

**Fiscal Year
2025 – 2026**

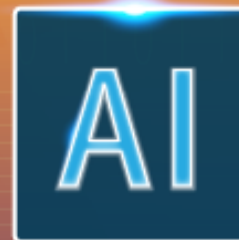


**BUILDING BETTER
THROUGH EFFICIENCY**



ANNUAL BUDGET

ORANGE COUNTY, FLORIDA







I am pleased to present the proposed fiscal year 2025-26 budget, reflecting our collective vision of **Building Better Through Efficiency**. With a balanced total budget of \$8.2 billion, we remain committed to maintaining Orange County's fiscal strength, prudently managing resources, and strategically investing in our community's well-being and growth.

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

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

Our sound financial strategy is further supported by maintaining healthy general fund reserves of \$119 million, representing 7.3% of the general fund. This healthy reserve acts as a critical financial safeguard, providing Orange County with the flexibility and resilience necessary to respond effectively to unforeseen economic downturns, emergencies, and natural disasters. By strategically setting aside these funds, we ensure the continuity of essential services and the financial stability of our community in the face of uncertainty. Through vigilant oversight and judicious fiscal management, we reinforce our commitment to sustaining the county's strong financial health and ensuring a prosperous future for all residents.

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

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

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

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

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

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

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

safety. Fire Rescue is funded at \$395 million with 36 new positions, providing funding for the necessary infrastructure and staffing to respond to emergencies quickly. The fire department recently opened a new state-of-the-art training facility. A \$52 million-dollar training center will ensure our firefighters are ready for any emergency. The 38-acre facility includes a burn building where firefighters can train in live fire environments. The Corrections Department has a budget of \$218 million dedicated to enhancing safe jail operations, improving infrastructure, and supporting rehabilitation programs for inmates. It is crucial to allocate sufficient funding for public safety operations in order to offer competitive wages, acquire necessary equipment, and maintain infrastructure that ensures a safe environment for both residents and visitors in Orange County.

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

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

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

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

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

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

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

The proposed \$8.2 billion fiscal year 2025-26 budget is a testament to our unwavering commitment to the principles of good governance, pioneering innovation, and disciplined fiscal efficiency. In summary, we remain deeply dedicated to enhancing public safety, expanding affordable housing opportunities, advancing comprehensive transportation infrastructure, safeguarding environmental sustainability, fostering economic vitality, and nurturing community well-being. We are guided by our vision for **"Building Better Through Efficiency,"** embodied in our new Vision 2050 growth management plan. A detailed overview of the proposed fiscal year 2025-26 budget is included in the following sections of this document.

Sincerely,



Jerry L. Demings
Orange County Mayor

**ORANGE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS**



**Jerry L. Demings
Orange County Mayor**



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



**Christine Moore
Commissioner, District 2**



**Mayra Uribe
Commissioner, District 3**



**Maribel Gomez Cordero
Commissioner, District 4**



**Kelly Martinez Semrad
Commissioner, District 5**



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



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Carol Burkett Deputy Chief of Staff
Arlene Thomas Executive Assistant to the Mayor
Vacant Assistant to the Mayor
Bryittany Wortman Administrative Aide to the Chief of Staff and Deputy Chief of Staff

COUNTY ADMINISTRATION

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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

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Venerria L. Thomas Community and Family Services Department
Mark Tester Convention Center
Louis Quiñones Corrections Department
Anthony Rios Fire Rescue Department
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Tanya Wilson Planning, Environmental and Development Services Department
Joe Kunkel Public Works Department
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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

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

HOW TO USE THIS BOOK

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

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

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

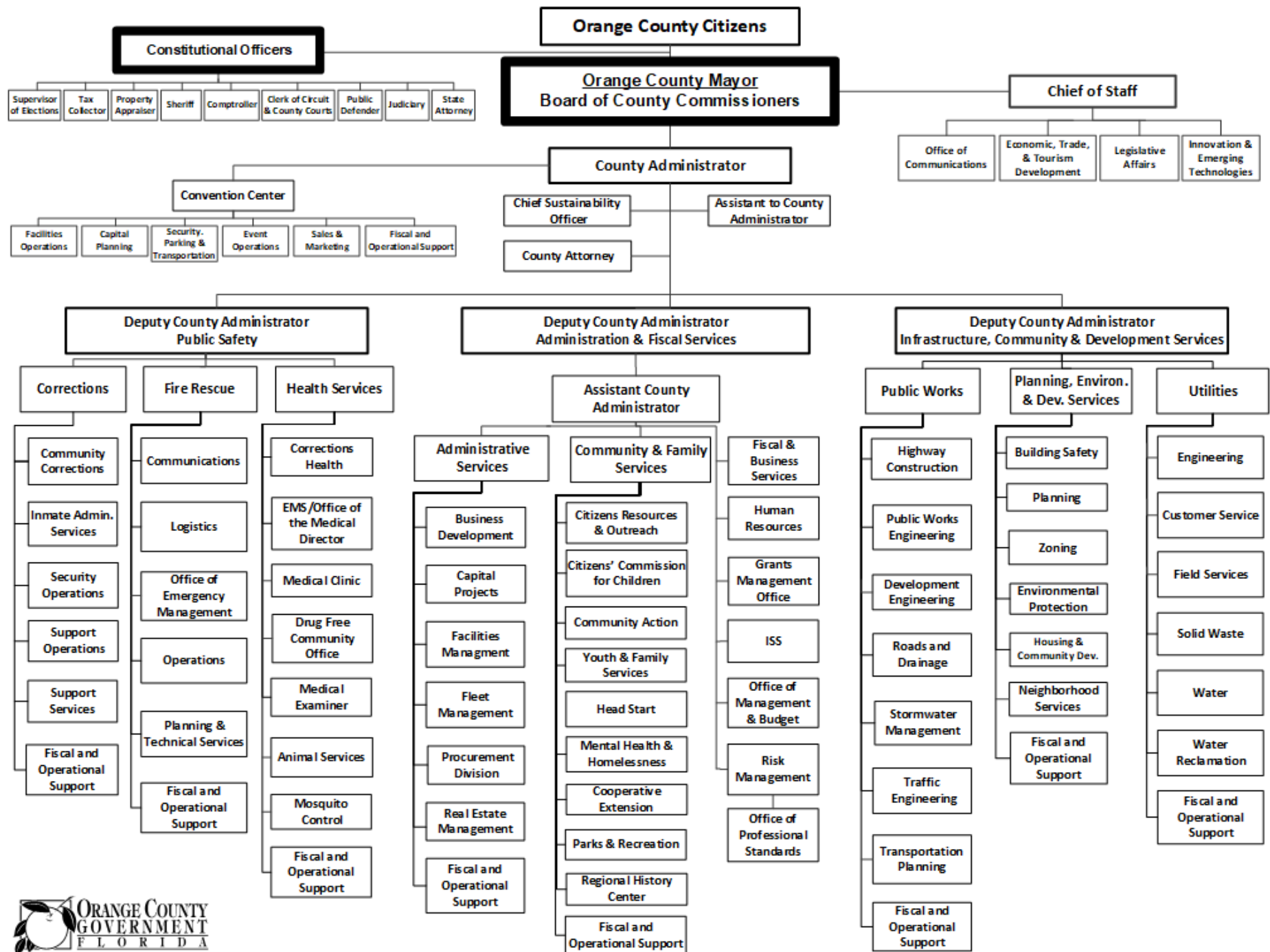
Index The index provides an alphabetical listing of the major budgetary categories and titles used throughout the budget to facilitate location of information.

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



Orange County Organizational Chart







General Information

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GENERAL INFORMATION

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

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



Orange County is a leading center for tourism and a premier business center. The Orange County Convention Center is now the second largest convention facility in the country. More than 28,100 workers are employed directly or indirectly by the Convention Center and an estimated 1,200 local businesses depend on the Center's events. In 2024, Orange County welcomed 75.33 million visitors generating an \$93.0 billion in economic impact. Approximately 80% of the region's workforce is connected to leisure and tourism. Orange County is home to seven (7) of the 10 most visited theme parks in the United States, including Walt Disney World's Magic Kingdom, which is the most visited theme park in the world. Some of the leading tourist attractions located in Orange County includes Walt Disney World, Sea World, and the Universal Orlando Resort. In addition to tourism, some other major businesses include: Orlando Health, AdventHealth, Publix Super Markets, Darden Restaurants, and Lockheed Martin.

GOVERNMENT STRUCTURE

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

In November 2004, the charter was revised as follows:

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

In November 2008, the following amendments were approved:

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

In November 2012, the following amendments were approved:

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

In November 2014, the following amendments were approved:

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

In November 2016, the following amendments were approved:

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

In November 2020, the following amendments were approved:

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

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

In November 2024, the following amendments were approved:

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

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

COUNTY MAYOR & BOARD OF COUNTY COMMISSIONERS

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

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

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 2025-26 are funded through FY 2029-30 based on estimated revenues and projected annual project costs. Both estimated revenues and expenditures are subject to change, which may require adjustments to the five-year CIP plan.

BUDGET CALENDAR

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

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

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

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

FY 2025-26 BUDGET ASSUMPTIONS

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

Revenues:

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

Expenditures:

- *Personal Services:* The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical cost.

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

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

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

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

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



Charts and Tables

This section includes:

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CHARTS AND TABLES

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

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

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

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

The revenue from State Revenue Sharing, consisting primarily of state sales tax revenue, is also expected to maintain the prior year level in FY 2025-26.

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

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

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

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

Projections for interest revenue were conservatively based on historical performance.

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

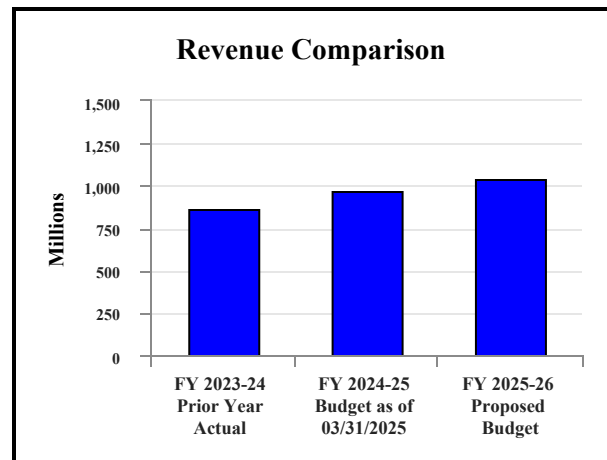
MAJOR REVENUE SOURCES

Ad Valorem Taxes

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

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

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



Half-Cent Local Government Sales Tax

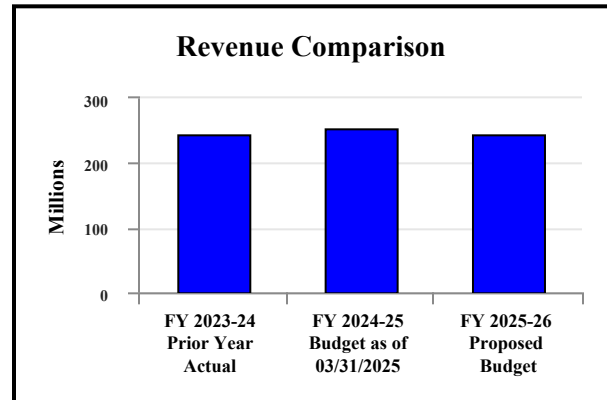
In October 1982, Orange County began receiving a distribution of funds equal to 9.653% of net sales tax collections (approximately one-half cent of the net sales tax collected in Orange County). These funds are collected and distributed on a monthly basis by the Florida Department of Revenue. Due to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

Funds distributed to each county are proportioned as follows:

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

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

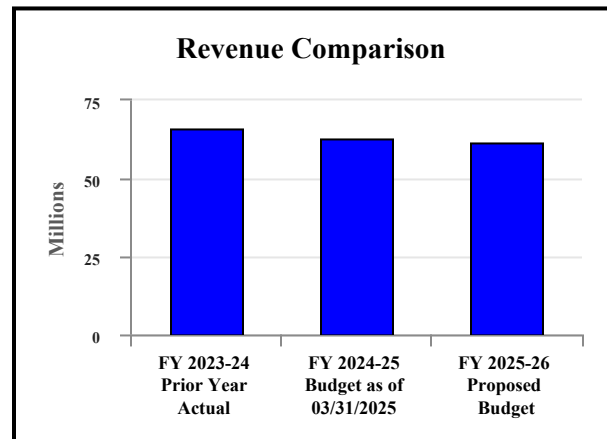
The FY 2024-25 sales tax revenue is expected to meet or fall slightly short of its budget of \$255,000,000. Orange County's Half-Cent Sales Tax revenue is budgeted at \$245,000,000 for FY 2025-26.



State Revenue Sharing

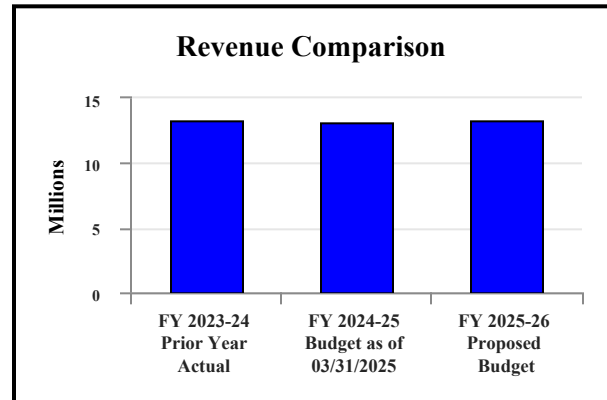
The Florida Revenue Sharing Act of 1972 originally earmarked two (2) revenue sources for sharing with counties: 2.9% of net cigarette tax collections and 41.3% of net intangible tax collections. Effective FY 1999-00, the State of Florida eliminated intangible taxes as a source of county revenue and replaced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

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



Constitutional Gas Tax

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

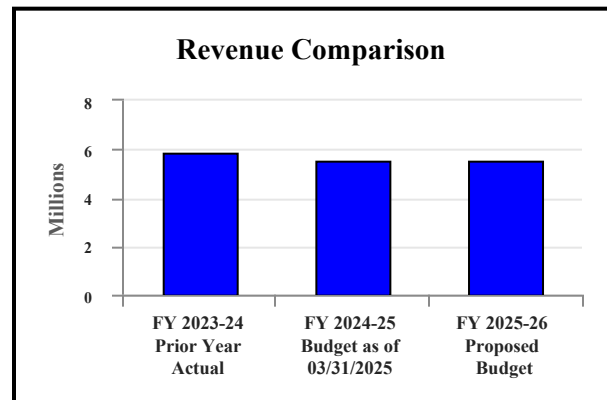


Distribution is divided into two (2) parts, an 80% portion and a 20% portion. The SBA is entitled to keep the 80% portion to meet debt service requirements. However, the SBA does not administer bond issues for Orange County. Orange County, therefore, receives both portions of this tax. Constitutional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

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

County Gas Tax

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

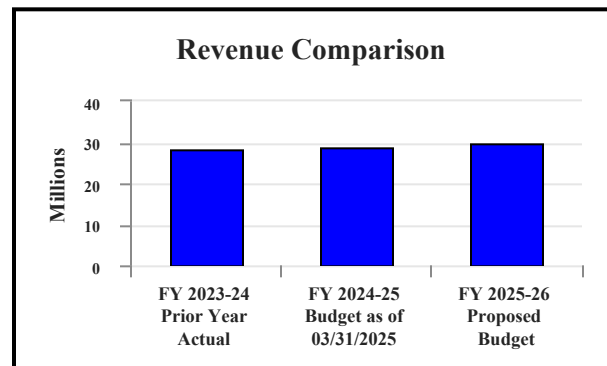


For FY 2024-25, County Gas Tax revenue was budgeted at \$5,500,000. This revenue is budgeted at \$5,500,000 for FY 2025-26.

Local Option Gas Tax

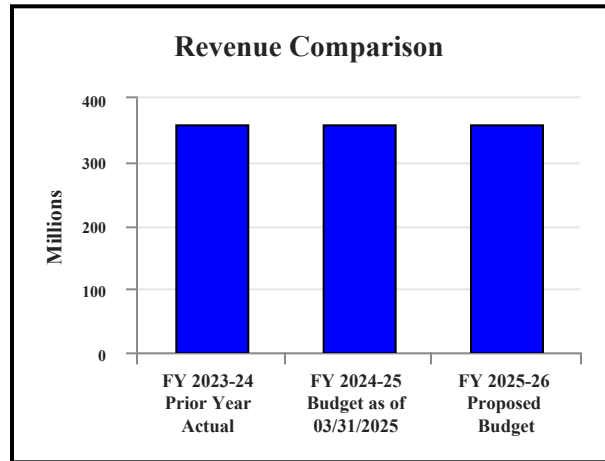
A six-cent per gallon gas tax is levied in Orange County as provided by the Florida legislature. This tax is distributed according to annual population estimates presented by the Bureau of Economic and Business Research. Receipts are collected by the Florida Department of Revenue and distributed monthly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

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



Local Option Tourist Development Tax

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

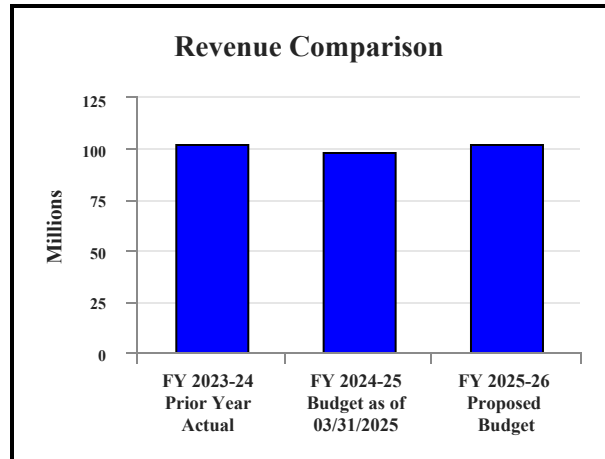


Tourist Development Tax revenue is expected to maintain its FY 2024-25 level for FY 2025-26. Revenue for the 6% Tourist Development Tax is budgeted at \$360,000,000 for FY 2025-26.

Public Service Tax

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

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



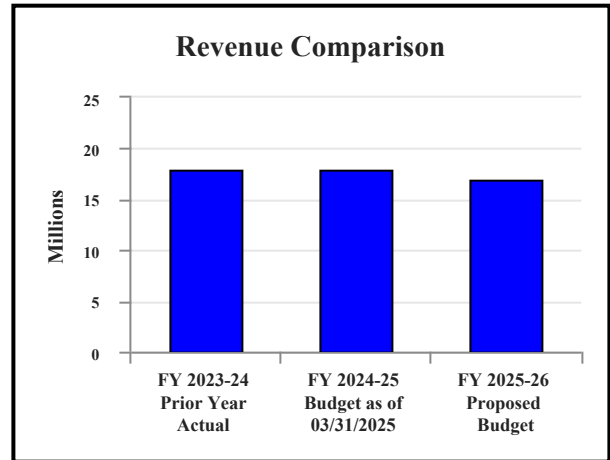
Public Service Tax revenue (excluding the Communications Services Tax) was budgeted at \$98,301,900 in FY 2024-25. For FY 2025-26, this revenue is budgeted at \$102,000,000.

Communications Services Tax

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

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

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



Capital Impact Fees

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

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

Water and Sewer Service

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

Budgeted Fund Structure

Fund Group / Fund	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	\$ 1,239,944,335	\$ 1,685,682,643	\$ 1,724,309,586	2.3 %
Total:	\$ 1,239,944,335	\$ 1,685,682,643	\$ 1,724,309,586	2.3 %
Special Revenue Funds				
7000 Level (Federal) Grant - Funds	\$ 195,301,193	\$ 526,515,830	\$ 91,489,874	(82.6)%
8000 Level (State) Grants - Funds	5,956,404	15,962,644	6,315,024	(60.4)%
911 Fee	9,881,755	30,723,686	29,223,686	(4.9)%
Air Pollution Control	1,418,649	1,611,751	2,040,958	26.6 %
Air Quality Improvement	218,934	526,499	670,104	27.3 %
Aquatic Weed (Non-Tax) Districts	38,246	581,564	540,008	(7.1)%
Aquatic Weed (Tax) Districts	408,406	9,755,695	10,703,543	9.7 %
Boating Improvement Program	75,189	2,055,652	2,107,201	2.5 %
Building Safety	27,126,705	53,919,516	47,856,305	(11.2)%
Conservation Trust and Subfunds	805,048	7,573,733	10,305,615	36.1 %
Constitutional Gas Tax	14,002,095	69,376,816	25,466,650	(63.3)%
Court Facilities	6,115,559	8,692,475	7,796,579	(10.3)%
Court Technology	6,779,390	9,708,418	11,744,335	21.0 %
Crime Prevention ORD 98-01	35,058	180,954	181,265	0.2 %
Cyber Safety	0	1,770	1,770	0.0 %
Driver Education Safety Trust Fund	569,094	561,686	522,975	(6.9)%
Drug Abuse Trust Fund	251,311	256,200	256,200	0.0 %
Energy Efficiency Renew Energy & Conservation	0	15,917	15,917	0.0 %
Health Services Trust Funds	277,926	1,008,055	565,035	(43.9)%
I-Drive MSTU Funds	9,222,876	10,076,436	10,333,545	2.6 %
Inmate Commissary Fund	1,442,206	9,072,631	8,122,405	(10.5)%
Intergovernmental Radio Communications Funds	1,468,716	2,622,401	2,622,401	0.0 %
International Drive CRA	9,293,336	198,963,215	129,412,947	(35.0)%
Juvenile Court Programs	265,597	288,408	274,774	(4.7)%
Law Enf. Federal Forfeiture Funding	504,170	1,331,580	642,500	(51.7)%
Law Enforce Educ-Corrections	168,991	1,225,215	1,153,920	(5.8)%
Law Enforcement / Education Sheriff	241,643	1,013,979	1,058,750	4.4 %
Law Enf. Justice Federal Forfeiture	0	1,929,034	1,832,500	(5.0)%
Law Enforcement/Confiscated Prop	563,787	3,162,730	3,241,250	2.5 %
Law Library	149,483	213,323	214,700	0.6 %
Legal Aid Programs	1,477,397	1,524,401	1,567,371	2.8 %
Local Court Programs	1,621,331	2,116,648	1,958,032	(7.5)%
Local Housing Asst (SHIP)	13,743,721	25,587,176	28,759,569	12.4 %
Local Option Gas Tax	75,437,503	98,263,335	70,438,250	(28.3)%
Local Provider Participation Fund	210,989,059	285,150,002	500,000,000	75.3 %
Mandatory Refuse Collection	58,304,630	118,206,925	142,862,898	20.9 %
Municipal Service Districts	27,931,121	72,064,714	74,986,944	4.1 %
OBT Comm Redev Area Trust Fund	944,856	7,177,332	8,674,177	20.9 %
OC Fire Prot & EMS/MSTU	281,801,656	466,703,141	471,850,750	1.1 %
Opioid Settlement FL Core	0	1,000,000	475,000	(52.5)%
Orange Blossom Trail NID 90-24	185,441	205,140	198,750	(3.1)%
Parks Fund	55,272,039	97,906,806	86,551,011	(11.6)%
Pharmaceutical Settlement Funds	1,770,611	17,270,664	15,550,968	(10.0)%
Pine Hills Local Govt NID	116,168	551,566	551,566	0.0 %
Pine Ridge Traffic Control	11,052	74,507	74,507	0.0 %

Budgeted Fund Structure

Fund Group / Fund	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Pollutant Storage Tank	0	75,272	64,250	(14.6)%
School Impact Fees	56,084,534	123,547,500	123,547,500	0.0 %
Special Tax MSTU	277,497,525	303,475,598	336,091,840	10.7 %
Teen Court	515,197	902,353	814,250	(9.8)%
Transportation Trust	149,967,647	227,488,146	202,102,170	(11.2)%
Tree Replacement Trust	416,410	852,183	900,481	5.7 %
Water and Navigation Funds	1,016,134	22,039,549	24,032,808	9.0 %
Total:	\$ 1,507,685,799	\$ 2,841,110,771	\$ 2,498,765,828	(12.0)%
<u>Enterprise Funds</u>				
Convention Center Funds	\$ 412,275,167	\$ 907,826,694	\$ 963,367,885	6.1 %
Other Enterprise Funds	5,654,650	41,243,129	0	(100.0)%
Solid Waste System	62,281,834	172,974,019	202,425,860	17.0 %
Water Utilities System	341,407,067	645,164,700	634,725,667	(1.6)%
Water Utilities System MSTUs	1,290,554	2,284,800	2,893,884	26.7 %
Total:	\$ 822,909,272	\$ 1,769,493,342	\$ 1,803,413,296	1.9 %
<u>Internal Service Funds</u>				
Employees Benefits	\$ 154,348,783	\$ 257,112,897	\$ 263,898,125	2.6 %
Fleet Management Dept	22,028,139	35,505,001	28,259,500	(20.4)%
Risk Management Program	30,207,736	108,879,033	108,679,722	(0.2)%
Risk Management Captive Program	0	10,422,000	11,075,000	6.3 %
Total:	\$ 206,584,658	\$ 411,918,931	\$ 411,912,347	0.0 %
<u>Capital Construction Funds</u>				
Fire Impact Fees	\$ 444,281	\$ 16,205,858	\$ 4,885,785	(69.9)%
Horizons West Village H Adequate Public Facility	0	567,943	1,298,768	128.7 %
Lakeside Village Adequate Public Facility	0	207,654	682,434	228.6 %
Law Enforce Impact Fees	7,913,279	10,549,138	3,055,000	(71.0)%
Misc Construction Projects	141,207,463	633,699,282	539,652,906	(14.8)%
Parks & Recreation Impact Fees	11,935,969	56,953,126	43,400,059	(23.8)%
Transportation - Deficient Segment Funds	5,062,571	46,909,642	49,817,430	6.2 %
Transportation Impact Fees	19,466,843	211,129,252	180,075,450	(14.7)%
Total:	\$ 186,030,406	\$ 976,221,895	\$ 822,867,832	(15.7)%
<u>Debt Service & Trust Funds</u>				
Public Service Tax Bonds	\$ 92,701,135	\$ 216,590,778	\$ 219,825,200	1.5 %
Sales Tax Trust Fund	201,170,507	635,357,979	671,246,900	5.6 %
Total:	\$ 293,871,642	\$ 851,948,757	\$ 891,072,100	4.6 %
County Total:	\$ 4,257,026,112	\$ 8,536,376,339	\$ 8,152,340,989	(4.5)%

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

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

CLASSIFICATION REVENUES:	General Revenue Fund	Transportation Trust Fund	Grant Funds	Fire & EMS District Funds	Special Tax Equalization Fund	Debt Service Funds	Capital Construction Funds	Other Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Ad Valorem Taxes	\$ 943,725,600	\$ 0	\$ 0	\$ 349,169,112	\$ 221,622,202	\$ 0	\$ 52,505,690	\$ 56,574,528	\$ 0	\$ 0	\$ 1,623,597,132
Other General Taxes	2,209,000	1,400,000	0	0	17,000,000	102,000,000	0	30,000,000	360,000,000	0	512,609,000
Permits and Fees	1,412,400	2,000,000	0	3,700,000	0	0	42,425,000	679,514,164	50,928,156	0	779,979,720
Shared Revenues	1,561,500	8,125,000	0	430,000	0	245,000,000	61,250,000	26,176,210	0	0	342,542,710
Grants	2,621,120	0	82,514,898	0	0	0	0	0	0	0	85,136,018
Service Charges	61,846,914	1,238,000	0	55,440,942	0	0	0	117,183,996	455,454,784	211,615,487	902,780,123
Fines and Forfeitures	1,330,825	5,708,500	0	0	0	0	0	2,644,624	45,724	0	9,729,673
Interest and Other	18,759,432	57,100	9,950,000	1,150,500	20,000	118,000	4,575,816	13,684,436	27,464,496	13,601,100	89,380,880
Total Revenues	1,033,466,791	18,528,600	92,464,898	409,890,554	238,642,202	347,118,000	160,756,506	925,777,958	893,893,160	225,216,587	4,345,755,256
Less: Statutory Deduction	(53,468,340)	(926,430)	0	(20,639,528)	(11,982,110)	(17,355,900)	(8,037,823)	(46,289,321)	(44,694,659)	(680,055)	(204,074,166)
Net Revenues	\$ 979,998,451	\$ 17,602,170	\$ 92,464,898	\$ 389,251,026	\$ 226,660,092	\$ 329,762,100	\$ 152,718,683	\$ 879,488,637	\$ 849,198,501	\$ 224,536,532	\$ 4,141,681,090
NON-REVENUES:											
Interfund Transfers	\$ 425,559,792	\$ 150,200,000	\$ 5,340,000	\$ 0	\$ 100,306,748	\$ 0	\$ 730,825	\$ 96,911,447	\$ 2,882,994	\$ 0	\$ 781,931,806
Bond/Loan Proceeds	0	0	0	0	0	0	0	0	80,000,000	0	80,000,000
Other Sources	35,900,000	0	0	2,900,000	1,000,000	0	0	8,393	0	0	39,808,393
Fund Balance	282,851,343	34,300,000	0	79,699,724	8,125,000	561,310,000	669,418,324	414,507,693	871,331,801	187,375,815	3,108,919,700
TOTALS	<u>\$ 1,724,309,586</u>	<u>\$ 202,102,170</u>	<u>\$ 97,804,898</u>	<u>\$ 471,850,750</u>	<u>\$ 336,091,840</u>	<u>\$ 891,072,100</u>	<u>\$ 822,867,832</u>	<u>\$ 1,390,916,170</u>	<u>\$1,803,413,296</u>	<u>\$ 411,912,347</u>	<u>\$ 8,152,340,989</u>
EXPENDITURES/EXPENSES:											
General Government	\$ 424,911,767	\$ 0	\$ 0	\$ 0	\$ 0	\$ 393,116	\$ 79,496,689	\$ 27,005,235	\$ 0	\$ 0	\$ 531,806,807
Public Safety	692,350,734	0	1,356,506	419,790,628	0	0	41,382,750	99,671,677	0	0	1,254,552,295
Physical Environment	18,810,464	12,495,119	200,000	0	0	0	7,013,330	141,322,226	600,397,568	0	780,238,707
Transportation	116,389,928	178,082,263	0	0	0	0	149,477,242	134,272,770	0	0	578,222,203
Economic Environment	96,282,653	0	47,902,204	0	0	0	0	40,149,385	593,319,481	0	777,653,723
Human Services	178,917,720	0	46,013,052	0	0	0	47,000,000	624,157,441	0	0	896,088,213
Internal Services	0	0	0	0	0	0	0	0	0	313,669,131	313,669,131
Culture and Recreation	6,865,308	0	0	0	0	0	20,496,200	74,450,864	14,500,000	0	116,312,372
Total Expenditures/Expenses	<u>\$ 1,534,528,574</u>	<u>\$ 190,577,382</u>	<u>\$ 95,471,762</u>	<u>\$ 419,790,628</u>	<u>\$ 0</u>	<u>\$ 393,116</u>	<u>\$ 344,866,211</u>	<u>\$ 1,141,029,598</u>	<u>\$1,208,217,049</u>	<u>\$ 313,669,131</u>	<u>\$ 5,248,543,451</u>
NON-EXPENSE DISBURSEMENTS:											
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,070,548	\$ 0	\$ 0	\$ 90,424,571	\$ 0	\$ 109,495,119
Interfund Transfers	70,763,826	220,000	2,333,136	0	336,091,840	344,383,100	730,825	7,926,085	19,482,994	0	781,931,806
Reserves	119,017,186	11,304,788	0	52,060,122	0	527,225,336	477,270,796	241,960,487	485,288,682	98,243,216	2,012,370,613
TOTALS	<u>\$ 1,724,309,586</u>	<u>\$ 202,102,170</u>	<u>\$ 97,804,898</u>	<u>\$ 471,850,750</u>	<u>\$ 336,091,840</u>	<u>\$ 891,072,100</u>	<u>\$ 822,867,832</u>	<u>\$ 1,390,916,170</u>	<u>\$1,803,413,296</u>	<u>\$ 411,912,347</u>	<u>\$ 8,152,340,989</u>
MILLAGES:											
County Wide				4.4347	Apopka-Vineland Improvements		0.6000	Lake Jean		0.0205	
Special Tax Equal. MSTU				1.8043	Bass Lake		1.1098	Lake Jessamine		0.6545	
Orange County Fire & EMS				2.8437	Big Sand Lake		0.1378	Lake Killarney		0.8613	
OBT Corridor Imp.				0.5932	Lake Holden		2.5337	Lake Mary		3.0000	
OBT Neighborhoods Imp.				0.2554	Lake Irma		0.6200	Lake Ola		2.0000	
Orlando Central Park MSTU				1.1549	Little Lake Fairview		0.5000	Lake Pickett		1.7597	
I-Drive Master Transit				0.2334	South Lake Fairview		0.0171	Lake Price		1.0719	
I-Drive Bus Service				0.7523	Lake Conway		0.5750	Lake Rose		0.7594	
N. I-Drive Improvements				0.1601	Windermere Navigation		0.2528	Lake Sue		1.2500	

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

How the County Allocates Money

Orange County Government	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
General Government	\$ 421,305,381	\$ 638,094,076	\$ 531,806,807	(16.7)%
Board of County Commissioners, Constitutional Officers, County Administrator, Procurement, Office of Management and Budget, Human Resources, Technology, Facilities Management, Non-Departmental Expenditures, Planning, and Legal				
Public Safety	\$ 976,570,271	\$ 1,366,503,726	\$ 1,254,552,295	(8.2)%
Sheriff, Corrections, Law Enforcement Impact Fees, Fire Impact Fees, Fire Rescue Services, Medical Examiner, Emergency Management, Emergency Medical Services, Building, and Zoning				
Physical Environment	\$ 528,038,295	\$ 857,407,261	\$ 780,238,707	(9.0)%
Solid Waste, Mandatory Refuse, Lake District MSTUs / MSBUs, Water and Wastewater Utilities, Air Pollution Control, Environmental Protection, Retention Ponds, and Cooperative Extension				
Transportation	\$ 394,206,946	\$ 719,833,680	\$ 578,222,203	(19.7)%
Traffic Engineering, Local Option Gas Tax, Roads and Drainage, Highway Construction, Street Light Districts, Transportation Impact Fees, Transit Authority (LYNX), and Engineering				
Economic Environment	\$ 403,209,471	\$ 901,800,768	\$ 777,653,723	(13.8)%
Veterans Services, Community Development, Convention Center, and Office of Economic Development				
Human Services	\$ 500,006,888	\$ 751,822,288	\$ 896,088,213	19.2 %
Medical Clinic, Social Services, Great Oaks Village, Human Service Agencies, Head Start, and Citizens' Commission for Children				
Culture & Recreation	\$ 83,091,349	\$ 203,248,437	\$ 116,312,372	(42.8)%
Parks and Recreation and Cultural Agencies				

How the County Allocates Money

Orange County Government	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Interfund Transfers	\$ 625,937,473	\$ 701,923,966	\$ 781,931,806	11.4 %
Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services				
Debt Service	\$ 118,075,377	\$ 113,838,394	\$ 109,495,119	(3.8)%
The expense of retiring such debts as loans and bond issues				
Reserves	\$ 0	\$ 1,973,342,199	\$ 2,012,370,613	2.0 %
An account used to indicate that a portion of a fund's balance is legally restricted or designated for a specific purpose, and is therefore, not available for general appropriation				
Internal Service	\$ 206,584,658	\$ 308,561,544	\$ 313,669,131	1.7 %
Risk Management, Employee Medical Benefits, and Fleet Management				
Grand Total	\$ 4,257,026,109	\$ 8,536,376,339	\$ 8,152,340,989	(4.5)%

Allocations by Fund Type	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Capital Construction Funds	\$ 186,030,404	\$ 976,221,895	\$ 822,867,832	(15.7)%
Debt Service Funds	293,871,642	851,948,757	891,072,100	4.6 %
Enterprise Funds	822,909,272	1,769,493,342	1,803,413,296	1.9 %
General Fund and Sub Funds	1,239,944,335	1,685,682,643	1,724,309,586	2.3 %
Internal Service Funds	206,584,658	411,918,931	411,912,347	0.0 %
Special Revenue Funds	1,507,685,798	2,841,110,771	2,498,765,828	(12.0)%
Grand Total	\$ 4,257,026,109	\$ 8,536,376,339	\$ 8,152,340,989	(4.5)%

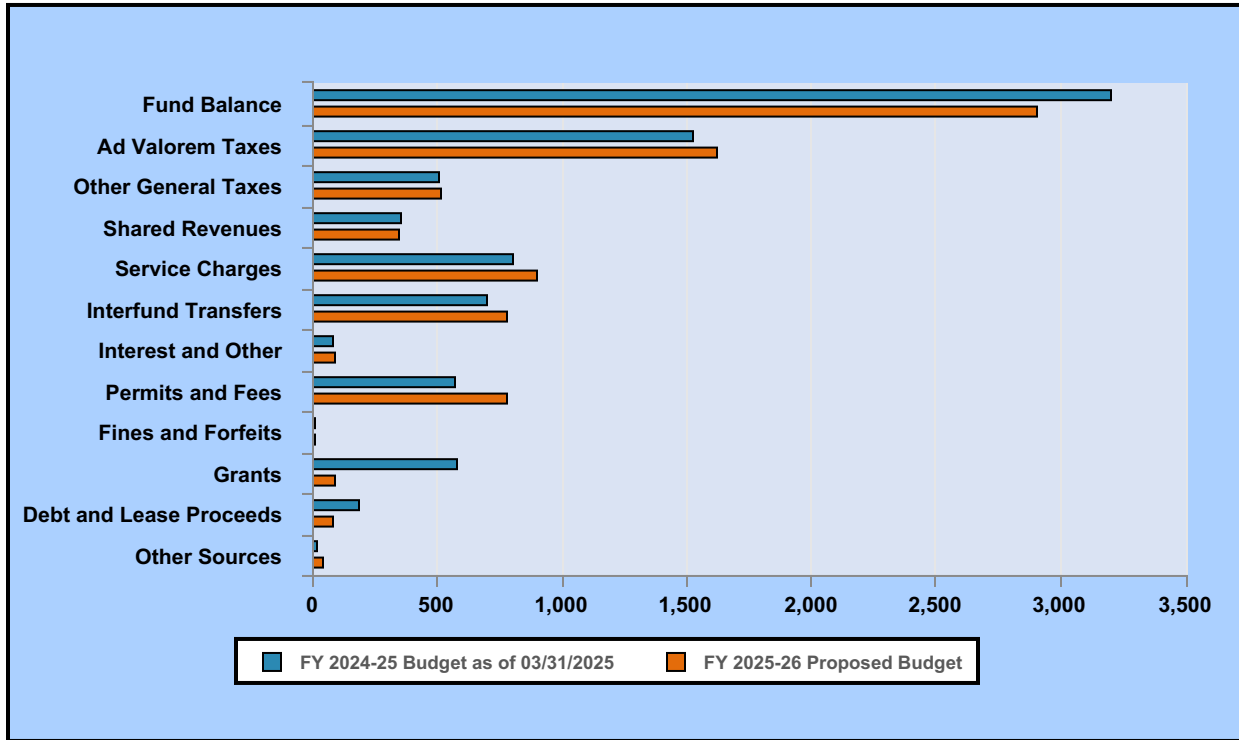
Note: General Fund Subfunds include the Mosquito Control Fund and Affordable Housing Trust Fund, as well as donations funds. MSBU agency funds and other fiduciary activities may be presented separately.

Sources of Funds

Countywide

FY 2024-25 vs. FY 2025-26

(Chart - \$'s in millions)

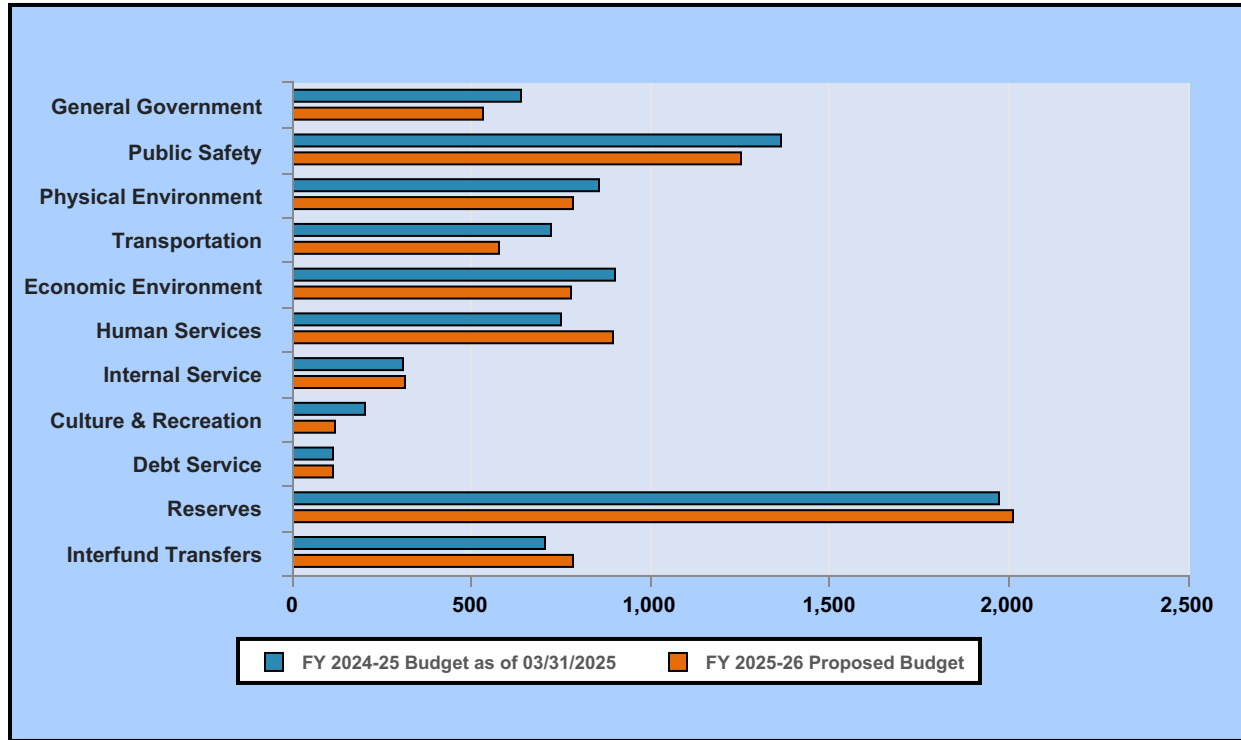


Sources	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Proposed Budget	Percent of Total
Fund Balance	\$ 3,389,444,565	39.6 %	\$ 3,108,919,700	38.1 %
Ad Valorem Taxes	1,521,522,150	17.8 %	1,623,597,132	19.9 %
Other General Taxes	509,110,900	6.0 %	512,609,000	6.3 %
Shared Revenues	353,796,000	4.1 %	342,542,710	4.2 %
Service Charges	802,535,450	9.4 %	902,780,123	11.1 %
Interfund Transfers	699,545,207	8.2 %	781,931,806	9.6 %
Interest and Other	83,048,797	1.0 %	89,380,880	1.1 %
Permits and Fees	569,286,393	6.7 %	779,979,720	9.6 %
Fines and Forfeits	9,333,819	0.1 %	9,729,673	0.1 %
Grants	579,458,105	6.8 %	85,136,018	1.0 %
Debt and Lease Proceeds	185,000,000	2.2 %	80,000,000	1.0 %
Other Sources	17,442,851	0.2 %	39,808,393	0.5 %
5% Statutory Deduction*	\$ (183,147,898)	(2.1 %)	(204,074,166)	(2.5 %)
Total Revenues	\$ 8,536,376,339	100.0 %	\$ 8,152,340,989	100.0 %

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

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

(Chart - \$'s in millions)



Uses	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Proposed Budget	Percent of Total
General Government	\$ 638,094,076	7.5 %	\$ 531,806,807	6.5 %
Public Safety	1,366,503,726	16.0 %	1,254,552,295	15.4 %
Physical Environment	857,407,261	10.0 %	780,238,707	9.6 %
Transportation	719,833,680	8.4 %	578,222,203	7.1 %
Economic Environment	901,800,768	10.6 %	777,653,723	9.5 %
Human Services	751,822,288	8.8 %	896,088,213	11.0 %
Internal Service	308,561,544	3.6 %	313,669,131	3.8 %
Culture & Recreation	203,248,437	2.4 %	116,312,372	1.4 %
Debt Service	113,838,394	1.3 %	109,495,119	1.3 %
Reserves	1,973,342,199	23.1 %	2,012,370,613	24.7 %
Interfund Transfers	701,923,966	8.2 %	781,931,806	9.6 %
Total Expenditures	\$ 8,536,376,339	100.0 %	\$ 8,152,340,989	100.0 %

General Fund Comparison

Dept / Division	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
<u>Constitutional Officers</u>				
Board of County Commissioners	\$ 3,207,940	\$ 3,948,951	\$ 4,103,697	3.9 %
Clerk of Courts	169,452	245,000	245,000	0.0 %
Comptroller	10,020,618	10,571,707	12,348,354	16.8 %
County Mayor	1,175,834	1,387,417	1,439,496	3.8 %
Court Administration	942,152	1,289,365	1,442,230	11.9 %
Property Appraiser	24,607,801	25,952,377	30,219,000	16.4 %
Public Defender	72,505	88,223	88,223	0.0 %
Sheriff	348,116,179	383,080,294	423,303,725	10.5 %
State Attorney	29,378	85,000	85,000	0.0 %
Supervisor of Elections	21,902,398	19,148,367	22,177,610	15.8 %
Tax Collector	48,159,058	54,320,000	57,429,169	5.7 %
Total:	\$ 458,403,314	\$ 500,116,701	\$ 552,881,504	10.6 %
<u>Administration and Fiscal Services</u>				
Fiscal and Business Services	\$ 485,533	\$ 626,285	\$ 614,910	(1.8) %
Grants Management Office	0	93,067	406,458	336.7 %
Human Resources	12,427,672	15,836,294	15,702,969	(0.8) %
Information Systems and Services	55,895,373	72,758,357	73,445,529	0.9 %
Management and Budget	1,795,873	2,060,160	1,870,320	(9.2) %
Professional Standards	1,660,595	2,803,292	2,800,428	(0.1) %
Total:	\$ 72,265,045	\$ 94,177,455	\$ 94,840,614	0.7 %
<u>Administrative Services</u>				
Business Development	\$ 1,132,105	\$ 1,621,133	\$ 1,529,474	(5.7) %
Capital Projects	2,865,275	3,621,873	3,658,185	1.0 %
Facilities Management	51,607,696	64,552,836	57,084,429	(11.6) %
Fiscal & Operational Support	1,521,448	1,763,402	1,685,006	(4.4) %
Procurement	3,942,599	4,364,700	4,428,207	1.5 %
Real Estate Management	13,196,320	18,869,580	19,792,720	4.9 %
Total:	\$ 74,265,444	\$ 94,793,524	\$ 88,178,021	(7.0) %
<u>Community & Family Services</u>				
Citizen Resource & Outreach	\$ 4,451,694	\$ 8,101,423	\$ 8,016,177	(1.1) %
Citizens' Commission for Children	42,362,921	55,195,402	39,257,463	(28.9) %
Community Action	5,496,506	6,737,191	7,564,763	12.3 %
Cooperative Extension Services	1,254,280	1,715,718	1,792,753	4.5 %
Fiscal & Operational Support	3,916,296	5,761,135	6,461,112	12.1 %
Head Start	579,995	727,734	720,882	(0.9) %
Mental Health & Homeless Issues	24,599,803	48,400,707	39,438,379	(18.5) %
Regional History Center	3,570,920	6,582,823	3,780,392	(42.6) %
Youth and Family Services	13,260,639	18,267,579	17,515,843	(4.1) %
Total:	\$ 99,493,051	\$ 151,489,712	\$ 124,547,764	(17.8) %

General Fund Comparison

Dept / Division	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
<u>Corrections</u>				
Community Corrections	\$ 8,356,695	\$ 9,766,719	\$ 10,176,830	4.2 %
Corrections Admin / Command	8,384,953	9,758,588	9,841,583	0.9 %
Corrections Support Services	15,951,260	24,636,665	19,552,901	(20.6) %
Fiscal & Operational Support	5,991,509	6,620,773	6,984,159	5.5 %
In-Custody Security Operations	68,420,860	73,449,892	82,375,812	12.2 %
In-Custody Support Services	49,618,951	50,570,784	62,145,588	22.9 %
Inmate Administrative Services	13,867,321	16,063,231	17,137,072	6.7 %
Total:	\$ 170,591,548	\$ 190,866,652	\$ 208,213,945	9.1 %
<u>Fire Rescue</u>				
Fire Communication	\$ 407,163	\$ 438,659	\$ 520,695	18.7 %
Office of Emergency Management	1,322,547	1,838,705	1,534,810	(16.5) %
State Fire Control	23,970	24,700	24,700	0.0 %
Total:	\$ 1,753,681	2,302,064	\$ 2,080,205	(9.6) %
<u>Health Services</u>				
Animal Services	\$ 11,383,043	\$ 13,555,958	\$ 13,401,450	(1.1) %
Corrections Health Services	47,865,588	41,047,480	42,890,506	4.5 %
Drug Free Community Office	1,179,011	2,120,528	1,743,985	(17.8) %
Fiscal & Operational Support	3,743,436	4,183,343	4,619,846	10.4 %
Health EMS	2,628,188	3,113,730	3,028,219	(2.7) %
Medical Clinic	35,467,119	43,530,742	44,146,682	1.4 %
Medical Examiner	7,598,079	9,584,696	9,454,197	(1.4) %
Mosquito Control	3,052,574	4,026,091	3,891,769	(3.3) %
Total:	\$ 112,917,038	\$ 121,162,568	\$ 123,176,654	1.7 %
<u>Other Appropriations</u>				
Arts & Science Agencies	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %
Charter Review	161,579	117,749	73,431	(37.6) %
East Central Florida Regional Planning	309,448	311,877	315,767	1.2 %
Interfund Transfers	54,833,580	65,735,976	70,763,826	7.6 %
LYNX	73,207,915	88,960,751	101,875,909	14.5 %
MetroPlan	551,014	553,835	557,341	0.6 %
Non-Departmental	58,986,473	65,393,800	56,962,514	(12.9) %
Reserves - General Fund	0	118,744,007	119,017,186	0.2 %
SunRail	50,000	15,342,394	14,514,019	(5.4) %
Sunshine Corridor	0	500,000	0	(100.0) %
Total:	\$ 189,681,330	\$ 357,256,339	\$ 365,694,560	2.4 %

General Fund Comparison

Dept / Division	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
<u>Other Offices</u>				
Agenda Development	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Arts and Cultural Affairs	694,144	1,137,852	874,345	(23.2) %
County Administrator	2,604,776	2,870,675	3,115,119	8.5 %
County Attorney	4,975,608	6,024,148	6,085,574	1.0 %
Economic, Trade & Tourism Development	4,596,342	5,793,618	5,771,276	(0.4) %
Innovation and Emerging Technologies	668,656	797,286	922,348	15.7 %
Innovation Lab Office	133,699	450,400	554,301	23.1 %
Legislative Affairs	592,447	906,099	926,894	2.3 %
Office of Communications	6,103,670	7,036,600	6,766,565	(3.8) %
Sustainability and Resilience Officer	407,245	855,385	636,336	(25.6) %
Total:	\$ 21,126,861	\$ 26,235,077	\$ 26,045,054	(0.7) %
<u>Planning, Environmental & Development Services</u>				
Environmental Protection	\$ 14,126,407	\$ 19,783,772	\$ 17,017,711	(14.0) %
Fiscal & Operational Support	7,526,408	9,288,406	9,761,775	5.1 %
Housing and Community Development	1,668,770	93,076,964	90,208,438	(3.1) %
Neighborhood Services	8,647,727	15,962,559	12,619,783	(20.9) %
Planning	4,069,459	4,964,286	4,611,069	(7.1) %
Transportation Planning	—	0	0	0.0 %
Zoning	3,373,849	4,101,360	4,319,894	5.3 %
Total:	\$ 39,412,620	\$ 147,177,347	\$ 138,538,670	(5.9) %
<u>Special Revenue</u>				
Donations Fund	\$ 34,403	\$ 105,204	\$ 112,595	7.0 %
Total:	\$ 34,403	\$ 105,204	\$ 112,595	7.0 %
Grand Total:	<u>\$1,239,944,335</u>	<u>\$1,685,682,643</u>	<u>\$1,724,309,586</u>	<u>2.3 %</u>

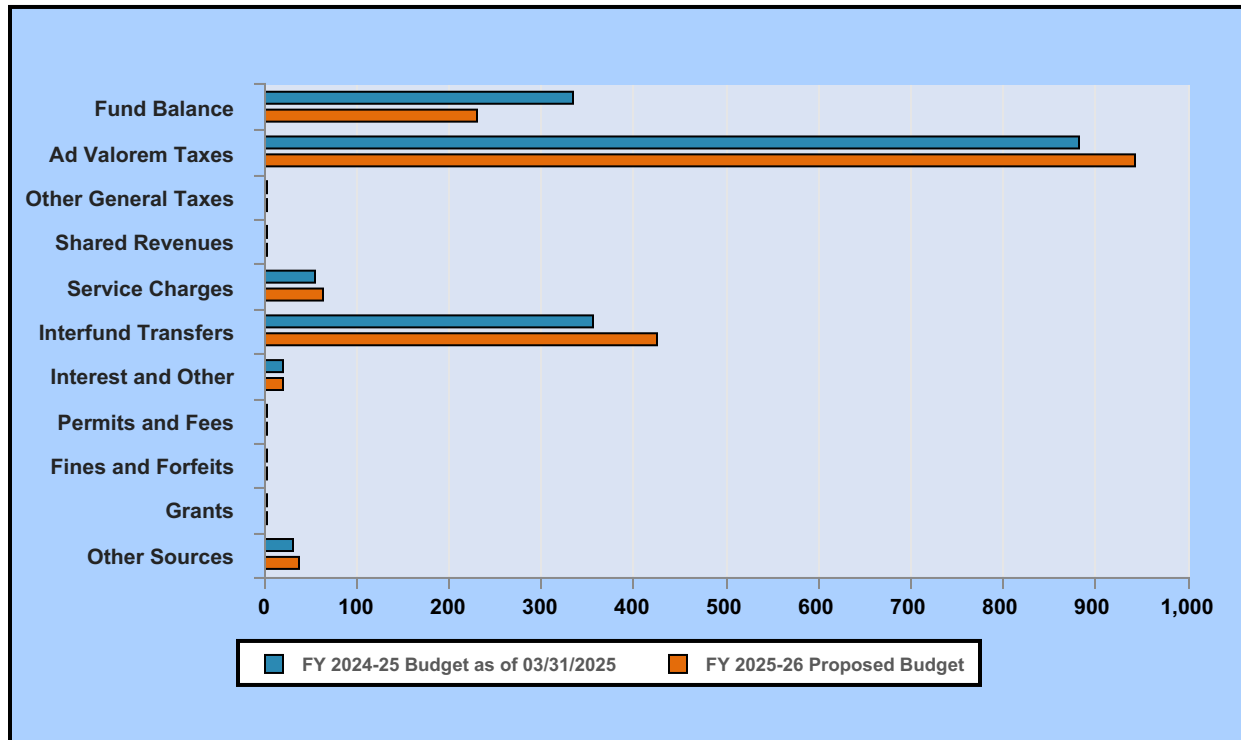


Sources of Funds

General Fund (and Subfunds)

FY 2024-25 vs. FY 2025-26

(Chart - \$'s in millions)



Sources	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Proposed Budget	Percent of Total
Fund Balance	\$ 384,246,728	22.8 %	\$ 282,851,343	16.4 %
Ad Valorem Taxes	883,925,662	52.4 %	943,725,600	54.7 %
Other General Taxes	2,309,000	0.1 %	2,209,000	0.1 %
Shared Revenues	1,531,500	0.1 %	1,561,500	0.1 %
Service Charges	53,749,114	3.2 %	61,846,914	3.6 %
Interfund Transfers	354,751,087	21.0 %	425,559,792	24.7 %
Interest and Other	19,504,110	1.2 %	18,759,432	1.1 %
Permits and Fees	1,275,900	0.1 %	1,412,400	0.1 %
Fines and Forfeits	1,293,575	0.1 %	1,330,825	0.1 %
Grants	2,621,120	0.2 %	2,621,120	0.2 %
Other Sources	30,300,000	1.8 %	35,900,000	2.1 %
5% Statutory Deduction*	(49,825,153)	(3.0) %	(53,468,340)	(3.1) %
Total Revenues	\$ 1,685,682,643	100.0 %	\$ 1,724,309,586	100.0 %

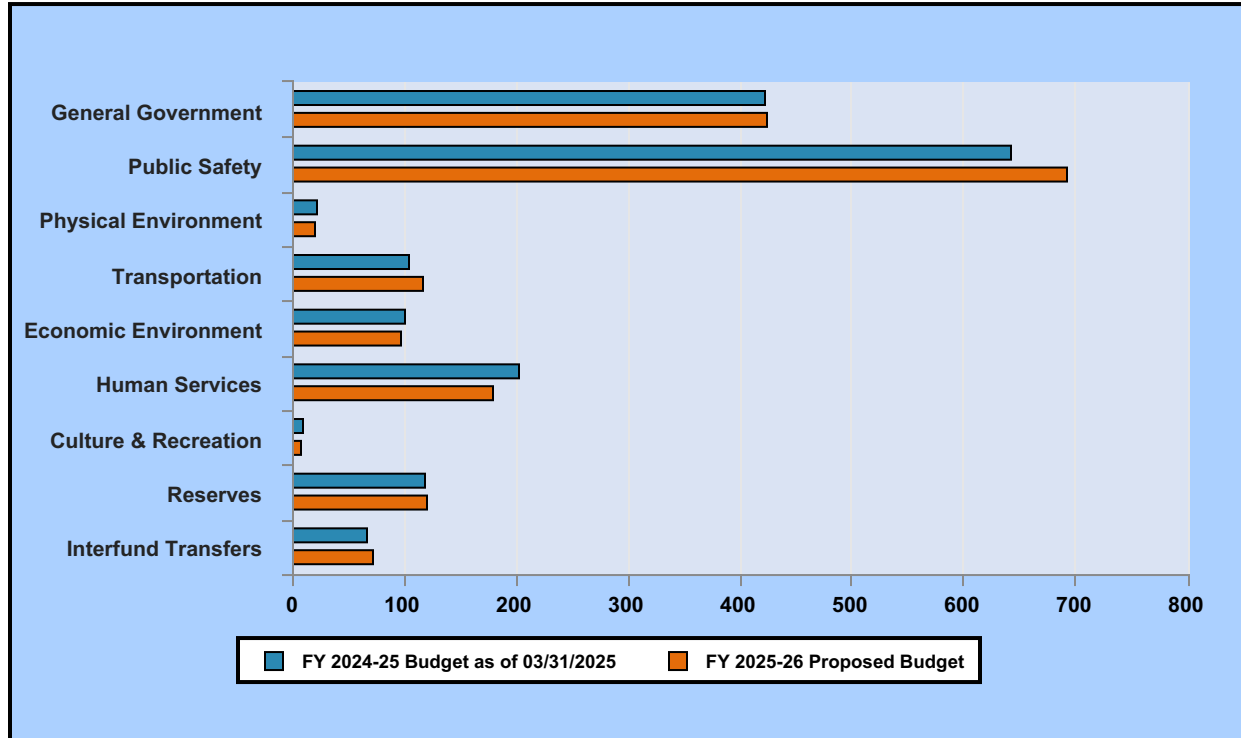
* For budgeting purposes Florida Statute Chapter 129.01 requires a 5% statutory deduction in projected revenues for certain revenues.

