INTRODUCTION

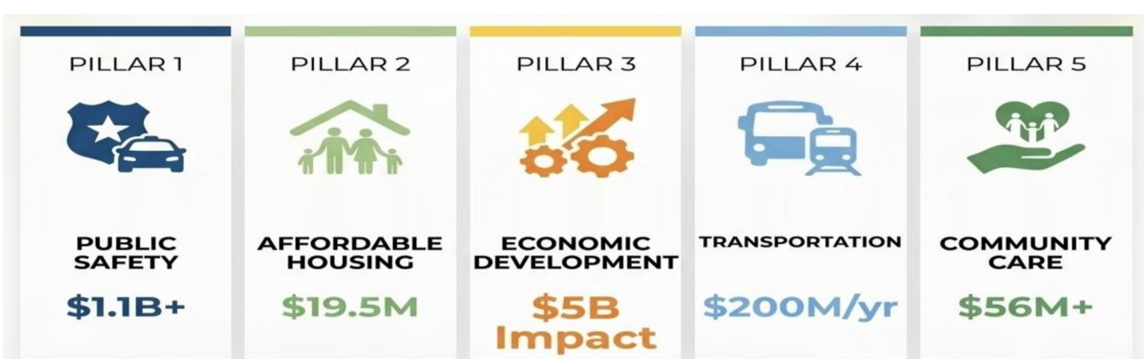
The Orange County Mayor and the County Commissioners are pleased to present the proposed budget for fiscal year 2026-27, encompassing the period beginning October 1, 2026 and ending September 30, 2027. This is a brief overview of the Orange County budget.

The proposed fiscal year 2026-27 budget reflects our collective vision of **Reflecting Back and Looking Forward**. Despite inflation and rising fuel costs, Orange County was able to present a balanced total budget of $9.0 billion. We remain steadfast in our commitment to maintaining Orange County's fiscal strength, managing resources sensibly, and investing wisely in the future of our community.

$9.0B TOTAL BUDGET FY 2026-27	**AAA** FITCH CREDIT RATING HIGHEST RATING MAINTAINED	**4.4347** OPERATING TAX RATE 11TH LOWEST IN FLORIDA	**~1.6M** RESIDENTS SERVED 5TH-MOST POPULOUS IN FLORIDA
$251.5B COUNTYWIDE TAXABLE VALUE	**+7.4%** TAXABLE VALUE GROWTH	**$1.115B** ESTIMATED PROPERTY TAX PROCEEDS	**$130M** GENERAL FUND RESERVE · 7.5% OF THE FUND

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

Our sound financial position is further reinforced by a healthy general fund reserve of $130 million, representing 7.5% of the overall fund. This reserve serves as a critical safeguard, providing the flexibility and resilience necessary to respond to unforeseen economic downturns, emergencies, and natural disasters. Such prudent planning has proven essential as our community has grown. In 2018, Orange County was home to 1.4 million residents; today, our population has grown by nearly 200,000 people to almost 1.6 million, making us the fifth most populous county in Florida. Meeting the needs of our fast-growing community takes both careful financial planning and a clear vision for our future.

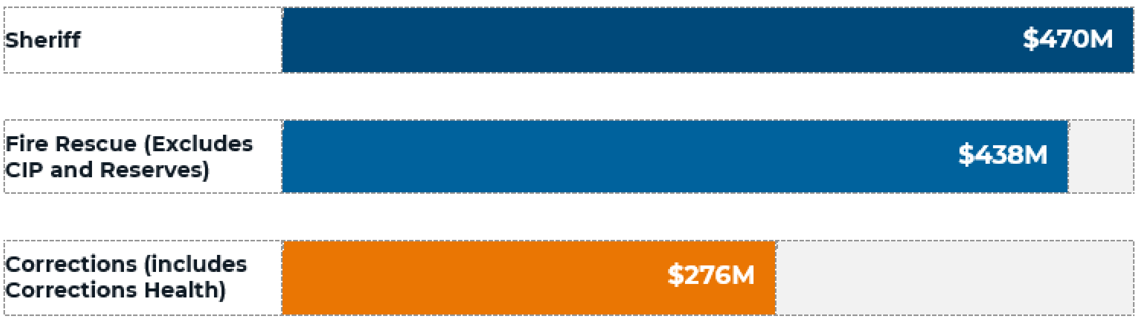


Looking toward the future, this budget is organized around the five pillars that have defined Orange County: public safety, affordable housing, economic development, transportation, and community care.

