 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 2026-27 grants/services budget is decreasing by 2.4% or $47,975 from the current FY 2025-26 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 $166,725.

Reserves – Reserves is not being budgeted for in FY 2026-27, causing an overall decrease of $268,533.

Other – The other budget for FY 2025-26 reflects interfund transfers from Juvenile Court Programs, Law Library, and Legal Aid Programs funds to Local Court Programs, as part of the annual budget amendment process. In addition, $7,000 was transferred to the General Fund from the Legal Aid Programs fund to recoup funds transferred to Legal Aid Programs in FY 2024-25.

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 $13.2 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 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Operating Expenditures	$ 5,805,099	$ 7,572,802	$ 7,380,614	(2.5)%
Capital Outlay	46,679	75,000	75,000	0.0 %
Total Operating	**$ 5,851,778**	**$ 7,647,802**	**$ 7,455,614**	**(2.5)%**
Capital Improvements	$ 63,957	$ 77,252	$ 0	(100.0)%
Debt Service	456,445	468,460	474,961	1.4 %
Total Non-Operating	**$ 520,402**	**$ 545,712**	**$ 474,961**	**(13.0)%**
Total	**$ 6,372,180**	**$ 8,193,514**	**$ 7,930,575**	**(3.2)%**

Division: Court Technology

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 2,642,978	$ 2,673,233	$ 2,660,586	(0.5)%
Operating Expenditures	3,830,427	6,086,535	6,011,598	(1.2)%
Capital Outlay	1,112,215	4,352,929	2,986,733	(31.4)%
Total Operating	**$ 7,585,620**	**$ 13,112,697**	**$ 11,658,917**	**(11.1)%**
Total	**$ 7,585,620**	**$ 13,112,697**	**$ 11,658,917**	**(11.1)%**
Authorized Positions	**21**	**20**	**20**	**0.0 %**

Division: Juvenile Court Programs

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 214,414	$ 265,097	$ 257,794	(2.8)%
Operating Expenditures	2,495	9,677	10,497	8.5 %
Total Operating	**$ 216,909**	**$ 274,774**	**$ 268,291**	**(2.4)%**
Other	$ 13,822	$ 11,104	$ 0	(100.0)%
Total Non-Operating	**$ 13,822**	**$ 11,104**	**$ 0**	**(100.0)%**
Total	**$ 230,731**	**$ 285,878**	**$ 268,291**	**(6.2)%**
Authorized Positions	**3**	**3**	**3**	**0.0 %**

Division: Law Library

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Grants	$ 145,703	$ 214,700	$ 166,725	(22.3)%
Other	0	808	0	(100.0)%
Total Non-Operating	**$ 145,703**	**$ 215,508**	**$ 166,725**	**(22.6)%**
Total	**$ 145,703**	**$ 215,508**	**$ 166,725**	**(22.6)%**

Division: Legal Aid Programs

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Grants	$ 1,521,719	$ 1,567,371	$ 1,567,371	0.0 %
Other	2,682	16,290	0	(100.0)%
Total Non-Operating	**$ 1,524,401**	**$ 1,583,661**	**$ 1,567,371**	**(1.0)%**
Total	**$ 1,524,401**	**$ 1,583,661**	**$ 1,567,371**	**(1.0)%**

Division: Local Court Programs

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget	Percent Change
Personal Services	$ 1,393,248	$ 1,429,498	$ 1,387,444	(2.9)%
Operating Expenditures	68,487	171,524	229,283	33.7 %
Total Operating	**$ 1,461,735**	**$ 1,601,022**	**$ 1,616,727**	**1.0 %**
Grants	$ 197,646	$ 197,646	$ 197,646	0.0 %
Reserves	0	268,533	0	(100.0)%
Total Non-Operating	**$ 197,646**	**$ 466,179**	**$ 197,646**	**(57.6)%**
Total	**$ 1,659,381**	**$ 2,067,201**	**$ 1,814,373**	**(12.2)%**
Authorized Positions	**16**	**15**	**15**	**0.0 %**

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Other Court Funds											
Court Facilities											
2069	1248	Courthouse Dewatering System	446,764	77,252	0	0	0	0	0	0	524,016
		Unit Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		Court Facilities Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		OTHER COURT FUNDS SUBTOTAL:	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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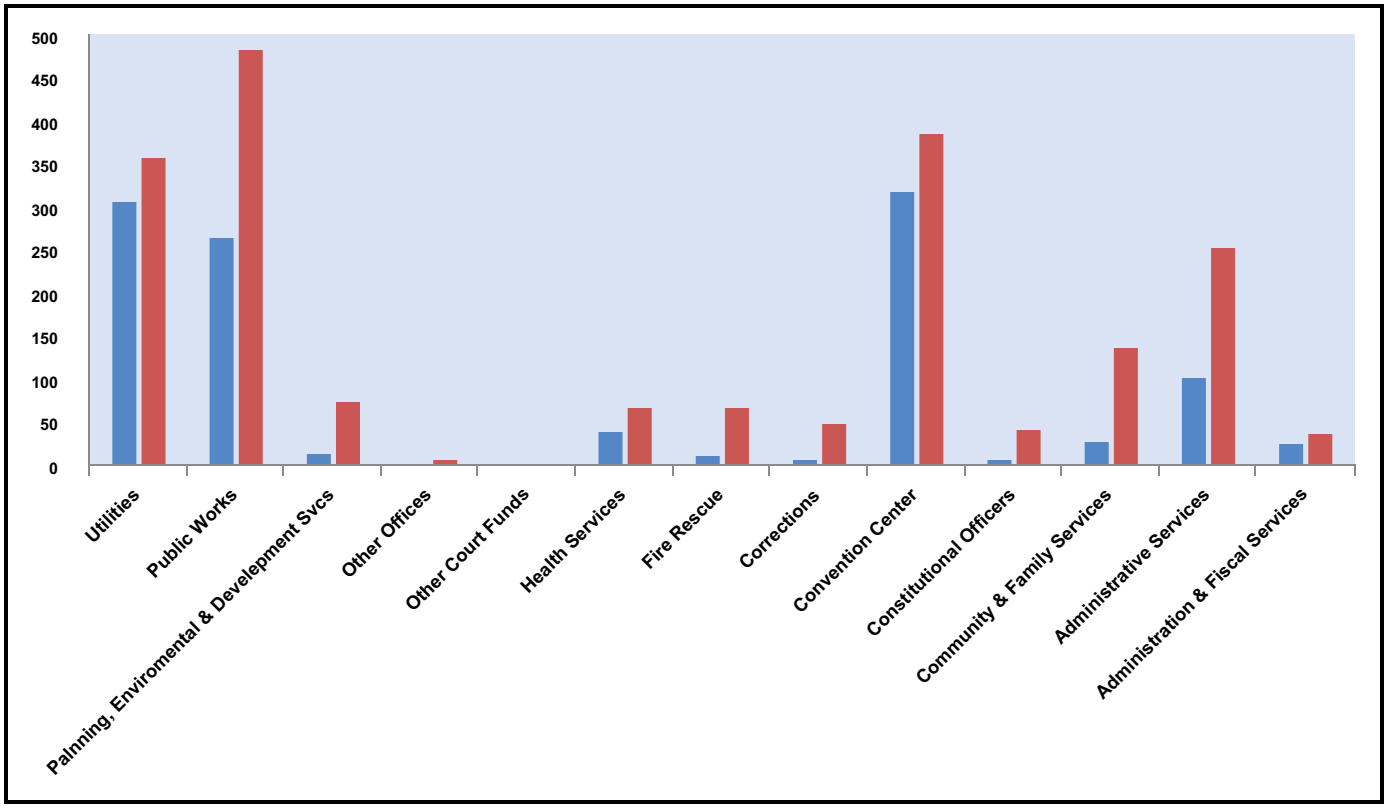
CAPITAL IMPROVEMENTS PROGRAM

BUDGETED EXPENDITURES BY DEPARTMENT



$'s in Millions

FY 26-27 **FY 25-26**

Total Capital Improvements Budget

FY 26-27: $1,124,653,061

FY 25-26: $1,959,603,958

CAPITAL IMPROVEMENTS PLAN SUMMARY

The FY 2027-2031 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 two (2) new projects with costs totaling an estimated $11.5 million over the next five (5) years. These new projects are as follows:

- **Courthouse 5th Floor Chambers Build out - $5.0 million (Capital Projects Fund)**
  Project will be used to renovate and build out the fifth floor of Building C at the Courthouse to address immediate need for additional judges. The build out will create eight (8) dedicated judicial chambers.
- **State Attorney 2nd Floor Renovation - $1.5 million (Capital Projects Fund)**
  Project will be used to renovate and build out the second floor in Building B at the Courthouse to address workspace congestion and support operational efficiency, which will include 15 offices, up to eight (8) cubicle spaces, a storage and copier area and associated electrical, HVAC, lighting and fire protection modifications.

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 2027-2031). Approved FY 2025-26 budgets displayed on the CIP reports are as of 06/16/2026.

CAPITAL IMPROVEMENTS PROGRAM

PROPOSED BUDGET
FY 2026-27 THROUGH FY 2030-31

BY DEPARTMENT / DIVISION

ORANGE COUNTY FLORIDA

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
911 System											
0297	1054	911 System Upgrade	2,357,674	21,606,914	19,242,611	0	0	0	0	0	43,207,200
		Unit Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
		911 System Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	20,132	2,208,558	1,000,000	0	0	0	0	0	3,228,690
		Unit Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
		Human Resources Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
Information Systems & Services											
0584	1023	Network Infrastructure	2,278,486	2,767,232	850,000	850,000	850,000	850,000	0	0	8,445,718
		Unit Subtotal	**2,278,486**	**2,767,232**	**850,000**	**850,000**	**850,000**	**850,000**	**0**	**0**	**8,445,718**
0593	1023	Technology Hardware Replacement	9,850,233	6,335,014	5,000,000	5,000,000	5,000,000	5,000,000	0	0	36,185,246
		Unit Subtotal	**9,850,233**	**6,335,014**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**0**	**0**	**36,185,246**
2028	1023	Telecommunications System Up	871,940	3,077,384	560,000	560,000	560,000	560,000	0	0	6,189,324
		Unit Subtotal	**871,940**	**3,077,384**	**560,000**	**560,000**	**560,000**	**560,000**	**0**	**0**	**6,189,324**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
Information Systems & Services											
8642	5896	ARP1-RR Public Safety Radio Tower	4,839,998	260,000	0	0	0	0	0	0	5,099,998
		Unit Subtotal	**4,839,998**	**260,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,099,998**
		Information Systems & Services Subtotal	**17,840,657**	**12,439,630**	**6,410,000**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**55,920,286**
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	**20,218,462**	**36,255,102**	**26,652,611**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**102,356,176**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	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**
2039	1023	BCC Chambers Renovations	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	**0**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
2047	1023	Administration Center Redistricting Renovation	100,491	1,399,509	0	0	0	0	0	0	1,500,000
		Unit Subtotal	**100,491**	**1,399,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,500,000**
2054	1023	Courthouse Space Study	199,744	85,256	0	0	0	0	0	0	285,000
		Unit Subtotal	**199,744**	**85,256**	**0**	**0**	**0**	**0**	**0**	**0**	**285,000**
2074	1023	Cultural Community Center	4,455,094	443,410	0	0	0	0	0	0	4,898,503
		Unit Subtotal	**4,455,094**	**443,410**	**0**	**0**	**0**	**0**	**0**	**0**	**4,898,503**
2076	1023	County Services Building	583,907	416,093	0	0	0	0	0	0	1,000,000
		Unit Subtotal	**583,907**	**416,093**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
2077	1023	Courthouse Build-Out	9,352,160	8,374,767	0	0	0	0	0	0	17,726,926
		Unit Subtotal	**9,352,160**	**8,374,767**	**0**	**0**	**0**	**0**	**0**	**0**	**17,726,926**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
2079	1023	Barnett Park Emergency Generator	171,955	25,140	0	0	0	0	0	0	197,095
	7580	HMGP Barnett Park	194,700	360,196	0	0	0	0	0	0	554,896
		Unit Subtotal	**366,655**	**385,336**	**0**	**0**	**0**	**0**	**0**	**0**	**751,991**
2080	7590	HMGP Bithlo Community Center	231,774	44,637	0	0	0	0	0	0	276,411
		Unit Subtotal	**231,774**	**44,637**	**0**	**0**	**0**	**0**	**0**	**0**	**276,411**
2081	1023	Bithlo Water Trtmnt Plant Emgcy Gen	70,657	3,915	0	0	0	0	0	0	74,572
	7589	HMGP Bithlo Water Trtmnt Plant	181,987	36,842	0	0	0	0	0	0	218,829
		Unit Subtotal	**252,644**	**40,757**	**0**	**0**	**0**	**0**	**0**	**0**	**293,401**
2082	7583	HMGP Goldenrod Rec Center	178,175	4,885	0	0	0	0	0	0	183,060
		Unit Subtotal	**178,175**	**4,885**	**0**	**0**	**0**	**0**	**0**	**0**	**183,060**
2083	7585	HMGP Meadow Woods Rec Cntr	146,355	36,655	0	0	0	0	0	0	183,010
		Unit Subtotal	**146,355**	**36,655**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**
2084	7581	HMGP Silver Star Rec Cntr Emgcy Gen	178,085	4,926	0	0	0	0	0	0	183,011
		Unit Subtotal	**178,085**	**4,926**	**0**	**0**	**0**	**0**	**0**	**0**	**183,011**
2085	7582	HMGP South Econ Rec Cntr Emgcy Gen	177,587	5,423	0	0	0	0	0	0	183,010
		Unit Subtotal	**177,587**	**5,423**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**

* Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 06/16/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
2086	1023	West Orange Rec Cntr Emgcy Gen	73,458	1,383	0	0	0	0	0	0	74,841
	7584	HMGP West Orange Rec Cntr	173,628	46,008	0	0	0	0	0	0	219,636
		Unit Subtotal	**247,086**	**47,391**	**0**	**0**	**0**	**0**	**0**	**0**	**294,477**
7325	8340	OC Rec Gyms Emerg Retrofit	1,175,021	654,985	0	0	0	0	0	0	1,830,006
		Unit Subtotal	**1,175,021**	**654,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,830,006**
AS05	1023	Courthouse 5th Floor Chambers Buildout	0	0	500,000	4,500,000	0	0	0	0	5,000,000
		Unit Subtotal	**0**	**0**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**5,000,000**
		Capital Projects Subtotal	**17,644,778**	**12,274,030**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**34,918,806**
Facilities Management											
0263	1023	Improvements to Facilities	19,688,467	48,195,433	17,450,001	14,935,000	7,087,500	2,000,000	2,000,000	0	111,356,402
		Unit Subtotal	**19,688,467**	**48,195,433**	**17,450,001**	**14,935,000**	**7,087,500**	**2,000,000**	**2,000,000**	**0**	**111,356,402**
1703	1023	Administration Center HVAC	1,237,552	5,831,874	3,000,000	3,000,000	0	0	0	0	13,069,426
		Unit Subtotal	**1,237,552**	**5,831,874**	**3,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**13,069,426**
1755	1023	Courthouse HVAC & Building Imp	10,589,338	12,824,763	14,000,000	3,000,000	0	0	0	0	40,414,102
		Unit Subtotal	**10,589,338**	**12,824,763**	**14,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**40,414,102**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
1756	1023	Corrections HVAC & Building Imp	1,378,309	29,344,262	11,000,000	0	0	0	0	0	41,722,571
		Unit Subtotal	**1,378,309**	**29,344,262**	**11,000,000**	**0**	**0**	**0**	**0**	**0**	**41,722,571**
1759	1023	Corrections Work Release HVAC	26,364	609,289	0	0	0	3,250,000	0	0	3,885,653
		Unit Subtotal	**26,364**	**609,289**	**0**	**0**	**0**	**3,250,000**	**0**	**0**	**3,885,653**
1760	1023	Corrections Security Doors	4,321,059	5,054,899	1,670,000	0	0	0	0	0	11,045,958
		Unit Subtotal	**4,321,059**	**5,054,899**	**1,670,000**	**0**	**0**	**0**	**0**	**0**	**11,045,958**
1761	1023	Corrections Central Energy Plant Imprv	853,669	10,746,331	5,000,000	10,000,000	8,500,000	0	0	0	35,100,000
		Unit Subtotal	**853,669**	**10,746,331**	**5,000,000**	**10,000,000**	**8,500,000**	**0**	**0**	**0**	**35,100,000**
1762	1023	Sheriff's Complex HVAC Replacement	6,420,131	13,592	0	0	0	0	0	0	6,433,723
		Unit Subtotal	**6,420,131**	**13,592**	**0**	**0**	**0**	**0**	**0**	**0**	**6,433,723**
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	548,857	4,451,142	2,000,000	0	0	0	0	0	6,999,999
		Unit Subtotal	**548,857**	**4,451,142**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,999,999**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
1784	1023	Facilities Management Corrections Office/Warehouse	177,594	2,822,405	2,500,000	500,000	875,000	0	0	0	6,874,999
		Unit Subtotal	**177,594**	**2,822,405**	**2,500,000**	**500,000**	**875,000**	**0**	**0**	**0**	**6,874,999**
1787	1023	Courthouse Improvement to Facilities	4,508,065	8,291,980	2,750,000	750,000	1,500,000	0	0	0	17,800,044
		Unit Subtotal	**4,508,065**	**8,291,980**	**2,750,000**	**750,000**	**1,500,000**	**0**	**0**	**0**	**17,800,044**
1788	1023	Public Works Parking Lot Improvements	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**
2036	1023	Magic Gym Chiller replacements	52,741	2,847,259	1,400,000	0	1,000,000	0	0	0	5,300,000
		Unit Subtotal	**52,741**	**2,847,259**	**1,400,000**	**0**	**1,000,000**	**0**	**0**	**0**	**5,300,000**
2037	1023	Sheriff's Central Complex Roof Replacement	122,652	5,677,348	2,000,000	0	3,000,000	0	0	0	10,800,000
		Unit Subtotal	**122,652**	**5,677,348**	**2,000,000**	**0**	**3,000,000**	**0**	**0**	**0**	**10,800,000**
2038	1023	Sheriff's Central Complex Power Modernization	163,648	3,436,352	700,000	1,500,000	0	0	0	0	5,800,000
		Unit Subtotal	**163,648**	**3,436,352**	**700,000**	**1,500,000**	**0**	**0**	**0**	**0**	**5,800,000**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2049	1023	HVAC & IAQ Related Repl/Rest	20,938,583	21,493,270	16,295,000	1,473,300	2,000,000	2,000,000	2,000,000	0	66,200,153
		Unit Subtotal	**20,938,583**	**21,493,270**	**16,295,000**	**1,473,300**	**2,000,000**	**2,000,000**	**2,000,000**	**0**	**66,200,153**
2050	1023	Energy Conservation Retrofit	3,753,484	10,290,187	1,550,000	6,600,000	1,000,000	500,000	500,000	0	24,193,671
		Unit Subtotal	**3,753,484**	**10,290,187**	**1,550,000**	**6,600,000**	**1,000,000**	**500,000**	**500,000**	**0**	**24,193,671**
2052	1023	County Facs Roof Assess/Rep	5,503,229	7,842,485	2,205,000	1,025,000	1,000,000	1,000,000	1,000,000	0	19,575,714
		Unit Subtotal	**5,503,229**	**7,842,485**	**2,205,000**	**1,025,000**	**1,000,000**	**1,000,000**	**1,000,000**	**0**	**19,575,714**
2062	1023	Courthouse Window Improvements	96,516	3,403,484	900,000	0	0	0	0	0	4,400,000
		Unit Subtotal	**96,516**	**3,403,484**	**900,000**	**0**	**0**	**0**	**0**	**0**	**4,400,000**
2063	1023	Courthouse Escalator Replacement	166,364	6,583,636	0	0	0	0	0	0	6,750,000
		Unit Subtotal	**166,364**	**6,583,636**	**0**	**0**	**0**	**0**	**0**	**0**	**6,750,000**
2071	1023	Courthouse Chiller Replacements	5,587,024	645,795	0	0	0	0	0	0	6,232,819
		Unit Subtotal	**5,587,024**	**645,795**	**0**	**0**	**0**	**0**	**0**	**0**	**6,232,819**
2073	1023	Corrections Campus Wide UPS System	1,097,353	3,956,900	0	0	0	0	0	0	5,054,253
		Unit Subtotal	**1,097,353**	**3,956,900**	**0**	**0**	**0**	**0**	**0**	**0**	**5,054,253**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2087	1023	Courthouse Elevator Modernization	425,943	14,574,057	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**425,943**	**14,574,057**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**
2088	1023	Courthouse Lighting Upgrade	441,673	7,208,326	4,500,000	0	0	0	0	0	12,149,999
		Unit Subtotal	**441,673**	**7,208,326**	**4,500,000**	**0**	**0**	**0**	**0**	**0**	**12,149,999**
2089	1023	Courthouse Power Modernization	2,926,493	2,923,507	0	0	0	0	0	0	5,850,000
		Unit Subtotal	**2,926,493**	**2,923,507**	**0**	**0**	**0**	**0**	**0**	**0**	**5,850,000**
2091	1023	Public Works Admin Window Replacement	379,000	5,271,000	3,500,000	0	0	0	0	0	9,150,000
		Unit Subtotal	**379,000**	**5,271,000**	**3,500,000**	**0**	**0**	**0**	**0**	**0**	**9,150,000**
2092	1023	Corrections FDC Re-pipe	216,392	3,083,608	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**216,392**	**3,083,608**	**0**	**0**	**0**	**0**	**0**	**0**	**3,300,000**
2093	1023	Corrections Genesis Re-pipe	2,995,673	104,328	0	0	0	0	0	0	3,100,001
		Unit Subtotal	**2,995,673**	**104,328**	**0**	**0**	**0**	**0**	**0**	**0**	**3,100,001**
2094	1023	Corrections BRC Smoke Controls	1,171,278	4,198,722	3,000,000	0	0	0	0	0	8,370,000
		Unit Subtotal	**1,171,278**	**4,198,722**	**3,000,000**	**0**	**0**	**0**	**0**	**0**	**8,370,000**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2095	1023	Facilities Central District Building Replacement	3,053,713	596,288	0	0	0	0	0	0	3,650,001
		Unit Subtotal	**3,053,713**	**596,288**	**0**	**0**	**0**	**0**	**0**	**0**	**3,650,001**
2099	1023	Public Works Generator and Fuel Tank Replacement	0	2,000,000	1,000,000	0	0	0	0	0	3,000,000
		Unit Subtotal	**0**	**2,000,000**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
		Facilities Management Subtotal	**98,841,166**	**236,122,522**	**96,420,001**	**42,783,300**	**25,962,500**	**8,750,000**	**5,500,000**	**0**	**514,379,488**
Fleet Management											
2046	5530	Tanks Replacement	4,624,258	501,665	10,000	10,000	10,000	10,000	10,000	10,000	5,185,923
		Unit Subtotal	**4,624,258**	**501,665**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,185,923**
2051	5530	Fleet Bldg Renovations	898,863	4,529,716	4,651,499	1,125,000	4,250,000	3,600,000	100,000	100,000	19,255,078
		Unit Subtotal	**898,863**	**4,529,716**	**4,651,499**	**1,125,000**	**4,250,000**	**3,600,000**	**100,000**	**100,000**	**19,255,078**
		Fleet Management Subtotal	**5,523,120**	**5,031,381**	**4,661,499**	**1,135,000**	**4,260,000**	**3,610,000**	**110,000**	**110,000**	**24,441,001**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	525,910	194,089	0	0	0	0	0	0	719,999
		Unit Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		Real Estate Management Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		ADMINISTRATIVE SERVICES SUBTOTAL:	**122,534,974**	**253,622,022**	**101,581,500**	**48,418,300**	**30,222,500**	**12,360,000**	**5,610,000**	**110,000**	**574,459,294**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	899,971	3,025,029	0	0	0	0	0	0	3,925,000
		Unit Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
		Citizens' Commission for Children Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
Community Action											
2413	1023	John Bridges Playground	21,215	1,213,832	0	0	0	0	0	0	1,235,047
		Unit Subtotal	**21,215**	**1,213,832**	**0**	**0**	**0**	**0**	**0**	**0**	**1,235,047**
2559	1023	John Bridges Community Center	146,276	2,253,725	500,000	0	0	0	0	0	2,900,001
		Unit Subtotal	**146,276**	**2,253,725**	**500,000**	**0**	**0**	**0**	**0**	**0**	**2,900,001**
2566	1023	Southwood CC Playground	469,867	3,717	0	0	0	0	0	0	473,584
		Unit Subtotal	**469,867**	**3,717**	**0**	**0**	**0**	**0**	**0**	**0**	**473,584**
2568	1246	Tangelo Park Community Center	3,949,435	4,975,564	0	0	0	0	0	0	8,925,000
		Unit Subtotal	**3,949,435**	**4,975,564**	**0**	**0**	**0**	**0**	**0**	**0**	**8,925,000**
2569	1023	Community Center Security Upgrades	181,268	2,318,731	0	0	0	0	0	0	2,499,999
		Unit Subtotal	**181,268**	**2,318,731**	**0**	**0**	**0**	**0**	**0**	**0**	**2,499,999**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Community Action											
2570	1023	Multi-Cultural Community Center Phase IV	1,561,208	3,438,793	0	0	0	0	0	0	5,000,001
		Unit Subtotal	**1,561,208**	**3,438,793**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,001**
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	**6,329,268**	**14,204,362**	**500,000**	**0**	**0**	**0**	**0**	**2,250,000**	**23,283,632**
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	91,257	2,228,743	0	0	0	0	0	0	2,320,000
		Unit Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
		Cooperative Extension Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
Mental Health & Homelessness											
2524	1023	Goldenrod Village Shelter	0	2,000,000	200,000	16,000,000	7,800,000	0	0	0	26,000,000
		Unit Subtotal	**0**	**2,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**26,000,000**
2536	1023	Affordable Housing	0	15,000,000	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**0**	**15,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**
		Mental Health & Homelessness Subtotal	**0**	**17,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**41,000,000**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
0187a	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	50,000	0	0	0	0	0	0	539,683
	1265	Dist 1 Dr. Phillips Ballfields	4,508,119	240,000	0	0	0	0	0	0	4,748,119
		Unit Subtotal	**4,997,803**	**290,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,287,802**
0335	1265	Grow Community Park	0	0	750,000	0	0	0	0	0	750,000
		Unit Subtotal	**0**	**0**	**750,000**	**0**	**0**	**0**	**0**	**0**	**750,000**
1904	1265	Parks West Orange Trail Extension	21,125	1,638,895	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	**21,125**	**2,278,975**	**0**	**0**	**0**	**0**	**0**	**0**	**2,300,100**
1915	1265	Little Econ Greenway-Gap	259,429	1,548,040	0	0	0	0	0	0	1,807,468
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	404,692	345,309	0	0	0	0	0	0	750,001
		Unit Subtotal	**664,120**	**1,893,349**	**0**	**0**	**0**	**0**	**0**	**0**	**2,557,469**
1941	1050	Parks Signage-Countywide	43,696	30,000	30,000	0	0	0	0	0	103,695
		Unit Subtotal	**43,696**	**30,000**	**30,000**	**0**	**0**	**0**	**0**	**0**	**103,695**
1947	1050	Waterleigh Park (South)	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**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
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	4,200,000	2,000,000	0	0	0	0	0	6,200,000
		Unit Subtotal	**0**	**4,200,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,200,000**
2029	1050	Parking & Roadways	0	400,000	400,000	0	0	0	0	0	800,000
		Unit Subtotal	**0**	**400,000**	**400,000**	**0**	**0**	**0**	**0**	**0**	**800,000**
2100	1050	Park Improvements/Renovations	6,299,073	4,359,604	1,115,000	0	0	0	0	0	11,773,677
		Unit Subtotal	**6,299,073**	**4,359,604**	**1,115,000**	**0**	**0**	**0**	**0**	**0**	**11,773,677**
2103	1050	Parks Riverbanks/ Trails Washouts	719,467	1,830,430	500,000	0	0	0	0	0	3,049,897
		Unit Subtotal	**719,467**	**1,830,430**	**500,000**	**0**	**0**	**0**	**0**	**0**	**3,049,897**
2116	1050	Park Trails Improvements/Renovations	7,273,479	2,768,387	1,000,000	0	0	0	0	0	11,041,866
	8101	Park Trails Improvements/Renovations	11,774	88,227	0	0	0	0	0	0	100,001
		Unit Subtotal	**7,285,253**	**2,856,614**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**11,141,867**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2119	1265	Shingle Creek Trail	3,099,912	13,719,525	0	2,000,000	0	0	0	0	18,819,437
	7500	LAP - Shingle Creek Trail, Ph 4	0	2,173,267	0	0	0	0	0	0	2,173,267
	7505	LAP - Shingle Creek Trail, Ph 4	4,186,900	261,295	0	0	0	0	0	0	4,448,195
	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	6,309,517	0	0	0	0	0	0	6,309,604
		Unit Subtotal	**7,286,989**	**27,728,187**	**0**	**2,000,000**	**0**	**0**	**0**	**0**	**37,015,176**
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	190,473	209,527	100,000	0	0	0	0	0	500,000
		Unit Subtotal	**190,473**	**209,527**	**100,000**	**0**	**0**	**0**	**0**	**0**	**500,000**
2129	1265	LAP - Legacy - Pine Hills Trail	0	3,610,320	0	0	0	0	0	0	3,610,320
	7540	LAP - Legacy - Pine Hills Trail	189,645	684,888	0	0	0	0	0	0	874,533
		Unit Subtotal	**189,645**	**4,295,208**	**0**	**0**	**0**	**0**	**0**	**0**	**4,484,853**
2139	1050	Pedestrian Bridges	584,961	925,040	630,000	0	0	0	0	0	2,140,000
		Unit Subtotal	**584,961**	**925,040**	**630,000**	**0**	**0**	**0**	**0**	**0**	**2,140,000**
2154	1265	Blanchard Park Restroom Facility	826,617	26,732	0	0	0	0	0	0	853,349
		Unit Subtotal	**826,617**	**26,732**	**0**	**0**	**0**	**0**	**0**	**0**	**853,349**
2155	1265	Horizon West Regional Park	15,200,954	7,724,173	1,500,000	0	0	0	0	0	24,425,127
		Unit Subtotal	**15,200,954**	**7,724,173**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**24,425,127**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2157	1265	Blanchard Park Parking	1,085,198	1,037,919	0	0	0	0	0	0	2,123,117
		Unit Subtotal	**1,085,198**	**1,037,919**	**0**	**0**	**0**	**0**	**0**	**0**	**2,123,117**
2160	1050	Park Playground Structures	1,249,572	3,631,331	450,000	950,000	0	0	0	0	6,280,903
		Unit Subtotal	**1,249,572**	**3,631,331**	**450,000**	**950,000**	**0**	**0**	**0**	**0**	**6,280,903**
2161	1050	Bentonshire Park	1,718,099	70,000	0	0	0	0	0	0	1,788,099
		Unit Subtotal	**1,718,099**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,788,099**
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	962,039	2,357,961	0	0	0	0	0	0	3,320,000
		Unit Subtotal	**962,039**	**2,357,961**	**0**	**0**	**0**	**0**	**0**	**0**	**3,320,000**
2164	1265	Bithlo (Fitness Center)	1,134,268	250,509	0	0	0	0	0	0	1,384,777
		Unit Subtotal	**1,134,268**	**250,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,384,777**
2165	1265	Downey Park (Pickleball Courts)	1,528,657	3,985	0	0	0	0	0	0	1,532,642
		Unit Subtotal	**1,528,657**	**3,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,532,642**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2168	1265	Horizon West Trail	439,346	5,246,854	2,751,960	48,040	0	0	0	0	8,486,200
		Unit Subtotal	**439,346**	**5,246,854**	**2,751,960**	**48,040**	**0**	**0**	**0**	**0**	**8,486,200**
2170	1265	Barber Park (Recreation Center)	726,839	5,856,917	8,800,000	2,216,244	0	0	0	0	17,600,000
		Unit Subtotal	**726,839**	**5,856,917**	**8,800,000**	**2,216,244**	**0**	**0**	**0**	**0**	**17,600,000**
2178	1265	Lake Apopka Loop Connector Trail	2,693,716	4,262,047	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,308,148	3	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	4,422,558	860,201	0	0	0	0	0	0	5,282,759
		Unit Subtotal	**8,424,422**	**5,122,251**	**0**	**0**	**0**	**0**	**0**	**0**	**13,546,673**
2179	1265	Timber Bridge Preserve Park	239,785	1,160,215	0	0	0	0	0	0	1,400,000
		Unit Subtotal	**239,785**	**1,160,215**	**0**	**0**	**0**	**0**	**0**	**0**	**1,400,000**
2182	1050	Watermark Park	340,689	1,460,880	0	0	0	0	0	0	1,801,569
		Unit Subtotal	**340,689**	**1,460,880**	**0**	**0**	**0**	**0**	**0**	**0**	**1,801,569**
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**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2184	1050	Fort Christmas Renovations and Maintenance	68,617	701,383	1,000,000	0	0	0	0	0	1,770,000
		Unit Subtotal	**68,617**	**701,383**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,770,000**
2185	1050	Waterleigh Park (North)	115,344	1,184,656	500,000	0	0	0	0	0	1,800,000
		Unit Subtotal	**115,344**	**1,184,656**	**500,000**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
2186	1265	Morgran Community Park	22,174	27,826	2,700,000	3,000,000	0	0	0	0	5,750,000
		Unit Subtotal	**22,174**	**27,826**	**2,700,000**	**3,000,000**	**0**	**0**	**0**	**0**	**5,750,000**
2187	1265	Magnolia Solar Panels	21,845	228,154	0	0	0	0	0	0	249,999
		Unit Subtotal	**21,845**	**228,154**	**0**	**0**	**0**	**0**	**0**	**0**	**249,999**
2188	1265	Lake Ellenor Community Park	395,400	1,354,601	2,000,000	2,000,000	0	0	0	0	5,750,001
		Unit Subtotal	**395,400**	**1,354,601**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**5,750,001**
2189	1050	LED Field Light Improvements	1,186,069	1,531,930	750,000	0	0	0	0	0	3,468,000
		Unit Subtotal	**1,186,069**	**1,531,930**	**750,000**	**0**	**0**	**0**	**0**	**0**	**3,468,000**
2190	1050	Restroom Renovations	23,722	1,777,589	1,095,000	0	0	0	0	0	2,896,311
		Unit Subtotal	**23,722**	**1,777,589**	**1,095,000**	**0**	**0**	**0**	**0**	**0**	**2,896,311**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
7382	7506	Shingle Creek Trail	178,096	1,507,059	0	0	0	0	0	0	1,685,155
		Unit Subtotal	**178,096**	**1,507,059**	**0**	**0**	**0**	**0**	**0**	**0**	**1,685,155**
		Parks & Recreation Subtotal	**64,954,679**	**95,971,740**	**28,071,960**	**11,214,284**	**500,000**	**0**	**0**	**0**	**200,712,662**
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	135,842	1,864,158	0	0	0	0	0	3,750,000	5,750,000
		Unit Subtotal	**135,842**	**1,864,158**	**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	**135,842**	**2,580,158**	**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**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Youth & Family Services											
2525	1023	JAC Security CIP	597,701	64,752	0	0	0	0	0	0	662,453
		Unit Subtotal	**597,701**	**64,752**	**0**	**0**	**0**	**0**	**0**	**0**	**662,453**
2535	0235	Evans Dining Hall Renovation	0	100,000	50,000	0	0	0	0	0	150,000
		Unit Subtotal	**0**	**100,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**150,000**
		Youth & Family Services Subtotal	**597,701**	**1,470,722**	**50,000**	**0**	**0**	**0**	**0**	**0**	**2,118,423**
		COMMUNITY & FAMILY SERVICES SUBTOTAL:	**73,008,719**	**136,480,754**	**28,821,960**	**27,214,284**	**8,300,000**	**0**	**0**	**6,000,000**	**279,825,717**