Uses of Funds

General Fund (and Subfunds)

FY 2024-25 vs. FY 2025-26

(Chart - \$'s in millions)



Uses	FY 2024-25 Budget as of 03/31/2025	Percent of Total	FY 2025-26 Proposed Budget	Percent of Total
General Government	\$ 421,975,704	25.0 %	\$ 424,911,767	24.6 %
Public Safety	642,709,129	38.1 %	692,350,734	40.2 %
Physical Environment	21,499,490	1.3 %	18,810,464	1.1 %
Transportation	104,303,145	6.2 %	116,389,928	6.7 %
Economic Environment	99,483,953	5.9 %	96,282,653	5.6 %
Human Services	201,732,852	12.0 %	178,917,720	10.4 %
Culture & Recreation	9,498,387	0.6 %	6,865,308	0.4 %
Reserves	118,744,007	7.0 %	119,017,186	6.9 %
Interfund Transfers	65,735,976	3.9 %	70,763,826	4.1 %
Total Expenditures	\$ 1,685,682,643	100.0 %	\$ 1,724,309,586	100.0 %

INTERFUND TRANSFERS IN			
TO	Proposed	FROM	Proposed
General Fund / 0001	\$ 404,227,413	Special Tax MSTU / 1005	\$ 336,091,840
		School Impact Fees / 1040	925,000
		International-Drive CRA / 1246	7,001,085
		Sales Tax Trust Fund / 2314	41,276,352
		Water Utilities System / 4420	13,000,000
		Convention Center / 4430	3,600,000
		Grants	2,333,136
Subtotal General Fund / 0001	\$ 404,227,413		\$ 404,227,413
Mosquito Control / 0230	\$ 3,591,769	General Fund / 0001	\$ 3,591,769
Affordable Housing Trust / 0231	17,715,610	General Fund / 0001	17,715,610
CFS Board Donations / 0235	25,000	General Fund / 0001	25,000
Subtot. Gen. Fund Subfunds	\$ 21,332,379		\$ 21,332,379
Transportation Trust / 1002	150,200,000	Sales Tax Trust Fund / 2314	150,200,000
Local Option Gas Tax / 1004	35,100,000	Sales Tax Trust Fund / 2314	35,100,000
Special Tax MSTU / 1005	100,306,748	Public Service Tax / 2319	100,306,748
Orange County CRA / 1025	1,384,991	General Fund / 0001	1,384,991
Drug Abuse Trust Fund / 1027	120,900	General Fund / 0001	120,900
Parks / 1050	17,500,000	Public Service Tax / 2319	17,500,000
MSTU / 1188	220,000	Transportation Trust / 1002	220,000
I-Drive CRA / 1246	30,240,644	General Fund / 0001	30,240,644
Court Technology / 1247	8,979,835	General Fund / 0001	8,979,835
Local Court Programs / 1251	1,809,832	General Fund / 0001	1,809,832
Legal Aid Programs / 1252	1,423,921	General Fund / 0001	1,423,921
Juvenile Court Programs / 1254	131,324	General Fund / 0001	131,324
Horizon West Town Center / 1452	\$ 628,665	Lakeside Village Adequate Public Facility / 1450	\$ 508,726
Horizon West Village F / 1453	102,160	Horizon West Village H Adequate Public Facility / 1451	222,099
Subtot. Adequate Public Facilities	\$ 730,825		\$ 730,825
Water Utilities System / 4420	2,882,994	MSTU / 4427	2,882,994
Grants	5,340,000	General Fund / 0001	5,340,000
TOTAL	\$ 781,931,806	TOTAL	\$ 781,931,806

INTERFUND TRANSFERS OUT			
FROM	Proposed	TO	Proposed
General Fund / 0001	\$ 70,763,826	Grants	\$ 5,340,000
		Mosquito Control / 0230	3,591,769
		Affordable Housing Trust / 0231	17,715,610
		CFS Board Donations / 0235	25,000
		Orange County CRA / 1025	1,384,991
		Drug Abuse Trust Fund / 1027	120,900
		I-Drive CRA / 1246	30,240,644
		Court Technology / 1247	8,979,835
		Local Court Programs / 1251	1,809,832
		Legal Aid Programs / 1252	1,423,921
		Juvenile Court Programs / 1254	131,324
Subtotal General Fund / 0001	\$ 70,763,826		\$ 70,763,826
Transportation Trust / 1002	220,000	MSTU / 1188	220,000
Special Tax MSTU / 1005	336,091,840	General Fund / 0001	336,091,840
School Impact Fees / 1040	925,000	General Fund / 0001	925,000
International Drive CRA / 1246	7,001,085	General Fund / 0001	7,001,085
Lakeside Village Adequate Public Facility / 1450	\$ 508,726	Horizon West Town Center / 1452	\$ 628,665
Horizon West Village H Adequate Public Facility / 1451	222,099	Horizon West Village F / 1453	102,160
Subtot. Adequate Public Facilities	\$ 730,825		\$ 730,825
Sales Tax Trust Fund / 2314	\$ 226,576,352	General Fund / 0001	\$ 41,276,352
		Transportation Trust / 1002	150,200,000
		Local Option Gas Tax / 1004	35,100,000
Subtot. Sales Tax Trust / 2314	\$ 226,576,352		\$ 226,576,352
Public Service Tax / 2319	\$ 117,806,748	Special Tax MSTU / 1005	\$ 100,306,748
		Parks / 1050	17,500,000
Subtot. Public Serv. Tax / 2319	\$ 117,806,748		\$ 117,806,748
Water Utilities System / 4420	13,000,000	General Fund / 0001	13,000,000
MSTU / 4422	2,823,662	Water Utilities System / 4420	2,823,662
MSTU / 4427	59,332	Water Utilities System / 4420	59,332
Convention Center / 4430	3,600,000	General Fund / 0001	3,600,000
Grants	2,333,136	General Fund / 0001	2,333,136
TOTAL	\$ 781,931,806	TOTAL	\$ 781,931,806

Estimated Fund Balances

Fund Group / Fund	FY 2023-24 Budget	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	\$ 353,814,040	\$ 384,246,728	\$ 282,851,343	(26.4)%
Total General Fund and Sub Funds	\$ 353,814,040	\$ 384,246,728	\$ 282,851,343	(26.4)%
Special Revenue Funds				
7000 Level (Federal) Grant - Funds	\$ 1,311,676	\$ 3,062,597	\$ 0	(100.0)%
8000 Level (State) Grants - Funds	1,616,932	1,928,852	0	(100.0)%
911 Fee	21,429,391	22,197,436	20,697,436	(6.8)%
Air Pollution Control	417,571	375,801	727,858	93.7 %
Air Quality Improvement	599,478	452,399	612,154	35.3 %
Animal Services Trust Funds	246,474	309,809	183,325	(40.8)%
Aquatic Weed (Non-Tax) Districts	519,227	543,090	503,911	(7.2)%
Aquatic Weed (Tax) Districts	7,089,434	8,305,942	9,149,430	10.2 %
Building Safety	47,905,301	37,319,455	27,930,000	(25.2)%
Conservation Trust and Subfunds	4,992,289	7,122,407	6,624,365	(7.0)%
Constitutional Gas Tax	36,948,780	56,000,166	15,200,000	(72.9)%
Court Facilities	4,092,528	3,894,975	2,999,079	(23.0)%
Court Technology	102,395	9,722	0	(100.0)%
Crime Prevention ORD 98-01	119,030	91,654	91,965	0.3 %
Cyber Safety	1,554	1,675	1,675	0.0 %
Driver Education Safety Trust Fund	47,030	38,711	0	(100.0)%
Drug Abuse Trust Fund	118,471	60,250	60,250	0.0 %
Energy Efficiency Renew Energy & Conservation	15,312	15,917	15,917	0.0 %
I-Drive MSTU Funds	567,381	649,703	296,300	(54.4)%
Inmate Commissary Fund	6,192,050	7,267,631	6,127,405	(15.7)%
Intergovernmental Radio Program	1,357,338	1,373,151	1,373,151	0.0 %
International Drive CRA	143,811,386	168,588,590	97,573,752	(42.1)%
Juvenile Court Programs	18,212	13,822	0	(100.0)%
Law Enf. Federal Forfeiture Funding	1,454,884	999,080	500,000	(50.0)%
Law Enforce Educ-Corrections	780,035	954,465	873,670	(8.5)%
Law Enforcement / Education Sheriff	646,202	743,229	750,000	0.9 %
Law Enforcement/Confiscated Prop	2,551,450	2,640,230	2,600,000	(1.5)%
Legal Aid	(24,773)	2,682	0	(100.0)%
Local Court Programs	81,844	168,181	0	(100.0)%
Local Housing Asst (SHIP)	16,231,762	16,120,563	19,386,522	20.3 %
Local Option Gas Tax	64,572,460	41,380,085	6,900,000	(83.3)%
Mandatory Refuse Collection	39,022,911	51,085,128	52,911,125	3.6 %
Municipal Service Districts	37,588,132	41,236,812	43,105,488	4.5 %
OBT Comm Redev Area Trust Fund	3,912,432	5,052,373	6,024,940	19.2 %
OC Fire Prot & EMS/MSTU	85,623,128	101,469,627	79,699,724	(21.5)%
Orange Blossom Trail NID 90-24	157,621	85,440	84,430	(1.2)%
Parks Fund	33,101,808	33,653,745	28,473,330	(15.4)%
Pine Hills Local Govt NID	422,123	432,816	432,816	0.0 %
Pine Ridge Traffic Control	1,387,917	1,620,284	1,500,000	(7.4)%
Pollutant Storage Tank	38,410	70,332	59,310	(15.7)%
Special Tax MSTU	10,224,494	13,273,786	8,125,000	(38.8)%

Estimated Fund Balances

Fund Group / Fund	FY 2023-24 Budget	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Teen Court	375,123	422,603	325,000	(23.1)%
Transportation Trust	46,063,170	52,655,976	34,300,000	(34.9)%
Tree Replacement Trust	596,999	614,683	520,481	(15.3)%
Water and Navigation Funds	16,777,401	19,167,630	20,978,648	9.4 %
Total Special Revenue Funds	\$ 642,838,305	\$ 705,344,811	\$ 499,642,214	(29.2)%
<u>Enterprise Funds</u>				
Convention Center Funds	\$ 426,227,158	\$ 486,908,825	\$ 523,380,011	7.5 %
Solid Waste System	109,531,765	109,834,465	127,618,811	16.2 %
Water Utilities System	196,794,372	158,614,305	219,205,425	38.2 %
Water Utilities System MSTUs	689,307	984,574	1,127,554	14.5 %
Total Enterprise Funds	\$ 733,242,602	\$ 756,342,169	\$ 871,331,801	15.2 %
<u>Internal Service Funds</u>				
Employees Benefits	\$ 83,912,447	\$ 96,602,897	\$ 99,100,000	2.6 %
Fleet Management Dept	8,506,481	10,812,463	3,000,000	(72.3)%
Risk Management Program	76,569,899	76,121,325	85,000,000	11.7 %
Total Internal Service Funds	\$ 168,988,827	\$ 183,536,685	\$ 187,100,000	1.9 %
<u>Capital Construction Funds</u>				
Fire Impact Fees	\$ 11,032,580	\$ 13,689,308	\$ 1,859,085	(86.4)%
Lakeside Village Adequate Public Facility	0	207,654	682,434	228.6 %
Law Enforce Impact Fees	10,619,767	7,509,138	300,000	(96.0)%
Misc Construction Projects	516,149,361	519,944,589	429,400,000	(17.4)%
Parks & Recreation Impact Fees	52,278,602	49,189,166	36,020,459	(26.8)%
Transportation - Deficient Segment Funds	38,648,378	46,780,820	49,688,403	6.2 %
Transportation Impact Fees	167,596,134	182,618,802	150,900,000	(17.4)%
Total Capital Construction Funds	\$ 796,324,822	\$ 819,939,477	\$ 668,850,381	(18.4)%
<u>Others</u>				
Public Service Tax Bonds	\$ 110,865,050	\$ 123,188,773	\$ 122,910,000	(0.2)%
Sales Tax Trust Fund	335,163,517	393,011,079	438,400,000	11.5 %
Total Others	\$ 446,028,567	\$ 516,199,852	\$ 561,310,000	8.7 %
County Total	\$3,150,961,804	\$3,378,454,620	\$3,108,075,942	(8.0)%

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 2025-26?

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

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

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

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

Example:

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

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

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

(sample millage)

Common Terms used in budgeting:

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

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

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

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

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



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

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

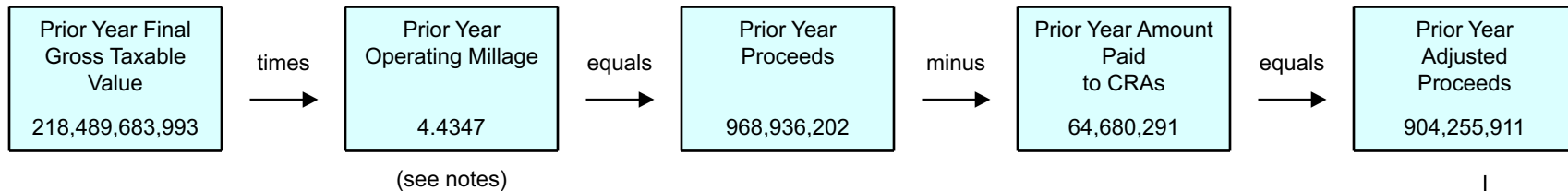
Notes:

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

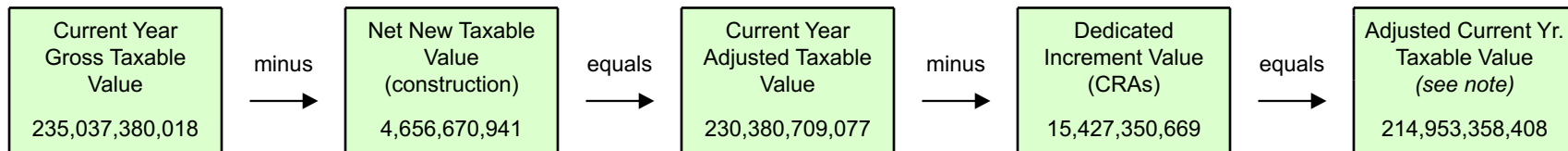
Millage Computation Process

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

Prior Year Data



Current Year Data



divided by

equals

**Current Year
Rolled-Back
Rate
4.2068**

Notes:

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

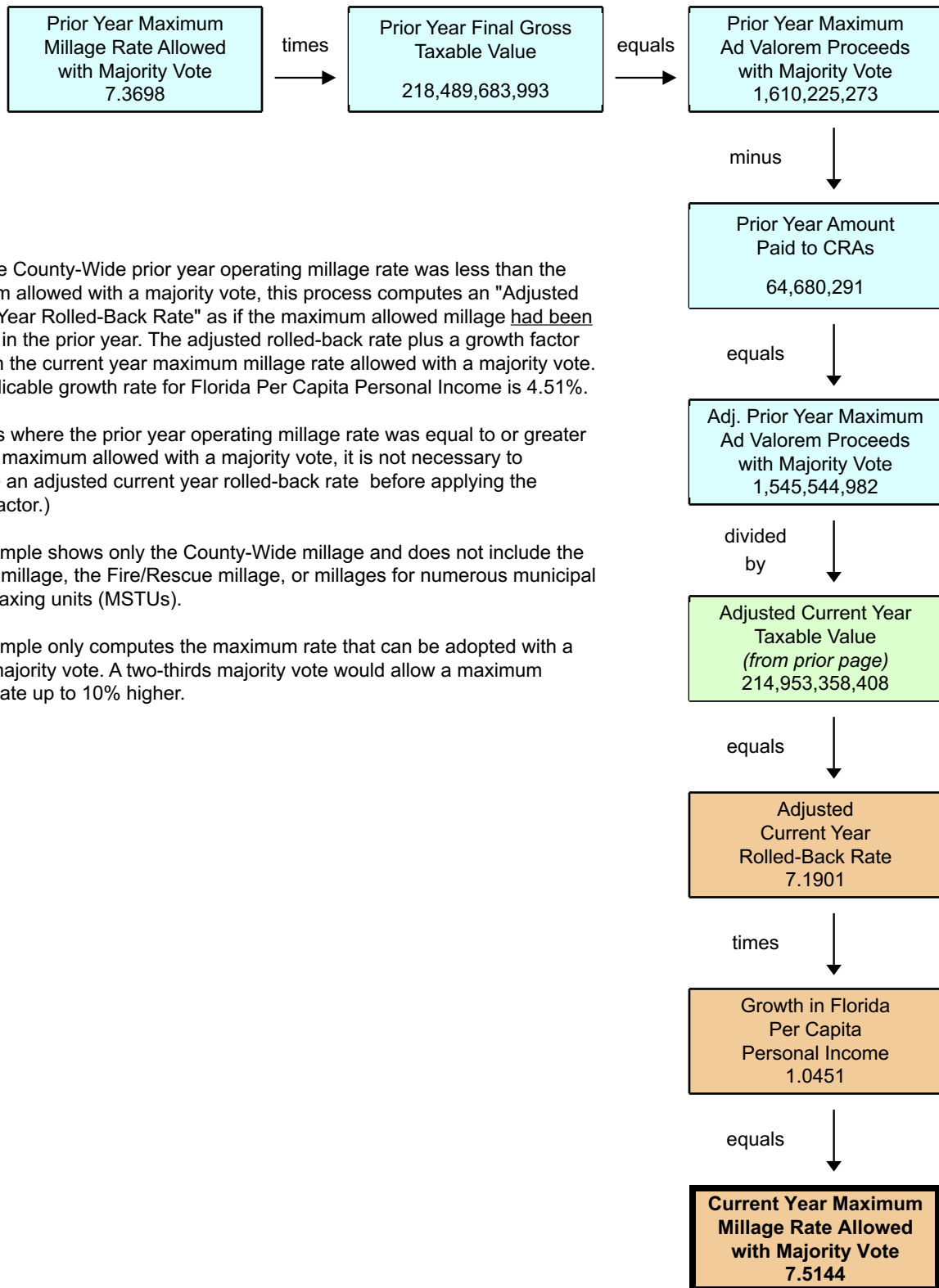
This example shows only the general county millage and does not include unincorporated areas such as the Sheriff's millage, the Fire/Rescue millage, or millages of other dependent districts.

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

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

Millage Computation Process

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



Notes:

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

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

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

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

MILLAGE SUMMARY
Fiscal Year 2025-2026

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

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

FIFTEEN YEAR MILLAGE AND BUDGET INFORMATION

FISCAL YEAR	COUNTYWIDE BASE MILLAGE	UNADJUSTED GENERAL FUND BUDGET	UNADJUSTED TOTAL COUNTY BUDGET	ADJUSTED COUNTYWIDE ASSESSMENT ROLL	PROPERTY VALUE-PERCENT CHANGE OVER PRIOR FY
2025-26	4.4347	\$ 1,724,309,586	\$ 8,152,340,989	\$ 235,037,380,018 *	7.5%
2024-25	4.4347	\$ 1,601,863,714	\$ 7,246,873,513	\$ 218,571,662,876	7.8%
2023-24	4.4347	\$ 1,470,842,917	\$ 6,740,219,418	\$ 202,826,427,838	11.9%
2022-23	4.4347	\$ 1,319,754,106	\$ 6,216,064,747	\$ 181,227,964,687	12.7%
2021-22	4.4347	\$ 1,190,544,772	\$ 5,210,945,121	\$ 160,843,961,995	3.4%
2020-21	4.4347	\$ 1,107,392,612	\$ 4,794,904,709	\$ 155,481,115,193	8.5%
2019-20	4.4347	\$ 1,041,726,003	\$ 4,697,639,572	\$ 143,362,277,614	9.8%
2018-19	4.4347	\$ 965,169,687	\$ 4,252,062,369	\$ 130,523,063,811	9.3%
2017-18	4.4347	\$ 900,212,864	\$ 3,955,492,824	\$ 119,396,004,935	9.3%
2016-17	4.4347	\$ 849,510,491	\$ 3,597,733,185	\$ 109,249,340,243	9.0%
2015-16	4.4347	\$ 811,088,247	\$ 3,500,858,268	\$ 100,254,907,511	11.2%
2014-15	4.4347	\$ 774,739,300	\$ 3,299,008,158	\$ 90,146,239,935	7.2%
2013-14	4.4347	\$ 746,979,888	\$ 3,203,981,726	\$ 84,092,787,233	3.7%
2012-13	4.4347	\$ 724,049,754	\$ 3,216,649,308	\$ 81,060,443,665	(0.3)%
2011-12	4.4347	\$ 711,428,926	\$ 3,250,733,363	\$ 81,290,439,264	(2.7)%

Note: Budgets include interfund transfers.

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

Changes in Authorized Positions

Department/Division	FY 2023-24	FY 2024-25			FY 2025-26			
	Auth Positions	Auth Positions	Net Change	Positions	Addition	Deletion	Net Transfer	Positions
<u>Constitutional Officers</u>								
Board of County Commissioners	26	26	0	26	0	0	0	26
Comptroller	236	237	1	238	0	0	0	238
County Mayor	6	6	0	6	0	0	0	6
Court Administration	19	19	1	20	1	(3)	1	19
Property Appraiser	171	179	0	179	28	0	0	207
Sheriff	2,561	2,599	0	2,599	41	0	0	2,640
Supervisor of Elections	55	59	0	59	6	0	0	65
Tax Collector	332	332	0	332	0	0	0	332
Total	3,406	3,457	2	3,459	76	(3)	1	3,533
<u>Administration and Fiscal Services</u>								
911 Fees	6	6	0	6	0	0	0	6
Fiscal and Business Services	3	3	0	3	0	0	0	3
Grants Management Office	0	0	1	1	0	0	2	3
Human Resources	111	115	0	115	0	0	(1)	114
Information Systems and Services	193	193	0	193	0	0	1	194
Management and Budget	14	14	0	14	0	0	(2)	12
Professional Standards	14	14	0	14	0	0	0	14
Risk Management Operations	21	22	0	22	0	0	0	22
Total	362	367	1	368	0	0	0	368
<u>Administrative Services</u>								
Business Development	10	10	0	10	0	0	0	10
Capital Projects	21	23	0	23	0	0	0	23
Facilities Management	171	174	0	174	0	0	0	174
Fiscal & Operational Support	13	13	0	13	0	0	0	13
Fleet Management	69	69	0	69	0	0	0	69
Procurement	38	38	0	38	0	0	0	38
Real Estate Management	28	28	0	28	0	0	0	28
Total	350	355	0	355	0	0	0	355

Changes in Authorized Positions

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

Changes in Authorized Positions

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

Changes in Authorized Positions

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

Changes in Authorized Positions

Department/Division	FY 2023-24	FY 2024-25			FY 2025-26			
	Auth Positions	Auth Positions	Net Change	Positions	Addition	Deletion	Net Transfer	Positions
Public Works								
Development Engineering	44	44	4	48	0	0	0	48
Fiscal & Operational Support	37	37	2	39	0	0	0	39
Highway Construction	28	28	1	29	0	0	0	29
Public Works Engineering	41	41	0	41	0	0	0	41
Public Works Stormwater Mgt.	106	106	(1)	105	0	0	0	105
Roads & Drainage	231	231	(1)	230	0	0	0	230
Traffic Engineering	68	68	(2)	66	0	0	0	66
Transportation Planning	19	19	0	19	0	0	0	19
Total	574	574	3	577	0	0	0	577
Utilities								
Fiscal & Operational Support	81	83	0	83	0	0	0	83
Solid Waste	165	168	0	168	1	0	0	169
Utilities Customer Service	157	158	0	158	1	0	0	159
Utilities Engineering	82	84	0	84	0	0	0	84
Utilities Field Services	270	278	0	278	0	0	0	278
Water Reclamation	137	137	0	137	1	0	0	138
Water Utilities	144	144	0	144	1	0	0	145
Total	1,036	1,052	0	1,052	4	0	0	1,056
Total	11,584	11,731	16	11,747	125	(3)	0	11,869
<i>Total excluding Constitutional Officers</i>	<i>8,178</i>	<i>8,274</i>	<i>14</i>	<i>8,288</i>	<i>49</i>	<i>0</i>	<i>(1)</i>	<i>8,336</i>

Guide to Other Useful References

A GUIDE TO OTHER USEFUL REFERENCES

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

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

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

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

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

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

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

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

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

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

Glossary of Budget Terms

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Objective – A defined method to accomplish an established goal.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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REVENUE CATEGORIES

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

Taxes

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

Permits, Fees, Special Assessments

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

Intergovernmental Revenue

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

Charges for Services

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

Fines and Forfeitures

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

Miscellaneous Revenue

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

Statutory Deduction

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

Interfund Transfers

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

Debt and Lease Proceeds

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

Fund Balance

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

Other Non-Revenues

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

Internal Service Charges

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

EXPENDITURE CATEGORIES

Personal Services

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

Operating Expenses

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

Capital Outlay

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

Capital Improvements

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

Debt Service

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

Grants

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

Reserves

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

Interfund Transfers

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

Other

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 000X General Fund and Subfunds			
REVENUES:			
Ad Valorem Taxes	\$ 790,368,319	\$ 883,925,662	\$ 943,725,600
Other General Taxes	2,251,559	2,309,000	2,209,000
Permits and Fees	1,115,966	1,155,900	1,147,400
Grants	2,820,496	2,620,120	2,620,120
Shared Revenues	1,656,522	1,531,500	1,561,500
Service Charges	51,546,085	53,869,114	62,111,914
Fines and Forfeits	1,567,350	1,293,575	1,330,825
Interest and Other	58,115,773	19,505,110	18,760,432
Total Revenues	\$ 909,442,070	\$ 966,209,981	\$ 1,033,466,791
5% Statutory Deduction	\$ 0	\$ (49,825,153)	\$ (53,468,340)
Net Revenues	\$ 909,442,070	\$ 916,384,828	\$ 979,998,451
NON-REVENUES:			
Debt and Lease Proceeds	\$ 1,283,024	\$ 0	\$ 0
Fund Balance	0	384,246,728	282,851,343
Other Sources	51,382,060	30,300,000	35,900,000
Revenue Total	\$ 962,107,154	\$ 1,330,931,556	\$ 1,298,749,794
Interfund Transfers	\$ 316,569,111	\$ 354,751,087	\$ 425,559,792
Net Revenues	\$ 1,278,676,265	\$ 1,685,682,643	\$ 1,724,309,586
EXPENDITURES:			
General Government	\$ 353,870,756	\$ 421,975,704	\$ 424,911,767
Public Safety	587,323,858	642,709,129	692,350,734
Physical Environment	15,380,687	21,499,490	18,810,464
Transportation	73,257,915	104,303,145	116,389,928
Economic Environment	7,308,495	99,483,953	96,282,653
Human Services	142,122,660	201,732,852	178,917,720
Culture & Recreation	5,846,383	9,498,387	6,865,308
Total Expenditures	\$ 1,185,110,754	\$ 1,501,202,660	\$ 1,534,528,574
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 118,744,007	\$ 119,017,186
Interfund Transfers	54,833,580	65,735,976	70,763,826
Total Expenditures / Non-Expense	\$ 1,239,944,335	\$ 1,685,682,643	\$ 1,724,309,586

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1003 Constitutional Gas Tax			
REVENUES:			
Shared Revenues	\$ 10,650,165	\$ 10,500,000	\$ 10,700,000
Interest and Other	2,322,363	107,000	107,000
Total Revenues	\$ 12,972,528	\$ 10,607,000	\$ 10,807,000
5% Statutory Deduction	\$ 0	\$ (530,350)	\$ (540,350)
Net Revenues	\$ 12,972,528	\$ 10,076,650	\$ 10,266,650
Total Revenues			
Fund Balance	\$ 0	\$ 56,000,166	\$ 15,200,000
Interfund Transfers	25,400,000	3,300,000	0
Net Revenues	\$ 38,372,528	\$ 69,376,816	\$ 25,466,650
EXPENDITURES:			
Transportation	\$ 14,002,095	\$ 54,701,171	\$ 19,986,809
Total Expenditures	\$ 14,002,095	\$ 54,701,171	\$ 19,986,809
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 14,675,645	\$ 5,479,841
Total Expenditures / Non-Expense	\$ 14,002,095	\$ 69,376,816	\$ 25,466,650

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1004 Local Option Gas Tax			
REVENUES:			
Other General Taxes	\$ 28,494,497	\$ 29,000,000	\$ 29,900,000
Interest and Other	3,827,473	35,000	35,000
Total Revenues	\$ 32,321,970	\$ 29,035,000	\$ 29,935,000
5% Statutory Deduction	\$ 0	\$ (1,451,750)	\$ (1,496,750)
Net Revenues	\$ 32,321,970	\$ 27,583,250	\$ 28,438,250
NON-REVENUES:			
Fund Balance	\$ 0	\$ 41,380,085	\$ 6,900,000
Revenue Total	\$ 32,321,970	\$ 68,963,335	\$ 35,338,250
Interfund Transfers	\$ 21,100,000	\$ 29,300,000	\$ 35,100,000
Net Revenues	\$ 53,421,970	\$ 98,263,335	\$ 70,438,250
EXPENDITURES:			
Physical Environment	\$ 7,582,146	\$ 9,828,271	\$ 7,200,000
Transportation	67,855,357	73,976,955	53,104,394
Total Expenditures	\$ 75,437,503	\$ 83,805,226	\$ 60,304,394
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 14,458,109	\$ 10,133,856
Total Expenditures / Non-Expense	\$ 75,437,503	\$ 98,263,335	\$ 70,438,250

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1005 Special Tax MSTU			
REVENUES:			
Ad Valorem Taxes	\$ 186,013,044	\$ 207,854,887	\$ 221,622,202
Other General Taxes	17,984,985	18,000,000	17,000,000
Interest and Other	2,764,070	20,000	20,000
Total Revenues	\$ 206,762,099	\$ 225,874,887	\$ 238,642,202
5% Statutory Deduction	\$ 0	\$ (11,343,744)	\$ (11,982,110)
Net Revenues	\$ 206,762,099	\$ 214,531,143	\$ 226,660,092
NON-REVENUES:			
Fund Balance	\$ 0	\$ 13,273,786	\$ 8,125,000
Other Sources	1,955,242	1,000,000	1,000,000
Revenue Total	\$ 208,717,341	\$ 228,804,929	\$ 235,785,092
Interfund Transfers	\$ 72,087,029	\$ 74,670,669	\$ 100,306,748
Net Revenues	\$ 280,804,370	\$ 303,475,598	\$ 336,091,840
EXPENDITURES:			
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 6,134,786	\$ 0
Interfund Transfers	277,497,525	297,340,812	336,091,840
Total Expenditures / Non-Expense	\$ 277,497,525	\$ 303,475,598	\$ 336,091,840

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1006 Mandatory Refuse Collection			
REVENUES:			
Service Charges	\$ 65,361,593	\$ 68,312,561	\$ 92,028,428
Interest and Other	4,453,501	2,341,962	2,657,649
Total Revenues	\$ 69,815,094	\$ 70,654,523	\$ 94,686,077
5% Statutory Deduction	\$ 0	\$ (3,532,726)	\$ (4,734,304)
Net Revenues	\$ 69,815,094	\$ 67,121,797	\$ 89,951,773
NON-REVENUES:			
Fund Balance	\$ 0	\$ 51,085,128	\$ 52,911,125
Revenue Total	\$ 69,815,094	\$ 118,206,925	\$ 142,862,898
EXPENDITURES:			
Physical Environment	\$ 58,304,630	\$ 71,461,034	\$ 96,222,122
Total Expenditures	\$ 58,304,630	\$ 71,461,034	\$ 96,222,122
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 46,745,891	\$ 46,640,776
Total Expenditures / Non-Expense	\$ 58,304,630	\$ 118,206,925	\$ 142,862,898

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1009 OC Fire Prot & EMS/MSTU			
REVENUES:			
Ad Valorem Taxes	\$ 231,225,569	\$ 327,477,445	\$ 349,169,112
Permits and Fees	3,047,325	4,700,000	3,700,000
Grants	196,798	0	0
Shared Revenues	436,856	430,000	430,000
Service Charges	51,733,969	48,348,385	55,440,942
Interest and Other	10,524,858	1,150,500	1,150,500
Total Revenues	\$ 297,165,375	\$ 382,106,330	\$ 409,890,554
5% Statutory Deduction	\$ 0	\$ (19,222,816)	\$ (20,639,528)
Net Revenues	\$ 297,165,375	\$ 362,883,514	\$ 389,251,026
NON-REVENUES:			
Fund Balance	\$ 0	\$ 101,469,627	\$ 79,699,724
Other Sources	2,833,479	2,350,000	2,900,000
Revenue Total	\$ 299,998,854	\$ 466,703,141	\$ 471,850,750
EXPENDITURES:			
Public Safety	\$ 281,801,656	\$ 388,007,628	\$ 419,790,628
Total Expenditures	\$ 281,801,656	\$ 388,007,628	\$ 419,790,628
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 78,695,513	\$ 52,060,122
Total Expenditures / Non-Expense	\$ 281,801,656	\$ 466,703,141	\$ 471,850,750

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1010 Air Pollution Control			
REVENUES:			
Shared Revenues	\$ 1,315,438	\$ 1,300,000	\$ 1,381,210
Interest and Other	72,544	1,000	1,000
Total Revenues	\$ 1,387,982	\$ 1,301,000	\$ 1,382,210
5% Statutory Deduction	\$ 0	\$ (65,050)	\$ (69,110)
Net Revenues	\$ 1,387,982	\$ 1,235,950	\$ 1,313,100
NON-REVENUES:			
Fund Balance	\$ 0	\$ 375,801	\$ 727,858
Revenue Total	\$ 1,387,982	\$ 1,611,751	\$ 2,040,958
EXPENDITURES:			
Physical Environment	\$ 1,418,649	\$ 1,611,751	\$ 2,040,958
Total Expenditures	\$ 1,418,649	\$ 1,611,751	\$ 2,040,958
Total Expenditures / Non-Expense	\$ 1,418,649	\$ 1,611,751	\$ 2,040,958

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1023 Misc Construction Projects			
REVENUES:			
Ad Valorem Taxes	\$ 43,978,972	\$ 49,178,624	\$ 52,505,690
Shared Revenues	65,965,810	63,000,000	61,250,000
Interest and Other	33,168,990	2,300,000	2,300,000
Total Revenues	\$ 143,162,288	\$ 114,478,624	\$ 116,055,690
5% Statutory Deduction	\$ 0	\$ (5,723,931)	\$ (5,802,784)
Net Revenues	\$ 143,162,288	\$ 108,754,693	\$ 110,252,906
NON-REVENUES:			
Fund Balance	\$ 0	\$ 519,944,589	\$ 429,400,000
Revenue Total	\$ 143,162,288	\$ 628,699,282	\$ 539,652,906
Interfund Transfers	\$ 10,000,000	\$ 5,000,000	\$ 0
Net Revenues	\$ 153,162,288	\$ 633,699,282	\$ 539,652,906
EXPENDITURES:			
General Government	\$ 46,362,295	\$ 180,207,559	\$ 79,496,689
Public Safety	15,948,173	154,263,014	33,630,750
Physical Environment	38,260,005	71,385,379	7,013,330
Transportation	37,338,874	71,974,200	53,867,802
Human Services	3,102,114	19,559,098	47,000,000
Culture & Recreation	196,002	9,853,615	0
Total Expenditures	\$ 141,207,463	\$ 507,242,865	\$ 221,008,571
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 126,456,417	\$ 318,644,335
Total Expenditures / Non-Expense	\$ 141,207,463	\$ 633,699,282	\$ 539,652,906

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1025 OBT Comm Redev Area Trust Fund			
REVENUES:			
Interest and Other	\$ 1,146,742	\$ 977,064	\$ 1,330,785
Total Revenues	\$ 1,146,742	\$ 977,064	\$ 1,330,785
5% Statutory Deduction	\$ 0	\$ (48,853)	\$ (66,539)
Net Revenues	\$ 1,146,742	\$ 928,211	\$ 1,264,246
NON-REVENUES:			
Fund Balance	\$ 0	\$ 5,052,373	\$ 6,024,940
Revenue Total	\$ 1,146,742	\$ 5,980,584	\$ 7,289,186
Interfund Transfers	\$ 1,019,296	\$ 1,196,748	\$ 1,384,991
Net Revenues	\$ 2,166,038	\$ 7,177,332	\$ 8,674,177
EXPENDITURES:			
Economic Environment	\$ 944,856	\$ 7,177,332	\$ 8,674,177
Total Expenditures	\$ 944,856	\$ 7,177,332	\$ 8,674,177
Total Expenditures / Non-Expense	\$ 944,856	\$ 7,177,332	\$ 8,674,177

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 103T Transportation Impact Fees			
REVENUES:			
Permits and Fees	\$ 27,368,941	\$ 29,021,000	\$ 29,721,000
Interest and Other	10,225,680	990,000	990,000
Total Revenues	\$ 37,594,621	\$ 30,011,000	\$ 30,711,000
5% Statutory Deduction	\$ 0	\$ (1,500,550)	\$ (1,535,550)
Net Revenues	\$ 37,594,621	\$ 28,510,450	\$ 29,175,450
NON-REVENUES:			
Fund Balance	\$ 0	\$ 182,618,802	\$ 150,900,000
Revenue Total	\$ 37,594,621	\$ 211,129,252	\$ 180,075,450
EXPENDITURES:			
Transportation	\$ 19,466,843	\$ 57,633,077	\$ 85,383,710
Total Expenditures	\$ 19,466,843	\$ 57,633,077	\$ 85,383,710
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 153,496,175	\$ 94,691,740
Total Expenditures / Non-Expense	\$ 19,466,843	\$ 211,129,252	\$ 180,075,450

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1046 Fire Impact Fees			
REVENUES:			
Permits and Fees	\$ 2,612,145	\$ 2,499,000	\$ 3,036,000
Interest and Other	756,035	150,000	150,000
Total Revenues	\$ 3,368,180	\$ 2,649,000	\$ 3,186,000
5% Statutory Deduction	\$ 0	\$ (132,450)	\$ (159,300)
Net Revenues	\$ 3,368,180	\$ 2,516,550	\$ 3,026,700
NON-REVENUES:			
Fund Balance	\$ 0	\$ 13,689,308	\$ 1,859,085
Revenue Total	\$ 3,368,180	\$ 16,205,858	\$ 4,885,785
EXPENDITURES:			
Public Safety	\$ 444,281	\$ 15,061,741	\$ 4,697,000
Total Expenditures	\$ 444,281	\$ 15,061,741	\$ 4,697,000
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 1,144,117	\$ 188,785
Total Expenditures / Non-Expense	\$ 444,281	\$ 16,205,858	\$ 4,885,785

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1050 Parks Fund			
REVENUES:			
Ad Valorem Taxes	\$ 32,368,560	\$ 36,195,467	\$ 38,644,188
Grants	10,801	0	0
Service Charges	3,364,902	3,847,160	3,847,160
Interest and Other	2,748,821	223,753	222,000
Total Revenues	\$ 38,724,401	\$ 40,266,380	\$ 42,713,348
5% Statutory Deduction	\$ 0	\$ (2,013,319)	\$ (2,135,667)
Net Revenues	\$ 38,724,401	\$ 38,253,061	\$ 40,577,681
NON-REVENUES:			
Fund Balance	\$ 0	\$ 33,653,745	\$ 28,473,330
Revenue Total	\$ 38,724,401	\$ 71,906,806	\$ 69,051,011
Interfund Transfers	\$ 17,800,000	\$ 26,000,000	\$ 17,500,000
Net Revenues	\$ 56,524,401	\$ 97,906,806	\$ 86,551,011
EXPENDITURES:			
Culture & Recreation	\$ 55,153,194	\$ 89,413,703	\$ 72,343,663
Total Expenditures	\$ 55,272,039	\$ 89,777,124	\$ 72,343,663
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 8,129,682	\$ 14,207,348
Total Expenditures / Non-Expense	\$ 55,272,039	\$ 97,906,806	\$ 86,551,011

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 109W Water and Navigation Funds			
REVENUES:			
Ad Valorem Taxes	\$ 2,646,348	\$ 2,947,822	\$ 3,139,656
Service Charges	26,456	25,000	25,000
Interest and Other	1,106,350	48,950	48,950
Total Revenues	\$ 3,779,154	\$ 3,021,772	\$ 3,213,606
5% Statutory Deduction	\$ 0	\$ (151,153)	\$ (160,746)
Net Revenues	\$ 3,779,154	\$ 2,870,619	\$ 3,052,860
NON-REVENUES:			
Fund Balance	\$ 0	\$ 19,167,630	\$ 20,978,648
Other Sources	4,287	1,300	1,300
Revenue Total	\$ 3,783,441	\$ 22,039,549	\$ 24,032,808
EXPENDITURES:			
Culture & Recreation	\$ 0	\$ 0	\$ 0
Physical Environment	1,016,134	8,963,901	9,706,974
Total Expenditures	\$ 1,016,134	\$ 8,963,901	\$ 9,706,974
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 13,075,648	\$ 14,325,834
Total Expenditures / Non-Expense	\$ 1,016,134	\$ 22,039,549	\$ 24,032,808

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 10NT Aquatic Weed (Non-Tax) Districts			
REVENUES:			
Permits and Fees	\$ 33,561	\$ 30,913	\$ 30,913
Service Charges	9,899	0	0
Interest and Other	32,090	9,586	7,084
Total Revenues	\$ 75,550	\$ 40,499	\$ 37,997
5% Statutory Deduction	\$ 0	\$ (2,025)	\$ (1,900)
Net Revenues	\$ 75,550	\$ 38,474	\$ 36,097
NON-REVENUES:			
Fund Balance	\$ 0	\$ 543,090	\$ 503,911
Revenue Total	\$ 75,550	\$ 581,564	\$ 540,008
EXPENDITURES:			
Physical Environment	\$ 38,246	\$ 96,246	\$ 92,614
Total Expenditures	\$ 38,246	\$ 96,246	\$ 92,614
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 485,318	\$ 447,394
Total Expenditures / Non-Expense	\$ 38,246	\$ 581,564	\$ 540,008

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 10TA Aquatic Weed (Tax) Districts			
REVENUES:			
Ad Valorem Taxes	\$ 1,308,793	\$ 1,459,142	\$ 1,573,917
Permits and Fees	21,671	19,737	17,310
Service Charges	1,479	0	0
Interest and Other	471,792	40,085	37,592
Total Revenues	\$ 1,803,735	\$ 1,518,964	\$ 1,628,819
5% Statutory Deduction	\$ 0	\$ (76,304)	\$ (81,799)
Net Revenues	\$ 1,803,735	\$ 1,442,660	\$ 1,547,020
NON-REVENUES:			
Fund Balance	\$ 0	\$ 8,305,942	\$ 9,149,430
Other Sources	17,567	7,093	7,093
Revenue Total	\$ 1,821,302	\$ 9,755,695	\$ 10,703,543
EXPENDITURES:			
Physical Environment	\$ 408,406	\$ 3,434,479	\$ 4,174,828
Total Expenditures	\$ 408,406	\$ 3,434,479	\$ 4,174,828
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 6,321,216	\$ 6,528,715
Total Expenditures / Non-Expense	\$ 408,406	\$ 9,755,695	\$ 10,703,543

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 110M Municipal Service Districts			
REVENUES:			
Ad Valorem Taxes	\$ 2,983,234	\$ 3,267,608	\$ 3,425,484
Permits and Fees	26,065,756	28,456,715	29,503,783
Service Charges	6,850	7,000	7,000
Interest and Other	3,013,315	487,520	391,583
Total Revenues	\$ 32,069,155	\$ 32,218,843	\$ 33,327,850
5% Statutory Deduction	\$ 0	\$ (1,610,941)	\$ (1,666,394)
Net Revenues	\$ 32,069,155	\$ 30,607,902	\$ 31,661,456
NON-REVENUES:			
Fund Balance	\$ 0	\$ 41,236,812	\$ 43,105,488
Other Sources	36,841	0	0
Revenue Total	\$ 32,105,996	\$ 71,844,714	\$ 74,766,944
Interfund Transfers	\$ 211,476	\$ 220,000	\$ 220,000
Net Revenues	\$ 32,317,472	\$ 72,064,714	\$ 74,986,944
EXPENDITURES:			
Physical Environment	\$ 14,202,260	\$ 19,251,534	\$ 18,628,404
Transportation	13,728,861	20,433,188	20,802,959
Total Expenditures	\$ 27,931,121	\$ 39,684,722	\$ 39,431,363
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 32,379,992	\$ 35,555,581
Total Expenditures / Non-Expense	\$ 27,931,121	\$ 72,064,714	\$ 74,986,944

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 117M I-Drive MSTU Funds			
REVENUES:			
Ad Valorem Taxes	\$ 8,343,339	\$ 9,215,493	\$ 9,791,283
Service Charges	706,784	706,784	773,637
Interest and Other	203,429	600	600
Total Revenues	\$ 9,253,552	\$ 9,922,877	\$ 10,565,520
5% Statutory Deduction	\$ 0	\$ (496,144)	\$ (528,275)
Net Revenues	\$ 9,253,552	\$ 9,426,733	\$ 10,037,245
NON-REVENUES:			
Fund Balance	\$ 0	\$ 649,703	\$ 296,300
Other Sources	88,104	0	0
Revenue Total	\$ 9,341,656	\$ 10,076,436	\$ 10,333,545
EXPENDITURES:			
General Government	\$ 2,949,647	\$ 3,148,355	\$ 3,276,676
Physical Environment	261,269	273,441	270,153
Transportation	6,011,960	6,654,640	6,786,716
Total Expenditures	\$ 9,222,876	\$ 10,076,436	\$ 10,333,545
Total Expenditures / Non-Expense	\$ 9,222,876	\$ 10,076,436	\$ 10,333,545

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1180 - Local Provider Participation Fund			
REVENUES:			
Permits and Fees	\$ 210,115,446	\$ 300,000,000	\$ 500,000,000
Interest and Other	0	0	0
Total Revenues	\$ 210,115,446	\$ 300,000,000	\$ 500,000,000
5% Statutory Deduction	\$ 0	\$ (15,000,000)	\$ (25,000,000)
Net Revenues	\$ 210,115,446	\$ 285,000,000	\$ 475,000,000
NON-REVENUES:			
Fund Balance	\$ 0	\$ 150,002	\$ 25,000,000
Revenue Total	\$ 210,115,446	\$ 285,150,002	\$ 500,000,000
EXPENDITURES:			
Human Services	\$ 210,989,059	\$ 285,150,002	\$ 500,000,000
Total Expenditures	\$ 210,989,059	\$ 285,150,002	\$ 500,000,000
Total Expenditures / Non-Expense	\$ 210,989,059	\$ 285,150,002	\$ 500,000,000

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1232 Local Housing Asst (SHIP)			
REVENUES:			
Shared Revenues	\$ 10,712,367	\$ 8,062,500	\$ 8,250,000
Interest and Other	1,808,381	1,902,356	1,616,365
Total Revenues	\$ 12,520,748	\$ 9,964,856	\$ 9,866,365
5% Statutory Deduction	\$ 0	\$ (498,243)	\$ (493,318)
Net Revenues	\$ 12,520,748	\$ 9,466,613	\$ 9,373,047
NON-REVENUES:			
Fund Balance	\$ 0	\$ 16,120,563	\$ 19,386,522
Revenue Total	\$ 12,520,748	\$ 25,587,176	\$ 28,759,569
EXPENDITURES:			
Economic Environment	\$ 13,743,721	\$ 25,587,176	\$ 28,759,569
Total Expenditures	\$ 13,743,721	\$ 25,587,176	\$ 28,759,569
Total Expenditures / Non-Expense	\$ 13,743,721	\$ 25,587,176	\$ 28,759,569

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 1246 International Drive CRA			
REVENUES:			
Interest and Other	\$ 10,829,655	\$ 1,787,500	\$ 1,682,685
Total Revenues	\$ 10,829,655	\$ 1,787,500	\$ 1,682,685
5% Statutory Deduction	\$ 0	\$ (89,375)	\$ (84,134)
Net Revenues	\$ 10,829,655	\$ 1,698,125	\$ 1,598,551
NON-REVENUES:			
Fund Balance	\$ 0	\$ 168,588,590	\$ 97,573,752
Revenue Total	\$ 10,829,655	\$ 170,286,715	\$ 99,172,303
Interfund Transfers	\$ 26,210,877	\$ 28,676,500	\$ 30,240,644
Net Revenues	\$ 37,040,532	\$ 198,963,215	\$ 129,412,947
EXPENDITURES:			
Transportation	\$ 4,553,132	\$ 84,575,060	\$ 33,026,411
Economic Environment	540,777	3,464,839	2,715,639
Human Services	216,953	7,514,565	332,813
Total Expenditures	\$ 5,310,862	\$ 95,554,464	\$ 36,074,863
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 97,484,377	\$ 86,336,999
Total Expenditures / Non-Expense	\$ 9,293,336	\$ 198,963,215	\$ 129,412,947

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 130X Transportation - Deficient Segment Funds			
REVENUES:			
Permits and Fees	\$ 11,506,559	\$ 0	\$ 0
Interest and Other	2,383,330	135,601	135,816
	\$ 13,889,889	\$ 135,601	\$ 135,816
5% Statutory Deduction	\$ 0	\$ (6,779)	\$ (6,789)
Net Revenues	\$ 13,889,889	\$ 128,822	\$ 129,027
NON-REVENUES:			
Fund Balance	\$ 0	\$ 46,780,820	\$ 49,688,403
Revenue Total	\$ 13,889,889	\$ 46,909,642	\$ 49,817,430
EXPENDITURES:			
Transportation	\$ 5,062,571	\$ 16,000,317	\$ 10,225,730
Total Expenditures	\$ 5,062,571	\$ 16,000,317	\$ 10,225,730
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 30,909,325	\$ 39,591,700
Total Expenditures / Non-Expense	\$ 5,062,571	\$ 46,909,642	\$ 49,817,430

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 2319 Public Service Tax Bonds			
REVENUES:			
Other General Taxes	\$ 102,180,240	\$ 98,301,900	\$ 102,000,000
Interest and Other	4,372,745	16,000	16,000
Total Revenues	\$ 106,552,985	\$ 98,317,900	\$ 102,016,000
5% Statutory Deduction	\$ 0	\$ (4,915,895)	\$ (5,100,800)
Net Revenues	\$ 106,552,985	\$ 93,402,005	\$ 96,915,200
NON-REVENUES:			
Fund Balance	\$ 0	\$ 123,188,773	\$ 122,910,000
Revenue Total	\$ 106,552,985	\$ 216,590,778	\$ 219,825,200
EXPENDITURES:			
General Government	\$ 331,856	\$ 371,856	\$ 393,116
Total Expenditures	\$ 331,856	\$ 371,856	\$ 393,116
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 2,482,250	\$ 1,552,500	\$ 0
Reserves	0	113,995,753	101,625,336
Interfund Transfers	89,887,029	100,670,669	117,806,748
Total Expenditures / Non-Expense	\$ 92,701,135	\$ 216,590,778	\$ 219,825,200

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 4410 Solid Waste System			
REVENUES:			
Permits and Fees	\$ 10,350	\$ 7,745	\$ 8,662
Service Charges	54,997,643	60,307,109	72,027,695
Interest and Other	3,350,861	6,147,834	6,707,905
Total Revenues	\$ 58,716,008	\$ 66,462,688	\$ 78,744,262
5% Statutory Deduction	\$ 0	\$ (3,323,134)	\$ (3,937,213)
Net Revenues	\$ 58,716,008	\$ 63,139,554	\$ 74,807,049
NON-REVENUES:			
Fund Balance	\$ 0	\$ 109,834,465	\$ 127,618,811
Revenue Total	\$ 58,716,008	\$ 172,974,019	\$ 202,425,860
EXPENDITURES:			
Public Safety	\$ (3,261)	\$ 50,850	\$ 0
Physical Environment	62,285,095	75,288,534	105,546,088
Total Expenditures	\$ 62,281,834	\$ 75,339,384	\$ 105,546,088
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 97,634,635	\$ 96,879,772
Total Expenditures / Non-Expense	\$ 62,281,834	\$ 172,974,019	\$ 202,425,860

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 4420 Water Utilities System			
REVENUES:			
Permits and Fees	\$ 76,400,469	\$ 42,570,021	\$ 49,082,727
Grants	468,508	0	0
Service Charges	255,241,716	261,060,847	292,345,381
Fines and Forfeits	48,875	177,744	45,724
Interest and Other	8,352,992	11,208,976	8,670,640
Total Revenues	\$ 340,512,560	\$ 315,017,588	\$ 350,144,472
5% Statutory Deduction	\$ 0	\$ (15,747,415)	\$ (17,507,224)
Net Revenues	\$ 340,512,560	\$ 299,270,173	\$ 332,637,248
NON-REVENUES:			
Debt and Lease Proceeds	\$ 0	\$ 185,000,000	\$ 80,000,000
Fund Balance	0	158,614,305	219,205,425
Revenue Total	\$ 340,512,560	\$ 642,884,478	\$ 631,842,673
Interfund Transfers	\$ 1,287,427	\$ 2,280,222	\$ 2,882,994
Net Revenues	\$ 341,799,987	\$ 645,164,700	\$ 634,725,667
EXPENDITURES:			
Public Safety	\$ 4,991,889	\$ 4,284,320	\$ 0
Physical Environment	304,671,252	505,801,485	494,840,590
Total Expenditures	\$ 309,663,141	\$ 510,085,805	\$ 494,840,590
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 20,943,926	\$ 29,717,306	\$ 33,940,633
Reserves	0	93,461,589	92,944,444
Interfund Transfers	10,800,000	11,900,000	13,000,000
Total Expenditures / Non-Expense	\$ 341,407,067	\$ 645,164,700	\$ 634,725,667

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 443X Convention Center Funds			
REVENUES:			
Other General Taxes	\$ 359,464,592	\$ 360,000,000	\$ 360,000,000
Service Charges	88,659,917	80,189,018	91,081,708
Interest and Other	28,241,949	2,882,423	12,063,423
Total Revenues	\$ 476,366,458	\$ 443,071,441	\$ 463,145,131
5% Statutory Deduction	\$ 0	\$ (22,153,572)	\$ (23,157,257)
Net Revenues	\$ 476,366,458	\$ 420,917,869	\$ 439,987,874
NON-REVENUES:			
Fund Balance	\$ 0	\$ 486,908,825	\$ 523,380,011
Revenue Total	\$ 476,366,458	\$ 907,826,694	\$ 963,367,885
EXPENDITURES:			
Public Safety	\$ 0	\$ 77,000	\$ 0
Economic Environment	327,546,401	450,562,098	593,319,481
Culture & Recreation	6,900,246	17,990,299	14,500,000
Total Expenditures	\$ 334,446,647	\$ 468,629,397	\$ 607,819,481
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 74,728,520	\$ 56,488,187	\$ 56,483,938
Reserves	0	379,109,110	295,464,466
Interfund Transfers	3,100,000	3,600,000	3,600,000
Total Expenditures / Non-Expense	\$ 412,275,167	\$ 907,826,694	\$ 963,367,885

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 5530 Fleet Management Dept			
REVENUES:			
Service Charges	\$ 23,107,729	\$ 24,691,493	\$ 25,258,455
Interest and Other	496,443	1,100	1,100
Total Revenues	\$ 23,604,172	\$ 24,692,593	\$ 25,259,555
5% Statutory Deduction	\$ 0	\$ (55)	\$ (55)
Net Revenues	\$ 23,604,172	\$ 24,692,538	\$ 25,259,500
NON-REVENUES:			
Fund Balance	\$ 0	\$ 10,812,463	\$ 3,000,000
Revenue Total	\$ 23,604,172	\$ 35,505,001	\$ 28,259,500
EXPENDITURES:			
Internal Service	\$ 22,028,139	\$ 29,659,969	\$ 23,847,591
Total Expenditures	\$ 22,028,139	\$ 29,659,969	\$ 23,847,591
NON-EXPENSE DISBURSEMENTS:			
Reserves	\$ 0	\$ 5,845,032	\$ 4,411,909
Total Expenditures / Non-Expense	\$ 22,028,139	\$ 35,505,001	\$ 28,259,500

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
Fund 7XXX 7000 Level (Federal) Grant - Funds			
Total Revenues			
Grants	\$ 180,698,438	\$ 520,832,500	\$ 77,439,874
Interest and Other	18,978,747	12,223,246	9,950,000
Total Revenues	\$ 199,677,185	\$ 533,055,746	\$ 87,389,874
NON-REVENUES:			
Fund Balance	\$ 0	\$ 3,062,597	\$ 0
Other Sources	0	(13,710,646)	0
Revenue Total	\$ 200,584,127	\$ 522,407,697	\$ 87,389,874
Interfund Transfers	\$ 2,355,928	\$ 4,108,133	\$ 4,100,000
Net Revenues	\$ 202,940,055	\$ 526,515,830	\$ 91,489,874
EXPENDITURES:			
General Government	\$ 906,942	\$ 9,000,000	\$ 0
Public Safety	32,468,495	35,940,259	156,560
Physical Environment	7,494,396	7,141,378	200,000
Transportation	12,674,282	27,274,654	0
Economic Environment	53,125,222	314,475,363	47,902,204
Human Services	83,223,082	105,976,085	40,897,974
Culture & Recreation	2,984,366	21,984,931	0
Total Expenditures	\$ 192,876,785	\$ 521,792,670	\$ 89,156,738
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	\$ 2,424,408	\$ 4,723,160	\$ 2,333,136
Total Expenditures / Non-Expense	\$ 195,301,193	\$ 526,515,830	\$ 91,489,874

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures

	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget
REVENUES:			
Ad Valorem Taxes	\$ 1,299,236,180	\$ 1,521,522,150	\$ 1,623,597,132
Other General Taxes	511,881,599	509,110,900	512,609,000
Permits and Fees	443,340,468	569,286,393	779,979,720
Grants	201,100,968	579,458,105	85,136,018
Shared Revenues	350,934,362	353,796,000	342,542,710
Service Charges	796,013,453	802,535,450	902,780,123
Fines and Forfeits	9,709,812	9,333,819	9,729,673
Interest and Other	287,977,531	83,048,797	89,380,880
Total Revenues	\$ 3,900,194,373	\$ 4,428,091,614	\$ 4,345,755,256
5% Statutory Deduction	\$ 0	\$ (183,147,898)	\$ (204,074,166)
Net Revenues	\$ 3,900,194,373	\$ 4,244,943,716	\$ 4,141,681,090
NON-REVENUES:			
Debt and Lease Proceeds	\$ 2,318,573	\$ 185,000,000	\$ 80,000,000
Fund Balance	0	3,389,444,565	3,108,919,700
Other Sources	56,317,579	17,442,851	39,808,393
Revenue Total	\$ 3,958,830,525	\$ 7,836,831,132	\$ 7,370,409,183
Interfund Transfers	\$ 625,990,081	\$ 699,545,207	\$ 781,931,806
Net Revenues	\$ 4,584,820,606	\$ 8,536,376,339	\$ 8,152,340,989
EXPENDITURES:			
General Government	\$ 421,305,381	\$ 638,094,076	\$ 531,806,807
Public Safety	976,570,271	1,366,503,726	1,254,552,295
Physical Environment	528,038,295	857,407,261	780,238,707
Transportation	394,206,946	719,833,680	578,222,203
Economic Environment	403,209,471	901,800,768	777,653,723
Human Services	500,006,888	751,822,288	896,088,213
Internal Service	206,584,658	308,561,544	313,669,131
Culture & Recreation	83,091,349	203,248,437	116,312,372
Total Expenditures	\$ 3,513,013,259	\$ 5,747,271,780	\$ 5,248,543,451
NON-EXPENSE DISBURSEMENTS:			
Debt Service	\$ 118,075,377	\$ 113,838,394	\$ 109,495,119
Reserves	0	1,973,342,199	2,012,370,613
Interfund Transfers	625,937,473	701,923,966	781,931,806
Total Expenditures	\$ 4,257,026,109	\$ 8,536,376,339	\$ 8,152,340,989

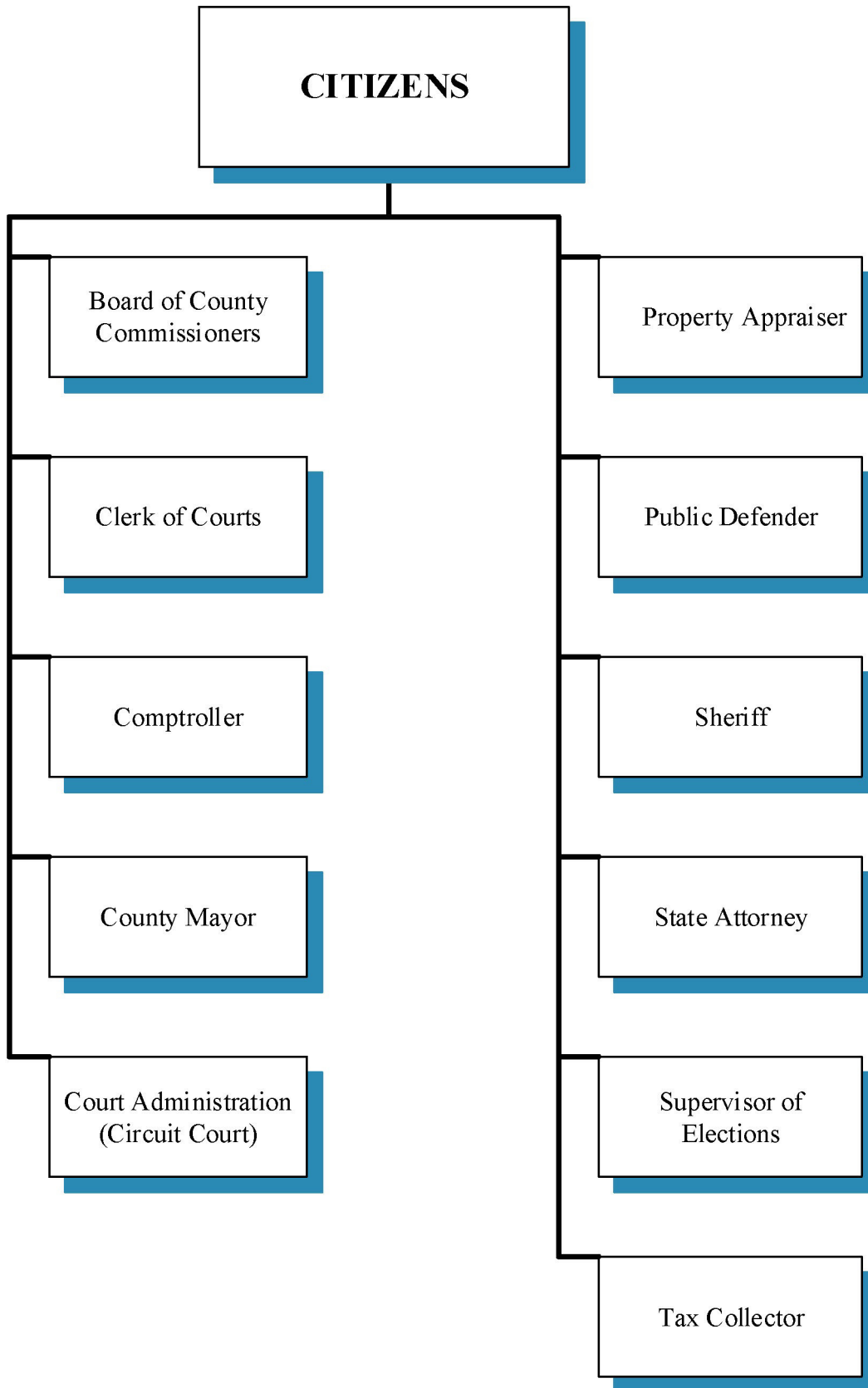


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Department: Constitutional Officers

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 324,222,375	\$ 378,920,073	\$ 419,883,974	10.8 %
Operating Expenditures	148,865,666	135,837,374	148,923,969	9.6 %
Capital Outlay	15,882,307	18,199,785	17,435,033	(4.2)%
Total Operating	\$ 488,970,349	\$ 532,957,232	\$ 586,242,976	10.0 %
Capital Improvements	\$ 19,525,040	\$ 31,120,919	\$ 15,205,750	(51.1)%
Debt Service	0	1,245	0	(100.0)%
Reserves	0	250,624	213,020	(15.0)%
Other	0	130,000	130,000	0.0 %
Total Non-Operating	\$ 19,525,040	\$ 31,502,788	\$ 15,548,770	(50.6)%
Department Total	\$ 508,495,389	\$ 564,460,020	\$ 601,791,746	6.6 %

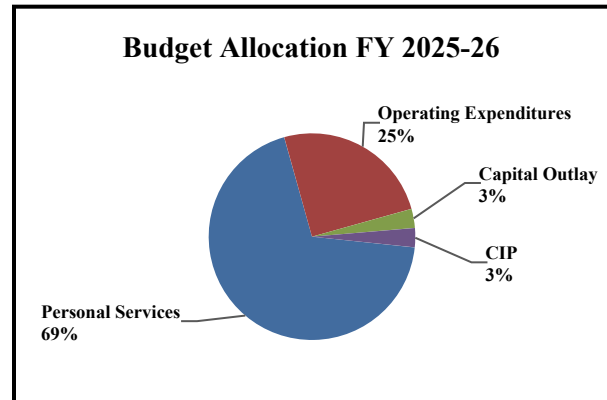
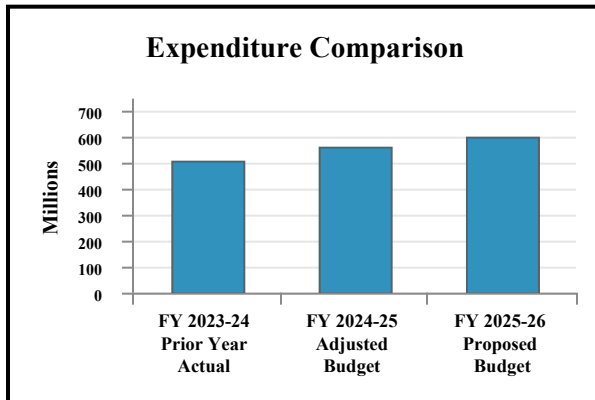
Expenditures by Division / Program				
BCC Capital Projects	\$ 1,676,293	\$ 2,521,981	\$ 0	(100.0)%
Board of County Commissioners	3,207,940	3,948,951	4,103,697	3.9 %
Clerk of Courts	11,777,334	6,842,210	245,000	(96.4)%
Comptroller	35,858,162	29,982,009	32,506,607	8.4 %
County Mayor	1,175,834	1,387,417	1,439,496	3.8 %
Court Administration	1,508,428	2,276,699	2,346,141	3.1 %
Property Appraiser	23,336,121	29,660,389	34,536,328	16.4 %
Public Defender	72,505	133,760	88,223	(34.0)%
Sheriff	359,791,939	414,153,237	446,834,475	7.9 %
State Attorney	29,378	85,000	85,000	0.0 %
Supervisor of Elections	21,902,398	19,148,367	22,177,610	15.8 %
Tax Collector	48,159,058	54,320,000	57,429,169	5.7 %
Department Total	\$ 508,495,390	\$ 564,460,020	\$ 601,791,746	6.6 %

Funding Source Summary				
Special Revenue Funds	\$ 2,900,559	\$ 9,196,728	\$ 7,678,911	(16.5)%
General Fund and Sub Funds	484,627,100	523,235,015	577,357,085	10.3 %
Capital Construction Funds	20,967,730	32,028,277	16,755,750	(47.7)%
Department Total	\$ 508,495,389	\$ 564,460,020	\$ 601,791,746	6.6 %

Authorized Positions	3,406	3,459	3,533	2.1 %
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Constitutional Officers

EXPENDITURE HIGHLIGHTS



Personal, Operating, Capital Outlay, and Other Expenses –

The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs.

Board of County Commissioners (BCC) – The FY 2025-26 BCC total expenditure budget increased by 3.9%, or \$154,746 from the current FY 2024-25 budget, primarily due to the personal services changes mentioned above. The chart below is a budget breakout of each BCC District that includes personal services and operating expenses.

<u>BCC Budget by District</u>	<u>FY 2025-26</u>
BCC District 1	\$ 589,275
BCC District 2	623,966
BCC District 3	644,579
BCC District 4	659,955
BCC District 5	688,231
BCC District 6	688,531
BCC General Office	209,160
Total of All Districts & General Office	<u>\$ 4,103,697</u>

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

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

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

Court Administration – The FY 2025-26 budget, which includes funding for General Court Administration, Grants, Teen Court, Juvenile Alternative Sanctions, and Jury Services, is increasing by 3.1% or \$69,442 from the current FY 2024-25 budget. There is a net position decrease of one (1); one (1) Court Program Specialist II position is being added to assist citizens when entering the courthouse building, three (3) Court Program Specialist I positions will be deleted due to inactive use, and one (1) Magistrate position is transferring from Other Court Funds - Local Court Programs.

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

Property Appraiser – The FY 2025-26 budget reflects a 16.4% or \$4.9 million increase compared to the current FY 2024-25 budget. The estimated amount to be paid by the General Fund is \$29,532,152 for FY 2025-26. The budget includes an increase of 28 new positions. The budget for the Property Appraiser is approved by the Florida Department of Revenue (FDOR) and the Office of Management and Budget has provided comments to FDOR regarding the number of new positions being requested for FY 2025-26. The General Fund pays a pro-rata share of the Property Appraiser's total operating budget in accordance with billings received from the Property Appraiser.

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

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

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

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

Sheriff Funding Source Summary:

Gen'l/Spec. Tax MSTU: Law Enforcement and Court Security	<u>\$423,303,725</u>
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Special Revenues:

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

TOTAL	<u><u>\$446,834,475</u></u>
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State Attorney – The FY 2025-26 budget, which includes state mandated costs associated with Article V, Revision 7 for communications service, courier messenger, and subpoena services, is remaining status quo at \$85,000.

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

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

The commissions paid by the General Fund to the Tax Collector are budgeted at \$57.4 million for FY 2025-26, which is a 5.7% or \$3,109,169 increase due to higher property values. The charge is in accordance with a formula outlined in Florida Statute 192 whereby taxing entities pay commissions to the Tax Collector for services provided. The Tax Collector has no control over the amount charged for commissions, and the amount of commissions paid to the Tax Collector does not reflect their operating budget. The General Fund pays commissions to the Tax Collector for tax collections made for the following taxing entities: General Fund, Capital Projects Fund, Parks Fund, Orange County Public Schools, and Unincorporated Orange County (Sheriff).

