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CONSTITUTIONAL OFFICERS

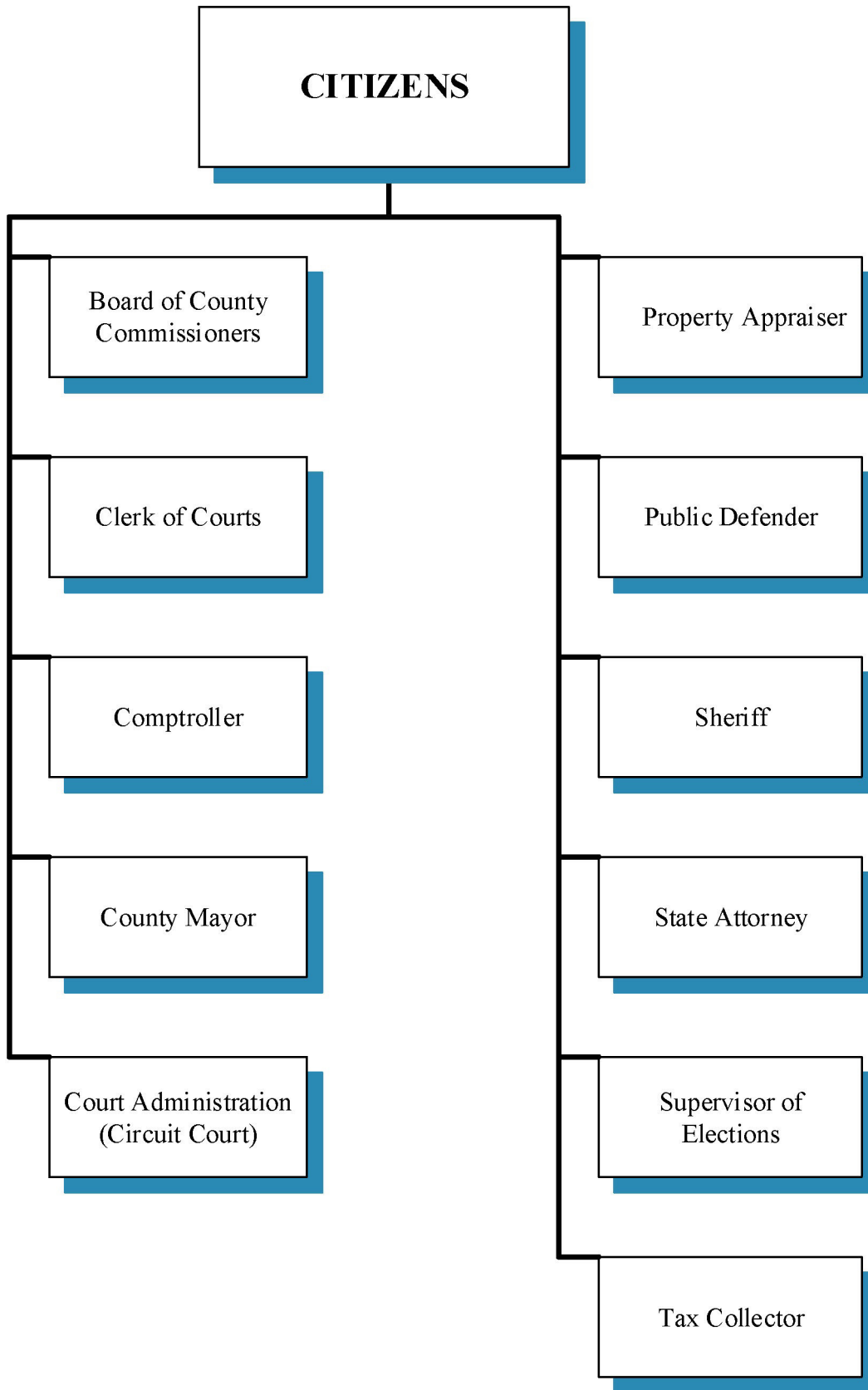
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ORANGE

