

Board of County Commissioners

Fiscal Sustainability Analysis Tool

BCC Discussion

September 30, 2025

- **Timeline and Background**
- **County Charter and Comprehensive Plan Policy**
- **Presentation from Joe Minicozzi and Urban3**
- **Application of the Fiscal Tool**
- **Summary**



Timeline and Background

3

2009

May 19, 2009

Comprehensive Plan adopted with fiscal sustainability analysis tool

Destination 2030

- FLU 1.2.8

2016

2016

Targeted date to create tool passes

2021

February 23, 2021

Tool date reference removed via BCC Adoption of Comp Plan Clean-Up

COMPREHENSIVE PLAN – Destination 2030

Future Land Use Element 1.2.8

2024

Orange County will develop a fiscal sustainability analysis tool. In addition, the County will include policies to support fiscally sustainable development patterns in the Future Land Use and Capital Improvements elements. The methodology and policies will further the County's effort to evaluate the impacts of proposed **Urban Service Area expansions**, as well as the impact of proposed development in **Rural Settlements** and in the **Rural Service Area**, on the County's capacity to efficiently provide and maintain infrastructure and services.

(Added 5/13, Ord. 2013-11)

JAN

FEB

MAR

APR

MAY

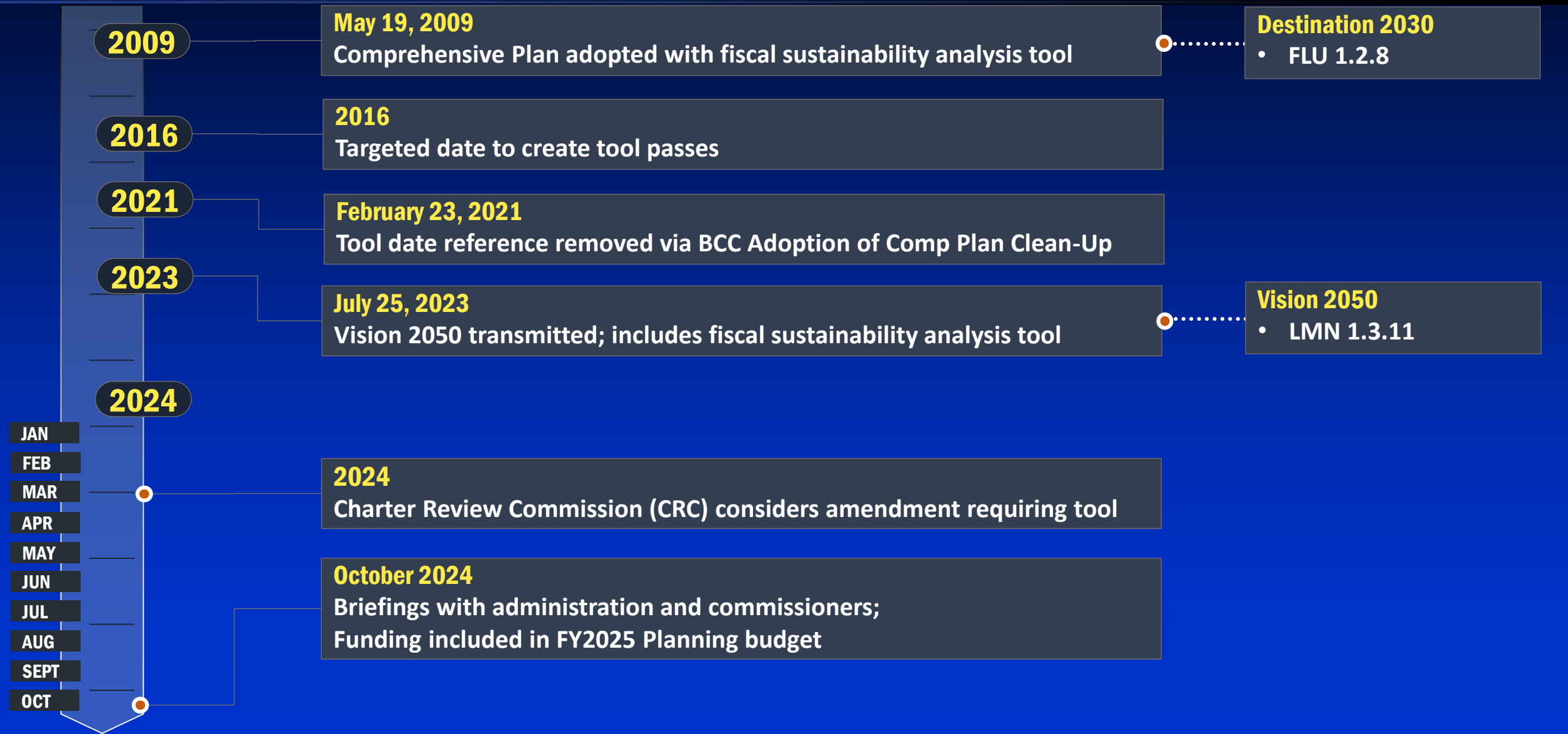
JUN

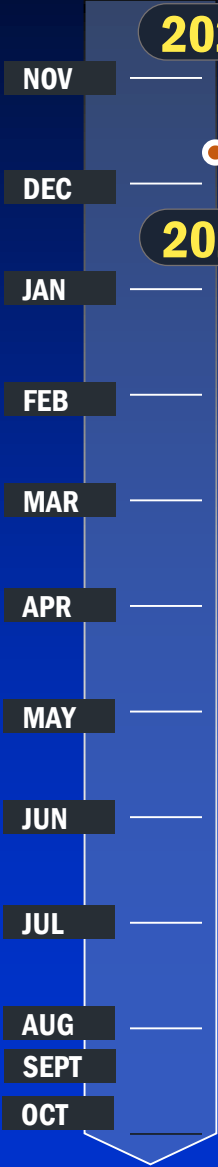
JUL

AUG

SEPT

OCT





2024

November 5, 2024

Fiscal Sustainability Charter Amendment passes

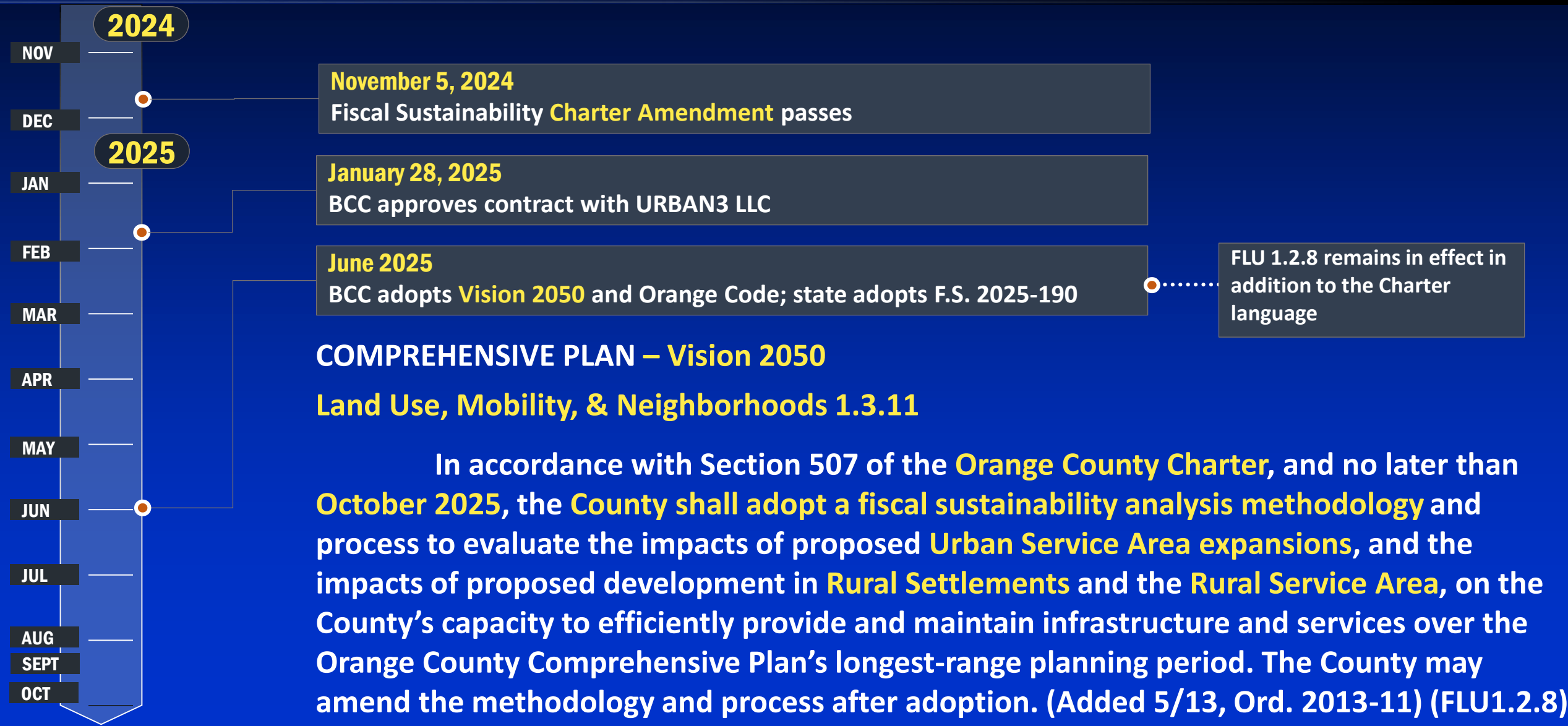
2025

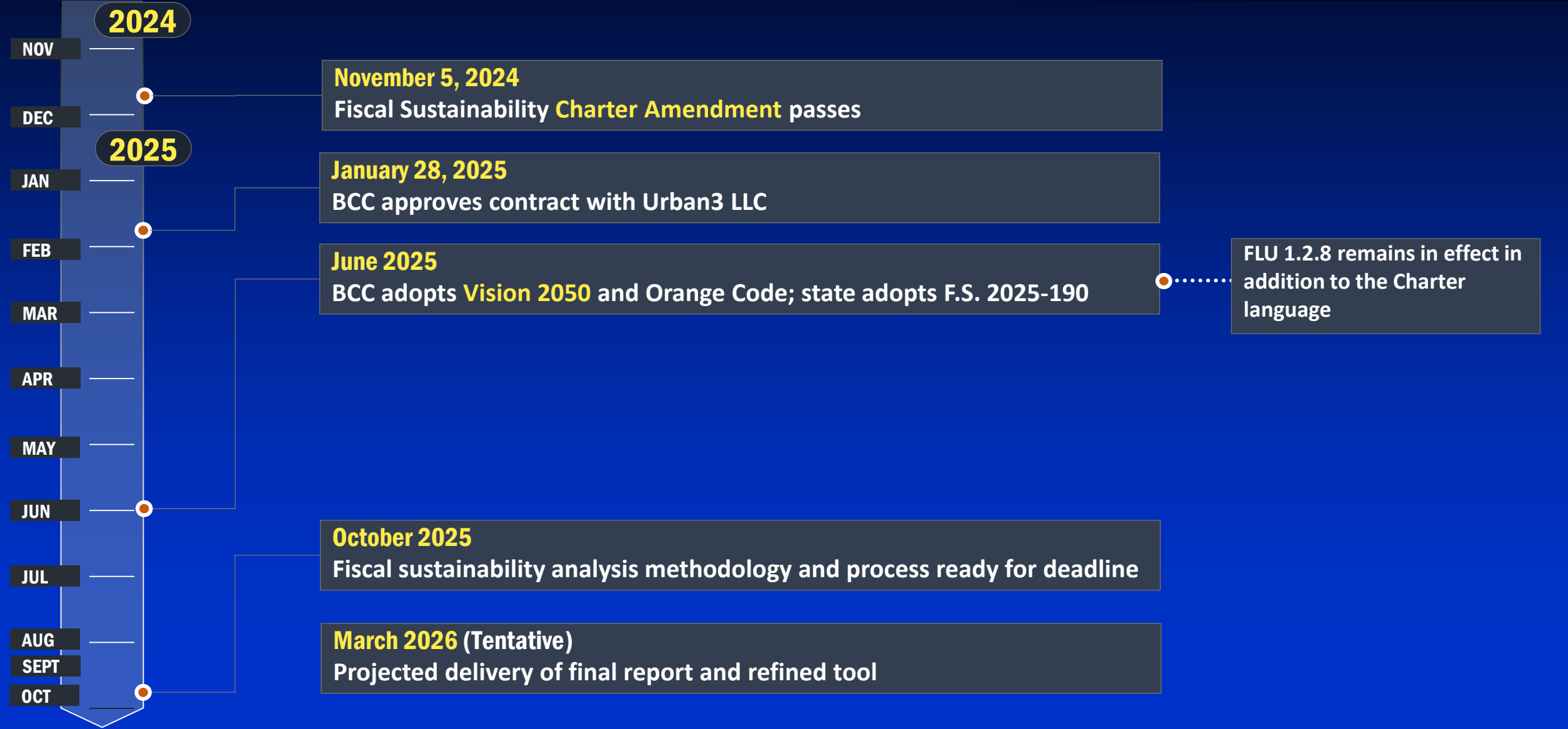
ORANGE COUNTY CHARTER:

Sec. 507. - Fiscal Sustainability Analysis Tool.