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

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

FUNDING SOURCE HIGHLIGHTS

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

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

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

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

	FY 2025-26
General Fund	\$ 29,532,152
County Fire	3,552,834
Big Sand Lake	3,391
Lake Conway	9,329
Lake Holden	2,639
Lake Jessamine Special Purpose	1,839
Lake Pickett	4,000
Lake Price	296
Orange Blossom Trail Corridor	7,409
Orange Blossom Trail Neighborhood	7,520
Orlando Central Park MTSU	16,894
Windermere Navigable Canal	22,605
Sub-Total	\$ 33,160,908
Other Non-County	1,375,420
TOTAL	\$ 34,536,328

Office: BCC Capital Projects

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

Office: Board of County Commissioners

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,979,986	\$ 3,655,886	\$ 3,834,462	4.9 %
Operating Expenditures	217,317	291,465	267,635	(8.2)%
Total Operating	\$ 3,207,940	\$ 3,948,951	\$ 4,103,697	3.9 %
Total	\$ 3,207,940	\$ 3,948,951	\$ 4,103,697	3.9 %
Authorized Positions	26	26	26	0.0 %

Office: Clerk of Courts

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

Office: Comptroller

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

Office: County Mayor

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

Office: Court Administration

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

Office: Property Appraiser

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 15,926,578	\$ 20,274,316	\$ 25,042,149	23.5 %
Operating Expenditures	5,948,650	8,468,773	8,576,879	1.3 %
Capital Outlay	1,460,893	787,300	787,300	0.0 %
Total Operating	\$ 23,336,121	\$ 29,530,389	\$ 34,406,328	16.5 %
Other	\$ 0	\$ 130,000	\$ 130,000	0.0 %
Total Non-Operating	\$ 0	\$ 130,000	\$ 130,000	0.0 %
Total	\$ 23,336,121	\$ 29,660,389	\$ 34,536,328	16.4 %
Authorized Positions	171	179	207	15.6 %

Office: Public Defender**Expenditures
by Category**

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

Office: Sheriff**Expenditures
by Category**

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

Authorized Positions

2,561

2,599

2,640

1.6 %

Office: State Attorney**Expenditures
by Category**

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

Office: Supervisor of Elections

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

Office: Tax Collector

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Operating Expenditures	\$ 48,159,058	\$ 54,320,000	\$ 57,429,169	5.7 %
Total Operating	\$ 48,159,058	\$ 54,320,000	\$ 57,429,169	5.7 %
Total	\$ 48,159,058	\$ 54,320,000	\$ 57,429,169	5.7 %
Authorized Positions	332	332	332	0.0 %



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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Constitutional Officers</u>											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,670,457	272,659	0	0	0	0	0	0	3,943,116
	Total	Unit Subtotal	3,670,457	272,659	0	0	0	0	0	0	3,943,116
0192	1023	INVEST - Dist 4 Back to Nature	4,899,963	407,097	0	0	0	0	0	0	5,307,060
	Total	Unit Subtotal	4,899,963	407,097	0	0	0	0	0	0	5,307,060
0331	1023	INVEST- Dist 1 Mildred Dixon BLDG	805	1,259,167	0	0	0	0	0	0	1,259,972
	Total	Unit Subtotal	805	1,259,167	0	0	0	0	0	0	1,259,972
0332	1023	INVEST - Dist 2 Magnolia Pk Ecotourism	3,847,847	583,058	0	0	0	0	0	0	4,430,904
	Total	Unit Subtotal	3,847,847	583,058	0	0	0	0	0	0	4,430,904
		BCC Districts CIP Projects Subtotal	12,419,071	2,521,981	0	0	0	0	0	0	14,941,052
Clerk of Courts											
2059	1023	COC- Room 150 Renovation Project	0	1,213,500	0	0	0	0	0	0	1,213,500
	Total	Unit Subtotal	0	1,213,500	0	0	0	0	0	0	1,213,500
2060	1023	COC Ceremony Room Improv./Renov.	14,919	345,081	0	0	0	0	0	0	360,000
	Total	Unit Subtotal	14,919	345,081	0	0	0	0	0	0	360,000
2075	1023	Clerk Branch Security	138,846	688,601	0	0	0	0	0	0	827,447
	Total	Unit Subtotal	138,846	688,601	0	0	0	0	0	0	827,447
2096	1023	COC WinterPark&GSC Consolidation	15,715,780	2,984,220	0	0	0	0	0	0	18,700,000
	Total	Unit Subtotal	15,715,780	2,984,220	0	0	0	0	0	0	18,700,000
2098	1023	Clerk of Courts Renovations	199,163	630,837	0	0	0	0	0	0	829,999
	Total	Unit Subtotal	199,163	630,837	0	0	0	0	0	0	829,999
8658	5896	ARPA-RR Clerk of Courts Cybersecurity	1,177,129	734,971	0	0	0	0	0	0	1,912,100
	Total	Unit Subtotal	1,177,129	734,971	0	0	0	0	0	0	1,912,100
		Clerk of Courts Subtotal	17,245,837	6,597,210	0	0	0	0	0	0	23,843,046
Public Defender											
4426	1023	Courthouse PD Office Space Renovation	800,025	45,537	0	0	0	0	0	0	845,561
	Total	Unit Subtotal	800,025	45,537	0	0	0	0	0	0	845,561
		Public Defender Subtotal	800,025	45,537	0	0	0	0	0	0	845,561
Sheriff											

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
0137	1023	Gun Range Property Enhancements	0	625,000	250,000	0	0	0	0	0	875,000
	Total	Unit Subtotal	0	625,000	250,000	0	0	0	0	0	875,000
0139	1023	Sector V Substation	7,850	1,892,150	7,700,750	3,635,000	0	0	0	0	13,235,750
	1035	Sector V Substation	5,879,666	4,185,334	1,505,000	1,500,000	995,000	0	0	0	14,065,000
	Total	Unit Subtotal	5,887,516	6,077,484	9,205,750	5,135,000	995,000	0	0	0	27,300,750
0266	1023	New Evidence Facility	860,108	6,232,291	3,500,000	0	0	0	0	0	10,592,399
	1035	New Evidence Facility	4,213,525	4,721,475	0	0	0	0	0	0	8,935,000
	Total	Unit Subtotal	5,073,633	10,953,766	3,500,000	0	0	0	0	0	19,527,399
0338	1023	Sheriff's Communications Center	212,783	154,171	0	0	0	0	0	0	366,954
	Total	Unit Subtotal	212,783	154,171	0	0	0	0	0	0	366,954
0339	1023	CAD/RMS Upgrade	856,353	374,491	0	0	0	0	0	0	1,230,844
	Total	Unit Subtotal	856,353	374,491	0	0	0	0	0	0	1,230,844
4434	1023	Central Ops Parking Security Fencing	0	1,000,000	0	0	0	0	0	0	1,000,000
	Total	Unit Subtotal	0	1,000,000	0	0	0	0	0	0	1,000,000
4435	1023	Criminal Investigations Division Renovation	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
	Total	Unit Subtotal	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
4436	1023	Mobile Video Office Relocation	36,492	453,508	0	0	0	0	0	0	490,000
	Total	Unit Subtotal	36,492	453,508	0	0	0	0	0	0	490,000
SH03	1023	Aviation Hangar Improvements	0	0	250,000	450,000	0	0	0	0	700,000
	Total	Unit Subtotal	0	0	250,000	450,000	0	0	0	0	700,000
SH04	1023	LEVO Driving Pad Resurface	0	0	950,000	0	0	0	0	0	950,000
	Total	Unit Subtotal	0	0	950,000	0	0	0	0	0	950,000
		Sheriff Subtotal	12,169,006	21,956,191	15,205,750	5,585,000	995,000	0	0	0	55,910,947
		CONSTITUTIONAL OFFICERS SUBTOTAL:	42,633,939	31,120,919	15,205,750	5,585,000	995,000	0	0	0	95,540,606

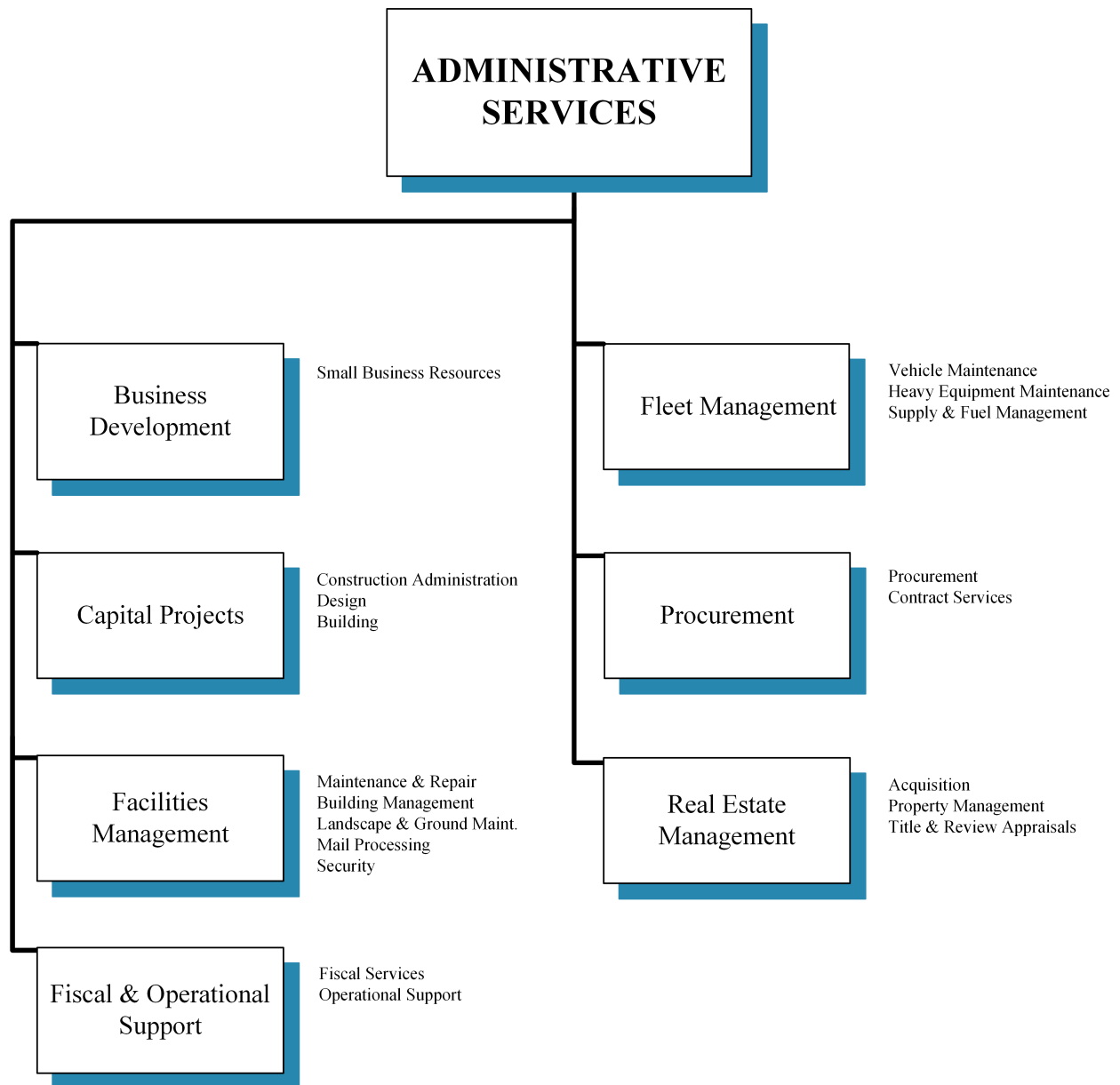
* Prior Expenditures is calculated using 3 or 5 years.

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Department: Administrative Services

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 31,944,013	\$ 35,255,825	\$ 37,277,406	5.7 %
Operating Expenditures	53,809,213	74,236,100	63,712,684	(14.2)%
Capital Outlay	553,777	1,386,139	770,045	(44.4)%
Total Operating	\$ 86,307,002	\$ 110,878,064	\$ 101,760,135	(8.2)%
Capital Improvements	\$ 38,959,113	\$ 226,939,641	\$ 83,768,000	(63.1)%
Debt Service	6,846,990	7,024,138	8,655,477	23.2 %
Grants	300,000	300,000	300,000	0.0 %
Reserves	0	5,845,032	4,411,909	(24.5)%
Total Non-Operating	\$ 46,106,103	\$ 240,108,811	\$ 97,135,386	(59.5)%
Department Total	\$ 132,413,106	\$ 350,986,875	\$ 198,895,521	(43.3)%

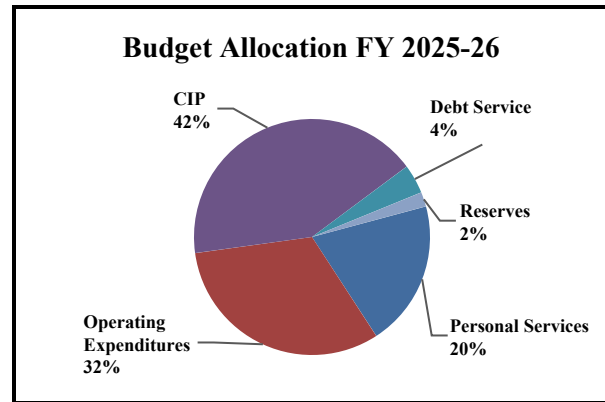
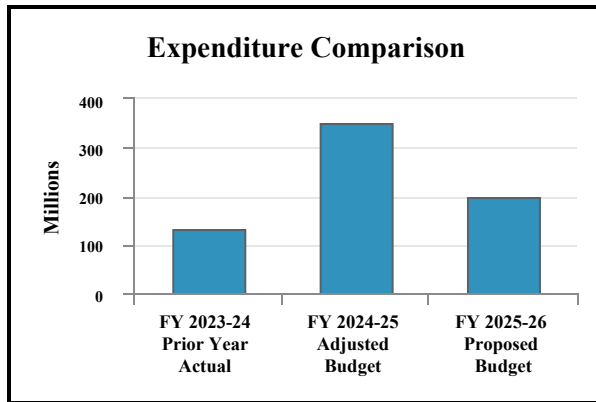
Expenditures by Division / Program				
Business Development	\$ 1,132,105	\$ 1,621,133	\$ 1,529,474	(5.7)%
Capital Projects	5,621,124	14,857,114	5,558,185	(62.6)%
Facilities Management	84,733,464	273,707,448	137,522,429	(49.8)%
Fiscal & Operational Support	1,521,448	1,763,402	1,685,006	(4.4)%
Fleet Management	22,028,139	35,505,001	28,259,500	(20.4)%
Procurement	3,942,599	4,364,700	4,428,207	1.5 %
Real Estate Management	13,434,226	19,168,077	19,912,720	3.9 %
Department Total	\$ 132,413,106	\$ 350,986,875	\$ 198,895,521	(43.3)%

Funding Source Summary				
Special Revenue Funds	\$ 573,129	\$ 1,222,923	\$ 0	(100.0)%
Internal Service Funds	22,028,139	35,505,001	28,259,500	(20.4)%
General Fund and Sub Funds	74,265,444	94,793,524	88,178,021	(7.0)%
Capital Construction Funds	35,546,394	219,465,427	82,458,000	(62.4)%
Department Total	\$ 132,413,106	\$ 350,986,875	\$ 198,895,521	(43.3)%

Authorized Positions	350	355	355	0.0 %
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Administrative Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position count remains unchanged.

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

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

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

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

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

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

Reserves – The FY 2025-26 reserves budget of \$4.4 million is for the Fleet Management Fund, which is a 16.4% reserve level for the fund.

FUNDING SOURCE HIGHLIGHTS

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

Division: Business Development

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

Division: Capital Projects

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

Division: Facilities Management

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

Division: Fiscal & Operational Support

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

Division: Fleet Management

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 5,488,524	\$ 6,189,975	\$ 6,526,894	5.4 %
Operating Expenditures	13,536,186	16,902,600	15,969,217	(5.5)%
Capital Outlay	163,839	316,103	41,480	(86.9)%
Total Operating	\$ 19,188,549	\$ 23,408,678	\$ 22,537,591	(3.7)%
Capital Improvements	\$ 2,839,590	\$ 6,251,291	\$ 1,310,000	(79.0)%
Reserves	0	5,845,032	4,411,909	(24.5)%
Total Non-Operating	\$ 2,839,590	\$ 12,096,323	\$ 5,721,909	(52.7)%
Total	\$ 22,028,139	\$ 35,505,001	\$ 28,259,500	(20.4)%
Authorized Positions	69	69	69	0.0 %

Division: Procurement

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

Division: Real Estate Management

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

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
1763	1023	Warehouse Space Consolidation	0	30,000	0	0	0	0	0	0	30,000
	Total	Unit Subtotal	0	30,000	0	0	0	0	0	0	30,000
2047	1023	Administration Center Redistricting Renovation	0	250,000	1,250,000	0	0	0	0	0	1,500,000
	Total	Unit Subtotal	0	250,000	1,250,000	0	0	0	0	0	1,500,000
2054	1023	Courthouse Space Study	0	285,000	0	0	0	0	0	0	285,000
	Total	Unit Subtotal	0	285,000	0	0	0	0	0	0	285,000
2074	1023	Cultural Community Center	4,395,691	504,313	0	0	0	0	0	0	4,900,003
	Total	Unit Subtotal	4,395,691	504,313	0	0	0	0	0	0	4,900,003
2076	1023	County Services Building	514,366	485,634	0	0	0	0	0	0	1,000,000
	Total	Unit Subtotal	514,366	485,634	0	0	0	0	0	0	1,000,000
2077	1023	Courthouse Build-Out	8,977,691	8,422,310	650,000	0	0	0	0	0	18,050,000
	Total	Unit Subtotal	8,977,691	8,422,310	650,000	0	0	0	0	0	18,050,000
2079	1023	Barnett Park Emergency Generator	171,971	25,365	0	0	0	0	0	0	197,336
	7580	HMGP Barnett Park	194,748	360,870	0	0	0	0	0	0	555,618
	Total	Unit Subtotal	366,719	386,235	0	0	0	0	0	0	752,954
2080	1023	Bithlo Commun Cntr Emgcy Gen	74,747	335	0	0	0	0	0	0	75,082
	7590	HMGP Bithlo Community Center	232,299	45,641	0	0	0	0	0	0	277,940
	Total	Unit Subtotal	307,046	45,976	0	0	0	0	0	0	353,022
2081	1023	Bithlo Water Trtmt Plant Emgcy Gen	70,939	4,143	0	0	0	0	0	0	75,082
	7589	HMGP Bithlo Water Trtmt Plant	182,831	37,526	0	0	0	0	0	0	220,357
	Total	Unit Subtotal	253,769	41,669	0	0	0	0	0	0	295,439
2082	1023	Goldenrod Rec. Center Emgcy Gen	62,283	335	0	0	0	0	0	0	62,618
	7583	HMGP Goldenrod Rec Center	177,892	5,889	0	0	0	0	0	0	183,781
	Total	Unit Subtotal	240,175	6,224	0	0	0	0	0	0	246,399
2083	1023	Meadow Woods Rec Cntr Emgcy Gen	62,268	335	0	0	0	0	0	0	62,603
	7585	HMGP Meadow Woods Rec Cntr	146,072	37,659	0	0	0	0	0	0	183,731
	Total	Unit Subtotal	208,341	37,994	0	0	0	0	0	0	246,334
2084	1023	Silver Star Rec Cntr Emgcy Gen	62,162	441	0	0	0	0	0	0	62,603

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	7581	HMGP Silver Star Rec Cntr Emgcy Gen	177,484	6,248	0	0	0	0	0	0	183,732
	Total	Unit Subtotal	239,647	6,689	0	0	0	0	0	0	246,335
2085	1023	South Econ Rec Cntr Emgcy Gen	60,320	2,283	0	0	0	0	0	0	62,603
	7582	HMGP South Econ Rec Cntr Emgcy Gen	171,460	12,271	0	0	0	0	0	0	183,731
	Total	Unit Subtotal	231,780	14,554	0	0	0	0	0	0	246,334
2086	1023	West Orange Rec Cntr Emgcy Gen	73,258	1,824	0	0	0	0	0	0	75,082
	7584	HMGP West Orange Rec Cntr	173,028	47,330	0	0	0	0	0	0	220,358
	Total	Unit Subtotal	246,286	49,154	0	0	0	0	0	0	295,440
7325	8340	OC Rec Gyms Emerg Retrofit	1,160,516	669,489	0	0	0	0	0	0	1,830,005
	Total	Unit Subtotal	1,160,516	669,489	0	0	0	0	0	0	1,830,005
		Capital Projects Subtotal	17,142,027	11,235,241	1,900,000	0	0	0	0	0	30,277,265
Facilities Management											
0263	1023	Improvement to Facilities	18,015,822	40,634,623	14,955,000	19,250,000	5,860,000	2,000,000	2,000,000	0	102,715,445
	Total	Unit Subtotal	18,015,822	40,634,623	14,955,000	19,250,000	5,860,000	2,000,000	2,000,000	0	102,715,445
1703	1023	Administration Center HVAC	1,204,286	7,878,165	0	4,000,000	0	0	0	0	13,082,451
	Total	Unit Subtotal	1,204,286	7,878,165	0	4,000,000	0	0	0	0	13,082,451
1755	1023	Courthouse HVAC & Building Imp	5,061,208	17,381,360	3,000,000	12,000,000	3,000,000	0	0	0	40,442,568
	Total	Unit Subtotal	5,061,208	17,381,360	3,000,000	12,000,000	3,000,000	0	0	0	40,442,568
1756	1023	Corrections HVAC & Building Imp	1,142,924	29,153,598	6,000,000	6,000,000	0	0	0	0	42,296,522
	Total	Unit Subtotal	1,142,924	29,153,598	6,000,000	6,000,000	0	0	0	0	42,296,522
1759	1023	Corrections Work Release HVAC	129,103	609,289	0	0	3,250,000	0	0	0	3,988,392
	Total	Unit Subtotal	129,103	609,289	0	0	3,250,000	0	0	0	3,988,392
1760	1023	Corrections Security Doors	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
	Total	Unit Subtotal	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
1761	1023	Corrections Central Energy Plant Imprv	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
	Total	Unit Subtotal	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
1762	1023	Sheriff's Complex HVAC Replacement	6,029,324	538,332	0	0	0	0	0	0	6,567,656
	Total	Unit Subtotal	6,029,324	538,332	0	0	0	0	0	0	6,567,656
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	Total	Unit Subtotal	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999
1784	1023	Facilities Management Corrections Office/Warehouse	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
	Total	Unit Subtotal	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
1787	1023	Courthouse Improvement to Facilities	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
	Total	Unit Subtotal	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
2036	1023	Magic Gym Chiller replacements	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000
	Total	Unit Subtotal	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000
2037	1023	Sheriff's Central Complex Roof Replacement	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
	Total	Unit Subtotal	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
2038	1023	Sheriff's Central Complex Power Modernization	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
	Total	Unit Subtotal	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
2039	1023	BCC Chambers Lighting Renovation	0	300,000	0	0	0	0	0	0	300,000
	Total	Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
2049	1023	HVAC & IAQ Related Repl/Rest	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
	Total	Unit Subtotal	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
2050	1023	Energy Conservation Retrofit	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
	Total	Unit Subtotal	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
2052	1023	County Facs Roof Assess/Rep	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869
	Total	Unit Subtotal	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869
2062	1023	Courthouse Window Improvements	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
	Total	Unit Subtotal	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
2063	1023	Courthouse Escalator Replacement	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
	Total	Unit Subtotal	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
2071	1023	Courthouse Chiller Replacements	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
	Total	Unit Subtotal	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
2073	1023	Corrections Campus Wide UPS System	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
	Total	Unit Subtotal	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
2087	1023	Courthouse Elevator Modernization	416,720	14,583,280	0	0	0	0	0	0	15,000,000
	Total	Unit Subtotal	416,720	14,583,280	0	0	0	0	0	0	15,000,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
2088	1023	Courthouse Lighting Upgrade	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
	Total	Unit Subtotal	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
2089	1023	Courthouse Power Modernization	269,773	5,580,227	0	0	0	0	0	0	5,850,000
	Total	Unit Subtotal	269,773	5,580,227	0	0	0	0	0	0	5,850,000
2091	1023	Public Works Admin Window Replacement	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000
	Total	Unit Subtotal	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000
2092	1023	Corrections FDC Re-pipe	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
	Total	Unit Subtotal	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
2093	1023	Corrections Genesis Re-pipe	2,439,348	660,653	0	0	0	0	0	0	3,100,001
	Total	Unit Subtotal	2,439,348	660,653	0	0	0	0	0	0	3,100,001
2094	1023	Corrections BRC Smoke Controls	158,183	5,211,817	0	0	0	0	0	0	5,370,000
	Total	Unit Subtotal	158,183	5,211,817	0	0	0	0	0	0	5,370,000
2095	1023	Facilities Central District Building Replacement	449,082	3,200,919	0	0	0	0	0	0	3,650,001
	Total	Unit Subtotal	449,082	3,200,919	0	0	0	0	0	0	3,650,001
2099	1023	Public Works Generator and Fuel Tank Replacement	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
	Total	Unit Subtotal	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
FA02	1023	Public Works Parking Lot Improvements	0	0	1,000,000	0	0	0	0	0	1,000,000
	Total	Unit Subtotal	0	0	1,000,000	0	0	0	0	0	1,000,000
		Facilities Management Subtotal	75,580,666	209,154,612	80,438,000	89,150,000	27,810,000	6,350,000	5,500,000	0	493,983,281
Fleet Management											
2046	5530	Tanks Replacement	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
	Total	Unit Subtotal	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
2051	5530	Fleet Bldg Renovations	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
	Total	Unit Subtotal	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
		Fleet Management Subtotal	3,225,623	6,251,291	1,310,000	1,507,000	1,710,000	800,000	500,000	0	15,303,915
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	301,503	298,497	120,000	0	0	0	0	0	720,000
	Total	Unit Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000
		Real Estate Management Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
		ADMINISTRATIVE SERVICES	96,249,819	226,939,641	83,768,000	90,657,000	29,520,000	7,150,000	6,000,000	0	540,284,461
		SUBTOTAL:									

* Prior Expenditures is calculated using 3 or 5 years.

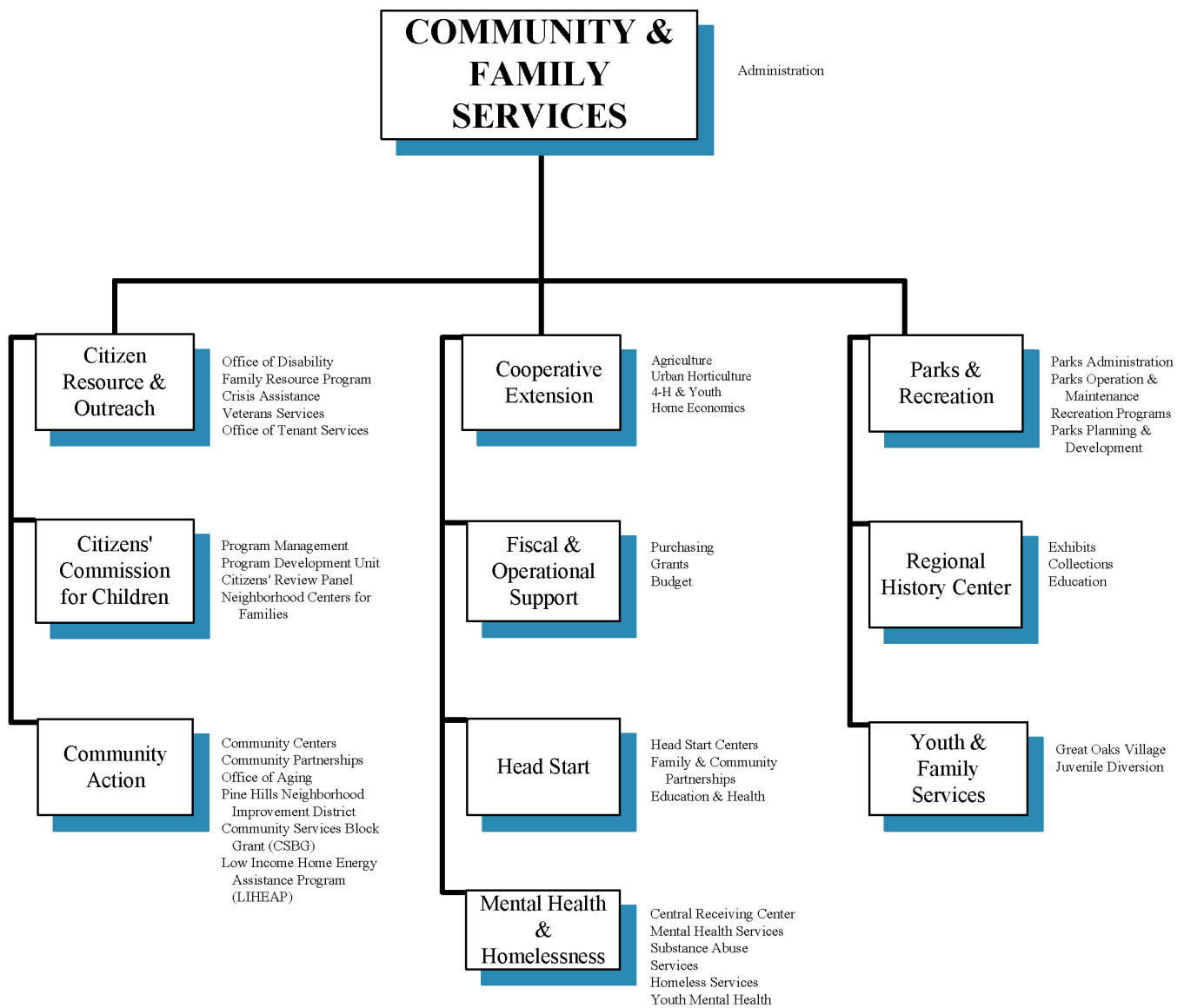


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Department: Community & Family Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 68,279,360	\$ 87,982,318	\$ 86,855,565	(1.3)%
Operating Expenditures	58,213,775	71,502,828	67,265,307	(5.9)%
Capital Outlay	3,480,181	7,308,444	4,388,286	(40.0)%
Total Operating	\$ 129,973,316	\$ 166,793,590	\$ 158,509,158	(5.0)%
Capital Improvements	\$ 22,007,131	\$ 135,433,657	\$ 29,911,200	(77.9)%
Debt Service	83,926	86,446	92,000	6.4 %
Grants	59,022,351	93,827,065	68,422,461	(27.1)%
Reserves	0	13,371,038	37,111,207	177.5 %
Other	2,276,248	4,723,160	2,333,136	(50.6)%
Total Non-Operating	\$ 83,389,656	\$ 247,441,366	\$ 137,870,004	(44.3)%
Department Total	\$ 213,362,972	\$ 414,234,956	\$ 296,379,162	(28.5)%

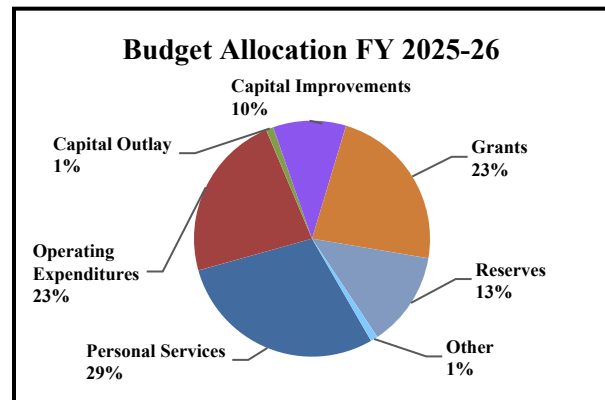
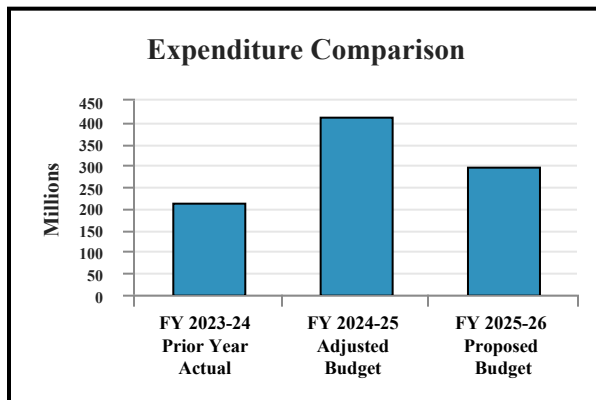
Expenditures by Division / Program				
Citizen Resource & Outreach	\$ 10,896,937	\$ 8,101,423	\$ 8,016,178	(1.1)%
Citizens' Commission for Children	42,474,598	58,849,399	39,257,463	(33.3)%
Community Action	12,405,750	37,580,915	16,102,091	(57.2)%
Cooperative Extension Services	1,279,373	4,045,807	1,827,753	(54.8)%
Fiscal & Operational Support	3,916,296	5,761,135	6,461,112	12.1 %
Head Start	23,480,479	26,082,959	24,623,375	(5.6)%
Mental Health & Homelessness	25,850,199	49,928,441	39,438,379	(21.0)%
Parks & Recreation	70,292,126	184,224,496	132,058,271	(28.3)%
Regional History Center	3,632,940	9,236,803	3,780,392	(59.1)%
Youth and Family Services	19,134,278	30,423,578	24,814,148	(18.4)%
Department Total	\$ 213,362,973	\$ 414,234,956	\$ 296,379,162	(28.5)%

Funding Source Summary				
Special Revenue Funds	\$ 101,081,850	\$ 182,637,694	\$ 126,431,339	(30.8)%
General Fund and Sub Funds	99,493,051	151,489,712	124,547,764	(17.8)%
Capital Construction Funds	12,788,072	80,107,550	45,400,059	(43.3)%
Department Total	\$ 213,362,973	\$ 414,234,956	\$ 296,379,162	(28.5)%

Authorized Positions	974	995	995	0.0 %
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Community and Family Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position count remains unchanged.

Operating Expenses – The FY 2025-26 operating expenses budget is decreasing by 5.9% or \$4.2 million from the current FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted and is the primary reason for the reduction. Included in the budget is the Magellan Pilot Project system budgeted at \$1.46 million that will provide a unified client-centered system. Individuals will have a streamlined, one-stop resource hub for accessing various services and support all in one place that offers a 360-degree client view, ensuring that every resident is met with seamless and person-centered access. The required Department of Juvenile Justice (DJJ) payments are budgeted at \$4.9 million, which is decreasing by \$300,000 from the current FY 2024-25 budget. Also, included in the budget is \$2.0 million to continue implementing the Citizens Safety Task Force recommendations, which includes the cost of personnel to implement the recommendations. The Parks and Recreation division budget includes \$400,000 in new funding for four (4) Program Specialist positions under employment agencies to provide assistance with a new computer software system that will be used to manage rentals, registration, revenue collection, camping, sport fields, membership, and other customer facing business conducted for recreation and community centers. Additionally, the contract services budget is increasing by \$1.4 million, from \$590,055 to \$2.0 million, for armed security staffing for 10 recreation centers due to volume and potential risk, security system monitoring, background screenings for temporary employees, equipment rental, and officials for basketball programs.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 40.0% or \$2.9 million from the current FY 2024-25 budget. The reduction was primarily due to one-time purchases of buildings, heavy equipment and equipment in Regional History Center, Cooperative Extension Services, and Youth and Family Services. The rolling stock budget includes funding for two (2) new vehicles for the Youth and Family Services Division, one (1) new vehicle for the Cooperative Extension Services Division, 10 replacement vehicles for Parks and Recreation Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvement budget is decreasing by 77.9% or \$105.5 million from the current FY 2024-25 budget. The majority of the decrease was due to the timing of re-budgets for capital projects from the current FY 2024-25 budget. The budget includes new funding for the Parks & Roadways project and continuation of the following projects: Multi-Cultural Community Center Phase IV (Senior Center), Little Econ Greenway-GAP, Waterleigh Park (South), Community Parkland, Shingle Creek Trail, Parks National Pollutant Discharge Elimination System (NPDES), LAP - Legacy - Pine Hills Trail, Horizon West Regional Park, Horizon West Trail, Barber Park (Recreation Center), Morgran Community Park, Lake Ellenor Community Park, and other parks construction, maintenance, renovations and additional amenities. Please refer to the detailed Capital Improvement Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget is increasing by 6.4% or \$5,554 from the current FY 2024-25 budget for capital leases principal and interest payments in the Head Start and Regional History Center Divisions.

Grants – The FY 2025-26 grants budget is decreasing by 27.1% or \$25.4 million from the current FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds, which are recognized after the budget is adopted. County grants are awarded to outside agencies to provide services that help meet the needs of Orange County citizens and their families. Below is a list of programs and agencies that are budgeted to receive funding.

Citizens Review Panel (CRP): The CRP is responsible for making funding recommendations for the allocation of Orange County human services dollars. The CRP board consists of 20 county volunteers. The CRP volunteers attend agency site visits, which include program and budget reviews. Once this process is complete, the CRP funding recommendations are submitted to the Board of County Commissioners for final action. The budget for FY 2025-26 is \$4.64 million, a 2.1% increase over the prior year adopted budget, which includes \$260,115 for contractual services and \$4.4 million in grants.

	FY 2025-26
Aspire Health Partners, Inc.	\$ 365,538
Center for Independent Living in Central Florida, Inc.	81,955
Coalition for the Homeless, Inc. (Homeless Initiative)	645,350
Community Coordinated Care for Children, Inc.	60,000
Cornerstone Connection, Inc.	75,000
Community Health Centers, Inc.	85,884
Early Learning Coalition of Orange County, Inc.	159,863
Easter Seals Florida, Inc.	100,000
Friends of Children and Families, Inc.	150,000
Harbor House of Central Florida, Inc. (Homeless Initiative)	267,361
Health Care Center for the Homeless, Inc.	109,923
Heart of Florida United Way, Inc.	211,728
LifeStream Behavioral Center (Homeless Initiative)	501,848
Lighthouse of Central Florida	81,955
Operation New Hope, Inc.	50,000
Orlando Health, Inc.	131,336
Pathlight Home	124,218
Primrose Center, Inc.	75,000
Second Harvest Food Bank of Central Florida, Inc.	59,719
Seniors First, Inc.	403,188
Specialized Treatment & Education Prevention Services, Inc.	32,864
Stand Up Survivor	75,000
The Salvation Army – A Georgia Corporation	75,000
UCP of Central Florida Supportive Counseling	125,000
Volunteer for Community Impact, Inc.	57,401
Wake Up Mentoring	50,000
Zebra Coalition, Inc.	75,000
TBD	152,461
Total	<u>\$ 4,382,592</u>

CRP Small Grants: The CRP Small Grants Program helps bring critically-needed services to the citizens of the community by providing funding to small non-profit human service agencies that have operated in Orange County for at least one (1) year and have total budgets of no more than \$300,000. The CRP Small Grants Program budget for FY 2025-26 is \$257,500, remaining status quo over the prior year adopted budget.

	FY 2025-26
Caribbean Community Connection	\$ 50,000
Cornerstone Connections	\$ 52,500
Stop The Violence and Embrace Inc.	55,000
TBD	100,000
Total	<u>\$ 257,500</u>

Neighborhood Center for Families (NCFs): A collaborative effort with partners providing holistic, family-focused services to children within the context of the family. Programs and services are directed toward measurable outcomes and utilize best practices. This system of support emphasizes prevention and early intervention. The NCF budget for FY 2025-26 is \$7.8 million, a 4.5% increase over the prior year adopted budget.

	FY 2025-26
Adult Literacy League	\$ 56,238
Aspire Health Partners, Inc.	1,067,447
Boys & Girls Clubs of Central Florida	629,526
Christian Services Center of Central Florida	52,788
Community Coordinated Care for Children, Inc.	2,715,234
Devereaux Foundation	399,433
Domestic Violence Transportation	50,000
Early Learning Coalition of Orange County, Inc.	604,964
Friends of Children and Families, Inc.	76,480
Goodwill Industries of Central Florida	606,755
Healthy Start Coalition of Orange	43,063
Orange County Health Department	391,362
Orange County Public Schools	283,205
Redeeming Light Community Services	65,074
Seniors First, Inc.	97,829
Volunteer for Community Impact, Inc.	13,659
TBD	696,011
Total	<u>\$ 7,849,069</u>

After School/Summer Programs: Provides Orange County school children with a safe haven that includes educational and recreational alternatives in their daily lives. The After School/Summer Program budget for FY 2025-26 is \$3.9 million, a 3.0% increase over the prior year adopted budget.

	FY 2025-26
Boys & Girls Clubs of Central Florida	\$ 1,935,792
YMCA	1,935,792
Total	<u>\$ 3,871,584</u>

Healthy Start Initiative: The state's most comprehensive maternal and infant health care program. Its mission is to improve maternal and child health in Orange County through community partnerships. Services for new mothers and infants include: breastfeeding support, family planning counseling, nutrition education, baby care instructions, and parenting classes. The FY 2025-26 budget is \$43,063, a 2.9% decrease under 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 2025-26 budget is \$51,966, a 3.0% increase over the prior year adopted budget.

Harbor House: Provides shelter nights for victims of domestic violence and their children. The FY 2025-26 budget is \$324,593, a 3.0% increase 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 2025-26 budget is \$328,025, 3.0% increase 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 2025-26 budget is \$60,000, remaining status quo over the prior year adopted.

Children Services Program: Provides additional \$23.0 million which fund over 110 contracts and over 150 programs that include YMCA, Bid Sis, Hearts and Hope, Loving Hearts & Praying Hands, Second Harvest Food Bank, Youth Advocate Programs, and Paving the Way. The FY 2025-26 grants budget is \$19.0 million, which included \$2.3 million of rollover projections from current FY 2024-25. The remaining \$4.0 million is included in the Community and Family Services personal services and operating expenses budget to provide internal funding for some of the children services programs that will be performed directly by Orange County Government.

Homelessness Services: \$10 million continues to be included in the budget to provide additional support for homelessness. Projects and program expansions are currently being evaluated and specific allocation of the funding has been presented to the Board of County Commissioners. Included in this evaluation are new shelter locations across the county as well expanded treatment and bridge housing opportunities. As of the current FY 2024-25, approximately \$4.0 million has been committed and programmed; the division has several other projects that are pending BCC approval and execution.

Homelessness Initiative: Funding goes towards homeless drop-in services, diversion resources for shelters, permanent supportive housing, bridge housing and rapid re-housing for Orange County families, and support services for permanent supportive housing for Orange County chronically homeless individuals. The FY 2025-26 budget is \$5.6 million, remaining status quo over the prior year adopted budget.

Behavioral and Mental Health: Mental Health and Homelessness division supports approximately \$21.0 million for adult, youth and early childhood, and adult behavioral services and the community's system of care. Programming includes prevention, early identification, inpatient and outpatient services as well as residential and transitional housing for Orange County Residents, this includes the additional \$10.0 million that was committed by the Board of County Commissioner in FY 2024-25 based on the recommendations of the Orange County Mental and Behavioral Health System of Care Community Analysis that was provided by the Heart of Florida United Way, presented on February 22, 2022. Funding has supported the implementation of the recommendations presented under the focus areas in the report that include: integrated and coordinated mental and behavioral health care delivery; mental health promotion; qualified and available workforce; and, mental and behavioral health finances.

Mental Health: Provides mental health services for adults, children, adolescents, and young adults, as well as substance abuse services through a network of providers/partners. The FY 2025-26 budget is \$10.4 million, which includes \$1.3 million for Wraparound Orange services; \$961,339 for Mobile Crisis; \$287,515 for Criminal Justice Reinvestment Drop-in; \$6.5 million for adult public mental health substance abuse crisis services and residential services; \$400,677 for the Youth Mental Health Commission breakthrough project with Rise Community Solutions; \$668,182 for Functional Family Therapy; and, \$162,220 for Mental Health Association of Central Florida. In addition, \$61,285 is budgeted for the Orlando United Assistance Center to continue the agreement that is in place to support the LGBT-Center's continued operation.

Reserves – The FY 2025-26 reserves budget of \$37.1 million includes funding for the Parks and Recreation Division, which includes \$20.9 million in the Parks Fund and \$16.2 million in the Parks and Recreation Impact Fees Fund.

Other – The FY 2025-26 other budget includes an interfund transfer of \$2.3 million from the Emergency Shelter grant to the General Fund for costs related to Great Oaks Village.

FUNDING SOURCE HIGHLIGHTS

The FY 2025-26 budget for the Community & Family Services Department includes funds from the General Fund, various grants, Special Revenue Funds, and the Children and Family Services Board. The Special Revenue Funds decreased by 30.8% or \$56.2 million due to the timing in which grants are awarded. Most state grants are received on July 1. Remaining balances in these grants are rolled over to the following fiscal year after the budget is adopted.

Beginning in FY 1997-98, the Orange County Board of County Commissioners (BCC) earmarked a portion of the countywide ad valorem tax millage to provide dedicated funding for county parks and recreation programs. Other funding sources for Orange County parks include public service tax, park entrance fees, park user fees, park concession revenues, and other park charges.

Parks Impact Fee – Effective March 10, 2006, the BCC approved the Parks & Recreation Impact Fee. The BCC determined that impact fees provide a reasonable method of regulating new residential development in the unincorporated area to ensure that such new development pays a portion of the capital cost of parks and recreation facilities necessary to accommodate such new development. The capital improvements funded by parks impact fees shall provide parks and recreation facilities to new residential development within the unincorporated area. Impact fees are assessed on new residential housing and the number of building permits for new homes has increased in the past year. It is anticipated that collections for FY 2025-26 will be approximately \$7.0 million compared to \$7.9 million budgeted in current FY 2024-25.

Division: Citizen Resource & Outreach

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 3,894,166	\$ 4,640,535	\$ 4,933,349	6.3 %
Operating Expenditures	7,002,771	3,451,524	3,073,465	(11.0)%
Capital Outlay	0	9,364	9,364	0.0 %
Total Operating	\$ 10,896,937	\$ 8,101,423	\$ 8,016,178	(1.1)%
Total	\$ 10,896,937	\$ 8,101,423	\$ 8,016,178	(1.1)%
Authorized Positions	49	52	52	0.0 %

Division: Citizens' Commission for Children

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 1,962,102	\$ 2,335,321	\$ 2,499,163	7.0 %
Operating Expenditures	1,159,105	1,855,429	997,695	(46.2)%
Capital Outlay	42,287	14,000	14,000	0.0 %
Total Operating	\$ 3,163,494	\$ 4,204,750	\$ 3,510,858	(16.5)%
Capital Improvements	\$ 111,677	\$ 3,653,997	\$ 0	(100.0)%
Grants	39,199,426	50,990,652	35,746,605	(29.9)%
Total Non-Operating	\$ 39,311,103	\$ 54,644,649	\$ 35,746,605	(34.6)%
Total	\$ 42,474,597	\$ 58,849,399	\$ 39,257,463	(33.3)%
Authorized Positions	22	23	23	0.0 %

Division: Community Action

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,877,588	\$ 8,233,080	\$ 7,078,680	(14.0)%
Operating Expenditures	6,553,196	12,149,604	6,273,088	(48.4)%
Capital Outlay	52,003	162,710	75,800	(53.4)%
Total Operating	\$ 11,482,787	\$ 20,545,394	\$ 13,427,568	(34.6)%
Capital Improvements	\$ 672,963	\$ 17,035,521	\$ 2,000,000	(88.3)%
Total Non-Operating	\$ 922,963	\$ 17,035,521	\$ 2,674,523	(84.3)%
Total	\$ 12,405,750	\$ 37,580,915	\$ 16,102,091	(57.2)%
Authorized Positions	70	78	78	0.0 %

Division: Cooperative Extension Services

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 705,291	\$ 878,178	\$ 924,277	5.2 %
Operating Expenditures	540,860	839,897	863,921	2.9 %
Capital Outlay	33,222	32,643	39,555	21.2 %
Total Operating	\$ 1,279,373	\$ 1,750,718	\$ 1,827,753	4.4 %
Capital Improvements	\$ 0	\$ 2,295,089	\$ 0	(100.0)%
Total Non-Operating	\$ 0	\$ 2,295,089	\$ 0	(100.0)%
Total	\$ 1,279,373	\$ 4,045,807	\$ 1,827,753	(54.8)%
Authorized Positions	11	12	12	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,736,044	\$ 3,384,200	\$ 3,595,565	6.2 %
Operating Expenditures	189,412	334,976	1,213,586	262.3 %
Capital Outlay	3,050	9,000	5,000	(44.4)%
Total Operating	\$ 2,928,505	\$ 3,728,176	\$ 4,814,151	29.1 %
Total	\$ 3,916,296	\$ 5,761,135	\$ 6,461,112	12.1 %
Authorized Positions	25	28	28	0.0 %

Division: Head Start

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 18,544,110	\$ 22,679,932	\$ 21,326,340	(6.0)%
Operating Expenditures	3,517,815	3,402,977	3,274,110	(3.8)%
Capital Outlay	1,418,554	0	22,875	0.0 %
Total Operating	\$ 23,480,479	\$ 26,082,909	\$ 24,623,325	(5.6)%
Grants	0	50	50	0.0 %
Total Non-Operating	\$ 0	\$ 50	\$ 50	0.0 %
Total	\$ 23,480,479	\$ 26,082,959	\$ 24,623,375	(5.6)%
Authorized Positions	306	306	306	0.0 %

Division: Mental Health & Homelessness

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 1,608,596	\$ 1,733,465	\$ 1,863,601	7.5 %
Operating Expenditures	6,406,468	8,322,179	8,030,456	(3.5)%
Total Operating	\$ 8,015,064	\$ 10,055,644	\$ 9,894,057	(1.6)%
Grants	\$ 17,835,135	\$ 39,872,797	\$ 29,544,322	(25.9)%
Total Non-Operating	\$ 17,835,135	\$ 39,872,797	\$ 29,544,322	(25.9)%
Total	\$ 25,850,199	\$ 49,928,441	\$ 39,438,379	(21.0)%
Authorized Positions	15	15	15	0.0 %

Division: Parks & Recreation

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 22,129,772	\$ 27,228,632	\$ 28,504,103	4.7 %
Operating Expenditures	25,552,581	30,509,963	34,478,356	13.0 %
Capital Outlay	1,616,553	4,222,772	4,053,405	(4.0)%
Total Operating	\$ 49,298,907	\$ 61,961,367	\$ 67,035,864	8.2 %
Capital Improvements	\$ 20,993,219	\$ 108,892,091	\$ 27,911,200	(74.4)%
Reserves	0	13,371,038	37,111,207	177.5 %
Total Non-Operating	\$ 20,993,219	\$ 122,263,129	\$ 65,022,407	(46.8)%
Total	\$ 70,292,126	\$ 184,224,496	\$ 132,058,271	(28.3)%
Authorized Positions	304	310	310	0.0 %

Division: Regional History Center

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 1,746,334	\$ 2,023,921	\$ 2,193,539	8.4 %
Operating Expenditures	1,522,647	1,754,679	1,440,278	(17.9)%
Capital Outlay	218,012	2,717,777	54,575	(98.0)%
Total Operating	\$ 3,486,993	\$ 6,496,377	\$ 3,688,392	(43.2)%
Capital Improvements	\$ 62,020	\$ 2,653,980	\$ 0	(100.0)%
Debt Service	83,927	86,446	92,000	6.4 %
Total Non-Operating	\$ 145,947	\$ 2,740,426	\$ 92,000	(96.6)%
Total	\$ 3,632,940	\$ 9,236,803	\$ 3,780,392	(59.1)%
Authorized Positions	19	19	19	0.0 %

Division: Youth and Family Services

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 10,075,358	\$ 14,845,054	\$ 13,936,948	(6.1)%
Operating Expenditures	5,768,920	8,881,600	7,620,352	(14.2)%
Capital Outlay	96,500	140,178	113,712	(18.9)%
Total Operating	\$ 15,940,778	\$ 23,866,832	\$ 21,671,012	(9.2)%
Capital Improvements	\$ 167,252	\$ 902,979	\$ 0	(100.0)%
Grants	750,000	930,607	810,000	(13.0)%
Other	2,276,248	4,723,160	2,333,136	(50.6)%
Total Non-Operating	\$ 3,193,500	\$ 6,556,746	\$ 3,143,136	(52.1)%
Total	\$ 19,134,278	\$ 30,423,578	\$ 24,814,148	(18.4)%
Authorized Positions	153	152	152	0.0 %

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Community & Family Services</u>											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	271,003	3,653,997	0	0	0	0	0	0	3,925,000
	Total	Unit Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
		Citizens' Commission for Children Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
Community Action											
2413	1023	John Bridges Playground	0	1,235,047	0	0	0	0	0	0	1,235,047
	Total	Unit Subtotal	0	1,235,047	0	0	0	0	0	0	1,235,047
2559	1023	John Bridges Community Center	128,192	2,271,808	0	0	0	0	0	0	2,400,000
	Total	Unit Subtotal	128,192	2,271,808	0	0	0	0	0	0	2,400,000
2566	1023	Southwood CC Playground	485,942	3,717	0	0	0	0	0	0	489,659
	Total	Unit Subtotal	485,942	3,717	0	0	0	0	0	0	489,659
2568	1246	Tangelo Park Community Center	733,690	7,441,310	0	0	0	0	0	0	8,175,000
	Total	Unit Subtotal	733,690	7,441,310	0	0	0	0	0	0	8,175,000
2569	1023	Community Center Security Upgrades	133,252	2,366,747	0	0	0	0	0	0	2,499,999
	Total	Unit Subtotal	133,252	2,366,747	0	0	0	0	0	0	2,499,999
2570	1023	Multi-Cultural Community Center Phase IV	283,109	2,716,892	2,000,000	0	0	0	0	0	5,000,001
	5923	Multi-Cultural Community Center Phase IV	0	1,000,000	0	0	0	0	0	0	1,000,000
	Total	Unit Subtotal	283,109	3,716,892	2,000,000	0	0	0	0	0	6,000,001
2588	1023	District 3 Community Center	0	0	0	0	0	0	0	2,250,000	2,250,000
	Total	Unit Subtotal	0	0	0	0	0	0	0	2,250,000	2,250,000
		Community Action Subtotal	1,764,185	17,035,521	2,000,000	0	0	0	0	2,250,000	23,049,706
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	24,911	2,295,089	0	0	0	0	0	0	2,320,000
	Total	Unit Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
		Cooperative Extension Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
Parks & Recreation											
0187a	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	60,318	0	0	0	0	0	0	550,001

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	1265	Dist 1 Dr. Phillips Ballfields	4,475,182	274,818	0	0	0	0	0	0	4,749,999
	Total	Unit Subtotal	4,964,865	335,136	0	0	0	0	0	0	5,300,000
0335	1023	INVEST - Grow Community Park	0	4,993,850	0	0	0	0	0	0	4,993,850
	1265	Grow Community Park	0	0	0	750,000	0	0	0	0	750,000
	Total	Unit Subtotal	0	4,993,850	0	750,000	0	0	0	0	5,743,850
1904	1265	Parks West Orange Trail Extension	0	1,660,020	0	0	0	0	0	0	1,660,020
	8750	Parks West Orange Trail Extension	0	640,080	0	0	0	0	0	0	640,080
	Total	Unit Subtotal	0	2,300,100	0	0	0	0	0	0	2,300,100
1915	1265	Little Econ Greenway-Gap	315,830	2,069,171	1,000,000	0	0	0	0	0	3,385,001
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	207,971	542,030	0	0	0	0	0	0	750,001
	Total	Unit Subtotal	523,800	2,611,201	1,000,000	0	0	0	0	0	4,135,002
1941	1050	Parks Signage-Countywide	25,700	91,301	30,000	0	0	0	0	0	147,001
	Total	Unit Subtotal	25,700	91,301	30,000	0	0	0	0	0	147,001
1947	1050	Waterleigh Park (South)	0	300,000	1,500,000	0	0	0	0	0	1,800,000
	Total	Unit Subtotal	0	300,000	1,500,000	0	0	0	0	0	1,800,000
1948	1050	Silverleaf Park	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
	Total	Unit Subtotal	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
1962	1265	Community Parkland	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
	Total	Unit Subtotal	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
2100	1050	Park Improvements/Renovations	5,725,872	3,380,561	1,775,000	0	0	0	0	0	10,881,433
	Total	Unit Subtotal	5,725,872	3,380,561	1,775,000	0	0	0	0	0	10,881,433
2103	1050	Parks Riverbanks/ Trails Washouts	0	2,250,000	500,000	0	0	0	0	0	2,750,000
	Total	Unit Subtotal	0	2,250,000	500,000	0	0	0	0	0	2,750,000
2116	1050	Park Trails Improvements/Renovations	2,246,794	6,702,338	1,500,000	0	0	0	0	0	10,449,132
	8101	Park Trails Improvements/Renovations	0	100,000	0	0	0	0	0	0	100,000
	Total	Unit Subtotal	2,246,794	6,802,338	1,500,000	0	0	0	0	0	10,549,132
2119	1265	Shingle Creek Trail	2,038,889	12,839,678	2,000,000	0	2,000,000	0	0	0	18,878,568
	7505	LAP - Shingle Creek Trail, Ph 3B	2,738,806	1,709,388	0	0	0	0	0	0	4,448,194
	7508	LAP - Shingle Creek Trail, Ph1, Seg3	90	5,264,583	0	0	0	0	0	0	5,264,673

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	7517	LAP - Shingle Creek Trail, Ph1, Seg2	87	6,309,516	0	0	0	0	0	0	6,309,603
	Total	Unit Subtotal	4,777,873	26,123,165	2,000,000	0	2,000,000	0	0	0	34,901,038
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	123,449	176,551	100,000	100,000	0	0	0	0	500,000
	Total	Unit Subtotal	123,449	176,551	100,000	100,000	0	0	0	0	500,000
2129	1265	LAP - Legacy - Pine Hills Trail	0	2,110,320	1,500,000	0	0	0	0	0	3,610,320
	7540	LAP - Legacy - Pine Hills Trail	0	874,533	0	0	0	0	0	0	874,533
	Total	Unit Subtotal	0	2,984,853	1,500,000	0	0	0	0	0	4,484,853
2139	1050	Pedestrian Bridges	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
	Total	Unit Subtotal	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
2144	1265	Bomberos Field Park	4,408,434	3,262	0	0	0	0	0	0	4,411,696
	Total	Unit Subtotal	4,408,434	3,262	0	0	0	0	0	0	4,411,696
2145	1265	East Orange Soccer Fields	678,541	273,682	0	0	0	0	0	0	952,224
	Total	Unit Subtotal	678,541	273,682	0	0	0	0	0	0	952,224
2152	1050	Moss Park Restroom Facility	572,769	11,786	0	0	0	0	0	0	584,555
	Total	Unit Subtotal	572,769	11,786	0	0	0	0	0	0	584,555
2154	1265	Blanchard Park Restroom Facility	808,230	71,941	0	0	0	0	0	0	880,171
	Total	Unit Subtotal	808,230	71,941	0	0	0	0	0	0	880,171
2155	1265	Horizon West Regional Park	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487
	Total	Unit Subtotal	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487
2157	1265	Blanchard Park Parking	358,338	1,815,218	0	0	0	0	0	0	2,173,556
	Total	Unit Subtotal	358,338	1,815,218	0	0	0	0	0	0	2,173,556
2158	1050	Taborfield Neighborhood Pk	1,611,015	153,761	0	0	0	0	0	0	1,764,776
	Total	Unit Subtotal	1,611,015	153,761	0	0	0	0	0	0	1,764,776
2160	1050	Park Playground Structures	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
	Total	Unit Subtotal	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
2161	1050	Bentonshire Park	1,259,733	540,267	0	0	0	0	0	0	1,800,000
	Total	Unit Subtotal	1,259,733	540,267	0	0	0	0	0	0	1,800,000
2162	1050	Generators for Hurricane Shelters	784,323	11,881	0	0	0	0	0	0	796,204
	Total	Unit Subtotal	784,323	11,881	0	0	0	0	0	0	796,204

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
2163	1050	Little Econ Greenway Bridge Repair	216,262	3,103,738	0	0	0	0	0	0	3,320,000
	Total	Unit Subtotal	216,262	3,103,738	0	0	0	0	0	0	3,320,000
2164	1265	Bithlo (Fitness Center)	671,432	722,568	0	0	0	0	0	0	1,394,000
	Total	Unit Subtotal	671,432	722,568	0	0	0	0	0	0	1,394,000
2165	1265	Downey Park (Pickleball Courts)	1,466,690	83,311	0	0	0	0	0	0	1,550,001
	Total	Unit Subtotal	1,466,690	83,311	0	0	0	0	0	0	1,550,001
2168	1265	Horizon West Trail	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
	Total	Unit Subtotal	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
2170	1265	Barber Park (Recreation Center)	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
	Total	Unit Subtotal	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
2173	1050	Summerlake Neighborhood Park	1,467,479	332,521	0	0	0	0	0	0	1,800,000
	Total	Unit Subtotal	1,467,479	332,521	0	0	0	0	0	0	1,800,000
2178	1265	Lake Apopka Loop Connector Trail	45,462	6,910,301	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,291,944	16,207	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	0	5,282,758	0	0	0	0	0	0	5,282,758
	Total	Unit Subtotal	1,337,406	12,209,266	0	0	0	0	0	0	13,546,672
2179	1265	Timber Bridge Preserve Park	121,733	1,278,267	0	0	0	0	0	0	1,400,000
	Total	Unit Subtotal	121,733	1,278,267	0	0	0	0	0	0	1,400,000
2182	1050	Watermark Park	84,069	1,715,931	0	0	0	0	0	0	1,800,000
	Total	Unit Subtotal	84,069	1,715,931	0	0	0	0	0	0	1,800,000
2183	1265	East Orange Nbrhd Prk Ballfield Lights	0	300,000	0	0	0	0	0	0	300,000
	Total	Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
2184	1050	Fort Christmas Renovations and Maintenance	0	1,770,000	0	0	0	0	0	0	1,770,000
	Total	Unit Subtotal	0	1,770,000	0	0	0	0	0	0	1,770,000
2185	1050	Waterleigh Park (North)	42,833	1,757,167	0	0	0	0	0	0	1,800,000
	Total	Unit Subtotal	42,833	1,757,167	0	0	0	0	0	0	1,800,000
2186	1265	Morgran Community Park	4,102	45,898	2,700,000	3,000,000	0	0	0	0	5,750,000
	Total	Unit Subtotal	4,102	45,898	2,700,000	3,000,000	0	0	0	0	5,750,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
2187	1265	Magnolia Solar Panels	17,251	232,749	0	0	0	0	0	0	250,000
	Total	Unit Subtotal	17,251	232,749	0	0	0	0	0	0	250,000
2188	1265	Lake Ellenor Community Park	179,328	3,070,672	500,000	2,000,000	0	0	0	0	5,750,000
	Total	Unit Subtotal	179,328	3,070,672	500,000	2,000,000	0	0	0	0	5,750,000
2189	1050	LED Field Light Improvements	536,549	908,450	750,000	0	0	0	0	0	2,195,000
	Total	Unit Subtotal	536,549	908,450	750,000	0	0	0	0	0	2,195,000
2190	1050	Restroom Renovations	0	1,800,000	0	0	0	0	0	0	1,800,000
	Total	Unit Subtotal	0	1,800,000	0	0	0	0	0	0	1,800,000
2191	1050	Orlo Vista Parks Masterplan Project	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
	Total	Unit Subtotal	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
7382	7506	Shingle Creek Trail	363,412	1,515,649	0	0	0	0	0	0	1,879,061
	Total	Unit Subtotal	363,412	1,515,649	0	0	0	0	0	0	1,879,061
PK14	1050	Parking & Roadways	0	0	400,000	0	0	0	0	0	400,000
	Total	Unit Subtotal	0	0	400,000	0	0	0	0	0	400,000
		Parks & Recreation Subtotal	46,394,162	108,892,091	27,911,200	18,720,000	4,000,000	1,500,000	0	0	207,417,455
Regional History Center											
1949	1023	Security Camera Upgrade	0	466,000	0	0	0	0	0	0	466,000
	Total	Unit Subtotal	0	466,000	0	0	0	0	0	0	466,000
2522	1023	ARC-History Center Capital Const	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000
	Total	Unit Subtotal	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000
2523	1023	Heritage Square Park Renovations	0	250,000	0	0	0	0	0	0	250,000
	Total	Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Regional History Center Subtotal	62,020	2,653,980	0	0	0	0	0	3,750,000	6,466,000
Youth & Family Services											
2443	1023	Emergency Generators GOV	0	750,000	0	0	0	0	0	0	750,000
	Total	Unit Subtotal	0	750,000	0	0	0	0	0	0	750,000
2525	1023	JAC Security CIP	625,349	152,979	0	0	0	0	0	0	778,328
	Total	Unit Subtotal	625,349	152,979	0	0	0	0	0	0	778,328
		Youth & Family Services Subtotal	625,349	902,979	0	0	0	0	0	0	1,528,328

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
		COMMUNITY & FAMILY SERVICES	49,141,630	135,433,657	29,911,200	18,720,000	4,000,000	1,500,000	0	6,000,000	244,706,489
		SUBTOTAL:									

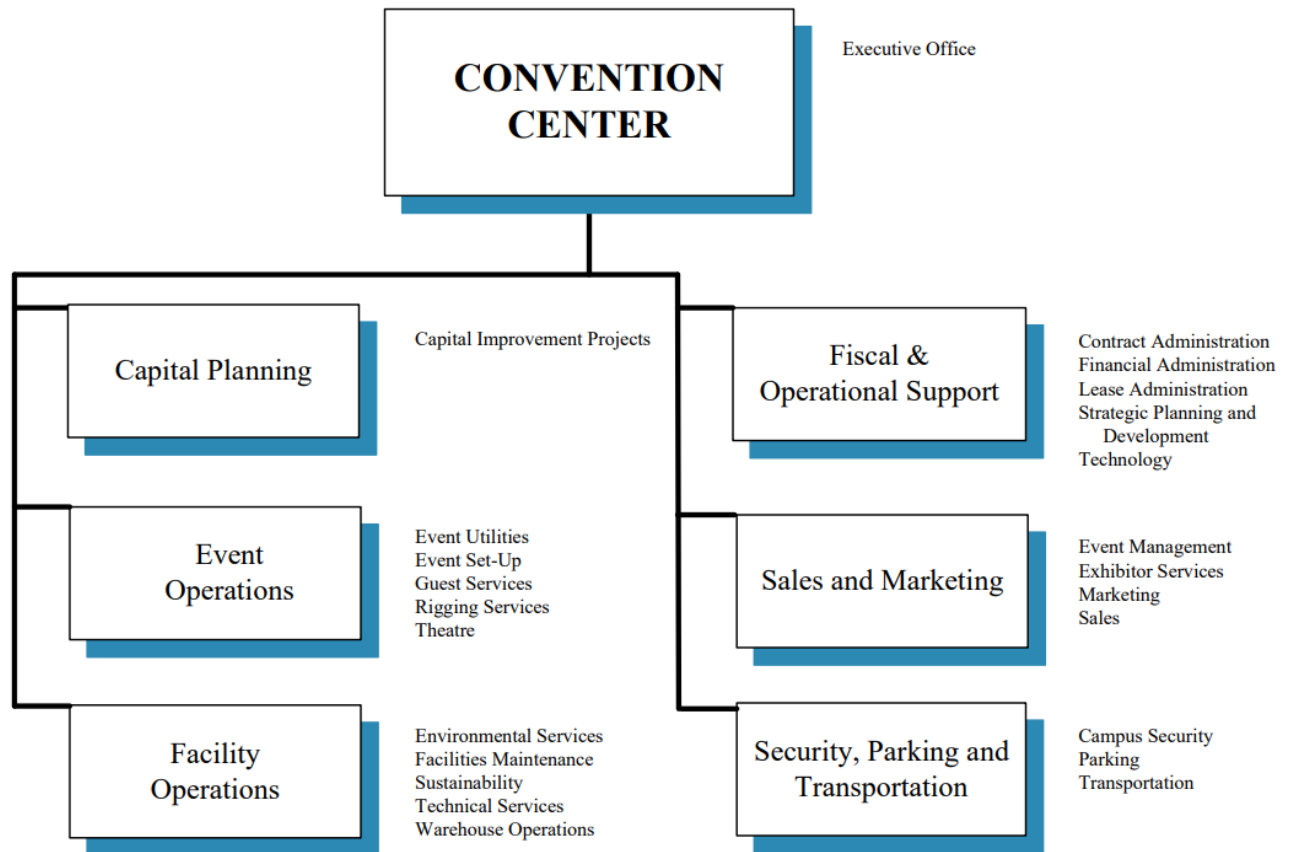
* Prior Expenditures is calculated using 3 or 5 years.