COUNTY

GOVERNMENT

F L O R I D A



Department: Constitutional Officers

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	\$ 4,387,489	\$ 340,906,436	\$ 369,411,093	8.4 %
Operating Expenditures	412,255,408	132,735,590	136,282,618	2.7 %
Capital Outlay	1,539,874	17,830,849	19,028,092	6.7 %
Total Operating	\$ 418,182,770	\$ 491,472,875	\$ 524,721,803	6.8 %
Capital Improvements	9,633,007	50,461,688	7,515,000	(85.1)%
Debt Service	0	2,451,245	0	(100.0)%
Reserves	0	0	153,021	100.0 %
Other	1,441,660	130,000	130,000	0.0 %
Total Non-Operating	\$ 11,074,667	\$ 53,042,933	\$ 7,798,021	(85.3)%
Department Total	\$ 429,257,437	\$ 544,515,808	\$ 532,519,824	(2.2)%

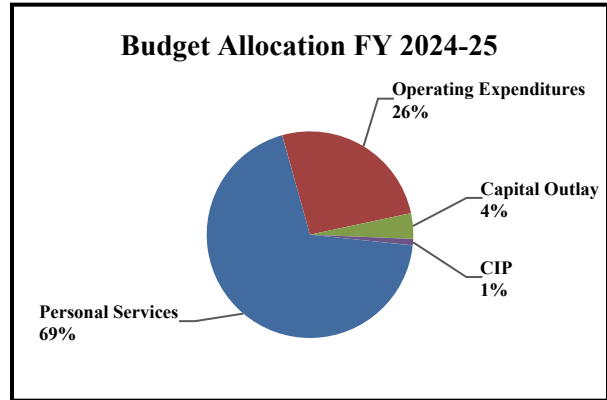
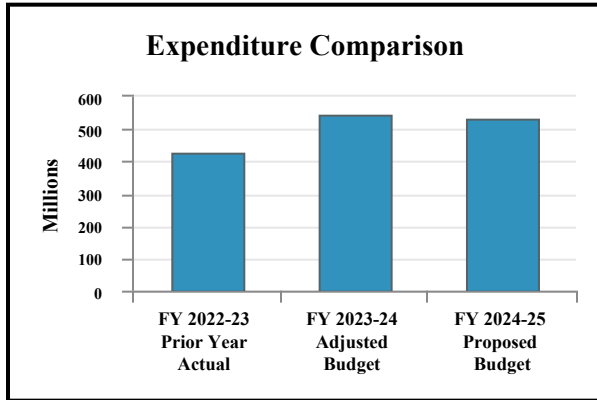
Expenditures by Division / Program				
BCC Capital Projects	\$ 6,173,937	\$ 9,404,780	\$ 0	(100.0)%
Board of County Commissioners	2,763,603	3,722,037	3,942,079	5.9 %
Clerk of Courts	1,069,564	16,642,493	1,275,000	(92.3)%
Comptroller	25,277,091	27,876,526	29,982,009	7.6 %
County Mayor	1,094,516	1,295,829	1,380,572	6.5 %
Court Administration	1,273,504	2,189,406	2,097,449	(4.2)%
Property Appraiser	21,933,842	28,130,538	30,188,760	7.3 %
Public Defender	372,939	126,203	80,794	(36.0)%
Sheriff	328,515,088	381,475,598	389,339,794	2.1 %
State Attorney	53,874	80,000	85,000	6.3 %
Supervisor of Elections	14,834,010	21,902,398	19,148,367	(12.6)%
Tax Collector	43,327,881	51,670,000	55,000,000	6.4 %
Department Total	\$ 446,689,849	\$ 544,515,808	\$ 532,519,824	(2.2)%

Funding Source Summary				
Special Revenue Funds	\$ 3,927,251	\$ 11,228,508	\$ 8,624,231	(23.2)%
General Fund and Sub Funds	415,164,470	480,909,115	514,340,593	7.0 %
Capital Construction Funds	10,165,716	52,378,185	8,255,000	(84.2)%
Department Total	\$ 429,257,437	\$ 544,515,808	\$ 531,219,824	(2.4)%

Authorized Positions				
	3,333	3,406	3,457	1.5 %

Constitutional Officers

EXPENDITURE HIGHLIGHTS



Personal, Operating, Capital Outlay, and Other Expenses –

The FY 2024-25 personal services budget includes a 4.0% salary increase for non-bargaining employees. 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 is increasing from \$17,850 to \$19,000 per employee to cover medical cost increases.