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 the impacts of proposed development **in Rural Settlements and the Rural Service Area**, on the county's capacity to efficiently provide and maintain infrastructure and services over the Orange County Comprehensive Plan's longest-range planning period. The county may amend the methodology and process after adoption.

(Created November 2024)



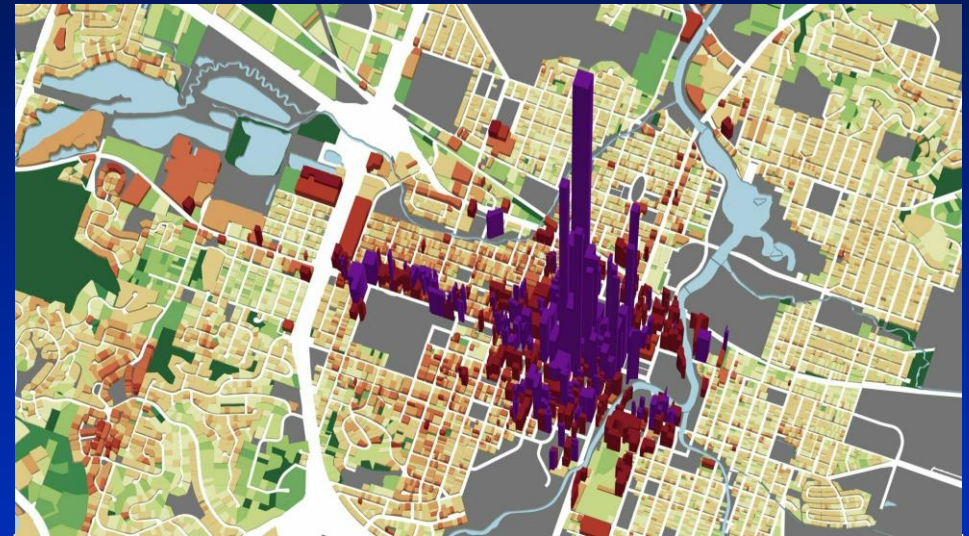




Presentation - Joe Minicozzi / URBAN3

8

- Helps cities and communities make better policy, planning, and land-use decisions based on the economics of how land is used, taxed, and developed
- Use a value-per-acre methodology to compare developments of varying sizes, revealing the fiscal efficiency of various places and development patterns
- Creates unique 3D models and visualizations to explain the financial implications of land use and infrastructure decisions