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Department: Convention Center

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 47,245,763	\$ 50,183,668	\$ 53,945,555	7.5 %
Operating Expenditures	52,045,184	55,506,172	57,380,074	3.4 %
Capital Outlay	456,446	2,251,351	1,145,352	(49.1)%
Total Operating	\$ 99,747,393	\$ 107,941,191	\$ 112,470,981	4.2 %
Capital Improvements	\$ 75,155,024	\$ 174,381,890	\$ 315,460,000	80.9 %
Debt Service	78,168,880	56,488,187	56,483,938	0.0 %
Grants	21,718,846	53,306,316	46,888,500	(12.0)%
Reserves	0	379,109,110	295,464,466	(22.1)%
Other	137,485,024	136,600,000	136,600,000	0.0 %
Total Non-Operating	\$ 312,527,774	\$ 799,885,503	\$ 850,896,904	6.4 %
Department Total	\$ 412,275,167	\$ 907,826,694	\$ 963,367,885	6.1 %

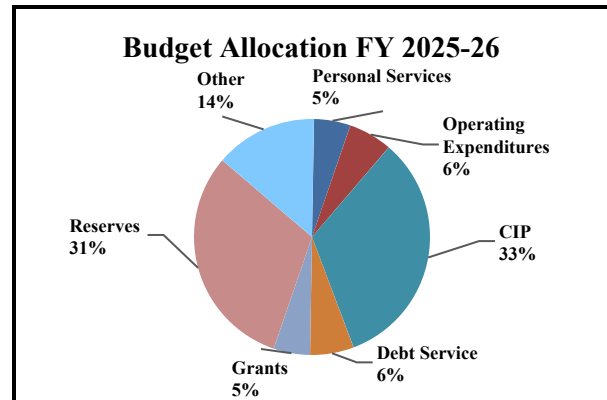
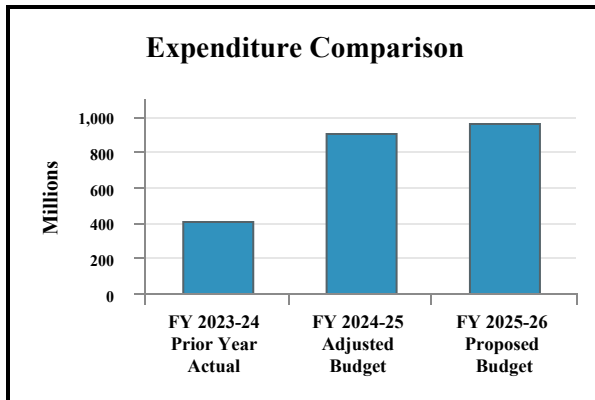
Expenditures by Division / Program				
Convention Center Capital Planning	\$ 85,185,961	\$ 195,772,771	\$ 336,054,499	71.7 %
Convention Center Event Operations	18,375,262	18,209,564	19,754,508	8.5 %
Convention Center Facility Operations	42,956,880	43,879,091	45,883,525	4.6 %
Convention Center Non-Operating	229,325,896	607,088,678	518,151,529	(14.6)%
Convention Center Sales & Marketing	5,900,637	6,890,282	7,216,186	4.7 %
Convention Center Security, Parking & Transportation	10,272,722	11,095,942	11,637,483	4.9 %
Fiscal & Operational Support	20,257,809	24,890,366	24,670,155	(0.9)%
Department Total	\$ 412,275,167	\$ 907,826,694	\$ 963,367,885	6.1 %

Funding Source Summary				
Enterprise Funds	\$ 412,275,167	\$ 907,826,694	\$ 963,367,885	6.1 %
Department Total	\$ 412,275,167	\$ 907,826,694	\$ 963,367,885	6.1 %

Authorized Positions	472	479	486	1.5 %
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Convention Center

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position net count is increasing by seven (7) positions to provide the necessary staffing level to efficiently support Convention Center business events.

Seven (7) New Positions FY 2025-26

- 1 - Senior Event Coordinator, Event Operations
- 6 - Senior Environmental Services Worker, Facilities Operations

Operating Expenses – The FY 2025-26 operating expenses budget is increasing by 3.4% or \$1.9 million from the current FY 2024-25 budget due to an increase in utilities costs of \$855,000 for a total budget of \$17.9 million; miscellaneous operating supplies is increasing by \$132,350 for event utility and rigging, with a total budget of \$870,350; and, contract service - employment agent is increasing by \$924,488 to assist with events, with a total budget of \$3.8 million. The budget also includes recognition of bad debt expenses that had previously been deferred until all collection efforts were made and/or rescheduling of cancelled events for a total budget of \$540,000. Additionally, Tourist Development Tax (TDT) funding has been included in the budget, in the amount of \$20.0 million as recommended by the Tourist Development Tax Application Review Committee (ARC). The total operating budget of \$57.4 million will allow Convention Center to cover necessary expenses related to activities and events at the Center.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 49.1% or \$1.1 million from the current FY 2024-25 budget mainly due to one-time purchases of life cycle replacement for miscellaneous equipment and computer equipment.

Capital Improvements – The FY 2025-26 capital improvements budget is increasing by 80.9% or \$141.1 million from the current FY 2024-25 budget, with a number of renovation projects that are delayed in order to reduce the strain on reserves. The proposed five (5) year plan of \$955.2 million (2026-2030) provides for continuing renovations and improvements such as the Convention Center Renovations and Improvements, North South Concourse, West Concourse and the Convention Way Grant Concourse, that will assist the Convention Center in remaining competitive in the marketplace. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget remains status quo of \$56.5 million from the current FY 2024-25 budget and is based on the debt service schedule for projects funded with TDT financing.

Grants – The FY 2025-26 grants budget is decreasing by 12.0% or \$6.4 million from the current FY 2024-25 budget. The FY 2025-26 budget includes expenditures for grants approved in prior fiscal years, but not yet paid due to the timing of the contractual obligations. Grants for Cultural Tourism and Cultural Facilities are budgeted based on the formula funding amount of 5.0% of the first four cents of the TDT in the amount of \$12.0 million and additional \$2.5 million in fixed funding. The funding will be used for the following: 1) Cultural Tourism grants for arts and cultural activities, venues, services and events when one (1) of the main purposes of such activities, venues, services and events is to attract tourists; and 2) Cultural Facility grants for acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of auditoriums or museums to be used primarily for arts and culture. Out of the \$2.5 million, \$1.5 million is for United Arts general art support, \$500,000 is for a challenge match to the United Arts Funding Raising Campaign, and \$500,000 is for venue subsidies. Lastly, under the TDT grants budget, there is \$14 million budgeted, which includes \$4.0 million for sports incentive funds paid by Visit Orlando and \$10 million towards UCF Stadium improvements.

Reserves – The FY 2025-26 reserves budget is decreasing by 22.1% or \$83.6 million from the FY 2024-25 budget. The reserves amount of \$295.5 million includes restricted reserves to meet bond covenant requirements, reserves for future capital outlay, reserves for debt service, and reserves for contingency.

Other – The FY 2025-26 other category budget remains status quo at \$136.6 million from the current FY 2024-25 budget. Funds are included for Visit Orlando in the amount of \$103.0 million for tourism promotion, which is funded from the first four cents (\$73.0 million) and the sixth cent (\$30.0 million) of the TDT. Funds are budgeted for payments to the City of Orlando for the Venues projects from a portion of the sixth cent of the TDT (\$30.0 million). Finally, funds are budgeted for the Orange County Regional History Center in the amount of \$3.6 million for operating and capital.

TDT Expenditure Budget Summary

Budget Summary (in millions)	FY 2025-26 Proposed Budget
Debt Service	\$ 56.5
Convention Center Operations	17.2
Convention Center Capital	316.6
Visit Orlando (O/ OCCVB) Funding (first four cents)	73.0
Visit Orlando (O/ OCCVB) Funding (sixth cent)	30.0
Contract TDT Payment for Venues	30.0
Arts (5% of first 4 cents and \$2.5 million fixed)	14.5
History Center	3.6
TDT Collection Services Fees	1.1
Grants	14.0
Application Review Committee (ARC)	19.1
TOTAL	\$ 575.6

FUNDING SOURCE HIGHLIGHTS

Funding for Convention Center operations primarily consists of revenues from facility rentals, services, food and beverage, parking, supplements from the Tourist Development Tax (TDT), interest, and reserves. The Convention Center's anticipated revenues from operations increased in several areas based on projected show activity with anticipated changes detailed in the table below. Additionally, TDT revenues are projected to remain status quo from the current FY 2024-25 budget based on projections for hotel occupancy and room rates.

Major Revenues	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	\$ Change	% Change
Cash Brought Forward	\$ 486,908,825	\$ 523,380,011	\$ 36,471,186	7.5 %
Statutory Deduction	(22,153,572)	(23,157,257)	(1,003,685)	4.5 %
Local Option TDT	360,000,000	360,000,000	0	0.0 %
Rental Space	23,079,295	22,050,858	(1,028,437)	(4.5)%
Utility Services	12,363,950	14,422,000	2,058,050	16.6 %
Event Tech. Svc Labor	6,418,400	6,025,200	(393,200)	(6.1)%
Catering	16,000,000	23,186,816	7,186,816	44.9 %
Equipment Rental	3,299,300	3,877,970	578,670	17.5 %
Other (Int. and Miscellaneous)	21,910,496	33,582,287	11,671,791	53.3 %
Total	\$ 907,826,694	\$ 963,367,885	\$ 55,541,191	6.1 %

Division: Convention Center Capital Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 838,520	\$ 884,761	\$ 1,013,543	14.6 %
Operating Expenditures	31,821	506,120	522,456	3.2 %
Total Operating	\$ 870,341	\$ 1,390,881	\$ 1,535,999	10.4 %
Capital Improvements	\$ 75,155,024	\$ 174,381,890	\$ 315,460,000	80.9 %
Total Non-Operating	\$ 84,315,621	\$ 194,381,890	\$ 334,518,500	72.1 %
Total	\$ 85,185,962	\$ 195,772,771	\$ 336,054,499	71.7 %
Authorized Positions	16	17	17	0.0 %

Division: Convention Center Event Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 16,304,136	\$ 16,202,111	\$ 17,517,108	8.1 %
Operating Expenditures	1,800,415	1,837,953	1,926,400	4.8 %
Capital Outlay	270,711	169,500	311,000	83.5 %
Total Operating	\$ 18,375,262	\$ 18,209,564	\$ 19,754,508	8.5 %
Total	\$ 18,375,262	\$ 18,209,564	\$ 19,754,508	8.5 %
Authorized Positions	176	170	171	0.6 %

Division: Convention Center Facility Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 12,022,103	\$ 12,744,067	\$ 13,736,880	7.8 %
Operating Expenditures	30,934,777	30,855,024	31,949,645	3.5 %
Capital Outlay	0	280,000	197,000	(29.6)%
Total Operating	\$ 42,956,880	\$ 43,879,091	\$ 45,883,525	4.6 %
Total	\$ 42,956,880	\$ 43,879,091	\$ 45,883,525	4.6 %
Authorized Positions	126	126	132	4.8 %

Division: Convention Center Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 5,750,031	\$ 6,571,395	\$ 7,298,318	11.1 %
Operating Expenditures	14,380,212	16,517,120	16,734,485	1.3 %
Capital Outlay	96,830	1,801,851	637,352	(64.6)%
Total Operating	\$ 20,227,073	\$ 24,890,366	\$ 24,670,155	(0.9)%
Debt Service	\$ 30,736	\$ 0	\$ 0	0.0 %
Total Non-Operating	\$ 30,736	\$ 0	\$ 0	0.0 %
Total	\$ 20,257,809	\$ 24,890,366	\$ 24,670,155	(0.9)%

Authorized Positions	56	49	49	0.0 %
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Division: Convention Center Non-Operating

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Operating Expenditures	\$ 1,144,479	\$ 1,585,065	\$ 1,773,125	11.9 %
Total Operating	\$ 1,144,479	\$ 1,585,065	\$ 1,773,125	11.9 %
Debt Service	\$ 78,138,144	\$ 56,488,187	\$ 56,483,938	0.0 %
Grants	12,558,248	33,306,316	27,830,000	(16.4)%
Reserves	0	379,109,110	295,464,466	(22.1)%
Other	137,485,024	136,600,000	136,600,000	0.0 %
Total Non-Operating	\$ 228,181,416	\$ 605,503,613	\$ 516,378,404	(14.7)%
Total	\$ 229,325,895	\$ 607,088,678	\$ 518,151,529	(14.6)%

Division: Convention Center Sales & Marketing

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,777,725	\$ 5,539,842	\$ 5,949,902	7.4 %
Operating Expenditures	1,122,912	1,350,440	1,266,284	(6.2)%
Total Operating	\$ 5,900,637	\$ 6,890,282	\$ 7,216,186	4.7 %
Total	\$ 5,900,637	\$ 6,890,282	\$ 7,216,186	4.7 %
Authorized Positions	19	30	30	0.0 %

Division: Convention Center Security, Parking & Transportation

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 7,553,248	\$ 8,241,492	\$ 8,429,804	2.3 %
Operating Expenditures	2,630,568	2,854,450	3,207,679	12.4 %
Capital Outlay	88,905	0	0	0.0 %
Total Operating	\$ 10,272,722	\$ 11,095,942	\$ 11,637,483	4.9 %
Total	\$ 10,272,722	\$ 11,095,942	\$ 11,637,483	4.9 %
Authorized Positions	79	87	87	0.0 %

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
	Total	Unit Subtotal	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
0965	4430	North/South Concourse Renovations	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
	Total	Unit Subtotal	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
0966	4430	West Concourse Renovations	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
	Total	Unit Subtotal	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
0968	4430	Convention Way Grand Concourse	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
	Total	Unit Subtotal	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
0969	4430	Multipurpose Venue	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
	Total	Unit Subtotal	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
Total	Total	Unit Subtotal	125,568,602	174,381,890	315,460,000	326,844,652	117,967,180	95,335,459	99,635,479	0	1,255,193,263
		CONVENTION CENTER SUBTOTAL:	125,568,602	174,381,890	315,460,000	326,844,652	117,967,180	95,335,459	99,635,479	0	1,255,193,263

* Prior Expenditures is calculated using 3 or 5 years.

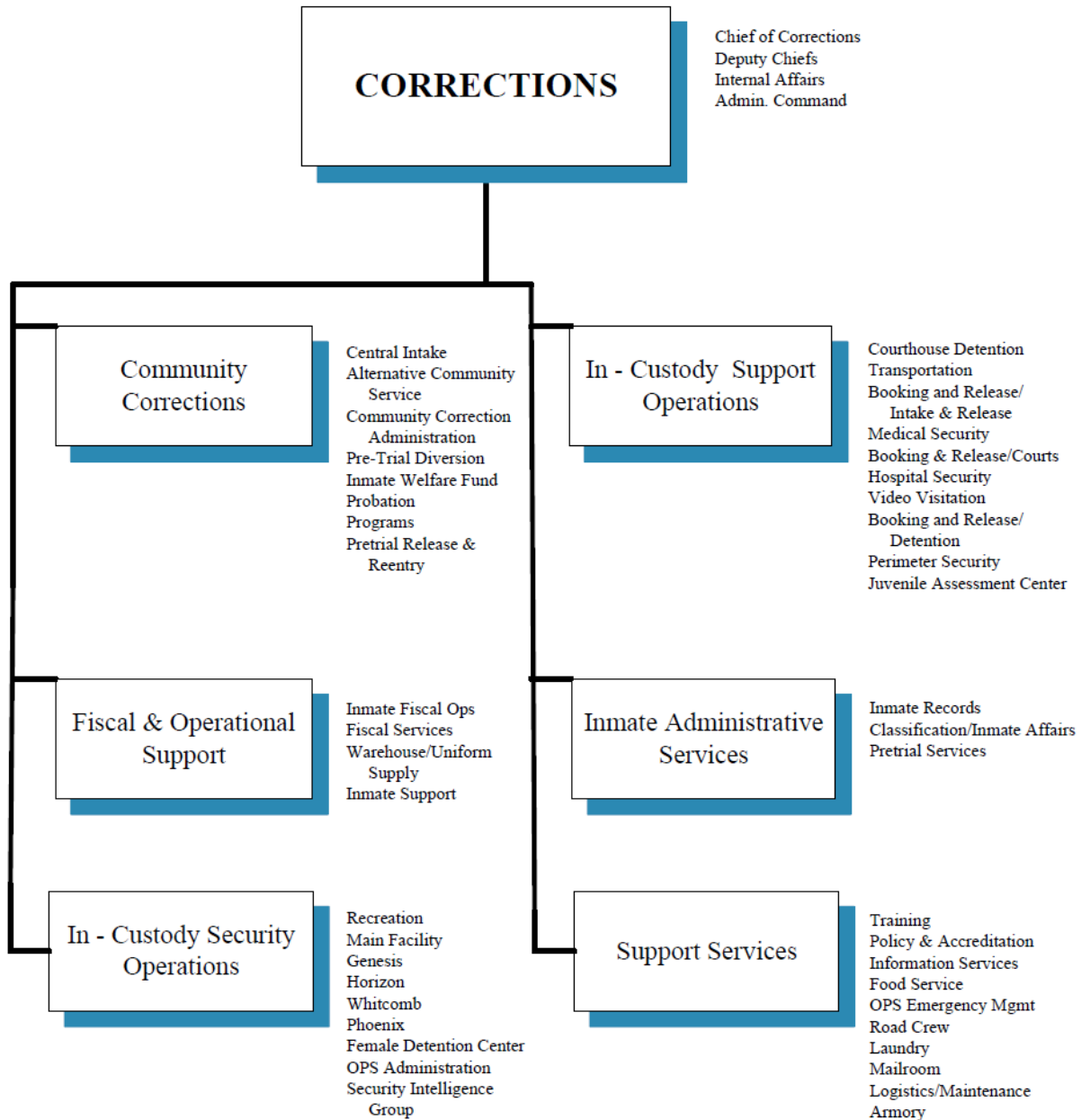


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Department: Corrections

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 151,959,659	\$ 164,395,808	\$ 185,861,101	13.1 %
Operating Expenditures	19,182,700	35,305,270	30,398,082	(13.9)%
Capital Outlay	1,158,942	1,573,426	1,231,087	(21.8)%
Total Operating	\$ 172,301,301	\$ 201,274,504	\$ 217,490,270	8.1 %
Capital Improvements	3,768,603	68,807,230	2,830,000	(95.9)%
Other	148,160	0	0	0.0 %
Total Non-Operating	\$ 3,916,763	\$ 68,807,230	\$ 2,830,000	(95.9)%
Department Total	\$ 176,218,064	\$ 270,081,734	\$ 220,320,270	(18.4)%

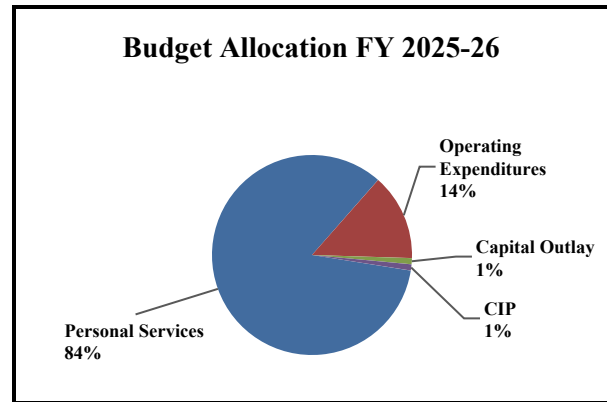
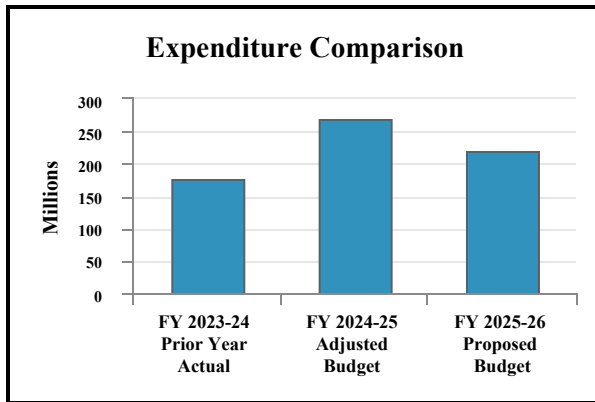
Expenditures by Division / Program				
Community Corrections	\$ 9,798,900	\$ 18,839,350	\$ 18,299,235	(2.9)%
Corrections Admin / Command	8,533,113	9,758,588	9,841,583	0.9 %
Corrections CIP	3,768,603	68,807,230	2,830,000	(95.9)%
Corrections Support Services	15,951,260	24,636,665	19,552,901	(20.6)%
Fiscal & Operational Support	6,259,056	7,955,994	8,138,079	2.3 %
In-Custody Security Operations	68,420,860	73,449,892	82,375,812	12.2 %
In-Custody Support Services	49,618,951	50,570,784	62,145,588	22.9 %
Inmate Administrative Services	13,867,321	16,063,231	17,137,072	6.7 %
Department Total	\$ 176,218,064	\$ 270,081,734	\$ 220,320,270	(18.4)%

Funding Source Summary				
Special Revenue Funds	\$ 1,857,913	\$ 14,106,852	\$ 9,276,325	(34.2)%
General Fund and Sub Funds	170,591,548	190,866,652	208,213,945	9.1 %
Capital Construction Funds	3,768,603	65,108,230	2,830,000	(95.7)%
Department Total	\$ 176,218,064	\$ 270,081,734	\$ 220,320,270	(18.4)%

Authorized Positions	1,620	1,620	1,620	0.0 %
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Corrections

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position count remains unchanged. The personal services budget is increasing by 13.1% or \$21.5 million due to the increases to the Fraternal Order of Police (FOP) union contract that increased 17.0% mid-year in FY 2024-25 and is increasing 5.0% in FY 2025-26.

Operating Expenses – The FY 2025-26 operating expense budget is decreasing by 13.9% or \$4.9 million from the current FY 2024-25 budget primarily due to the new Food and Dietary budget contract being lower than expected, causing a decrease of 25.3% or \$1.9 million, and the Maintenance of Equipment budget decreasing by 47.3% or \$379,609, from \$802,309 to \$422,700, caused by paying for the Key Tracer system’s three-year warranty in the current FY 2024-25 budget, which is expensed once every three (3) years. The Maintenance of Buildings, Improvements, and Grounds is budgeted at \$459,352 to replace the flooring in the administrative areas of the Female Detention Center, Horizon, and the Booking & Release Center.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 21.8% or \$342,339 from the current FY 2024-25 budget primarily due to one-time purchases for life-cycle replacements of computer equipment, which is decreasing by 36.5% or \$179,090. The budget includes funding to purchase replacement computers, laptops, Toughbooks, vehicle radios, IRecord hardware, golf carts, a narcotic detention K-9 dog, a therapy dog, and floor cleaning machines. In addition, five (5) replacement vehicles approved by the Vehicle Requirements Utilization Committee (VRUC) are included in the budget, and the weapons and firearms budget is \$389,700 to replace tasers that have reached the end of life, and approximately \$4,000 is budgeted to purchase handguns and parts.

Capital Improvements – The FY 2025-26 capital improvements budget is decreasing by 95.9% or \$66.0 million from the current FY 2024-25 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the current FY 2024-25 budget. The budget includes funding for a new Padded Cell Renovations project and the continuation of funding for the following projects: Rec Yards and Perimeter Fencing Maintenance, Corrections Video Visitation Enclosure, Horizon Medical Clinic Expansion, Booking and Release Center (BRC) Triage Screening Expansion, and Orange County Corrections Department (OCCD) Improvement to Facilities. Please refer to the detailed Capital Improvements section of this document for a complete listing of projects for the department.

Other – The FY 2025-26 budget does not reflect the State Criminal Alien Assistance Program (SCAAP) grant reimbursement, which is not known 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 2025-26 estimated revenue from fees for the Corrections-Law Enforcement Education portion is \$275,000.

The Inmate Welfare Fund receives revenue from the sale of commissary and personal items to inmates and a portion of booking and subsistence fees collected from inmates. The revenue is remitted from the private commissary provider in the form of sales commissions. This revenue is used to fund various programs for the overall benefit of inmates. Programs include faith-based programs and inmate community re-entry programs. Commissions from commissary sales for FY 2025-26 are estimated at \$3.0 million. Additional revenue is received through the collection of inmates booking and subsistence fees. These fees are collected to off-set jail costs and to supplement funding of inmate programs. The one-time booking fee is \$6.00 and the daily subsistence fee is \$2.25 for FY 2025-26.

Pay Phone Commission revenue is not being budgeted for in FY 2025-26 due to the implementation of the Martha Wright-Reed Just and Reasonable Communications Act of 2022. This act prohibits the collection of commissions on inmate phone services. This results in a \$1.2 million decrease to the General Fund's revenue. However, the Corrections Department is now collecting Audio Visual Commission revenue for the new electronic mail contract's commissions from inmates and families sent and received emails and photos (Smart Communications). This has not been budgeted for in previous years and is anticipated to add \$100,000 to the General Fund's revenues.

Division: Community Corrections

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 8,979,941	\$ 10,654,482	\$ 11,117,014	4.3 %
Operating Expenditures	807,049	8,178,868	7,182,221	(12.2)%
Capital Outlay	11,910	6,000	0	(100.0)%
Total Operating	\$ 9,798,900	\$ 18,839,350	\$ 18,299,235	(2.9)%
Total	\$ 9,798,900	\$ 18,839,350	\$ 18,299,235	(2.9)%
Authorized Positions	115	115	115	0.0 %

Division: Corrections Admin / Command

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,981,665	\$ 3,848,778	\$ 3,975,761	3.3 %
Operating Expenditures	5,337,222	5,841,730	5,865,822	0.4 %
Capital Outlay	66,066	68,080	0	(100.0)%
Total Operating	\$ 8,384,953	\$ 9,758,588	\$ 9,841,583	0.9 %
Other	\$ 148,160	\$ 0	\$ 0	0.0 %
Total Non-Operating	\$ 148,160	\$ 0	\$ 0	0.0 %
Total	\$ 8,533,113	\$ 9,758,588	\$ 9,841,583	0.9 %
Authorized Positions	31	33	30	(9.1)%

Division: Corrections CIP

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Capital Improvements	\$ 3,768,603	\$ 68,807,230	\$ 2,830,000	(95.9)%
Total Non-Operating	\$ 3,768,603	\$ 68,807,230	\$ 2,830,000	(95.9)%
Total	\$ 3,768,603	\$ 68,807,230	\$ 2,830,000	(95.9)%

Division: Corrections Support Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 8,738,842	\$ 11,819,395	\$ 10,578,864	(10.5)%
Operating Expenditures	6,414,424	11,787,359	8,252,532	(30.0)%
Capital Outlay	797,995	1,029,911	721,505	(29.9)%
Total Operating	\$ 15,951,261	\$ 24,636,665	\$ 19,552,901	(20.6)%
Total	\$ 15,951,261	\$ 24,636,665	\$ 19,552,901	(20.6)%
Authorized Positions	119	79	85	7.6 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 3,779,343	\$ 4,264,377	\$ 4,452,374	4.4 %
Operating Expenditures	2,430,037	3,677,616	3,685,705	0.2 %
Capital Outlay	49,676	14,001	0	(100.0)%
Total Operating	\$ 6,259,056	\$ 7,955,994	\$ 8,138,079	2.3 %
Total	\$ 6,259,056	\$ 7,955,994	\$ 8,138,079	2.3 %
Authorized Positions	49	49	49	0.0 %

Division: In-Custody Security Operations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 66,853,237	\$ 71,322,356	\$ 80,426,202	12.8 %
Operating Expenditures	1,567,622	2,003,776	1,919,310	(4.2)%
Capital Outlay	0	123,760	30,300	(75.5)%
Total Operating	\$ 68,420,860	\$ 73,449,892	\$ 82,375,812	12.2 %
Total	\$ 68,420,860	\$ 73,449,892	\$ 82,375,812	12.2 %
Authorized Positions	699	732	696	(4.9)%

Division: In-Custody Support Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 47,165,860	\$ 47,376,743	\$ 58,941,494	24.4 %
Operating Expenditures	2,219,796	2,862,367	2,724,812	(4.8)%
Capital Outlay	233,295	331,674	479,282	44.5 %
Total Operating	\$ 49,618,951	\$ 50,570,784	\$ 62,145,588	22.9 %
Total	\$ 49,618,951	\$ 50,570,784	\$ 62,145,588	22.9 %
Authorized Positions	440	445	478	7.4 %

Division: Inmate Administrative Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 13,460,771	\$ 15,109,677	\$ 16,369,392	8.3 %
Operating Expenditures	406,550	953,554	767,680	(19.5)%
Total Operating	\$ 13,867,321	\$ 16,063,231	\$ 17,137,072	6.7 %
Total	\$ 13,867,321	\$ 16,063,231	\$ 17,137,072	6.7 %
Authorized Positions	167	167	167	0.0 %



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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	266,685	384,315	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	0	3,699,000	0	0	0	0	0	0	3,699,000
	Total	Unit Subtotal	266,685	4,083,315	0	0	0	0	0	0	4,350,000
4022	1023	Perimeter Security Project	590,939	1,028,056	0	0	0	0	0	0	1,618,995
	Total	Unit Subtotal	590,939	1,028,056	0	0	0	0	0	0	1,618,995
4026	1023	Rec Yards/Perimeter Fencing Maintenance	130,892	797,072	50,000	0	0	0	0	0	977,964
	Total	Unit Subtotal	130,892	797,072	50,000	0	0	0	0	0	977,964
4027	1023	Video Visitation System Replacement	0	800,000	0	0	0	0	0	0	800,000
	Total	Unit Subtotal	0	800,000	0	0	0	0	0	0	800,000
4028	1023	North & South Perimeter Security Bldgs	225,024	4,174,977	0	0	0	0	0	0	4,400,001
	Total	Unit Subtotal	225,024	4,174,977	0	0	0	0	0	0	4,400,001
4029	1023	Video Visitation Center Renovation	35,086	39,914	0	0	0	0	0	0	75,000
	Total	Unit Subtotal	35,086	39,914	0	0	0	0	0	0	75,000
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,948,364	5,417	0	0	0	0	0	0	1,953,781
	Total	Unit Subtotal	1,948,364	5,417	0	0	0	0	0	0	1,953,781
4031	1023	Campus Security Upgrades	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
	Total	Unit Subtotal	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
4033	1023	Horizon Renovations	830,325	17,169,675	0	0	0	0	0	0	18,000,000
	Total	Unit Subtotal	830,325	17,169,675	0	0	0	0	0	0	18,000,000
4034	1023	FDC Renovations	265,742	3,134,258	0	0	0	0	0	0	3,400,000
	Total	Unit Subtotal	265,742	3,134,258	0	0	0	0	0	0	3,400,000
4036	1023	Campus-wide Wi-Fi Project	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
	Total	Unit Subtotal	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
4037	1023	Jail Management System	0	10,533,000	0	0	0	0	0	0	10,533,000
	Total	Unit Subtotal	0	10,533,000	0	0	0	0	0	0	10,533,000
4040	1023	Corrections Video Visitation Enclosure	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	Total	Unit Subtotal	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000
COR1	1023	Padded Cell Renovations	0	0	300,000	1,260,000	0	0	0	0	1,560,000
	Total	Unit Subtotal	0	0	300,000	1,260,000	0	0	0	0	1,560,000
		Corrections CIP Subtotal	10,587,159	57,872,549	800,000	1,260,000	0	0	0	0	70,519,706
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
	Total	Unit Subtotal	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
4032	1023	Corrections Future Expansion Property Acquisition	1,113,548	6,452	0	0	0	0	0	0	1,120,000
	Total	Unit Subtotal	1,113,548	6,452	0	0	0	0	0	0	1,120,000
4038	1023	Horizon Medical Clinic Expansion	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
	Total	Unit Subtotal	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
4039	1023	Corrections Training Facility	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
	Total	Unit Subtotal	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
		Corrections Expansion Subtotal	1,117,925	8,502,075	1,500,000	1,500,000	8,000,000	0	0	13,500,000	34,120,000
Corrections Other											
4020	1023	Kitchen & Laundry Imp	5,385	9,056	0	0	0	0	0	0	14,440
	Total	Unit Subtotal	5,385	9,056	0	0	0	0	0	0	14,440
4024	1023	OCCD Impr. to Facilities	1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
	Total	Unit Subtotal	1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
		Corrections Other Subtotal	1,957,078	2,432,606	530,000	0	0	0	0	0	4,919,683
		CORRECTIONS SUBTOTAL:	13,662,162	68,807,230	2,830,000	2,760,000	8,000,000	0	0	13,500,000	109,559,389

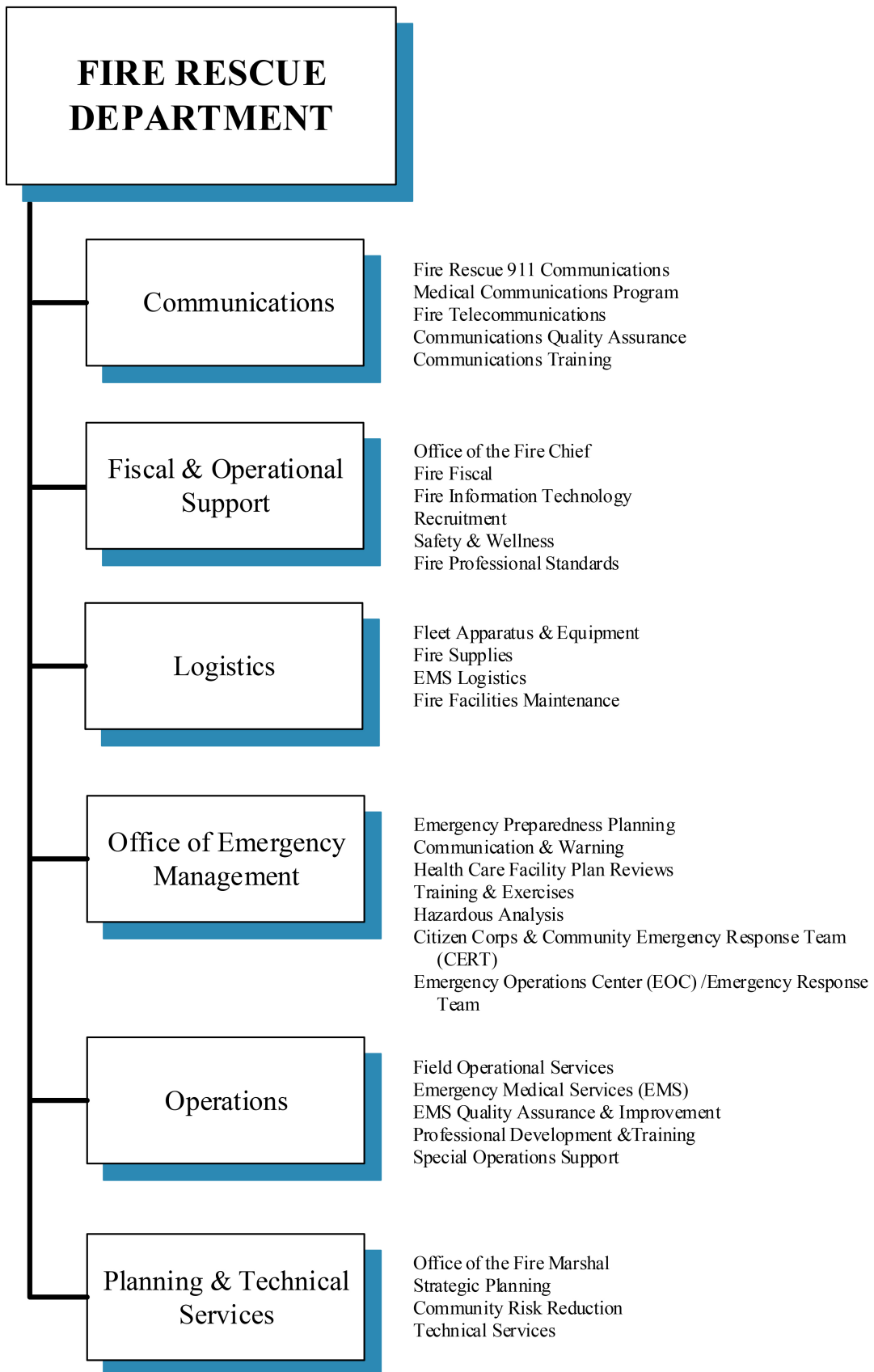
* Prior Expenditures is calculated using 3 or 5 years.

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Department: Fire Rescue

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 211,738,175	\$ 260,007,457	\$ 288,855,564	11.1 %
Operating Expenditures	58,725,249	78,209,328	80,172,340	2.5 %
Capital Outlay	11,187,276	39,081,229	28,125,734	(28.0)%
Total Operating	\$ 281,650,700	\$ 377,298,014	\$ 397,153,638	5.3 %
Capital Improvements	\$ 34,047,008	\$ 71,695,341	\$ 29,150,000	(59.3)%
Debt Service	518,998	529,256	529,256	0.0 %
Grants	245,933	0	0	0.0 %
Reserves	0	79,839,630	52,248,907	(34.6)%
Total Non-Operating	\$ 34,811,939	\$ 152,064,227	\$ 81,928,163	(46.1)%
Department Total	\$ 316,462,639	\$ 529,362,241	\$ 479,081,801	(9.5)%

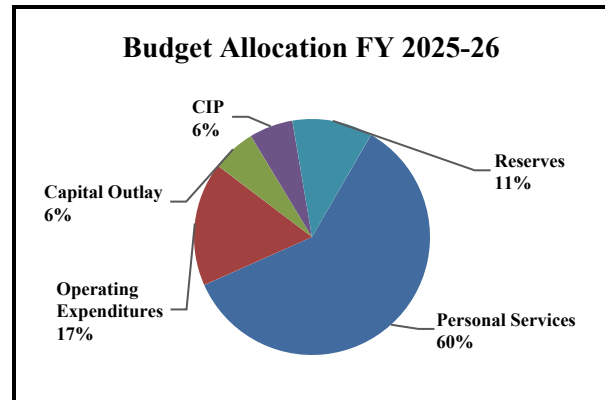
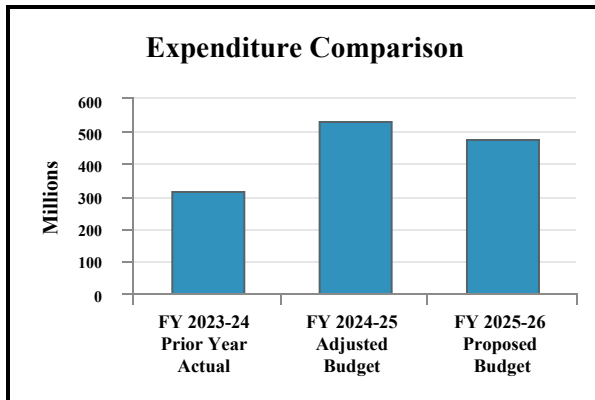
Expenditures by Division / Program				
Fire Communication	\$ 9,191,951	\$ 15,578,482	\$ 15,806,741	1.5 %
Fire Logistics Division	72,552,914	143,274,016	96,848,403	(32.4)%
Fire Operations	193,745,836	237,784,993	258,028,811	8.5 %
Fire Planning & Technical Services	6,314,248	13,633,791	14,461,915	6.1 %
Fiscal & Operational Support	30,999,162	116,330,128	92,111,360	(20.8)%
Office of Emergency Management	3,634,558	2,736,131	1,799,871	(34.2)%
State Fire Control	23,970	24,700	24,700	0.0 %
Department Total	\$ 316,462,639	\$ 529,362,241	\$ 479,081,801	(9.5)%

Funding Source Summary				
Special Revenue Funds	\$ 308,122,033	\$ 498,997,650	\$ 472,115,811	(5.4)%
General Fund and Sub Funds	1,753,681	2,302,064	2,080,205	(9.6)%
Capital Construction Funds	6,586,925	28,062,527	4,885,785	(82.6)%
Department Total	\$ 316,462,639	\$ 529,362,241	\$ 479,081,801	(9.5)%

Authorized Positions	1,609	1,644	1,680	2.2%
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Fire Rescue

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position net change is an increase of 36 positions to promote operational efficiencies and to maintain the current level of services. Twenty-three of the new positions being requested will cover the new EPIC Universal International Drive area.

36 New Positions FY 2025-26

EPIC Universal International Drive

- 4 – Engineer Paramedic 56, Operations Division (Engine 54)
- 9 – Firefighter Paramedic 56, Operations Division (Engine 54)
- 4 – Lieutenant Paramedic 56, Operations Division (Engine 54)
- 3 – Emergency Medical Technician 12hr, Operations Division (Medic Unit)
- 3 – Paramedic 12hr, Operations Division (Medic Unit)

Other Fire Rescue Positions

- 1 – Administrative Assistant, Fire Rescue Professional Standards
- 1 – District Maintenance Supervisor, Logistics Division
- 1 – Facilities Management Maintenance Coordinator, Logistics Division
- 2 – Program Supervisor, Logistics Division
- 1 – Industrial Electrician II, Logistics Division
- 1 – Industrial Mechanic II, Logistics Division
- 1 – Operations Technician, Logistics Division
- 1 – PPE Technician, Logistics Division
- 1 – Senior HVAC Mechanic, Logistics Division
- 1 – Senior Operations Technician, Logistics Division
- 1 – Lieutenant 40, Operations Division
- 1 – Program Coordinator, Operations Division

Operating Expenses – The FY 2025-26 operating expenses budget is increasing by 2.5% or \$2.0 million from the current FY 2024-25 budget. Funding includes an increase to the Maintenance of Buildings, Improvements, and Grounds budget of 19.2% or \$709,561, from \$3.7 million to \$4.4 million, for the new training center and to maintain aging infrastructure. Clothing and Wearing Apparel is increasing by 12.0% or \$853,482, from \$7.1 million to \$7.9 million, to continue purchasing perfluoroalkyl and polyfluoroalkyl substances (PFAS), which are “forever chemicals” that are linked to cancer and other serious health effects, free gear and providing new bunker gear for new hires. Payments to Other Government Agencies is increasing by 10.0% or \$579,015 primarily due to the intergovernmental transfer to the State of Florida for the Florida Medicaid Managed Care Emergency Medical Services (EMS) Supplemental Payment Program. Indirect costs are increasing by 50.0% or \$750,000, from \$1.5 million to \$2.3 million, but actual indirect costs are \$14.2 million per cost allocation study prepared by outside consultant.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 28.0% or \$11.0 million from the current FY 2024-25 budget due to one-time purchases of heavy equipment and rolling stock in FY 2024-25. The budget of \$28.1 million funds items such as replacement of equipment, heavy apparatus, computer, software, and rolling stock. Also, this budget includes \$2.3 million in funding for nine (9) replacement vehicles and 26 new vehicles approved by the Vehicle Requirements Utilization Committee (VRUC); \$2.4 million in funding to replace mobile portable radios; \$855,505 in funding to replace Lifepack-15 Cardiac Monitors and 10 Stryker Powerload Devices; and, \$17.0 million for heavy apparatus such as fire trucks and rescues.

Capital Improvements – The FY 2025-26 capital improvements budget is decreasing by 59.3% or \$42.5 million from the current FY 2024-25 budget. The majority of the decrease was due to the timing of re-budgets for capital projects from the current FY 2024-25 budget. This budget includes funding to continue capital projects such as: Fire Station #31, Fire Station #78, and Facilities Management Projects to maintain and update Fire facilities. There are also three (3) new projects included in the FY 2025-26 budget: Fire Station #49, Fire Station #57, and the Fire Department Logistical Staging Center. Please refer to the detail Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service - The FY 2025-26 debt services is budgeted at \$529,256 for capital leases principal and interest payments.

Grants – The FY 2025-26 grants budget is budgeted at zero. However, in the past, funding has been used to provide contribution to outside agencies, such as the Orange County School Board for Hurricane Ian shelter work.

Reserves – The FY 2025-26 reserves budget includes an MSTU reserve level of \$52.1 million. The Fire Impact Fee fund reserves are budgeted at \$188,785 for FY 2025-26.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for Fire Rescue is derived from Special Revenue Funds. Unincorporated ad valorem revenue is the largest revenue source for the Fire Rescue Department and is increasing by \$21.7 million or 6.6% to \$349.2 million in FY 2025-26, which is approximately 85% of total revenues received. Fees, service charges, and other revenues make up approximately 15% of revenues and include Emergency Medical Services (EMS) transport service fees, false alarm fees, hazardous material recovery fees, and Fire Marshal fees. For FY 2025-26, EMS Transport fees are budgeted at \$31.2 million, which is an increase of 3.8% or \$1.2 million over the current FY 2024-25 budget. All fees for services, including the Office of the Fire Marshal, are increasing by 3.0% and EMS Transport fees are increasing by 2.64%, as dictated by the Consumer Price Index (CPI).

The General Fund and various grants provide funding for the Office of Emergency Management under the Fire Rescue Department.

Capital Construction Funds are supported by county ad valorem capital construction funds and commercial and residential Fire Impact fees, which are budgeted at \$4.9 million to fund Fire Rescue capital expenses.

Division: Fire Communication

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 6,328,535	\$ 9,090,123	\$ 11,014,892	21.2 %
Operating Expenditures	552,580	1,799,719	1,714,349	(4.7)%
Capital Outlay	1,477,310	3,483,930	3,077,500	(11.7)%
Total Operating	\$ 8,358,425	\$ 14,373,772	\$ 15,806,741	10.0 %
Capital Improvements	\$ 833,526	\$ 1,204,710	\$ 0	(100.0)%
Total Non-Operating	\$ 833,526	\$ 1,204,710	\$ 0	(100.0)%
Total	\$ 9,191,951	\$ 15,578,482	\$ 15,806,741	1.5 %
Authorized Positions	67	79	79	0.0 %

Division: Fire Logistics Division

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,952,607	\$ 5,234,570	\$ 6,435,616	22.9 %
Operating Expenditures	27,564,281	34,332,303	38,071,399	10.9 %
Capital Outlay	7,996,659	31,944,435	22,769,502	(28.7)%
Total Operating	\$ 40,513,547	\$ 71,511,308	\$ 67,276,517	(5.9)%
Capital Improvements	\$ 31,806,267	\$ 70,385,490	\$ 29,150,000	(58.6)%
Debt Service	233,100	233,101	233,101	0.0 %
Reserves	0	1,144,117	188,785	(83.5)%
Total Non-Operating	\$ 32,039,367	\$ 71,762,708	\$ 29,571,886	(58.8)%
Total	\$ 72,552,914	\$ 143,274,016	\$ 96,848,403	(32.4)%
Authorized Positions	50	51	61	19.6 %

Division: Fire Operations

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 190,013,897	\$ 227,705,920	\$ 252,420,934	10.9 %
Operating Expenditures	2,928,746	7,675,122	4,322,435	(43.7)%
Capital Outlay	517,295	2,110,509	992,000	(53.0)%
Total Operating	\$ 193,459,938	\$ 237,491,551	\$ 257,735,369	8.5 %
Debt Service	\$ 285,897	\$ 293,442	\$ 293,442	0.0 %
Total Non-Operating	\$ 285,897	\$ 293,442	\$ 293,442	0.0 %
Total	\$ 193,745,835	\$ 237,784,993	\$ 258,028,811	8.5 %
Authorized Positions	1,371	1,374	1,399	1.8 %

Division: Fire Planning & Technical Services

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 6,044,179	\$ 13,176,033	\$ 14,025,300	6.4 %
Operating Expenditures	205,303	457,522	436,615	(4.6)%
Capital Outlay	64,766	236	0	(100.0)%
Total Operating	\$ 6,314,248	\$ 13,633,791	\$ 14,461,915	6.1 %
Total	\$ 6,314,248	\$ 13,633,791	\$ 14,461,915	6.1 %
Authorized Positions	86	105	105	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 3,567,174	\$ 3,575,731	\$ 3,841,712	7.4 %
Operating Expenditures	26,797,883	32,696,482	34,920,081	6.8 %
Capital Outlay	634,105	1,359,689	1,286,732	(5.4)%
Total Operating	\$ 30,999,162	\$ 37,631,902	\$ 40,048,525	6.4 %
Debt Service	\$ 0	\$ 2,713	\$ 2,713	0.0 %
Reserves	0	78,695,513	52,060,122	(33.8)%
Total Non-Operating	\$ 0	\$ 78,698,226	\$ 52,062,835	(33.8)%
Total	\$ 30,999,162	\$ 116,330,128	\$ 92,111,360	(20.8)%
Authorized Positions	25	25	26	4.0 %

Division: Office of Emergency Management

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 831,783	\$ 1,225,080	\$ 1,117,110	(8.8)%
Operating Expenditures	652,486	1,223,480	682,761	(44.2)%
Capital Outlay	497,141	182,430	0	(100.0)%
Total Operating	\$ 1,981,410	\$ 2,630,990	\$ 1,799,871	(31.6)%
Capital Improvements	\$ 1,407,215	\$ 105,141	\$ 0	(100.0)%
Grants	245,933	0	0	0.0 %
Total Non-Operating	\$ 1,653,148	\$ 105,141	\$ 0	(100.0)%
Total	\$ 3,634,558	\$ 2,736,131	\$ 1,799,871	(34.2)%
Authorized Positions	10	10	10	0.0 %

Division: State Fire Control

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 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 %



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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0661	1009	Fire Station #78 (Boggy Creek)	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
	Total	Unit Subtotal	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
0662	1009	Fire Station #73 (Taft)	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
	Total	Unit Subtotal	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
0727	1023	INVEST - Training Facility	9,346,220	7,653,781	0	0	0	0	0	0	17,000,001
	5896	ARPA-RR Fire Training Facility	25,379,546	10,704,977	0	0	0	0	0	0	36,084,523
	Total	Unit Subtotal	34,725,766	18,358,758	0	0	0	0	0	0	53,084,524
0771	1009	Enhance CAD	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998
	Total	Unit Subtotal	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998
0772	1009	Facilities Management	3,044,866	4,669,363	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	34,464,229
	1023	Facilities Management	4,236,884	4,097,747	0	0	0	0	0	0	8,334,630
	Total	Unit Subtotal	7,281,750	8,767,110	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	42,798,859
0797	1009	Fire Station #80	197,355	7,847	0	0	0	0	0	0	205,202
	5896	ARP1-RR Fire Station #80	6,514,843	2,781	0	0	0	0	0	0	6,517,624
	Total	Unit Subtotal	6,712,199	10,628	0	0	0	0	0	0	6,722,826
0798	1046	Fire Station #32 (Orange Lake)	307,541	1,223,184	0	0	0	0	0	0	1,530,725
	5896	ARP1-RR Fire Station #32	2,430,233	5,851,804	0	0	0	0	0	0	8,282,037
	Total	Unit Subtotal	2,737,774	7,074,988	0	0	0	0	0	0	9,812,762
0803	1023	EOC Renovations	2,694,859	105,141	0	0	0	0	0	0	2,800,000
	Total	Unit Subtotal	2,694,859	105,141	0	0	0	0	0	0	2,800,000
0804	1009	Fire Station #31 (Dr. Phillips)	0	3,200,000	3,800,000	0	0	0	0	0	7,000,000
	1046	Fire Station #31 (Dr. Phillips)	0	2,000,000	3,700,000	780,000	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,194,901	650,000	0	0	0	0	0	0	1,844,901
	Total	Unit Subtotal	1,194,901	5,850,000	7,500,000	780,000	0	0	0	0	15,324,901
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,262,082	713,911	0	0	0	0	0	0	6,975,993
	Total	Unit Subtotal	6,262,082	713,911	0	0	0	0	0	0	6,975,993
0808	1046	Fire Station #48 (Avalon & Lake Ingram)	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	Total	Unit Subtotal	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000
8640	5896	ARP1-RR Fire Heavy Equipment	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
	Total	Unit Subtotal	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
FR26	1009	Fire Station #49 - Horzion's West	0	0	2,000,000	6,500,000	1,500,000	0	0	0	10,000,000
	1046	Fire Station #49 - Horzion's West	0	0	0	1,500,000	3,500,000	3,150,000	0	0	8,150,000
	Total	Unit Subtotal	0	0	2,000,000	8,000,000	5,000,000	3,150,000	0	0	18,150,000
FR27	1009	Fire Station #57 - Orange County Convention Center	0	0	5,000,000	0	0	0	0	0	5,000,000
	Total	Unit Subtotal	0	0	5,000,000	0	0	0	0	0	5,000,000
FR29	1009	FD Logistical Staging Center	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
	Total	Unit Subtotal	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
Total	Total	FIRE RESCUE SUBTOTAL:	71,669,387	71,695,341	29,150,000	25,292,500	19,012,500	8,400,000	4,000,000	0	229,219,726

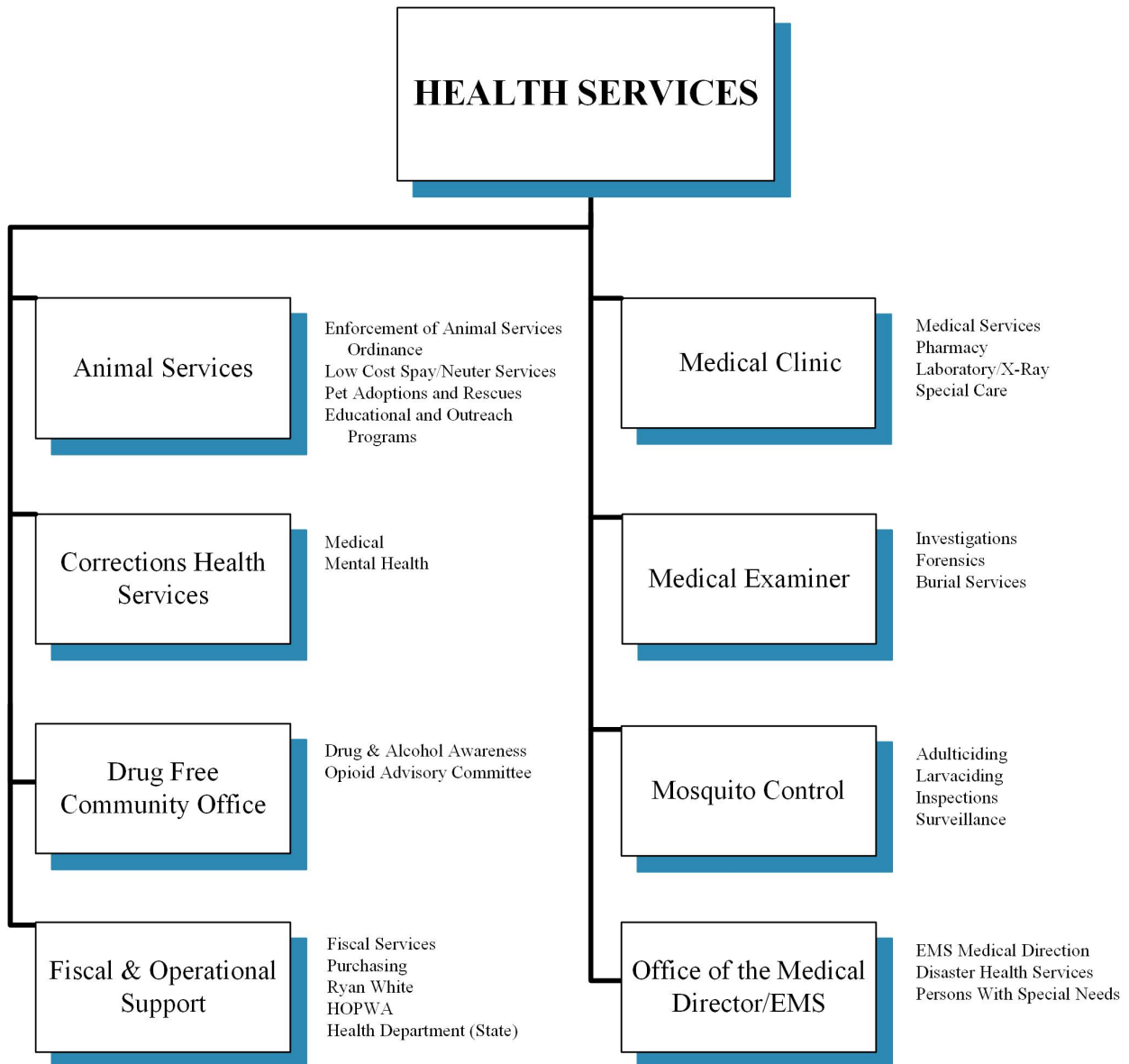
* Prior Expenditures is calculated using 3 or 5 years.

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Department: Health Services

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 44,301,876	\$ 51,977,718	\$ 54,744,602	5.3 %
Operating Expenditures	283,170,273	357,061,501	570,640,601	59.8 %
Capital Outlay	687,794	2,900,856	643,411	(77.8)%
Total Operating	\$ 328,159,944	\$ 411,940,075	\$ 626,028,614	52.0 %
Capital Improvements	\$ 7,607,011	\$ 13,185,661	\$ 47,600,000	261.0 %
Debt Service	506,338	587,728	81,389	(86.2)%
Grants	20,967,672	39,676,270	31,804,828	(19.8)%
Total Non-Operating	\$ 29,081,021	\$ 53,449,659	\$ 79,486,217	48.7 %
Department Total	\$ 357,240,965	\$ 465,389,734	\$ 705,514,831	51.6 %

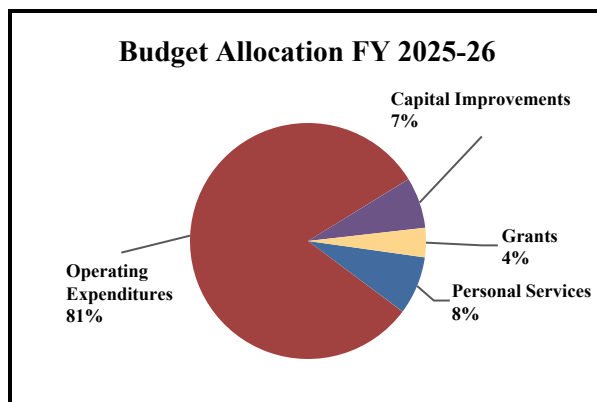
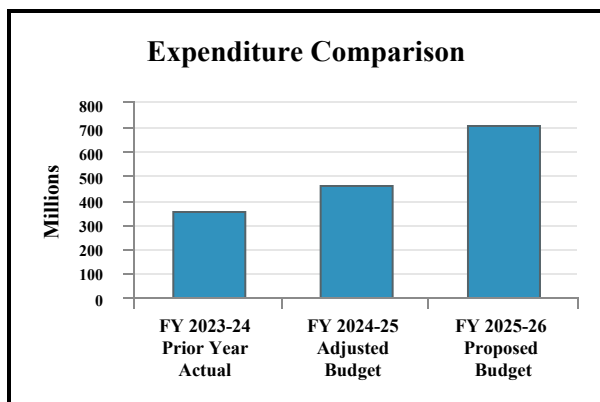
Expenditures by Division / Program				
Animal Services	\$ 13,568,612	\$ 17,776,781	\$ 58,728,985	230.4 %
Corrections Health Services	47,894,288	41,050,781	43,490,506	5.9 %
Drug Free Community Office	3,649,146	21,293,639	17,680,292	(17.0)%
Fiscal & Operational Support	237,593,609	317,345,527	522,856,681	64.8 %
Health EMS	2,708,419	3,706,898	3,028,219	(18.3)%
Medical Clinic	35,467,119	43,769,801	44,146,682	0.9 %
Medical Examiner	7,598,079	13,113,509	11,691,697	(10.8)%
Mosquito Control	8,761,692	7,332,798	3,891,769	(46.9)%
Department Total	\$ 357,240,965	\$ 465,389,734	\$ 705,514,831	51.6 %

Funding Source Summary				
Special Revenue Funds	\$ 242,334,543	\$ 335,291,821	\$ 534,738,177	59.5 %
General Fund and Sub Funds	112,917,038	121,162,568	123,176,654	1.7 %
Capital Construction Funds	1,989,383	8,935,345	47,600,000	432.7 %
Department Total	\$ 357,240,964	\$ 465,389,734	\$ 705,514,831	51.6 %

Authorized Positions	444	452	452	0.0 %
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Health Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position count remains unchanged.

Operating Expenses – The FY 2025-26 operating expenses budget is increasing by 59.8% or \$213.6 million from the current FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted. The majority of the operating increase is for the Local Provider Participation Fund that is increasing by 75.4% or \$215.0 million and is budgeted at \$500.0 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 \$26.5 million to \$28.5 million, as mandated by the State of Florida. The Primary Care Access Network (PCAN) budget is decreasing by 7.2% or \$775,297 and is budgeted at \$10.1 million (\$4.9 million in grants category). Also, Corrections Health Hospitalization costs is increasing by 3.4% or \$442,000 and is budgeted at \$13.4 million, this is anticipated cost to pay for inmates that are required to be admitted to a hospital for treatment. Lastly, the Animal Services Division medications and external veterinary care budget is increasing by 47.7% or \$145,000, for a total budget of \$450,400.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 77.8% or \$2.3 million from the current FY 2024-25 budget. The decrease is primarily due to a reduction of one-time purchases in rolling stock, equipment, computer equipment, and software. The FY 2025-26 budget includes funding for two (2) replacement vehicles in the Mosquito Control Division, and two (2) replacement vehicles in Animal Services Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget is increasing by 261.0% or \$34.4 million from the current FY 2024-25 budget, primarily due to the timing of the Animal Services Facility project, as construction of the facility is scheduled to begin Fall 2025. Also, the continuation of funding is included for the Medical Examiner Office Expansion project and new funding for the Corrections Records and Pharmacy Renovation project. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget is decreasing by 86.2% or \$506,339 from the current FY 2024-25 budget. The budget of \$81,389 is for office equipment capital leases principal and interest expenses within the Medical Clinic Division.

Grants – The FY 2025-26 grants budget is decreasing by 19.8% or \$7.9 million from the current FY 2024-25 budget due to FY 2025-26 budget not reflecting carryover grant funds, which are recognized after the budget is adopted. Grants are awarded to outside agencies to provide services that help meet the needs of Orange County citizens and their families.

The Animal Services Division grants budget is remaining status quo at \$300,000, which includes funding for heartworm protection, adoption, rescues, and spay and neuter vouchers.

The Medical Clinic Division grants budget is remaining status quo at \$4.9 million, which includes \$4.5 million for payments to PCAN providers, including Community Health Center, Health Care Center for the Homeless, Shepard's Hope and True Health.

Ryan White HIV prevention and treatment services grants budget is remaining status quo at \$11.5 million and is used for medical care, case management, food preparation, mental health counseling, housing assistance, transportation, and substance abuse counseling.