Public Safety, our first pillar and the fundamental responsibility of government, is funded at more than $1.1 billion in the fiscal year 2026-27 budget to support the Sheriff's Office, Fire Rescue, and Corrections. The Sheriff's operating budget is $470 million, an 11% increase over the current year and a 36% increase from fiscal year 2024. The budget provides the Sheriff's deputies and resources needed to keep our community safe. Fire Rescue's operating funding of $438 million (excluding capital and reserves) adds 34 new positions, and with an increase of over 200,000 new residents since 2019 necessitated the need to construct six new fire stations to ensure timely emergency response times. The Corrections operating budget is $276 million, supporting safe jail operations, improved staffing, and rehabilitation programs that have reduced costs for taxpayers.

More than $1.1 billion for public safety

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



Affordable Housing, our second pillar, remains an essential priority as families across our region, our state, and the nation continues to face rising costs. The fiscal year 2026-27 budget dedicates $19.5 million to the Affordable Housing Trust Fund, advancing our commitment of more than $160 million over the ten-year period that began in 2021. In 2024, Orange County voters approved a Charter amendment requiring the County to maintain this housing trust fund in perpetuity. Looking forward, we anticipate that by the end of 2028 we will have created or preserved more than 10,000 housing units, made possible by strong partnerships among the public, private, and philanthropic sectors.

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

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

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

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

76.7M
Record visitors to Central Florida in 2025

$400M
Projected Tourist Development Tax collections

$5B
Convention Center economic impact

2M+
Convention Center attendees

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

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

76,000+
Small businesses across the County

71,000+
Building permits issued last year

$2.4B
Development value represented by those permits

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

We have also invested $55 million through the ATSP program to improve the LYNX transit system. This is in addition to the $100 million the County contributes to LYNX operations each year. The ATSP improvements resulted in an additional 1,500 daily riders and the installation of 52 new bus shelters. Looking forward, we continue to support LYNX with operating funding in the amount of $115.5 million for fiscal year 2027 and SunRail in the amount of $15 million.

$100M
Accelerated Transportation Safety Program, over 5 years

$200M+
Budgeted annually for our roadways

29 miles
New sidewalks delivered

45 miles
Roadways with enhanced safety features

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

28,000
Acres of sensitive land acquired via GreenPLACE

114 parks
Welcoming 16 million visitors a year

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

$264M
Economic activity generated nearly 5,000 jobs

Caring for our community also means caring for our most vulnerable residents. The fiscal year 2026-27 budget sustains more than $56 million for mental health and homelessness efforts, reaffirming Orange County's role as the leading funder in the region working to address homelessness. Our investments divert more than 2,000 households from entering homelessness through crisis intervention and behavioral health services, and our Central Receiving Center has served nearly 250,000 residents since its inception. Looking forward, we are committed to building a new 150-bed facility homeless service center in East Orange County and opening the Goldenrod Village Housing Navigation Center. This will pair housing with healthcare and mental health support, and employment assistance. These efforts are complemented by the elimination of $637 million in medical debt for 427,000 residents and a Primary Care Access Network that served more than 350,000 patients last year, together strengthening the safety net that defines a compassionate community.

$56M+
Sustained for mental health & homelessness efforts

2,000+
Households diverted from entering homelessness

$559M
Medical debt eliminated for 345,000 residents

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

A Changing Property-Tax Landscape

As we look forward, we must also prepare for a significant change that could reshape county finances. A constitutional amendment titled “Increased Homestead Exemption; Lower Cap on Increases in Non-Homestead Property Assessments” will appear on the November 3, 2026 general election ballot and requires approval by 60% of voters to take effect. If approved, this amendment increases the homestead exemption for all non-school taxes to $150,000 effective January 1, 2027, and to $250,000 effective January 1, 2028, and adjusts for inflation thereafter. It also requires the Legislature to prescribe a uniform procedure to increase the homestead exemption up to the full assessed value. People who are not Florida residents as of December 31, 2026 will receive existing homestead exemption until beginning of the 5th year of exemption. This amendment also reduces the annual cap on assessment increases for non-homestead properties from 10% to 5%.

An estimated $275 million reduction in annual revenue

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

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

Property taxes help fund services residents rely on every day, including public safety, roads, parks, libraries, stormwater infrastructure, and environmental programs. Revenue reductions of this scale could require difficult decisions regarding service levels, capital projects, and future investments. The Sheriff and Fire Rescue are directly impacted because they have their own dedicated unincorporated property tax millage that is used exclusively to fund their operations. With the increase in the homestead exemption, the amount of funding they will have available to run their operations will be reduced. Local governments have limited authority under Florida law to create new taxes or increase existing revenues. There is no single revenue source currently available that would fully replace a loss of this magnitude, meaning the county would likely need to consider a combination of spending reductions, fees, and other legally authorized revenue options.