URBAN3

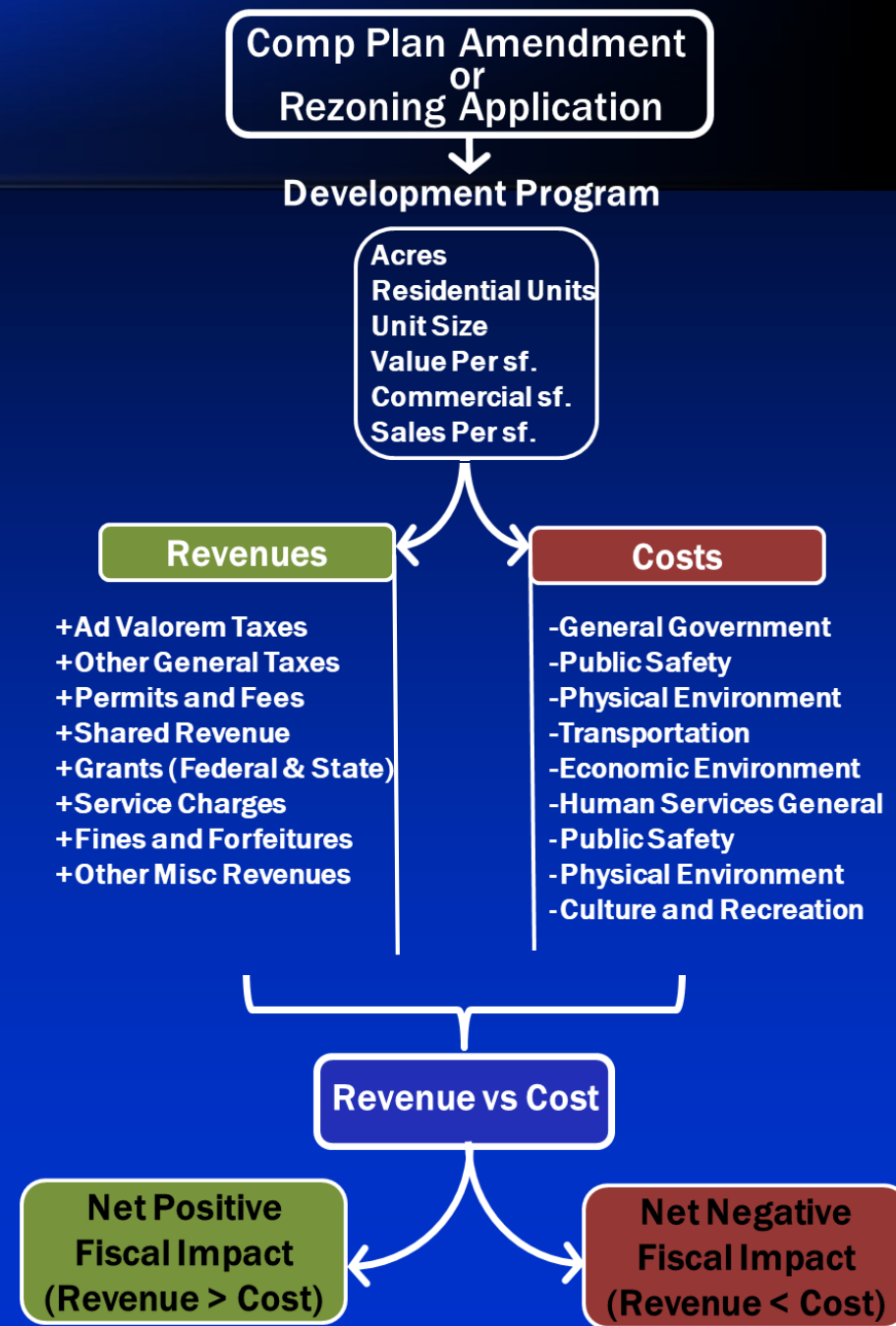
URBAN3



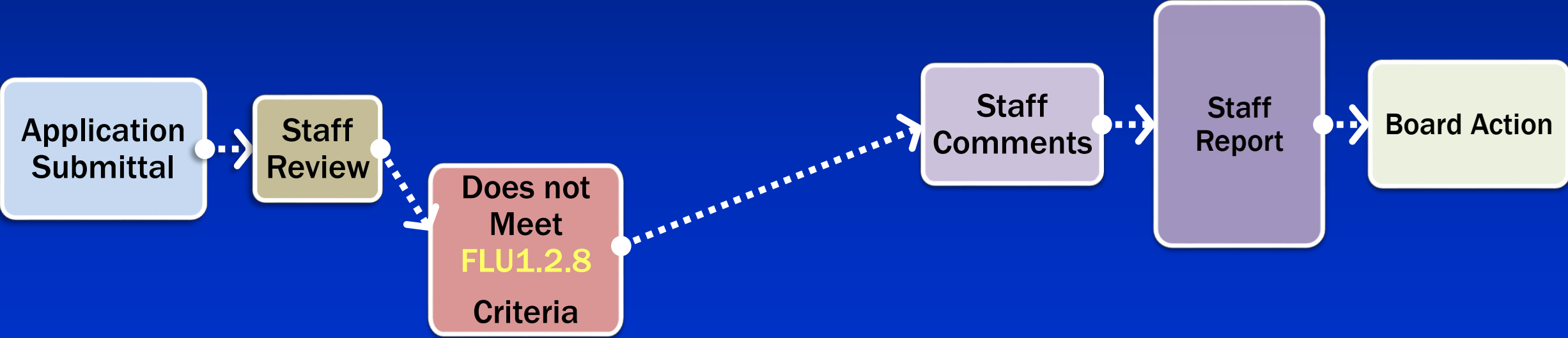
Application of the Tool

11

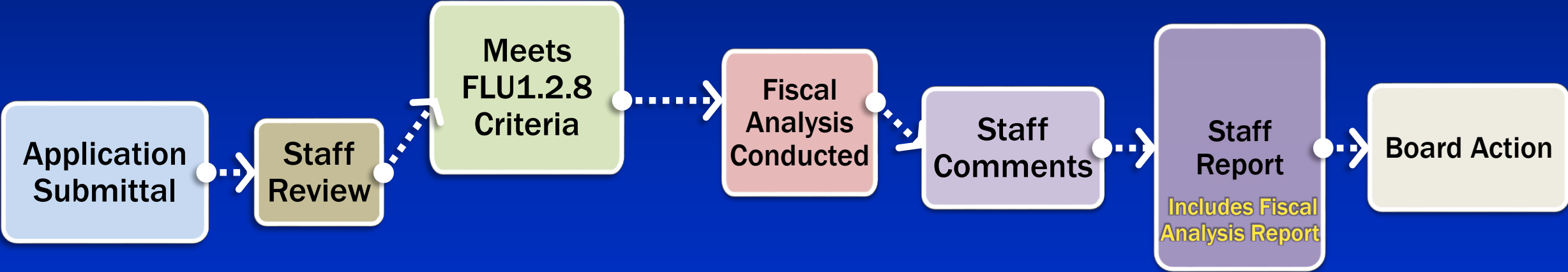
■ The Fiscal Sustainability Analysis **METHODOLOGY:**



▪ The Fiscal Sustainability Analysis **PROCESS:**

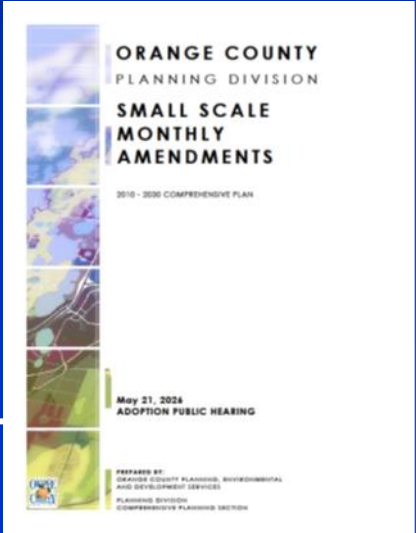


▪ The Fiscal Sustainability Analysis **PROCESS:**



- The Fiscal Sustainability Analysis Tool will generate a fiscal impacts addendum for inclusion in staff reports as required.
- The final findings from these reports would be shared with Local Planning Agency/Planning and Zoning Commission, and the Board of County Commissioners to help inform their decisions

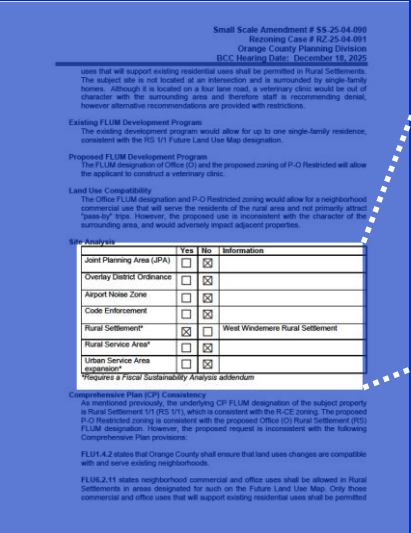
Comp Plan Amendments



Rezoning



Staff Report



Site Analysis

Site Analysis		Yes	No	Information
Joint Planning Area (JPA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Overlay District Ordinance	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Airport Noise Zone	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Code Enforcement	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Rural Settlement*	<input checked="" type="checkbox"/>	<input type="checkbox"/>		West Windemere Rural Settlement
Rural Service Area*	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Urban Service Area expansion*	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