FUNDING SOURCE HIGHLIGHTS

The FY 2025-26 budget for the Health Services Department receives funding from various sources. For FY 2025-26 the department receive funds from the General Fund, Special Revenue Funds (grant funding), and Capital Construction Funds. Special Revenue Funds include such funds as the Animal Services Trust Fund (1048), Local Provider Participation Fund (1180), Regional Pharmaceutical Settlement (1256), County/City Pharmaceutical Settlement (1257), Opioid Settlement FL Core (1258), National Opioid Settlement (1259) and Animal Services Trust-General Donations (1295).

Mosquito Control is funded by the General Fund, but through an interfund transfer in order to track expenses as required by Florida Statue 388.311.

The Special Revenue Funds is increasing by 59.5% or \$199.4 million due to the hospital special assessment rate increase and the result of the timing in which grants are awarded. The balance of these grants is rolled over to the following fiscal year after the budget is adopted. The Medical Examiner's Office is proposing an increase to the cremation fees from \$35 to \$60 to reflect actual costs and align with comparable counties. The proposed increase in fees would generate \$250,000 in additional annual revenue.

Division: Animal Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 8,522,152	\$ 9,762,781	\$ 10,269,805	5.2 %
Operating Expenditures	2,797,841	2,972,907	2,939,800	(1.1)%
Capital Outlay	190,184	887,823	219,380	(75.3)%
Total Operating	\$ 11,510,177	\$ 13,623,511	\$ 13,428,985	(1.4)%
Capital Improvements	\$ 1,907,643	\$ 3,741,581	\$ 45,000,000	1102.7 %
Grants	150,792	411,689	300,000	(27.1)%
Total Non-Operating	\$ 2,058,435	\$ 4,153,270	\$ 45,300,000	990.7 %
Total	\$ 13,568,612	\$ 17,776,781	\$ 58,728,985	230.4 %
Authorized Positions	110	110	110	0.0 %

Division: Corrections Health Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 18,287,334	\$ 21,258,173	\$ 22,854,269	7.5 %
Operating Expenditures	29,564,003	19,751,114	20,001,237	1.3 %
Capital Outlay	42,950	41,494	35,000	(15.7)%
Total Operating	\$ 47,894,287	\$ 41,050,781	\$ 42,890,506	4.5 %
Total	\$ 47,894,287	\$ 41,050,781	\$ 42,890,506	4.5 %
Authorized Positions	166	173	173	0.0 %

Division: Drug Free Community Office

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 1,117,615	\$ 1,372,960	\$ 1,289,830	(6.1)%
Operating Expenditures	1,259,323	2,228,047	1,510,326	(32.2)%
Capital Outlay	183,984	4,994	4,994	0.0 %
Total Operating	\$ 2,560,922	\$ 3,606,001	\$ 2,805,150	(22.2)%
Grants	\$ 1,088,224	\$ 17,687,638	\$ 14,875,142	(15.9)%
Total Non-Operating	\$ 1,088,224	\$ 17,687,638	\$ 14,875,142	(15.9)%
Total	\$ 3,649,146	\$ 21,293,639	\$ 17,680,292	(17.0)%
Authorized Positions	12	12	12	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,852,122	\$ 3,862,281	\$ 3,638,246	(5.8)%
Operating Expenditures	218,976,691	293,883,030	507,395,860	72.7 %
Capital Outlay	29,573	649,703	0	(100.0)%
Total Operating	\$ 221,858,386	\$ 298,395,014	\$ 511,034,106	71.3 %
Debt Service	\$ 0	\$ 81,389	\$ 81,389	0.0 %
Grants	15,735,223	15,731,751	11,741,186	(25.4)%
Total Non-Operating	\$ 15,735,223	\$ 15,813,140	\$ 11,822,575	(25.2)%
Total	\$ 237,593,609	\$ 314,208,154	\$ 522,856,681	66.4 %
Authorized Positions	27	28	28	0.0 %

Division: Health EMS

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,027,170	\$ 2,264,535	\$ 2,432,936	7.4 %
Operating Expenditures	659,924	981,995	588,334	(40.1)%
Capital Outlay	21,325	460,368	6,949	(98.5)%
Total Operating	\$ 2,708,419	\$ 3,706,898	\$ 3,028,219	(18.3)%
Total	\$ 2,708,419	\$ 3,706,898	\$ 3,028,219	(18.3)%
Authorized Positions	13	13	13	0.0 %

Division: Medical Clinic

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 3,345,907	\$ 3,596,549	\$ 3,840,821	6.8 %
Operating Expenditures	27,606,192	33,577,638	35,412,337	5.5 %
Capital Outlay	15,250	244,083	5,024	(97.9)%
Total Operating	\$ 30,967,349	\$ 37,418,270	\$ 39,258,182	4.9 %
Debt Service	\$ 506,338	\$ 506,339	\$ 0	(100.0)%
Grants	3,993,432	5,845,192	4,888,500	(16.4)%
Total Non-Operating	\$ 4,499,770	\$ 6,351,531	\$ 4,888,500	(23.0)%
Total	\$ 35,467,119	\$ 43,769,801	\$ 44,146,682	0.9 %
Authorized Positions	40	37	37	0.0 %

Division: Medical Examiner

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 5,833,790	\$ 7,133,281	\$ 7,581,292	6.3 %
Operating Expenditures	1,666,415	2,627,122	1,842,116	(29.9)%
Capital Outlay	97,875	353,106	268,289	(24.0)%
Total Operating	\$ 7,598,080	\$ 10,113,509	\$ 9,691,697	(4.2)%
Capital Improvements	\$ 0	\$ 3,000,000	\$ 2,000,000	(33.3)%
Total Non-Operating	\$ 0	\$ 3,000,000	\$ 2,000,000	(33.3)%
Total	\$ 7,598,080	\$ 13,113,509	\$ 11,691,697	(10.8)%
Authorized Positions	42	45	45	0.0 %

Division: Mosquito Control

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,315,786	\$ 2,727,158	\$ 2,837,403	4.0 %
Operating Expenditures	639,885	1,039,648	950,591	(8.6)%
Capital Outlay	106,653	259,285	103,775	(60.0)%
Total Operating	\$ 3,062,324	\$ 4,026,091	\$ 3,891,769	(3.3)%
Capital Improvements	\$ 5,699,368	\$ 3,306,707	\$ 0	(100.0)%
Total Non-Operating	\$ 5,699,368	\$ 3,306,707	\$ 0	(100.0)%
Total	\$ 8,761,692	\$ 7,332,798	\$ 3,891,769	(46.9)%
Authorized Positions	34	34	34	0.0 %

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
	Total	Unit Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
		Animal Services Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
Corrections Support Services											
HE01	1023	Corrections Records and Pharmacy Renovation	0	0	600,000	250,000	0	0	0	0	850,000
	Total	Unit Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
		Corrections Support Services Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
	Total	Unit Subtotal	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
8623	1023	HPS Public Facilities PPE Warehouse Improv	0	400,000	0	0	0	0	0	0	400,000
5896		HPS Public Facilities PPE Warehouse Improv	0	2,737,373	0	0	0	0	0	0	2,737,373
	Total	Unit Subtotal	0	3,137,373	0	0	0	0	0	0	3,137,373
		Medical Examiner Subtotal	0	6,137,373	2,000,000	18,000,000	5,000,000	0	0	0	31,137,373
Mosquito Control											
2472	1023	Mosquito Control Facility	2,461,238	1,793,764	0	0	0	0	0	0	4,255,003
5896		ARPA-RR Mosquito Control	9,987,057	1,512,943	0	0	0	0	0	0	11,500,000
	Total	Unit Subtotal	12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
		Mosquito Control Subtotal	12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
		HEALTH SERVICES SUBTOTAL:	14,956,715	13,185,661	47,600,000	62,000,000	5,000,000	0	0	0	142,742,377

* Prior Expenditures is calculated using 3 or 5 years.



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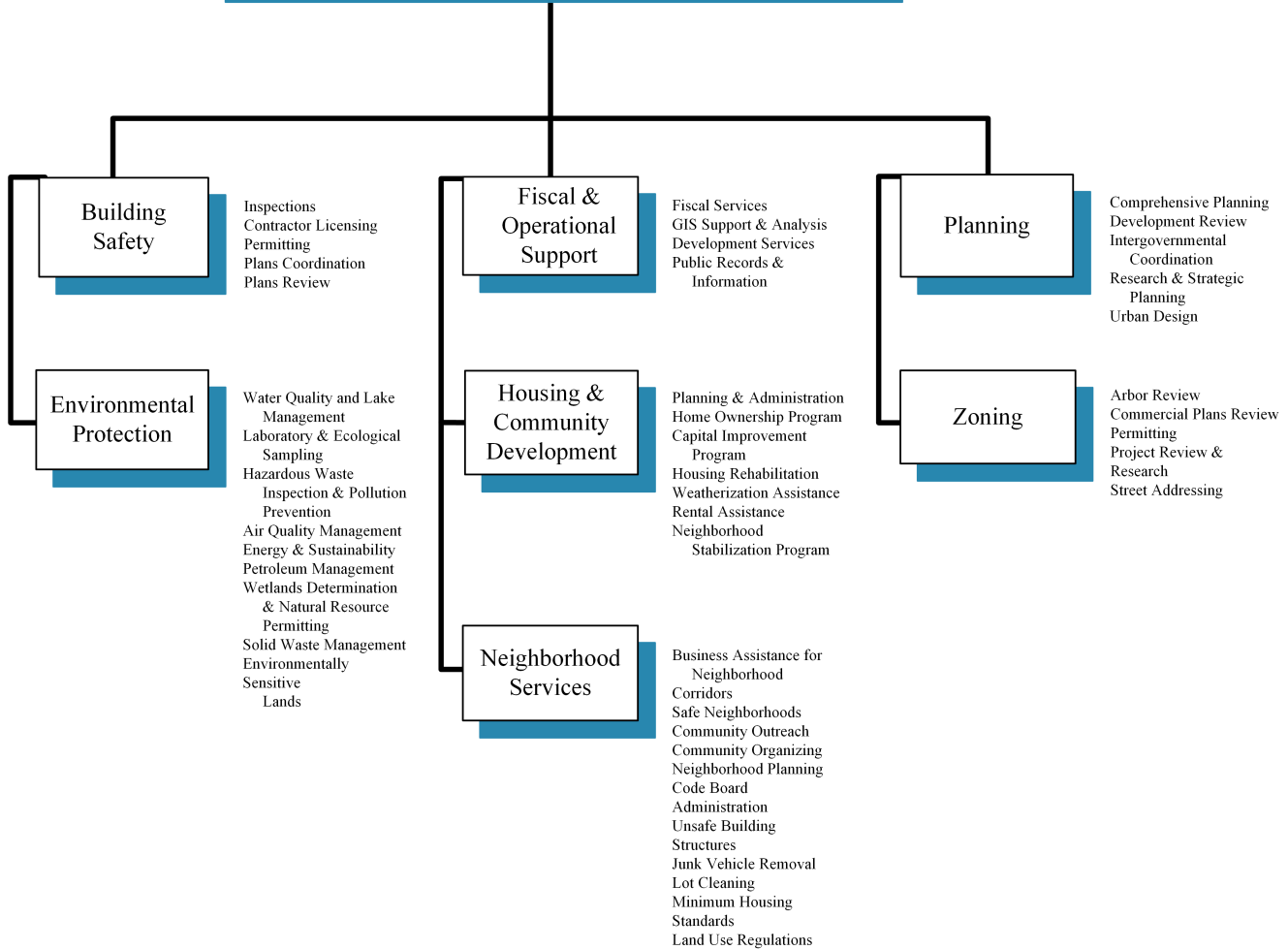
PLANNING, ENVIRONMENTAL AND DEVELOPMENT SERVICES DEPARTMENT

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PLANNING, ENVIRONMENTAL AND DEVELOPMENT SERVICES

Administration



Department: Planning, Environmental & Development Svc.

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 54,049,587	\$ 75,634,664	\$ 68,855,598	(9.0)%
Operating Expenditures	70,011,536	327,320,539	147,807,931	(54.8)%
Capital Outlay	1,239,641	65,693,126	4,263,377	(93.5)%
Total Operating	\$ 125,300,764	\$ 468,648,329	\$ 220,926,906	(52.9)%
Capital Improvements	\$ 38,046,699	\$ 78,283,656	\$ 12,865,930	(83.6)%
Debt Service	244,714	329,780	190,977	(42.1)%
Grants	2,574,447	51,194,252	41,511,421	(18.9)%
Reserves	0	43,926,194	43,660,141	(0.6)%
Total Non-Operating	\$ 40,865,860	\$ 173,733,882	\$ 98,228,469	(43.5)%
Department Total	\$ 166,166,624	\$ 642,382,211	\$ 319,155,375	(50.3)%

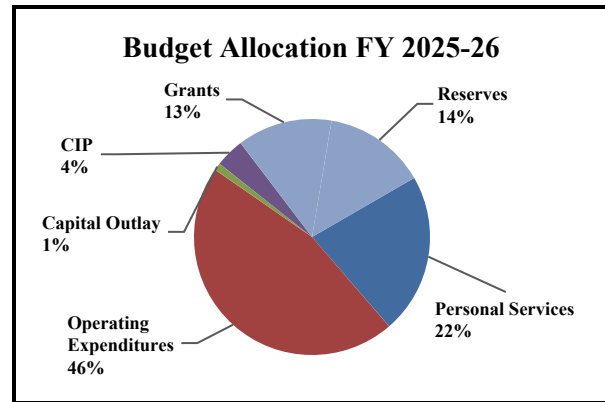
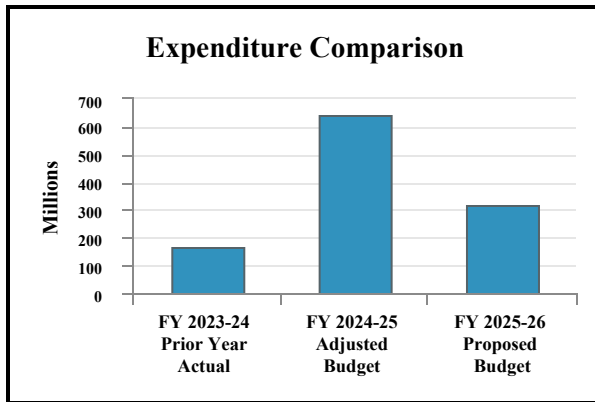
Expenditures by Division / Program				
Building Safety	\$ 27,126,706	\$ 53,919,516	\$ 47,856,305	(11.2)%
Environmental Protection	55,462,786	135,026,846	73,601,746	(45.5)%
Fiscal & Operational Support	7,526,408	9,288,406	10,061,775	8.3 %
Housing and Community Development	59,309,373	414,803,025	161,962,882	(61.0)%
Neighborhood Services	8,831,376	17,962,529	13,511,704	(24.8)%
Planning	4,536,127	7,030,529	7,841,069	11.5 %
Zoning	3,373,849	4,351,360	4,319,894	(0.7)%
Department Total	\$ 166,166,624	\$ 642,382,211	\$ 319,155,375	(50.3)%

Funding Source Summary				
Special Revenue Funds	90,096,712	424,875,971	173,603,375	(59.1)%
General Fund and Sub Funds	39,412,620	147,177,347	138,538,670	(5.9)%
Capital Construction Funds	36,657,292	70,328,893	7,013,330	(90.0)%
Department Total	\$ 166,166,624	\$ 642,382,211	\$ 319,155,375	(50.3)%

Authorized Positions	597	599	600	0.2 %
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Planning, Environmental & Development Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s net position change is an increase of one (1) position in the Zoning Division to assist with the expected increase in the number of variance, special exception, zoning manager determinations and appeals of those determinations, nonconforming use determination, and substandard lot of record requests for the transition to Vision 2050 and Orange Code.

One (1) New Position FY 2025-26

1 – Planner III

Operating Expenses – The FY 2025-26 operating expenses budget is decreasing by 54.8% or \$179.5 million from the current FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted, such as the Community Development Block Grant Disaster Recovery (CDBG-DR) grant that is being used to assist in rebuilding disaster-impacted areas. The Neighborhood Services Division budget continues to include \$1.1 million for the following Neighborhood Pride Grants: Pride Sustainability, Youth Sports Enhancement, Neighborhood Pride Miscellaneous, Business Assistance Neighborhood Corridor, Neighborhood Community and Youth Leadership Conference, Neighborhood Beautification, Fixing up the Neighborhood, Street Art Something, Community Cleanup, and Non Profit Housing Repair. Also, the Neighborhood Services Division budget includes \$1.6 million for cleaning and mowing of overgrown lots and the demolition of various buildings that have been identified as unsafe structures throughout the county. The Environmental Protection Division budget includes \$1.9 million to support the ongoing water quality monitoring contracts and water quality assessments and feasibility studies. The Building Safety Division operating budget will continue to provide the ability to conduct virtual inspections and other operational needs, as part of the Mayor’s Customer-First Development Services Initiative.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 93.5% or \$61.4 million from the current FY 2024-25 budget mainly due to the reduction of one-time purchases of equipment and vehicles. Included in the capital outlay budget is funding for equipment, computer equipment, and the replacement of 15 vehicles for the Building Safety Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget is decreasing by 83.6% or \$65.4 million from the current FY 2024-25 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the current FY 2024-25 budget. The budget includes funding for Environmental Sensitive Land, Water Quality Improvements, Little Wekiva STA, TM Ranch Acquisition, and I-Drive Wayfinding and Signage. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Services – The FY 2025-26 debt services budget is decreasing by 42.1% or \$138,803 and is for the principal and interest expenses for office equipment capital leases within the Housing and Community Development Division.

Grants – The FY 2025-26 grants budget is decreasing by 18.9% or \$9.7 million from the current FY 2024-25 budget. The FY 2025-26 budget does not reflect carryover grant funds, which are recognized after the budget is adopted. Included in the grants budget is \$38.9 million under the Affordable Housing Trust Fund, which is to be used to create and preserve affordable rental and ownership housing for very-low-, low-, and moderate-income households. In addition, some not-for-profit organizations will receive Community Development Block Grant (CDBG) funding as determined through a competitive process. The amount of \$1.5 million for FY 2025-26 is an estimate of funding for various projects; actual amounts will not be awarded until later in the current fiscal year 2025 and during this fiscal year 2026.

Reserves – The FY 2025-26 reserves budget is decreasing by 0.6% or \$266,053 from the current FY 2024-25 budget. The Building Safety Fund reserve budget is \$13.1 million. Environmental Protection Division's reserve budget is \$30.1 million, which includes Lake MSTUs and land conservation funds. Neighborhood Services Division's reserve budget is \$465,025, which includes the Pine Hills Neighborhood Improvement Fund. A significant amount of these funds has been committed for planned CIPs.

FUNDING SOURCE HIGHLIGHTS

The Planning, Environmental and Development Services Department receives funding from various sources. For FY 2025-26 the department receive funds from the General Fund, which includes Affordable Housing Trust Fund (0231), Special Revenue Funds (grant funding), and Capital Construction Funds. Special Revenue Funds include such funds as the Building Fund (1011), the Air Pollution Control (1010), the Air Quality Improvement (1013), the Conservation Trust Fund (1026), Tree Replacement Trust Fund (1029), MSTU/MSBU Lake Funds (1061–1099, 1120-1124, 1146-1147, 1168, 1184-1189, and 1199), Local Housing Assistance-SHIP Fund (1232), Pine Hills Local Government NID Fund (1249), and I-Drive CRA Fund (1246).

Affordable Housing Trust Fund - The budget includes a total of \$87.3 million under the Affordable Housing Trust Fund. The Board approved \$10 million a year with a 10% annual increase to be deposited in a trust fund to be used for affordable housing in Orange County. For FY 2025-26, the calculated contribution to the Affordable Housing Trust Fund is \$17.7 million.

Building Permits – Permit fees are charged for plans review and inspection services encompassing building, electrical, mechanical, and plumbing trades. Staff reviews construction plans and performs construction inspections to ensure compliance with Orange County Code. Fees are based on the actual cost of plans reviewed and site inspections, plus an allowance for overhead expenses. The FY 2025-26 building permit fees are budgeted at \$17.5 million compared to \$15.0 million budgeted in current FY 2024-25.

Lake MSTU Funds - The Environmental Protection Division uses Lake MSTU funds to defray the cost of herbicides in cleaning lakes and to implement various lake-enhancement projects. Revenues, expenditures, and fund balances are recorded by each MSTU.

Air Pollution Control Fund – Revenue is collected by a non-refundable fee of \$1.00 that is charged on every vehicle license registration sold, transferred, or replaced in Orange County. These charges are collected by the Tax Collector and remitted to the State Department of Environmental Regulation. Because Orange County has previously established an Air Pollution Control Fund, according to statutes, \$0.50 of each dollar collected is returned to Orange County to fund air pollution control programs.

Miscellaneous Contractor Permits – Revenue is collected for various permits issued by the Division of Building Safety that are not for new building construction and include permits for tents, trailers, house-moving, structure demolition, signs, re-inspection fees, and other items. The FY 2025-26 miscellaneous contractor permits revenue is budgeted at \$2.4 million.

Planning Fees – Fee revenue is collected for land use and Comprehensive Plan amendments, Preliminary Subdivision Plan submissions, Planning & Zoning applications, final plat applications, and other miscellaneous revenues. Charges are designed to cover actual staff time plus an allowance for overhead costs.

Zoning Fees – Fee revenue is collected for re-zoning requests, development reviews, street addressing, recreational vehicle storage, and Board of Zoning Adjustment Appeals. Charges are designed to cover actual staff time plus an allowance for overhead costs.

Concurrency Fees – Fee revenue is collected for processing requests for concurrency applications. Services include the handling of capacity encumbrance letters, capacity reservation accounts, county-wide coordination, and other agency credit accounts. Charges are designed to cover actual staff time plus an allowance for overhead costs.

Impact Fee Administration – Orange County receives a portion of School Impact Fee revenues for managing the fee collection. F.S. 163.31801 limits administrative charges for the collection of impact fees to actual costs.

I-Drive Community Redevelopment Agency - This fund accounts for revenue generated from the creation of a Community Redevelopment Area (CRA) surrounding International Drive. The CRA was initiated to finance the improvement of certain blighted conditions identified in the area.

Division: Building Safety

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 18,995,769	\$ 22,998,491	\$ 24,045,621	4.6 %
Operating Expenditures	7,856,328	9,750,051	9,595,754	(1.6)%
Capital Outlay	156,919	1,138,038	1,116,250	(1.9)%
Total Operating	\$ 27,009,016	\$ 33,886,580	\$ 34,757,625	2.6 %
Capital Improvements	\$ 117,691	\$ 992,378	\$ 0	(100.0)%
Reserves	0	19,040,558	13,098,680	(31.2)%
Total Non-Operating	\$ 117,691	\$ 20,032,936	\$ 13,098,680	(34.6)%
Total	\$ 27,126,707	\$ 53,919,516	\$ 47,856,305	(11.2)%
Authorized Positions	202	203	203	0.0 %

Division: Environmental Protection

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 11,510,369	\$ 13,347,363	\$ 14,101,736	5.7 %
Operating Expenditures	5,971,781	21,916,091	16,739,672	(23.6)%
Capital Outlay	524,667	2,150,261	2,971,972	38.2 %
Total Operating	\$ 18,006,817	\$ 37,413,715	\$ 33,813,380	(9.6)%
Capital Improvements	\$ 37,440,969	\$ 73,107,117	\$ 9,635,930	(86.8)%
Grants	15,000	56,000	56,000	0.0 %
Reserves	0	24,450,014	30,096,436	23.1 %
Total Non-Operating	\$ 37,455,969	\$ 97,613,131	\$ 39,788,366	(59.2)%
Total	\$ 55,462,786	\$ 135,026,846	\$ 73,601,746	(45.5)%
Authorized Positions	116	118	118	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 6,102,405	\$ 6,886,266	\$ 7,378,631	7.1 %
Operating Expenditures	1,386,603	2,326,281	2,622,931	12.8 %
Capital Outlay	37,400	75,859	60,213	(20.6)%
Total Operating	\$ 7,526,408	\$ 9,288,406	\$ 10,061,775	8.3 %
Total	\$ 7,526,408	\$ 9,288,406	\$ 10,061,775	8.3 %
Authorized Positions	61	58	58	0.0 %

Division: Housing and Community Development

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 5,608,069	\$ 16,758,299	\$ 6,711,707	(59.9)%
Operating Expenditures	50,836,277	283,922,779	113,586,731	(60.0)%
Capital Outlay	60,867	61,903,915	18,046	(100.0)%
Total Operating	\$ 56,505,212	\$ 362,584,993	\$ 120,316,484	(66.8)%
Capital Improvements	\$ 0	\$ 750,000	\$ 0	(100.0)%
Debt Service	244,714	329,780	190,977	(42.1)%
Grants	2,559,447	51,138,252	41,455,421	(18.9)%
Total Non-Operating	\$ 2,804,161	\$ 52,218,032	\$ 41,646,398	(20.2)%
Total	\$ 59,309,373	\$ 414,803,025	\$ 161,962,882	(61.0)%
Authorized Positions	73	74	74	0.0 %

Division: Neighborhood Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 5,861,275	\$ 8,242,405	\$ 8,634,221	4.8 %
Operating Expenditures	2,569,706	8,077,305	4,365,179	(46.0)%
Capital Outlay	379,024	89,279	47,279	(47.0)%
Total Operating	\$ 8,810,005	\$ 16,408,989	\$ 13,046,679	(20.5)%
Capital Improvements	\$ 21,371	\$ 1,117,918	\$ 0	(100.0)%
Reserves	0	435,622	465,025	6.7 %
Total Non-Operating	\$ 21,371	\$ 1,553,540	\$ 465,025	(70.1)%
Total	\$ 8,831,376	\$ 17,962,529	\$ 13,511,704	(24.8)%
Authorized Positions	81	81	81	0.0 %

Division: Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,829,052	\$ 3,539,348	\$ 3,848,174	8.7 %
Operating Expenditures	1,194,240	1,161,321	739,278	(36.3)%
Capital Outlay	46,166	263,617	23,617	(91.0)%
Total Operating	\$ 4,069,458	\$ 4,964,286	\$ 4,611,069	(7.1)%
Capital Improvements	\$ 466,668	\$ 2,066,243	\$ 3,230,000	56.3 %
Total Non-Operating	\$ 466,668	\$ 2,066,243	\$ 3,230,000	56.3 %
Total	\$ 4,536,126	\$ 7,030,529	\$ 7,841,069	11.5 %
Authorized Positions	29	29	29	0.0 %

Division: Zoning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 3,142,649	\$ 3,862,492	\$ 4,135,508	7.1 %
Operating Expenditures	196,601	166,711	158,386	(5.0)%
Capital Outlay	34,599	72,157	26,000	(64.0)%
Total Operating	\$ 3,373,849	\$ 4,101,360	\$ 4,319,894	5.3 %
Capital Improvements	\$ 0	\$ 250,000	\$ 0	(100.0)%
Total Non-Operating	\$ 0	\$ 250,000	\$ 0	(100.0)%
Total	\$ 3,373,849	\$ 4,351,360	\$ 4,319,894	(0.7)%
Authorized Positions	35	36	37	2.8 %



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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Planning, Environmental & Development Svc.</u>											
Building Safety											
2613	1011	Building Safety Renovations	70,081	937,807	0	0	0	0	0	0	1,007,889
	Total	Unit Subtotal	70,081	937,807	0	0	0	0	0	0	1,007,889
2632	1011	Satellite Office Building	100,430	54,571	0	0	0	0	0	145,000	300,002
	Total	Unit Subtotal	100,430	54,571	0	0	0	0	0	145,000	300,002
		Building Safety Subtotal	170,512	992,378	0	0	0	0	0	145,000	1,307,891
Environmental Protection											
1978	1023	Environmental Sensitive Land	914,583	3,114,799	1,348,984	0	0	0	0	0	5,378,366
	1026	Environmental Sensitive Land	1,734,287	3,760,299	2,462,600	0	0	0	0	0	7,957,187
	1274	Environmental Sensitive Land	0	17,588	0	0	0	0	0	0	17,588
	Total	Unit Subtotal	2,648,870	6,892,686	3,811,584	0	0	0	0	0	13,353,141
2439	1023	Water Quality Improvements	4,460,470	6,807,968	2,134,778	2,816,178	0	0	0	1,027,591	17,246,985
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
	Total	Unit Subtotal	4,460,470	7,307,968	2,134,778	2,816,178	0	0	0	1,027,591	17,746,985
2657	1023	Little Wekiva STA	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
	Total	Unit Subtotal	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
2658	1023	Lake Lawne Reuse Facility	292,886	1,296,775	0	0	0	0	0	0	1,589,662
	Total	Unit Subtotal	292,886	1,296,775	0	0	0	0	0	0	1,589,662
2659	1026	TM Ranch Acquisition	95,331	150,180	160,000	0	0	0	0	0	405,511
	Total	Unit Subtotal	95,331	150,180	160,000	0	0	0	0	0	405,511
4303	1023	Environmental Sensitive Land Acquisitions	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
	Total	Unit Subtotal	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
		Environmental Protection Subtotal	51,508,157	73,107,117	9,635,930	2,816,178	0	0	0	1,027,591	138,094,974
Housing & Community Development											
1769	1246	I-Drive Catalytic Site	0	250,000	0	0	0	0	0	22,250,000	22,500,000
	Total	Unit Subtotal	0	250,000	0	0	0	0	0	22,250,000	22,500,000
2568	5902	Tangelo Park Community Center	0	500,000	0	0	0	0	0	0	500,000
	Total	Unit Subtotal	0	500,000	0	0	0	0	0	0	500,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
		Housing & Community Development Subtotal	0	750,000	0	0	0	0	0	22,250,000	23,000,000
		Neighborhood Services									
3147	1023	Cassady Building Phase II	82,083	1,117,918	0	0	0	0	0	0	1,200,001
	Total	Unit Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Neighborhood Services Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Planning									
3102	1023	Planning's Office Renovation	0	281,925	0	0	0	0	0	0	281,925
	Total	Unit Subtotal	0	281,925	0	0	0	0	0	0	281,925
3195	1246	I-Drive Wayfinding and Signage	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
	Total	Unit Subtotal	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	0	300,000	0	0	0	0	0	0	300,000
	Total	Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
		Planning Subtotal	466,668	2,066,243	3,230,000	0	0	0	0	0	5,762,911
		Zoning									
3203	1023	Zoning Arborist Office Renovation	0	250,000	0	0	0	0	0	0	250,000
	Total	Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Zoning Subtotal	0	250,000	0	0	0	0	0	0	250,000
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	52,227,419	78,283,656	12,865,930	2,816,178	0	0	0	23,422,591	169,615,777

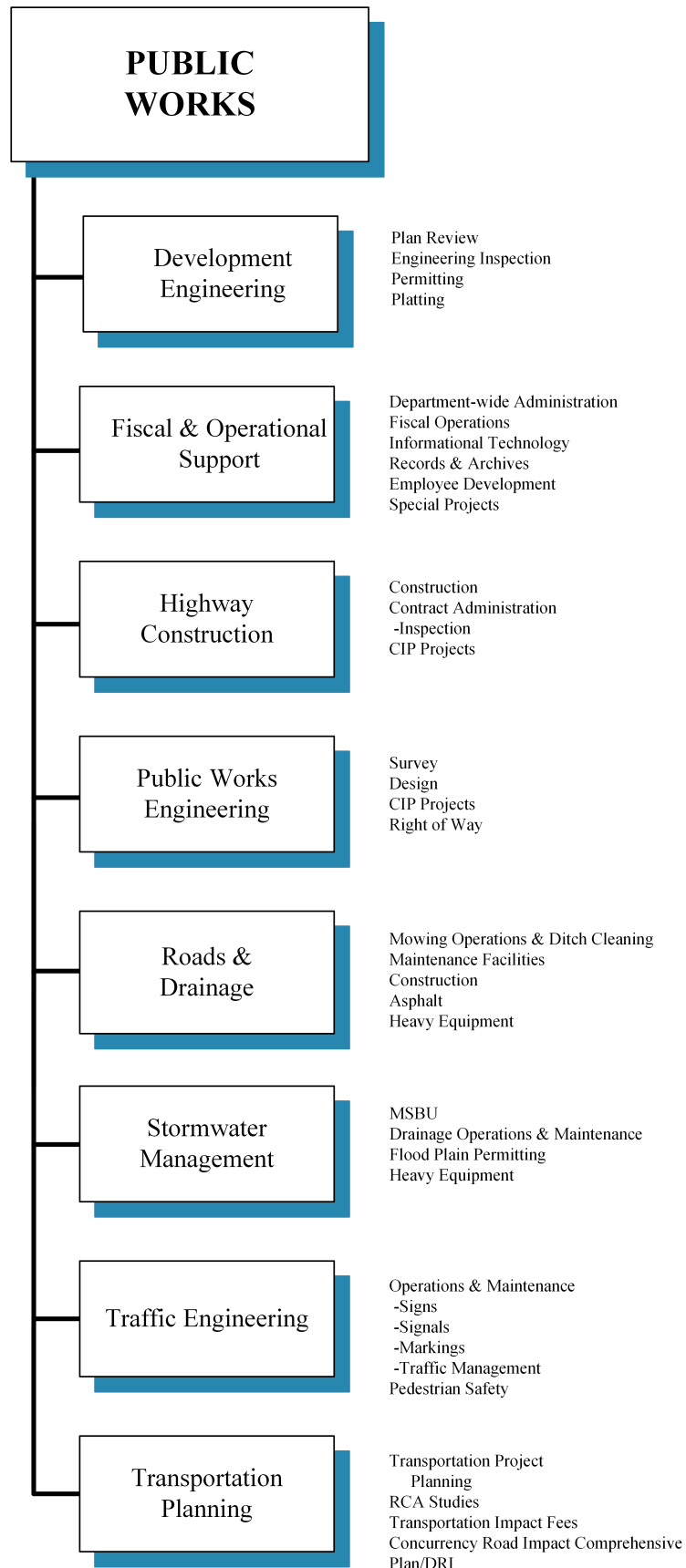
* Prior Expenditures is calculated using 3 or 5 years.

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Department: Public Works

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 44,862,041	\$ 56,705,273	\$ 60,243,903	6.2 %
Operating Expenditures	97,253,235	143,914,249	121,625,245	(15.5)%
Capital Outlay	4,284,123	12,016,327	7,870,467	(34.5)%
Total Operating	\$ 146,399,399	\$ 212,635,849	\$ 189,739,615	(10.8)%
Capital Improvements	\$ 180,084,597	\$ 420,076,569	\$ 274,414,571	(34.7)%
Grants	116,908	140,000	140,000	0.0 %
Reserves	0	231,049,142	175,433,632	(24.1)%
Other	211,476	220,000	950,825	332.2 %
Total Non-Operating	\$ 180,412,981	\$ 651,485,711	\$ 450,939,028	(30.8)%
Department Total	\$ 326,812,380	\$ 864,121,560	\$ 640,678,643	(25.9)%

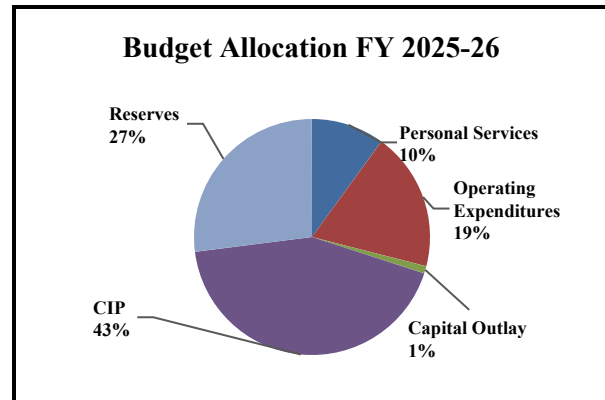
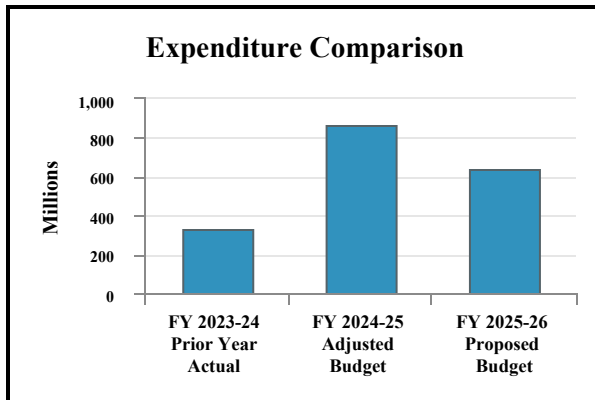
Expenditures by Division / Program				
Development Engineering	\$ 5,594,815	\$ 6,251,441	\$ 7,092,186	13.4 %
Fiscal & Operational Support	15,336,097	29,069,716	20,234,233	(30.4)%
Highway Construction	3,222,549	4,039,261	4,455,464	10.3 %
Public Works Engineering	78,372,821	309,108,967	197,330,623	(36.2)%
Public Works Reserves & Refunds	5,264,829	237,772,142	181,933,632	(23.5)%
Public Works Stormwater Mgt.	42,821,327	51,770,186	35,028,997	(32.3)%
Roads & Drainage	141,440,282	163,449,220	146,405,361	(10.4)%
Traffic Engineering	27,055,113	52,934,516	38,185,032	(27.9)%
Transportation Planning	7,704,546	9,726,111	10,013,115	3.0 %
Department Total	\$ 326,812,380	\$ 864,121,560	\$ 640,678,643	(25.9)%

Funding Source Summary				
Special Revenue Funds	\$ 264,944,093	\$ 533,332,869	\$ 354,936,759	(33.4)%
Capital Construction Funds	61,868,287	330,788,691	285,741,884	(13.6)%
Department Total	\$ 326,812,380	\$ 864,121,560	\$ 640,678,643	(25.9)%

Authorized Positions	574	577	577	0.0 %
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Public Works

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position count remains unchanged.

Operating Expenses – The FY 2025-26 operating expenses budget is decreasing by 15.5% or \$22.3 million from the current FY 2024-25 budget. A total of \$63.2 million is included under Roads and Drainage Division for maintenance of roadway systems, which contains funding for maintenance of new roadways, street sweeping, tree trimming, landscape maintenance, right-of-way mowing maintenance, curb repairs, and other roadway costs to maintain a total of 5,952 road lane miles in Orange County. Public Works Engineering is budgeting \$2.4 million to conduct one (1) roadway study for Schofield Road - Orange County Line to CR 545/Avalon Road for 1.13 miles. Also, included is the continuation of \$3.0 million to the LYNX Shelters and Transit Centers, as part of the \$100 million Accelerated Transportation Safety Program. Additionally, \$10.6 million is budgeted under Employment Agency and Contract Services to assist with department wide operations and ongoing support for countywide programs, such as the Red Light Camera program, General Engineer Consulting Services and multiple agency agreements. Due to significant cost increases in the construction market with substantial impacts with materials and supplies and contract maintenance fees, the total operating budget of \$121.6 million reduces the Public Works department’s ability to maintain current levels of service, from the current FY 2024-25 standard, which will cause delays in life-cycle replacements in areas such as lane resurfacing and roadway and landscaping maintenance.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 34.5% or \$4.1 million from the current FY 2024-25 budget. The budget fluctuates each year based upon equipment needs, primarily to replace heavy equipment and rolling stock under the Roads and Drainage Division and Stormwater Management Division. Items included in this budget are a 10-wheel dump, aerial lift, claw truck, concrete truck, menzi chipper, sweeper truck, a tractor, and mowers. The FY 2025-26 budget includes funding for 29 vehicles: eight (8) replacement and two (2) new vehicles in Stormwater Management Division, three (3) replacement vehicles in Highway Construction Division, three (3) replacement vehicles in Development Engineering Division, seven (7) replacement and three (3) new vehicles in Roads & Drainage Division and two (2) replacement and one (1) new vehicle in Traffic Engineering Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget is decreasing by 34.7% or \$145.7 million from the current FY 2024-25 budget primarily due to the timing of project schedules. Included in the budget is \$184.3 million for the Roadway Program under the Public Works Engineering Division, which includes new roads, sidewalks, intersections, lighting and pedestrian safety projects, \$54.5 million for Roads & Drainage Division, which includes \$42.9 million for resurfacing of existing roadways, drainage, railroad crossing replacements, and maintenance yards improvements, \$13.6 million for New and Rehab of Stormwater under the Stormwater Division, and \$22.0 million for Traffic Engineering Division, which includes signals, signage, and safety projects. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Grant – The FY 2025-26 grant budget is staying status quo at \$140,000 and includes funding for the Bike Walk Central Florida for pedestrian safety initiatives at \$100,000. Also, included in this funding is a contribution to the Walk-Ride-Thrive at \$40,000.

Reserves – The FY 2025-26 reserves budget is decreasing by 24.1% or \$55.6 million from the current FY 2024-25 levels. The majority of the Public Works reserves reside in the Transportation Impact Fee funds. Public Works continues to draw down these reserves to construct new and widened roadways, due to funding deficiencies on necessary operating and capital improvement programs.

Other – The FY 2025-26 other category budget is increasing by 332.2% or \$730,825 and includes a \$220,000 interfund transfer from the Transportation Trust Fund to the Apopka Vineland Landscaping MSTU to fund maintenance activities, which is remaining status quo from the current FY 2024-25 budget. The \$730,825 in budget increases are from transferring partial funding from the Horizon West Villages Adequate Public Facility under the funds for Lakeside Village and Village H to the new funds for Town Center in the amount of \$508,726 and Village F in the amount of \$222,099.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding sources for the Public Works budget comes from Orange County's portion of State Sales Tax Revenue, which is approximately 51% of the budget. There remaining sources of revenue consist of Gas Taxes 14%, County Capital Ad Valorem 14%, Impact Fees 8%, I-Drive CRA 8%, and other misc revenues 5%. Funding for Public Works transportation continues to be a challenge with limited increases in dedicated transportation revenue sources and the lack of available funding from State Sales Tax revenue to use toward transportation operations and capital.

Division: Development Engineering

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 5,145,516	\$ 5,334,810	\$ 6,300,262	18.1 %
Operating Expenditures	306,117	484,103	479,924	(0.9)%
Capital Outlay	143,181	432,528	312,000	(27.9)%
Total Operating	\$ 5,594,815	\$ 6,251,441	\$ 7,092,186	13.4 %
Total	\$ 5,594,815	\$ 6,251,441	\$ 7,092,186	13.4 %
Authorized Positions	44	48	48	0.0 %

Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,083,150	\$ 5,345,763	\$ 5,489,024	2.7 %
Operating Expenditures	10,956,547	20,315,677	14,221,196	(30.0)%
Capital Outlay	84,925	609,271	304,013	(50.1)%
Total Operating	\$ 15,124,622	\$ 26,270,711	\$ 20,014,233	(23.8)%
Other	\$ 211,476	\$ 220,000	\$ 220,000	0.0 %
Total Non-Operating	\$ 211,476	\$ 2,799,005	\$ 220,000	(92.1)%
Total	\$ 15,336,098	\$ 29,069,716	\$ 20,234,233	(30.4)%
Authorized Positions	37	39	39	0.0 %

Division: Highway Construction

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,717,147	\$ 3,198,256	\$ 3,562,982	11.4 %
Operating Expenditures	414,146	566,940	696,945	22.9 %
Capital Outlay	91,256	274,065	195,537	(28.7)%
Total Operating	\$ 3,222,549	\$ 4,039,261	\$ 4,455,464	10.3 %
Total	\$ 3,222,549	\$ 4,039,261	\$ 4,455,464	10.3 %
Authorized Positions	28	29	29	0.0 %

Division: Public Works Engineering

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,614,012	\$ 5,056,894	\$ 5,285,716	4.5 %
Operating Expenditures	823,196	9,169,174	7,595,291	(17.2)%
Capital Outlay	0	64,300	137,737	114.2 %
Total Operating	\$ 5,437,208	\$ 14,290,368	\$ 13,018,744	(8.9)%
Capital Improvements	\$ 72,935,613	\$ 294,818,599	\$ 184,311,879	(37.5)%
Total Non-Operating	\$ 72,935,613	\$ 294,818,599	\$ 184,311,879	(37.5)%
Total	\$ 78,372,821	\$ 309,108,967	\$ 197,330,623	(36.2)%

Authorized Positions	41	41	41	0.0 %
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Division: Public Works Reserves & Refunds

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Operating Expenditures	\$ 5,264,829	\$ 6,723,000	\$ 6,500,000	(3.3)%
Total Operating	\$ 5,264,829	\$ 6,723,000	\$ 6,500,000	(3.3)%
Reserves	\$ 0	\$ 231,049,142	\$ 175,433,632	(24.1)%
Total Non-Operating	\$ 0	\$ 231,049,142	\$ 175,433,632	(24.1)%
Total	\$ 5,264,829	\$ 237,772,142	\$ 181,933,632	(23.5)%

Division: Public Works Stormwater Mgt.

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 7,183,515	\$ 9,165,620	\$ 9,783,026	6.7 %
Operating Expenditures	6,780,040	9,339,630	8,511,891	(8.9)%
Capital Outlay	1,661,214	3,509,879	3,154,080	(10.1)%
Total Operating	\$ 15,624,769	\$ 22,015,129	\$ 21,448,997	(2.6)%
Capital Improvements	\$ 27,196,558	\$ 29,755,057	\$ 13,580,000	(54.4)%
Total Non-Operating	\$ 27,196,558	\$ 29,755,057	\$ 13,580,000	(54.4)%
Total	\$ 42,821,327	\$ 51,770,186	\$ 35,028,997	(32.3)%

Authorized Positions	106	105	105	0.0 %
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Division: Roads & Drainage

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 13,523,878	\$ 19,121,611	\$ 19,996,508	4.6 %
Operating Expenditures	59,675,806	79,872,536	68,622,161	(14.1)%
Capital Outlay	1,974,430	6,138,515	3,274,000	(46.7)%
Total Operating	\$ 75,174,113	\$ 105,132,662	\$ 91,892,669	(12.6)%
Capital Improvements	\$ 66,266,169	\$ 58,316,558	\$ 54,512,692	(6.5)%
Total Non-Operating	\$ 66,266,169	\$ 58,316,558	\$ 54,512,692	(6.5)%
Total	\$ 141,440,282	\$ 163,449,220	\$ 146,405,361	(10.4)%
Authorized Positions	231	230	230	0.0 %

Division: Traffic Engineering

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 5,569,234	\$ 6,960,817	\$ 7,171,445	3.0 %
Operating Expenditures	7,360,192	10,244,580	8,404,937	(18.0)%
Capital Outlay	322,521	981,769	458,650	(53.3)%
Total Operating	\$ 13,251,947	\$ 18,187,166	\$ 16,035,032	(11.8)%
Capital Improvements	\$ 13,686,257	\$ 34,607,350	\$ 22,010,000	(36.4)%
Grants	116,908	140,000	140,000	0.0 %
Total Non-Operating	\$ 13,803,165	\$ 34,747,350	\$ 22,150,000	(36.3)%
Total	\$ 27,055,112	\$ 52,934,516	\$ 38,185,032	(27.9)%
Authorized Positions	68	66	66	0.0 %

Division: Transportation Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,025,588	\$ 2,521,502	\$ 2,654,940	5.3 %
Operating Expenditures	5,672,362	7,198,609	6,592,900	(8.4)%
Capital Outlay	6,596	6,000	34,450	474.2 %
Total Operating	\$ 7,704,546	\$ 9,726,111	\$ 9,282,290	(4.6)%
Total	\$ 7,704,546	\$ 9,726,111	\$ 9,282,290	(4.6)%
Authorized Positions	19	19	19	0.0 %

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,749,540	4,792,754	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,542,294
	1306	Intersection WID/CW	93,207	1,409,109	288,884	0	0	0	0	0	1,791,200
	1308	Intersection WID/CW	0	3,119	0	0	0	0	0	0	3,119
	1351	Intersection WID/CW	0	0	77,504	0	0	0	0	0	77,504
	7515	LAP-Tiny Road at Tilden Road	369,204	4,032,583	0	0	0	0	0	0	4,401,787
	7516	LAP - University Blvd at Dean Rd	833,370	164,469	0	0	0	0	0	0	997,839
		Total Unit Subtotal	6,045,321	10,402,034	1,366,388	3,000,000	3,000,000	3,000,000	3,000,000	0	29,813,743
2743	1034	Vineland Avenue	0	1,650,000	500,000	500,000	3,000,000	2,500,000	0	0	8,150,000
	1333	Vineland Avenue	17,850	512,696	203,887	0	0	0	0	0	734,433
		Total Unit Subtotal	17,850	2,162,696	703,887	500,000	3,000,000	2,500,000	0	0	8,884,433
2744	1246	International Drive Pedestrian Overpass	76,601	123,399	0	0	0	0	0	25,000,000	25,200,000
		Total Unit Subtotal	76,601	123,399	0	0	0	0	0	25,000,000	25,200,000
2752	1023	INVEST - R. Crotty Pkwy (436-Dean)	13,051	1,537,373	0	0	0	0	0	0	1,550,424
	1032	Richard Crotty Pkwy (436-Dean)	1,140,592	12,371,050	11,100,000	1,000,000	0	0	0	146,075,000	171,686,642
	1335	Richard Crotty Pkwy (436-Dean)	0	387,969	405,660	0	0	0	0	0	793,629
		Total Unit Subtotal	1,153,642	14,296,392	11,505,660	1,000,000	0	0	0	146,075,000	174,030,695
2766	1003	ROW & Drainage	12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038
		Total Unit Subtotal	12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038
2841	1002	Sidewalk Program C-W	3,344,305	6,452,395	6,059,048	3,123,300	6,020,952	0	0	0	25,000,000
	1003	Sidewalk Program C-W	6,464,917	9,279,673	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	0	32,244,590
	1350	Sidewalk Program C-W	0	0	92,046	0	0	0	0	0	92,046
		Total Unit Subtotal	9,809,222	15,732,068	9,451,094	6,423,300	9,320,952	3,300,000	3,300,000	0	57,336,636
2852	1003	Major Drng Structures-Replac	866,502	9,926,612	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	19,433,735
	7539	Major Drng Structures-Replac	0	9,984,372	0	0	0	0	0	0	9,984,372
		Total Unit Subtotal	866,502	19,910,984	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	29,418,107
2859	1023	Pine Hills Landfill Closure	724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601
		Total Unit Subtotal	724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
2883	1034	Sand Lake Road	4,400	2,464,118	8,490,397	4,500,000	0	0	0	0	15,458,915
	1326	Sand Lake Road	555,309	563,786	103,010	0	0	0	0	0	1,222,105
	Total	Unit Subtotal	559,709	3,027,904	8,593,407	4,500,000	0	0	0	0	16,681,020
2929	1033	Orange Ave (Osceola Cty-Turnpike)	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
	Total	Unit Subtotal	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
3037	1003	Taft-VnInd Rd(441-Orng Av)	0	96,255	0	0	0	0	0	0	96,255
	1033	Taft-VnInd Rd(441-Orng Av)	935,573	2,212,747	21,212,276	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	53,806,522
	1329	Taft-VnInd Rd(441-Orng Av)	125,147	924,853	262,703	0	0	0	0	0	1,312,703
	1336	Taft-VnInd Rd(441-Orng Av)	0	0	5,037,724	0	0	0	0	0	5,037,724
	Total	Unit Subtotal	1,060,720	3,233,855	26,512,703	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	60,253,204
3045	1034	Holden Ave(JYP-Orng Av)	20,128,961	31,250	0	0	0	0	0	0	20,160,211
	Total	Unit Subtotal	20,128,961	31,250	0	0	0	0	0	0	20,160,211
3073	1246	Kirkman Road Extension	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
	Total	Unit Subtotal	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
3074	1246	International Dr Ultimate Tran Study	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
	Total	Unit Subtotal	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	88,108	0	4,370,874	710,000	0	0	0	6,350,838
	1004	Kennedy Blvd (Forest City-I4)	832,377	1,055	65,306	0	0	0	0	0	898,737
	1023	INVEST - Kennedy (Forest City-I4)	1,447,341	8,836,034	10,905,239	8,429,126	0	0	0	0	29,617,740
	1031	Kennedy Blvd (Forest City-I4)	4,240,731	1,273,288	2,209,761	0	2,300,000	0	0	35,600,000	45,623,780
	Total	Unit Subtotal	7,702,305	10,198,485	13,180,306	12,800,000	3,010,000	0	0	35,600,000	82,491,095
3097	1003	All American(OBT-Forest Cty)	170,408	73,230	0	10,633,676	0	0	0	0	10,877,314
	1031	All American(OBT-Forest Cty)	648,585	7,081,047	11,150,000	2,738,812	0	0	0	0	21,618,443
	Total	Unit Subtotal	818,993	7,154,277	11,150,000	13,372,488	0	0	0	0	32,495,757
5000	1002	Roadway Lighting	2,175,045	4,073,955	3,488,500	2,794,400	2,468,100	0	0	0	15,000,000
	1003	Street Lights-County Rds	1,250,062	1,555,376	200,000	200,000	200,000	200,000	200,000	0	3,805,438
	Total	Unit Subtotal	3,425,107	5,629,331	3,688,500	2,994,400	2,668,100	200,000	200,000	0	18,805,438
5004	1023	INVEST - Chuluota Rd	210,101	2,942,162	2,540,574	3,140,637	1,263,948	11,500,000	858,354	9,900,000	32,355,776
	1328	Chuluota Rd	727,575	82,376	759,426	0	0	0	0	0	1,569,377
	Total	Unit Subtotal	937,677	3,024,538	3,300,000	3,140,637	1,263,948	11,500,000	858,354	9,900,000	33,925,153

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
5005	1023	INVEST - McCulloch Rd	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
	Total	Unit Subtotal	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
5023	1002	Edgewater Drive	0	732,363	0	0	0	0	0	0	732,363
	1031	Edgewater Drive	188,638	103,789	0	0	0	0	0	0	292,427
	Total	Unit Subtotal	188,638	836,152	0	0	0	0	0	0	1,024,790
5024	1003	Econ Trail (Lk Underhill-SR50)	0	12,606,838	0	0	0	0	0	0	12,606,838
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	13,396,542	26,859,063	0	0	0	0	0	0	40,255,605
	1032	Econ Trail (Lk Underhill-SR50)	11,492,226	647,095	5,700,000	0	0	0	0	0	17,839,321
	1343	Econ Trail (Lk Underhill-SR50)	0	0	489,468	0	0	0	0	0	489,468
	Total	Unit Subtotal	24,888,769	40,112,996	6,189,468	0	0	0	0	0	71,191,232
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	164,165	37,889	0	0	0	0	0	0	202,055
	1034	Texas Ave (Oak Rdg-Holden)	2,576,789	1,509,801	1,818,000	0	0	0	0	44,500,000	50,404,590
	Total	Unit Subtotal	2,740,954	1,547,690	1,818,000	0	0	0	0	44,500,000	50,606,645
5029	1003	Valencia Col Ln(Grod-Econ)	0	1,219,895	0	0	0	0	0	0	1,219,895
	1032	Valencia Col Ln(Grod-Econ)	0	0	0	0	0	0	0	16,500,000	16,500,000
	Total	Unit Subtotal	0	1,219,895	0	0	0	0	0	16,500,000	17,719,895
5036	1331	CR 545 Widening - Village I to H	0	2,535,760	0	0	0	0	0	0	2,535,760
	Total	Unit Subtotal	0	2,535,760	0	0	0	0	0	0	2,535,760
5037	1034	Western Way Rd Imp (CR545 to Lk Cnty Line)	782	4,898,968	0	0	0	0	0	0	4,899,750
	Total	Unit Subtotal	782	4,898,968	0	0	0	0	0	0	4,899,750
5055	1031	CR 545 (Tilden-SR50)	522,980	232,709	0	0	0	0	0	0	755,689
	Total	Unit Subtotal	522,980	232,709	0	0	0	0	0	0	755,689
5056	1003	FDOT St Lighting & Lndscp	1,563,289	3,154	0	0	0	0	0	0	1,566,442
	1301	FDOT St Lighting & Lndscp	295,868	3,618,980	0	0	0	0	0	0	3,914,848
	Total	Unit Subtotal	1,859,157	3,622,134	0	0	0	0	0	0	5,481,290
5059	1003	Woodbury Road	6,400	1,485,000	0	0	0	0	0	11,000,000	12,491,400
	1032	Woodbury Road	0	14,999	0	0	0	0	0	39,500,000	39,514,999
	1325	Woodbury Road	1,709,156	393,027	110,422	0	0	0	0	0	2,212,605
	Total	Unit Subtotal	1,715,556	1,893,026	110,422	0	0	0	0	50,500,000	54,219,004

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Proposed CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
5064	1033	Innovation Way S(417-528)	0	1,400,000	0	3,195,325	3,575,000	0	0	2,875,000	11,045,325
	1332	Innovation Way S(417-528)	560,680	468,584	59,390	0	0	0	0	0	1,088,654
	Total	Unit Subtotal	560,680	1,868,584	59,390	3,195,325	3,575,000	0	0	2,875,000	12,133,979
5068	1034	Reams Road (Fiquette-CR535)	0	0	0	0	0	53,000	0	0	53,000
	Total	Unit Subtotal	0	0	0	0	0	53,000	0	0	53,000
5070	1246	I-Drive Transit Lanes	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
	Total	Unit Subtotal	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
	Total	Unit Subtotal	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
5085	1033	Boggy Creek Rd	9,066,637	738,487	0	0	0	0	0	0	9,805,124
	1321	Boggy Creek Rd	3,063,299	499,865	0	0	0	0	0	0	3,563,164
	Total	Unit Subtotal	12,129,936	1,238,352	0	0	0	0	0	0	13,368,288
5089	1246	Destination Parkway	0	100,000	0	0	0	0	0	0	100,000
	Total	Unit Subtotal	0	100,000	0	0	0	0	0	0	100,000
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	2,634,098	1,604,426	1,450,000	1,750,000	13,253,000	7,857,937	0	0	28,549,461
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	92,872	0	0	6,942,063	3,300,000	42,550,000	52,884,935
	1312	Lk Uhill (Chickasaw-Rouse)	1,300,100	873,003	197,138	0	0	0	0	0	2,370,241
	Total	Unit Subtotal	3,934,198	2,477,429	1,740,010	1,750,000	13,253,000	14,800,000	3,300,000	42,550,000	83,804,637
5095	1246	Pedestrian Enhancements	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
	Total	Unit Subtotal	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
5109	1023	Legacy - Holden Ave(JYP-OBT)	928,996	1	0	0	0	0	0	0	928,997
	Total	Unit Subtotal	928,996	1	0	0	0	0	0	0	928,997
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	136,409	304,559	0	0	0	0	0	0	440,968
	Total	Unit Subtotal	136,409	304,559	0	0	0	0	0	0	440,968
5121	1023	Legacy - Texas Ave	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
	Total	Unit Subtotal	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
5134	1003	UCF Area Pedestrian Safety Imp	1,690	1,274,733	0	0	0	0	0	0	1,276,423
	1338	UCF Area Pedestrian Safety Imp	648,190	12,058	0	0	0	0	0	0	660,248
	Total	Unit Subtotal	649,880	1,286,791	0	0	0	0	0	0	1,936,671
5137	1002	Pine Hills Pedestrian Safety Project	14,512,731	8,258,922	3,581,750	0	0	0	0	0	26,353,403

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Proposed CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	1003	Pine Hills Pedestrian Safety Project	0	5,728,338	2,342,394	0	0	0	0	0	8,070,732
	1300	Pine Hills Pedestrian Safety Project	78,750	44	0	0	0	0	0	0	78,794
	Total	Unit Subtotal	14,591,481	13,987,304	5,924,144	0	0	0	0	0	34,502,929
5139	1003	Reams (Summerlk-Taborfld)	0	0	0	2,458,289	12,410,404	16,700,000	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	1,367,353	1,236,207	15,689,596	0	0	0	0	0	18,293,156
	1034	Reams (Summerlk-Taborfld)	792,260	5,308,000	14,610,404	29,941,711	15,689,596	0	0	0	66,341,971
	1304	Reams (Summerlk-Taborfld)	1,911,802	433,084	174,292	0	0	0	0	0	2,519,178
	Total	Unit Subtotal	4,071,415	6,977,291	30,474,292	32,400,000	28,100,000	16,700,000	0	0	118,722,998
5140	1023	INVEST - Ficquette (Summerlk-Overst)	505,732	1,399,296	14,041,393	3,765,827	0	0	0	0	19,712,248
	1034	Ficquette (Summerlk-Overst)	1,368,385	7,349,482	0	8,234,173	11,150,000	275,000	0	0	28,377,040
	1307	Ficquette (Summerlk-Overst)	0	524,792	508,607	0	0	0	0	0	1,033,399
	Total	Unit Subtotal	1,874,117	9,273,570	14,550,000	12,000,000	11,150,000	275,000	0	0	49,122,687
5141	1023	INVEST - EOC Transport Needs	527,566	1,000,000	0	0	0	0	0	0	1,527,566
	Total	Unit Subtotal	527,566	1,000,000	0	0	0	0	0	0	1,527,566
5142	1023	INVEST - Intersections & Ped Safety	11,519,070	2,100,444	0	0	0	0	0	0	13,619,514
	1319	Intersections & Ped Safety	0	109,601	0	0	0	0	0	0	109,601
	1327	Intersections & Ped Safety	0	615,732	0	0	0	0	0	0	615,732
	Total	Unit Subtotal	11,519,070	2,825,777	0	0	0	0	0	0	14,344,847
5143	1002	Median Tree Program	3,581,844	2,697,608	548,636	0	0	0	0	0	6,828,089
	1029	Median Tree Program	3,165,542	817,183	565,481	0	0	0	0	0	4,548,206
	Total	Unit Subtotal	6,747,386	3,514,791	1,114,117	0	0	0	0	0	11,376,295
5145	1002	Oak Ridge Pedestrian Safety	3,645,609	56,458	0	0	0	0	0	0	3,702,067
	1003	Oak Ridge Pedestrian Safety	8,923,262	521,018	0	0	0	0	0	0	9,444,280
	1334	Oak Ridge Pedestrian Safety	631,358	6,901	0	0	0	0	0	0	638,259
	Total	Unit Subtotal	13,200,230	584,377	0	0	0	0	0	0	13,784,606
5148	1003	East Streets Drainage Imp Sec 2	566,751	105,157	0	0	0	0	0	0	671,908
	5896	East Streets Drainage Imp Sec 2	0	3,900,001	0	0	0	0	0	0	3,900,001
	Total	Unit Subtotal	566,751	4,005,158	0	0	0	0	0	0	4,571,909
5154	1003	Avalon Rd/CR545 (US 192 to Hartzog Rd)	459,853	110	0	0	0	0	0	0	459,963

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Proposed CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	0	0	17,400,000	17,417,550
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	0	1,400,000	4,545,400	4,563,296	0	0	0	10,508,696
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,980,000	0	1,725,326	253,217	0	0	0	3,958,543
	Total	Unit Subtotal	477,403	1,980,110	1,400,000	6,270,726	4,816,513	0	0	17,400,000	32,344,752
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1	0	0	0	0	0	29,910,000	30,459,976
	1034	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	27,246	151,008	0	0	0	0	0	0	178,254
	Total	Unit Subtotal	577,221	151,009	0	0	0	0	0	29,910,000	30,638,230
5156	1003	University Blvd (Goldenrod Rd to SR 436)	445,166	225,034	0	0	0	0	0	0	670,200
	1309	University Blvd (Goldenrod Rd to SR 436)	0	0	26,703	0	0	0	0	0	26,703
	1342	University Blvd (Goldenrod Rd to SR 436)	0	44,978	28,866	0	0	0	0	0	73,844
	Total	Unit Subtotal	445,166	270,012	55,569	0	0	0	0	0	770,747
5160	1246	Tradeshow Blvd Imprv	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
	Total	Unit Subtotal	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
7374	7538	LAP - Alafaya Trail & Corp Blvd	0	2,571,796	0	0	0	0	0	0	2,571,796
	Total	Unit Subtotal	0	2,571,796	0	0	0	0	0	0	2,571,796
7375	7532	LAP Powers Drive	128,825	2,444,413	0	0	0	0	0	0	2,573,238
	Total	Unit Subtotal	128,825	2,444,413	0	0	0	0	0	0	2,573,238
EN08	1246	Sand Lake at I4 Beautification	0	0	620,000	0	0	0	0	0	620,000
	Total	Unit Subtotal	0	0	620,000	0	0	0	0	0	620,000
EN11	1246	International Drive Overpass	0	0	4,200,000	0	0	0	0	0	4,200,000
	Total	Unit Subtotal	0	0	4,200,000	0	0	0	0	0	4,200,000
		Engineering Subtotal	169,219,668	294,818,599	184,311,879	162,475,976	138,356,973	76,003,284	18,367,282	465,110,000	1,508,663,660
Fiscal & Operational Support											
8641	5896	ARP1-RR Public Works Heavy Equipment	220,258	2,579,005	0	0	0	0	0	0	2,799,263
	Total	Unit Subtotal	220,258	2,579,005	0	0	0	0	0	0	2,799,263

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Proposed CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Fiscal & Operational Support Subtotal			220,258	2,579,005	0	0	0	0	0	0	2,799,263
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932
	Total	Unit Subtotal	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932
2947	1004	MTNC Yards Improvements	1,286,340	1,355,144	500,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	18,141,484
	Total	Unit Subtotal	1,286,340	1,355,144	500,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	18,141,484
2990	1003	Rehab Existing Rdwys CW	0	0	9,000,000	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	91,286,968	42,870,546	33,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	528,020,206
	Total	Unit Subtotal	91,286,968	42,870,546	42,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	537,020,206
3010	1004	Drainage Rehab	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
	Total	Unit Subtotal	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
5086	1002	Railroad Crossing Replace	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022
	Total	Unit Subtotal	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022
Roads & Drainage Subtotal			113,188,472	58,316,558	54,512,692	54,650,000	52,350,000	50,150,000	50,150,000	245,750,000	679,067,723
Stormwater											
2753	1023	Land/Prim Water Syst	23,692,084	17,976,434	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	81,448,518
	5919	Orlo Vista/Westside Manor Flood Mitigation Project	0	2,506,371	0	0	0	0	0	0	2,506,371
	7586	Orlo Vista/Westside Manor Flood Phase 2.	16,508,918	1,517,848	0	0	0	0	0	0	18,026,766
	Total	Unit Subtotal	40,201,002	22,000,653	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	101,981,655
3087	1004	Stormwater Rehabilitation	2,606,007	2,042,916	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,848,923
	1142	Stormwater Rehabilitation	5,047,291	2,608,581	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	25,655,872
	Total	Unit Subtotal	7,653,298	4,651,497	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	37,504,795
5092	1023	Pond Restoration/Rehab	1,009,286	750,992	750,000	750,000	750,000	750,000	750,000	750,000	6,260,278
	1142	Pond Restoration/Rehab	2,204,320	2,351,915	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,556,235
	Total	Unit Subtotal	3,213,606	3,102,907	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	22,816,513
Stormwater Subtotal			51,067,905	29,755,057	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	162,302,963
Traffic											
2720	1004	Signal Installation CW	9,489,635	12,531,556	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	57,671,192

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Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	7535	LAP - Traffic Signal Cabinets Upgrade	533,449	152,652	0	0	0	0	0	0	686,101
	7541	LAP - Traffic Signal Cabinets Upgrade	0	5,346,065	0	0	0	0	0	0	5,346,065
	7542	LAP - Traffic Signal Cabinets Upgrade	0	5,059,587	0	0	0	0	0	0	5,059,587
	7593	HMGP - Bumby Avenue	220,402	83	0	0	0	0	0	0	220,485
	7594	HMGP - Balboa Drive	249,408	66	0	0	0	0	0	0	249,474
	Total	Unit Subtotal	10,492,894	23,090,009	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	69,232,904
2721	1002	Roadway Safety Traffic	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
	Total	Unit Subtotal	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
2723	1004	Traffic Signal Structure Inspections	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
	Total	Unit Subtotal	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
	Total	Unit Subtotal	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
	Total	Unit Subtotal	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
2729	1004	Traffic Calming Program	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
	Total	Unit Subtotal	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
2739	1002	Traffic Signal Detection System	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
	Total	Unit Subtotal	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
2742	1246	Int'l Drive Adaptive System	1,679,489	952,215	0	0	0	0	0	0	2,631,704
	Total	Unit Subtotal	1,679,489	952,215	0	0	0	0	0	0	2,631,704
2851	1002	ADA Compliance Retrofit	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
	Total	Unit Subtotal	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
5088	1002	Roadway Signage Program	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
	Total	Unit Subtotal	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
5133	1004	Speed Radar Sign	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
	Total	Unit Subtotal	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
5146	1004	Traffic Signal Preventative Maint	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	Total	Unit Subtotal	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054
5150	1004	Upgrade Multi-Lane School Zones	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
	Total	Unit Subtotal	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
5151	1002	Miscellaneous Traffic Safety Projects	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024
	Total	Unit Subtotal	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024
5152	1004	Traffic Fiber Asset Management	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030
	Total	Unit Subtotal	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030
5153	1004	Traffic Signal Cabinet Security	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
	Total	Unit Subtotal	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
5157	1004	Battery Backup for Huts	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
	Total	Unit Subtotal	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
5158	1004	Quiet Zone Expansion	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
	Total	Unit Subtotal	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
5159	1004	ITS Communication Network Infrastructure	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
	Total	Unit Subtotal	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
TR03	1004	Automated School Zone Speed Enforcement	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
	Total	Unit Subtotal	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
		Traffic Subtotal	35,446,326	45,013,002	22,010,000	22,010,000	21,710,000	20,060,000	20,060,000	19,160,000	205,469,329
		PUBLIC WORKS SUBTOTAL:	369,142,629	430,482,221	274,414,571	252,715,976	225,996,973	159,793,284	102,157,282	743,600,000	2,558,302,938

* Prior Expenditures is calculated using 3 or 5 years.