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Proposed CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Constitutional Officers											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,572,863	250,000	0	0	0	0	0	0	3,822,863
		Unit Subtotal	**3,572,863**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,822,863**
0190	1023	INVEST - Dist 3 Parks Improvements	601,869	0	961,522	0	0	0	0	0	1,563,390
		Unit Subtotal	**601,869**	**0**	**961,522**	**0**	**0**	**0**	**0**	**0**	**1,563,390**
0192	1023	INVEST - Dist 4 Back to Nature	5,062,612	226,315	0	0	0	0	0	0	5,288,928
		Unit Subtotal	**5,062,612**	**226,315**	**0**	**0**	**0**	**0**	**0**	**0**	**5,288,928**
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	3,822,495	244,199	0	0	0	0	0	0	4,066,694
		Unit Subtotal	**3,822,495**	**244,199**	**0**	**0**	**0**	**0**	**0**	**0**	**4,066,694**
		BCC Districts CIP Projects Subtotal	**13,060,644**	**1,979,681**	**961,522**	**0**	**0**	**0**	**0**	**0**	**16,001,847**
Clerk of Courts											
2059	1023	COC- Room 150 Renovation Project	5,412	1,208,088	0	0	0	0	0	0	1,213,500
		Unit Subtotal	**5,412**	**1,208,088**	**0**	**0**	**0**	**0**	**0**	**0**	**1,213,500**
2060	1023	COC Ceremony Room Improv./Renov.	35,988	324,012	0	0	0	0	0	0	360,000
		Unit Subtotal	**35,988**	**324,012**	**0**	**0**	**0**	**0**	**0**	**0**	**360,000**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Constitutional Officers											
Clerk of Courts											
2075	1023	Clerk Branch Security	137,982	673,251	0	0	0	0	0	0	811,233
		Unit Subtotal	**137,982**	**673,251**	**0**	**0**	**0**	**0**	**0**	**0**	**811,233**
2096	1023	COC WinterPark&GSC Consolidation	18,645,404	54,596	0	0	0	0	0	0	18,700,000
		Unit Subtotal	**18,645,404**	**54,596**	**0**	**0**	**0**	**0**	**0**	**0**	**18,700,000**
2098	1023	Clerk of Courts Renovations	205,901	624,099	0	0	0	0	0	0	829,999
		Unit Subtotal	**205,901**	**624,099**	**0**	**0**	**0**	**0**	**0**	**0**	**829,999**
		Clerk of Courts Subtotal	**19,030,687**	**2,884,046**	**0**	**0**	**0**	**0**	**0**	**0**	**21,914,732**
Public Defender											
4426	1023	Courthouse PD Office Space Renovation	751,446	45,537	0	0	0	0	0	0	796,982
		Unit Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
		Public Defender Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
Sheriff											
0137	1023	Gun Range Property Enhancements	64,158	838,450	0	0	0	0	0	0	902,608
		Unit Subtotal	**64,158**	**838,450**	**0**	**0**	**0**	**0**	**0**	**0**	**902,608**