*Requires a Fiscal Sustainability Analysis addendum per FLU1.2.8

Fiscal Analysis Report

Site Details		Annual Fiscal Impact Proposal Estimates	
Name:	Example Dense Multifamily		
Proposal:	LUP-25-12-001		
Address:	123 New Street		
Proposal Details		Annual Fiscal Impact Proposal Estimates	
Acre:	25.75	Other \$827K	
Multifamily Units:	1,670	Grant & Intergov \$293K	
Value Per SF:	\$135.88	Fees \$292K	
Surface Parking:	200	Charges \$339K	
Surface Parking Value:	\$1,000 per space		Sales Tax \$7K
Structured Parking:	2,600		
Structured Parking Value:	\$15,000 per space		
Totals		Property Tax \$1.7M	Net Position \$807K
Per Acre Revenue:	\$134.9K	General Gov \$691K	
Per Acre Cost:	\$103.6K	Public Safety \$40K	
Annual Net Fiscal Impact:	\$807K	Culture & Economy \$380K	
Annual Impact per Acre:	\$31K	Infrastructure \$860K	



Resolution - Fiscal Analysis Methodology & Process

15

RESOLUTION: ADOPTION OF A FISCAL SUSTAINABILITY ANALYSIS METHODOLOGY AND PROCESS TO EVALUATE IMPACTS OF DEVELOPMENTS THAT PROPOSE EXPANSION OF THE URBAN SERVICE AREA, DEVELOPMENT IN A RURAL SETTLEMENT, OR DEVELOPMENT IN THE RURAL SERVICE AREA.

Section 1. Authority: Establishes that the Resolution is adopted under Florida law, Orange County's Charter, and other legal provisions

Section 2. Methodology & Process: The Board hereby adopts the Fiscal Sustainability Analysis Methodology & Process as set forth in Exhibit "A," requiring mapping of revenues and costs by land use, incorporation of applicant-provided data, and annual updates to countywide cost variables

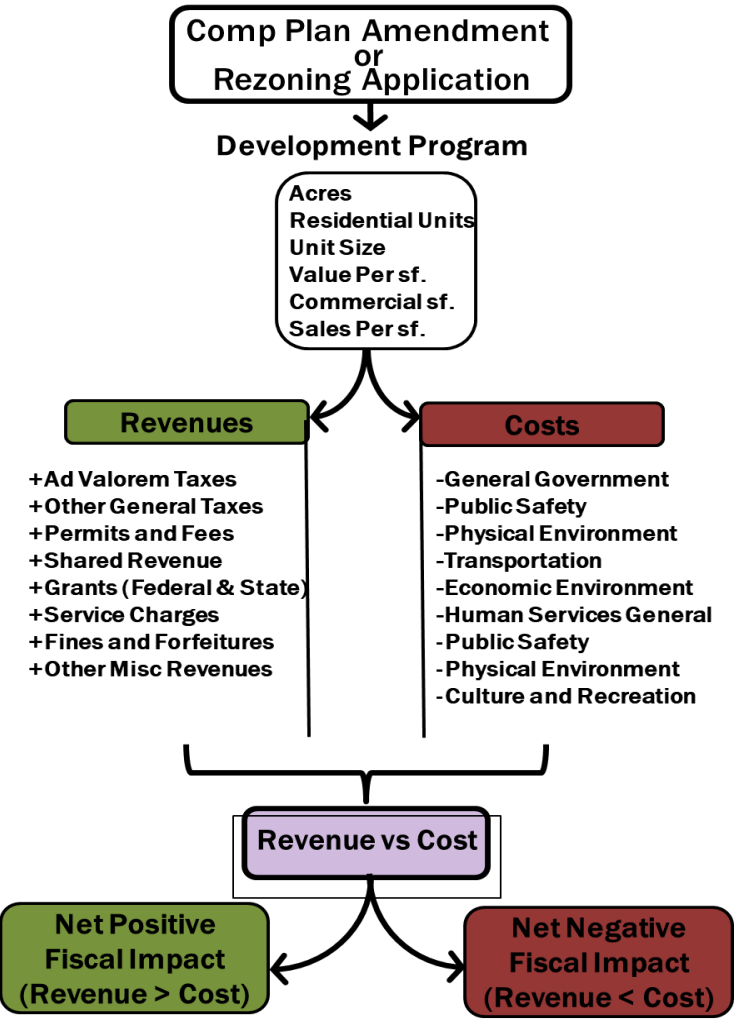
Section 3. Applicability: Requires that any rezoning and comprehensive plan amendments that proposes (1) Urban Service Area expansion, (2) development in a rural settlement or (3), development in the Rural Service Area undergo fiscal analysis using the adopted methodology before review by the County's planning bodies