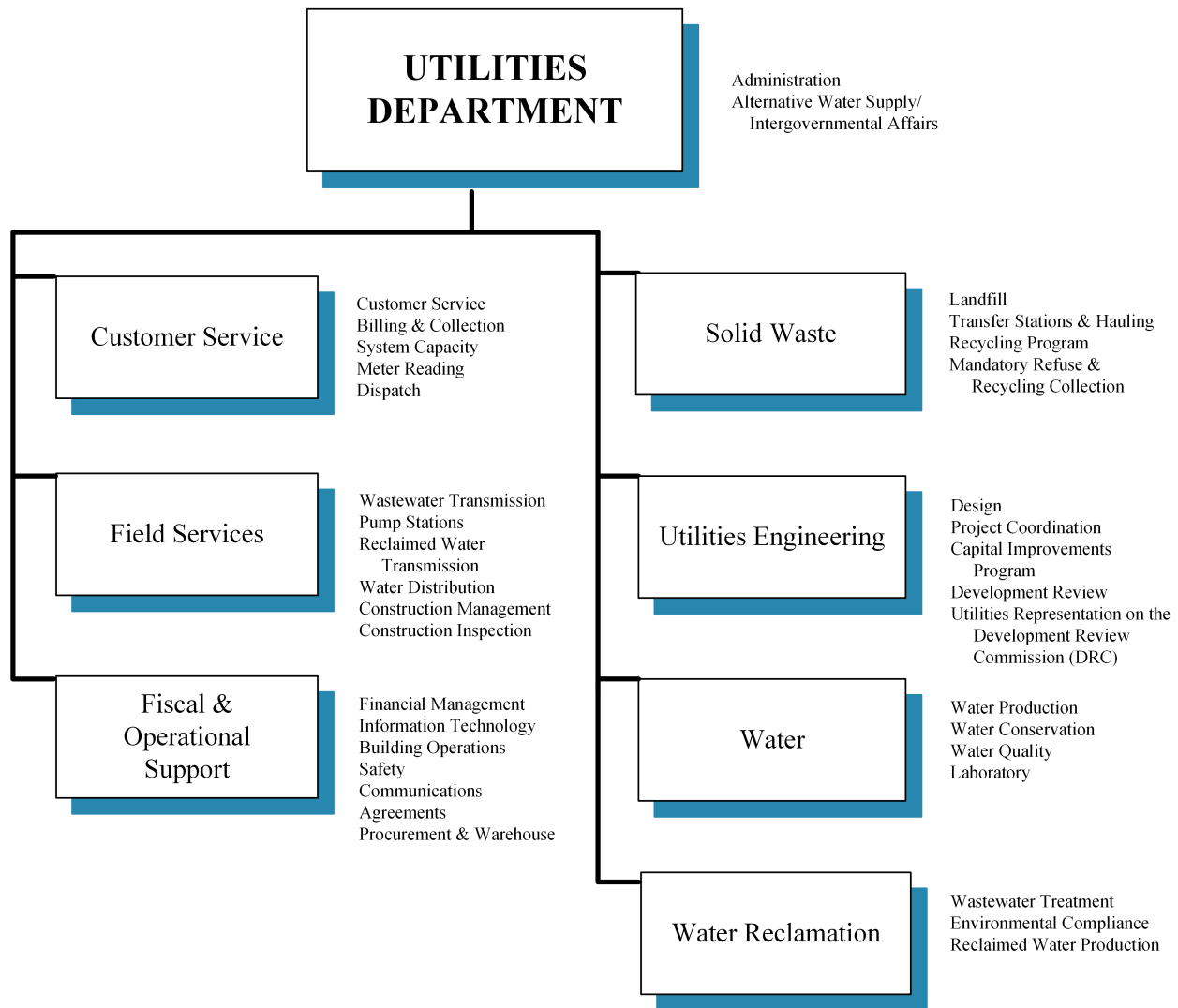


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Department: Utilities

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 93,455,691	\$ 102,674,851	\$ 109,760,871	6.9 %
Operating Expenditures	210,869,765	265,285,891	276,371,670	4.2 %
Capital Outlay	12,209,045	18,479,394	11,567,743	(37.4)%
Total Operating	\$ 316,534,501	\$ 386,440,136	\$ 397,700,284	2.9 %
Capital Improvements	\$ 129,710,911	\$ 314,775,896	\$ 297,908,516	(5.4)%
Debt Service	25,001,996	29,717,306	33,940,633	14.2 %
Reserves	0	237,842,115	236,464,992	(0.6)%
Other	7,991,476	16,324,366	14,000,000	(14.2)%
Total Non-Operating	\$ 162,704,383	\$ 598,659,683	\$ 582,314,141	(2.7)%
Department Total	\$ 479,238,884	\$ 985,099,819	\$ 980,014,425	(0.5)%

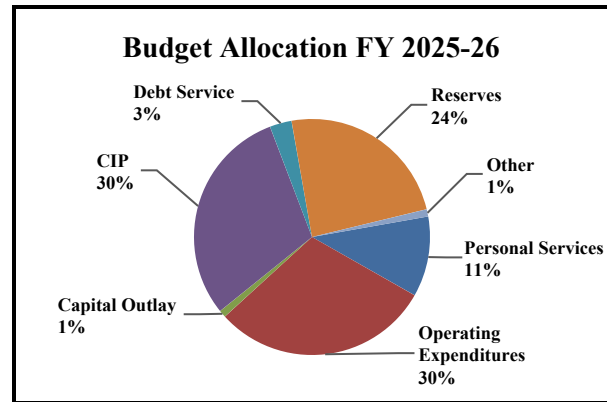
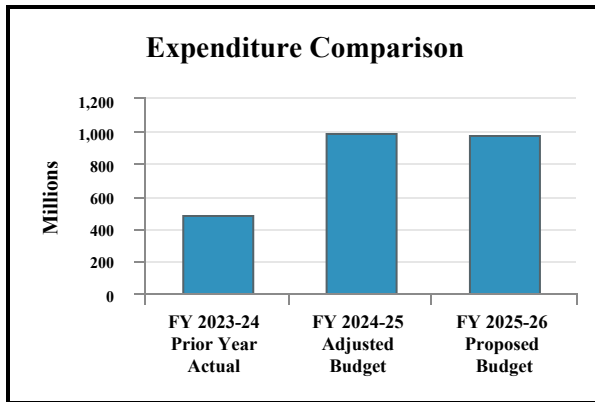
Expenditures by Division / Program				
Fiscal & Operational Support	\$ 39,463,194	\$ 141,817,479	\$ 134,952,214	(4.8)%
Solid Waste	120,586,463	291,180,944	345,288,758	18.6 %
Utilities Customer Service	20,315,297	23,570,376	23,350,012	(0.9)%
Utilities Engineering	139,748,967	339,221,562	299,445,948	(11.7)%
Utilities Field Services	59,280,679	73,072,140	67,295,272	(7.9)%
Water Reclamation	61,433,121	71,941,998	66,700,755	(7.3)%
Water Utilities	38,411,163	44,295,320	42,981,466	(3.0)%
Department Total	\$ 479,238,883	\$ 985,099,819	\$ 980,014,425	(0.5)%

Funding Source Summary				
Special Revenue Funds	\$ 58,304,630	\$ 118,206,925	\$ 142,862,898	20.9 %
Total Grant Funds	17,245,353	48,754,175	0	(100.0)%
Enterprise Funds	403,688,900	818,138,719	837,151,527	2.3 %
Department Total	\$ 479,238,883	\$ 985,099,819	\$ 980,014,425	(0.5)%

Authorized Positions	1,036	1,052	1,056	0.4 %
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Utilities

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position net change is an increase of four (4) positions: a Meter Reader II to read water and reclaimed water meters used to generate bills for customers; a Project Manager to lead planning and implementation efforts to identify new solid waste facility types, create a plan to be followed in developing new solid waste facilities, and coordinate with consultants and contractors to implement these facility developments to meet the county’s long term disposal need; a Sr. Operations Specialist to teach the Water and Wastewater curricula to students enrolled in H2O Pipeline, which is a workforce development program designed to prepare students for the Florida Department of Environmental Protection (FDEP) Class C Water and Wastewater license tests with the goal to transition high school students into employment for a utility; and, an Environmental Compliance Tech/Inspector for required inspections, discharge sampling, and administrative functions for the Industrial Pre-Treatment Program (IPP), the Oil and Grease prevention program, and the Surcharge program.

Four (4) New Positions FY 2025-26

- 1 – Meter Reader II, Customer Service Division
- 1 – Project Manager, Solid Waste Division
- 1 – Sr. Operations Specialist, Water Division
- 1 – Environmental Compliance Tech/Inspector, Water Reclamation Division

Operating Expenses – The FY 2025-26 operating expenditures budget is increasing by 4.2% or \$11.1 million from the current FY 2024-25 budget. The increase is primarily due to a \$25.6 million increase in payments to the franchise haulers resulting from the new collection contract that begins on January 1, 2026. This significant increase is a result of the contracts being rebid at current market conditions after the current 10-year contracts expired. The existing contracts began in 2016 and had defined price escalations, which helped protect the program customers from higher inflationary pressures during the 10-year term. The current contracts for collection are set to end in December 2025. The county pursued new contracts through a competitive solicitation, and new contracts were awarded to four (4) haulers for six (6) geographic zones set to begin on January 1, 2026.

Additional increases include an increase of 12.4% or \$2.3 million for Payments to Other Government Agencies due to customer growth and an increase in disposal costs in the Mandatory Refuse Program, an increase of 16.4% or \$1.8 million for Landfill Closure Costs and Long Term Care - Landfill Closure based on the annual calculation for the project liability, and an increase of 4.4% or \$353,784 in chlorine costs due to contract price increases, with a total budget of \$42.2 million.

This budget increases are partially offset by decreases in Maintenance of Buildings, Maintenance of Mains, Contract Services, Consultant Services, Equipment less than \$5,000, and Polymer, with a total reduction budget amount of \$53.2 million. These decreases are due to the carryforward encumbrances in the current FY 2024-25 budget from the FY 2023-24 budget for work and purchases not completed in that fiscal year. Additionally, the Solid Waste and Water & Wastewater System customer service call centers merged reallocating the contract budget for four (4) temporary positions from the Refuse Collection Fund to Water & Wastewater System providing better customer service and efficiencies.

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 37.4% or \$6.9 million from the current FY 2024-25 budget. Most capital outlay items are purchased based on replacement schedules that include length of service, age, and maintenance cost. The budget for heavy and other equipment is \$10.0 million and includes funding for large lab equipment, process control monitoring units, utility carts, a tractor, skid steer, dump truck loader and a CAT motor grader in the Water & Wastewater System. The budget also includes funding for the replacements of trailers, a dump truck, road tractors, dozers, and the purchase of a crawler carrier in the Solid Waste Division. The departmental rolling stock budget is \$1.4 million and includes 17 replacement vehicles and one (1) new vehicle, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2025-26 capital improvements budget is decreasing by 5.4% or \$16.9 million from the current FY 2024-25 budget. The projects include improvements to the water, wastewater, and solid waste facilities as well as construction of pipelines for the water, wastewater, and reclaimed water systems, and to address the renewal and replacement of aging infrastructure. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2025-26 debt service budget is increasing by 14.2% or \$4.2 million from the current FY 2024-25 budget. Debt service payments are based on the principal and interest payments for existing bonds, anticipated debt financing, state revolving fund loans, and other minor debt related expenses.

Reserves – The FY 2025-26 reserves are decreasing by 0.6% or \$1.4 million from the current FY 2024-25 levels. The department maintains restricted reserves for debt service, customer deposits, and for financing future closure and long-term care costs of landfill cells. Reserves are also in place to fund future capital improvements and to serve as a contingency in the event of emergencies. Reserves fluctuate due to the flow of program revenues, expenses, and the issuance of debt.

Other – The FY 2025-26 other category budget is decreasing by 14.2% or \$2.3 million from the current FY 2024-25 level and includes the General Fund interfund transfer, which is budgeted at \$13.0 million based on a payment in lieu of taxes calculation. Also, included in this category is \$1.0 million for Connection Fee refunds.

FUNDING SOURCE HIGHLIGHTS

The Utilities Department receives revenue from the operations of two (2) enterprise funds, the Water & Wastewater System and the Solid Waste System, one (1) special revenue fund, the Municipal Service Benefit Unit (MSBU) fund for the Mandatory Refuse and Recycling Program, and various state grants. The enterprise funds are increasing by 2.3% or \$19.0 million primarily due to the 12% increase in tipping fees and an increase in cash brought forward from the Solid Waste System. The special revenue fund (MSBU) is increasing by 20.9% or \$24.7 million due to an increase in program fee revenue, cash brought forward and customer growth. Total grant funds are decreasing by \$48.8 million due to the timing in which grants are awarded. Remaining balances in these grants are rolled over to the following fiscal year after the budget is adopted.

Water and Wastewater Fund – Monthly water and wastewater charges include a fixed component and a volume charge to cover actual usage. Rates are established by the Board of County Commissioners (BCC) and are designed to cover the operating and maintenance costs, debt service expenses, and other requirements of the Water & Wastewater System. In May of 2022 the Board approved a 5-year plan for water and wastewater rates to achieve parity between residential and commercial effective rates that will continue in FY 2025-26. The Board also approved a new reclaimed water rate schedule and a revised water and wastewater capital charge ordinance on February 11, 2025. The new reclaimed water rate schedule will take effect on October 1, 2025 and was established to recover 100% of the costs of the reclaimed water system. The Utilities Department has been directed by the Board to review capital charges periodically. These charges were last updated in FY 2018-19 prior to the pandemic, and the updated charges include the extraordinary inflation that the department has experienced in the last few years. The new charges took effect on April 1, 2025, but the full effect of these changes will not be felt until FY 2025-26. Additionally, to meet operational requirements and debt service expenditures, the Utilities Department is recommending a 3.0% increase to all other system rates for FY 2025-26.

Solid Waste Fund – The Solid Waste System enterprise fund is supported by rates, fees and charges for services provided to the residents and businesses of Orange County. In FY 2023-24, the Board adopted a 3-year rate plan to increase tipping fees by 12% each year to meet the increasing revenue requirement for cell construction. The FY 2025-26 budget includes the 12% tipping fee increase as the last year of the 3-year rate plan.

Mandatory Refuse Fund – The Mandatory Refuse Fund collects fees to cover the cost of the Mandatory Refuse and Recycling Program that provides for the collection of household garbage, yard waste, bulk items, and recyclables in unincorporated Orange County. Orange County contracts with four (4) haulers to collect these materials from households in six (6) geographic zones within Orange County. Commercial establishments do not participate in this program and must contract separately with waste haulers. The Orange County Tax Collector collects a non-ad valorem assessment on the annual tax bills as payment of fees for residential customers. On June 3, 2025, the Utilities Department recommended to the Board an increase of \$100.00 to the annual MSBU rate charged to customers to cover the increased costs for residential refuse and recycling collection and disposal services for FY 2025-26. The tentative approved annual rate is \$400.00 per household.



Division: Fiscal & Operational Support

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 9,749,674	\$ 11,447,324	\$ 12,073,804	5.5 %
Operating Expenditures	17,663,976	20,491,452	15,827,549	(22.8)%
Capital Outlay	0	92,748	106,417	14.7 %
Total Operating	\$ 27,413,650	\$ 32,031,524	\$ 28,007,770	(12.6)%
Reserves	\$ 0	\$ 93,461,589	\$ 92,944,444	(0.6)%
Other	12,049,545	16,324,366	14,000,000	(14.2)%
Total Non-Operating	\$ 12,049,545	\$ 109,785,955	\$ 106,944,444	(2.6)%
Total	\$ 39,463,195	\$ 141,817,479	\$ 134,952,214	(4.8)%
Authorized Positions	81	83	83	0.0 %

Division: Solid Waste

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 13,837,887	\$ 15,309,854	\$ 16,311,609	6.5 %
Operating Expenditures	86,356,107	106,081,524	135,310,862	27.6 %
Capital Outlay	4,429,520	10,237,950	6,214,092	(39.3)%
Total Operating	\$ 104,623,514	\$ 131,629,328	\$ 157,836,563	19.9 %
Capital Improvements	\$ 15,962,949	\$ 15,171,090	\$ 43,931,647	189.6 %
Reserves	0	144,380,526	143,520,548	(0.6)%
Total Non-Operating	\$ 15,962,949	\$ 159,551,616	\$ 187,452,195	17.5 %
Total	\$ 120,586,463	\$ 291,180,944	\$ 345,288,758	18.6 %
Authorized Positions	165	168	169	0.6 %

Division: Utilities Customer Service

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 11,312,578	\$ 12,980,263	\$ 13,817,365	6.4 %
Operating Expenditures	8,789,796	10,446,112	9,422,697	(9.8)%
Capital Outlay	212,923	144,001	109,950	(23.6)%
Total Operating	\$ 20,315,297	\$ 23,570,376	\$ 23,350,012	(0.9)%
Total	\$ 20,315,297	\$ 23,570,376	\$ 23,350,012	(0.9)%

Authorized Positions	157	158	159	0.6 %
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Division: Utilities Engineering

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 7,530,176	\$ 8,041,019	\$ 9,120,763	13.4 %
Operating Expenditures	2,277,884	5,428,691	2,405,683	(55.7)%
Capital Outlay	0	17,000	2,000	(88.2)%
Total Operating	\$ 9,808,060	\$ 13,486,710	\$ 11,528,446	(14.5)%
Capital Improvements	\$ 108,996,981	\$ 296,017,546	\$ 253,976,869	(14.2)%
Debt Service	25,001,996	29,717,306	33,940,633	14.2 %
Other	(4,058,070)	0	0	0.0 %
Total Non-Operating	\$ 129,940,908	\$ 325,734,852	\$ 287,917,502	(11.6)%
Total	\$ 139,748,968	\$ 339,221,562	\$ 299,445,948	(11.7)%

Authorized Positions	82	84	84	0.0 %
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Division: Utilities Field Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 22,775,185	\$ 24,493,588	\$ 25,962,698	6.0 %
Operating Expenditures	31,674,572	43,827,456	38,155,598	(12.9)%
Capital Outlay	4,830,921	4,751,096	3,176,976	(33.1)%
Total Operating	\$ 59,280,679	\$ 73,072,140	\$ 67,295,272	(7.9)%
Total	\$ 59,280,679	\$ 73,072,140	\$ 67,295,272	(7.9)%

Authorized Positions	270	278	278	0.0 %
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Division: Water Reclamation

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 14,355,168	\$ 15,114,932	\$ 16,132,930	6.7 %
Operating Expenditures	40,212,538	51,252,701	49,061,809	(4.3)%
Capital Outlay	2,114,434	1,987,105	1,506,016	(24.2)%
Total Operating	\$ 56,682,140	\$ 68,354,738	\$ 66,700,755	(2.4)%
Capital Improvements	\$ 4,750,981	\$ 3,587,260	\$ 0	(100.0)%
Total Non-Operating	\$ 4,750,981	\$ 3,587,260	\$ 0	(100.0)%
Total	\$ 61,433,121	\$ 71,941,998	\$ 66,700,755	(7.3)%
Authorized Positions	137	137	138	0.7 %

Division: Water Utilities

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 13,895,022	\$ 15,287,871	\$ 16,341,702	6.9 %
Operating Expenditures	23,894,892	27,757,955	26,187,472	(5.7)%
Capital Outlay	621,248	1,249,494	452,292	(63.8)%
Total Operating	\$ 38,411,162	\$ 44,295,320	\$ 42,981,466	(3.0)%
Total	\$ 38,411,162	\$ 44,295,320	\$ 42,981,466	(3.0)%
Authorized Positions	144	144	145	0.7 %



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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
	Total	Unit Subtotal	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
1499	4420	MIS Network/Work Order Sys	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
	Total	Unit Subtotal	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
1535	4420	GIS Migration	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
	Total	Unit Subtotal	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
1543	4420	Utilities Administration Building Improv	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
	Total	Unit Subtotal	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
1552	4420	Developer Built Projects	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
	Total	Unit Subtotal	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
1556	4420	Utilities Security Imp	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
	Total	Unit Subtotal	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
1558	4420	Eastern Operations Building	2,049,847	550,950	0	0	0	0	0	0	2,600,797
	Total	Unit Subtotal	2,049,847	550,950	0	0	0	0	0	0	2,600,797
1560	4420	Developer Built Projects	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
	Total	Unit Subtotal	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
1561	4420	Developer Built Projects	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
	Total	Unit Subtotal	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
		Other Subtotal	16,574,810	7,729,888	10,133,616	7,809,557	4,420,190	3,040,453	2,570,538	4,229,687	56,508,737
Solid Waste											
1061	4410	Porter Modifications	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
	Total	Unit Subtotal	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
1065	4410	McLeod Rd TS Improvements	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
	Total	Unit Subtotal	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
1069	4410	Ldfill-Admin Bldg	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
	Total	Unit Subtotal	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
1083	4410	NW Transfer Station	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000
	Total	Unit Subtotal	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
1086	4410	Cell 7B/8 Closure & LT Care	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867
	Total	Unit Subtotal	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867
1099	4410	Closure & LT Care Class III #1	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
	Total	Unit Subtotal	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
1106	4410	Class 3 Waste Disposal Cell 2	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
	Total	Unit Subtotal	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
1107	4410	Landfill Cell 11	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
	Total	Unit Subtotal	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
1108	4410	Landfill Cell 12	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
	Total	Unit Subtotal	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
1109	4410	Closure & LT Care Landfill Cells 9-12	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
	Total	Unit Subtotal	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
1112	4410	Central Expansion Area	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
	Total	Unit Subtotal	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
		Solid Waste Subtotal	77,896,973	15,171,090	43,931,647	71,344,428	27,455,094	53,658,218	50,491,536	89,302,387	429,251,374
Water											
1450	4420	Eastern Water Trans Imp	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
	Total	Unit Subtotal	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
1463	4420	Western Water Trans Imp	0	0	0	0	0	0	292,538	3,162,462	3,455,000
	Total	Unit Subtotal	0	0	0	0	0	0	292,538	3,162,462	3,455,000
1474	4420	New Meter Installation	10,216,588	3,100,000	3,831,185	3,831,185	3,841,681	3,831,185	3,841,681	0	32,493,505
	Total	Unit Subtotal	10,216,588	3,100,000	3,831,185	3,831,185	3,841,681	3,831,185	3,841,681	0	32,493,505
1482	4420	Transportation Related Water	6,500,006	11,479,681	14,434,426	17,187,483	16,310,523	14,593,924	13,810,885	12,505,529	106,822,457
	Total	Unit Subtotal	6,500,006	11,479,681	14,434,426	17,187,483	16,310,523	14,593,924	13,810,885	12,505,529	106,822,457
1498	4420	Southern Reg Wellfield & Wtr PI	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
	Total	Unit Subtotal	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
1506	4420	Horizons West Transmission Sys	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
	Total	Unit Subtotal	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
1508	4420	South Water Transmission Imp	14,692,060	97,360	0	0	0	0	0	0	14,789,420
	Total	Unit Subtotal	14,692,060	97,360	0	0	0	0	0	0	14,789,420

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
1532	4420	W Reg Water Treat Fac Ph III	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115
	Total	Unit Subtotal	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115
1533	4420	Water Renewal & Replacements	1,289,332	213,133	675,647	379,313	250,498	249,813	250,498	0	3,308,235
	Total	Unit Subtotal	1,289,332	213,133	675,647	379,313	250,498	249,813	250,498	0	3,308,235
1544	4420	Water SCADA & Security Imp	5,402,811	5,974,786	8,462,407	4,745,902	3,432,192	1,000,000	0	0	29,018,099
	8192	Cypress Lk Wellfield/Oak Meadows AWS Divry Enhcmt	450,813	214,688	0	0	0	0	0	0	665,501
	Total	Unit Subtotal	5,853,624	6,189,474	8,462,407	4,745,902	3,432,192	1,000,000	0	0	29,683,600
1550	4420	Alternate Regional Water Supply	7,358,011	8,193,156	13,170,729	25,875,991	43,935,962	39,100,034	38,483,697	55,034,927	231,152,507
	Total	Unit Subtotal	7,358,011	8,193,156	13,170,729	25,875,991	43,935,962	39,100,034	38,483,697	55,034,927	231,152,507
1553	4420	Water Distribution Mods 2	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
	Total	Unit Subtotal	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
1554	4420	Eastern Regional Wsf Phase 3	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
	Total	Unit Subtotal	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
1557	4420	Southwest Water Supply Facility	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009
	Total	Unit Subtotal	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009
1575	4420	Water Main Improvements	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
	Total	Unit Subtotal	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
1576	4420	Cross Connection Control Backflow Devices	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
	Total	Unit Subtotal	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
8630	5896	ARP1-WB Bithlo Rural Area Water	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
	Total	Unit Subtotal	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
8633	5896	ARP1-WB Frankel Lk Downey Water Main Ext	573,318	179,682	0	0	0	0	0	0	753,000
	Total	Unit Subtotal	573,318	179,682	0	0	0	0	0	0	753,000
		Water Subtotal	112,581,886	50,792,310	69,427,113	93,341,382	107,693,784	85,584,015	71,085,730	143,688,982	734,195,203
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	5,317,500	558,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,060,126
	Total	Unit Subtotal	5,317,500	558,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,060,126
1416	4420	Pump Station Monitors CW	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425
	Total	Unit Subtotal	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
1427	4420	Collect Rehab CW	104,639	60,500	1,562,740	737,260	0	0	0	0	2,465,139
		Total Unit Subtotal	104,639	60,500	1,562,740	737,260	0	0	0	0	2,465,139
1435	4420	NW Subreg PH III	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
		Total Unit Subtotal	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
1445	4420	SW Orange Effluent Disposal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
		Total Unit Subtotal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
1469	4420	Iron Bridge Interlocal Agreement	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
		Total Unit Subtotal	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
1483	4420	Eastern Wastewater Reuse	11,940,615	8,289,958	5,085,431	5,775,498	3,650,143	3,640,170	1,342,212	10,500,298	50,224,325
		Total Unit Subtotal	11,940,615	8,289,958	5,085,431	5,775,498	3,650,143	3,640,170	1,342,212	10,500,298	50,224,325
1500	4420	Collections Rehab	14,365,651	13,884,686	5,334,407	2,099,238	2,799,211	7,522,002	5,696,938	20,504,079	72,206,212
		Total Unit Subtotal	14,365,651	13,884,686	5,334,407	2,099,238	2,799,211	7,522,002	5,696,938	20,504,079	72,206,212
1502	4420	Pumping Rehab II	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040
		Total Unit Subtotal	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040
1503	4420	Pumping Rehab III	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
		Total Unit Subtotal	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
1504	4420	Trans Related Wastewater	3,572,755	7,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	82,081,507
		Total Unit Subtotal	3,572,755	7,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	82,081,507
1505	4420	Septic Tank Retrofit	13,315,602	12,823,409	16,977,727	19,150,712	10,560,626	0	0	0	72,828,075
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	4,620,531	25,714,361	0	0	0	0	0	0	30,334,892
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	65,036	3,152,466	0	0	0	0	0	0	3,217,502
		Total Unit Subtotal	18,001,169	41,690,236	16,977,727	19,150,712	10,560,626	0	0	0	106,380,469
1507	4420	Horizons West Wastewater Sys	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
		Total Unit Subtotal	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
1509	4420	Southern Wastewater Collect	45,609	136,918	541,953	2,209,696	927,024	2,092,330	4,058,770	1,838,900	11,851,200
		Total Unit Subtotal	45,609	136,918	541,953	2,209,696	927,024	2,092,330	4,058,770	1,838,900	11,851,200
1510	4420	Eastern Wastewater Collect	5,629,499	2,678,675	8,865,310	12,732,207	7,095,890	5,286,207	3,707,586	0	45,995,375
		Total Unit Subtotal	5,629,499	2,678,675	8,865,310	12,732,207	7,095,890	5,286,207	3,707,586	0	45,995,375
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	0	242,077	3,132,923	3,375,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
	Total	Unit Subtotal	0	0	0	0	0	0	242,077	3,132,923	3,375,000
1536	4420	Capital Reuse Meter Install	1,843,032	871,744	1,162,326	1,162,326	1,165,510	1,162,326	1,165,510	0	8,532,774
	Total	Unit Subtotal	1,843,032	871,744	1,162,326	1,162,326	1,165,510	1,162,326	1,165,510	0	8,532,774
1538	4420	Eastern Wtr Reclamation Exp	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
	Total	Unit Subtotal	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
1539	4420	Force Main Rehab	28,255,298	14,567,929	12,673,394	17,447,003	16,353,626	10,437,651	8,023,731	16,874,834	124,633,466
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	136,723	3,655,140	0	0	0	0	0	0	3,791,863
	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
	Total	Unit Subtotal	28,405,029	18,853,564	12,673,394	17,447,003	16,353,626	10,437,651	8,023,731	16,874,834	129,068,831
1542	4420	Southwest Svc Area Reuse	3,336,432	1,558,679	6,981,552	10,766,216	4,980,188	1,940,149	1,885,917	4,315,097	35,764,230
	Total	Unit Subtotal	3,336,432	1,558,679	6,981,552	10,766,216	4,980,188	1,940,149	1,885,917	4,315,097	35,764,230
1555	4420	South WRF Ph V	57,875,337	45,782,379	10,952,866	35,005,250	76,261,630	53,903,268	11,600	81,342,741	361,135,071
	Total	Unit Subtotal	57,875,337	45,782,379	10,952,866	35,005,250	76,261,630	53,903,268	11,600	81,342,741	361,135,071
1559	4420	Pumping Rehab IV	19,121,776	10,920,830	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	145,775,343
	5921	CDBG-Mitigation Program Pump Station 3000	0	2,726,000	0	0	0	0	0	0	2,726,000
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	443,772	3,348,092	0	0	0	0	0	0	3,791,864
	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
	Total	Unit Subtotal	19,574,220	17,415,253	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	152,722,209
1571	4420	Gravity Main Improvements	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
	Total	Unit Subtotal	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
1572	4420	Pump Station Improvements	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416
	Total	Unit Subtotal	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416
1573	4420	Reclaimed Main Improvements	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
	Total	Unit Subtotal	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
1574	4420	Force Main Improvements	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765
	Total	Unit Subtotal	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
1578	4420	Hamlin Water Reclamation Facility	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474
		Total Unit Subtotal	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
		Total Unit Subtotal	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
8666	5896	ARP-RR Pine Hills Septic to Sewer (6.1)	632,381	299,032	0	0	0	0	0	0	931,413
		Total Unit Subtotal	632,381	299,032	0	0	0	0	0	0	931,413
8689	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	0	1,227,556	0	0	0	0	0	0	1,227,556
		Total Unit Subtotal	0	1,227,556	0	0	0	0	0	0	1,227,556
		Water Reclamation Subtotal	381,653,115	241,082,608	174,416,140	196,409,361	191,987,414	150,164,401	87,827,742	553,565,012	1,977,105,788
		UTILITIES SUBTOTAL:	588,706,784	314,775,896	297,908,516	368,904,727	331,556,482	292,447,087	211,975,545	790,786,069	3,197,061,102

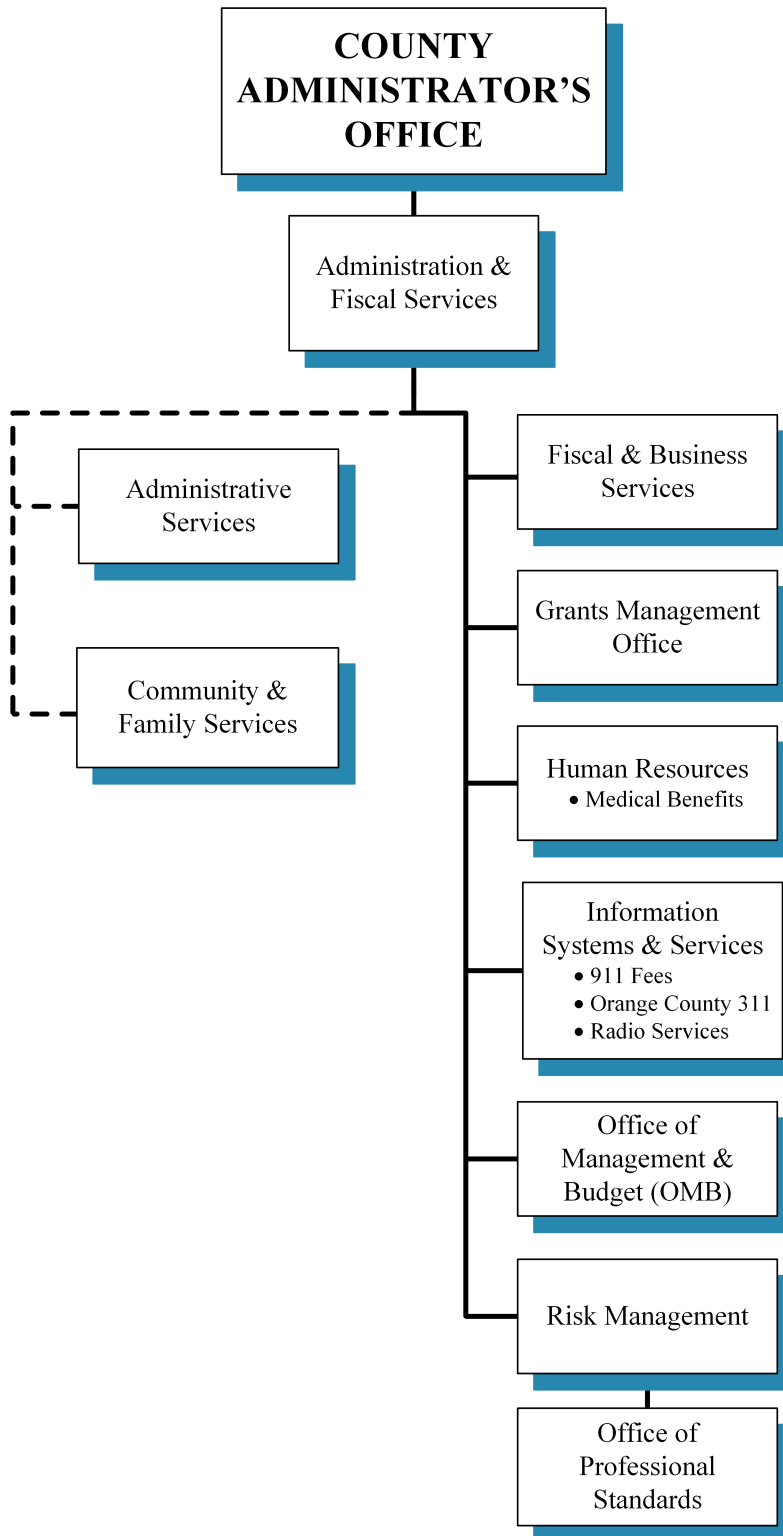
* Prior Expenditures is calculated using 3 or 5 years.

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Note: Administrative Services Department budget is shown under Section 4 and Community & Family Services Department budget is shown under Section 5.

Department: Administration and Fiscal Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 49,003,477	\$ 98,155,997	\$ 102,972,153	4.9 %
Operating Expenditures	214,429,048	279,946,802	288,793,843	3.2 %
Capital Outlay	3,333,788	6,760,403	5,193,795	(23.2)%
Total Operating	\$ 266,766,313	\$ 384,863,202	\$ 396,959,791	3.1 %
Capital Improvements	\$ 7,767,049	\$ 35,482,029	\$ 27,753,137	(21.8)%
Debt Service	390,111	217,411	134,002	(38.4)%
Reserves	0	97,512,355	93,831,307	(3.8)%
Total Non-Operating	\$ 8,157,160	\$ 133,211,795	\$ 121,718,446	(8.6)%
Department Total	\$ 274,923,473	\$ 518,074,997	\$ 518,678,237	0.1 %

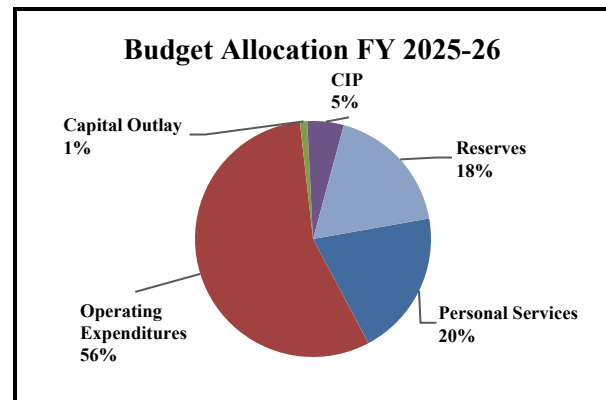
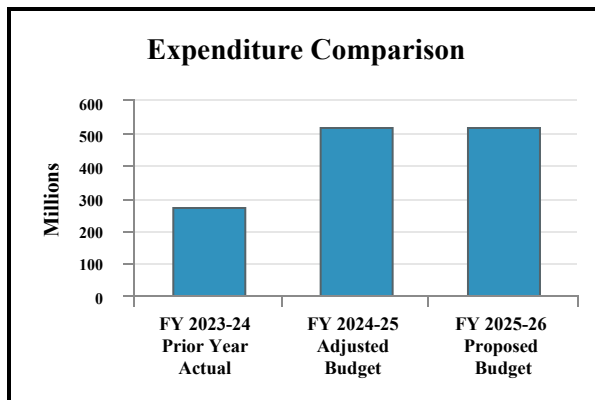
Expenditures by Division / Program				
911 System	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686	(4.9)%
Fiscal and Business Services	485,533	626,285	614,910	(1.8)%
Grants Management Office	0	93,067	406,458	336.7 %
Human Resources	12,427,672	17,136,294	17,631,658	2.9 %
Information Systems and Services	64,115,526	88,218,283	82,477,930	(6.5)%
Management and Budget	1,795,873	2,060,160	1,870,320	(9.2)%
Medical Benefits Fund	154,348,783	257,112,897	263,898,125	2.6 %
Professional Standards	1,660,595	2,803,292	2,800,428	(0.1)%
Risk Management Captive	0	10,422,000	11,075,000	6.3 %
Risk Management Operations	2,686,354	15,792,511	11,092,868	(29.8)%
Risk Management Program	27,521,382	93,086,522	97,586,854	4.8 %
Department Total	\$ 274,923,473	\$ 518,074,997	\$ 518,678,237	0.1 %

Funding Source Summary				
Special Revenue Funds	\$ 12,727,256	\$ 35,310,701	\$ 31,846,087	(9.8)%
Internal Service Funds	184,556,519	376,413,930	383,652,847	1.9 %
General Fund and Sub Funds	72,265,045	94,177,455	94,840,614	0.7 %
Capital Construction Funds	5,374,653	12,172,911	8,338,689	(31.5)%
Department Total	\$ 274,923,473	\$ 518,074,997	\$ 518,678,237	0.1 %

Authorized Positions				
	362	368	368	0.0 %

Administration & Fiscal Services

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The department’s authorized position count remains unchanged; however, one (1) position, a Title VI Program Manager, is transferring out from the Human Services Division to the County Administrator’s Office, and one (1) position, a Sr. Systems Support Analyst, is transferring in to the Informational Systems and Services (ISS) Division from the Other Court Funds-Court Technology. In addition, two (2) positions, a Management and Budget Advisor (Grants Coordinator) and a Sr. Management and Budget Analyst, are transferring out from the Office of Management and Budget to the Grants Management Office to assist with the continuation efforts of centralizing the coordination of department-wide federal and state grants for the county.

Operating Expenses – The FY 2025-26 operating expenses budget is increasing by 3.2% or \$8.8 million from the current FY 2024-25 budget primarily due to a \$5.7 million increase to the Medical Benefits Fund. In addition, the ISS Division operating budget is increasing by 2.4% or \$1.0 million, from \$43.7 million to \$44.7 million and includes budget changes as follows: Software Licensing expenses are increasing by 15.6% or \$3.5 million, from \$22.3 million to \$25.8 million, which includes increases for renewal and growth of existing software licensing, increases for renewals of new software licenses purchased, renewals of Palo Alto and Sophos security software previously funded with federal funding, and new funding to support planned artificial intelligence initiatives. These increases are offset by a total decrease of \$2.5 million within contract services, equipment, computer equipment, maintenance of buildings, and improvements to non-county assets. Human Resources operating is going down for various cost savings and transferring the deferred compensation consultant funding to the Comptroller’s Office budget. The table below summarizes all changes to the Risk Management Program and Captive Funds.

Risk Management	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Change from FY 2024-25 Budget	% Change from FY 2024-25
Personal Services - Operations	\$ 2,901,186	\$ 2,999,085	\$ 97,899	3.4 %
Workers' Comp	\$ 52,414,023	\$ 55,009,567	\$ 2,595,544	5.0 %
Claims Administration	\$ 4,181,757	\$ 4,217,000	\$ 35,243	0.8 %
General, Auto & Property Liability	\$ 27,674,592	\$ 28,441,787	\$ 767,195	2.8 %
Occupational Medicine	\$ 2,629,369	\$ 2,630,000	\$ 631	0.0 %
Other Insurance & Bonds	\$ 15,284,165	\$ 17,038,000	\$ 1,753,835	11.5 %
Payments to Other Gov. Agencies	\$ 200,000	\$ 200,000	\$ 0	0.0 %
Other Operating Expenditures	\$ 1,374,043	\$ 1,387,976	\$ 13,933	1.0 %
Reserve for Contingency	\$ 12,641,898	\$ 7,831,307	\$ (4,810,591)	(38.1)%
Total Budget	\$ 119,301,033	\$ 119,754,722	\$ 453,689	0.4 %

Capital Outlay – The FY 2025-26 capital outlay budget is decreasing by 23.2% or \$1.6 million from the current FY 2024-25 budget. The decrease is primarily due to rollover encumbrances and a one-time purchases of computer equipment. Included in this budget is funding in the amount of \$2.2 million for ISS computer equipment, including enterprise storage solution expansion to protect county data and networking hardware, and \$1.5 million is budgeted for ISS equipment, which includes radio systems and services. As part of this equipment costs, there is \$1.2 million allocated for artificial intelligence initiatives.

Capital Improvements – The FY 2025-26 capital improvements budget is decreasing by 21.8% or \$7.7 million from the current FY 2024-25 budget primarily due to the timing of project schedules. The budget includes funding for ongoing projects such as the Cassady Building - HR and Corrections Renovations in partnership with the Corrections Department, 911 system upgrades, technology hardware/software replacements, network infrastructure, and telecommunications. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects.

Debt Service – The FY 2025-26 debt service budget is decreasing by 38.4% or \$83,409 from the current FY 2024-25 budget and is for the principal and interest expenses for office equipment capital leases within the Risk Management Operations.

Reserves – The FY 2025-26 reserves budget is decreasing by 3.8% or \$3.7 million from the current FY 2024-25 levels and includes reserves in the Medical Benefits Fund of \$86.0 million.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for the Administration and Fiscal Services Department is derived from Internal Services Funds – the Medical Benefits Fund and Risk Management Funds account for 89.6% of funding. Medical Benefits Fund revenue is largely derived from insurance premiums paid by Orange County, other government agency participants, and employees covered by the plan. Risk Management Funds revenue is derived from charges to county departments and participating Constitutional Offices for insurance coverage for workers' compensation, property and auto liability, as well as general liability coverage and captive insurance.

Additional revenue sources include 911 fees. Orange County is empowered to levy a fee of up to \$0.40 per month per phone line (up to a maximum of 25 access lines per account bill rendered) to be paid by local subscribers within Orange County served by the "911" emergency telephone system. Additionally, in 2014, the State reduced the monthly "E911" fee on wireless subscribers in the state from \$0.50 to \$0.40 and, for the first time, established a collection procedure relating to this fee for prepaid wireless users. The revenue received is restricted and is used for allowable operating costs directly associated with the 911 programs and for allowable expenditure reimbursement to the Public Safety Answering Points (PSAPs) call centers throughout Orange County, under Florida Statute 365.172.

Also received are revenues from a traffic violation surcharge, which is assessed at a rate of \$12.50 per moving violation. Of that amount, Orange County receives \$12.00 (the Clerk of Courts receives \$0.50 per violation for processing expenses). The traffic violation surcharge funds equipments for the Orange County's intergovernmental radio system.

Division: 911 System

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 448,992	\$ 683,995	\$ 725,970	6.1 %
Operating Expenditures	8,417,152	8,635,237	9,000,268	4.2 %
Capital Outlay	0	59,950	83,000	38.4 %
Total Operating	\$ 8,866,144	\$ 9,379,182	\$ 9,809,238	4.6 %
Capital Improvements	\$ 1,015,611	\$ 21,344,504	\$ 19,414,448	(9.0)%
Total Non-Operating	\$ 1,015,611	\$ 21,344,504	\$ 19,414,448	(9.0)%
Total	\$ 9,881,755	\$ 30,723,686	\$ 29,223,686	(4.9)%
Authorized Positions	6	6	6	0.0 %

Division: Fiscal and Business Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 418,930	\$ 530,974	\$ 521,308	(1.8)%
Operating Expenditures	65,078	93,661	93,552	(0.1)%
Capital Outlay	1,525	1,650	50	(97.0)%
Total Operating	\$ 485,533	\$ 626,285	\$ 614,910	(1.8)%
Total	\$ 485,533	\$ 626,285	\$ 614,910	(1.8)%
Authorized Positions	3	3	3	0.0 %

Division: Grants Management Office

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 0	\$ 83,067	\$ 394,159	374.5 %
Operating Expenditures	0	7,000	9,384	34.1 %
Capital Outlay	0	3,000	2,915	(2.8)%
Total Operating	\$ 0	\$ 93,067	\$ 406,458	336.7 %
Total	\$ 0	\$ 93,067	\$ 406,458	336.7 %
Authorized Positions	0	1	3	200.0 %

Division: Human Resources

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 11,193,878	\$ 13,256,537	\$ 13,806,038	4.1 %
Operating Expenditures	1,212,444	2,536,257	1,853,431	(26.9)%
Capital Outlay	21,350	43,500	43,500	0.0 %
Total Operating	\$ 12,427,672	\$ 15,836,294	\$ 15,702,969	(0.8)%
Capital Improvements	\$ 0	\$ 1,300,000	\$ 1,928,689	48.4 %
Total Non-Operating	\$ 0	\$ 1,300,000	\$ 1,928,689	48.4 %
Total	\$ 12,427,672	\$ 17,136,294	\$ 17,631,658	2.9 %
Authorized Positions	111	115	114	(0.9)%

Division: Information Systems and Services

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 21,071,195	\$ 24,937,775	\$ 26,262,165	5.3 %
Operating Expenditures	32,631,094	43,708,212	44,746,310	2.4 %
Capital Outlay	3,301,788	6,643,103	5,059,455	(23.8)%
Total Operating	\$ 57,004,076	\$ 75,289,090	\$ 76,067,930	1.0 %
Capital Improvements	\$ 6,751,438	\$ 12,837,525	\$ 6,410,000	(50.1)%
Debt Service	360,012	91,668	0	(100.0)%
Total Non-Operating	\$ 7,111,450	\$ 12,929,193	\$ 6,410,000	(50.4)%
Total	\$ 64,115,526	\$ 88,218,283	\$ 82,477,930	(6.5)%
Authorized Positions	193	193	194	0.5 %

Division: Management and Budget

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 1,773,039	\$ 2,017,466	\$ 1,831,093	(9.2)%
Operating Expenditures	20,734	36,594	34,352	(6.1)%
Capital Outlay	2,100	6,100	4,875	(20.1)%
Total Operating	\$ 1,795,873	\$ 2,060,160	\$ 1,870,320	(9.2)%
Total	\$ 1,795,873	\$ 2,060,160	\$ 1,870,320	(9.2)%
Authorized Positions	14	14	12	(14.3)%

Division: Medical Benefits Fund

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Operating Expenditures	\$ 154,348,783	\$ 172,242,440	\$ 177,898,125	3.3 %
Total Operating	\$ 154,348,783	\$ 172,242,440	\$ 177,898,125	3.3 %
Reserves	\$ 0	\$ 84,870,457	\$ 86,000,000	1.3 %
Total Non-Operating	\$ 0	\$ 84,870,457	\$ 86,000,000	1.3 %
Total	\$ 154,348,783	\$ 257,112,897	\$ 263,898,125	2.6 %

Division: Professional Standards

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 1,221,223	\$ 1,330,974	\$ 1,422,768	6.9 %
Operating Expenditures	432,347	1,469,218	1,377,660	(6.2)%
Capital Outlay	7,025	3,100	0	(100.0)%
Total Operating	\$ 1,660,595	\$ 2,803,292	\$ 2,800,428	(0.1)%
Total	\$ 1,660,595	\$ 2,803,292	\$ 2,800,428	(0.1)%
Authorized Positions	14	14	14	0.0 %

Division: Risk Management Captive

Expenditures by Category					
	FY 2022-23 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change	
Operating Expenditures	\$ 0	\$ 10,422,000	\$ 11,075,000	6.3 %	
Total Operating	\$ 0	\$ 10,422,000	\$ 11,075,000	6.3 %	
Total	\$ 0	\$ 10,422,000	\$ 11,075,000	6.3 %	

Division: Risk Management Operations

Expenditures by Category					
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change	
Personal Services	\$ 2,564,071	\$ 2,901,186	\$ 2,999,085	3.4 %	
Operating Expenditures	92,184	123,684	128,474	3.9 %	
Total Operating	\$ 2,656,255	\$ 3,024,870	\$ 3,127,559	3.4 %	
Debt Service	\$ 30,099	\$ 125,743	\$ 134,002	6.6 %	
Reserves	0	12,641,898	7,831,307	(38.1)%	
Total Non-Operating	\$ 30,099	\$ 12,767,641	\$ 7,965,309	(37.6)%	
Total	\$ 2,686,354	\$ 15,792,511	\$ 11,092,868	(29.8)%	
Authorized Positions	21	22	22	0.0 %	

Division: Risk Management Program

Expenditures by Category					
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change	
Personal Services	\$ 10,312,150	\$ 52,414,023	\$ 55,009,567	5.0 %	
Operating Expenditures	17,209,232	40,672,499	42,577,287	4.7 %	
Total Operating	\$ 27,521,382	\$ 93,086,522	\$ 97,586,854	4.8 %	
Total	\$ 27,521,382	\$ 93,086,522	\$ 97,586,854	4.8 %	

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Administration and Fiscal Services</u>											
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
	Total	Unit Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
		Human Resources Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
Information Systems & Services											
0297	1054	911 System Upgrade	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
	Total	Unit Subtotal	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
0584	1023	Network Infrastructure	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
	Total	Unit Subtotal	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
0593	1023	Technology Hardware Replacement	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
	Total	Unit Subtotal	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
2028	1023	Telecommunications System Up	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
	Total	Unit Subtotal	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
8642	5896	ARP1-RR Public Safety Radio Tower	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998
	Total	Unit Subtotal	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998
8643	5896	ARP1-RR Technology Security Enhancements	4,104,990	144,614	0	0	0	0	0	0	4,249,604
	Total	Unit Subtotal	4,104,990	144,614	0	0	0	0	0	0	4,249,604
		Information Systems & Services Subtotal	22,420,314	34,182,029	25,824,448	6,410,000	6,410,000	6,410,000	6,410,000	0	108,066,790
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	22,420,314	35,482,029	27,753,137	6,410,000	6,410,000	6,410,000	6,410,000	0	111,295,479

* Prior Expenditures is calculated using 3 or 5 years.

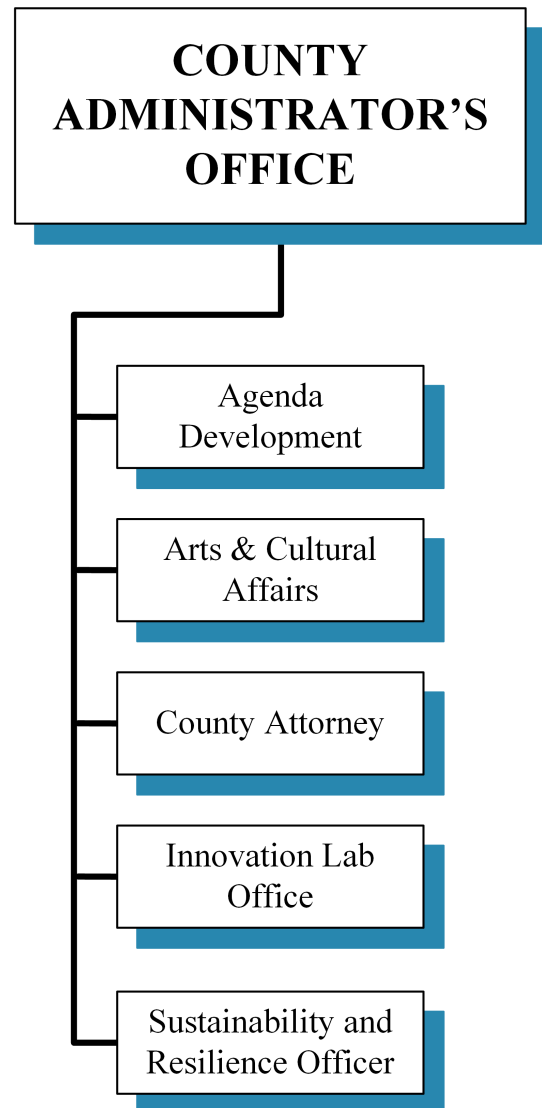
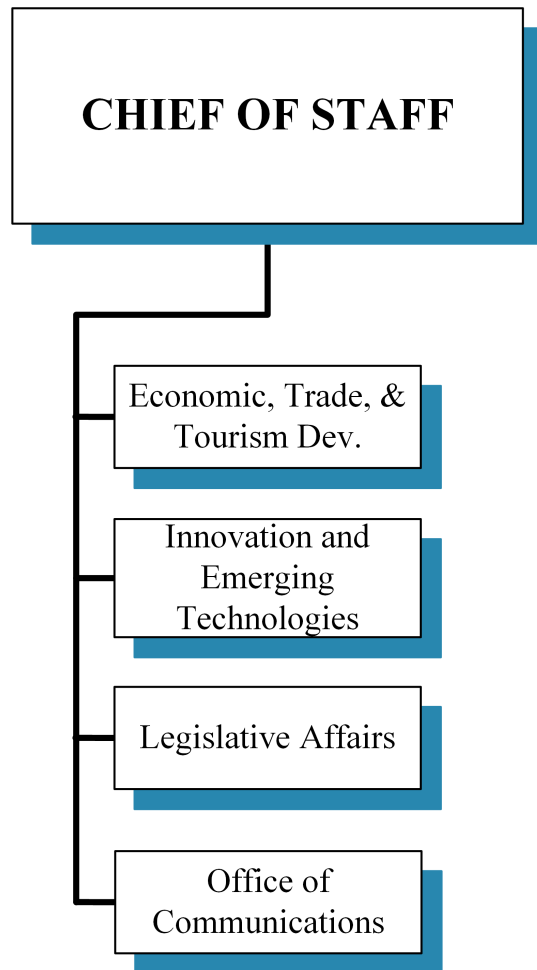


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Department: Other Offices

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 13,679,441	\$ 15,896,879	\$ 17,142,012	7.8 %
Operating Expenditures	3,208,246	5,377,685	4,408,726	(18.0)%
Capital Outlay	545,866	1,016,005	593,525	(41.6)%
Total Operating	\$ 17,433,553	\$ 22,290,569	\$ 22,144,263	(0.7)%
Capital Improvements	\$ 483,064	\$ 10,731,610	\$ 3,200,000	(70.2)%
Grants	3,920,087	5,484,347	5,236,430	(4.5)%
Total Non-Operating	\$ 4,403,151	\$ 16,215,957	\$ 8,436,430	(48.0)%
Department Total	\$ 21,836,704	\$ 38,506,526	\$ 30,580,693	(20.6)%

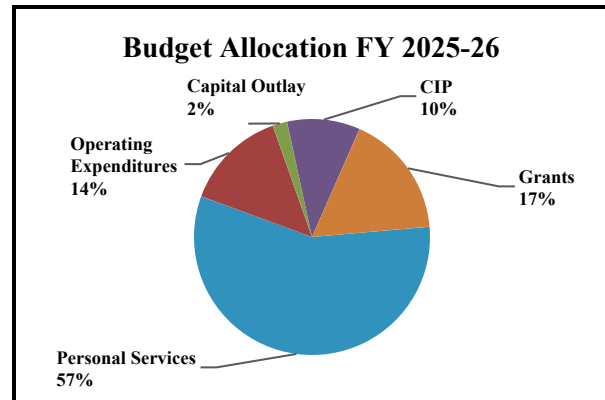
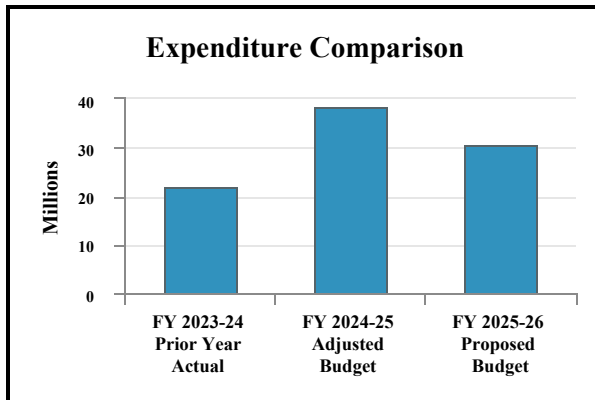
Expenditures by Division / Program				
Agenda Development	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Arts and Cultural Affairs	694,144	1,137,852	874,345	(23.2)%
County Administrator	2,604,776	2,870,675	3,115,119	8.5 %
County Attorney	4,975,608	6,024,148	6,085,574	1.0 %
Economic Trade & Tourism Development	4,823,120	7,333,457	7,106,915	(3.1)%
Innovation and Emerging Technologies	668,656	797,286	922,348	15.7 %
Innovation Lab Office	616,763	10,882,010	554,301	(94.9)%
Legislative Affairs	592,447	906,099	926,894	2.3 %
Office of Communications	6,103,670	7,336,600	9,466,565	29.0 %
Sustainability and Resilience Officer	407,245	855,385	1,136,336	32.8 %
Department Total	\$ 21,836,704	\$ 38,506,526	\$ 30,580,693	(20.6)%

Funding Source Summary				
Special Revenue Funds	\$ 226,779	\$ 10,539,839	\$ 1,335,639	(87)%
General Fund and Sub Funds	21,126,861	26,235,077	26,045,054	(0.7)%
Capital Construction Funds	483,064	1,731,610	3,200,000	85 %
Department Total	\$ 21,836,704	\$ 38,506,526	\$ 30,580,693	(20.6)%

Authorized Positions	99	106	108	1.9 %
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Other Offices

EXPENDITURE HIGHLIGHTS



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

The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. In addition, one (1) position, a Title VI Program Manager, is transferring in to the County Administrator's Office from the Human Services Division. Also, the budget includes one (1) new position under the Office of Communications to assist with Orange TV productions.

One (1) New Position FY 2025-26

1 – TV Host/Producer, Office of Communications

The **Agenda Development** FY 2025-26 budget is increasing by 8.1% or \$29,282 from the current FY 2024-25 budget primarily due to increases in personal services as noted above.

The **Arts and Cultural Affairs** FY 2025-26 budget is decreasing by 23.2% or \$263,507 from the current FY 2024-25 budget primarily due to rollover encumbrances in contract services in the amount of \$257,485. The budget also includes \$250,000 in grant funding for Fusion Fest, which remains status quo from the current FY 2024-25 budget.

The **County Administrator's Office** FY 2025-26 budget is increasing by 8.5% or \$244,444 from the current FY 2024-25 budget primarily due to increases in personal services as noted above.

The **County Attorney's Office** FY 2025-26 budget is increasing by 1.0% or \$61,426 from the current FY 2024-25 budget primarily due to net changes in personal services as noted above.

The **Economic, Trade and Tourism Development Office** FY 2025-26 budget is decreasing by 3.1% or \$226,542 from the current FY 2024-25 budget. Included in the budget is \$150,000 for the Small Business Development Center (SBDC)/Incubator Expansion that is adding new training programs in Western Orange County. Also, included is \$10,000 for Lake Nona Institute, Inc. to provide a sponsorship for the Lake Nona Impact Forum that is scheduled to be held in February 2026. There is \$793,453 budgeted for the Orlando Economic Partnership, which is remaining status quo. Economic grants fund totals \$4,714,222, please see the grants agreement and program support table on page 14-9 for a listing of recipient organizations and grant amounts.

The **Innovation and Emerging Technologies Office** FY 2025-26 budget is increasing by 15.7% or \$125,062 from the current FY 2024-25 budget mainly due to the net changes in personal services as noted above. The Science, Technology, Engineering, and Mathematics (STEM) grants are budgeted at \$282,208 and will provide 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 14-10 for a listing of recipient organizations and grant amounts.

The **Innovation Lab Office** FY 2025-26 is budgeted at \$554,301. The Orange County Innovation Lab will provide training and support for employees to utilize problem solving, iterative methodology, and allow employees as well as community partners to learn aspects of the curriculum and run projects through the Lab. The budget includes funding for two (2) positions and operating costs to support the program. In addition, unspent budget in FY 2024-25 for the OC Innovation Lab Building project will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January of 2026. Please refer to the detailed Capital Improvements Program section of this document for a complete listings of projects for the department.