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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Constitutional Officers											
Sheriff											
0139	1023	Sector V Substation	7,850	9,592,900	3,635,000	0	0	0	0	0	13,235,750
	1035	Sector V Substation	5,885,111	4,937,222	1,720,550	1,522,116	0	0	0	0	14,064,999
		Unit Subtotal	**5,892,961**	**14,530,122**	**5,355,550**	**1,522,116**	**0**	**0**	**0**	**0**	**27,300,749**
0266	1023	New Evidence Facility	918,989	9,673,409	0	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	**5,132,514**	**14,394,884**	**0**	**0**	**0**	**0**	**0**	**0**	**19,527,399**
0338	1023	Sheriff's Communications Center	158,783	153,621	0	0	0	0	0	0	312,404
		Unit Subtotal	**158,783**	**153,621**	**0**	**0**	**0**	**0**	**0**	**0**	**312,404**
0339	1023	CAD/RMS Upgrade	1,439,513	228,697	0	0	0	0	0	0	1,668,209
		Unit Subtotal	**1,439,513**	**228,697**	**0**	**0**	**0**	**0**	**0**	**0**	**1,668,209**
1791	1023	Aviation Hangar Improvements	0	250,000	450,000	0	0	0	0	0	700,000
		Unit Subtotal	**0**	**250,000**	**450,000**	**0**	**0**	**0**	**0**	**0**	**700,000**
1792	1023	LEVO Driving Pad Resurface	0	950,000	0	0	0	0	0	0	950,000
		Unit Subtotal	**0**	**950,000**	**0**	**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**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Constitutional Officers											
Sheriff											
4435	1023	Criminal Investigations Division Renovation	607,097	2,862,903	0	0	0	0	0	0	3,470,000
		Unit Subtotal	**607,097**	**2,862,903**	**0**	**0**	**0**	**0**	**0**	**0**	**3,470,000**
4436	1023	Mobile Video Office Relocation	158,862	331,139	0	0	0	0	0	0	490,001
		Unit Subtotal	**158,862**	**331,139**	**0**	**0**	**0**	**0**	**0**	**0**	**490,001**
		Sheriff Subtotal	**13,453,887**	**35,539,816**	**5,805,550**	**1,522,116**	**0**	**0**	**0**	**0**	**56,321,370**
State Attorney											
0861	1023	State Attorney Tech Modernization	649,021	700,975	0	0	0	0	0	0	1,349,996
		Unit Subtotal	**649,021**	**700,975**	**0**	**0**	**0**	**0**	**0**	**0**	**1,349,996**
CC03	1023	State Attorney 2nd Floor Renovation	0	0	300,000	1,200,000	0	0	0	0	1,500,000
		Unit Subtotal	**0**	**0**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**1,500,000**
		State Attorney Subtotal	**649,021**	**700,975**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**2,849,996**
		CONSTITUTIONAL OFFICERS SUBTOTAL:	**46,945,685**	**41,150,055**	**7,067,072**	**2,722,116**	**0**	**0**	**0**	**0**	**97,884,927**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	75,102,560	35,372,870	45,271,158	46,630,667	47,929,405	58,620,989	69,011,853	0	377,939,502
		Unit Subtotal	**75,102,560**	**35,372,870**	**45,271,158**	**46,630,667**	**47,929,405**	**58,620,989**	**69,011,853**	**0**	**377,939,502**
0965	4430	North/South Concourse Renovations	62,138,353	42,364,478	31,549,719	35,718,117	35,452,193	24,753,027	13,452,785	0	245,428,672
		Unit Subtotal	**62,138,353**	**42,364,478**	**31,549,719**	**35,718,117**	**35,452,193**	**24,753,027**	**13,452,785**	**0**	**245,428,672**
0966	4430	West Concourse Renovations	32,750,836	20,844,322	12,617,442	16,209,065	16,273,861	16,591,463	17,347,090	0	132,634,080
		Unit Subtotal	**32,750,836**	**20,844,322**	**12,617,442**	**16,209,065**	**16,273,861**	**16,591,463**	**17,347,090**	**0**	**132,634,080**
0968	4430	Convention Way Grand Concourse	14,427,789	284,054,673	230,000,000	22,212,186	0	0	0	0	550,694,647
		Unit Subtotal	**14,427,789**	**284,054,673**	**230,000,000**	**22,212,186**	**0**	**0**	**0**	**0**	**550,694,647**
0969	4430	Multipurpose Venue	6,846,466	3,934,043	0	0	0	0	0	0	10,780,510
		Unit Subtotal	**6,846,466**	**3,934,043**	**0**	**0**	**0**	**0**	**0**	**0**	**10,780,510**
		Convention Center Subtotal	**191,266,003**	**386,570,386**	**319,438,319**	**120,770,035**	**99,655,459**	**99,965,479**	**99,811,728**	**0**	**1,317,477,411**
		CONVENTION CENTER SUBTOTAL:	**191,266,003**	**386,570,386**	**319,438,319**	**120,770,035**	**99,655,459**	**99,965,479**	**99,811,728**	**0**	**1,317,477,411**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	285,741	365,259	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	56,082	3,642,918	0	0	0	0	0	0	3,699,000
		Unit Subtotal	**341,823**	**4,008,177**	**0**	**0**	**0**	**0**	**0**	**0**	**4,350,000**
3842	1023	Padded Cell Renovations	0	300,000	1,260,000	0	0	0	0	0	1,560,000
		Unit Subtotal	**0**	**300,000**	**1,260,000**	**0**	**0**	**0**	**0**	**0**	**1,560,000**
4022	1023	Perimeter Security Project	537,993	984,325	0	0	0	0	0	0	1,522,318
		Unit Subtotal	**537,993**	**984,325**	**0**	**0**	**0**	**0**	**0**	**0**	**1,522,318**
4026	1023	Rec Yards/Perimeter Fencing Maintenance	73,499	844,785	0	0	0	0	0	0	918,284
		Unit Subtotal	**73,499**	**844,785**	**0**	**0**	**0**	**0**	**0**	**0**	**918,284**
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	275,373	2,624,628	1,500,000	0	0	0	0	0	4,400,001
		Unit Subtotal	**275,373**	**2,624,628**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**4,400,001**
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,935,836	5,417	0	0	0	0	0	0	1,941,253
		Unit Subtotal	**1,935,836**	**5,417**	**0**	**0**	**0**	**0**	**0**	**0**	**1,941,253**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
Corrections CIP											
4031	1023	Campus Security Upgrades	7,946,542	9,308,976	0	0	0	0	0	0	17,255,518
		Unit Subtotal	**7,946,542**	**9,308,976**	**0**	**0**	**0**	**0**	**0**	**0**	**17,255,518**
4033	1023	Horizon Renovations	845,068	1,654,932	0	0	0	0	0	0	2,500,000
		Unit Subtotal	**845,068**	**1,654,932**	**0**	**0**	**0**	**0**	**0**	**0**	**2,500,000**
4034	1023	FDC Renovations	275,717	3,124,282	0	0	0	0	0	0	3,399,999
		Unit Subtotal	**275,717**	**3,124,282**	**0**	**0**	**0**	**0**	**0**	**0**	**3,399,999**
4036	1023	Campus-wide Wi-Fi Project	1,404,360	1,895,641	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**1,404,360**	**1,895,641**	**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	98,368	2,151,632	0	0	0	0	0	0	2,250,000
		Unit Subtotal	**98,368**	**2,151,632**	**0**	**0**	**0**	**0**	**0**	**0**	**2,250,000**
		Corrections CIP Subtotal	**13,734,580**	**38,235,795**	**2,760,000**	**0**	**0**	**0**	**0**	**0**	**54,730,373**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	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**
4032	1023	Corrections Future Expansion Property Acquisition	0	6,452	0	0	0	0	0	0	6,452
		Unit Subtotal	**0**	**6,452**	**0**	**0**	**0**	**0**	**0**	**0**	**6,452**
4038	1023	Horizon Medical Clinic Expansion	0	3,000,000	2,000,000	2,000,000	0	0	0	0	7,000,000
		Unit Subtotal	**0**	**3,000,000**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**7,000,000**
4039	1023	Corrections Training Facility	13,855	2,986,145	0	9,000,000	12,500,000	0	0	0	24,500,000
		Unit Subtotal	**13,855**	**2,986,145**	**0**	**9,000,000**	**12,500,000**	**0**	**0**	**0**	**24,500,000**
		Corrections Expansion Subtotal	**13,855**	**7,492,597**	**4,000,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**35,006,452**
Corrections Other											
4020	1023	Kitchen & Laundry Imp	749	9,056	0	0	0	0	0	0	9,805
		Unit Subtotal	**749**	**9,056**	**0**	**0**	**0**	**0**	**0**	**0**	**9,805**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
Corrections Other											
4024	1023	OCCD Impr. to Facilities	1,743,748	2,924,227	330,000	0	0	0	0	0	4,997,975
		Unit Subtotal	**1,743,748**	**2,924,227**	**330,000**	**0**	**0**	**0**	**0**	**0**	**4,997,975**
		Corrections Other Subtotal	**1,744,497**	**2,933,283**	**330,000**	**0**	**0**	**0**	**0**	**0**	**5,007,780**
		CORRECTIONS SUBTOTAL:	**15,492,933**	**48,661,675**	**7,090,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**94,744,605**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0606	1009	Fire Station #49 - Horizon's West	0	2,000,000	0	0	0	6,500,000	1,500,000	0	10,000,000
	1046	Fire Station #49 - Horizon's West	0	0	0	0	0	5,000,000	3,150,000	0	8,150,000
		Unit Subtotal	**0**	**2,000,000**	**0**	**0**	**0**	**11,500,000**	**4,650,000**	**0**	**18,150,000**
0626	1009	Fire Station #57 - Orange County Convention Center	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**
0627	1009	FD Logistical Staging Center	0	1,000,000	0	0	0	2,500,000	2,500,000	1,250,000	7,250,000
		Unit Subtotal	**0**	**1,000,000**	**0**	**0**	**0**	**2,500,000**	**2,500,000**	**1,250,000**	**7,250,000**
0661	1009	Fire Station #78 (Boggy Creek)	11,840	11,988,160	4,000,000	0	0	0	0	0	16,000,000
		Unit Subtotal	**11,840**	**11,988,160**	**4,000,000**	**0**	**0**	**0**	**0**	**0**	**16,000,000**
0662	1009	Fire Station #73 (Taft)	0	5,100,000	0	0	0	4,012,500	5,512,500	0	14,625,000
		Unit Subtotal	**0**	**5,100,000**	**0**	**0**	**0**	**4,012,500**	**5,512,500**	**0**	**14,625,000**
0727	1023	INVEST - Training Facility	14,233,795	2,641,496	0	0	0	0	0	0	16,875,292
		Unit Subtotal	**14,233,795**	**2,641,496**	**0**	**0**	**0**	**0**	**0**	**0**	**16,875,292**
0771	1009	Enhance CAD	2,007,260	457,738	0	0	0	0	0	0	2,464,998
		Unit Subtotal	**2,007,260**	**457,738**	**0**	**0**	**0**	**0**	**0**	**0**	**2,464,998**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0772	1009	Facilities Management	4,811,459	9,174,696	6,000,000	6,000,000	4,000,000	4,000,000	4,000,000	0	37,986,155
	1023	Facilities Management	4,837,327	2,767,381	0	0	0	0	0	0	7,604,708
		Unit Subtotal	**9,648,786**	**11,942,077**	**6,000,000**	**6,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**0**	**45,590,863**
0798	1046	Fire Station #32 (Orange Lake)	687,628	843,096	0	0	0	0	0	0	1,530,724
	5896	ARP1-RR Fire Station #32	8,151,212	130,825	0	0	0	0	0	0	8,282,037
		Unit Subtotal	**8,838,840**	**973,921**	**0**	**0**	**0**	**0**	**0**	**0**	**9,812,761**
0803	1023	EOC Renovations	2,734,338	4,589	0	0	0	0	0	0	2,738,927
		Unit Subtotal	**2,734,338**	**4,589**	**0**	**0**	**0**	**0**	**0**	**0**	**2,738,927**
0804	1009	Fire Station #31 (Dr. Phillips)	0	7,000,000	0	0	0	0	0	0	7,000,000
	1046	Fire Station #31 (Dr. Phillips)	39,248	5,660,752	780,000	0	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,792,052	52,850	0	0	0	0	0	0	1,844,901
		Unit Subtotal	**1,831,300**	**12,713,602**	**780,000**	**0**	**0**	**0**	**0**	**0**	**15,324,901**
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,467,321	473,807	0	0	0	0	0	0	6,941,129
		Unit Subtotal	**6,467,321**	**473,807**	**0**	**0**	**0**	**0**	**0**	**0**	**6,941,129**
0808	1046	Fire Station #48 (Avalon & Lake Ingrim)	1,741,055	10,981,287	0	0	0	0	0	0	12,722,343
		Unit Subtotal	**1,741,055**	**10,981,287**	**0**	**0**	**0**	**0**	**0**	**0**	**12,722,343**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
8640	5896	ARP1-RR Fire Heavy Equipment	17,150,239	1,199,625	0	0	0	0	0	0	18,349,864
		Unit Subtotal	**17,150,239**	**1,199,625**	**0**	**0**	**0**	**0**	**0**	**0**	**18,349,864**
		Fire Rescue Subtotal	**64,664,776**	**66,476,302**	**10,780,000**	**6,000,000**	**4,000,000**	**22,012,500**	**16,662,500**	**1,250,000**	**191,846,078**
		FIRE RESCUE SUBTOTAL:	**64,664,776**	**66,476,302**	**10,780,000**	**6,000,000**	**4,000,000**	**22,012,500**	**16,662,500**	**1,250,000**	**191,846,078**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	4,864,701	60,135,300	20,000,000	0	0	0	0	0	85,000,001
		Unit Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
		Animal Services Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
Corrections Health Services											
3878	1023	Corrections Records and Pharmacy Renovation	0	600,000	250,000	0	0	0	0	0	850,000
		Unit Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
		Corrections Health Services Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
Fiscal & Operational Support											
8623	1023	HPS Public Facilities PPE Warehouse Improv	12,902	391,456	0	0	0	0	0	0	404,358
	5896	HPS Public Facilities PPE Warehouse Improv	2,739,960	334,980	0	0	0	0	0	0	3,074,940
		Unit Subtotal	**2,752,862**	**726,436**	**0**	**0**	**0**	**0**	**0**	**0**	**3,479,298**
		Fiscal & Operational Support Subtotal	**2,752,862**	**726,436**	**0**	**0**	**0**	**0**	**0**	**0**	**3,479,298**
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	414,630	3,685,370	18,900,000	5,000,000	0	0	0	0	28,000,000
		Unit Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**
		Medical Examiner Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Health Services											
Mosquito Control											
2472	1023	Mosquito Control Facility	2,657,042	1,736,957	0	0	0	0	0	0	4,394,000
	5896	ARPA-RR Mosquito Control	11,486,866	513,704	0	0	0	0	0	0	12,000,571
		Unit Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		Mosquito Control Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		HEALTH SERVICES SUBTOTAL:	**22,176,102**	**67,397,767**	**39,150,000**	**5,000,000**	**0**	**0**	**0**	**0**	**133,723,870**
		GRAND TOTAL:	**22,176,102**	**67,397,767**	**39,150,000**	**5,000,000**	**0**	**0**	**0**	**0**	**133,723,870**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Other Court Funds											
Court Facilities											
2069	1248	Courthouse Dewatering System	446,764	77,252	0	0	0	0	0	0	524,016
		Unit Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		Court Facilities Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		OTHER COURT FUNDS SUBTOTAL:	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Other Offices											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	1,064,644	935,356	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	5,752,107	3,247,894	0	0	0	0	0	0	9,000,001
		Unit Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
		Innovation Lab Office Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
Office of Communications											
1786	1023	Orange TV Office Renovation	56,693	2,943,307	0	0	0	0	0	0	3,000,000
		Unit Subtotal	**56,693**	**2,943,307**	**0**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
2039	1023	BCC Chambers Renovations	0	0	300,000	700,000	400,000	0	0	0	1,400,000
		Unit Subtotal	**0**	**0**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**1,400,000**
		Office of Communications Subtotal	**56,693**	**2,943,307**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**4,400,000**
Sustainability and Resilience Officer											
1789	1023	Energy Efficiency Facilities Projects	0	500,000	500,000	500,000	500,000	500,000	0	0	2,500,000
		Unit Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		Sustainability and Resilience Officer Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		OTHER OFFICES SUBTOTAL:	**6,873,444**	**7,626,557**	**800,000**	**1,200,000**	**900,000**	**500,000**	**0**	**0**	**17,900,001**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Building Safety											
2613	1011	Building Safety Renovations	69,079	250,000	0	0	0	0	0	0	319,079
		Unit Subtotal	**69,079**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**319,079**
2632	1011	Satellite Office Building	100,430	0	0	0	0	0	0	145,000	245,431
		Unit Subtotal	**100,430**	**0**	**0**	**0**	**0**	**0**	**0**	**145,000**	**245,431**
		Building Safety Subtotal	**169,509**	**250,000**	**0**	**0**	**0**	**0**	**0**	**145,000**	**564,510**
Environmental Protection											
1978	1023	Environmental Sensitive Land	1,614,350	3,692,280	0	0	0	0	0	0	5,306,631
	1026	Environmental Sensitive Land	2,350,213	3,525,791	2,181,000	0	0	0	0	0	8,057,005
		Unit Subtotal	**3,964,563**	**7,218,071**	**2,181,000**	**0**	**0**	**0**	**0**	**0**	**13,363,636**
2439	1023	Water Quality Improvements	3,051,970	7,371,974	2,401,028	75,000	0	0	0	1,027,591	13,927,563
	8121	Water Quality Improvements	0	60,500	0	0	0	0	0	0	60,500
	8122	Water Quality Improvements	0	140,000	0	0	0	0	0	0	140,000
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
	8173	Water Quality Improvements	0	665,000	0	0	0	0	0	0	665,000
		Unit Subtotal	**3,051,970**	**8,737,474**	**2,401,028**	**75,000**	**0**	**0**	**0**	**1,027,591**	**15,293,063**
2591	1023	Wekiva BMAP Pond 6794	0	0	0	183,496	0	0	0	0	183,496
		Unit Subtotal	**0**	**0**	**0**	**183,496**	**0**	**0**	**0**	**0**	**183,496**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Environmental Protection											
2592	1023	Shingle Creek BMAP 6459	0	0	2,263,650	0	0	0	0	0	2,263,650
		Unit Subtotal	**0**	**0**	**2,263,650**	**0**	**0**	**0**	**0**	**0**	**2,263,650**
2657	1023	Little Wekiva STA	604,312	4,395,363	5,800,000	0	0	0	0	0	10,799,675
		Unit Subtotal	**604,312**	**4,395,363**	**5,800,000**	**0**	**0**	**0**	**0**	**0**	**10,799,675**
2658	1023	Lake Lawne Reuse Facility	850,505	157,894	0	0	0	0	0	0	1,008,399
		Unit Subtotal	**850,505**	**157,894**	**0**	**0**	**0**	**0**	**0**	**0**	**1,008,399**
2659	1026	TM Ranch Acquisition	61,843	161,999	162,500	0	0	0	0	0	386,342
		Unit Subtotal	**61,843**	**161,999**	**162,500**	**0**	**0**	**0**	**0**	**0**	**386,342**
4303	1023	Environmental Sensitive Land Acquisitions	52,770,761	47,229,239	0	0	0	0	0	0	100,000,000
		Unit Subtotal	**52,770,761**	**47,229,239**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000,000**
		Environmental Protection Subtotal	**61,303,955**	**67,900,040**	**12,808,178**	**258,496**	**0**	**0**	**0**	**1,027,591**	**143,298,261**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
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**
		Housing & Community Development Subtotal	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**22,250,000**	**22,500,000**
Neighborhood Services											
3147	1023	Cassady Building Phase II	816,212	383,789	0	0	0	0	0	0	1,200,001
		Unit Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
		Neighborhood Services Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
Planning											
3102	1023	Planning's Office Renovation	257,412	24,513	0	0	0	0	0	0	281,925
		Unit Subtotal	**257,412**	**24,513**	**0**	**0**	**0**	**0**	**0**	**0**	**281,925**
3195	1246	I-Drive Wayfinding and Signage	857,837	4,323,149	190,000	0	0	0	0	0	5,370,986
		Unit Subtotal	**857,837**	**4,323,149**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,370,986**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Planning											
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	291,554	8,446	0	0	0	0	0	0	300,000
		Unit Subtotal	**291,554**	**8,446**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
		Planning Subtotal	**1,406,802**	**4,356,108**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,952,911**
Zoning											
3203	1023	Zoning Arborist Office Renovation	0	325,000	0	0	0	0	0	0	325,000
		Unit Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		Zoning Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	**63,696,478**	**73,464,937**	**12,998,178**	**258,496**	**0**	**0**	**0**	**23,422,591**	**173,840,683**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,843,782	2,384,734	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,228,516
	1301	Intersection WID/CW	0	1,000,000	0	0	0	0	0	0	1,000,000
	1306	Intersection WID/CW	93,155	1,744,998	21,632	0	0	0	0	0	1,859,785
	1314	Intersection WID/CW	0	0	300,000	1,779,425	0	0	0	0	2,079,425
	1322	Intersection WID/CW	0	0	100,307	0	0	0	0	0	100,307
	1338	Intersection WID/CW	0	0	0	13,960	0	0	0	0	13,960
	1351	Intersection WID/CW	0	79,670	988	0	0	0	0	0	80,658
	7515	LAP-Tiny Road at Tilden Road	360,333	3,843,513	0	0	0	0	0	0	4,203,846
	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	**6,130,640**	**15,272,338**	**3,422,927**	**4,793,385**	**3,000,000**	**3,000,000**	**3,000,000**	**0**	**38,619,290**
2743	1034	Vineland Avenue	0	500,000	500,000	500,000	3,650,000	3,500,000	0	0	8,650,000
	1333	Vineland Avenue	17,850	203,887	512,696	0	0	0	0	0	734,433
		Unit Subtotal	**17,850**	**703,887**	**1,012,696**	**500,000**	**3,650,000**	**3,500,000**	**0**	**0**	**9,384,433**
2744	1246	International Drive Pedestrian Overpass	109,808	4,290,193	5,000,000	7,000,000	12,500,000	12,500,000	0	0	41,400,001
		Unit Subtotal	**109,808**	**4,290,193**	**5,000,000**	**7,000,000**	**12,500,000**	**12,500,000**	**0**	**0**	**41,400,001**
2752	1032	Richard Crotty Pkwy (436-Dean)	10,930,055	7,253,979	7,163,240	1,000,000	0	0	0	146,075,000	172,422,274
	1335	Richard Crotty Pkwy (436-Dean)	0	405,660	725,210	0	0	0	0	0	1,130,870
		Unit Subtotal	**10,930,055**	**7,659,639**	**7,888,450**	**1,000,000**	**0**	**0**	**0**	**146,075,000**	**173,553,144**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2766	1003	ROW & Drainage	15,166	3,871	3,000	3,000	5,000	5,000	5,000	0	40,038
		Unit Subtotal	**15,166**	**3,871**	**3,000**	**3,000**	**5,000**	**5,000**	**5,000**	**0**	**40,038**
2841	1002	Sidewalk Program C-W	7,351,718	8,504,030	6,123,300	3,020,952	0	0	0	0	25,000,000
	1003	Sidewalk Program C-W	7,759,675	9,187,640	4,788,225	3,325,000	3,594,000	3,300,000	3,300,000	0	35,254,540
		Unit Subtotal	**15,111,393**	**17,691,670**	**10,911,525**	**6,345,952**	**3,594,000**	**3,300,000**	**3,300,000**	**0**	**60,254,540**
2852	1003	Major Drng Structures-Replac	990,128	8,460,965	1,320,000	1,000,000	3,199,800	2,000,000	680,300	47,800,000	65,451,193
	7539	Major Drng Structures-Replac	5,906,813	4,078,576	0	0	0	0	0	0	9,985,389
		Unit Subtotal	**6,896,941**	**12,539,541**	**1,320,000**	**1,000,000**	**3,199,800**	**2,000,000**	**680,300**	**47,800,000**	**75,436,582**
2859	1023	Pine Hills Landfill Closure	717,377	601,193	256,000	256,000	256,000	256,000	256,000	0	2,598,569
		Unit Subtotal	**717,377**	**601,193**	**256,000**	**256,000**	**256,000**	**256,000**	**256,000**	**0**	**2,598,569**
2883	1034	Sand Lake Road	4,400	8,509,868	2,447,000	0	0	0	0	0	10,961,268
	1326	Sand Lake Road	552,326	822,371	10,194	0	0	0	0	0	1,384,891
		Unit Subtotal	**556,726**	**9,332,239**	**2,457,194**	**0**	**0**	**0**	**0**	**0**	**12,346,159**
2894	1246	Sand Lake at I4 Beautification	0	620,000	100,000	6,600,000	0	0	0	0	7,320,000
		Unit Subtotal	**0**	**620,000**	**100,000**	**6,600,000**	**0**	**0**	**0**	**0**	**7,320,000**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2929	1033	Orange Ave (Osceola Cty-Turnpike)	701,591	3,378,011	6,350,000	1,100,000	10,900,000	11,650,000	3,283,000	0	37,362,602
		Unit Subtotal	**701,591**	**3,378,011**	**6,350,000**	**1,100,000**	**10,900,000**	**11,650,000**	**3,283,000**	**0**	**37,362,602**
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)	3,125,523	21,968,413	2,541,285	2,752,960	3,500,000	565,946	8,717,000	21,398,966	64,570,093
	1329	Taft-Vnlnd Rd(441-Orng Av)	387,684	100,221	0	0	0	0	0	0	487,905
	1336	Taft-Vnlnd Rd(441-Orng Av)	0	6,142,563	338,724	0	0	0	0	0	6,481,287
		Unit Subtotal	**3,513,208**	**28,307,452**	**2,880,009**	**2,752,960**	**3,500,000**	**565,946**	**8,717,000**	**21,398,966**	**71,635,540**
3073	1246	Kirkman Road Extension	913,241	65,075,304	3,000,000	3,000,000	5,000,000	5,000,000	9,000,000	0	90,988,545
		Unit Subtotal	**913,241**	**65,075,304**	**3,000,000**	**3,000,000**	**5,000,000**	**5,000,000**	**9,000,000**	**0**	**90,988,545**
3074	1246	International Dr Ultimate Tran Study	157,974	2,323,381	100,000	0	0	0	0	28,000,000	30,581,355
		Unit Subtotal	**157,974**	**2,323,381**	**100,000**	**0**	**0**	**0**	**0**	**28,000,000**	**30,581,355**
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	44,346	1,940,874	0	0	0	0	0	3,167,076
	1004	Kennedy Blvd (Forest City-I4)	10,438	66,361	0	0	0	0	0	0	76,799
	1023	INVEST - Kennedy (Forest City-I4)	1,439,306	11,307,286	7,429,126	1,000,000	0	0	0	0	21,175,718
	1031	Kennedy Blvd (Forest City-I4)	3,986,237	2,415,387	2,430,000	3,010,000	0	0	0	35,600,000	47,441,623
		Unit Subtotal	**6,617,836**	**13,833,380**	**11,800,000**	**4,010,000**	**0**	**0**	**0**	**35,600,000**	**71,861,216**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
3097	1003	All American(OBT-Forest Cty)	159,513	65,005	0	2,240,000	0	0	0	0	2,464,518
	1031	All American(OBT-Forest Cty)	669,658	11,614,041	8,700,000	1,960,010	0	0	0	0	22,943,709
		Unit Subtotal	**829,171**	**11,679,046**	**8,700,000**	**4,200,010**	**0**	**0**	**0**	**0**	**25,408,227**
5000	1002	Roadway Lighting	5,634,554	4,102,945	2,794,400	2,468,100	0	0	0	0	14,999,999
	1003	Street Lights-County Rds	1,361,367	1,622,451	200,000	200,000	200,000	200,000	200,000	0	3,983,818
		Unit Subtotal	**6,995,921**	**5,725,396**	**2,994,400**	**2,668,100**	**200,000**	**200,000**	**200,000**	**0**	**18,983,817**
5004	1023	INVEST - Chuluota Rd	368,733	216,804	500,000	500,000	950,000	1,800,000	0	40,309,000	44,644,537
	1328	Chuluota Rd	727,575	841,802	6,083,124	0	0	0	0	0	7,652,501
		Unit Subtotal	**1,096,309**	**1,058,606**	**6,583,124**	**500,000**	**950,000**	**1,800,000**	**0**	**40,309,000**	**52,297,038**
5005	1023	INVEST - McCulloch Rd	355,563	498,179	2,000,000	100,000	775,000	7,000,000	2,246,246	10,810,000	23,784,988
		Unit Subtotal	**355,563**	**498,179**	**2,000,000**	**100,000**	**775,000**	**7,000,000**	**2,246,246**	**10,810,000**	**23,784,988**
5023	1002	Edgewater Drive	440,345	480,656	0	0	0	0	0	0	921,001
	1031	Edgewater Drive	0	103,789	0	0	0	0	0	39,240,000	39,343,789
		Unit Subtotal	**440,345**	**584,445**	**0**	**0**	**0**	**0**	**0**	**39,240,000**	**40,264,790**
5024	1003	Econ Trail (Lk Underhill-SR50)	0	5,142,816	0	0	0	0	0	0	5,142,816
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	29,616,792	10,598,176	0	0	0	0	0	0	40,214,968
	1032	Econ Trail (Lk Underhill-SR50)	11,584,134	4,855,186	400,000	0	0	0	0	0	16,839,320