Section 4. Amendment: Allows the Methodology and Process to be amended in line with the County's Comprehensive Plan and Charter

Section 5. Effective Date: Specifies that the resolution takes effect on October __, 2025

Exhibit A:

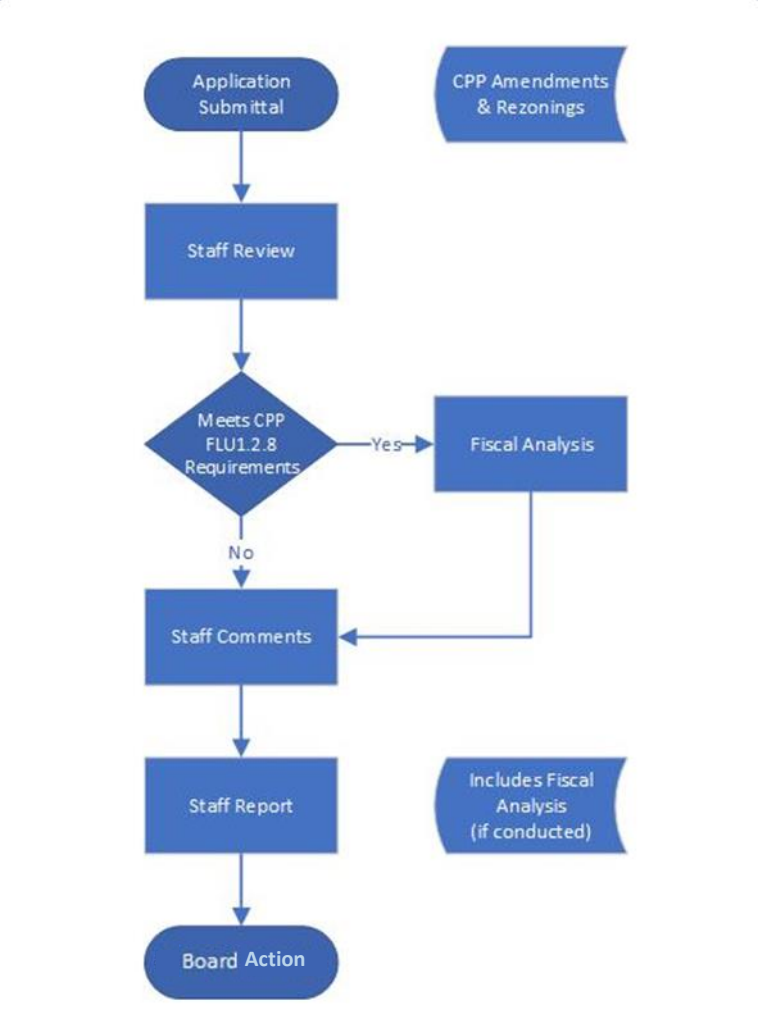
METHODOLOGY



OUTPUTS

Site Details		Annual Fiscal Impact Proposal Estimates	
Name:	Example Dense Multifamily		
Proposal:	LUP-25-12-001		
Address:	123 New Street		
Proposal Details			
Acres:	25.75	Other \$827K	
Multifamily Units:	1,670	Grant & Intergov \$293K	
Value Per SF:	\$135.88	Fees \$292K	
Surface Parking:	200	Charges \$339K	Sales Tax \$7K
Surface Parking Value:	\$1,000 per space	Property Tax \$1.7M	
Structured Parking:	2,600		
Structured Parking Value:	\$15,000 per space		
Totals			Net Position \$807K
Per Acre Revenue:	\$134.9K	General Gov \$691K	
Per Acre Cost:	\$103.6K	Public Safety \$445K	
Annual Net Fiscal Impact:	\$807K	Culture & Economy \$380K	
Annual Impact per Acre:	\$31K	Family Health & Social Services \$220K	
		Infrastructure \$860K	

PROCESS



- The County contracted with Urban3 to develop a fiscal sustainability model to meet the requirements of the Orange County Charter and Comprehensive Plan
- Urban3 recommends a model that considers taxable value per acre and public infrastructure and service costs to evaluate future growth
- A fiscal sustainability analysis will be conducted for **Urban Service Area expansions** and rezonings and comprehensive plan amendments in the **Rural Area** and within **Rural Settlements**
- A **resolution** adopting the **methodology** and **process** will be brought forward for consideration at a **Board meeting in October**