We are committed to planning responsibly and transparently, ensuring that Orange County provides factual information so residents can make informed decisions. No matter the outcome, Orange County will work innovatively, effectively, and efficiently to provide the best possible infrastructure and services to residents with the resources available. For more information visit the Orange County website https://www.orangecountyfl.net

The $9.0 billion fiscal year 2026-27 budget reflects years of progress and a clear vision for the future. Guided by the spirit of “**Reflecting Back and Looking Forward**” and grounded in the principles of good governance, disciplined fiscal management, and an unwavering commitment to public safety, affordable housing, economic development, transportation, and community care, we have built a stronger and more resilient Orange County.

BUDGET SUMMARY
Orange County
Fiscal Year 2026 - 27

CLASSIFICATION REVENUES:	General Revenue Fund	Transportation Trust Fund	Grant Funds	Fire & EMS District Funds
Ad Valorem Taxes	1,017,194,781	0	0	378,052,670
Other General Taxes	2,001,000	1,400,000	0	0
Permits and Fees	1,437,300	2,000,000	0	3,700,000
Shared Revenues	1,591,500	8,125,000	0	430,000
Grants	2,589,259	0	80,574,362	0
Service Charges	66,119,579	1,668,000	0	52,351,684
Fines and Forfeitures	1,357,650	6,508,500	0	0
Interest and Other	17,985,348	9,100	11,523,248	1,150,500
Total Revenues	1,110,276,417	19,710,600	92,097,610	435,684,854
Less:Statutory Deduction	-57,493,819	-985,530	0	-21,969,843
Net Revenues	1,052,782,598	18,725,070	92,097,610	413,715,011
NON-REVENUES				
Interfund Transfers	465,951,958	146,800,000	6,040,000	0
Bond / Loan Proceeds	0	0	0	0
Other Sources	39,600,000	0	0	3,712,000
Fund Balance	273,162,399	40,100,000	0	108,247,175
Total Non-Revenues	778,714,357	186,900,000	6,040,000	111,959,175
TOTALS	1,831,496,955	205,625,070	98,137,610	525,674,186
EXPENDITURES/EXPENSES:				
General Government	432,661,057	0	0	0
Public Safety	750,629,822	0	1,192,365	446,043,867
Physical Environment	19,295,826	11,519,190	0	0
Transportation	130,415,336	175,969,784	0	0
Economic Environment	95,883,130	0	46,760,585	0
Human Services	181,748,888	0	47,851,524	0
Internal Service	0	0	0	0
Culture & Recreation	7,186,084	0	0	0
Total Expenditures/Expenses	1,617,820,143	187,488,974	95,804,474	446,043,867
Debt Service	0	0	0	0
Interfund Transfers	83,293,340	220,000	2,333,136	0
Reserves	130,383,472	17,916,096	0	79,630,319
Total Non-Expense Disbursements:	213,676,812	18,136,096	2,333,136	79,630,319
TOTALS	1,831,496,955	205,625,070	98,137,610	525,674,186