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5024	1343	Econ Trail (Lk Underhill-SR50)	0	502,826	0	0	0	0	0	0	502,826
		Unit Subtotal	**41,200,927**	**21,099,004**	**400,000**	**0**	**0**	**0**	**0**	**0**	**62,699,930**
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	49,636	37,889	0	0	0	0	0	0	87,525
	1034	Texas Ave (Oak Rdg-Holden)	3,293,325	2,110,585	0	0	0	0	0	48,300,000	53,703,910
		Unit Subtotal	**3,342,961**	**2,148,474**	**0**	**0**	**0**	**0**	**0**	**48,300,000**	**53,791,435**
5029	1003	Valencia Col Ln(Grod-Econ)	182,485	1,037,410	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	**182,485**	**1,037,410**	**0**	**0**	**0**	**0**	**0**	**16,500,000**	**17,719,895**
5036	1034	CR 545 Widening - Village I to H	16,650	0	2,102,042	0	0	0	0	0	2,118,692
	1331	CR 545 Widening - Village I to H	0	3,245,340	0	0	0	0	0	0	3,245,340
		Unit Subtotal	**16,650**	**3,245,340**	**2,102,042**	**0**	**0**	**0**	**0**	**0**	**5,364,032**
5037	1034	Flemings Road Improvements	14,550	332,116	0	0	0	0	0	0	346,666
	1454	Flemings Road Improvements	1,785,088	48,259	0	0	0	0	0	0	1,833,347
		Unit Subtotal	**1,799,638**	**380,375**	**0**	**0**	**0**	**0**	**0**	**0**	**2,180,013**
5055	1031	CR 545 (Tilden-SR50)	498,340	232,708	0	0	0	0	0	0	731,048
		Unit Subtotal	**498,340**	**232,708**	**0**	**0**	**0**	**0**	**0**	**0**	**731,048**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5056	1301	FDOT St Lighting & Lndscp	295,868	2,618,980	4,634,825	0	0	0	0	0	7,549,673
		Unit Subtotal	**295,868**	**2,618,980**	**4,634,825**	**0**	**0**	**0**	**0**	**0**	**7,549,673**
5059	1003	Woodbury Road	6,400	1,109,000	0	0	0	0	0	0	1,115,400
	1032	Woodbury Road	0	14,999	1,000,000	2,000,000	5,000,000	9,000,000	0	34,000,000	51,014,999
	1325	Woodbury Road	1,291,662	587,071	0	0	0	0	0	0	1,878,733
		Unit Subtotal	**1,298,062**	**1,711,070**	**1,000,000**	**2,000,000**	**5,000,000**	**9,000,000**	**0**	**34,000,000**	**54,009,132**
5060	1034	New Independence Parkway	322,463	4,677,537	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**322,463**	**4,677,537**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,000**
5064	1033	Innovation Way S(417-528)	0	0	150,000	3,430,000	7,690,325	2,400,000	0	875,000	14,545,325
	1332	Innovation Way S(417-528)	586,323	502,331	0	0	0	0	0	0	1,088,654
		Unit Subtotal	**586,323**	**502,331**	**150,000**	**3,430,000**	**7,690,325**	**2,400,000**	**0**	**875,000**	**15,633,979**
5068	1034	Reams Road (Fiquette-CR535)	0	0	0	0	0	53,000	0	0	53,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**53,000**	**0**	**0**	**53,000**
5070	1246	I-Drive Transit Lanes	659,743	1,638,364	175,000	1,200,000	10,200,000	10,900,000	7,663,693	0	32,436,800
		Unit Subtotal	**659,743**	**1,638,364**	**175,000**	**1,200,000**	**10,200,000**	**10,900,000**	**7,663,693**	**0**	**32,436,800**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	300,000	300,000	50,000	50,000	50,000	50,000	0	850,000
		Unit Subtotal	**50,000**	**300,000**	**300,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**850,000**
5085	1033	Boggy Creek Rd	8,983,943	324,202	0	0	0	0	0	0	9,308,145
	1321	Boggy Creek Rd	2,487,874	8,980	0	0	0	0	0	0	2,496,853
		Unit Subtotal	**11,471,817**	**333,182**	**0**	**0**	**0**	**0**	**0**	**0**	**11,804,998**
5089	1246	Destination Parkway	0	470,000	120,000	100,000	0	0	0	0	690,000
		Unit Subtotal	**0**	**470,000**	**120,000**	**100,000**	**0**	**0**	**0**	**0**	**690,000**
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	150	804,425	700,000	2,000,000	7,900,000	13,310,937	4,450,000	3,319,126	32,484,638
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	0	0	0	4,889,063	5,445,872	56,950,000	67,284,935
	1312	Lk Uhill (Chickasaw-Rouse)	0	1,255,904	15,425	0	0	0	0	0	1,271,329
		Unit Subtotal	**150**	**2,060,329**	**715,425**	**2,000,000**	**7,900,000**	**18,200,000**	**9,895,872**	**60,269,126**	**101,040,902**
5095	1246	Pedestrian Enhancements	4,837,010	1,659,727	5,200,000	6,807,500	1,100,000	1,132,753	1,000,000	0	21,736,992
		Unit Subtotal	**4,837,010**	**1,659,727**	**5,200,000**	**6,807,500**	**1,100,000**	**1,132,753**	**1,000,000**	**0**	**21,736,992**
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	127,090	304,559	0	0	0	0	0	0	431,649
		Unit Subtotal	**127,090**	**304,559**	**0**	**0**	**0**	**0**	**0**	**0**	**431,649**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5121	1023	Legacy - Texas Ave	5,363,596	1,322,609	0	0	0	0	0	0	6,686,206
		Unit Subtotal	**5,363,596**	**1,322,609**	**0**	**0**	**0**	**0**	**0**	**0**	**6,686,206**
5137	1002	Pine Hills Pedestrian Safety Project	6,267,234	11,647,408	0	0	0	0	0	0	17,914,641
	1003	Pine Hills Pedestrian Safety Project	8,326,720	11,305,074	0	0	0	0	0	0	19,631,794
		Unit Subtotal	**14,593,954**	**22,952,482**	**0**	**0**	**0**	**0**	**0**	**0**	**37,546,435**
5139	1003	INVEST - Reams (Summerlk-Taborfld)	0	0	0	2,868,609	24,900,000	3,800,084	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	2,275,719	15,731,129	0	5,198,585	100,000	694,958	0	0	24,000,390
	1034	Reams (Summerlk-Taborfld)	5,618,092	16,145,572	24,000,000	19,932,806	0	5,198,585	0	0	70,895,056
	1304	Reams (Summerlk-Taborfld)	1,682,408	1,240,877	4,496	0	0	0	0	0	2,927,781
		Unit Subtotal	**9,576,219**	**33,117,578**	**24,004,496**	**28,000,000**	**25,000,000**	**9,693,627**	**0**	**0**	**129,391,920**
5140	1023	INVEST - Ficquette (Summerlk-Overst)	1,476,293	14,207,719	12,489,510	0	0	0	0	0	28,173,521
	1034	Ficquette (Summerlk-Overst)	8,864,294	287,117	14,710,490	9,567,194	0	0	0	0	33,429,094
	1307	Ficquette (Summerlk-Overst)	494,075	970,037	6,199	0	0	0	0	0	1,470,312
		Unit Subtotal	**10,834,662**	**15,464,873**	**27,206,199**	**9,567,194**	**0**	**0**	**0**	**0**	**63,072,927**
5141	1023	INVEST - EOC Transport Needs	527,566	0	13,358,354	0	0	0	0	0	13,885,920
		Unit Subtotal	**527,566**	**0**	**13,358,354**	**0**	**0**	**0**	**0**	**0**	**13,885,920**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5142	1023	INVEST - Intersections & Ped Safety	11,254,084	364,654	0	0	0	0	0	0	11,618,738
	1327	Intersections & Ped Safety	49,958	515,584	0	0	0	0	0	0	565,542
		Unit Subtotal	**11,304,042**	**880,238**	**0**	**0**	**0**	**0**	**0**	**0**	**12,184,280**
5143	1002	Median Tree Program	3,662,896	854,487	320,000	214,000	0	0	0	0	5,051,384
	1029	Median Tree Program	1,702,903	1,149,015	440,000	190,000	0	0	0	0	3,481,918
		Unit Subtotal	**5,365,799**	**2,003,502**	**760,000**	**404,000**	**0**	**0**	**0**	**0**	**8,533,302**
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	8,807,215	49,016	0	0	0	0	0	0	8,856,231
		Unit Subtotal	**12,452,823**	**105,474**	**0**	**0**	**0**	**0**	**0**	**0**	**12,558,298**
5148	1003	East Streets Drainage Imp Sec 2	537,848	77,985	0	0	0	0	0	0	615,833
	5896	East Streets Drainage Imp Sec 2	268,620	3,631,381	0	0	0	0	0	0	3,900,001
		Unit Subtotal	**806,468**	**3,709,366**	**0**	**0**	**0**	**0**	**0**	**0**	**4,515,834**
5154	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	5,397,958	7,500,000	0	12,915,508
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,400,000	800,000	246,783	3,200,000	5,502,042	0	0	11,148,825
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	411,430	1,843,608	1,725,326	253,217	0	0	0	0	4,233,581
		Unit Subtotal	**428,980**	**3,243,608**	**2,525,326**	**500,000**	**3,200,000**	**10,900,000**	**7,500,000**	**0**	**28,297,914**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1,100,001	300,000	2,430,000	0	0	0	35,110,874	39,490,850
		Unit Subtotal	**549,975**	**1,100,001**	**300,000**	**2,430,000**	**0**	**0**	**0**	**35,110,874**	**39,490,850**
5156	1003	University Blvd (Goldenrod Rd to SR 436)	583,552	647,445	4,540,000	3,713,512	0	0	0	0	9,484,509
	1309	University Blvd (Goldenrod Rd to SR 436)	0	26,703	0	0	0	0	0	0	26,703
	1342	University Blvd (Goldenrod Rd to SR 436)	44,157	320,960	3,791	0	0	0	0	0	368,908
		Unit Subtotal	**627,709**	**995,108**	**4,543,791**	**3,713,512**	**0**	**0**	**0**	**0**	**9,880,120**
5160	1246	Tradeshow Blvd Imprv	897,939	6,957,209	5,700,000	16,000,000	14,400,000	4,400,000	0	0	48,355,148
		Unit Subtotal	**897,939**	**6,957,209**	**5,700,000**	**16,000,000**	**14,400,000**	**4,400,000**	**0**	**0**	**48,355,148**
7374	7538	LAP - Alafaya Trail & Corp Blvd	2,503,257	68,595	0	0	0	0	0	0	2,571,852
		Unit Subtotal	**2,503,257**	**68,595**	**0**	**0**	**0**	**0**	**0**	**0**	**2,571,852**
7375	7532	LAP Powers Drive	128,054	2,036,789	0	0	0	0	0	0	2,164,842
		Unit Subtotal	**128,054**	**2,036,789**	**0**	**0**	**0**	**0**	**0**	**0**	**2,164,842**
7377	1003	Rock Springs Road	0	0	67,000	657,000	0	0	0	0	724,000