The **Legislative Affairs Office** FY 2025-26 budget is increasing by 2.3% or \$20,795 from the current FY 2024-25 budget primarily due to increases to personal services as noted above.

The **Office of Communications** FY 2025-26 operating budget is decreasing by 3.8% or \$270,035 from the current FY 2024-25 budget mainly due to one-time purchases of software licensing support fees. In addition, the capital outlay budget includes funding for the replacement of one (1) vehicle, eight (8) new equipment items, such as, Video Production equipment for Innovation and Design Center, new energy efficient OTV studio lighting, and Electronic News Gathering (ENG) Camera replacement.

The FY 2025-26 Capital Improvement budget is increasing by 800.0% or \$2.4 million from the current FY 2024-25 budget due to Capital Improvement Project for Orange TV Office renovation of \$2.7 million. This will take care of mold issues in offices, outdated furniture, new flooring and change office space to accommodate new workflows and will be in compliance with ADA and life safety requirements. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division.

The **Sustainability and Resilience Officer** FY 2025-26 operating and grants budget is decreasing by 25.6% or \$280,951 from the current FY 2024-25 budget. The budget primarily contains funding associated with ongoing consulting services for Countywide projects.

The FY 2025-26 capital Improvement budget is increasing by 100.0% or \$500,000 from the current FY 2024-25 budget for the new Energy Efficiency Facilities Projects to incorporate energy efficient materials and supplies into some existing facilities projects, which will help reduce costs and reduce the environmental impacts. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division.

FUNDING SOURCE HIGHLIGHTS

The funding for Other Offices comes from the General Fund, Capital Projects Fund, and I-Drive CRA Fund (1246).

Economic, Trade & Tourism Development

	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Change from 03/31/25	% Change from 03/31/25
Grants Agreements & Program Support				
<u>Quality Target Industries (QTI) & Quick Action Closing Fund (QACF)</u>				
ADP, LLC	\$ 8,850	\$ 0	\$ (8,850)	-100.0 %
Lake Nona Institute, Inc.	10,000	0	(10,000)	-100.0 %
Lockheed Martin	143,500	92,400	(51,100)	-35.6 %
Timbers Holding	11,200	11,200	0	0.0 %
Total Quality Logistics, LLC (TQL)	14,250	0	(14,250)	-100.0 %
Wyndham Worldwide	60,000	37,500	(22,500)	-37.5 %
Subtotal QTIs & QACF	\$ 247,800	\$ 141,100	\$ (106,700)	(43.1)%
<u>Grants</u>				
Black Business Community Development Corporation (Formerly BBIF)	\$ 165,398	\$ 170,398	\$ 5,000	3.0 %
Black Orlando Tech Equitable Entrepreneur Program	204,000	209,000	5,000	2.5 %
CFF I, LLC Florida Research Foundation (Rally)	105,060	110,060	5,000	4.8 %
Economic Development Fund	25,000	25,000	0	0.0 %
Hispanic Business Initiative Fund of Florida (Prospera)	150,469	155,469	5,000	3.3 %
Local Film Events Sponsorship	0	25,000	25,000	0.0 %
National Center for Simulation	40,997	71,497	30,500	74.4 %
National Entrepreneur Center (UCF Research Foundation)	317,775	317,775	0	0.0 %
Rollins Community Entrepreneur Programming Enhancement	99,807	0	(99,807)	(100.0)%
SBDC/Incubator Expansion- West Orange	0	150,000	150,000	0.0 %
Starterstudio Technical Business Programming Enhancement	162,843	167,843	5,000	3.1 %
Startup Weekend Orlando (SWORL)/Informulate	78,795	83,795	5,000	6.3 %
The Corridor-formerly FL High Tech Corridor (Lead)	566,500	566,500	0	0.0 %
UCF GrowFL	36,656	36,656	0	0.0 %
UCF Business Incubation Program - Central FL Research Park	293,431	293,431	0	0.0 %
UCF Small Business Dev. Center	114,836	114,836	0	0.0 %
UCF Institute for Econ. Competitiveness	171,980	171,980	0	0.0 %
UCF Small Bus. Advisory Board Council	114,836	114,836	0	0.0 %
UCF Soft Landing Incubation Program	62,824	62,824	0	0.0 %
UCF VentureLab 2.0	210,120	210,120	0	0.0 %
Veteran's Entrepreneur Initiative	170,463	170,463	0	0.0 %
Subtotal Grants	\$ 3,091,790	\$ 3,227,483	\$ 135,693	4.4 %
I-Drive CRA Economic Development	\$ 1,539,339	\$ 1,335,639	\$ (203,700)	(13.2)%
TOTAL	\$ 4,878,929	\$ 4,704,222	\$ (174,707)	(3.6)%

Innovation and Emerging Technologies

	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Change from 03/31/25	% Change from 03/31/25
Grants Agreements & Program Support				
<u>STEM</u>				
Inspiration and Recognition of Science and Tech Inc	\$ 64,890	\$ 72,141	\$ 7,251	11.2%
UCF Foundation	70,298	72,407	2,109	3.0%
Collegiate Pathways Inc	54,075	55,698	1,623	3.0%
Central FI STEM Education Council	10,815	0	(10,815)	-100.0%
Florida Photonics Cluster	10,815	10,815	0	0.0%
School Board of Orange County	54,075	55,697	1,622	3.0%
National Center for Simulation	15,450	15,450	0	0.0%
Subtotal STEM	\$ 280,418	\$ 282,208	\$ 1,790	0.6%
TOTAL	\$ 280,418	\$ 282,208	\$ 1,790	0.6%

Division: Agenda Development

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 343,053	\$ 347,850	\$ 380,531	9.4 %
Operating Expenditures	7,223	15,164	11,765	(22.4)%
Total Operating	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Total	\$ 350,276	\$ 363,014	\$ 392,296	8.1 %
Authorized Positions	3	3	3	0.0 %

Division: Arts and Cultural Affairs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 391,821	\$ 463,424	\$ 478,658	3.3 %
Operating Expenditures	102,323	419,528	140,787	(66.4)%
Capital Outlay	0	4,900	4,900	0.0 %
Total Operating	\$ 494,144	\$ 887,852	\$ 624,345	(29.7)%
Grants	\$ 200,000	\$ 250,000	\$ 250,000	0.0 %
Total Non-Operating	\$ 200,000	\$ 250,000	\$ 250,000	0.0 %
Total	\$ 694,144	\$ 1,137,852	\$ 874,345	(23.2)%
Authorized Positions	3	4	4	0.0 %

Division: County Administrator

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,570,353	\$ 2,778,249	\$ 3,043,141	9.5 %
Operating Expenditures	34,423	92,176	71,978	(21.9)%
Capital Outlay	0	250	0	(100.0)%
Total Operating	\$ 2,604,776	\$ 2,870,675	\$ 3,115,119	8.5 %
Total	\$ 2,604,776	\$ 2,870,675	\$ 3,115,119	8.5 %
Authorized Positions	13	13	14	7.7 %

Division: County Attorney

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,693,966	\$ 5,530,416	\$ 5,643,472	2.0 %
Operating Expenditures	269,442	483,732	432,102	(10.7)%
Capital Outlay	12,200	10,000	10,000	0.0 %
Total Operating	\$ 4,975,608	\$ 6,024,148	\$ 6,085,574	1.0 %
Total	\$ 4,975,608	\$ 6,024,148	\$ 6,085,574	1.0 %
Authorized Positions	34	34	34	0.0 %

Division: Economic Trade & Tourism Development

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 255,425	\$ 615,696	\$ 802,346	30.3 %
Operating Expenditures	1,102,834	1,837,307	1,593,847	(13.3)%
Capital Outlay	1,525	1,525	6,500	326.2 %
Total Operating	\$ 1,359,784	\$ 2,454,528	\$ 2,402,693	(2.1)%
Grants	\$ 3,463,337	\$ 4,878,929	\$ 4,704,222	(3.6)%
Total Non-Operating	\$ 3,463,337	\$ 4,878,929	\$ 4,704,222	(3.6)%
Total	\$ 4,823,121	\$ 7,333,457	\$ 7,106,915	(3.1)%
Authorized Positions	2	6	6	0.0 %

Division: Innovation & Emerging Technologies

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 414,708	\$ 350,070	\$ 483,259	38.0 %
Operating Expenditures	(2,802)	165,298	155,256	(6.1)%
Capital Outlay	0	1,500	1,625	8.3 %
Total Operating	\$ 411,906	\$ 516,868	\$ 640,140	23.8 %
Grants	\$ 256,750	\$ 280,418	\$ 282,208	0.6 %
Total Non-Operating	\$ 256,750	\$ 280,418	\$ 282,208	0.6 %
Total	\$ 668,656	\$ 797,286	\$ 922,348	15.7 %
Authorized Positions	2	2	2	0.0 %

Division: Innovation Lab Office

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 0	\$ 279,780	\$ 297,690	6.4 %
Operating Expenditures	121,699	166,570	205,611	23.4 %
Capital Outlay	12,000	\$ 4,050	51,000	1159.3 %
Total Operating	\$ 133,699	\$ 450,400	\$ 554,301	23.1 %
Capital Improvements	\$ 483,064	\$ 10,431,610	\$ 0	(100.0)%
Total Non-Operating	\$ 483,064	\$ 10,431,610	\$ 0	(100.0)%
Total	\$ 616,763	\$ 10,882,010	\$ 554,301	(94.9)%
Authorized Positions	1	2	2	0.0 %

Division: Legislative Affairs

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 419,265	\$ 461,278	\$ 482,037	4.5 %
Operating Expenditures	171,657	444,821	444,857	0.0 %
Capital Outlay	1,525	0	0	0.0 %
Total Operating	\$ 592,447	\$ 906,099	\$ 926,894	2.3 %
Total	\$ 592,447	\$ 906,099	\$ 926,894	2.3 %
Authorized Positions	3	3	3	0.0 %

Division: Office of Communications

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,266,792	\$ 4,590,675	\$ 5,032,364	9.6 %
Operating Expenditures	1,318,262	1,452,145	1,216,701	(16.2)%
Capital Outlay	518,616	993,780	517,500	(47.9)%
Total Operating	\$ 6,103,670	\$ 7,036,600	\$ 6,766,565	(3.8)%
Capital Improvements	\$ 0	\$ 300,000	\$ 2,700,000	800.0 %
Total Non-Operating	\$ 0	\$ 300,000	\$ 2,700,000	(100.0)%
Total	\$ 6,103,670	\$ 7,336,600	\$ 9,466,565	29.0 %
Authorized Positions	35	36	37	2.8 %

Division: Sustainability and Resilience Officer

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 324,060	\$ 479,441	\$ 498,514	4.0 %
Operating Expenditures	83,185	300,944	135,822	(54.9)%
Total Operating	\$ 407,245	\$ 780,385	\$ 636,336	(18.5)%
Capital Improvements	\$ 0	\$ 0	\$ 500,000	100.0 %
Grants	0	75,000	0	(100.0)%
Total Non-Operating	\$ 0	\$ 75,000	\$ 500,000	566.7 %
Total	\$ 407,245	\$ 855,385	\$ 1,136,336	32.8 %
Authorized Positions	3	3	3	0.0 %

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Other Offices</u>											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	568,390	1,431,610	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	0	9,000,000	0	0	0	0	0	0	9,000,000
	Total	Unit Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
		Innovation Lab Office Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
Office of Communications											
1786	1023	Orange TV Office Renovation	0	300,000	2,700,000	0	0	0	0	0	3,000,000
	Total	Unit Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
		Office of Communications Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
Sustainability and Resilience Officer											
SU08	1023	Energy Efficiency Facilities Projects	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Unit Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Sustainability and Resilience Officer Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		OTHER OFFICES SUBTOTAL:	568,390	10,731,610	3,200,000	500,000	500,000	500,000	500,000	0	16,500,000

* Prior Expenditures is calculated using 3 or 5 years.



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OTHER APPROPRIATIONS

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Department: Other Appropriations

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 11,337,993	\$ 14,217,516	\$ 13,892,738	(2.3)%
Operating Expenditures	86,941,337	106,585,712	107,970,759	1.3 %
Capital Outlay	1,879,283	5,406,632	0	(100.0)%
Total Operating	\$ 100,158,612	\$ 126,209,860	\$ 121,863,497	(3.4)%
Debt Service	\$ 239,362	\$ 0	\$ 0	0.0 %
Grants	\$ 17,834,211	\$ 51,375,194	\$ 16,276,106	(68.3)%
Reserves	0	118,744,007	119,017,186	0.2 %
Other	99,894,093	112,628,104	108,736,521	(3.5)%
Total Non-Operating	\$ 117,967,666	\$ 282,747,305	\$ 244,029,813	(13.7)%
Department Total	\$ 218,126,278	\$ 408,957,165	\$ 365,893,310	(10.5)%

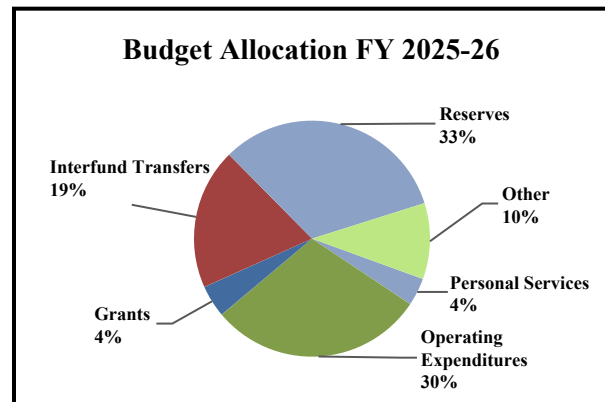
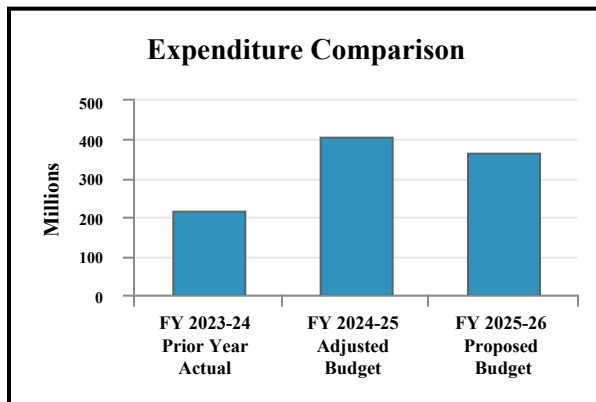
Expenditures by Division / Program				
American Rescue Plan Funds	\$ 28,258,507	\$ 51,474,318	\$ 0	(100.0)%
Arts & Science Agencies	1,581,320	1,595,950	1,614,567	1.2 %
CARES Act Funds	1,000	21,368	0	(100.0)%
Charter Review	161,579	117,749	73,431	(37.6)%
East Central Florida Regional Planning	309,448	311,877	315,767	1.2 %
Interfund Transfers	54,833,580	65,735,976	70,763,826	7.6 %
LYNX	73,207,915	88,960,751	101,875,909	14.5 %
MetroPlan	551,014	553,835	557,341	0.6 %
Non-Departmental	58,986,473	65,393,800	56,962,514	(12.9)%
OBT Crime Prevention Fund	185,441	205,140	198,750	(3.1)%
Reserves – General Fund	0	118,744,007	119,017,186	0.2 %
SunRail	50,000	15,342,394	14,514,019	(5.4)%
Sunshine Corridor	0	500,000	0	(100.0)%
Department Total	\$ 218,126,278	\$ 408,957,165	\$ 365,893,310	(10.5)%

Funding Source Summary				
Special Revenue Funds	\$ 28,444,948	\$ 51,700,826	198,750	(99.6)%
General Fund and Sub Funds	189,681,330	357,256,339	365,694,560	2.4 %
Department Total	\$ 218,126,278	\$ 408,957,165	\$ 365,893,310	(10.5)%

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, \$1.0 million has been included for estimated Health Saving Account costs for the medical benefits fund.

Operating & Grants Expenses –

American Rescue Plan Act Funds - On March 11, 2021, President Biden signed the \$1.9 trillion American Rescue Plan Act of 2021 (ARPA) to provide direct relief to Americans, contain the COVID-19 virus, and rescue the economy. Within ARPA contained an allocation of \$362 billion in state and local fiscal recovery funds to assist state and local governments in the recovery. Orange County's direct allocation based on population was \$270.7 million. All of the ARPA funding has been received from the US Treasury. Orange County's plan continues to focused on bringing the COVID-19 pandemic under control; addressing the urgent needs of residents, families and neighborhoods hardest hit by the COVID-19 public health emergency; and making investments to provide economic recovery and rebuilding. Funding has been allocated into five (5) area of focus to include small business assistance, social and community services, health and public safety, infrastructure projects, and revenue recovery that will be used to invest in areas that were heavily impacted by the pandemic. Some of the ARPA funding is shown under department budgets that are using it for capital projects. There is no new ARPA funding for FY 2025-26. All funding had to be obligated by December 31, 2024 and must be fully expended by December 31, 2026.

The **Arts and Science Agencies** FY 2025-26 grants budget is \$1,614,567, a 1.2% increase from the current FY 2024-25 budget. The United Arts of Central Florida is budgeted at \$1,511,568, which is based on a \$1.00 per capita formula. The Orlando Science Center budget is remaining status quo at \$102,999 to provide operational and maintenance support.

CARES Act Funds - This was one-time federal funding to help provide services during the COVID-19 pandemic. This funding was fully expended and the program has ended. The budget amount showing in the current FY 2024-25 budget will be taken out when the current fiscal year ends.

The **Charter Review Commission** FY 2025-26 operating expense budget is \$73,431 to cover the costs of the committee. The committee is operational every four (4) years.

The **East Central Florida Regional Planning Council (ECFRPC)** FY 2025-26 assessment of \$315,767 for Orange County is based on a \$0.2089 per capita formula. The funding level is increasing due to an increase in Orange County population from 1,492,951 in 2023 to 1,511,568 in 2024, based on the most recent Orange County estimated population.

Interfund Transfers are non-operating expenditures and are described under the “Other” category.

The **LYNX** FY 2025-26 contribution is budgeted at \$101,875,909, which is increasing by 14.5% or \$12,915,158 from the current FY 2024-25 budget. A total of \$95,275,909 is the operating and capital contribution for fixed and para transit services and \$6.6 million is included for operational service enhancements LYNX has implemented as part of the Orange County’s \$100 million accelerated transportation funding initiative. LYNX operating expenditures are going up 5.5% for normal inflationary cost increases. The increase above 5.5% is a result of one-time American Rescue Plan Act federal funding that is being draw down over time that is not recurring. LYNX allocates operating costs to its funding partners according to its regional transportation model that distributes system costs by service hours to Orange, Osceola, and Seminole County. Capital matching contribution of \$3,097,869 is \$3 per service hour.

The **MetroPlan** FY 2025-26 funding contribution is budgeted at \$557,341, which is increasing by 0.6% or \$3,506 from the current FY 2024-25 funding level. The funding amount is calculated by formula using the most recent Orange County estimated population (less the cities of Apopka and Orlando) of 1,114,682 and applying an assessment of \$0.50 per capita.

The **Non-Departmental** operating expense and grants budget are described in detail on page 15-7. Included in the Non-Departmental budget is \$1,666,667 for the FY 2025-26 payment to the City of Orlando for the PULSE memorial. The total Orange County contribution for the PULSE memorial is \$5 million over a 3 year period.

The **OBT Crime Prevention Fund** FY 2025-26 operating expense budget is \$198,750. The OBT Neighborhood Improvement District receives funding from fines resulting from area arrests. The budget allows for more diverse crime prevention programs in the OBT area of Orange County.

The **SunRail** FY 2025-26 budget is \$14.5 million to fund the Central Florida Commuter Rail Commission the agency that oversees SunRail. The Florida Department of Transportation is currently managing SunRail operations and maintenance. Funding for SunRail comes from Orange (includes Winter Park and Maitland), Orlando, Osceola, Seminole, and Volusia County based on ridership data.

The **Sunshine Corridor** FY 2024-25 budget for Sunshine Corridor of \$500,000 was the county’s share of the locally funded agreement and three party escrow agreement for the cost sharing of the project development and environment study.

Reserves – The FY 2025-26 Reserves-General Fund budget provides for the following reserves:

<u>General Fund</u>	<u>FY 2025-26</u>
Reserve for Contingency	\$ 94,017,186
Reserve - Catastrophic Loss	5,000,000
Restricted Reserves	20,000,000
Total	\$119,017,186

The General Fund reserves are budgeted at 7.7% of the General Fund budget for FY 2025-26. The following is a three-year comparison of the General Fund reserves as a percent of budget.

<u>Fiscal Year</u>	<u>Reserves as a Percentage of the General Fund Budget</u>	<u>Reserves Amount</u>
FY 2023-24 (Budget)	7.7%	\$113,282,676
FY 2024-25 (Current)	7.5%	\$118,744,007
FY 2025-26 (Proposed)	7.3%	\$119,017,186

Other – Interfund Transfer – The FY 2025-26 budget provides for the following transfers to other funds:

<u>Fund</u>	<u>FY 2025-26</u>	<u>Purpose</u>
International Drive CRA	\$30,240,644	Tax increment payments related directly to the taxable value of constituent properties.
Affordable Housing Trust	17,715,610	To provide direct funding for operations of the Affordable Housing Trust Fund.
Court Technology	8,979,835	To supplement recording fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Mosquito Control	3,591,769	To provide direct funding to the Mosquito Control Division for operations as required by Florida Statute 388.311.
Grants	5,340,000	To supplement grant funded salary positions, such as CINS/FINS (Children in Need of Services/Families in Need of Services), the Oaks Treatment Program and Head Start grants.
Local Court Programs	1,809,832	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Legal Aid Programs	1,423,921	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Orange County CRA (OBT)	1,384,991	Tax increment payments related directly to the taxable value of constituent properties.
Drug Abuse Trust Fund	120,900	To supplement the trust fund that provides payments for drug treatment programs at the Center for Drug Free Living.
Juvenile Court Programs	131,324	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Children and Family Svcs (CFS) Board Donations	25,000	To provide funding collected from the cell tower at the Michigan Street facility to support Great Oaks Village.
Total	\$70,763,826	

Community Redevelopment Agency (CRA) Payments – Florida Statutes Section 163.387(1) provides for the creation of redevelopment trust funds for individual communities. Monies allocated in these funds shall be used to finance or refinance any community redevelopment undertaken pursuant to the approved community redevelopment plan. There is \$37,972,695 budgeted for 12 CRAs under Non-Departmental (see page 15-7) for FY 2025-26. In addition, there are two (2) Orange County CRAs funded at \$31,625,635 for the International Drive CRA and the Orange County CRA (OBT). The total of the 14 CRA payments for FY 2025-26 is \$69,598,330. Payments are based on estimated incremental tax revenue related directly to the taxable value of constituent properties.

FUNDING SOURCE HIGHLIGHTS

Funding for Other Appropriations is provided by the General Fund, Crime Prevention Fund (1243), and CARES Act Coronavirus Relief Fund (5895), and American Rescue Plan Act of 2021 (5896).

Non-Departmental

	FY 2023-24	Budget as of	Proposed	Percent
Budget Item	Actual	03/31/2025	Budget	Change
CRA - Apopka	\$ 580,030	\$ 690,278	\$ 817,556	18.4 %
CRA - Eatonville	702,437	1,065,006	1,136,597	6.7 %
CRA - Maitland	1,910,247	1,677,760	1,833,775	9.3 %
CRA - Ocoee	1,254,956	1,642,133	1,797,642	9.5 %
CRA - Orlando Downtown I	15,193,231	14,633,644	14,381,882	-1.7 %
CRA - Orlando Downtown II	5,522,441	5,463,637	5,745,693	5.2 %
CRA - Orlando I-4 Conroy Rd. III	4,533,226	4,330,468	4,629,146	6.9 %
CRA - Orlando I-4 Republic IV	8,953,011	10,169,212	0	-100.0 %
CRA - Winter Garden I	761,391	957,629	1,050,764	9.7 %
CRA - Winter Garden II	742,026	720,703	743,493	3.2 %
CRA - Winter Park I	3,288,284	3,750,081	4,058,314	8.2 %
CRA - Winter Park II	1,619,233	1,791,577	1,777,833	-0.8 %
Subtotal of General Fund CRA's	\$ 45,060,513	\$ 46,892,128	\$ 37,972,695	-19.0 %
African American Employee Network, Inc.	\$ 3,000	\$ 3,000	\$ 3,000	0.0 %
Asian Pacific Committee	3,000	3,000	3,000	0.0 %
Bank Charges - General Fund	581,146	850,000	850,000	0.0 %
Benefits Fixed Costs - OPEB	11,198,970	12,818,867	12,818,867	0.0 %
Black History Committee of Orange County, Inc	0	3,000	0	-100.0 %
CPA Fees for Audits	358,949	485,000	500,000	3.1 %
Florida Association of Counties	133,940	133,940	133,940	0.0 %
Graphics Reproduction Charges and Svs	13,246	32,000	32,000	0.0 %
Hispanic Heritage Network of Orange County, Inc.	3,000	3,000	3,000	0.0 %
LGBTQ+ Employee Resources Group	0	3,000	0	-100.0 %
Martin Luther King Parade - South Apopka				
Ministerial Alliance	7,500	7,725	7,725	0.0 %
Martin Luther King Parade - Town of Eatonville	7684	7,915	7,915	0.0 %
Martin Luther King Parade - Downtown Orlando	7,650	7,880	7,880	0.0 %
Misc. Items and Studies	528,455	2,792,541	2,204,120	-21.1 %
National Association of Counties (NACo)	19,169	22,044	22,705	3.0 %
Postage - TRIM Notices	456,422	475,000	475,000	0.0 %
Pulse Memorial Contribution	0	0	1,666,667	0.0 %
Stormwater Taxes (Tax Collector)	197,307	225,000	234,000	4.0 %
United Way Steering Committee	13,538	20,000	20,000	0.0 %
Value Adjustment Board (VAB)	392,984	608,760	0	-100.0 %
Subtotal	\$ 13,925,960	\$ 18,501,672	\$ 18,989,819	2.6 %
All Non-Departmental	\$ 58,986,473	\$ 65,393,800	\$ 56,962,514	-12.9 %

Division: American Rescue Plan Funds

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 65,134	\$ 304,762	\$ 0	(100.0)%
Operating Expenditures	9,918,672	12,017,427	0	(100.0)%
Capital Outlay	1,879,283	5,406,632	0	(100.0)%
Total Operating	\$ 11,863,089	\$ 17,728,821	\$ 0	(100.0)%
Debt Service(Capital Leases)	\$ 239,362	\$ 0	\$ 0	0.0 %
Grants	16,156,057	33,745,496	0	(100.0)%
Total Non-Operating	\$ 16,395,419	\$ 33,745,496	\$ 0	(100.0)%
Total	\$ 28,258,507	\$ 51,474,318	\$ 0	(100.0)%

Division: Arts & Science Agencies

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Grants	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %
Total Non-Operating	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %
Total	\$ 1,581,320	\$ 1,595,950	\$ 1,614,567	1.2 %

Division: CARES Act Funds

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Operating Expenditures	\$ 1,000	\$ 21,368	\$ 0	(100.0)%
Total Operating	\$ 1,000	\$ 21,368	\$ 0	(100.0)%
Total	\$ 1,000	\$ 21,368	\$ 0	(100.0)%

Division: Charter Review

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 73,889	\$ 32,633	\$ 73,431	125.0 %
Operating Expenditures	87,691	85,116	0	(100.0)%
Total Non-Operating	\$ 161,579	\$ 117,749	\$ 73,431	(37.6)%
Total	\$ 161,579	\$ 117,749	\$ 73,431	(37.6)%
Authorized Positions	1	1	1	0.0 %

Division: East Central Florida Regional Planning

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Operating Expenditures	\$ 309,448	\$ 311,877	\$ 315,767	1.2 %
Total Operating	\$ 309,448	\$ 311,877	\$ 315,767	1.2 %
Total	\$ 309,448	\$ 311,877	\$ 315,767	1.2 %

Division: Interfund Transfers

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Other	\$ 54,833,580	\$ 65,735,976	\$ 70,763,826	7.6 %
Total Non-Operating	\$ 54,833,580	\$ 65,735,976	\$ 70,763,826	7.6 %
Total	\$ 54,833,580	\$ 65,735,976	\$ 70,763,826	7.6 %

Division: LYNX

Expenditures by Category				Percent Change
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	
Operating Expenditures	\$ 73,207,915	\$ 88,960,751	\$ 101,875,909	14.5 %
Total Operating	\$ 73,207,915	\$ 88,960,751	\$ 101,875,909	14.5 %
Total	\$ 73,207,915	\$ 88,960,751	\$ 101,875,909	14.5 %

Division: MetroPlan

Expenditures by Category				Percent Change
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	
Operating Expenditures	\$ 551,014	\$ 553,835	\$ 557,341	0.6 %
Total Operating	\$ 551,014	\$ 553,835	\$ 557,341	0.6 %
Total	\$ 551,014	\$ 553,835	\$ 557,341	0.6 %

Division: Other Non Departmental

Expenditures by Category				Percent Change
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	
Personal Services	\$ 11,198,970	\$ 13,879,680	\$ 13,818,867	(0.4)%
Operating Expenditures	2,680,156	4,430,638	5,023,432	13.4 %
Total Operating	\$ 13,879,126	\$ 18,310,318	\$ 18,842,299	2.9 %
Grants	\$ 46,834	\$ 191,354	\$ 147,520	(22.9)%
Other	45,060,513	46,892,128	37,972,695	(19.0)%
Total Non-Operating	\$ 45,107,347	\$ 47,083,482	\$ 38,120,215	(19.0)%
Total	\$ 58,986,473	\$ 65,393,800	\$ 56,962,514	(12.9)%

Division: OBT Crime Prevention Fund

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 0	\$ 440	\$ 440	0.0 %
Operating Expenditures	185,441	204,700	198,310	(3.1)%
Total Operating	\$ 185,441	\$ 205,140	\$ 198,750	(3.1)%
Total	\$ 185,441	\$ 205,140	\$ 198,750	(3.1)%

Division: Reserves - General Fund

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Reserves	\$ 0	\$ 118,744,007	\$ 119,017,186	0.2 %
Total Operating	\$ 0	\$ 118,744,007	\$ 119,017,186	0.2 %
Total	\$ 0	\$ 118,744,007	\$ 119,017,186	0.2 %

Division: SunRail

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Grants	\$ 50,000	\$ 15,342,394	\$ 14,514,019	(5.4)%
Total Non-Operating	\$ 50,000	\$ 15,342,394	\$ 14,514,019	(5.4)%
Total	\$ 50,000	\$ 15,342,394	\$ 14,514,019	(5.4)%

Division: Sunshine Corridor

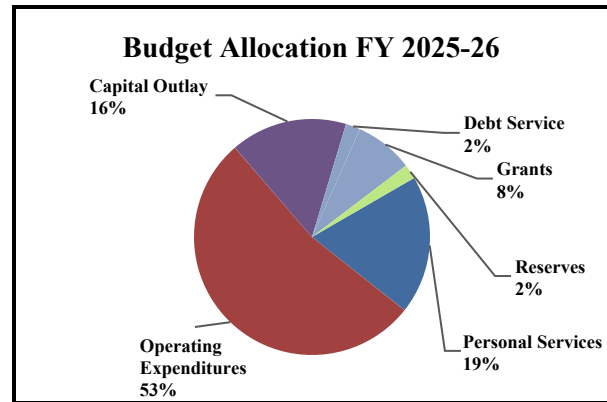
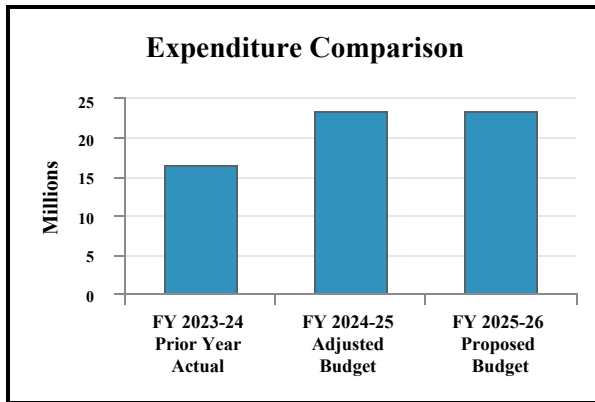
Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Grants	\$ 0	\$ 500,000	\$ 0	(100.0)%
Total Non-Operating	\$ 0	\$ 500,000	\$ 0	(100.0)%
Total	\$ 0	\$ 500,000	\$ 0	(100.0)%

Department: Other Court Funds

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 4,051,577	\$ 4,584,308	\$ 4,397,028	(4.1)%
Operating Expenditures	8,776,206	13,151,429	12,409,848	(5.6)%
Capital Outlay	867,737	2,077,828	3,878,033	86.6 %
Total Operating	\$ 13,695,520	\$ 19,813,565	\$ 20,684,909	4.4 %
Capital Improvements	\$ 436,657	\$ 1,177,226	\$ 0	(100.0)%
Debt Service	443,151	455,022	468,460	3.0 %
Grants	1,824,526	1,932,688	1,979,717	2.4 %
Reserves	0	184,685	422,705	128.9 %
Other	8,904	16,504	0	(100.0)%
Total Non-Operating	\$ 2,713,238	\$ 3,766,125	\$ 2,870,882	(23.8)%
Department Total	\$ 16,408,758	\$ 23,579,690	\$ 23,555,791	(0.1)%
Expenditures by Division / Program				
Court Facilities	\$ 6,115,559	\$ 8,692,475	\$ 7,796,579	(10.3)%
Court Technology	6,779,390	10,744,435	11,744,335	9.3 %
Juvenile Court Programs	265,597	288,408	274,774	(4.7)%
Law Library	149,483	213,323	214,700	0.6 %
Legal Aid Programs	1,477,397	1,524,401	1,567,371	2.8 %
Local Court Programs	1,621,331	2,116,648	1,958,032	(7.5)%
Department Total	\$ 16,408,758	\$ 23,579,690	\$ 23,555,791	(0.1)%
Funding Source Summary				
Special Revenue Funds	\$ 16,408,758	\$ 22,543,673	\$ 23,555,791	4.5 %
Capital Construction Funds	0	1,036,017	0	(100.0)%
Department Total	\$ 16,408,758	\$ 23,579,690	\$ 23,555,791	(0.1)%
Authorized Positions				
	40	40	38	(5.0)%

Other Court Funds

EXPENDITURE HIGHLIGHTS



Personal Services – The FY 2025-26 personal services budget includes a 5.0% salary increase for non-bargaining employees. The Florida Retirement System (FRS) rates 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 to cover medical costs. The other court funds authorized position count is decreasing by two (2) positions as follows: one (1) position, a Sr. Systems Support Analyst, is transferring out from Court Technology to the Informational Systems and Services (ISS) Division and one (1) position, a Magistrate, is transferring out from Local Court Programs to the Court Administration Division.

Operating Expenses – The FY 2025-26 operating expenses budget is decreasing by 5.6% or \$741,581 from the current FY 2024-25 budget. The decrease is primarily due to a 12.2% or \$967,071 decrease in Court Facilities' operating budget caused by rollover encumbrances in contract services in the amount of \$1.6 million in FY 2024-25. Court Technology's operating budget is increasing by 4.4% or \$222,025 due to budgeting for the reimbursement of seven (7) State Attorney's Office employees' salaries in the amount of \$519,928 and five (5) Public Defender's Office employees' salaries in the amount of \$260,000, totaling in the amount of \$779,928. Other adjustments include a 45.6% or \$795,925 decrease to the Telephone Services budget, a 24.1% or \$70,437 decrease to the Clerk of Court's lease budget due to the discontinuation of the Winter Park Courthouse lease due to the purchase of a court owned Winter Park Courthouse in February 2025, and a 1044.8% or \$261,200 increase to the Public Defender's Office computer equipment budget.

Capital Outlay – The FY 2025-26 capital outlay budget is increasing by 86.6% or \$1.8 million from the current FY 2024-25 budget mainly under the Court Technology's budget due to the county allocating \$2.0 million to the Clerk of Court's technology requirements to replace aging servers and storage infrastructure for approximately \$1.2 million, hire professional services and purchase product support for cybersecurity in the amount of \$680,000, and to provide documents through the Clerk of Court's website for public and customer information in the amount of \$100,000. The Court Administration capital outlay budget is increasing by 9.7% or \$130,207 to purchase computer equipment and to update audio and visual equipment in the courtrooms. The Public Defender's Office computer equipment budget is increasing by 200.0% or \$40,000 to purchase laptops and desktops. ISS Court Telephone Services is not budgeting for computer equipment in FY 2025-26, which is causing a \$207,340 decrease to the capital outlay budget.

Capital Improvements – Capital improvements unspent budget in the current FY 2024-25 budget for the Court Facilities and Court Technology projects will be rebudgeted to FY 2025-26 during the Annual Budget Amendment in January 2026. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects.

Debt Service – The FY 2025-26 debt service budget is increasing by 3.0% or \$13,438 due to updated annual principal and interest expenses on leases for the Clerk of Courts Records Warehouse, Mediation Court, and Courthouse Parking Garage.

Grants/Services – The FY 2025-26 grants/services budget is increasing by 2.4% or \$47,029 from the current FY 2024-25 budget and includes funding that Orange County provides to the following organizations: Orange County Bar Association for the Legal Aid Society in the amount of \$1,567,371; Citizens Dispute Resolution in the amount of \$102,228; Seniors First Guardianship Program in the amount of \$95,418; and, Florida Agricultural and Mechanical University (FAMU) for the Law Library in the amount of \$214,700.

Reserves – The FY 2025-26 reserves budget of \$422,705 includes \$263,341 under Court Facilities and \$159,364 under Local Court Programs.

FUNDING SOURCE HIGHLIGHTS

The Special Revenue Funds under the court funds consist of the Court Facilities Fund, Court Technology Fund, and Additional Court Costs funds. The General Fund provides \$12.3 million through an interfund transfer to the court funds to cover expenses due to the lack of revenue generated from some of the funds.

The Court Facilities Fund was established on June 15, 2004, when the Board of County Commissioners passed an ordinance to impose a \$15 charge on civil and criminal traffic infractions in order to fund court facilities. Effective November 1, 2009, the BCC amended the ordinance and code to increase the surcharge to the maximum \$30 for non-criminal traffic infractions and criminal violations as described in the governing statutes.

The Court Technology Fund was established on June 1, 2004 by Senate Bill 2962, which created a \$4 per page increase in recording fees to fund the court-related information technology needs of the state attorneys, public defenders, clerks, and the courts. Of the \$4 fee, \$2 is directed to the Board of County Commissioners to fund information technology for the courts, state attorneys, and public defenders. Of the balance, \$1.90 is directed to the clerks for their court-related information technology needs; and, \$0.10 is set aside for a statewide case management information system.

The Additional Court Costs funds were established on June 15, 2004, when the Board of County Commissioners passed an ordinance to impose a \$65 court fee when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense under the laws of this state. The \$65 is split between four (4) programs:

1. Twenty-five percent (25%) of the amount collected shall be allocated to fund innovations to supplement state funding for the elements of the state court system identified in Section 29.004, Florida Statutes, and county funding for local requirements under Section 29.008(2)(a)2, Florida Statutes.
2. Twenty-five percent (25%) of the amount collected shall be allocated to assist counties in legal aid programs.
3. Twenty-five percent (25%) of the amount collected shall be allocated to fund personnel and legal materials of the public as part of a law library.
4. Twenty-five percent (25%) of the amount collected shall be used to support juvenile programs.

Division: Court Facilities

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Operating Expenditures	\$ 5,176,047	\$ 7,956,849	\$ 6,989,778	(12.2)%
Capital Outlay	128,607	139,395	75,000	(46.2)%
Total Operating	\$ 5,304,654	\$ 8,096,244	\$ 7,064,778	(12.7)%
Capital Improvements	\$ 367,754	\$ 141,209	\$ 0	(100.0)%
Debt Service	443,151	455,022	468,460	3.0 %
Reserves	0	0	263,341	0.0 %
Total Non-Operating	\$ 810,905	\$ 596,231	\$ 731,801	22.7 %
Total	\$ 6,115,559	\$ 8,692,475	\$ 7,796,579	(10.3)%

Division: Court Technology

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 2,459,543	\$ 2,723,941	\$ 2,673,233	(1.9)%
Operating Expenditures	3,518,921	5,046,044	5,268,069	4.4 %
Capital Outlay	732,023	1,938,433	3,803,033	96.2 %
Total Operating	\$ 6,710,487	\$ 9,708,418	\$ 11,744,335	21.0 %
Capital Improvements	\$ 68,903	\$ 1,036,017	\$ 0	(100.0)%
Total Non-Operating	\$ 68,903	\$ 1,036,017	\$ 0	(100.0)%
Total	\$ 6,779,390	\$ 10,744,435	\$ 11,744,335	9.3 %
Authorized Positions	21	21	20	(4.8)%

Division: Juvenile Court Programs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 242,655	\$ 264,115	\$ 264,297	0.1 %
Operating Expenditures	6,932	10,471	10,477	0.1 %
Capital Outlay	7,107	0	0	0.0 %
Total Operating	\$ 256,694	\$ 274,586	\$ 274,774	0.1 %
Other	\$ 8,904	\$ 13,822	\$ 0	(100.0)%
Total Non-Operating	\$ 8,904	\$ 13,822	\$ 0	(100.0)%
Total	\$ 265,598	\$ 288,408	\$ 274,774	(4.7)%
Authorized Positions	3	3	3	0.0 %

Division: Law Library

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Grants	\$ 149,483	\$ 213,323	\$ 214,700	0.6 %
Total Non-Operating	\$ 149,483	\$ 213,323	\$ 214,700	0.6 %
Total	\$ 149,483	\$ 213,323	\$ 214,700	0.6 %

Division: Legal Aid Programs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Grants	\$ 1,477,397	\$ 1,521,719	\$ 1,567,371	3.0 %
Other	0	2,682	0	(100.0)%
Total Non-Operating	\$ 1,477,397	\$ 1,524,401	\$ 1,567,371	2.8 %
Total	\$ 1,477,397	\$ 1,524,401	\$ 1,567,371	2.8 %

Division: Local Court Programs

Expenditures by Category				
	FY 2023-24 Actual	FY 2024-25 Budget as of 03/31/2025	FY 2025-26 Proposed Budget	Percent Change
Personal Services	\$ 1,349,379	\$ 1,596,252	\$ 1,459,498	(8.6)%
Operating Expenditures	74,306	138,065	141,524	2.5 %
Total Operating	\$ 1,423,685	\$ 1,734,317	\$ 1,601,022	(7.7)%
Grants	\$ 197,646	\$ 197,646	\$ 197,646	0.0 %
Reserves	0	184,685	159,364	(13.7)%
Total Non-Operating	\$ 197,646	\$ 382,331	\$ 357,010	(6.6)%
Total	\$ 1,621,331	\$ 2,116,648	\$ 1,958,032	(7.5)%
Authorized Positions	16	16	15	(6.3)%



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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Other Court Funds</u>											
Court Facilities											
2069	1248	Courthouse Dewatering System	382,807	141,209	0	0	0	0	0	0	524,016
	Total	Unit Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
		Court Facilities Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
Court Technology											
0861	1023	State Attorney Tech Modernization	0	1,036,017	0	0	0	0	0	0	1,036,017
	Total	Unit Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		Court Technology Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		OTHER COURT FUNDS SUBTOTAL:	382,807	1,177,226	0	0	0	0	0	0	1,560,033

* Prior Expenditures is calculated using 3 or 5 years.



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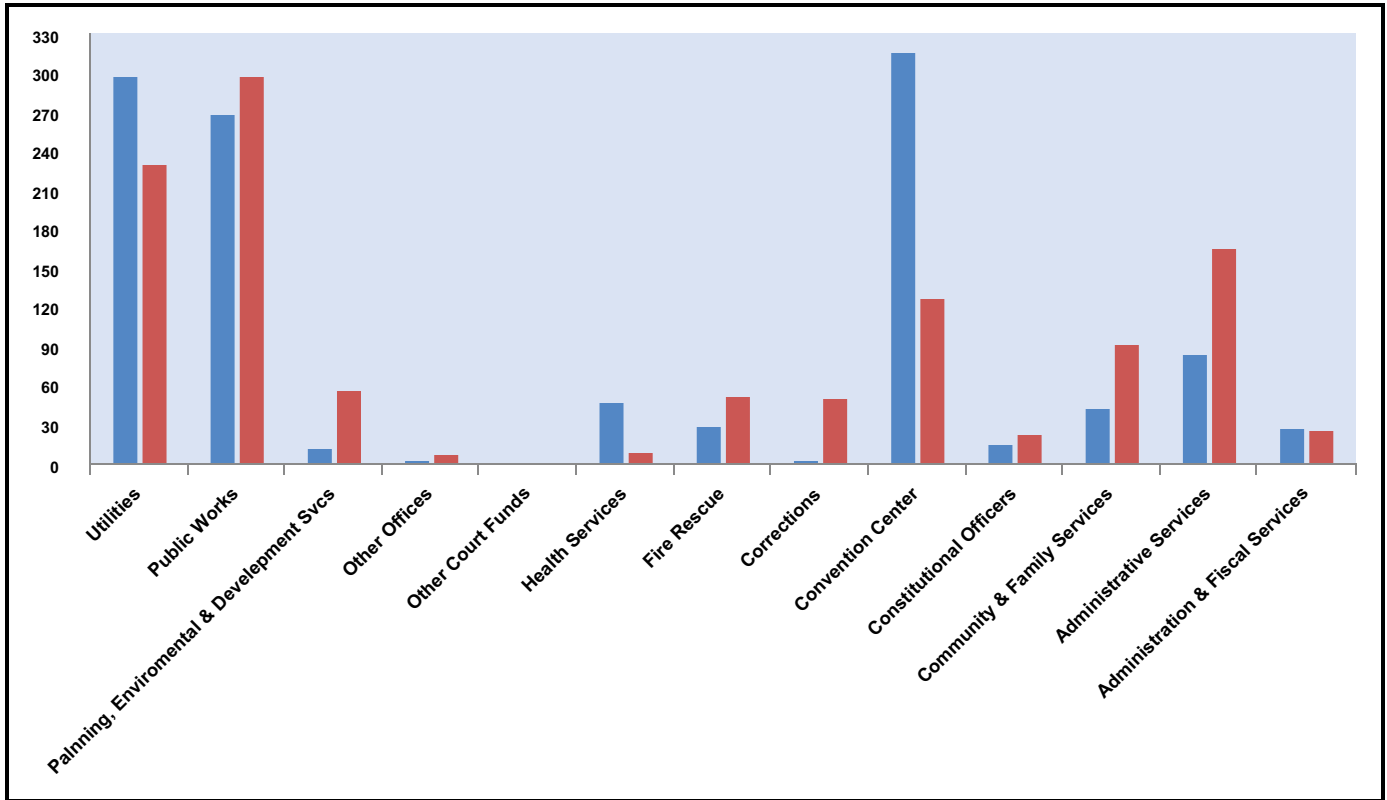
CAPITAL IMPROVEMENTS PROGRAM

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CAPITAL IMPROVEMENTS PROGRAM

BUDGETED EXPENDITURES BY DEPARTMENT



\$'s in Millions



FY 25-26



FY 24-25

Total Capital Improvements Budget

FY 25-26: \$1,140,067,104

FY 24-25: \$1,592,496,978

CAPITAL IMPROVEMENTS PLAN SUMMARY

The FY 2026-2030 Capital Improvements Plan (CIP) is presented in this section. The CIP includes funding for a diverse set of projects. Those projects touch everything from renovations of existing facilities to the construction of new roadways. Annual funding for new projects is limited and all requests are prioritized and scrutinized before being included in the CIP.

The proposed CIP contains 13 new projects with costs totaling an estimated \$49.5 million over the next five (5) years. These new projects are as follows:

- **Public Works Parking Lot Improvements - \$1.0 million (Capital Projects Fund)**
Project will be used to fund the design of resurfacing the Public Works building parking lot after an assessment is completed.
- **Parks Parking and Roadways - \$400,000 (Parks Fund)**
Project will be used to replace and repair over 316,800 linear feet of asphalt roadways within the parks system and will allow for a lifecycle replacement to ensure safety and Americans with Disabilities Act (ADA) standards. The funding will be revisited and provided annually based on project needs.
- **Sheriff's Aviation Hangar Improvements - \$700,000 (Capital Projects Fund)**
Project will be used to replace the flight apron and roof at the hangar to correct and fix ongoing and habitual repairs caused by deferred maintenance. In partnership with Real Estate Management and the Greater Orlando Aviation Authority (GOAA), repairs are required to extend the useful life and increase energy efficiency.
- **Sheriff's LEVO Driving Pad Resurface - \$950,000 (Capital Projects Fund)**
Project will be used to replace the Law Enforcement Vehicle Operations (LEVO) asphalt. Originally completed in 1999 and resurfaced in 2012, the asphalt has considerable need to be replaced, due to its high usage by county and other safety agencies.
- **Corrections Padded Cell Renovations - \$1.56 million (Capital Projects Fund)**
Project will be used to redesign and construct mental health cells for suicide precautions. This includes removing padded materials, changing out the doors with upper and lower vision panels and replacing the sinks, toilets, and fountains with stainless steel for durability.
- **Fire Station #49 (Horizon's West) - \$18.15 million (Fire MSTU Fund and Fire Impact Fees Fund)**
Project will be used to design and construct a new 3-bay prototype station in Horizon's West on approx. 3.0 acres, located near Avalon Road and Seidel Road.
- **Fire Station #57 (Orange County Convention Center) - \$5.0 million (Fire MSTU Fund)**
Project will be used to fund the land acquisition of a new station. This station would replace the current Fire Station, which used to be a Bob Evans Restaurant in the I-Drive community with a new modern fire station.
- **Fire Department (FD) Logistical Staging Center - \$7.25 million (Fire MSTU Fund)**
Project will be used to design and construct an approx. 30,000 sq. ft. permanent logistical facility for reserve apparatuses, which will increase operational readiness, efficiency, and safety and will be located at 4737 Old Goldenrod Road on 2.93 acres.
- **Health Services Corrections Records and Pharmacy Renovation - \$850,000 (Capital Projects Fund)**
Project will be used to swap the current pharmacy with the records office due to the underutilization of space. The project will include demolition to add new walls, doors, furnishings and other miscellaneous construction requirements, such as plumbing, electrical, masonry, HVAC and fire suppression.
- **Energy Efficiency Facilities Projects (Sustainability and Resilience Officer) - \$500,000 (Capital Projects Fund)**
Project will be used to make changes to incorporate energy efficient materials and supplies into some existing facilities projects, which will help reduce costs and reduce the environmental impacts. The funding will be revisited and provided annually based on project needs.

- **Public Works Sand Lake at I4 Beautification - \$620,000 (I-Drive CRA Fund)**
Project will be used to design new landscaping, including trees, shrubs, and fountains and hardscaping, to include aesthetic pillars, signage and lighting, as part of the gateway to the International Drive tourist area, that is appealing and easy to maintain.
- **Public Works International Drive Overpass - \$4.2 million (I-Drive CRA Fund)**
Project will be used to design a four (4) corner intersection walking bridge at the intersection of International Drive and Sand Lake Road for pedestrian safety. A study was completed in 2025, and the study and conceptual design was presented to the Board of County Commissioners on June 17, 2025.
- **Public Works Automated School Zone Speed Enforcement - \$6.3 million (Local Option Gas Tax Fund)**
Project will be used to enhance safety around school zones and the surrounding areas. The cameras used have advanced technology to automatically capture images and video footage of vehicles that exceed the speed limit within the designated school zones.

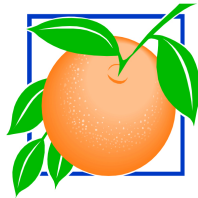
The reports that follow detail Orange County's comprehensive Capital Improvements Plan. Available funding has been identified for all project budgets falling within the plan's five-year timeframe (FY 2026-2030). Approved FY 2024-25 budgets displayed on the CIP reports are as of 06/27/2025.



CAPITAL IMPROVEMENTS PROGRAM

PROPOSED BUDGET FY 2025-26 THROUGH FY 2029-30

BY DEPARTMENT / DIVISION



Orange County Government, Florida



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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
		Unit Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
		Human Resources Subtotal	0	1,300,000	1,928,689	0	0	0	0	0	3,228,689
Information Systems & Services											
0297	1054	911 System Upgrade	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
		Unit Subtotal	1,839,861	21,344,504	19,414,448	0	0	0	0	0	42,598,813
0584	1023	Network Infrastructure	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
		Unit Subtotal	2,641,236	2,258,226	850,000	850,000	850,000	850,000	850,000	0	9,149,462
0593	1023	Technology Hardware Replacement	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
		Unit Subtotal	10,033,294	5,650,761	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	40,684,054
2028	1023	Telecommunications System Up	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
		Unit Subtotal	520,935	2,963,924	560,000	560,000	560,000	560,000	560,000	0	6,284,859
8642	5896	ARP1-RR Public Safety Radio Tower	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998
		Unit Subtotal	3,279,998	1,820,000	0	0	0	0	0	0	5,099,998

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
Information Systems & Services											
8643	5896	ARP1-RR Technology Security Enhancements	4,104,990	144,614	0	0	0	0	0	0	4,249,604
		Unit Subtotal	4,104,990	144,614	0	0	0	0	0	0	4,249,604
		Information Systems & Services Subtotal	22,420,314	34,182,029	25,824,448	6,410,000	6,410,000	6,410,000	6,410,000	0	108,066,790
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	22,420,314	35,482,029	27,753,137	6,410,000	6,410,000	6,410,000	6,410,000	0	111,295,479

* Prior Expenditures is calculated using 3 or 5 years.

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

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

* Prior Expenditures is calculated using 3 or 5 years.

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

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

* Prior Expenditures is calculated using 3 or 5 years.

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

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

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
1760	1023	Corrections Security Doors	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
		Unit Subtotal	3,932,968	5,781,641	0	0	0	0	0	0	9,714,609
1761	1023	Corrections Central Energy Plant Imprv	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
		Unit Subtotal	809,855	9,290,146	4,500,000	10,500,000	10,000,000	0	0	0	35,100,001
1762	1023	Sheriff's Complex HVAC Replacement	6,029,324	538,332	0	0	0	0	0	0	6,567,656
		Unit Subtotal	6,029,324	538,332	0	0	0	0	0	0	6,567,656
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999
		Unit Subtotal	459,998	4,540,001	2,000,000	0	0	0	0	0	6,999,999
1784	1023	Facilities Management Corrections Office/Warehouse	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
		Unit Subtotal	38,320	1,961,680	1,000,000	2,500,000	500,000	0	0	0	6,000,000
1787	1023	Courthouse Improvement to Facilities	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
		Unit Subtotal	1,349,625	9,300,375	2,150,000	2,850,000	850,000	850,000	0	0	17,350,000
2036	1023	Magic Gym Chiller replacements	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000
		Unit Subtotal	0	500,000	2,400,000	2,400,000	0	0	0	0	5,300,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2037	1023	Sheriff's Central Complex Roof Replacement	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
		Unit Subtotal	0	800,000	5,000,000	5,000,000	0	0	0	0	10,800,000
2038	1023	Sheriff's Central Complex Power Modernization	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
		Unit Subtotal	0	600,000	3,000,000	700,000	0	0	0	0	4,300,000
2039	1023	BCC Chambers Lighting Renovation	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
2049	1023	HVAC & IAQ Related Repl/Rest	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
		Unit Subtotal	16,970,581	17,190,158	11,433,000	10,970,000	2,000,000	2,000,000	2,000,000	0	62,563,739
2050	1023	Energy Conservation Retrofit	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
		Unit Subtotal	3,722,844	4,742,901	5,850,000	6,980,000	1,350,000	500,000	500,000	0	23,645,745
2052	1023	County Facs Roof Assess/Rep	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869
		Unit Subtotal	6,834,684	5,413,185	3,650,000	1,500,000	1,000,000	1,000,000	1,000,000	0	20,397,869
2062	1023	Courthouse Window Improvements	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
		Unit Subtotal	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2063	1023	Courthouse Escalator Replacement	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
		Unit Subtotal	142,049	4,607,951	2,000,000	0	0	0	0	0	6,750,000
2071	1023	Courthouse Chiller Replacements	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
		Unit Subtotal	3,839,914	2,458,370	0	0	0	0	0	0	6,298,284
2073	1023	Corrections Campus Wide UPS System	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
		Unit Subtotal	1,320,352	2,979,648	1,000,000	0	0	0	0	0	5,300,000
2087	1023	Courthouse Elevator Modernization	416,720	14,583,280	0	0	0	0	0	0	15,000,000
		Unit Subtotal	416,720	14,583,280	0	0	0	0	0	0	15,000,000
2088	1023	Courthouse Lighting Upgrade	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
		Unit Subtotal	249,314	2,900,685	4,500,000	4,500,000	0	0	0	0	12,149,999
2089	1023	Courthouse Power Modernization	269,773	5,580,227	0	0	0	0	0	0	5,850,000
		Unit Subtotal	269,773	5,580,227	0	0	0	0	0	0	5,850,000
2091	1023	Public Works Admin Window Replacement	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000
		Unit Subtotal	378,000	5,772,000	2,000,000	0	0	0	0	0	8,150,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Facilities Management											
2092	1023	Corrections FDC Re-pipe	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
		Unit Subtotal	216,392	2,083,608	1,000,000	0	0	0	0	0	3,300,000
2093	1023	Corrections Genesis Re-pipe	2,439,348	660,653	0	0	0	0	0	0	3,100,001
		Unit Subtotal	2,439,348	660,653	0	0	0	0	0	0	3,100,001
2094	1023	Corrections BRC Smoke Controls	158,183	5,211,817	0	0	0	0	0	0	5,370,000
		Unit Subtotal	158,183	5,211,817	0	0	0	0	0	0	5,370,000
2095	1023	Facilities Central District Building Replacement	449,082	3,200,919	0	0	0	0	0	0	3,650,001
		Unit Subtotal	449,082	3,200,919	0	0	0	0	0	0	3,650,001
2099	1023	Public Works Generator and Fuel Tank Replacement	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
		Unit Subtotal	0	1,000,000	2,000,000	0	0	0	0	0	3,000,000
FA02	1023	Public Works Parking Lot Improvements	0	0	1,000,000	0	0	0	0	0	1,000,000
		Unit Subtotal	0	0	1,000,000	0	0	0	0	0	1,000,000
		Facilities Management Subtotal	75,580,666	209,154,612	80,438,000	89,150,000	27,810,000	6,350,000	5,500,000	0	493,983,281

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Administrative Services											
Fleet Management											
2046	5530	Tanks Replacement	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
		Unit Subtotal	2,601,115	2,536,786	10,000	10,000	10,000	0	0	0	5,167,901
2051	5530	Fleet Bldg Renovations	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
		Unit Subtotal	624,508	3,714,505	1,300,000	1,497,000	1,700,000	800,000	500,000	0	10,136,014
		Fleet Management Subtotal	3,225,623	6,251,291	1,310,000	1,507,000	1,710,000	800,000	500,000	0	15,303,915
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	301,503	298,497	120,000	0	0	0	0	0	720,000
		Unit Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000
		Real Estate Management Subtotal	301,503	298,497	120,000	0	0	0	0	0	720,000
		ADMINISTRATIVE SERVICES SUBTOTAL:	96,249,819	226,939,641	83,768,000	90,657,000	29,520,000	7,150,000	6,000,000	0	540,284,461

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	271,003	3,653,997	0	0	0	0	0	0	3,925,000
		Unit Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
		Citizens' Commission for Children Subtotal	271,003	3,653,997	0	0	0	0	0	0	3,925,000
Community Action											
2413	1023	John Bridges Playground	0	1,235,047	0	0	0	0	0	0	1,235,047
		Unit Subtotal	0	1,235,047	0	0	0	0	0	0	1,235,047
2559	1023	John Bridges Community Center	128,192	2,271,808	0	0	0	0	0	0	2,400,000
		Unit Subtotal	128,192	2,271,808	0	0	0	0	0	0	2,400,000
2566	1023	Southwood CC Playground	485,942	3,717	0	0	0	0	0	0	489,659
		Unit Subtotal	485,942	3,717	0	0	0	0	0	0	489,659
2568	1246	Tangelo Park Community Center	733,690	7,441,310	0	0	0	0	0	0	8,175,000
		Unit Subtotal	733,690	7,441,310	0	0	0	0	0	0	8,175,000
2569	1023	Community Center Security Upgrades	133,252	2,366,747	0	0	0	0	0	0	2,499,999
		Unit Subtotal	133,252	2,366,747	0	0	0	0	0	0	2,499,999
2570	1023	Multi-Cultural Community Center Phase IV	283,109	2,716,892	2,000,000	0	0	0	0	0	5,000,001

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Community Action											
2570	5923	Multi-Cultural Community Center Phase IV	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	283,109	3,716,892	2,000,000	0	0	0	0	0	6,000,001
2588	1023	District 3 Community Center	0	0	0	0	0	0	0	2,250,000	2,250,000
		Unit Subtotal	0	0	0	0	0	0	0	2,250,000	2,250,000
		Community Action Subtotal	1,764,185	17,035,521	2,000,000	0	0	0	0	2,250,000	23,049,706
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	24,911	2,295,089	0	0	0	0	0	0	2,320,000
		Unit Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
		Cooperative Extension Subtotal	24,911	2,295,089	0	0	0	0	0	0	2,320,000
Parks & Recreation											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	60,318	0	0	0	0	0	0	550,001
a	1265	Dist 1 Dr. Phillips Ballfields	4,475,182	274,818	0	0	0	0	0	0	4,749,999
		Unit Subtotal	4,964,865	335,136	0	0	0	0	0	0	5,300,000
0335	1023	INVEST - Grow Community Park	0	4,993,850	0	0	0	0	0	0	4,993,850
	1265	Grow Community Park	0	0	0	750,000	0	0	0	0	750,000
		Unit Subtotal	0	4,993,850	0	750,000	0	0	0	0	5,743,850

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
1904	1265	Parks West Orange Trail Extension	0	1,660,020	0	0	0	0	0	0	1,660,020
	8750	Parks West Orange Trail Extension	0	640,080	0	0	0	0	0	0	640,080
		Unit Subtotal	0	2,300,100	0	0	0	0	0	0	2,300,100
1915	1265	Little Econ Greenway-Gap	315,830	2,069,171	1,000,000	0	0	0	0	0	3,385,001
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	207,971	542,030	0	0	0	0	0	0	750,001
		Unit Subtotal	523,800	2,611,201	1,000,000	0	0	0	0	0	4,135,002
1941	1050	Parks Signage-Countywide	25,700	91,301	30,000	0	0	0	0	0	147,001
		Unit Subtotal	25,700	91,301	30,000	0	0	0	0	0	147,001
1947	1050	Waterleigh Park (South)	0	300,000	1,500,000	0	0	0	0	0	1,800,000
		Unit Subtotal	0	300,000	1,500,000	0	0	0	0	0	1,800,000
1948	1050	Silverleaf Park	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
		Unit Subtotal	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
1962	1265	Community Parkland	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
		Unit Subtotal	0	2,200,000	2,000,000	0	0	0	0	0	4,200,000
2100	1050	Park Improvements/Renovations	5,725,872	3,380,561	1,775,000	0	0	0	0	0	10,881,433
		Unit Subtotal	5,725,872	3,380,561	1,775,000	0	0	0	0	0	10,881,433

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2103	1050	Parks Riverbanks/ Trails Washouts	0	2,250,000	500,000	0	0	0	0	0	2,750,000
		Unit Subtotal	0	2,250,000	500,000	0	0	0	0	0	2,750,000
2116	1050	Park Trails Improvements/Renovations	2,246,794	6,702,338	1,500,000	0	0	0	0	0	10,449,132
	8101	Park Trails Improvements/Renovations	0	100,000	0	0	0	0	0	0	100,000
		Unit Subtotal	2,246,794	6,802,338	1,500,000	0	0	0	0	0	10,549,132
2119	1265	Shingle Creek Trail	2,038,889	12,839,678	2,000,000	0	2,000,000	0	0	0	18,878,568
	7505	LAP - Shingle Creek Trail, Ph 3B	2,738,806	1,709,388	0	0	0	0	0	0	4,448,194
	7508	LAP - Shingle Creek Trail, Ph1, Seg3	90	5,264,583	0	0	0	0	0	0	5,264,673
	7517	LAP - Shingle Creek Trail, Ph1, Seg2	87	6,309,516	0	0	0	0	0	0	6,309,603
		Unit Subtotal	4,777,873	26,123,165	2,000,000	0	2,000,000	0	0	0	34,901,038
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	123,449	176,551	100,000	100,000	0	0	0	0	500,000
		Unit Subtotal	123,449	176,551	100,000	100,000	0	0	0	0	500,000
2129	1265	LAP - Legacy - Pine Hills Trail	0	2,110,320	1,500,000	0	0	0	0	0	3,610,320
	7540	LAP - Legacy - Pine Hills Trail	0	874,533	0	0	0	0	0	0	874,533
		Unit Subtotal	0	2,984,853	1,500,000	0	0	0	0	0	4,484,853

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2139	1050	Pedestrian Bridges	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
		Unit Subtotal	157,905	982,095	370,000	370,000	0	0	0	0	1,880,000
2144	1265	Bomberos Field Park	4,408,434	3,262	0	0	0	0	0	0	4,411,696
		Unit Subtotal	4,408,434	3,262	0	0	0	0	0	0	4,411,696
2145	1265	East Orange Soccer Fields	678,541	273,682	0	0	0	0	0	0	952,224
		Unit Subtotal	678,541	273,682	0	0	0	0	0	0	952,224
2152	1050	Moss Park Restroom Facility	572,769	11,786	0	0	0	0	0	0	584,555
		Unit Subtotal	572,769	11,786	0	0	0	0	0	0	584,555
2154	1265	Blanchard Park Restroom Facility	808,230	71,941	0	0	0	0	0	0	880,171
		Unit Subtotal	808,230	71,941	0	0	0	0	0	0	880,171
2155	1265	Horizon West Regional Park	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487
		Unit Subtotal	8,706,857	12,213,630	2,000,000	0	0	0	0	0	22,920,487
2157	1265	Blanchard Park Parking	358,338	1,815,218	0	0	0	0	0	0	2,173,556
		Unit Subtotal	358,338	1,815,218	0	0	0	0	0	0	2,173,556

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2158	1050	Taborfield Neighborhood Pk	1,611,015	153,761	0	0	0	0	0	0	1,764,776
		Unit Subtotal	1,611,015	153,761	0	0	0	0	0	0	1,764,776
2160	1050	Park Playground Structures	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
		Unit Subtotal	1,572,382	3,318,061	500,000	0	0	0	0	0	5,390,443
2161	1050	Bentonshire Park	1,259,733	540,267	0	0	0	0	0	0	1,800,000
		Unit Subtotal	1,259,733	540,267	0	0	0	0	0	0	1,800,000
2162	1050	Generators for Hurricane Shelters	784,323	11,881	0	0	0	0	0	0	796,204
		Unit Subtotal	784,323	11,881	0	0	0	0	0	0	796,204
2163	1050	Little Econ Greenway Bridge Repair	216,262	3,103,738	0	0	0	0	0	0	3,320,000
		Unit Subtotal	216,262	3,103,738	0	0	0	0	0	0	3,320,000
2164	1265	Bithlo (Fitness Center)	671,432	722,568	0	0	0	0	0	0	1,394,000
		Unit Subtotal	671,432	722,568	0	0	0	0	0	0	1,394,000
2165	1265	Downey Park (Pickleball Courts)	1,466,690	83,311	0	0	0	0	0	0	1,550,001
		Unit Subtotal	1,466,690	83,311	0	0	0	0	0	0	1,550,001

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2168	1265	Horizon West Trail	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
		Unit Subtotal	398,883	1,001,117	2,786,200	2,500,000	0	0	0	0	6,686,200
2170	1265	Barber Park (Recreation Center)	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
		Unit Subtotal	179,853	2,420,147	6,000,000	9,000,000	0	0	0	0	17,600,000
2173	1050	Summerlake Neighborhood Park	1,467,479	332,521	0	0	0	0	0	0	1,800,000
		Unit Subtotal	1,467,479	332,521	0	0	0	0	0	0	1,800,000
2178	1265	Lake Apopka Loop Connector Trail	45,462	6,910,301	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,291,944	16,207	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	0	5,282,758	0	0	0	0	0	0	5,282,758
		Unit Subtotal	1,337,406	12,209,266	0	0	0	0	0	0	13,546,672
2179	1265	Timber Bridge Preserve Park	121,733	1,278,267	0	0	0	0	0	0	1,400,000
		Unit Subtotal	121,733	1,278,267	0	0	0	0	0	0	1,400,000
2182	1050	Watermark Park	84,069	1,715,931	0	0	0	0	0	0	1,800,000
		Unit Subtotal	84,069	1,715,931	0	0	0	0	0	0	1,800,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2183	1265	East Orange Nbrhd Prk Ballfield Lights	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
2184	1050	Fort Christmas Renovations and Maintenance	0	1,770,000	0	0	0	0	0	0	1,770,000
		Unit Subtotal	0	1,770,000	0	0	0	0	0	0	1,770,000
2185	1050	Waterleigh Park (North)	42,833	1,757,167	0	0	0	0	0	0	1,800,000
		Unit Subtotal	42,833	1,757,167	0	0	0	0	0	0	1,800,000
2186	1265	Morgran Community Park	4,102	45,898	2,700,000	3,000,000	0	0	0	0	5,750,000
		Unit Subtotal	4,102	45,898	2,700,000	3,000,000	0	0	0	0	5,750,000
2187	1265	Magnolia Solar Panels	17,251	232,749	0	0	0	0	0	0	250,000
		Unit Subtotal	17,251	232,749	0	0	0	0	0	0	250,000
2188	1265	Lake Ellenor Community Park	179,328	3,070,672	500,000	2,000,000	0	0	0	0	5,750,000
		Unit Subtotal	179,328	3,070,672	500,000	2,000,000	0	0	0	0	5,750,000
2189	1050	LED Field Light Improvements	536,549	908,450	750,000	0	0	0	0	0	2,195,000
		Unit Subtotal	536,549	908,450	750,000	0	0	0	0	0	2,195,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Parks & Recreation											
2190	1050	Restroom Renovations	0	1,800,000	0	0	0	0	0	0	1,800,000
		Unit Subtotal	0	1,800,000	0	0	0	0	0	0	1,800,000
2191	1050	Orlo Vista Parks Masterplan Project	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
		Unit Subtotal	0	380,000	0	0	1,500,000	1,500,000	0	0	3,380,000
7382	7506	Shingle Creek Trail	363,412	1,515,649	0	0	0	0	0	0	1,879,061
		Unit Subtotal	363,412	1,515,649	0	0	0	0	0	0	1,879,061
PK14	1050	Parking & Roadways	0	0	400,000	0	0	0	0	0	400,000
		Unit Subtotal	0	0	400,000	0	0	0	0	0	400,000
		Parks & Recreation Subtotal	46,394,162	108,892,091	27,911,200	18,720,000	4,000,000	1,500,000	0	0	207,417,455
Regional History Center											
1949	1023	Security Camera Upgrade	0	466,000	0	0	0	0	0	0	466,000
		Unit Subtotal	0	466,000	0	0	0	0	0	0	466,000
2522	1023	ARC-History Center Capital Const	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000
		Unit Subtotal	62,020	1,937,980	0	0	0	0	0	3,750,000	5,750,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Community & Family Services											
Regional History Center											
2523	1023	Heritage Square Park Renovations	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Regional History Center Subtotal	62,020	2,653,980	0	0	0	0	0	3,750,000	6,466,000
Youth & Family Services											
2443	1023	Emergency Generators GOV	0	750,000	0	0	0	0	0	0	750,000
		Unit Subtotal	0	750,000	0	0	0	0	0	0	750,000
2525	1023	JAC Security CIP	625,349	152,979	0	0	0	0	0	0	778,328
		Unit Subtotal	625,349	152,979	0	0	0	0	0	0	778,328
		Youth & Family Services Subtotal	625,349	902,979	0	0	0	0	0	0	1,528,328
		COMMUNITY & FAMILY SERVICES SUBTOTAL:	49,141,630	135,433,657	29,911,200	18,720,000	4,000,000	1,500,000	0	6,000,000	244,706,489

* Prior Expenditures is calculated using 3 or 5 years.