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

BUDGET SUMMARY

Orange County

Fiscal Year 2026 - 27

CLASSIFICATION REVENUES:	Unincorp. Tax District	Debt Service Funds	Capital Construction Funds	Other Revenue Funds
Ad Valorem Taxes	239,968,823	0	56,593,266	60,685,021
Other General Taxes	17,000,000	0	0	139,800,000
Permits and Fees	0	0	42,679,720	810,742,391
Shared Revenues	0	316,975,000	0	26,247,607
Grants	0	0	0	0
Service Charges	0	0	0	126,888,700
Fines and Forfeitures	0	0	0	2,865,546
Interest and Other	20,000	104,000	6,713,715	14,336,088
Total Revenues	256,988,823	317,079,000	105,986,701	1,181,565,353
Less:Statutory Deduction	-12,899,441	-15,853,950	-5,299,333	-59,078,431
Net Revenues	244,089,382	301,225,050	100,687,368	1,122,486,922
NON-REVENUES				
Interfund Transfers	119,574,618	0	137,121,900	117,107,353
Bond / Loan Proceeds	0	85,000,000	0	0
Other Sources	1,000,000	0	0	8,393
Fund Balance	8,451,000	472,400,000	505,557,308	517,958,399
Total Non-Revenues	129,025,618	557,400,000	642,679,208	635,074,145
TOTALS	373,115,000	858,625,050	743,366,576	1,757,561,067
EXPENDITURES/EXPENSES:				
General Government	0	0	82,760,001	28,075,194
Public Safety	0	0	56,727,000	111,530,804
Physical Environment	0	0	8,201,028	158,706,968
Transportation	0	0	138,389,984	140,101,418
Economic Environment	0	0	0	22,912,729
Human Services	0	0	20,700,000	721,159,388
Internal Service	0	0	0	0
Culture & Recreation	0	0	23,827,132	76,083,581
Total Expenditures/Expenses	0	0	330,605,145	1,258,570,082
Debt Service	0	26,580,069	0	0
Interfund Transfers	373,115,000	358,721,640	0	157,662,216
Reserves	0	473,323,341	412,761,431	341,328,769
Total Non-Expense Disbursements:	373,115,000	858,625,050	412,761,431	498,990,985
TOTALS	373,115,000	858,625,050	743,366,576	1,757,561,067

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BUDGET SUMMARY
Orange County
Fiscal Year 2026 - 27

CLASSIFICATION REVENUES:	**Enterprise Funds**	**Internal Service Funds**	**Total**
Ad Valorem Taxes	0	0	1,752,494,561
Other General Taxes	400,000,000	0	560,201,000
Permits and Fees	41,547,729	0	902,107,140
Shared Revenues	0	0	353,369,107
Grants	0	0	83,163,621
Service Charges	476,316,129	207,874,921	931,219,013
Fines and Forfeitures	33,453	0	10,765,149
Interest and Other	36,398,252	15,826,100	104,066,351
Total Revenues	954,295,563	223,701,021	4,697,385,942
Less:Statutory Deduction	-47,714,780	-780,055	-222,075,182
Net Revenues	906,580,783	222,920,966	4,475,310,760
NON-REVENUES			
Interfund Transfers	2,004,577	0	994,600,406
Bond / Loan Proceeds	296,000,000	0	381,000,000
Other Sources	0	0	44,320,393
Fund Balance	1,001,774,697	195,897,974	3,123,548,952
Total Non-Revenues	1,299,779,274	195,897,974	4,543,469,751
TOTALS	2,206,360,057	418,818,940	9,018,780,511
EXPENDITURES/EXPENSES:			
General Government	0	0	543,496,252
Public Safety	0	0	1,366,123,858
Physical Environment	618,225,767	0	815,948,779
Transportation	0	0	584,876,522
Economic Environment	655,791,754	0	821,348,198
Human Services	0	0	971,459,800
Internal Service	0	317,179,066	317,179,066
Culture & Recreation	15,319,569	0	122,416,366
Total Expenditures/Expenses	1,289,337,090	317,179,066	5,542,848,841
Debt Service	102,187,597	0	128,767,666
Interfund Transfers	19,255,074	0	994,600,406
Reserves	795,580,296	101,639,874	2,352,563,598
Total Non-Expense Disbursements:	917,022,967	101,639,874	3,475,931,670
TOTALS	2,206,360,057	418,818,940	9,018,780,511

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GENERAL INFORMATION

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

Orange County is approximately 1,003.3 square miles of which 903.4 square miles are land and 99.9 square miles are water. The county is at the approximate geographic center of the state. Four (4) counties border it: Lake County to the west, Brevard County to the east, Seminole County to the north, and Osceola County to the south. Orange County has a population of 1,536,045 based on 2025 estimates from the University of Florida Bureau of Economic and Business Research.

Orange County is a leading center for tourism and a premier business center. The Orange County Convention Center is now the second largest convention facility in the country. More than 28,100 workers are employed directly or indirectly by the Convention Center and an estimated 1,200 local businesses depend on the Center's events. In 2025, Orange County welcomed 76.7 million visitors generating an $94.5 billion in economic impact. Approximately 37% of the region's workforce is connected to leisure and tourism. Orange County is home to seven (7) of the 10 most visited theme parks in the United States, including Walt Disney World's Magic Kingdom, which is the most visited theme park in the world. Some of the leading tourist attractions located in Orange County includes Walt Disney World, Sea World, and the Universal Orlando Resort. In addition to tourism, some other major businesses include: Orlando Health, AdventHealth, Publix Super Markets, Darden Restaurants, and Lockheed Martin.