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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
7377	7543	LAP - Rock Springs Road	0	653,321	0	0	0	0	0	0	653,321
		Unit Subtotal	**0**	**653,321**	**67,000**	**657,000**	**0**	**0**	**0**	**0**	**1,377,321**
		Engineering Subtotal	**204,757,688**	**340,207,914**	**170,041,783**	**122,688,613**	**122,070,125**	**117,506,326**	**56,797,111**	**564,287,966**	**1,698,357,521**
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	5,701,829	6,716,929	10,310,000	8,115,000	10,084,000	6,600,000	6,600,000	30,000,000	84,127,758
		Unit Subtotal	**5,701,829**	**6,716,929**	**10,310,000**	**8,115,000**	**10,084,000**	**6,600,000**	**6,600,000**	**30,000,000**	**84,127,758**
2947	1004	MTNC Yards Improvements	1,125,431	5,338,874	200,000	2,000,000	2,000,000	2,000,000	2,000,000	5,000,000	19,664,305
		Unit Subtotal	**1,125,431**	**5,338,874**	**200,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**5,000,000**	**19,664,305**
2990	1003	Rehab Existing Rdwys CW	0	9,000,000	0	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	115,345,203	35,945,942	43,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	555,153,837
		Unit Subtotal	**115,345,203**	**44,945,942**	**43,862,692**	**40,000,000**	**40,000,000**	**40,000,000**	**40,000,000**	**200,000,000**	**564,153,837**
3010	1004	Drainage Rehab	12,292,988	10,343,057	6,000,000	6,500,000	6,000,000	6,000,000	6,000,000	30,000,000	83,136,045
		Unit Subtotal	**12,292,988**	**10,343,057**	**6,000,000**	**6,500,000**	**6,000,000**	**6,000,000**	**6,000,000**	**30,000,000**	**83,136,045**
5086	1002	Railroad Crossing Replace	432,833	150,000	70,000	150,000	150,000	150,000	150,000	750,000	2,002,833
		Unit Subtotal	**432,833**	**150,000**	**70,000**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**2,002,833**