Board of County Commissioners (BCC) – The FY 2024-25 BCC total expenditure budget is increasing by 5.9%, or \$220,042 from the current FY 2023-24 budget, primarily due to the personal services changes mentioned above. The chart below is a budget breakout of each BCC District that includes personal services and operating expenses.

<u>BCC Budget by District</u>	<u>FY 2024-25</u>
BCC District 1	\$ 570,288
BCC District 2	609,289
BCC District 3	612,645
BCC District 4	625,771
BCC District 5	660,589
BCC District 6	660,088
BCC General Office	203,409
Total of All Districts & General Office	\$ 3,942,079

Clerk of Courts – The FY 2024-25 operating budget of \$245,000 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 2024-25 budget of \$29.9 million is increasing by 7.6% or \$2.1 million from the current FY 2023-24 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 to be paid by the General Fund is \$10,571,707 for FY 2024-25. 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 budget includes funding for one (1) new position which is a Revenue Audit Supervisor (under-slotted as a Revenue Auditor) to help with tourist development tax revenue audits. Currently, there are 698 active accounts to audit, and only four (4) auditors are assigned to this function. The budget also includes \$100,000 to upgrade the tourist development tax and public service tax revenue collection software.

County Mayor’s Office – The FY 2024-25 budget is increasing by 6.5% or \$84,743 from the current FY 2023-24 budget, primarily due to increases in personal services, as noted above, and fleet charges.

Court Administration – The FY 2024-25 budget, which includes funding for General Court Administration, Grants, Teen Court, Juvenile Alternative Sanctions, and Jury Services, is decreasing by 4.2% or \$91,957 from the current FY 2023-24 budget, primarily due to a net position increase of one (1); one (1) Administrative Assistant II to provide advanced administrative and clerical support to two (2) Orange County funded General Magistrates offices, and one (1) Sanction to Read Coordinator being deleted as the program has ended. 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 233.3% or \$55,765 increase to Postage and Messenger Services to budget for the anticipated increase to the contract and \$33,000 is budgeted for one (1) replacement vehicle approved by the Vehicle Requirements Utilization Committee (VRUC) to transport necessary equipment to courthouses.

Property Appraiser – The FY 2024-25 budget reflects a 7.3% or \$2.1 million increase compared to the current FY 2023-24 budget. The estimated amount to be paid by the General Fund is \$26,414,694 for FY 2024-25. The budget includes an increase of eight (8) employees. The budget for the Property Appraiser is approved by the Florida Department of Revenue (FDOR). The BCC may provide comments on this budget to FDOR. The General Fund pays only its pro-rata share of the Property Appraiser’s total operating budget in accordance with billings received from the Property Appraiser.

Public Defender – The FY 2024-25 operating budget of \$80,794 is increasing by 0.2% or \$128 compared to the current FY 2023-24 budget and includes funding for state mandated costs associated with Article V, Revision 7 for communication services, courier messenger, and subpoena services.

Sheriff – The FY 2024-25 General Fund/Special Tax MSTU contribution of \$373.1 million is increasing by 8.2% or \$28.4 million from the current FY 2023-24 budget of \$344.7 million. The Sheriff General Fund/Special Tax MSTU budget is divided into two (2) major functional areas: 1) Law Enforcement funding of \$349.9 million and 2) Court Security funding of \$23.2 million. The budget includes 38 new positions of which 25 are sworn deputy positions and 13 civilian positions. The 25 new sworn deputy positions are unfunded until more of the current vacancies are filled. The 13 civilian positions include: one (1) Senior Accountant-Finance, one (1) Purchasing Bid Analyst, one (1) Research and Development Project Manager, one (1) Wellness Specialist, one (1) Human Resource Analyst-Recruiting, three (3) Traffic Enforcement Officers, one (1) Assistant Squad Leader-Mobile Video Unit, two (2) Automotive Technicians, and two (2) Records Technicians. Operating costs include increased funding for software, body cameras, tasers, in car cameras, firearms, and fleet equipment for vehicles. The Sheriff’s Office is also budgeting to replace 10% of the patrol vehicles annually.