GOVERNMENT STRUCTURE

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

In November 2004, the charter was revised as follows:

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

In November 2008, the following amendments were approved:

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

In November 2012, the following amendments were approved:

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

In November 2014, the following amendments were approved:

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

In November 2016, the following amendments were approved:

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

In November 2020, the following amendments were approved:

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

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

In November 2024, the following amendments were approved:

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

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

COUNTY MAYOR & BOARD OF COUNTY COMMISSIONERS

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

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

STRATEGIC GOALS AND STRATEGIES

When Mayor Jerry Demings took office, he selected 37 diverse and accomplished citizens who examined some of the issues facing Orange County to assess the existing organization's structure and capacity to deal with them. The task force focused on four (4) strategic areas the county should focus on to enhance the community for generations to come. Below is a summary of the strategic goals.

The Orange County website http://www.ocfl.net/BoardofCommissioners/Mayor/InitiativesResources.aspx includes the detailed plan titled Transition Team Report along with other reports, such as the Sustainable Operations and Resilience Action Plan that provide specific action plans and strategies in how these goals will be established.

INNOVATION & TECHNOLOGY TASK FORCE

- Create a Culture of Innovation within Orange County.
- Grow, Attract, and Retain Tech Talent.
- Encourage and Support a Culture of Entrepreneurialism.
- Update the Orange County "Brand."
- Ensure Adequate Technology Infrastructure.

CUSTOMER SERVICE & BUSINESS DEVELOPMENT TASK FORCE

- Implement Strategic Structural Changes to the Organization.
- Invest in Training, Research and Technology.
- Encourage Consistent Outreach and Engagement.
- Foster a Business Development Culture.

SUSTAINABILITY & SMART GROWTH TASK FORCE

- Create an Office of Sustainability and Smart Growth.
- Dramatically expand the county's clean energy production.
- Lead by example through Green Buildings and Green Infrastructure.

- Cultivate a Local Food Economy through promotion and reducing regulatory barriers.
- Adopt a Sustainable & Smart Growth Vision.
- Implement recommendations from the Regional Affordable Housing Initiative Report, through the Smart Growth Vision.
- Address regional multimodal transportation by refocusing Orange County's transportation planning toward enhancing transit use, through the Smart Growth Vision.
- Reduce Solid Waste to extend current life of the landfill through education and improved methods.
- Conserve water and improve water quality through Low Impact Development and Florida Friendly Landscaping.

BUILDING A COMMUNITY THAT WORKS FOR EVERYONE TASK FORCE

- Implement the Regional Affordable Housing Initiative Report.
- Review Funding Sources for Orange County's Primary Care Access Network (PCAN).
- Increase Awareness and Communication of Orange County's PCAN Network.
- Pursue Strategies for Telehealth with PCAN partners.
- Advocate and Support Mental Health and Homeless Funding.
- Create a Re-Entry Pilot Program for Inmates at the Work Release Center.
- Enhance Community Collaboration to Further Orange County Heroin Task Force Recommendations.
- Review Corrections Department Facilities Master Plan and Inmate Management System.
- Work with Community Partners to Expand Re-Entry Programs and Transitional Services at Orange County Corrections Department.
- Explore Dedicated Source of Funding for Transportation System.
- Continue to Fund Pedestrian Safety Improvements and Education.
- Monitor and Measure Children's Services and Programs.
- Adopt Organizational Structure Changes.
- Review County and Community Task Forces, Studies, and Needs Assessments.
- Engage in Resource Mapping of Health and Social Services.
- Re-establish a County Community Dashboard.

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.

For Orange County policies in Issuance of Revenue Bonds, Continuing Disclosure for Debt Issues, and Bond Waiver Procedures, please refer to the Debt Management Section.

Orange County's Budget complies with all relevant financial policies. For a more in-depth explanation of all Orange County Government's Financial Policies, please see Orange County's Administrative Regulations or contact the Office of Management and Budget at 407-836-7390.

FINANCIAL STRUCTURE

To provide proper accountability for different kinds of resources, "funds" are established. Each fund is a separate entity with its own resources, liabilities, and residual balance. Some homogeneous funds have been consolidated for budget presentation.