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Public Works											
		Roads & Drainage Subtotal	**134,898,284**	**67,494,802**	**60,442,692**	**56,765,000**	**58,234,000**	**54,750,000**	**54,750,000**	**265,750,000**	**753,084,778**
Stormwater											
2753	1023	Land/Prim Water Syst	28,030,632	15,229,578	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	83,040,209
	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.	17,315,231	711,536	0	0	0	0	0	0	18,026,767
		Unit Subtotal	**45,345,862**	**18,447,485**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**103,573,347**
3087	1004	Stormwater Rehabilitation	2,849,007	1,547,947	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,596,955
	1142	Stormwater Rehabilitation	4,287,049	3,535,699	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	25,822,748
		Unit Subtotal	**7,136,056**	**5,083,646**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**37,419,703**
5092	1023	Pond Restoration/Rehab	1,670,895	682,054	750,000	750,000	750,000	750,000	750,000	750,000	6,852,949
	1142	Pond Restoration/Rehab	2,228,858	2,153,608	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,382,466
		Unit Subtotal	**3,899,754**	**2,835,662**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**23,235,415**
		Stormwater Subtotal	**56,381,672**	**26,366,793**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**164,228,465**
Traffic											
2720	1004	Signal Installation CW	13,327,431	12,801,647	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	59,129,078
	7535	LAP - Traffic Signal Cabinets Upgrade	606,599	79,502	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
		Unit Subtotal	**13,934,030**	**23,286,801**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**70,220,831**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Traffic											
2721	1002	Roadway Safety Traffic	3,363,702	6,565,207	3,000,000	2,000,000	0	0	0	0	14,928,909
		Unit Subtotal	**3,363,702**	**6,565,207**	**3,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**14,928,909**
2723	1004	Traffic Signal Structure Inspections	377,528	409,444	100,000	100,000	100,000	100,000	100,000	100,000	1,386,972
		Unit Subtotal	**377,528**	**409,444**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,386,972**
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	525,829	891,660	300,000	300,000	300,000	300,000	300,000	300,000	3,217,489
		Unit Subtotal	**525,829**	**891,660**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**3,217,489**
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	2,002,230	3,423,760	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	20,125,990
		Unit Subtotal	**2,002,230**	**3,423,760**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**20,125,990**
2729	1004	Traffic Calming Program	2,021,505	1,501,561	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,523,066
		Unit Subtotal	**2,021,505**	**1,501,561**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**9,523,066**
2739	1002	Traffic Signal Detection System	286,082	245,211	150,000	150,000	150,000	150,000	150,000	150,000	1,431,292
		Unit Subtotal	**286,082**	**245,211**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,431,292**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Traffic											
2742	1246	Int'l Drive Adaptive System	2,161,983	468,862	0	0	0	0	0	0	2,630,845
		Unit Subtotal	**2,161,983**	**468,862**	**0**	**0**	**0**	**0**	**0**	**0**	**2,630,845**
2745	1004	Automated School Zone Speed Enforcement	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	1,400,000	7,700,000
		Unit Subtotal	**0**	**350,000**	**700,000**	**1,050,000**	**1,400,000**	**1,400,000**	**1,400,000**	**1,400,000**	**7,700,000**
2851	1002	ADA Compliance Retrofit	7,295,876	4,093,455	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	35,389,332
		Unit Subtotal	**7,295,876**	**4,093,455**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**35,389,332**
5088	1002	Roadway Signage Program	583,241	300,002	300,000	300,000	300,000	300,000	300,000	300,000	2,683,243
		Unit Subtotal	**583,241**	**300,002**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**2,683,243**
5133	1004	Speed Radar Sign	645,745	597,574	150,000	150,000	150,000	150,000	150,000	150,000	2,143,319
		Unit Subtotal	**645,745**	**597,574**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**2,143,319**
5146	1004	Traffic Signal Preventative Maint	4,079,480	2,574,111	950,000	950,000	950,000	950,000	950,000	950,000	12,353,591
		Unit Subtotal	**4,079,480**	**2,574,111**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**12,353,591**
5150	1004	Upgrade Multi-Lane School Zones	1,325,829	1,140,707	250,000	250,000	250,000	600,000	600,000	600,000	5,016,536
		Unit Subtotal	**1,325,829**	**1,140,707**	**250,000**	**250,000**	**250,000**	**600,000**	**600,000**	**600,000**	**5,016,536**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Traffic											
5151	1002	Miscellaneous Traffic Safety Projects	3,015,855	1,359,622	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,375,477
		Unit Subtotal	**3,015,855**	**1,359,622**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**10,375,477**
5152	1004	Traffic Fiber Asset Management	406,495	454,823	100,000	100,000	100,000	100,000	100,000	100,000	1,461,318
		Unit Subtotal	**406,495**	**454,823**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,461,318**
5153	1004	Traffic Signal Cabinet Security	188,519	10,000	10,000	10,000	10,000	10,000	10,000	10,000	258,519
		Unit Subtotal	**188,519**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**258,519**
5157	1004	Battery Backup for Huts	217,326	471,472	100,000	100,000	100,000	100,000	100,000	100,000	1,288,798
		Unit Subtotal	**217,326**	**471,472**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,288,798**
5158	1004	Quiet Zone Expansion	1,467,259	214,048	100,000	100,000	100,000	100,000	100,000	100,000	2,281,307
		Unit Subtotal	**1,467,259**	**214,048**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**2,281,307**
5159	1004	ITS Communication Network Infrastructure	682,479	336,819	150,000	150,000	150,000	150,000	150,000	150,000	1,919,298
		Unit Subtotal	**682,479**	**336,819**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,919,298**
		Traffic Subtotal	**44,580,994**	**48,695,139**	**20,310,000**	**19,660,000**	**18,010,000**	**18,360,000**	**18,360,000**	**18,360,000**	**206,336,132**
		PUBLIC WORKS SUBTOTAL:	**440,618,638**	**482,764,648**	**264,374,475**	**212,693,613**	**211,894,125**	**204,196,326**	**143,487,111**	**861,977,966**	**2,822,006,896**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	7,130,151	2,271,500	7,865,000	2,150,000	199,900	199,900	200,448	0	20,016,898
		Unit Subtotal	**7,130,151**	**2,271,500**	**7,865,000**	**2,150,000**	**199,900**	**199,900**	**200,448**	**0**	**20,016,898**
1410	4420	Presidents Drive Ops Center	0	0	100,000	50,000	50,000	50,000	50,000	0	300,000
		Unit Subtotal	**0**	**0**	**100,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**300,000**
1499	4420	MIS Network/Work Order Sys	2,935,068	1,298,087	4,141,087	993,802	991,087	991,087	993,802	0	12,344,021
		Unit Subtotal	**2,935,068**	**1,298,087**	**4,141,087**	**993,802**	**991,087**	**991,087**	**993,802**	**0**	**12,344,021**
1535	4420	GIS Migration	321,001	1,977,536	488,092	155,123	729,375	254,923	255,621	0	4,181,670
		Unit Subtotal	**321,001**	**1,977,536**	**488,092**	**155,123**	**729,375**	**254,923**	**255,621**	**0**	**4,181,670**
1543	4420	Utilities Administration Building Improv	68,496	3,249,452	2,503,297	150,000	150,000	150,000	150,000	750,000	7,171,244
		Unit Subtotal	**68,496**	**3,249,452**	**2,503,297**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**7,171,244**
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	1,048,120	1,249,950	949,950	100,224	99,950	99,950	100,224	0	3,648,368
		Unit Subtotal	**1,048,120**	**1,249,950**	**949,950**	**100,224**	**99,950**	**99,950**	**100,224**	**0**	**3,648,368**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1558	4420	Eastern Operations Building	896,141	100	1,000,000	2,444,905	2,196,552	12,334,483	12,368,276	21,100,690	52,341,147
		Unit Subtotal	**896,141**	**100**	**1,000,000**	**2,444,905**	**2,196,552**	**12,334,483**	**12,368,276**	**21,100,690**	**52,341,147**
1560	4420	Developer Built Projects	11,227	5,000	5,000	5,000	5,000	5,000	5,000	0	41,227
		Unit Subtotal	**11,227**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**41,227**
1561	4420	Developer Built Projects	3,139,954	700,000	700,000	700,000	700,000	700,000	700,000	0	7,339,954
		Unit Subtotal	**3,139,954**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**0**	**7,339,954**
		Other Subtotal	**15,551,205**	**10,756,625**	**17,757,426**	**6,754,054**	**5,126,864**	**14,790,343**	**14,828,371**	**21,850,690**	**107,415,576**
Solid Waste											
1061	4410	Porter Modifications	1,113,264	235,486	1,385,514	1,888,493	271,507	155,836	24,164	0	5,074,264
		Unit Subtotal	**1,113,264**	**235,486**	**1,385,514**	**1,888,493**	**271,507**	**155,836**	**24,164**	**0**	**5,074,264**
1065	4410	McLeod Rd TS Improvements	3,251,671	607,627	5,003,183	95,190	0	0	0	0	8,957,671
		Unit Subtotal	**3,251,671**	**607,627**	**5,003,183**	**95,190**	**0**	**0**	**0**	**0**	**8,957,671**
1069	4410	Ldfill-Admin Bldg	3,301,708	3,926,425	7,927,833	1,112,501	360,000	399,315	1,300,685	0	18,328,467
		Unit Subtotal	**3,301,708**	**3,926,425**	**7,927,833**	**1,112,501**	**360,000**	**399,315**	**1,300,685**	**0**	**18,328,467**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Solid Waste											
1083	4410	NW Transfer Station	0	2,806,844	0	0	2,806,844	663,156	16,861,268	17,838,732	40,976,844
		Unit Subtotal	**0**	**2,806,844**	**0**	**0**	**2,806,844**	**663,156**	**16,861,268**	**17,838,732**	**40,976,844**
1086	4410	Cell 7B/8 Closure & LT Care	1,602,447	1,020,611	8,920,611	522,037	520,611	520,611	522,037	0	13,628,965
		Unit Subtotal	**1,602,447**	**1,020,611**	**8,920,611**	**522,037**	**520,611**	**520,611**	**522,037**	**0**	**13,628,965**
1099	4410	Closure & LT Care Class III #1	739,585	229,828	229,828	230,458	229,828	229,828	230,458	0	2,119,813
		Unit Subtotal	**739,585**	**229,828**	**229,828**	**230,458**	**229,828**	**229,828**	**230,458**	**0**	**2,119,813**
1106	4410	Class 3 Waste Disposal Cell 2	407,001	394,776	7,924,776	1,650,597	299,776	299,776	300,597	0	11,277,299
		Unit Subtotal	**407,001**	**394,776**	**7,924,776**	**1,650,597**	**299,776**	**299,776**	**300,597**	**0**	**11,277,299**
1107	4410	Landfill Cell 11	41,186,617	2,750,000	15,838,900	9,571,100	0	0	0	0	69,346,617
		Unit Subtotal	**41,186,617**	**2,750,000**	**15,838,900**	**9,571,100**	**0**	**0**	**0**	**0**	**69,346,617**
1108	4410	Landfill Cell 12	0	0	0	1,640,000	3,160,000	20,855,580	22,368,420	0	48,024,000
		Unit Subtotal	**0**	**0**	**0**	**1,640,000**	**3,160,000**	**20,855,580**	**22,368,420**	**0**	**48,024,000**
1109	4410	Closure & LT Care Landfill Cells 9-12	1,781,911	11,851,100	36,377,626	19,401,369	23,049,791	13,509,791	280,558	0	106,252,147
		Unit Subtotal	**1,781,911**	**11,851,100**	**36,377,626**	**19,401,369**	**23,049,791**	**13,509,791**	**280,558**	**0**	**106,252,147**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Solid Waste											
1112	4410	Central Expansion Area	0	1,116,267	1,119,334	1,122,400	1,119,333	3,632,666	3,952,800	69,737,200	81,800,000
		Unit Subtotal	**0**	**1,116,267**	**1,119,334**	**1,122,400**	**1,119,333**	**3,632,666**	**3,952,800**	**69,737,200**	**81,800,000**
		Solid Waste Subtotal	**53,384,205**	**24,938,964**	**84,727,605**	**37,234,145**	**31,817,690**	**40,266,559**	**45,840,987**	**87,575,932**	**405,786,087**
Water											
1450	4420	Eastern Water Trans Imp	3,415,590	3,343,260	262,002	1,262,069	1,258,621	1,258,621	996,552	4,659,335	16,456,050
		Unit Subtotal	**3,415,590**	**3,343,260**	**262,002**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**4,659,335**	**16,456,050**
1463	4420	Western Water Trans Imp	0	0	0	0	0	291,410	163,590	3,300,000	3,755,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**291,410**	**163,590**	**3,300,000**	**3,755,000**
1474	4420	New Meter Installation	11,256,606	3,881,148	3,904,918	4,854,724	5,000,366	5,150,376	5,304,888	0	39,353,026
		Unit Subtotal	**11,256,606**	**3,881,148**	**3,904,918**	**4,854,724**	**5,000,366**	**5,150,376**	**5,304,888**	**0**	**39,353,026**
1482	4420	Transportation Related Water	10,571,867	15,411,172	15,616,139	13,938,054	17,665,068	18,121,338	15,999,960	17,307,340	124,630,937
	7545	Transportation Related Water	0	252,875	0	0	0	0	0	0	252,875
		Unit Subtotal	**10,571,867**	**15,664,047**	**15,616,139**	**13,938,054**	**17,665,068**	**18,121,338**	**15,999,960**	**17,307,340**	**124,883,812**
1498	4420	Southern Reg Wellfield & Wtr Pl	3,177,665	1,743,894	2,566,946	3,997,029	3,759,625	4,984,138	4,997,793	7,564,966	32,792,057
		Unit Subtotal	**3,177,665**	**1,743,894**	**2,566,946**	**3,997,029**	**3,759,625**	**4,984,138**	**4,997,793**	**7,564,966**	**32,792,057**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1506	4420	Horizons West Transmission Sys	13,654,123	3,000,010	224,138	1,262,069	1,258,621	1,258,621	996,552	0	21,654,134
		Unit Subtotal	**13,654,123**	**3,000,010**	**224,138**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**0**	**21,654,134**
1508	4420	South Water Transmission Imp	6,368,350	90,020	0	0	0	0	0	0	6,458,371
		Unit Subtotal	**6,368,350**	**90,020**	**0**	**0**	**0**	**0**	**0**	**0**	**6,458,371**
1532	4420	W Reg Water Treat Fac Ph III	6,502,786	2,816,054	2,155,154	348,928	11,510,725	11,340,290	11,224,000	27,358,667	73,256,604
		Unit Subtotal	**6,502,786**	**2,816,054**	**2,155,154**	**348,928**	**11,510,725**	**11,340,290**	**11,224,000**	**27,358,667**	**73,256,604**
1533	4420	Water Renewal & Replacements	858,567	699,353	199,900	200,448	199,900	199,900	200,448	0	2,558,516
		Unit Subtotal	**858,567**	**699,353**	**199,900**	**200,448**	**199,900**	**199,900**	**200,448**	**0**	**2,558,516**
1544	4420	Cypress Lk Wellfield/Oak Meadows AWS Dlvry Enhcmt	8,782,870	7,503,501	3,348,990	4,834,110	3,723,767	0	0	0	28,193,237
		Unit Subtotal	**8,782,870**	**7,503,501**	**3,348,990**	**4,834,110**	**3,723,767**	**0**	**0**	**0**	**28,193,237**
1550	4420	Alternate Regional Water Supply	20,264,163	13,170,729	14,300,000	9,000,000	13,200,000	10,300,000	12,300,000	151,000,000	243,534,892
		Unit Subtotal	**20,264,163**	**13,170,729**	**14,300,000**	**9,000,000**	**13,200,000**	**10,300,000**	**12,300,000**	**151,000,000**	**243,534,892**
1553	4420	Water Distribution Mods 2	1,774,941	985,455	3,133,695	8,346,565	6,429,948	2,439,726	0	0	23,110,330