General Fund/Spec. Tax MSTU Expenditures:	<u>FY 2024-25</u>
Personal Services	\$306,561,506
Operating Expenses	54,076,640
Capital Outlay	12,442,148
Debt Service	0
Other Uses	0
Total	<u>\$373,080,294</u>
 Sheriff Funding Source Summary:	
Gen'l/Spec. Tax MSTU: Law Enforcement and Court Security	<u>\$373,080,294</u>

Special Revenues:	FY 2024-25
Law Enforcement Trust State Forfeiture	3,222,500
Law Enforcement Trust Treasury Federal Forfeiture	1,832,500
Law Enforcement Trust Justice Federal Forfeiture	1,808,750
State Law Enforcement Education Trust	870,750
Misc. Capital Construction Fund	1,885,000
Law Enforcement Impact Fees	6,640,000
Subtotal Special Revenues	<u>\$ 16,259,500</u>
TOTAL	<u><u>\$389,339,794</u></u>

State Attorney – The FY 2024-25 budget, which includes state mandated costs associated with Article V, Revision 7 for communications service, courier messenger, and subpoena services, is increasing by 6.3% or \$5,000 from the current FY 2023-24 budget due to an increase to communication rentals and services.

Supervisor of Elections – The FY 2024-25 budget of \$19.1 million is decreasing by 12.6% or \$2.8 million from the current FY 2023-24 budget. The core budget of \$10.3 million contains the normal costs of operating the office year-round. The \$8.8 million elections budget contains those expenses associated with conducting the one (1) Presidential General Election compared to the two (2) elections in FY 2023-24 for the the Florida Presidential Preference Primary on March 19, 2024, and the Florida Primary Election on August 20, 2024. With the the Presidential General Election on November 5, 2024, a portion of the FY 2023-24 budget included advance preparations. There are four (4) new positions included in the budget one (1) Information Technology Director, one (1) Software Developer I, and (2) two Engagement Coordinators. The budget also includes additional funding for cybersecurity and other technology enhancements.

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 is approved by Florida Department of Revenue.

The commissions to be paid by the General Fund to the Tax Collector are budgeted at \$55.0 million for FY 2024-25, which is a 6.4% or \$3,330,000 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 2024-25 capital improvements budget is decreasing by 85.1%, or \$42.9 million, from the current FY 2023-24 budget. Unspent budget from FY 2023-24 for BCC Districts CIP Projects will be re-budgeted to FY 2024-25. Included in the budget is funding for projects under the Clerk of the Courts (COC) such as the COC Winter Park and Goldenrod Service Center (GSC) branch consolidation, and COC-Room 150 Renovation new project. Also, included in the capital projects is funding for Sheriff Evidence Facility completion, Criminal Investigations Division Renovation, Sheriff Sector V Substation, Sheriff Mobile Video Office Relocation, and funding for the Sheriff’s gun range storage replacement and to fix drainage issues. 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 \$153,021 is for the Teen Court Fund for future capital expenses.

FUNDING SOURCE HIGHLIGHTS

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

Comptroller – The list below identifies estimates of all sources of funding for the Comptroller’s FY 2024-25 budget:

Commission & Fees:	FY 2024-25	Charges for Services:	FY 2024-25
General Fund	\$ 10,571,707	Records Fees	\$ 5,250,000
Building	714,119	Certification & Copy Fees	180,000
Fire Rescue/911	1,995,756	Tax Deed Fees	110,000
MSTU’s	699,177	Intangible Tax Comm.	126,000
Parks	1,044,194	State DOC Stamps Comm.	850,000
Public Works	1,006,099	Sub-Total	\$ 6,516,000
Convention Center/TDT	2,048,457		
Water Utilities	2,682,143	Miscellaneous Revenue:	
Solid Waste/Recycling	389,617	Interest Earnings	\$ 619,000
Mandatory Garbage	63,069	Other Miscellaneous Income	160,000
HHS Grants	576,407	Sub-Total	\$ 779,000
HUD Grants	173,500		
CFS Grant	49,771		
FDJJ Grant	42,819		
Other Grants	17,968		
Other Funds	612,206		
Sub-Total	\$ 22,687,009	TOTAL	\$ 29,982,009

Property Appraiser – The list below identifies estimates of all sources of funding for the Property Appraiser's FY 2024-25 budget:

	FY 2024-25
General Fund	\$ 26,414,694
County Fire	2,483,056
Big Sand Lake	3,098
Lake Conway	8,318
Lake Holden	2,374
Lake Jessamine Special Purpose	1,896
Lake Pickett	3,109
Lake Price	261
Orange Blossom Trail Corridor	6,933
Orange Blossom Trail Neighborhood	6,834
Orlando Central Park MTSU	15,298
Windermere Navigable Canal	20,049
Sub-Total	\$ 28,965,920
Other Non-County	1,222,840
TOTAL	\$ 30,188,760