Funds with similar objectives, activities and legal restrictions are, for reporting purposes, placed in one (1) of three (3) groups:

I. Governmental Funds: Governmental Funds account for general governmental activities, such as law enforcement, which are largely supported by taxes and fees. They are accounted for on a "spending" or current financial resources basis. Governmental Funds include the following five (5) fund types:

   1. The General Fund reflects all county revenues and expenditures that are not required to be accounted for in another fund. Most countywide activities are accounted for in this fund.
   2. Special Revenue Funds account for resources received from special sources, dedicated or restricted to specific uses.
   3. Debt Service Funds account for the accumulation of resources for, and the payment of, interest, principal, and other costs of debt.
   4. Capital Projects Funds account for the accumulation and use of resources for the acquisition of major buildings and other capital facilities where a specific project is designated or required.
   5. Permanent Funds account for legally restricted resources where only the earnings and not principal, may be used for the benefit of the county or its citizenry.

II. Proprietary Funds: Proprietary Funds account for those external and internal business-type activities that are provided on a basis consistent with private enterprise. They are accounted for on a cost of service or "capital maintenance" basis. Proprietary Funds include the following two (2) fund types:

   1. Enterprise Funds account for activities such as water and water reclamation services that are similar to those provided by private enterprise, and whose costs are paid from user charges or from revenue sources other than general governmental revenue. Orange County's Enterprise Funds consist of the Convention Center, Solid Waste System, and the Water Utilities System.
   2. Internal Service Funds account for operations in which the county provides itself with essential services, which would otherwise be purchased from commercial suppliers. The governmental departments using the services on a cost reimbursement basis pay costs of operating these funds. Orange County's Internal Service Funds consist of Risk Management, Fleet Management, and the Employee Benefits Fund for Medical Benefits.

III. Fiduciary Funds: Fiduciary Funds account for assets that do not belong to the county, but are under county control for administration. These funds are not available to support county programs. Fiduciary Funds include the following four (4) fund types:

   1. Pension Trust Funds account for resources required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post employment benefit plans, or other employee benefit plans.
   2. Investment Trust Funds account for external investment pools where legally separate governments commingle or pool their resources in an investment portfolio for the benefit of all participants.
   3. Private-purpose Trust Funds account for assets held by the county in trust for administration, and for disbursement for specific purposes that are not properly reported in a Pension Trust or Investment Trust Fund
   4. Agency Funds account for assets belonging to others that are held in a custodial capacity pending disposition.

BUDGETARY BASIS

Orange County uses the same basis for budgeting and accounting. Orange County adopts budgets for all Government Funds on a modified accrual basis. Under this method, revenues are recognized in the period they become measurable and available to finance expenditures of the period and expenditures are recorded when incurred, with the exception of principal and interest on long term debt, which are recorded when due. The budgets for Proprietary Funds are adopted on a full accrual basis. Under the full accrual basis, revenues and expenditures are recognized in the period in which the transaction takes place. This method is similar to the accounting used for private businesses. Depreciation expense is not budgeted; however, expenditures for capital outlays are budgeted. These outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis.

Fund balance allocations (residual unappropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue on a budgetary basis, but are eliminated on a GAAP basis for financial reporting.

CAPITAL BUDGETING

Orange County maintains a Capital Improvement Program (CIP), which covers a five-year period. The Office of Management and Budget (OMB) determines the amount of funding available for capital projects. Proposed projects are prioritized and the available funds are allocated accordingly. The CIP projects detail is included in Section 16 of this document; the funding for these projects is also included in the budget within each appropriate department. Projects in the CIP for FY 2026-27 are funded through FY 2030-31 based on estimated revenues and projected annual project costs. Both estimated revenues and expenditures are subject to change, which may require adjustments to the five-year CIP plan.