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

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

* Prior Expenditures is calculated using 3 or 5 years.

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

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

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Constitutional Officers											
Sheriff											
0139	1023	Sector V Substation	7,850	1,892,150	7,700,750	3,635,000	0	0	0	0	13,235,750
	1035	Sector V Substation	5,879,666	4,185,334	1,505,000	1,500,000	995,000	0	0	0	14,065,000
		Unit Subtotal	5,887,516	6,077,484	9,205,750	5,135,000	995,000	0	0	0	27,300,750
0266	1023	New Evidence Facility	860,108	6,232,291	3,500,000	0	0	0	0	0	10,592,399
	1035	New Evidence Facility	4,213,525	4,721,475	0	0	0	0	0	0	8,935,000
		Unit Subtotal	5,073,633	10,953,766	3,500,000	0	0	0	0	0	19,527,399
0338	1023	Sheriff's Communications Center	212,783	154,171	0	0	0	0	0	0	366,954
		Unit Subtotal	212,783	154,171	0	0	0	0	0	0	366,954
0339	1023	CAD/RMS Upgrade	856,353	374,491	0	0	0	0	0	0	1,230,844
		Unit Subtotal	856,353	374,491	0	0	0	0	0	0	1,230,844
4434	1023	Central Ops Parking Security Fencing	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	0	1,000,000	0	0	0	0	0	0	1,000,000
4435	1023	Criminal Investigations Division Renovation	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
		Unit Subtotal	102,229	2,317,771	1,050,000	0	0	0	0	0	3,470,000
4436	1023	Mobile Video Office Relocation	36,492	453,508	0	0	0	0	0	0	490,000
		Unit Subtotal	36,492	453,508	0	0	0	0	0	0	490,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Constitutional Officers											
Sheriff											
SH03	1023	Aviation Hangar Improvements	0	0	250,000	450,000	0	0	0	0	700,000
		Unit Subtotal	0	0	250,000	450,000	0	0	0	0	700,000
SH04	1023	LEVO Driving Pad Resurface	0	0	950,000	0	0	0	0	0	950,000
		Unit Subtotal	0	0	950,000	0	0	0	0	0	950,000
		Sheriff Subtotal	12,169,006	21,956,191	15,205,750	5,585,000	995,000	0	0	0	55,910,947
		CONSTITUTIONAL OFFICERS SUBTOTAL:	42,633,939	31,120,919	15,205,750	5,585,000	995,000	0	0	0	95,540,606

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
		Unit Subtotal	59,916,502	26,654,527	36,796,201	44,901,840	36,827,812	40,609,405	72,290,989	0	317,997,277
0965	4430	North/South Concourse Renovations	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
		Unit Subtotal	25,927,814	48,406,447	31,363,566	39,325,370	42,718,117	38,452,193	10,753,027	0	236,946,535
0966	4430	West Concourse Renovations	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
		Unit Subtotal	17,312,710	24,239,783	17,300,233	12,617,442	16,209,065	16,273,861	16,591,463	0	120,544,556
0968	4430	Convention Way Grand Concourse	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
		Unit Subtotal	11,942,994	65,844,820	230,000,000	230,000,000	22,212,186	0	0	0	560,000,000
0969	4430	Multipurpose Venue	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
		Unit Subtotal	10,468,582	9,236,313	0	0	0	0	0	0	19,704,895
		Convention Center Subtotal	125,568,602	174,381,890	315,460,000	326,844,652	117,967,180	95,335,459	99,635,479	0	1,255,193,263
		CONVENTION CENTER SUBTOTAL:	125,568,602	174,381,890	315,460,000	326,844,652	117,967,180	95,335,459	99,635,479	0	1,255,193,263

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	266,685	384,315	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	0	3,699,000	0	0	0	0	0	0	3,699,000
		Unit Subtotal	266,685	4,083,315	0	0	0	0	0	0	4,350,000
4022	1023	Perimeter Security Project	590,939	1,028,056	0	0	0	0	0	0	1,618,995
		Unit Subtotal	590,939	1,028,056	0	0	0	0	0	0	1,618,995
4026	1023	Rec Yards/Perimeter Fencing Maintenance	130,892	797,072	50,000	0	0	0	0	0	977,964
		Unit Subtotal	130,892	797,072	50,000	0	0	0	0	0	977,964
4027	1023	Video Visitation System Replacement	0	800,000	0	0	0	0	0	0	800,000
		Unit Subtotal	0	800,000	0	0	0	0	0	0	800,000
4028	1023	North & South Perimeter Security Bldgs	225,024	4,174,977	0	0	0	0	0	0	4,400,001
		Unit Subtotal	225,024	4,174,977	0	0	0	0	0	0	4,400,001
4029	1023	Video Visitation Center Renovation	35,086	39,914	0	0	0	0	0	0	75,000
		Unit Subtotal	35,086	39,914	0	0	0	0	0	0	75,000
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,948,364	5,417	0	0	0	0	0	0	1,953,781
		Unit Subtotal	1,948,364	5,417	0	0	0	0	0	0	1,953,781

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections CIP											
4031	1023	Campus Security Upgrades	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
		Unit Subtotal	4,924,800	12,376,166	0	0	0	0	0	0	17,300,965
4033	1023	Horizon Renovations	830,325	17,169,675	0	0	0	0	0	0	18,000,000
		Unit Subtotal	830,325	17,169,675	0	0	0	0	0	0	18,000,000
4034	1023	FDC Renovations	265,742	3,134,258	0	0	0	0	0	0	3,400,000
		Unit Subtotal	265,742	3,134,258	0	0	0	0	0	0	3,400,000
4036	1023	Campus-wide Wi-Fi Project	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
		Unit Subtotal	1,343,538	1,956,462	0	0	0	0	0	0	3,300,000
4037	1023	Jail Management System	0	10,533,000	0	0	0	0	0	0	10,533,000
		Unit Subtotal	0	10,533,000	0	0	0	0	0	0	10,533,000
4040	1023	Corrections Video Visitation Enclosure	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000
		Unit Subtotal	25,763	1,774,237	450,000	0	0	0	0	0	2,250,000
COR 1	1023	Padded Cell Renovations	0	0	300,000	1,260,000	0	0	0	0	1,560,000
		Unit Subtotal	0	0	300,000	1,260,000	0	0	0	0	1,560,000
		Corrections CIP Subtotal	10,587,159	57,872,549	800,000	1,260,000	0	0	0	0	70,519,706

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
		Unit Subtotal	0	500,000	1,500,000	1,500,000	0	0	0	0	3,500,000
4032	1023	Corrections Future Expansion Property Acquisition	1,113,548	6,452	0	0	0	0	0	0	1,120,000
		Unit Subtotal	1,113,548	6,452	0	0	0	0	0	0	1,120,000
4038	1023	Horizon Medical Clinic Expansion	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
		Unit Subtotal	0	5,000,000	0	0	2,000,000	0	0	0	7,000,000
4039	1023	Corrections Training Facility	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
		Unit Subtotal	4,378	2,995,623	0	0	6,000,000	0	0	13,500,000	22,500,000
		Corrections Expansion Subtotal	1,117,925	8,502,075	1,500,000	1,500,000	8,000,000	0	0	13,500,000	34,120,000
Corrections Other											
4020	1023	Kitchen & Laundry Imp	5,385	9,056	0	0	0	0	0	0	14,440
		Unit Subtotal	5,385	9,056	0	0	0	0	0	0	14,440

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Corrections</u>											
Corrections Other											
4024	1023	OCCD Impr. to Facilities	1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
Unit Subtotal			1,951,694	2,423,550	530,000	0	0	0	0	0	4,905,243
Corrections Other Subtotal			1,957,078	2,432,606	530,000	0	0	0	0	0	4,919,683
CORRECTIONS SUBTOTAL:			13,662,162	68,807,230	2,830,000	2,760,000	8,000,000	0	0	13,500,000	109,559,389

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0661	1009	Fire Station #78 (Boggy Creek)	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
		Unit Subtotal	0	6,000,000	6,000,000	4,000,000	0	0	0	0	16,000,000
0662	1009	Fire Station #73 (Taft)	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
		Unit Subtotal	0	1,500,000	0	4,012,500	5,512,500	0	0	0	11,025,000
0727	1023	INVEST - Training Facility	9,346,220	7,653,781	0	0	0	0	0	0	17,000,001
	5896	ARPA-RR Fire Training Facility	25,379,546	10,704,977	0	0	0	0	0	0	36,084,523
		Unit Subtotal	34,725,766	18,358,758	0	0	0	0	0	0	53,084,524
0771	1009	Enhance CAD	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998
		Unit Subtotal	1,260,288	1,204,710	0	0	0	0	0	0	2,464,998
0772	1009	Facilities Management	3,044,866	4,669,363	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	34,464,229
	1023	Facilities Management	4,236,884	4,097,747	0	0	0	0	0	0	8,334,630
		Unit Subtotal	7,281,750	8,767,110	6,750,000	6,000,000	6,000,000	4,000,000	4,000,000	0	42,798,859
0797	1009	Fire Station #80	197,355	7,847	0	0	0	0	0	0	205,202
	5896	ARP1-RR Fire Station #80	6,514,843	2,781	0	0	0	0	0	0	6,517,624
		Unit Subtotal	6,712,199	10,628	0	0	0	0	0	0	6,722,826

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0798	1046	Fire Station #32 (Orange Lake)	307,541	1,223,184	0	0	0	0	0	0	1,530,725
	5896	ARP1-RR Fire Station #32	2,430,233	5,851,804	0	0	0	0	0	0	8,282,037
		Unit Subtotal	2,737,774	7,074,988	0	0	0	0	0	0	9,812,762
0803	1023	EOC Renovations	2,694,859	105,141	0	0	0	0	0	0	2,800,000
		Unit Subtotal	2,694,859	105,141	0	0	0	0	0	0	2,800,000
0804	1009	Fire Station #31 (Dr. Phillips)	0	3,200,000	3,800,000	0	0	0	0	0	7,000,000
	1046	Fire Station #31 (Dr. Phillips)	0	2,000,000	3,700,000	780,000	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,194,901	650,000	0	0	0	0	0	0	1,844,901
		Unit Subtotal	1,194,901	5,850,000	7,500,000	780,000	0	0	0	0	15,324,901
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,262,082	713,911	0	0	0	0	0	0	6,975,993
		Unit Subtotal	6,262,082	713,911	0	0	0	0	0	0	6,975,993
0808	1046	Fire Station #48 (Avalon & Lake Ingrim)	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000
		Unit Subtotal	1,532,354	11,027,646	900,000	0	0	0	0	0	13,460,000
8640	5896	ARP1-RR Fire Heavy Equipment	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
		Unit Subtotal	7,267,414	11,082,449	0	0	0	0	0	0	18,349,863
FR26	1009	Fire Station #49 - Horzion's West	0	0	2,000,000	6,500,000	1,500,000	0	0	0	10,000,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
FR26	1046	Fire Station #49 - Horzion's West	0	0	0	1,500,000	3,500,000	3,150,000	0	0	8,150,000
		Unit Subtotal	0	0	2,000,000	8,000,000	5,000,000	3,150,000	0	0	18,150,000
FR27	1009	Fire Station #57 - Orange County Convention Center	0	0	5,000,000	0	0	0	0	0	5,000,000
		Unit Subtotal	0	0	5,000,000	0	0	0	0	0	5,000,000
FR29	1009	FD Logistical Staging Center	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
		Unit Subtotal	0	0	1,000,000	2,500,000	2,500,000	1,250,000	0	0	7,250,000
		Fire Rescue Subtotal	71,669,387	71,695,341	29,150,000	25,292,500	19,012,500	8,400,000	4,000,000	0	229,219,726
		FIRE RESCUE SUBTOTAL:	71,669,387	71,695,341	29,150,000	25,292,500	19,012,500	8,400,000	4,000,000	0	229,219,726

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
		Unit Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
		Animal Services Subtotal	2,508,420	3,741,581	45,000,000	43,750,000	0	0	0	0	95,000,001
Corrections Support Services											
HE01	1023	Corrections Records and Pharmacy Renovation	0	0	600,000	250,000	0	0	0	0	850,000
		Unit Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
		Corrections Support Services Subtotal	0	0	600,000	250,000	0	0	0	0	850,000
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
		Unit Subtotal	0	3,000,000	2,000,000	18,000,000	5,000,000	0	0	0	28,000,000
8623	1023	HPS Public Facilities PPE Warehouse Improv	0	400,000	0	0	0	0	0	0	400,000
	5896	HPS Public Facilities PPE Warehouse Improv	0	2,737,373	0	0	0	0	0	0	2,737,373
		Unit Subtotal	0	3,137,373	0	0	0	0	0	0	3,137,373
		Medical Examiner Subtotal	0	6,137,373	2,000,000	18,000,000	5,000,000	0	0	0	31,137,373
Mosquito Control											
2472	1023	Mosquito Control Facility	2,461,238	1,793,764	0	0	0	0	0	0	4,255,003

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Health Services											
Mosquito Control											
2472	5896	ARPA-RR Mosquito Control	9,987,057	1,512,943	0	0	0	0	0	0	11,500,000
Unit Subtotal			12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
Mosquito Control Subtotal			12,448,295	3,306,707	0	0	0	0	0	0	15,755,003
HEALTH SERVICES SUBTOTAL:			14,956,715	13,185,661	47,600,000	62,000,000	5,000,000	0	0	0	142,742,377

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Other Court Funds											
Court Facilities											
2069	1248	Courthouse Dewatering System	382,807	141,209	0	0	0	0	0	0	524,016
		Unit Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
		Court Facilities Subtotal	382,807	141,209	0	0	0	0	0	0	524,016
Court Technology											
0861	1023	State Attorney Tech Modernization	0	1,036,017	0	0	0	0	0	0	1,036,017
		Unit Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		Court Technology Subtotal	0	1,036,017	0	0	0	0	0	0	1,036,017
		OTHER COURT FUNDS SUBTOTAL:	382,807	1,177,226	0	0	0	0	0	0	1,560,033

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Other Offices											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	568,390	1,431,610	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	0	9,000,000	0	0	0	0	0	0	9,000,000
		Unit Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
		Innovation Lab Office Subtotal	568,390	10,431,610	0	0	0	0	0	0	11,000,000
Office of Communications											
1786	1023	Orange TV Office Renovation	0	300,000	2,700,000	0	0	0	0	0	3,000,000
		Unit Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
		Office of Communications Subtotal	0	300,000	2,700,000	0	0	0	0	0	3,000,000
Sustainability and Resilience Officer											
SU08	1023	Energy Efficiency Facilities Projects	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Unit Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		Sustainability and Resilience Officer Subtotal	0	0	500,000	500,000	500,000	500,000	500,000	0	2,500,000
		OTHER OFFICES SUBTOTAL:	568,390	10,731,610	3,200,000	500,000	500,000	500,000	500,000	0	16,500,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Building Safety											
2613	1011	Building Safety Renovations	70,081	937,807	0	0	0	0	0	0	1,007,889
		Unit Subtotal	70,081	937,807	0	0	0	0	0	0	1,007,889
2632	1011	Satellite Office Building	100,430	54,571	0	0	0	0	0	145,000	300,002
		Unit Subtotal	100,430	54,571	0	0	0	0	0	145,000	300,002
		Building Safety Subtotal	170,512	992,378	0	0	0	0	0	145,000	1,307,891
Environmental Protection											
1978	1023	Environmental Sensitive Land	914,583	3,114,799	1,348,984	0	0	0	0	0	5,378,366
	1026	Environmental Sensitive Land	1,734,287	3,760,299	2,462,600	0	0	0	0	0	7,957,187
	1274	Environmental Sensitive Land	0	17,588	0	0	0	0	0	0	17,588
		Unit Subtotal	2,648,870	6,892,686	3,811,584	0	0	0	0	0	13,353,141
2439	1023	Water Quality Improvements	4,460,470	6,807,968	2,134,778	2,816,178	0	0	0	1,027,591	17,246,985
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
		Unit Subtotal	4,460,470	7,307,968	2,134,778	2,816,178	0	0	0	1,027,591	17,746,985
2657	1023	Little Wekiva STA	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
		Unit Subtotal	594,762	875,345	3,529,568	0	0	0	0	0	4,999,675
2658	1023	Lake Lawne Reuse Facility	292,886	1,296,775	0	0	0	0	0	0	1,589,662
		Unit Subtotal	292,886	1,296,775	0	0	0	0	0	0	1,589,662

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Environmental Protection											
2659	1026	TM Ranch Acquisition	95,331	150,180	160,000	0	0	0	0	0	405,511
		Unit Subtotal	95,331	150,180	160,000	0	0	0	0	0	405,511
4303	1023	Environmental Sensitive Land Acquisitions	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
		Unit Subtotal	43,415,837	56,584,163	0	0	0	0	0	0	100,000,000
		Environmental Protection Subtotal	51,508,157	73,107,117	9,635,930	2,816,178	0	0	0	1,027,591	138,094,974
Housing & Community Development											
1769	1246	I-Drive Catalytic Site	0	250,000	0	0	0	0	0	22,250,000	22,500,000
		Unit Subtotal	0	250,000	0	0	0	0	0	22,250,000	22,500,000
2568	5902	Tangelo Park Community Center	0	500,000	0	0	0	0	0	0	500,000
		Unit Subtotal	0	500,000	0	0	0	0	0	0	500,000
		Housing & Community Development Subtotal	0	750,000	0	0	0	0	0	22,250,000	23,000,000
Neighborhood Services											
3147	1023	Cassady Building Phase II	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Unit Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001
		Neighborhood Services Subtotal	82,083	1,117,918	0	0	0	0	0	0	1,200,001

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
<u>Planning, Environmental & Development Svc.</u>											
Planning											
3102	1023	Planning's Office Renovation	0	281,925	0	0	0	0	0	0	281,925
		Unit Subtotal	0	281,925	0	0	0	0	0	0	281,925
3195	1246	I-Drive Wayfinding and Signage	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
		Unit Subtotal	466,668	1,484,318	3,230,000	0	0	0	0	0	5,180,986
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	0	300,000	0	0	0	0	0	0	300,000
		Planning Subtotal	466,668	2,066,243	3,230,000	0	0	0	0	0	5,762,911
Zoning											
3203	1023	Zoning Arborist Office Renovation	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	0	250,000	0	0	0	0	0	0	250,000
		Zoning Subtotal	0	250,000	0	0	0	0	0	0	250,000
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	52,227,419	78,283,656	12,865,930	2,816,178	0	0	0	23,422,591	169,615,777

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,749,540	4,792,754	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,542,294
	1306	Intersection WID/CW	93,207	1,409,109	288,884	0	0	0	0	0	1,791,200
	1308	Intersection WID/CW	0	3,119	0	0	0	0	0	0	3,119
	1351	Intersection WID/CW	0	0	77,504	0	0	0	0	0	77,504
	7515	LAP-Tiny Road at Tilden Road	369,204	4,032,583	0	0	0	0	0	0	4,401,787
	7516	LAP - University Blvd at Dean Rd	833,370	164,469	0	0	0	0	0	0	997,839
		Unit Subtotal	6,045,321	10,402,034	1,366,388	3,000,000	3,000,000	3,000,000	3,000,000	0	29,813,743
2743	1034	Vineland Avenue	0	1,650,000	500,000	500,000	3,000,000	2,500,000	0	0	8,150,000
	1333	Vineland Avenue	17,850	512,696	203,887	0	0	0	0	0	734,433
		Unit Subtotal	17,850	2,162,696	703,887	500,000	3,000,000	2,500,000	0	0	8,884,433
2744	1246	International Drive Pedestrian Overpass	76,601	123,399	0	0	0	0	0	25,000,000	25,200,000
		Unit Subtotal	76,601	123,399	0	0	0	0	0	25,000,000	25,200,000
2752	1023	INVEST - R. Crotty Pkwy (436-Dean)	13,051	1,537,373	0	0	0	0	0	0	1,550,424
	1032	Richard Crotty Pkwy (436-Dean)	1,140,592	12,371,050	11,100,000	1,000,000	0	0	0	146,075,000	171,686,642
	1335	Richard Crotty Pkwy (436-Dean)	0	387,969	405,660	0	0	0	0	0	793,629
		Unit Subtotal	1,153,642	14,296,392	11,505,660	1,000,000	0	0	0	146,075,000	174,030,695
2766	1003	ROW & Drainage	12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038
		Unit Subtotal	12,166	3,871	3,000	3,000	3,000	5,000	5,000	0	35,038

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2841	1002	Sidewalk Program C-W	3,344,305	6,452,395	6,059,048	3,123,300	6,020,952	0	0	0	25,000,000
	1003	Sidewalk Program C-W	6,464,917	9,279,673	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	0	32,244,590
	1350	Sidewalk Program C-W	0	0	92,046	0	0	0	0	0	92,046
		Unit Subtotal	9,809,222	15,732,068	9,451,094	6,423,300	9,320,952	3,300,000	3,300,000	0	57,336,636
2852	1003	Major Drng Structures-Replac	866,502	9,926,612	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	19,433,735
	7539	Major Drng Structures-Replac	0	9,984,372	0	0	0	0	0	0	9,984,372
		Unit Subtotal	866,502	19,910,984	440,522	4,200,100	1,000,000	2,000,000	1,000,000	0	29,418,107
2859	1023	Pine Hills Landfill Closure	724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601
		Unit Subtotal	724,239	395,362	261,000	261,000	261,000	261,000	261,000	0	2,424,601
2883	1034	Sand Lake Road	4,400	2,464,118	8,490,397	4,500,000	0	0	0	0	15,458,915
	1326	Sand Lake Road	555,309	563,786	103,010	0	0	0	0	0	1,222,105
		Unit Subtotal	559,709	3,027,904	8,593,407	4,500,000	0	0	0	0	16,681,020
2929	1033	Orange Ave (Osceola Cty-Turnpike)	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
		Unit Subtotal	457,363	1,472,239	2,000,000	9,363,000	9,050,000	7,320,000	0	0	29,662,602
3037	1003	Taft-Vnlnd Rd(441-Orng Av)	0	96,255	0	0	0	0	0	0	96,255
	1033	Taft-Vnlnd Rd(441-Orng Av)	935,573	2,212,747	21,212,276	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	53,806,522
	1329	Taft-Vnlnd Rd(441-Orng Av)	125,147	924,853	262,703	0	0	0	0	0	1,312,703
	1336	Taft-Vnlnd Rd(441-Orng Av)	0	0	5,037,724	0	0	0	0	0	5,037,724
		Unit Subtotal	1,060,720	3,233,855	26,512,703	5,027,000	5,052,960	7,519,284	2,446,682	9,400,000	60,253,204

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
3045	1034	Holden Ave(JYP-Orng Av)	20,128,961	31,250	0	0	0	0	0	0	20,160,211
		Unit Subtotal	20,128,961	31,250	0	0	0	0	0	0	20,160,211
3073	1246	Kirkman Road Extension	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
		Unit Subtotal	749,028	65,260,972	5,000,000	10,000,000	15,000,000	0	0	0	96,010,000
3074	1246	International Dr Ultimate Tran Study	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
		Unit Subtotal	1,415,904	2,323,381	0	0	0	0	0	28,000,000	31,739,285
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	88,108	0	4,370,874	710,000	0	0	0	6,350,838
	1004	Kennedy Blvd (Forest City-I4)	832,377	1,055	65,306	0	0	0	0	0	898,737
	1023	INVEST - Kennedy (Forest City-I4)	1,447,341	8,836,034	10,905,239	8,429,126	0	0	0	0	29,617,740
	1031	Kennedy Blvd (Forest City-I4)	4,240,731	1,273,288	2,209,761	0	2,300,000	0	0	35,600,000	45,623,780
		Unit Subtotal	7,702,305	10,198,485	13,180,306	12,800,000	3,010,000	0	0	35,600,000	82,491,095
3097	1003	All American(OBT-Forest Cty)	170,408	73,230	0	10,633,676	0	0	0	0	10,877,314
	1031	All American(OBT-Forest Cty)	648,585	7,081,047	11,150,000	2,738,812	0	0	0	0	21,618,443
		Unit Subtotal	818,993	7,154,277	11,150,000	13,372,488	0	0	0	0	32,495,757
5000	1002	Roadway Lighting	2,175,045	4,073,955	3,488,500	2,794,400	2,468,100	0	0	0	15,000,000
	1003	Street Lights-County Rds	1,250,062	1,555,376	200,000	200,000	200,000	200,000	200,000	0	3,805,438
		Unit Subtotal	3,425,107	5,629,331	3,688,500	2,994,400	2,668,100	200,000	200,000	0	18,805,438

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5004	1023	INVEST - Chuluota Rd	210,101	2,942,162	2,540,574	3,140,637	1,263,948	11,500,000	858,354	9,900,000	32,355,776
	1328	Chuluota Rd	727,575	82,376	759,426	0	0	0	0	0	1,569,377
		Unit Subtotal	937,677	3,024,538	3,300,000	3,140,637	1,263,948	11,500,000	858,354	9,900,000	33,925,153
5005	1023	INVEST - McCulloch Rd	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
		Unit Subtotal	346,154	507,588	1,600,000	1,200,000	2,275,000	4,000,000	3,046,246	6,900,000	19,874,988
5023	1002	Edgewater Drive	0	732,363	0	0	0	0	0	0	732,363
	1031	Edgewater Drive	188,638	103,789	0	0	0	0	0	0	292,427
		Unit Subtotal	188,638	836,152	0	0	0	0	0	0	1,024,790
5024	1003	Econ Trail (Lk Underhill-SR50)	0	12,606,838	0	0	0	0	0	0	12,606,838
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	13,396,542	26,859,063	0	0	0	0	0	0	40,255,605
	1032	Econ Trail (Lk Underhill-SR50)	11,492,226	647,095	5,700,000	0	0	0	0	0	17,839,321
	1343	Econ Trail (Lk Underhill-SR50)	0	0	489,468	0	0	0	0	0	489,468
		Unit Subtotal	24,888,769	40,112,996	6,189,468	0	0	0	0	0	71,191,232
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	164,165	37,889	0	0	0	0	0	0	202,055
	1034	Texas Ave (Oak Rdg-Holden)	2,576,789	1,509,801	1,818,000	0	0	0	0	44,500,000	50,404,590
		Unit Subtotal	2,740,954	1,547,690	1,818,000	0	0	0	0	44,500,000	50,606,645
5029	1003	Valencia Col Ln(Grod-Econ)	0	1,219,895	0	0	0	0	0	0	1,219,895
	1032	Valencia Col Ln(Grod-Econ)	0	0	0	0	0	0	0	16,500,000	16,500,000
		Unit Subtotal	0	1,219,895	0	0	0	0	0	16,500,000	17,719,895

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5036	1331	CR 545 Widening - Village I to H	0	2,535,760	0	0	0	0	0	0	2,535,760
		Unit Subtotal	0	2,535,760	0	0	0	0	0	0	2,535,760
5037	1034	Western Way Rd Imp (CR545 to Lk Cnty Line)	782	4,898,968	0	0	0	0	0	0	4,899,750
		Unit Subtotal	782	4,898,968	0	0	0	0	0	0	4,899,750
5055	1031	CR 545 (Tilden-SR50)	522,980	232,709	0	0	0	0	0	0	755,689
		Unit Subtotal	522,980	232,709	0	0	0	0	0	0	755,689
5056	1003	FDOT St Lighting & Lndscp	1,563,289	3,154	0	0	0	0	0	0	1,566,442
	1301	FDOT St Lighting & Lndscp	295,868	3,618,980	0	0	0	0	0	0	3,914,848
		Unit Subtotal	1,859,157	3,622,134	0	0	0	0	0	0	5,481,290
5059	1003	Woodbury Road	6,400	1,485,000	0	0	0	0	0	11,000,000	12,491,400
	1032	Woodbury Road	0	14,999	0	0	0	0	0	39,500,000	39,514,999
	1325	Woodbury Road	1,709,156	393,027	110,422	0	0	0	0	0	2,212,605
		Unit Subtotal	1,715,556	1,893,026	110,422	0	0	0	0	50,500,000	54,219,004
5064	1033	Innovation Way S(417-528)	0	1,400,000	0	3,195,325	3,575,000	0	0	2,875,000	11,045,325
	1332	Innovation Way S(417-528)	560,680	468,584	59,390	0	0	0	0	0	1,088,654
		Unit Subtotal	560,680	1,868,584	59,390	3,195,325	3,575,000	0	0	2,875,000	12,133,979

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
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	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
		Unit Subtotal	694,101	710,977	2,500,000	12,225,000	10,200,000	1,620,000	0	0	27,950,078
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
		Unit Subtotal	50,000	200,000	100,000	50,000	50,000	50,000	50,000	0	550,000
5085	1033	Boggy Creek Rd	9,066,637	738,487	0	0	0	0	0	0	9,805,124
	1321	Boggy Creek Rd	3,063,299	499,865	0	0	0	0	0	0	3,563,164
		Unit Subtotal	12,129,936	1,238,352	0	0	0	0	0	0	13,368,288
5089	1246	Destination Parkway	0	100,000	0	0	0	0	0	0	100,000
		Unit Subtotal	0	100,000	0	0	0	0	0	0	100,000
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	2,634,098	1,604,426	1,450,000	1,750,000	13,253,000	7,857,937	0	0	28,549,461
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	92,872	0	0	6,942,063	3,300,000	42,550,000	52,884,935
	1312	Lk Uhill (Chickasaw-Rouse)	1,300,100	873,003	197,138	0	0	0	0	0	2,370,241
		Unit Subtotal	3,934,198	2,477,429	1,740,010	1,750,000	13,253,000	14,800,000	3,300,000	42,550,000	83,804,637

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5095	1246	Pedestrian Enhancements	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
		Unit Subtotal	2,981,887	3,306,395	1,200,000	1,200,000	1,107,500	900,000	900,000	0	11,595,782
5109	1023	Legacy - Holden Ave(JYP-OBT)	928,996	1	0	0	0	0	0	0	928,997
		Unit Subtotal	928,996	1	0	0	0	0	0	0	928,997
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	136,409	304,559	0	0	0	0	0	0	440,968
		Unit Subtotal	136,409	304,559	0	0	0	0	0	0	440,968
5121	1023	Legacy - Texas Ave	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
		Unit Subtotal	3,628,136	4,486,370	0	0	0	0	0	0	8,114,507
5134	1003	UCF Area Pedestrian Safety Imp	1,690	1,274,733	0	0	0	0	0	0	1,276,423
	1338	UCF Area Pedestrian Safety Imp	648,190	12,058	0	0	0	0	0	0	660,248
		Unit Subtotal	649,880	1,286,791	0	0	0	0	0	0	1,936,671
5137	1002	Pine Hills Pedestrian Safety Project	14,512,731	8,258,922	3,581,750	0	0	0	0	0	26,353,403
	1003	Pine Hills Pedestrian Safety Project	0	5,728,338	2,342,394	0	0	0	0	0	8,070,732
	1300	Pine Hills Pedestrian Safety Project	78,750	44	0	0	0	0	0	0	78,794
		Unit Subtotal	14,591,481	13,987,304	5,924,144	0	0	0	0	0	34,502,929

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5139	1003	INVEST - Reams (Summerlk-Taborfld)	0	0	0	2,458,289	12,410,404	16,700,000	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	1,367,353	1,236,207	15,689,596	0	0	0	0	0	18,293,156
	1034	Reams (Summerlk-Taborfld)	792,260	5,308,000	14,610,404	29,941,711	15,689,596	0	0	0	66,341,971
	1304	Reams (Summerlk-Taborfld)	1,911,802	433,084	174,292	0	0	0	0	0	2,519,178
		Unit Subtotal	4,071,415	6,977,291	30,474,292	32,400,000	28,100,000	16,700,000	0	0	118,722,998
5140	1023	INVEST - Ficquette (Summerlk-Overst)	505,732	1,399,296	14,041,393	3,765,827	0	0	0	0	19,712,248
	1034	Ficquette (Summerlk-Overst)	1,368,385	7,349,482	0	8,234,173	11,150,000	275,000	0	0	28,377,040
	1307	Ficquette (Summerlk-Overst)	0	524,792	508,607	0	0	0	0	0	1,033,399
		Unit Subtotal	1,874,117	9,273,570	14,550,000	12,000,000	11,150,000	275,000	0	0	49,122,687
5141	1023	INVEST - EOC Transport Needs	527,566	1,000,000	0	0	0	0	0	0	1,527,566
		Unit Subtotal	527,566	1,000,000	0	0	0	0	0	0	1,527,566
5142	1023	INVEST - Intersections & Ped Safety	11,519,070	2,100,444	0	0	0	0	0	0	13,619,514
	1319	Intersections & Ped Safety	0	109,601	0	0	0	0	0	0	109,601
	1327	Intersections & Ped Safety	0	615,732	0	0	0	0	0	0	615,732
		Unit Subtotal	11,519,070	2,825,777	0	0	0	0	0	0	14,344,847
5143	1002	Median Tree Program	3,581,844	2,697,608	548,636	0	0	0	0	0	6,828,089
	1029	Median Tree Program	3,165,542	817,183	565,481	0	0	0	0	0	4,548,206
		Unit Subtotal	6,747,386	3,514,791	1,114,117	0	0	0	0	0	11,376,295

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5145	1002	Oak Ridge Pedestrian Safety	3,645,609	56,458	0	0	0	0	0	0	3,702,067
	1003	Oak Ridge Pedestrian Safety	8,923,262	521,018	0	0	0	0	0	0	9,444,280
	1334	Oak Ridge Pedestrian Safety	631,358	6,901	0	0	0	0	0	0	638,259
		Unit Subtotal	13,200,230	584,377	0	0	0	0	0	0	13,784,606
5148	1003	East Streets Drainage Imp Sec 2	566,751	105,157	0	0	0	0	0	0	671,908
	5896	East Streets Drainage Imp Sec 2	0	3,900,001	0	0	0	0	0	0	3,900,001
		Unit Subtotal	566,751	4,005,158	0	0	0	0	0	0	4,571,909
5154	1003	Avalon Rd/CR545 (US 192 to Hartzog Rd)	459,853	110	0	0	0	0	0	0	459,963
	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	0	0	17,400,000	17,417,550
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	0	1,400,000	4,545,400	4,563,296	0	0	0	10,508,696
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,980,000	0	1,725,326	253,217	0	0	0	3,958,543
		Unit Subtotal	477,403	1,980,110	1,400,000	6,270,726	4,816,513	0	0	17,400,000	32,344,752
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1	0	0	0	0	0	29,910,000	30,459,976
	1034	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	27,246	151,008	0	0	0	0	0	0	178,254
		Unit Subtotal	577,221	151,009	0	0	0	0	0	29,910,000	30,638,230
5156	1003	University Blvd (Goldenrod Rd to SR 436)	445,166	225,034	0	0	0	0	0	0	670,200
	1309	University Blvd (Goldenrod Rd to SR 436)	0	0	26,703	0	0	0	0	0	26,703

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
5156	1342	University Blvd (Goldenrod Rd to SR 436)	0	44,978	28,866	0	0	0	0	0	73,844
		Unit Subtotal	445,166	270,012	55,569	0	0	0	0	0	770,747
5160	1246	Tradeshow Blvd Imprv	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
		Unit Subtotal	574,515	7,463,577	13,500,000	15,600,000	11,200,000	0	0	0	48,338,092
7374	7538	LAP - Alafaya Trail & Corp Blvd	0	2,571,796	0	0	0	0	0	0	2,571,796
		Unit Subtotal	0	2,571,796	0	0	0	0	0	0	2,571,796
7375	7532	LAP Powers Drive	128,825	2,444,413	0	0	0	0	0	0	2,573,238
		Unit Subtotal	128,825	2,444,413	0	0	0	0	0	0	2,573,238
EN08	1246	Sand Lake at I4 Beautification	0	0	620,000	0	0	0	0	0	620,000
		Unit Subtotal	0	0	620,000	0	0	0	0	0	620,000
EN11	1246	International Drive Overpass	0	0	4,200,000	0	0	0	0	0	4,200,000
		Unit Subtotal	0	0	4,200,000	0	0	0	0	0	4,200,000
		Engineering Subtotal	169,219,668	294,818,599	184,311,879	162,475,976	138,356,973	76,003,284	18,367,282	465,110,000	1,508,663,660

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Fiscal & Operational Support											
8641	5896	ARP1-RR Public Works Heavy Equipment	220,258	2,579,005	0	0	0	0	0	0	2,799,263
		Unit Subtotal	220,258	2,579,005	0	0	0	0	0	0	2,799,263
		Fiscal & Operational Support Subtotal	220,258	2,579,005	0	0	0	0	0	0	2,799,263
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932
		Unit Subtotal	4,901,419	6,155,513	5,000,000	5,500,000	4,200,000	3,000,000	3,000,000	15,000,000	46,756,932
2947	1004	MTNC Yards Improvements	1,286,340	1,355,144	500,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	18,141,484
		Unit Subtotal	1,286,340	1,355,144	500,000	3,000,000	3,000,000	2,000,000	2,000,000	5,000,000	18,141,484
2990	1003	Rehab Existing Rdwys CW	0	0	9,000,000	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	91,286,968	42,870,546	33,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	528,020,206
		Unit Subtotal	91,286,968	42,870,546	42,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	537,020,206
3010	1004	Drainage Rehab	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
		Unit Subtotal	14,870,723	7,785,355	6,000,000	6,000,000	5,000,000	5,000,000	5,000,000	25,000,000	74,656,079
5086	1002	Railroad Crossing Replace	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022
		Unit Subtotal	843,022	150,000	150,000	150,000	150,000	150,000	150,000	750,000	2,493,022

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
		Roads & Drainage Subtotal	113,188,472	58,316,558	54,512,692	54,650,000	52,350,000	50,150,000	50,150,000	245,750,000	679,067,723
Stormwater											
2753	1023	Land/Prim Water Syst	23,692,084	17,976,434	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	81,448,518
	5919	Orlo Vista/Westside Manor Flood Mitigation Project	0	2,506,371	0	0	0	0	0	0	2,506,371
	7586	Orlo Vista/Westside Manor Flood Phase 2.	16,508,918	1,517,848	0	0	0	0	0	0	18,026,766
		Unit Subtotal	40,201,002	22,000,653	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	101,981,655
3087	1004	Stormwater Rehabilitation	2,606,007	2,042,916	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,848,923
	1142	Stormwater Rehabilitation	5,047,291	2,608,581	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	25,655,872
		Unit Subtotal	7,653,298	4,651,497	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	37,504,795
5092	1023	Pond Restoration/Rehab	1,009,286	750,992	750,000	750,000	750,000	750,000	750,000	750,000	6,260,278
	1142	Pond Restoration/Rehab	2,204,320	2,351,915	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,556,235
		Unit Subtotal	3,213,606	3,102,907	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	22,816,513
		Stormwater Subtotal	51,067,905	29,755,057	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	13,580,000	162,302,963
Traffic											
2720	1004	Signal Installation CW	9,489,635	12,531,556	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	57,671,192
	7535	LAP - Traffic Signal Cabinets Upgrade	533,449	152,652	0	0	0	0	0	0	686,101
	7541	LAP - Traffic Signal Cabinets Upgrade	0	5,346,065	0	0	0	0	0	0	5,346,065
	7542	LAP - Traffic Signal Cabinets Upgrade	0	5,059,587	0	0	0	0	0	0	5,059,587
	7593	HMGP - Bumby Avenue	220,402	83	0	0	0	0	0	0	220,485
	7594	HMGP - Balboa Drive	249,408	66	0	0	0	0	0	0	249,474
		Unit Subtotal	10,492,894	23,090,009	6,000,000	5,650,000	6,000,000	6,000,000	6,000,000	6,000,000	69,232,904

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Traffic											
2721	1002	Roadway Safety Traffic	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
		Unit Subtotal	1,412,738	5,561,675	3,000,000	3,000,000	2,000,000	0	0	0	14,974,413
2723	1004	Traffic Signal Structure Inspections	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
		Unit Subtotal	371,477	348,584	200,000	200,000	200,000	200,000	200,000	200,000	1,920,061
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
		Unit Subtotal	261,469	656,347	500,000	500,000	500,000	500,000	500,000	500,000	3,917,816
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
		Unit Subtotal	742,752	2,233,263	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	17,676,015
2729	1004	Traffic Calming Program	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
		Unit Subtotal	1,675,147	1,217,885	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	7,993,032
2739	1002	Traffic Signal Detection System	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
		Unit Subtotal	136,132	248,571	150,000	150,000	150,000	150,000	150,000	150,000	1,284,702
2742	1246	Int'l Drive Adaptive System	1,679,489	952,215	0	0	0	0	0	0	2,631,704
		Unit Subtotal	1,679,489	952,215	0	0	0	0	0	0	2,631,704

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Traffic											
2851	1002	ADA Compliance Retrofit	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
		Unit Subtotal	7,227,083	2,606,917	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	33,834,001
5088	1002	Roadway Signage Program	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
		Unit Subtotal	682,130	514,446	300,000	300,000	300,000	300,000	300,000	300,000	2,996,576
5133	1004	Speed Radar Sign	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
		Unit Subtotal	841,728	346,207	300,000	300,000	300,000	300,000	300,000	300,000	2,987,935
5146	1004	Traffic Signal Preventative Maint	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054
		Unit Subtotal	3,422,347	3,214,707	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,637,054
5150	1004	Upgrade Multi-Lane School Zones	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
		Unit Subtotal	1,062,291	1,041,158	600,000	600,000	600,000	600,000	600,000	600,000	5,703,449
5151	1002	Miscellaneous Traffic Safety Projects	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024
		Unit Subtotal	2,694,485	1,088,540	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,783,024
5152	1004	Traffic Fiber Asset Management	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030
		Unit Subtotal	486,999	302,031	200,000	200,000	200,000	200,000	200,000	200,000	1,989,030

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Public Works											
Traffic											
5153	1004	Traffic Signal Cabinet Security	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
		Unit Subtotal	214,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000	284,544
5157	1004	Battery Backup for Huts	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
		Unit Subtotal	91,122	506,565	100,000	100,000	100,000	100,000	100,000	100,000	1,197,687
5158	1004	Quiet Zone Expansion	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
		Unit Subtotal	1,445,089	635,739	100,000	100,000	100,000	100,000	100,000	100,000	2,680,828
5159	1004	ITS Communication Network Infrastructure	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
		Unit Subtotal	506,411	438,143	250,000	250,000	250,000	250,000	250,000	250,000	2,444,554
TR03	1004	Automated School Zone Speed Enforcement	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
		Unit Subtotal	0	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	6,300,000
		Traffic Subtotal	35,446,326	45,013,002	22,010,000	22,010,000	21,710,000	20,060,000	20,060,000	19,160,000	205,469,329
		PUBLIC WORKS SUBTOTAL:	369,142,629	430,482,221	274,414,571	252,715,976	225,996,973	159,793,284	102,157,282	743,600,000	2,558,302,938

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
		Unit Subtotal	6,872,867	1,899,851	2,220,000	4,605,000	2,150,000	199,900	200,448	1,799,651	19,947,715
1499	4420	MIS Network/Work Order Sys	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
		Unit Subtotal	2,948,070	2,498,488	1,901,388	1,901,388	1,104,405	1,101,388	1,104,405	0	12,559,533
1535	4420	GIS Migration	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
		Unit Subtotal	227,821	1,265,649	1,602,319	243,329	155,123	729,325	255,571	2,130,185	6,609,322
1543	4420	Utilities Administration Building Improv	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
		Unit Subtotal	411,918	155,000	3,249,959	199,890	200,438	199,890	199,890	0	4,616,985
1552	4420	Developer Built Projects	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
		Unit Subtotal	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
1556	4420	Utilities Security Imp	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
		Unit Subtotal	895,914	649,950	449,950	149,950	100,224	99,950	100,224	299,851	2,746,012
1558	4420	Eastern Operations Building	2,049,847	550,950	0	0	0	0	0	0	2,600,797
		Unit Subtotal	2,049,847	550,950	0	0	0	0	0	0	2,600,797

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1560	4420	Developer Built Projects	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
		Unit Subtotal	6,156	5,000	5,000	5,000	5,000	5,000	5,000	0	36,156
1561	4420	Developer Built Projects	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
		Unit Subtotal	3,161,170	700,000	700,000	700,000	700,000	700,000	700,000	0	7,361,170
		Other Subtotal	16,574,810	7,729,888	10,133,616	7,809,557	4,420,190	3,040,453	2,570,538	4,229,687	56,508,737
Solid Waste											
1061	4410	Porter Modifications	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
		Unit Subtotal	1,187,828	135,486	235,486	1,121,514	1,048,493	271,507	156,329	23,671	4,180,313
1065	4410	McLeod Rd TS Improvements	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
		Unit Subtotal	28,115,780	0	529,908	4,925,250	125,593	125,250	125,000	0	33,946,782
1069	4410	Ldfill-Admin Bldg	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
		Unit Subtotal	2,574,005	4,039,769	5,456,009	3,159,088	1,252,740	360,000	403,151	1,186,849	18,431,610
1083	4410	NW Transfer Station	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000
		Unit Subtotal	0	0	2,806,844	663,156	16,627,083	17,639,167	433,750	0	38,170,000

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Solid Waste											
1086	4410	Cell 7B/8 Closure & LT Care	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867
		Unit Subtotal	1,415,184	949,776	520,611	520,611	522,037	520,611	522,037	0	4,970,867
1099	4410	Closure & LT Care Class III #1	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
		Unit Subtotal	668,781	205,908	229,828	229,828	230,458	208,828	230,458	0	2,004,089
1106	4410	Class 3 Waste Disposal Cell 2	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
		Unit Subtotal	2,778,237	231,884	373,776	874,776	300,597	299,776	300,597	0	5,159,643
1107	4410	Landfill Cell 11	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
		Unit Subtotal	40,084,614	6,480,769	769,231	25,410,000	0	0	0	0	72,744,614
1108	4410	Landfill Cell 12	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
		Unit Subtotal	0	0	0	0	1,640,000	3,160,000	20,963,640	22,260,360	48,024,000
1109	4410	Closure & LT Care Landfill Cells 9-12	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
		Unit Subtotal	1,072,545	2,268,831	31,306,621	32,736,872	2,506,760	23,139,746	13,621,779	0	106,653,155
1112	4410	Central Expansion Area	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
		Unit Subtotal	0	858,667	1,703,333	1,703,333	3,201,333	7,933,333	13,734,795	65,831,507	94,966,301
		Solid Waste Subtotal	77,896,973	15,171,090	43,931,647	71,344,428	27,455,094	53,658,218	50,491,536	89,302,387	429,251,374

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1450	4420	Eastern Water Trans Imp	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
		Unit Subtotal	3,713,998	3,687,118	1,587,629	1,258,621	1,262,069	1,258,621	568,966	1,300,000	14,637,022
1463	4420	Western Water Trans Imp	0	0	0	0	0	0	292,538	3,162,462	3,455,000
		Unit Subtotal	0	0	0	0	0	0	292,538	3,162,462	3,455,000
1474	4420	New Meter Installation	10,216,588	3,100,000	3,831,185	3,831,185	3,841,681	3,831,185	3,841,681	0	32,493,505
		Unit Subtotal	10,216,588	3,100,000	3,831,185	3,831,185	3,841,681	3,831,185	3,841,681	0	32,493,505
1482	4420	Transportation Related Water	6,500,006	11,479,681	14,434,426	17,187,483	16,310,523	14,593,924	13,810,885	12,505,529	106,822,457
		Unit Subtotal	6,500,006	11,479,681	14,434,426	17,187,483	16,310,523	14,593,924	13,810,885	12,505,529	106,822,457
1498	4420	Southern Reg Wellfield & Wtr Pl	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
		Unit Subtotal	3,285,632	565,000	3,261,671	4,858,438	1,787,179	4,315,034	4,997,793	10,487,172	33,557,918
1506	4420	Horizons West Transmission Sys	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
		Unit Subtotal	11,718,067	5,500,007	651,724	1,258,621	1,262,069	1,258,621	568,966	0	22,218,075
1508	4420	South Water Transmission Imp	14,692,060	97,360	0	0	0	0	0	0	14,789,420
		Unit Subtotal	14,692,060	97,360	0	0	0	0	0	0	14,789,420

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1532	4420	W Reg Water Treat Fac Ph III	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115
		Unit Subtotal	9,883,481	1,757,516	4,129,592	1,178,641	4,824,928	6,473,623	6,344,000	15,389,333	49,981,115
1533	4420	Water Renewal & Replacements	1,289,332	213,133	675,647	379,313	250,498	249,813	250,498	0	3,308,235
		Unit Subtotal	1,289,332	213,133	675,647	379,313	250,498	249,813	250,498	0	3,308,235
1544	4420	Water SCADA & Security Imp	5,402,811	5,974,786	8,462,407	4,745,902	3,432,192	1,000,000	0	0	29,018,099
	8192	Cypress Lk Wellfield/Oak Meadows AWS Divry Enhcmt	450,813	214,688	0	0	0	0	0	0	665,501
		Unit Subtotal	5,853,624	6,189,474	8,462,407	4,745,902	3,432,192	1,000,000	0	0	29,683,600
1550	4420	Alternate Regional Water Supply	7,358,011	8,193,156	13,170,729	25,875,991	43,935,962	39,100,034	38,483,697	55,034,927	231,152,507
		Unit Subtotal	7,358,011	8,193,156	13,170,729	25,875,991	43,935,962	39,100,034	38,483,697	55,034,927	231,152,507
1553	4420	Water Distribution Mods 2	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
		Unit Subtotal	1,070,649	1,463,412	2,768,029	7,772,883	3,486,682	2,199,315	0	0	18,760,970
1554	4420	Eastern Regional Wsf Phase 3	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
		Unit Subtotal	13,598,958	1,385,279	9,869,882	12,854,007	3,128,816	232,484	152,229	41,400,000	82,621,655
1557	4420	Southwest Water Supply Facility	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009
		Unit Subtotal	12,301,633	1,767,704	4,814,563	10,370,668	22,396,708	9,301,732	0	0	60,953,009

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water											
1575	4420	Water Main Improvements	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
		Unit Subtotal	0	224,832	299,776	299,776	300,597	299,776	300,597	0	1,725,354
1576	4420	Cross Connection Control Backflow Devices	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
		Unit Subtotal	4,260,123	1,244,852	1,469,853	1,469,853	1,473,880	1,469,853	1,473,880	4,409,559	17,271,853
8630	5896	ARP1-WB Bithlo Rural Area Water	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
		Unit Subtotal	6,266,404	3,744,104	0	0	0	0	0	0	10,010,508
8633	5896	ARP1-WB Frankel Lk Downey Water Main Ext	573,318	179,682	0	0	0	0	0	0	753,000
		Unit Subtotal	573,318	179,682	0	0	0	0	0	0	753,000
		Water Subtotal	112,581,886	50,792,310	69,427,113	93,341,382	107,693,784	85,584,015	71,085,730	143,688,982	734,195,203
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	5,317,500	558,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,060,126
		Unit Subtotal	5,317,500	558,437	4,678,646	7,187,726	2,809,282	9,227,766	10,648,144	7,632,626	48,060,126
1416	4420	Pump Station Monitors CW	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425
		Unit Subtotal	15,891,203	4,792,704	4,639,741	2,011,175	1,618,794	1,973,808	0	0	30,927,425

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1427	4420	Collect Rehab CW	104,639	60,500	1,562,740	737,260	0	0	0	0	2,465,139
		Unit Subtotal	104,639	60,500	1,562,740	737,260	0	0	0	0	2,465,139
1435	4420	NW Subreg PH III	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
		Unit Subtotal	7,518,315	1,059,667	9,903,337	21,496,922	12,212,114	951,373	674,202	12,030,857	65,846,788
1445	4420	SW Orange Effluent Disposal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
		Unit Subtotal	12,518,840	2,740,144	2,943,046	2,068,165	2,073,831	2,068,165	2,073,831	34,302,493	60,788,514
1469	4420	Iron Bridge Interlocal Agreement	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
		Unit Subtotal	256,059	74,963	99,950	99,950	100,224	99,950	100,224	0	831,320
1483	4420	Eastern Wastewater Reuse	11,940,615	8,289,958	5,085,431	5,775,498	3,650,143	3,640,170	1,342,212	10,500,298	50,224,325
		Unit Subtotal	11,940,615	8,289,958	5,085,431	5,775,498	3,650,143	3,640,170	1,342,212	10,500,298	50,224,325
1500	4420	Collections Rehab	14,365,651	13,884,686	5,334,407	2,099,238	2,799,211	7,522,002	5,696,938	20,504,079	72,206,212
		Unit Subtotal	14,365,651	13,884,686	5,334,407	2,099,238	2,799,211	7,522,002	5,696,938	20,504,079	72,206,212
1502	4420	Pumping Rehab II	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040
		Unit Subtotal	2,344,442	2,414,464	1,248,352	600,714	1,331,945	2,000,000	767,123	0	10,707,040

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1503	4420	Pumping Rehab III	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
		Unit Subtotal	10,865,987	6,052,908	3,150,265	1,777,287	970,155	1,259,872	1,073,533	6,102,387	31,252,393
1504	4420	Trans Related Wastewater	3,572,755	7,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	82,081,507
		Unit Subtotal	3,572,755	7,349,524	16,477,194	17,042,875	11,348,808	9,981,751	8,638,555	7,670,046	82,081,507
1505	4420	Septic Tank Retrofit	13,315,602	12,823,409	16,977,727	19,150,712	10,560,626	0	0	0	72,828,075
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	4,620,531	25,714,361	0	0	0	0	0	0	30,334,892
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	65,036	3,152,466	0	0	0	0	0	0	3,217,502
		Unit Subtotal	18,001,169	41,690,236	16,977,727	19,150,712	10,560,626	0	0	0	106,380,469
1507	4420	Horizons West Wastewater Sys	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
		Unit Subtotal	129,530,423	1,223,155	49,863	49,863	25,410	0	0	1,750,000	132,628,714
1509	4420	Southern Wastewater Collect	45,609	136,918	541,953	2,209,696	927,024	2,092,330	4,058,770	1,838,900	11,851,200
		Unit Subtotal	45,609	136,918	541,953	2,209,696	927,024	2,092,330	4,058,770	1,838,900	11,851,200
1510	4420	Eastern Wastewater Collect	5,629,499	2,678,675	8,865,310	12,732,207	7,095,890	5,286,207	3,707,586	0	45,995,375
		Unit Subtotal	5,629,499	2,678,675	8,865,310	12,732,207	7,095,890	5,286,207	3,707,586	0	45,995,375

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	0	242,077	3,132,923	3,375,000
		Unit Subtotal	0	0	0	0	0	0	242,077	3,132,923	3,375,000
1536	4420	Capital Reuse Meter Install	1,843,032	871,744	1,162,326	1,162,326	1,165,510	1,162,326	1,165,510	0	8,532,774
		Unit Subtotal	1,843,032	871,744	1,162,326	1,162,326	1,165,510	1,162,326	1,165,510	0	8,532,774
1538	4420	Eastern Wtr Reclamation Exp	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
		Unit Subtotal	16,903,247	53,513,353	41,592,977	9,771,052	4,761,092	0	0	185,460,000	312,001,721
1539	4420	Force Main Rehab	28,255,298	14,567,929	12,673,394	17,447,003	16,353,626	10,437,651	8,023,731	16,874,834	124,633,466
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	136,723	3,655,140	0	0	0	0	0	0	3,791,863
	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
		Unit Subtotal	28,405,029	18,853,564	12,673,394	17,447,003	16,353,626	10,437,651	8,023,731	16,874,834	129,068,831
1542	4420	Southwest Svc Area Reuse	3,336,432	1,558,679	6,981,552	10,766,216	4,980,188	1,940,149	1,885,917	4,315,097	35,764,230
		Unit Subtotal	3,336,432	1,558,679	6,981,552	10,766,216	4,980,188	1,940,149	1,885,917	4,315,097	35,764,230
1555	4420	South WRF Ph V	57,875,337	45,782,379	10,952,866	35,005,250	76,261,630	53,903,268	11,600	81,342,741	361,135,071
		Unit Subtotal	57,875,337	45,782,379	10,952,866	35,005,250	76,261,630	53,903,268	11,600	81,342,741	361,135,071

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
1559	4420	Pumping Rehab IV	19,121,776	10,920,830	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	145,775,343
	5921	CDBG-Mitigation Program Pump Station 3000	0	2,726,000	0	0	0	0	0	0	2,726,000
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	443,772	3,348,092	0	0	0	0	0	0	3,791,864
	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
		Unit Subtotal	19,574,220	17,415,253	10,582,391	15,114,706	16,332,493	12,020,789	13,111,930	48,570,427	152,722,209
1571	4420	Gravity Main Improvements	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
		Unit Subtotal	0	0	299,836	299,836	300,657	299,836	299,836	0	1,500,001
1572	4420	Pump Station Improvements	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416
		Unit Subtotal	7,946,124	2,371,937	2,718,133	2,498,133	2,504,978	2,498,133	2,504,978	0	23,042,416
1573	4420	Reclaimed Main Improvements	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
		Unit Subtotal	2,598	224,832	299,776	299,776	300,597	299,776	300,597	0	1,727,952
1574	4420	Force Main Improvements	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765
		Unit Subtotal	1,952,006	599,888	1,499,079	1,499,079	1,503,186	1,499,079	1,500,448	0	10,052,765
1578	4420	Hamlin Water Reclamation Facility	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474
		Unit Subtotal	1,161,402	2,069,224	4,095,848	7,506,696	10,000,000	20,000,000	20,000,000	111,537,304	176,370,474

* Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved 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 FY 29-30	Proposed Budget Future	Total Project Cost
Utilities											
Water Reclamation											
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
		Unit Subtotal	4,118,600	3,288,228	0	0	0	0	0	0	7,406,828
8666	5896	ARP-RR Pine Hills Septic to Sewer (6.1)	632,381	299,032	0	0	0	0	0	0	931,413
		Unit Subtotal	632,381	299,032	0	0	0	0	0	0	931,413
8689	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	0	1,227,556	0	0	0	0	0	0	1,227,556
		Unit Subtotal	0	1,227,556	0	0	0	0	0	0	1,227,556
		Water Reclamation Subtotal	381,653,115	241,082,608	174,416,140	196,409,361	191,987,414	150,164,401	87,827,742	553,565,012	1,977,105,788
		UTILITIES SUBTOTAL:	588,706,784	314,775,896	297,908,516	368,904,727	331,556,482	292,447,087	211,975,545	790,786,069	3,197,061,102
		GRAND TOTAL:	1,447,330,596	1,592,496,978	1,140,067,104	1,163,206,034	748,958,135	571,535,830	430,678,306	1,577,308,660	8,671,581,640

* Prior Expenditures is calculated using 3 or 5 years.



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