Office: BCC Capital Projects

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Capital Improvements	\$ 6,173,937	\$ 9,404,780	\$ 0	(100.0)%
Total Non-Operating	\$ 6,173,937	\$ 9,404,780	\$ 0	(100.0)%
Total	\$ 6,173,937	\$ 9,404,780	\$ 0	(100.0)%

Office: Board of County Commissioners

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	\$ 2,366,675	\$ 3,427,376	\$ 3,630,886	5.9 %
Operating Expenditures	388,758	293,061	309,593	5.6 %
Total Operating	\$ 2,763,603	\$ 3,722,037	\$ 3,942,079	5.9 %
Total	\$ 2,763,603	\$ 3,722,037	\$ 3,942,079	5.9 %

Authorized Positions	20	26	26	0.0 %
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Office: Clerk of Courts

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Operating Expenditures	\$ 140,642	\$ 210,000	\$ 245,000	16.7 %
Total Operating	\$ 140,642	\$ 210,000	\$ 245,000	16.7 %
Capital Improvements	\$ 928,922	\$ 16,432,493	\$ 1,030,000	(93.7)%
Total Non-Operating	\$ 928,922	\$ 16,432,493	\$ 1,030,000	(93.7)%
Total	\$ 1,069,564	\$ 16,642,493	\$ 1,275,000	(92.3)%

Office: Comptroller

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	\$ 22,901,911	\$ 25,762,818	\$ 27,350,539	6.2 %
Operating Expenditures	2,375,180	2,113,708	2,531,470	19.8 %
Capital Outlay	0	0	100,000	100.0 %
Total Operating	\$ 25,277,091	\$ 27,876,526	\$ 29,982,009	7.6 %
Total	\$ 25,277,091	\$ 27,876,526	\$ 29,982,009	7.6 %
Authorized Positions	232	236	237	0.4 %

Office: County Mayor

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	\$ 1,049,151	\$ 1,255,068	\$ 1,337,231	6.5 %
Operating Expenditures	45,365	40,761	43,341	6.3 %
Total Operating	\$ 1,094,516	\$ 1,295,829	\$ 1,380,572	6.5 %
Total	\$ 1,094,516	\$ 1,295,829	\$ 1,380,572	6.5 %
Authorized Positions	6	6	6	0.0 %

Office: Court Administration

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	\$ 971,663	\$ 1,766,765	\$ 1,562,701	(11.6)%
Operating Expenditures	301,842	421,396	348,727	(17.2)%
Capital Outlay	0	0	33,000	100.0 %
Total Operating	\$ 1,273,504	\$ 2,188,161	\$ 1,944,428	(11.1)%
Debt Service	\$ 0	1,245	0	(100.0)%
Reserves	\$ 0	\$ 0	\$ 153,021	100.0 %
Total Non-Operating	\$ 0	\$ 1,245	\$ 153,021	12190.8 %
Total	\$ 1,273,504	\$ 2,189,406	\$ 2,097,449	(4.2)%
Authorized Positions	17	19	19	0.0 %

Office: Property Appraiser

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	\$ 14,471,673	\$ 18,858,231	\$ 20,791,636	10.3 %
Operating Expenditures	5,271,438	7,626,208	8,479,824	11.2 %
Capital Outlay	2,190,731	1,516,099	787,300	(48.1)%
Total Operating	\$ 21,933,842	\$ 28,000,538	\$ 30,058,760	7.4 %
Other	\$ 0	\$ 130,000	\$ 130,000	0.0 %
Total Non-Operating	\$ 0	\$ 130,000	\$ 130,000	0.0 %
Total	\$ 21,933,842	\$ 28,130,538	\$ 30,188,760	7.3 %
Authorized Positions	166	171	179	4.7 %

Office: Public Defender

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Operating Expenditures	\$ 57,026	\$ 80,666	\$ 80,794	0.2 %
Total Operating	\$ 57,026	\$ 80,666	\$ 80,794	0.2 %
Capital Improvements	\$ 315,913	\$ 45,537	\$ 0	(100.0)%
Total Non-Operating	\$ 315,913	\$ 45,537	\$ 0	(100.0)%
Total	\$ 372,939	\$ 126,203	\$ 80,794	(36.0)%