Budgeted Fund Structure

Fund Type / Name	FY 2025 - 26 Budget as of 3/31/2026	FY 2026 - 27 Work Session Budget	FY 2026 - 27 Proposed Adjustments	FY 2026 - 27 Proposed Budget	Percent Change Over 3/31
I. General Fund and Sub Funds					
General Fund and Subfunds	$1,841,153,344	$1,833,163,520	($1,666,565)	$1,831,496,955	-1%
Total	**$1,841,153,344**	**$1,833,163,520**	**($1,666,565)**	**$1,831,496,955**	**-1%**
II. Special Revenue Funds					
911 Fee	$31,269,360	$30,153,110	$0	$30,153,110	-4%
Air Pollution Control	1,642,968	2,063,443	(472,183)	1,591,260	-3%
Air Quality Improvement	527,757	498,000	0	498,000	-6%
Aquatic Weed (Non-Tax) Districts	571,125	558,149	0	558,149	-2%
Aquatic Weed (Tax) Districts	11,019,849	9,358,017	(49,806)	9,308,211	-16%
Boating Improvement Program	2,149,787	2,205,058	0	2,205,058	3%
Building Safety	45,551,200	38,256,505	0	38,256,505	-16%
Conservation Trust and Subfunds	14,738,416	12,277,250	0	12,277,250	-17%
Constitutional Gas Tax	76,707,510	32,656,650	0	32,656,650	-57%
Court Facilities	8,193,514	7,930,575	46,000	7,976,575	-3%
Court Technology	13,112,697	11,658,917	0	11,658,917	-11%
Crime Prevention ORD 98-01	155,121	155,121	0	155,121	0%
Cyber Safety	1,885	1,885	0	1,885	0%
Driver Education Safety Trust Fund	571,767	522,975	0	522,975	-9%
Drug Abuse Trust Fund	240,714	234,553	0	234,553	-3%
Energy Efficiency Renewable Energy & Conservation Fund	16,635	16,635	0	16,635	0%
Federal Grant Funds	479,121,875	93,684,881	(2,088,911)	91,595,970	-81%
Health Services Trust Funds	1,108,351	565,035	0	565,035	-49%
I-Drive MSTU Funds	10,922,140	10,892,034	22,295	10,914,329	0%
Inmate Commissary Fund	10,402,161	9,456,510	3,500,000	12,956,510	25%
Intergovernmental Radio Communications Funds	3,424,632	2,622,401	0	2,622,401	-23%
International Drive CRA	224,156,900	156,132,577	1,719,633	157,852,210	-30%
Juvenile Court Programs	285,878	268,291	0	268,291	-6%
Law Enf. Federal Forfeiture Funding	1,222,350	642,500	0	642,500	-47%
Law Enforce Educ-Corrections	1,365,675	1,306,420	0	1,306,420	-4%
Law Enforcement / Education Sheriff	1,104,445	1,058,750	0	1,058,750	-4%
Law Enforcement Justice Federal Forfeiture	2,315,199	1,522,500	0	1,522,500	-34%
Law Enforcement/Confiscated Prop	3,327,484	3,193,750	0	3,193,750	-4%
Law Library	215,508	166,725	0	166,725	-23%
Legal Aid Programs	1,583,661	1,567,371	0	1,567,371	-1%
Local Court Programs	2,067,201	1,814,373	0	1,814,373	-12%
Local Housing Asst (SHIP)	19,508,455	14,379,253	(2,700,000)	11,679,253	-40%
Local Option Gas Tax	97,469,279	76,398,250	0	76,398,250	-22%
Local Provider Participation Fund	593,842,827	597,106,407	0	597,106,407	1%
Mandatory Refuse Collection	149,641,698	159,028,461	0	159,028,461	6%
Municipal Service Districts	77,698,382	79,718,850	(8,003,978)	71,714,872	-8%
OBT Comm Redev Area Trust Fund	9,498,161	8,306,175	6,462	8,312,637	-12%
OC Fire Prot & EMS/MSTU	579,924,070	493,650,436	32,023,750	525,674,186	-9%
Opioid Settlement Funds	2,150,985	237,500	0	237,500	-89%
Orange Blossom Trail NID 90-24	184,081	189,258	0	189,258	3%