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1553	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	133,865	666,135	0	0	0	0	0	0	800,000
		Unit Subtotal	**1,908,807**	**1,651,590**	**3,133,695**	**8,346,565**	**6,429,948**	**2,439,726**	**0**	**0**	**23,910,330**
1554	4420	Eastern Regional Wsf Phase 3	10,445,464	4,478,361	9,792,838	14,364,153	18,014,884	18,523,750	1,065,750	4,400,000	81,085,200
		Unit Subtotal	**10,445,464**	**4,478,361**	**9,792,838**	**14,364,153**	**18,014,884**	**18,523,750**	**1,065,750**	**4,400,000**	**81,085,200**
1557	4420	Southwest Water Supply Facility	1,386,968	5,373,227	1,753,974	7,134,760	10,672,900	116,963	0	0	26,438,792
		Unit Subtotal	**1,386,968**	**5,373,227**	**1,753,974**	**7,134,760**	**10,672,900**	**116,963**	**0**	**0**	**26,438,792**
1575	4420	Water Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1576	4420	Cross Connection Control Backflow Devices	4,267,440	1,469,853	1,970,006	1,924,472	2,095,006	2,310,006	2,774,472	0	16,811,255
		Unit Subtotal	**4,267,440**	**1,469,853**	**1,970,006**	**1,924,472**	**2,095,006**	**2,310,006**	**2,774,472**	**0**	**16,811,255**
		Water Subtotal	**102,861,263**	**65,184,076**	**59,528,551**	**71,768,053**	**95,089,282**	**76,594,990**	**56,324,677**	**215,590,308**	**742,941,202**
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	2,735,891	5,559,863	8,344,575	2,417,035	10,617,083	11,743,311	6,941,411	6,463,673	54,822,843

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1411	8194	South Svc Area Effluent Reuse	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**2,735,891**	**10,559,863**	**8,344,575**	**2,417,035**	**10,617,083**	**11,743,311**	**6,941,411**	**6,463,673**	**59,822,843**
1416	4420	Pump Station Monitors CW	18,888,527	6,842,071	829,230	1,618,794	1,973,808	0	0	0	30,152,430
		Unit Subtotal	**18,888,527**	**6,842,071**	**829,230**	**1,618,794**	**1,973,808**	**0**	**0**	**0**	**30,152,430**
1427	4420	Collect Rehab CW	31,436	1,122,466	649,487	0	0	0	0	0	1,803,390
		Unit Subtotal	**31,436**	**1,122,466**	**649,487**	**0**	**0**	**0**	**0**	**0**	**1,803,390**
1435	4420	NW Subreg PH III	7,557,453	1,531,209	14,339,796	27,872,801	13,427,467	46,773	667,808	6,832,192	72,275,500
		Unit Subtotal	**7,557,453**	**1,531,209**	**14,339,796**	**27,872,801**	**13,427,467**	**46,773**	**667,808**	**6,832,192**	**72,275,500**
1445	4420	SW Orange Effluent Disposal	7,229,020	3,924,010	3,132,688	2,073,831	2,068,165	2,068,165	2,073,831	24,238,710	46,808,421
		Unit Subtotal	**7,229,020**	**3,924,010**	**3,132,688**	**2,073,831**	**2,068,165**	**2,068,165**	**2,073,831**	**24,238,710**	**46,808,421**
1469	4420	Iron Bridge Interlocal Agreement	265,793	99,676	0	0	0	0	0	0	365,469
		Unit Subtotal	**265,793**	**99,676**	**0**	**0**	**0**	**0**	**0**	**0**	**365,469**
1483	4420	Eastern Wastewater Reuse	14,455,583	5,160,580	7,587,261	4,007,280	3,919,673	6,620,515	4,281,177	8,621,857	54,653,926
		Unit Subtotal	**14,455,583**	**5,160,580**	**7,587,261**	**4,007,280**	**3,919,673**	**6,620,515**	**4,281,177**	**8,621,857**	**54,653,926**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1500	4420	Collections Rehab	22,616,094	11,573,898	5,367,931	5,207,150	5,969,287	7,762,793	10,736,761	17,244,387	86,478,302
		Unit Subtotal	**22,616,094**	**11,573,898**	**5,367,931**	**5,207,150**	**5,969,287**	**7,762,793**	**10,736,761**	**17,244,387**	**86,478,302**
1502	4420	Pumping Rehab II	3,484,698	4,148,832	91,293	37,377	1,568,956	2,000,833	889,521	673,356	12,894,866
		Unit Subtotal	**3,484,698**	**4,148,832**	**91,293**	**37,377**	**1,568,956**	**2,000,833**	**889,521**	**673,356**	**12,894,866**
1503	4420	Pumping Rehab III	12,897,269	3,144,689	1,046,824	2,137,530	1,002,176	1,446,045	667,161	6,170,191	28,511,886
		Unit Subtotal	**12,897,269**	**3,144,689**	**1,046,824**	**2,137,530**	**1,002,176**	**1,446,045**	**667,161**	**6,170,191**	**28,511,886**
1504	4420	Trans Related Wastewater	12,148,872	18,053,155	14,773,629	14,592,067	16,352,610	12,703,286	11,014,155	8,841,364	108,479,138
	7545	Trans Related Wastewater	0	148,514	0	0	0	0	0	0	148,514
		Unit Subtotal	**12,148,872**	**18,201,669**	**14,773,629**	**14,592,067**	**16,352,610**	**12,703,286**	**11,014,155**	**8,841,364**	**108,627,652**
1505	4420	Septic Tank Retrofit	22,588,482	15,652,245	10,178,139	14,488,560	4,166,828	1	1	0	67,074,256
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	6,859,987	24,608,203	0	0	0	0	0	0	31,468,190
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	1,068,930	2,148,573	0	0	0	0	0	0	3,217,503
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	90,201	11,109,800	0	0	0	0	0	0	11,200,001
		Unit Subtotal	**30,607,599**	**53,518,821**	**10,178,139**	**14,488,560**	**4,166,828**	**1**	**1**	**0**	**112,959,950**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1507	4420	Horizons West Wastewater Sys	81,133,829	381,873	49,863	50,000	25,273	0	100,000	2,850,000	84,590,837
		Unit Subtotal	**81,133,829**	**381,873**	**49,863**	**50,000**	**25,273**	**0**	**100,000**	**2,850,000**	**84,590,837**
1509	4420	Southern Wastewater Collect	184,980	166,604	3,004,148	1,458,781	1,603,766	2,056,453	2,281,645	3,116,577	13,872,954
		Unit Subtotal	**184,980**	**166,604**	**3,004,148**	**1,458,781**	**1,603,766**	**2,056,453**	**2,281,645**	**3,116,577**	**13,872,954**
1510	4420	Eastern Wastewater Collect	4,964,963	9,323,933	13,408,125	9,113,480	7,054,153	7,554,153	2,632,101	2,305,894	56,356,802
		Unit Subtotal	**4,964,963**	**9,323,933**	**13,408,125**	**9,113,480**	**7,054,153**	**7,554,153**	**2,632,101**	**2,305,894**	**56,356,802**
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	241,154	133,846	3,000,000	3,375,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**241,154**	**133,846**	**3,000,000**	**3,375,000**
1536	4420	Capital Reuse Meter Install	2,552,051	1,159,141	1,209,860	1,506,797	1,552,002	1,598,561	1,646,518	0	11,224,930
		Unit Subtotal	**2,552,051**	**1,159,141**	**1,209,860**	**1,506,797**	**1,552,002**	**1,598,561**	**1,646,518**	**0**	**11,224,930**
1538	4420	Eastern Wtr Reclamation Exp	60,342,146	44,038,291	10,648,650	8,878,048	2,447,123	10,067,361	33,711,806	65,233,333	235,366,758
		Unit Subtotal	**60,342,146**	**44,038,291**	**10,648,650**	**8,878,048**	**2,447,123**	**10,067,361**	**33,711,806**	**65,233,333**	**235,366,758**
1539	4420	Force Main Rehab	31,943,690	16,107,456	8,871,348	22,344,381	23,665,354	19,318,725	13,889,775	26,359,732	162,500,460
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	236,314	3,606,176	0	0	0	0	0	0	3,842,490

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1539	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	31,288	1,968,711	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**32,224,300**	**22,312,838**	**8,871,348**	**22,344,381**	**23,665,354**	**19,318,725**	**13,889,775**	**26,359,732**	**168,986,451**
1542	4420	Southwest Svc Area Reuse	3,287,981	1,660,588	6,235,713	12,567,391	8,049,342	2,405,318	515,158	682,824	35,404,314
		Unit Subtotal	**3,287,981**	**1,660,588**	**6,235,713**	**12,567,391**	**8,049,342**	**2,405,318**	**515,158**	**682,824**	**35,404,314**
1555	4420	South WRF Ph V	70,287,339	26,891,908	11,517,845	72,409,741	77,037,037	66,370,370	6,301,370	0	330,815,609
		Unit Subtotal	**70,287,339**	**26,891,908**	**11,517,845**	**72,409,741**	**77,037,037**	**66,370,370**	**6,301,370**	**0**	**330,815,609**
1559	4420	Pumping Rehab IV	18,165,235	11,665,809	16,505,434	20,690,371	19,578,128	27,576,802	24,946,796	37,886,190	177,014,765
	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	656,258	3,244,111	0	0	0	0	0	0	3,900,369
	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	40,846	1,959,153	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**18,871,010**	**20,015,404**	**16,505,434**	**20,690,371**	**19,578,128**	**27,576,802**	**24,946,796**	**37,886,190**	**186,070,135**
1571	4420	Gravity Main Improvements	0	299,178	300,000	300,822	300,000	300,000	300,000	0	1,800,000
		Unit Subtotal	**0**	**299,178**	**300,000**	**300,822**	**300,000**	**300,000**	**300,000**	**0**	**1,800,000**

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Proposed CIP - by Department / Division
FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1572	4420	Pump Station Improvements	8,498,290	2,879,622	2,498,531	2,505,377	2,498,531	2,498,531	2,505,377	0	23,884,260
		Unit Subtotal	**8,498,290**	**2,879,622**	**2,498,531**	**2,505,377**	**2,498,531**	**2,498,531**	**2,505,377**	**0**	**23,884,260**
1573	4420	Reclaimed Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1574	4420	Force Main Improvements	2,347,057	1,446,551	1,524,608	1,528,785	1,524,608	1,524,608	1,526,045	0	11,422,263
		Unit Subtotal	**2,347,057**	**1,446,551**	**1,524,608**	**1,528,785**	**1,524,608**	**1,524,608**	**1,526,045**	**0**	**11,422,263**
1578	4420	Hamlin Water Reclamation Facility	1,560,498	4,923,842	1,470,535	42,711,000	48,414,643	48,414,643	46,159,714	0	193,654,875
		Unit Subtotal	**1,560,498**	**4,923,842**	**1,470,535**	**42,711,000**	**48,414,643**	**48,414,643**	**46,159,714**	**0**	**193,654,875**
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	6,084,135	1,322,694	0	0	0	0	0	0	7,406,829
		Unit Subtotal	**6,084,135**	**1,322,694**	**0**	**0**	**0**	**0**	**0**	**0**	**7,406,829**
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	**425,256,815**	**258,176,836**	**143,885,364**	**270,818,071**	**255,115,864**	**234,618,252**	**174,222,649**	**220,520,280**	**1,982,614,134**
		UTILITIES SUBTOTAL:	**597,053,488**	**359,056,501**	**305,898,946**	**386,574,323**	**387,149,700**	**366,270,144**	**291,216,684**	**545,537,210**	**3,238,756,999**
		GRAND TOTAL:	**1,664,996,466**	**1,959,603,958**	**1,124,653,061**	**828,261,167**	**761,031,784**	**711,714,449**	**556,788,023**	**1,438,297,767**	**9,045,346,672**

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ORANGE
COUNTY
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