Office: Sheriff

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	\$ 264,518,568	\$ 282,576,110	\$ 306,561,506	8.5 %
Operating Expenditures	46,490,705	55,562,460	58,354,890	5.0 %
Capital Outlay	11,399,920	16,308,150	17,938,398	10.0 %
Total Operating	\$ 322,409,193	\$ 354,446,720	\$ 382,854,794	8.0 %
Capital Improvements	\$ 2,214,235	\$ 24,578,878	\$ 6,485,000	(73.6)%
Debt Service	650,000	2,450,000	0	(100.0)%
Other	1,441,660	0	0	0.0 %
Total Non-Operating	\$ 4,305,895	\$ 27,028,878	\$ 6,485,000	(76.0)%
Total	\$ 326,715,088	\$ 381,475,598	\$ 389,339,794	2.1 %
Authorized Positions	2,507	2,561	2,599	1.5 %

Office: State Attorney

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Operating Expenditures	\$ 53,874	\$ 75,000	\$ 80,000	6.7 %
Capital Outlay	0	5,000	5,000	0.0 %
Total Operating	\$ 53,874	\$ 80,000	\$ 85,000	6.3 %
Total	\$ 53,874	\$ 80,000	\$ 85,000	6.3 %

Office: Supervisor of Elections

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Personal Services	5,653,310	\$ 7,260,068	\$ 8,176,594	12.6 %
Operating Expenditures	8,878,076	14,642,330	10,808,979	(26.2)%
Capital Outlay	302,624	0	162,794	0.0 %
Total Operating	\$ 14,834,010	\$ 21,902,398	\$ 19,148,367	(12.6)%
Total	\$ 14,834,010	\$ 21,902,398	\$ 19,148,367	(12.6)%
Authorized Positions	53	55	59	7.3 %

Office: Tax Collector

Expenditures by Category	FY 2022-23	FY 2023-24	FY 2024-25	Percent Change
	Actual	Budget as of 03/31/2024	Proposed Budget	
Operating Expenditures	\$ 43,327,881	\$ 51,670,000	\$ 55,000,000	6.4 %
Total Operating	\$ 43,327,881	\$ 51,670,000	\$ 55,000,000	6.4 %
Total	\$ 43,327,881	\$ 51,670,000	\$ 55,000,000	6.4 %
Authorized Positions	332	332	332	0.0 %



Proposed CIP - by Department / Division
FY 2024/25 - FY 2028/29

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 23-24	Proposed Budget FY 24-25	Proposed Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget Future	Total Project Cost
Constitutional Officers											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,631,746	347,515	0	0	0	0	0	0	3,979,261
		Unit Subtotal	3,631,746	347,515	0	0	0	0	0	0	3,979,261
0190	1023	INVEST - Dist 3 Parks Improvements	687,402	55,980	0	0	0	0	0	0	743,382
		Unit Subtotal	687,402	55,980	0	0	0	0	0	0	743,382
0192	1023	INVEST - Dist 4 Back to Nature	3,369,798	1,829,179	0	0	0	0	0	0	5,198,977
		Unit Subtotal	3,369,798	1,829,179	0	0	0	0	0	0	5,198,977
0331	1023	INVEST - Dist 1 Capital Projects	26,678	1,259,167	0	0	0	0	0	0	1,285,845
		Unit Subtotal	26,678	1,259,167	0	0	0	0	0	0	1,285,845
0332	1023	INVEST - Dist 2 Magnolia Pk Ecotourism	4,175,945	526,415	0	0	0	0	0	0	4,702,359
		Unit Subtotal	4,175,945	526,415	0	0	0	0	0	0	4,702,359
0333	1023	INVEST - Dist 3 Two Gen Comm Ctr	40,265	361,523	0	0	0	0	0	0	401,788
		Unit Subtotal	40,265	361,523	0	0	0	0	0	0	401,788
0334	1023	INVEST - Dist 4 Parcel J Property Multipurpose Fields	981,598	31,150	0	0	0	0	0	0	1,012,748
		Unit Subtotal	981,598	31,150	0	0	0	0	0	0	1,012,748

* Prior Expenditures is calculated using 3 or 5 years.