Fund Type / Name	FY 2025 - 26 Budget as of 3/31/2026	FY 2026 - 27 Work Session Budget	FY 2026 - 27 Proposed Adjustments	FY 2026 - 27 Proposed Budget	Percent Change Over 3/31
Parks Fund	93,820,917	87,595,333	(158,669)	87,436,664	-7%
Pharmaceutical Settlement Funds	19,261,627	22,658,631	0	22,658,631	18%
Pine Hills Local Govt NID	660,427	660,427	0	660,427	0%
Pine Ridge Traffic Control	64,164	64,164	0	64,164	0%
Pollutant Storage Tank	153,467	233,077	0	233,077	52%
Public Service Tax Fund	241,311,068	243,515,200	(9,500,000)	234,015,200	-3%
School Impact Fees	123,547,500	123,547,500	0	123,547,500	0%
Special Tax MSTU	341,969,258	373,115,000	0	373,115,000	9%
State Grant Funds	36,640,864	7,010,923	(469,283)	6,541,640	-82%
Teen Court	1,002,438	942,250	0	942,250	-6%
Transportation Trust	250,450,221	205,625,070	0	205,625,070	-18%
Tree Replacement Trust	1,777,695	900,481	0	900,481	-49%
Water and Navigation Funds	24,805,670	17,938,791	(24,775)	17,914,016	-28%
Total	**$3,614,477,019**	**$2,946,262,398**	**$13,850,535**	**$2,960,112,933**	**-18%**
III. Debt Service Funds					
Capital Improvement Bonds	$0	$145,231,900	$0	$145,231,900	0%
Sales Tax Trust Fund	695,749,894	713,393,150	0	713,393,150	3%
Total	**$695,749,894**	**$858,625,050**	**$0**	**$858,625,050**	**23%**
IV. Enterprise Funds					
Convention Center Funds	$1,085,574,037	$876,192,626	$385,672,381	$1,261,865,007	16%
Other Enterprise Funds	38,611,445	0	0	0	-100%
Solid Waste System	213,797,711	223,689,091	0	223,689,091	5%
Water Utilities System	708,076,814	839,433,532	(120,643,040)	718,790,492	2%
Water Utilities System MSTUs	2,243,889	2,015,467	0	2,015,467	-10%
Total	**$2,048,303,896**	**$1,941,330,716**	**$265,029,341**	**$2,206,360,057**	**8%**
V. Internal Service Funds					
Employees Benefits	$272,521,128	$258,400,000	$0	$258,400,000	-5%
Fleet Management Dept	38,145,214	34,211,105	0	34,211,105	-10%
Risk Management Captive Insurance Program	15,781,926	225,000	0	225,000	-99%
Risk Management Program	115,286,449	125,982,835	0	125,982,835	9%
Total	**$441,734,717**	**$418,818,940**	**$0**	**$418,818,940**	**-5%**
VI. Capital Construction Funds					
Fire Impact Fees	$18,243,950	$2,042,500	$4,800,000	$6,842,500	-62%
Horizons West Village	1,385,019	1,336,760	(287,098)	1,049,662	-24%
Lakeside Village Adequate Public Facility	702,066	702,066	(692,066)	10,000	-99%
Law Enforce Impact Fees	11,208,697	2,855,000	0	2,855,000	-75%
Misc Construction Projects	666,225,905	595,728,443	(101,042,940)	494,685,503	-26%
Parks & Recreation Impact Fees	53,319,638	40,686,637	3,609,000	44,295,637	-17%
Transportation - Deficient Segment Funds	65,224,379	65,542,700	(6,854,876)	58,687,824	-10%
Transportation Impact Fees	214,771,392	154,940,450	(20,000,000)	134,940,450	-37%
Total	**$1,031,081,046**	**$863,834,556**	**($120,467,980)**	**$743,366,576**	**-28%**
Combined Total All Funds	**$9,672,499,916**	**$8,862,035,180**	**$156,745,331**	**$9,018,780,511**	**-7%**

MILLAGE SUMMARY

Fiscal Year 2026-2027

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

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.

TAX AND MILLAGE INFORMATION

The five (5) pages that follow provide information on the millages levied by Orange County. Orange County has, in addition to its countywide tax millage, several additional millages, which may be levied in special taxing districts encompassing territory smaller than the overall county. These special taxing districts provide services ranging from cleaning of lakes to provision of law enforcement services by the Sheriff in the unincorporated area.

Under Florida law, counties are required to sum all ad valorem revenues derived from the countywide levy and all special taxing districts (excluding voted levies and taxing districts independent of the county), and divide this revenue by the countywide tax roll. This is called the "aggregate millage" and is the rate that determines whether or not the county is required to advertise its intent to increase taxes.

The millage schedule presents the rolled back millage compared with the prior year's millage and the current year's millage levy.

QUESTIONS AND ANSWERS

1. What is included in the countywide millage?

The countywide millage of 4.4347 consists of three (3) components: 1) General Fund (4.0441), 2) Capital Projects Fund (0.2250), and 3) Parks Fund (0.1656). The General Fund is the backbone of the county's financial structure. The bulk of Orange County's services are paid for out of this fund.

Given the major infrastructure needs in our ever-growing community, the Board of County Commissioners decided in 1985 to levy a separate millage to pay for major capital projects. FY 1997-98 was the first year a portion of the countywide millage was dedicated for Parks & Recreation’s operation and capital improvements.

2. Are millage rates changing for FY 2026-27?

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

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

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

(Taxable value / 1000) * millage rate = property tax

Example:

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

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

Then, $200.00 * 5.0000 mills = $1,000.00 property tax

(sample millage)

Common Terms used in budgeting:

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

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

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

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

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